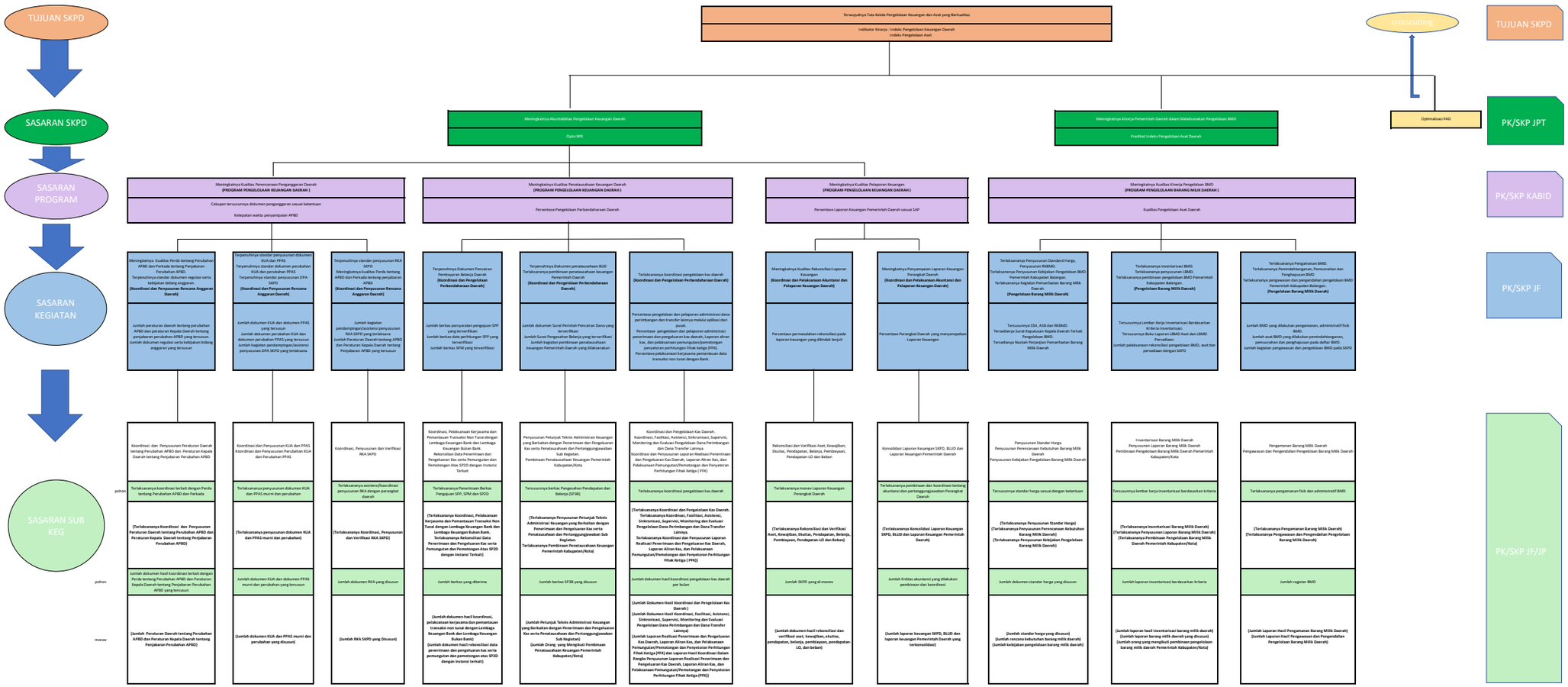CASCADING BADAN PENGELOLAAN KEUANGAN, PENDAPATAN DAN ASET DAERAH