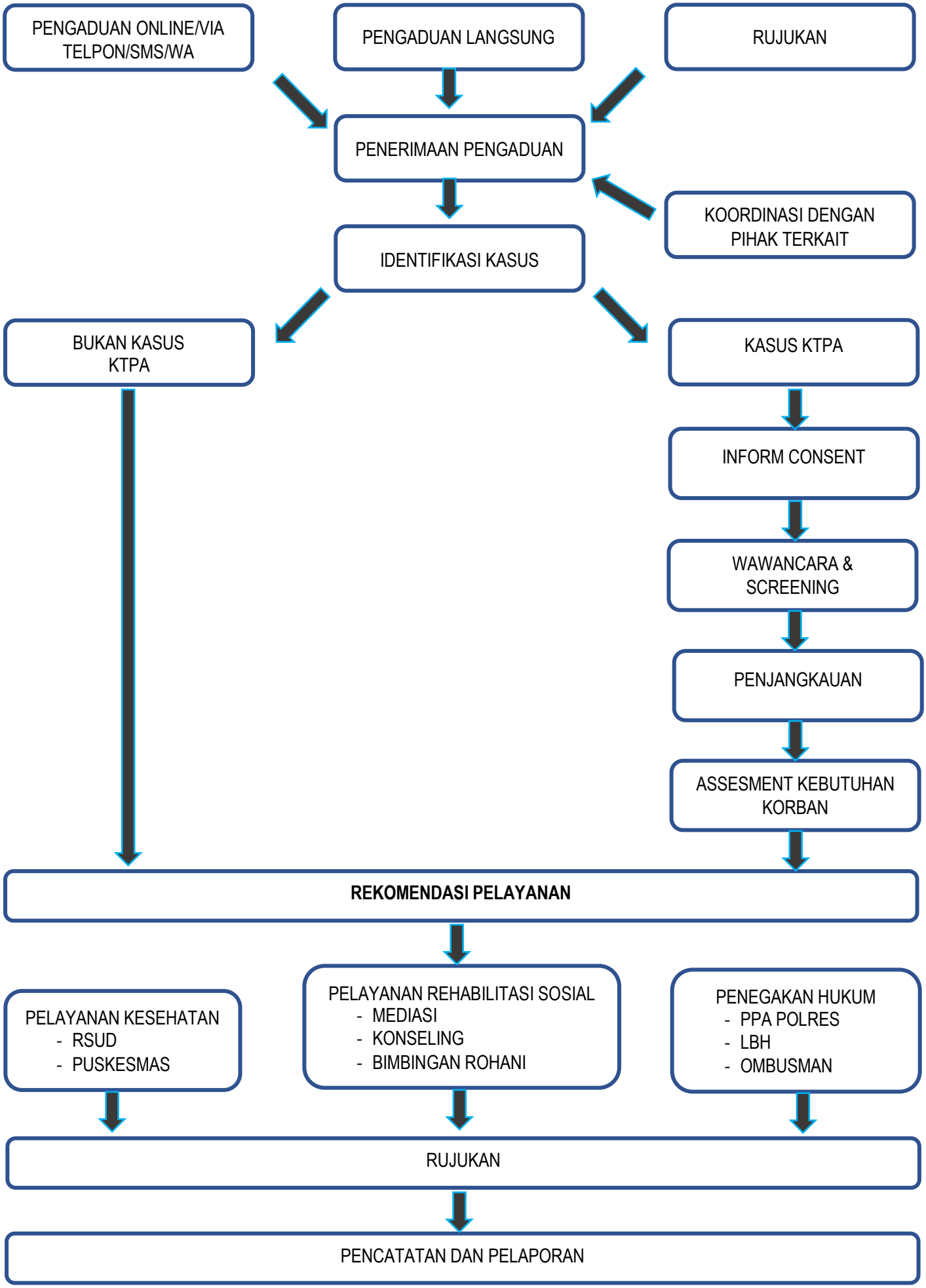ALUR PELAYANAN PENANGANAN PENGADUAN UPTD PPA KAB. TAPIN