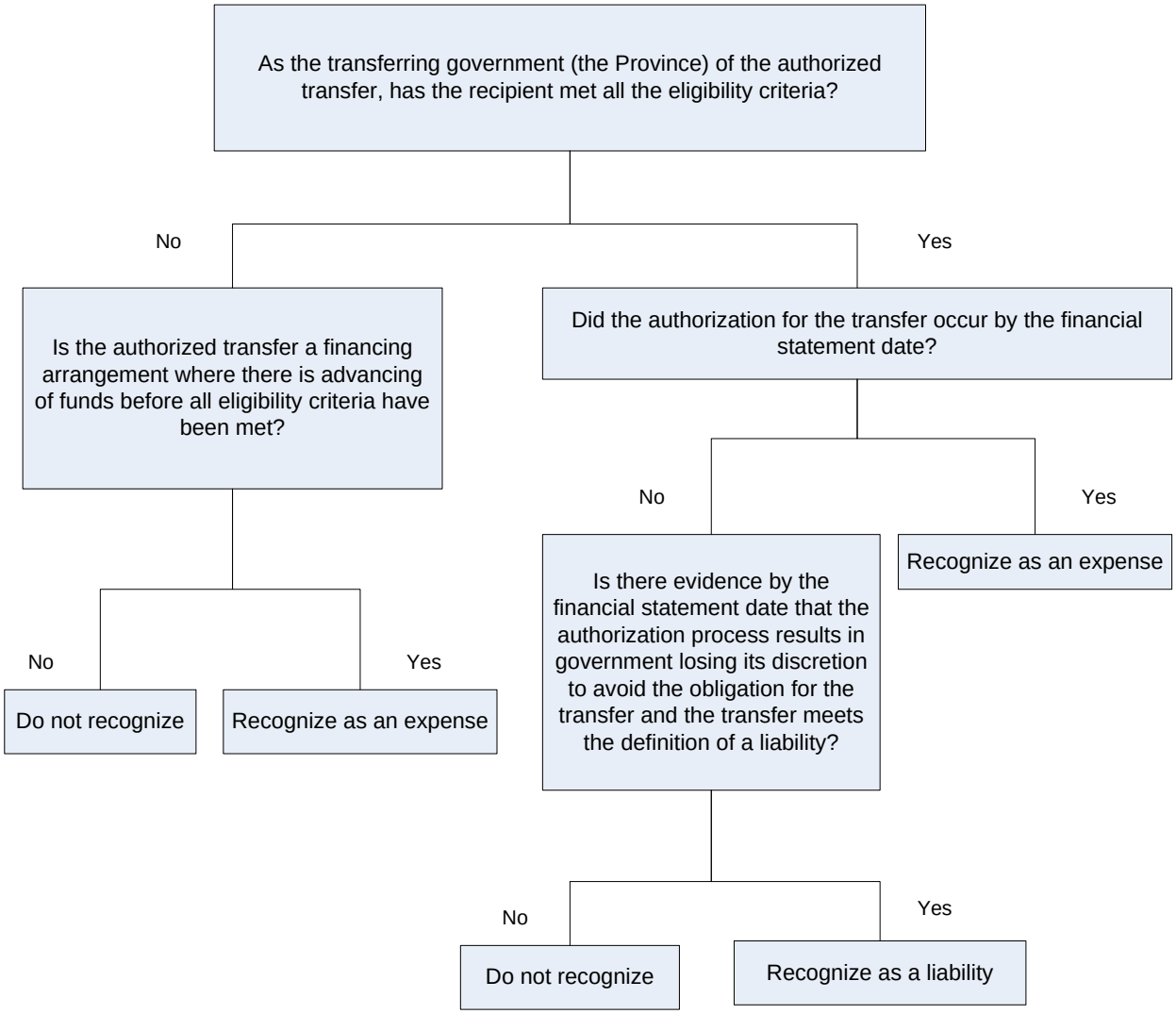The Province as Transferring Government