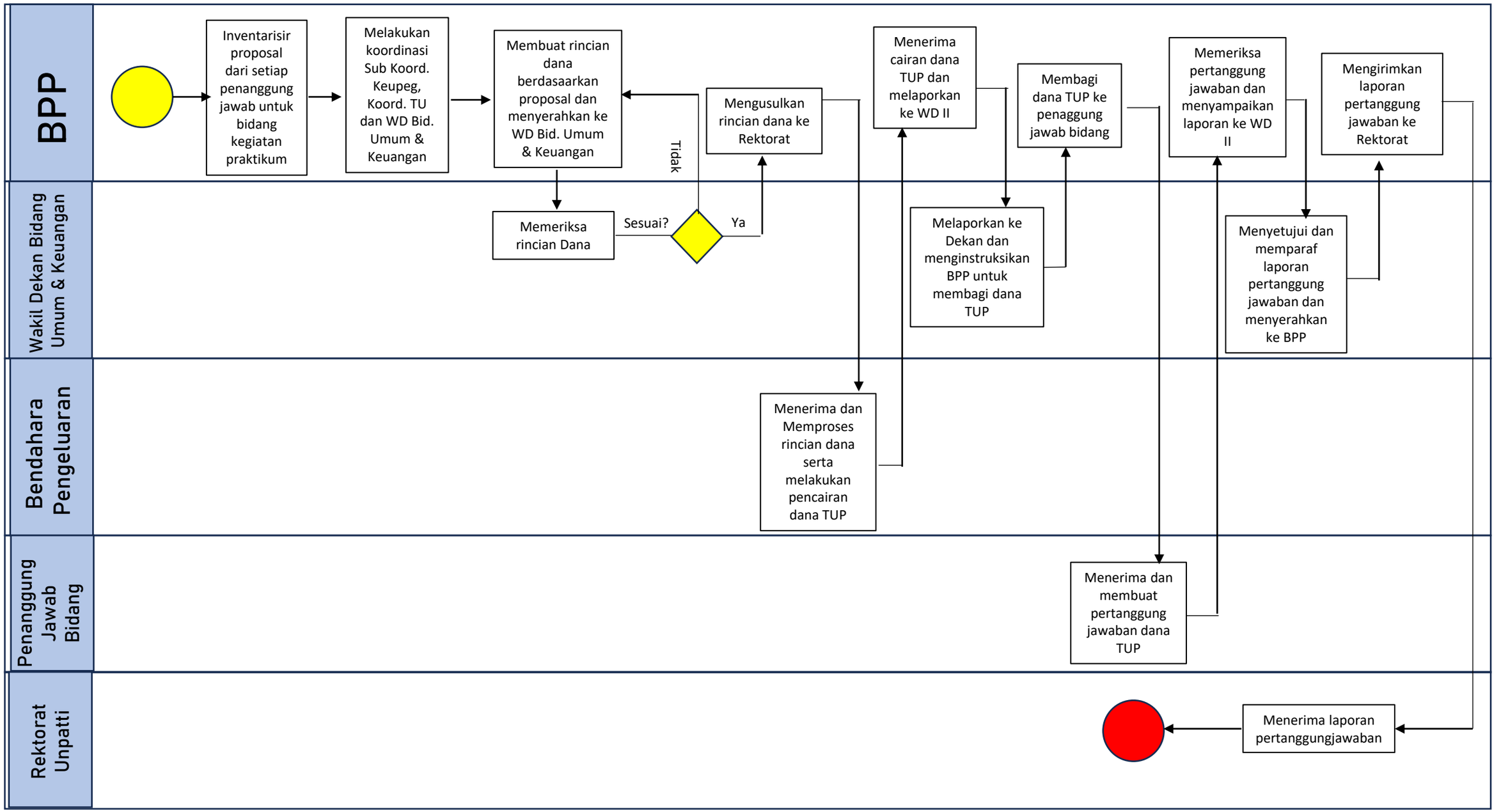SOP PERTANGGUNG JAWABAN TUP