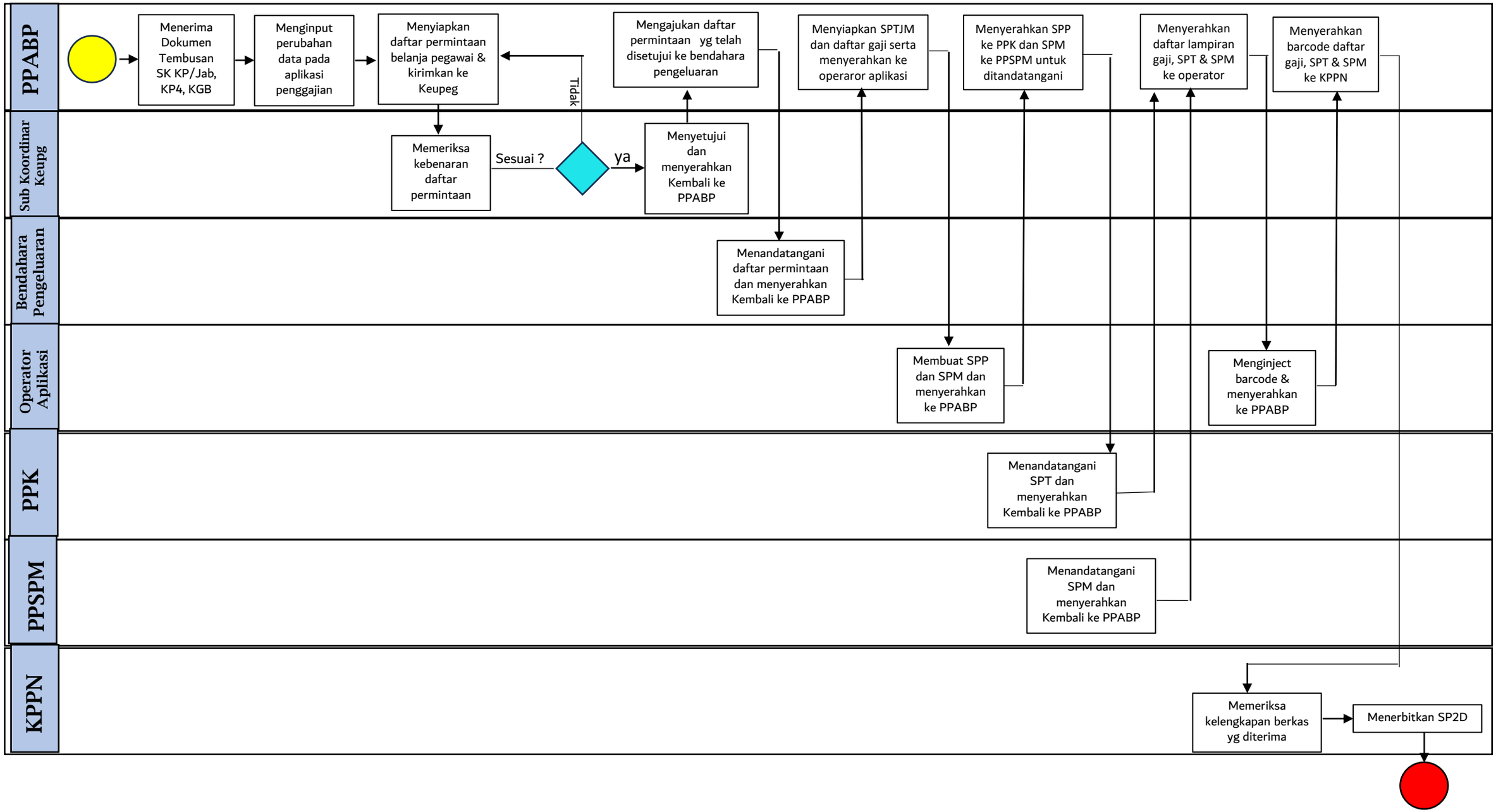SOP USUL PERMINTAAN BELANJA PEGAWAI