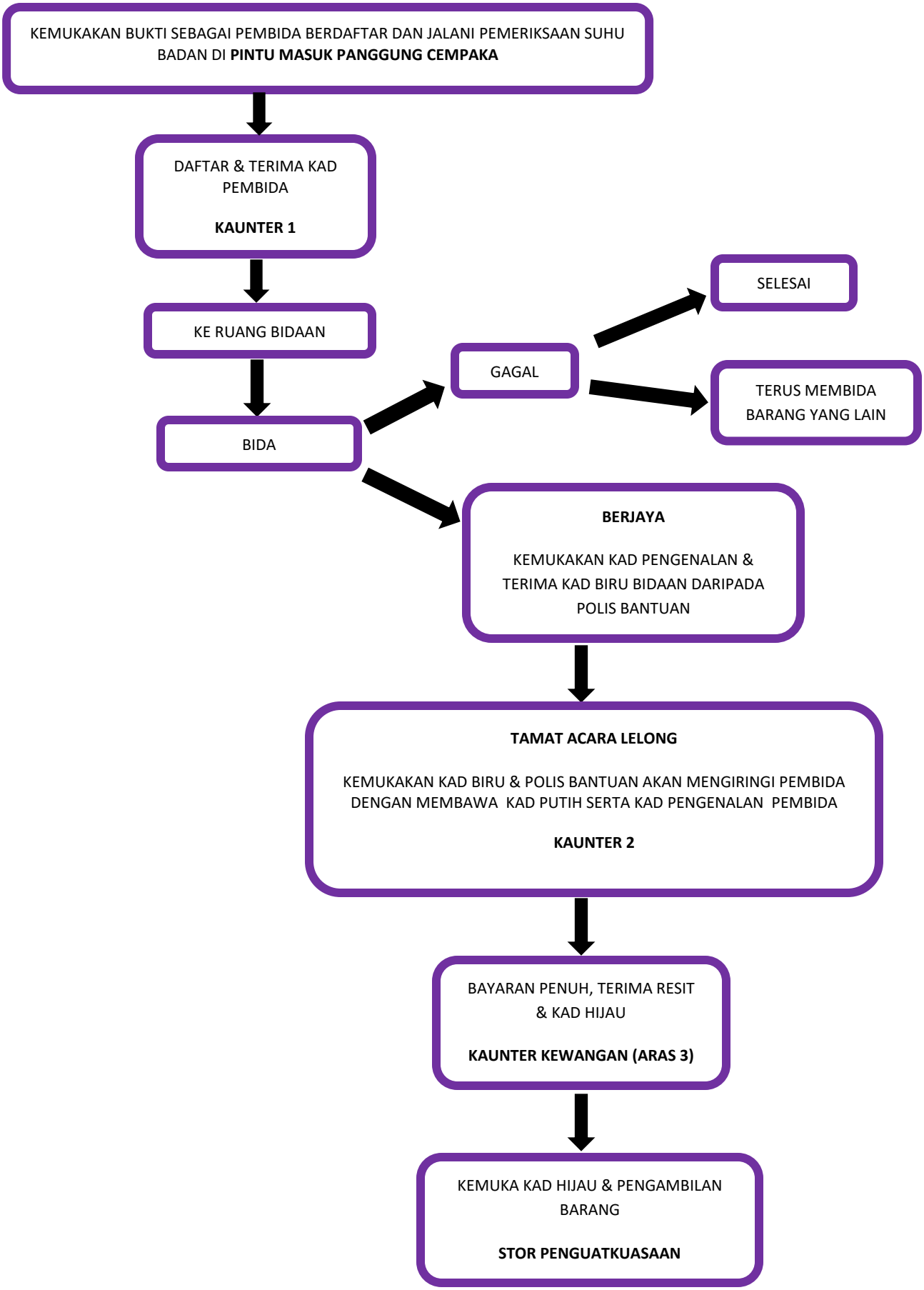PANDUAN ACARA PELELONGAN BARANG SITAAN PENGUATKUASAAN