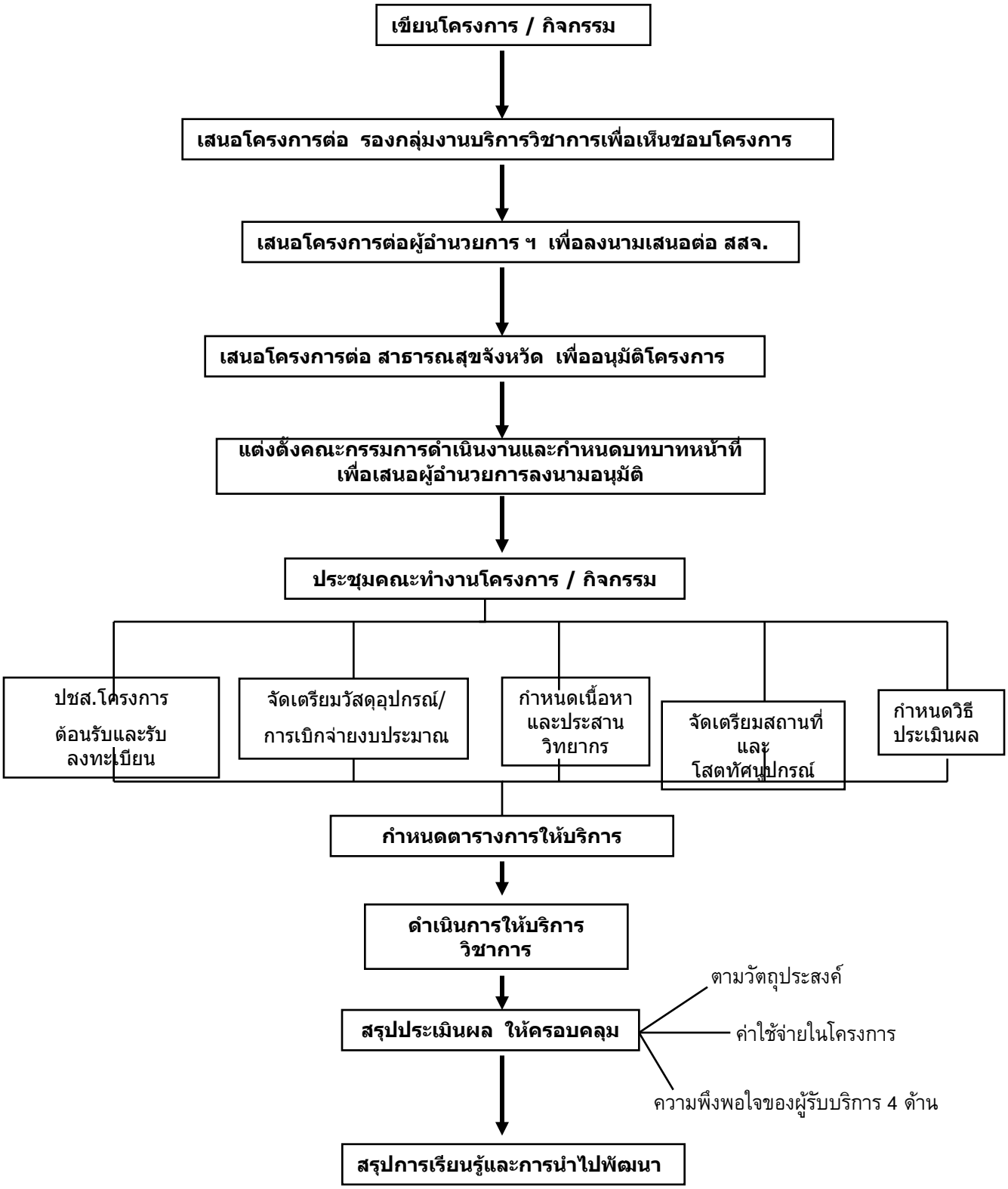ขั้นตอนการนำแผนไปปฏิบัติ