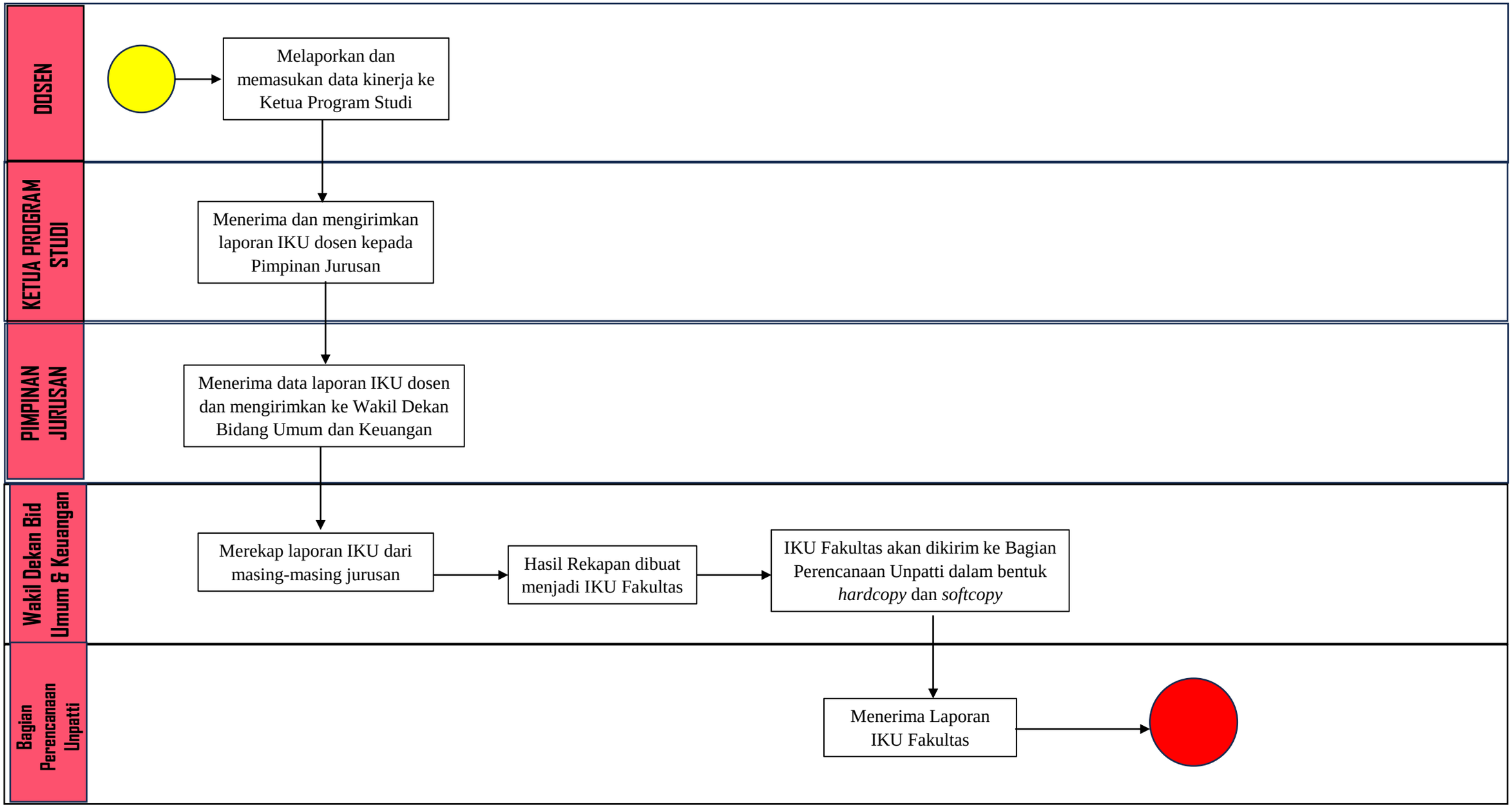SOP PELAPORAN IKU