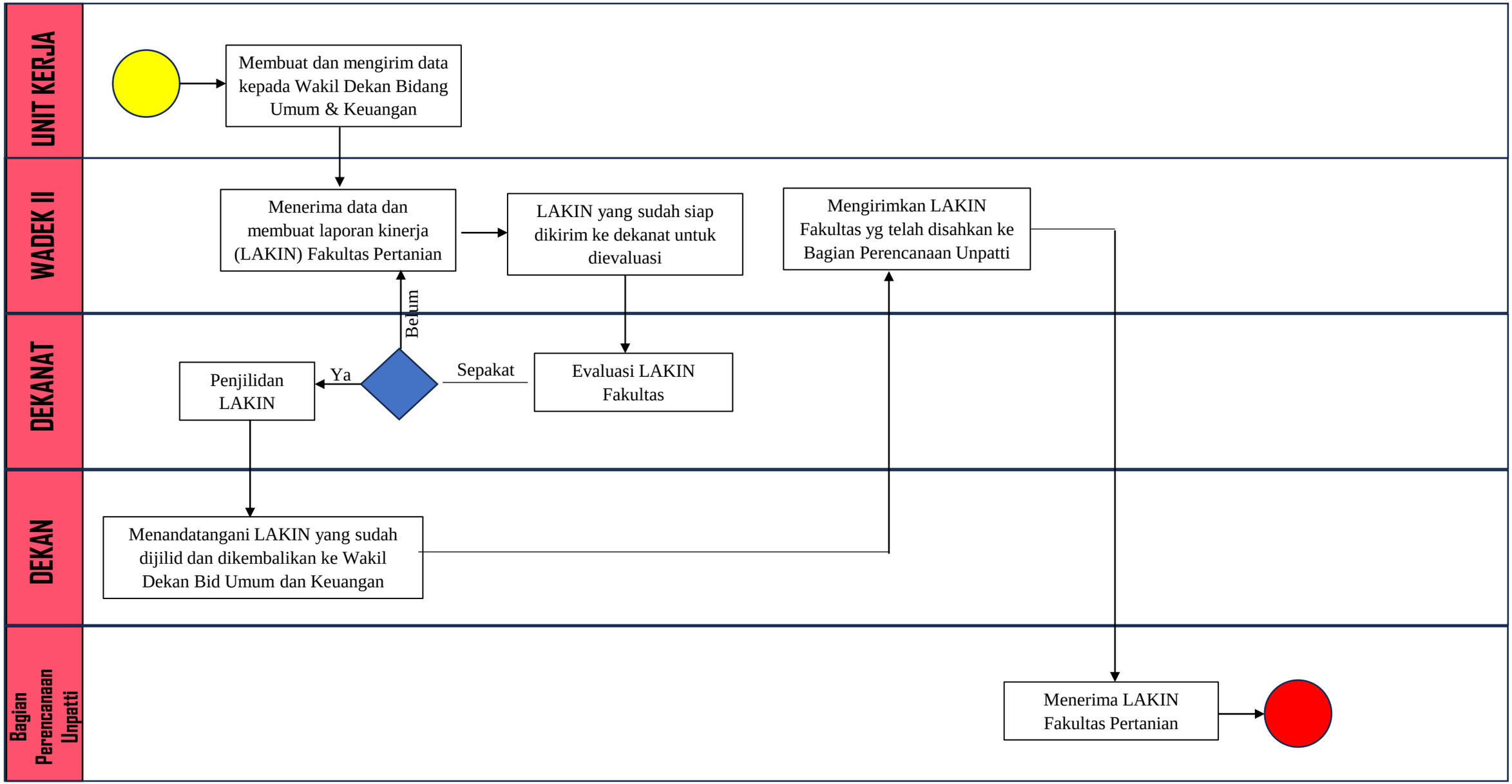# SOP PENYUSUNAN LAPORAN KINERJA