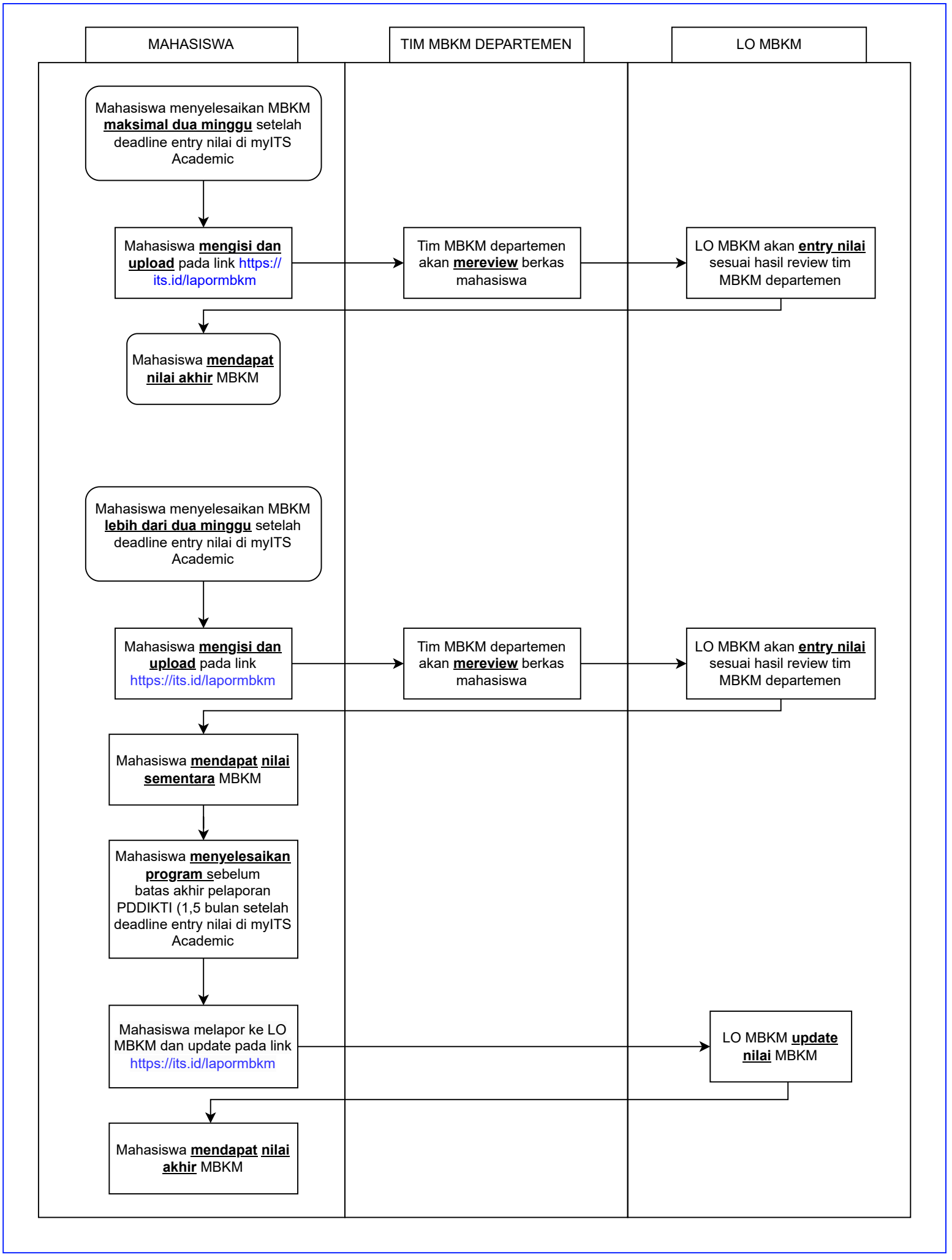ALUR PELAPORAN PROGRAM MBKM UNTUK KONVERSI NILAI