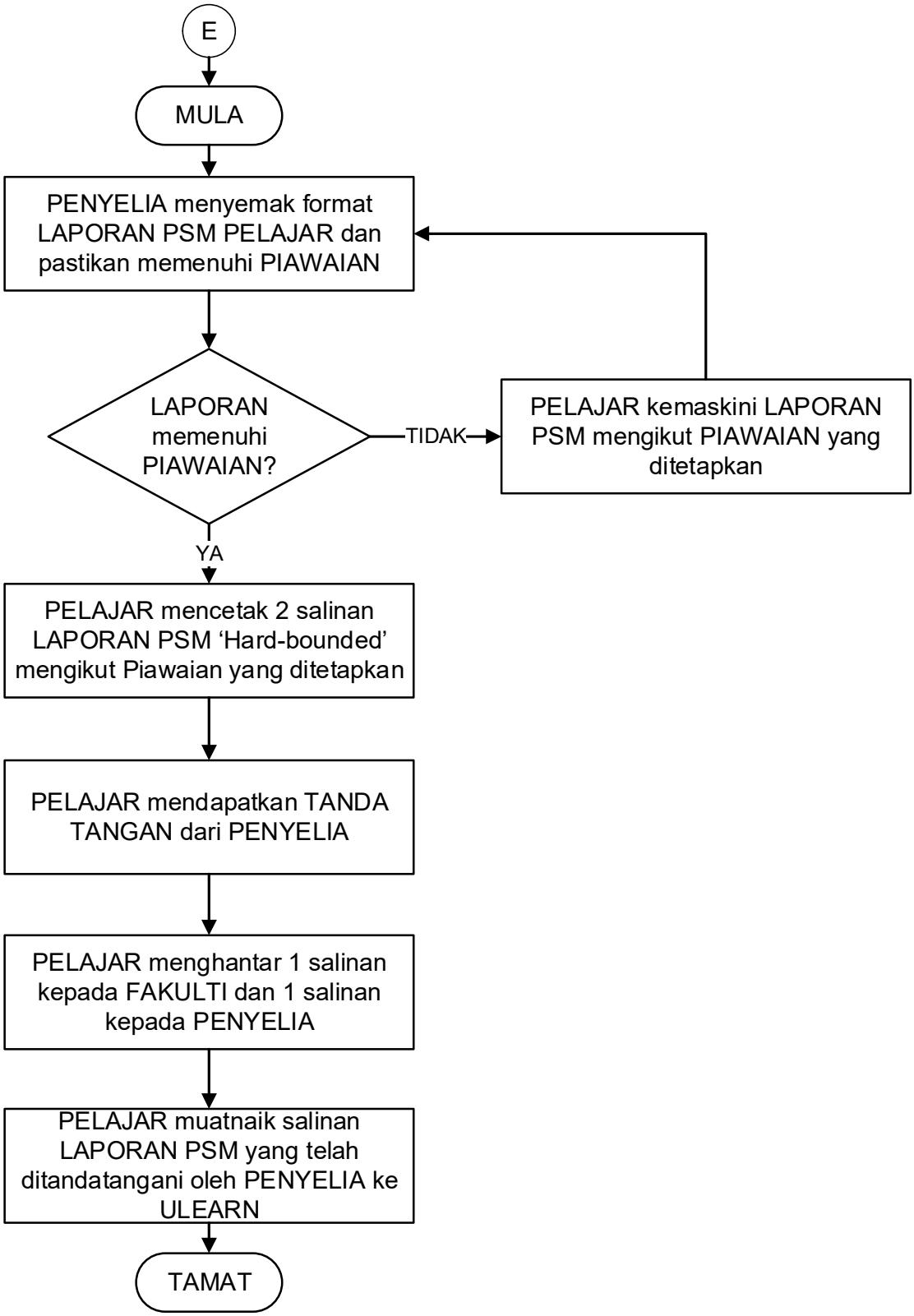PROSES PENGHANTARAN LAPORAN PSM 'HARD-BOUNDED'