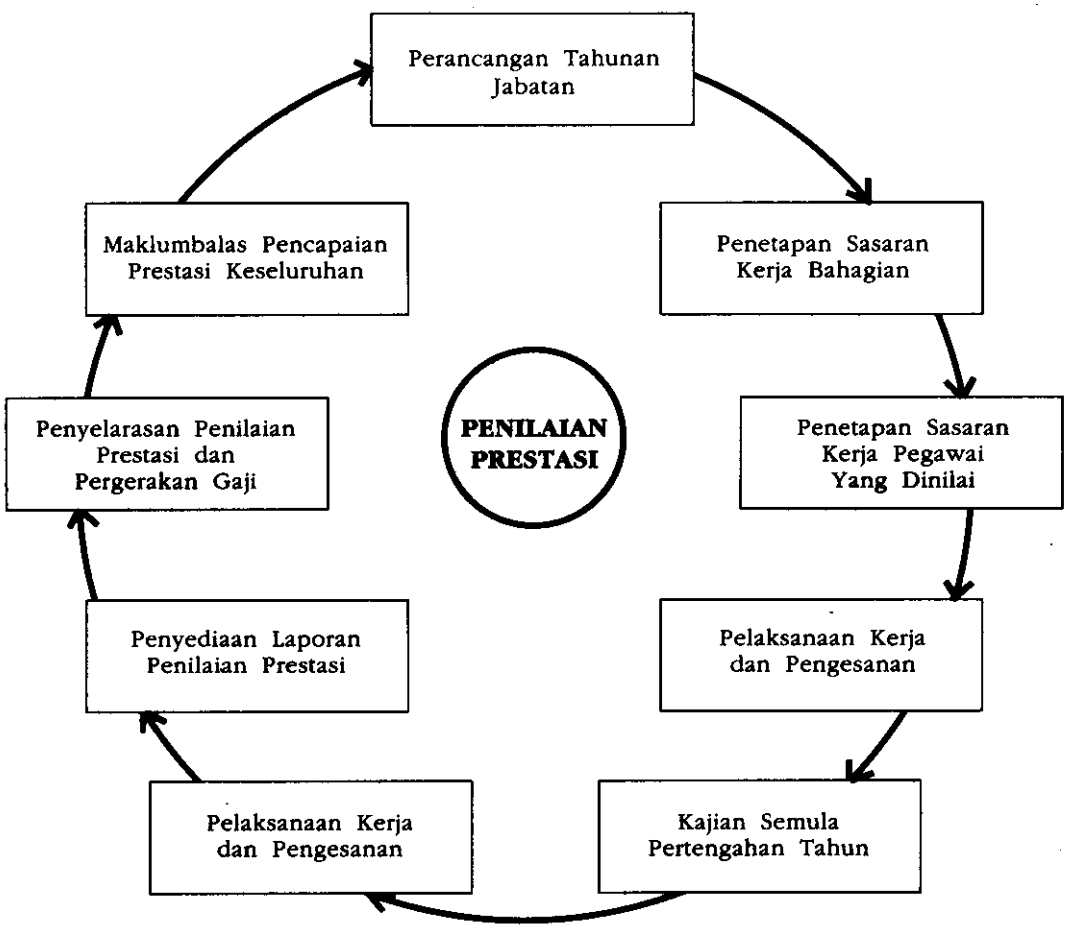ALIRAN PUSINGAN PROSES PENGURUSAN PENILAIAN PRESTASI DAN PERGERAKAN GAJI