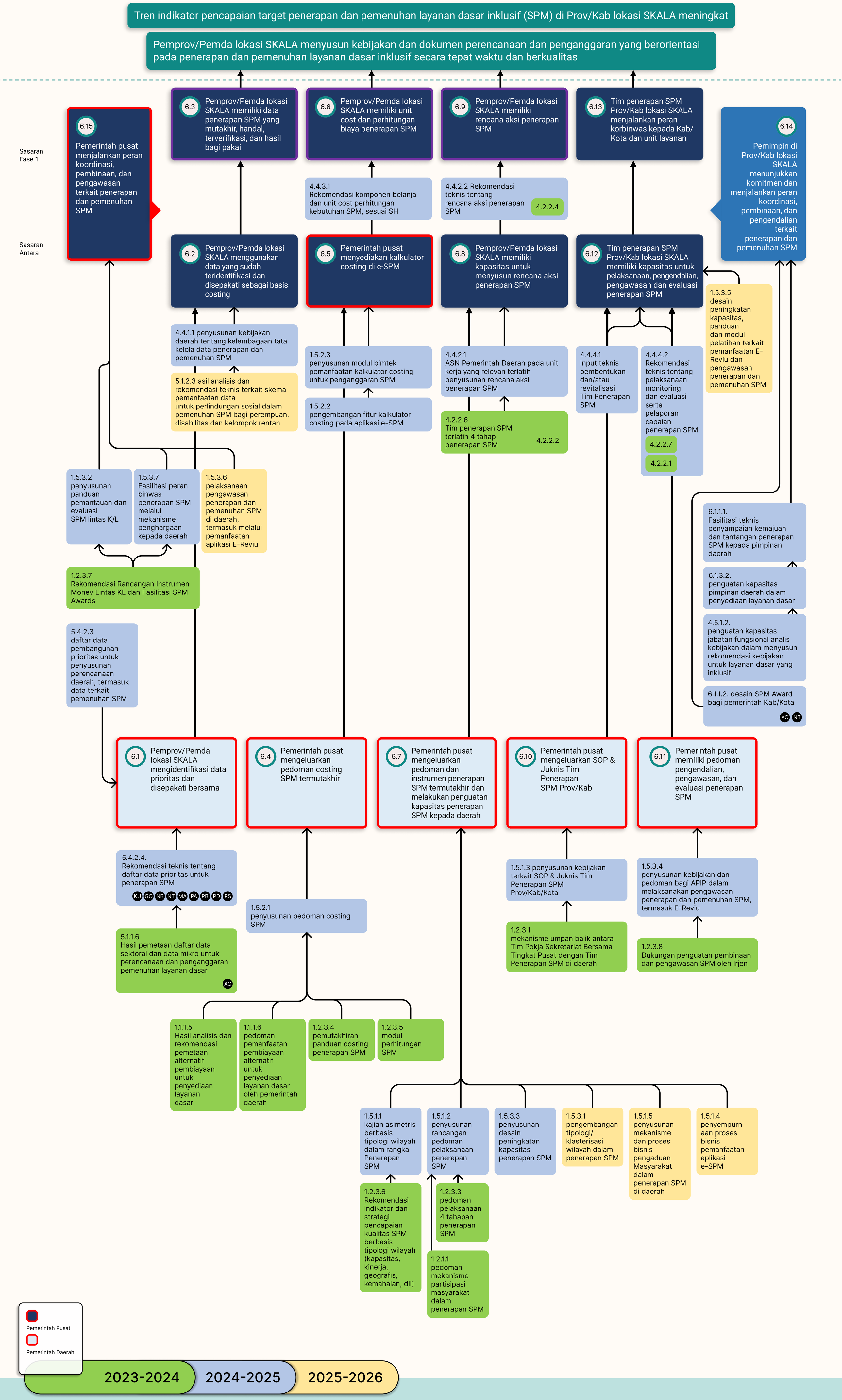TAP 6 Pemprov/Pemda lokasi SKALA memiliki unit cost dan perhitungan biaya penerapan SPM