

## Arrangement of Street Vendors (PKL) In Providing Contribution to Regional Income (PAD) Mataram City



Ida Ayu Pramanasari<sup>1</sup>, Luluk Fadliyanti<sup>2</sup>, Ihsan Rois<sup>3</sup>, Abdul Manan<sup>4</sup>

<sup>1,2,3,4</sup>Magister of Economic Economic and Business Faculty, University of Mataram, Indonesia

**ABSTRACT:** This research on Street Vendors (PKL) aims to explain the policies of the Mataram City Government in structuring street vendors while at the same time identifying whether the arrangement of street vendors can contribute to Mataram City's Original Regional Income (PAD). This type of research is a descriptive quantitative evaluative research that uses field data as primary data through a regulatory approach and the legal basis in force in the Mataram City Government. The results of the study show that the arrangement of street vendors in the city of Mataram still cannot run effectively because there is still no regulation that should be followed up on by Regional Regulation Number 5 of 2010 along with the Mayor of Mataram Regulation Number 56 of 2017 concerning Instructions for the Implementation of Regional Regulation of Mataram City Number 10 of 2015 about street vendors, namely the zoning arrangement of street vendors. From a simple calculation carried out by the researcher, the potential PAD that is likely to be obtained from the business activities of street vendors is Rp. 4,026,000,000 (Four Billion Twenty-Six Million) collected on the basis of a business service levy due to the use of government-owned land in accordance with the Mataram City Regional Regulation Number 4 of 2017 concerning Amendments to Regional Regulation Number 16 of 2011 concerning Business Service Retribution. This value, if measured by its contribution to the percentage of the realization value of regional retribution in 2019, can be categorized in the "Medium" criteria, while when viewed from its contribution to the percentage of business service levies, it can increase up to 392.92% or the "Very High" category. So the researchers suggest accelerating the determination of the legality of determining the Mataram Mayor's Decree regarding the zoning of street vendors so that the potential for retribution on street vendors' activities on government land can be collected and can contribute to increasing Mataram City PAD.

**KEYWORDS:** Structuring, Street Vendors, Original Regional Income (PAD)

### PRELIMINARY

According to the World Bank Report in Urban Development Overview (2020), Currently, about 55% of the world's population - 4.2 billion people - live in cities. This trend is expected to continue. Due to the phenomenon of urbanization to this city, especially during the economic crisis caused by the monetary crisis, as well as various natural and non-natural disasters (including the COVID-19 pandemic) that are currently happening, the informal sector, one of which is street vendors (street vendors) has always been an "economic reserve" and an economic safety net for the national economy, especially for city residents. According to data, historical experience has proven that the small business sector, including the urban informal sector, including street vendors (PKL) is able to survive and the number continues to increase. (Holy, 2017). Including during this pandemic, intervention in the Micro, Small and Medium Enterprises sector can be a savior from the collapsing formal sector due to the declining purchasing power of the people and increasingly limited job opportunities.

The city of Mataram, as a city that is a center of trade and services and does not have a wealth of natural resources, taxes and levies is the most potential alternative in increasing regional income in the city of Mataram. This is because user fees have a significant amount and role in regional finance. In addition, regional taxes and levies are a reflection of the active participation of the community in financing the implementation of local government. One of the efforts to increase capacity in the field of funding the implementation of revenue from the tax system is quite large. local government for development is to increase and explore every potential that exists in each region through local taxes and levies.

Since the era of regional autonomy was enacted by the Law of the Republic of Indonesia Number 32 of 2004 concerning Regional Government and Law Number 23 of 2014 Taxes and levies are one very important element in the implementation of development in the region. Because with taxes and levies, the government can finance development carried out by local governments in order

## **Arrangement of Street Vendors (PKL) In Providing Contribution to Regional Income (PAD) Mataram City**

to achieve the welfare and prosperity of the community. So that the supervisory mechanism in the collection of regional taxes and levies needs to be regulated in accordance with existing regional regulations. Local governments are expected to be better able to explore financial sources, especially to meet the financing needs of government and development in their regions through Regional Original Revenue (PAD). Potential sources of local revenue must be explored to the fullest in accordance with applicable laws and regulations, including local taxes and regional levies, which are the main elements of PAD.

Street vendors are one of the potentials that have not been looked at as a source of potential. PAD is through levies imposed on street vendors (PKL). The existence of small businesses such as street vendors is a reflection of the economic activities of the lower classes that continue to run within the scope of an independent economy, which are often carried out by individuals on a small scale. According to data sources from the Mataram City Trade Office, the number of street vendors in Mataram City is 1364 people with various types of merchandise. With various social backgrounds and origins. The question is, how much is the contribution of this PKL activity to the Local Original Opinion (PAD) of Mataram City? With the number and turnover that tends to increase, street vendors can be considered as a new potential in PAD. So far, the development of street vendors has only been concerned with aesthetic aspects, but the contribution of street vendors to Mataram City PAD should be considered. So far, with various considerations and policies, street vendors have not been imposed as objects in various taxes or levies so that their existence is only seen from the side of the problem that causes the aesthetics and beauty of the city alone. In the future, it is hoped that, with the arrangement and guidance of street vendors so that their needs are served through legality, their existence is recognized, they are given access to proper land, assisted by facilities and infrastructure and even access, the Mataram City government can demand a return contribution from street vendors in the form of user fees as a source of PAD.

### **LITERATUR REVIEW**

The definition of street vendors according to the Presidential Regulation of the Republic of Indonesia Number 125 of 2012 concerning Coordination of Arrangement and Empowerment of Street Vendors is contained in Chapter I regarding General Provisions Article 1, namely: Street Vendors, hereinafter abbreviated as PKL, are business actors who carry out trading business using mobile or mobile business facilities. immobile, using city infrastructure, social facilities, public facilities, land and buildings owned by the government and/or private sector which are temporary/not permanent.

Mataram City Regional Regulation Number 10 of 2015 concerning Street Vendors, defines street vendors as follows: Street vendors, hereinafter abbreviated as PKL, are business actors who carry out trading businesses using movable or immovable business facilities, using city infrastructure, social facilities, public facilities, land and buildings owned by the government and/or private sector which are temporary/not permanent. Mataram City Regional Regulation Number 10 of 2015 concerning Street Vendors, it is stated that: "The arrangement of street vendors is an effort made by the local government through the determination of the assisted locations to determine, move, control and eliminate the location of street vendors by taking into account the public, social, aesthetic, and aesthetic interests. health, economy, security, order, environmental cleanliness and in accordance with statutory regulations". Article 4 paragraph 3 of the Regional Regulation of the City of Mataram Number 10 of 2015 states that: The arrangement of street vendors as referred to in paragraph (1), by:

- a. data collection;
- b. registration of street vendors;
- c. determination of the location of street vendors;
- d. relocation of street vendors and deletion of street vendors' locations; and
- e. rejuvenation of street vendors.

### **Locally generated revenue**

Regional development that is prosperous, just, and prosperous is an obligation that must be carried out by local governments. To achieve this goal, of course, a large amount of funding is needed. Therefore, local governments must have their own financial sources to meet local needs so that in the end local governments are no longer dependent on subsidies from the central government. Local revenue is one of the potential sources of finance for development.

Suparmoko (1992) argues that government revenue can be interpreted as revenue in the broadest sense, which includes revenues obtained from the sales of goods and services owned and produced by the government. Regional financial capacity is determined by the availability of tax sources (tax objects) and the rate of return of these objects, the rate of return is determined by the extent to which tax sources (tax bases) are responsive to forces affecting expenditure objects such as inflation, population growth and economic growth. in turn will be correlated with the level of service both quantitatively and qualitatively.

Kaho (1988) argues that one of the important criteria to really know the ability of a region in managing and managing its household is the ability to self-support in the financial sector. In other words, the financial factor is an essential factor in measuring the level

## **Arrangement of Street Vendors (PKL) In Providing Contribution to Regional Income (PAD) Mataram City**

of regional capability in implementing its autonomy.

According to Widjaya (1992) local revenue is one of the basic capitals of local governments in obtaining development funds and meeting regional expenditures. Local revenue is a regional effort to reduce dependence in obtaining funds from the top-level government (subsidies).

Based on this understanding, it can be concluded that what is meant by local revenue is all regional revenues which are the result of their own efforts in obtaining development to minimize dependence on subsidies from the central government and provincial governments. As an important and strategic regional original income in relation to the implementation of regional development, the government is required to always strive to increase regional original income which is a reflection of the participation of local governments in administering government, development and community services.

In running the wheels of government in the region, the regional government needs funds to finance all its household affairs. In line with that, Law Number 33 of 2004 concerning the Balance of State Finances between the Central and Regional Governments. Regional Original Income (PAD) consists of: 1. Regional tax results 2. Regional retribution results 3. Regionally owned companies and other separated regional wealth management results. 4. Other legitimate local revenue. Thus, in accordance with Article 4 of Law Number 33 of 2004 concerning the Balance of State Finances of the Central and Regional Governments, the types or sources of regional income are taxes, regional levies and the results of regional companies as well as legitimate regional revenues.

### **Regional Retribution**

According to Widjaya (1992) suggests that the retribution is the price of a direct service from the local government by taking into account the quality of the service that must be good and needs to be increased according to the amount of the levy drawn. Objects for levies are certain types of services provided or provided by local governments. Not all services provided by local governments can be levied, but only certain types of services according to social or economic considerations are eligible to be used as objects for retribution.

Retribution is one source of local revenue. Thus, regional levies are revenues or regional levies as financing or usage for obtaining services provided by the region or in other words, regional levies are levies made in connection with a service or facility provided by the regional government directly to the object of retribution. Regional Retribution, hereinafter referred to as Retribution, (1) is a regional levy as payment for services or the granting of certain permits specifically provided and/or granted by the Regional Government for the benefit of individuals or entities. (Article 1 Number 26 of Law Number 18 of 1997 concerning Regional Taxes and Regional Levies).

Law Number 34 of 2000 concerning Amendments to Law of the Republic of Indonesia No. 18 of 1997 concerning Regional Taxes and Levies Article 18 paragraph 1 stipulates that the objects of levies are certain services provided by local governments. Not all services provided by local governments can be levied, but only certain services which are socio-economic considerations are worthy of being the object of retribution. The regional retribution services are divided into three groups, namely:

1. Public Service Retribution, namely levies on services provided by the Regional Government for the purpose of public interest and benefit and can be enjoyed by individuals or entities.
2. Business Services Retribution, namely levies on services provided by the Regional Government by adhering to the commercial principle because basically it can be provided by the private sector.
3. Certain Licensing Retribution, namely levies on certain activities of the Regional Government in the context of granting permits to individuals or entities intended for guidance, regulation, control, and supervision of activities for the use of space, use of natural resources, goods, facilities, infrastructure, or certain facilities to protect the public interest and preserve the environment.

### **METHODOLOGY**

The research method used is descriptive evaluative research method, in which this study only describes the facts found in the field without making changes to each research variable. Descriptive research is a systematic, factual and accurate picture or painting of the phenomenon or relationship between the phenomena being investigated (Suprayogo and Tobroni, 2001). The approach used in the study is an evaluative approach, where the researcher intends to collect data about the implementation of policies that have been carried out. (Arikunto, 2001).

Evaluative research is basically focused on the final recommendation which confirms that an object of evaluation can be maintained, improved, improved or even dismissed in line with the data obtained. The use of this method and approach departs from the main objective of the study, which is to calculate and explain the potential and opportunities for the contribution of business services retribution from the business activities of street vendors in Mataram City.

To obtain the necessary data, observations, interviews, documentation and literature studies were conducted. The area of

## Arrangement of Street Vendors (PKL) In Providing Contribution to Regional Income (PAD) Mataram City

this research is 37 (thirty four) PKL stall points built and managed by the Mataram City Trade Office. The informants used were 2 (two) informants from the Mataram City Regional Finance Agency. 3 (ten) informants from the Mataram City Trade Office and 3 (three) informants from street vendors.

### Potential Analysis.

Potential analysis is an analytical tool used to measure the potential for generating retribution revenue for Mataram City's Original Regional Income. This calculation aims to determine the potential amount of market service levies and retribution for the use of selling places in traditional markets managed by the Samarinda City Trade Office. The basic formula for calculating the potential Market Service Retribution for a year is as follows:

$$\text{Potential} = [(\sum \text{Stand} \times \text{Area} \times \text{trf} \times 12 \text{ months})]$$

Information

Stand : Street Vendors (PKL)

Area : Dimensions of the Street Vendors

Trf : Tariff of retribution stipulated in the regional regulation

### Contribution Rate Analysis

Contribution Analysis is an analytical tool used to measure the amount of contribution given by the potential retribution from land rentals that are designated as PKL stalls. This analysis compares the potential amount of public service levies from street vendors' land rentals compared to the total Realized Regional Original Income as a whole. The criteria for the contribution of levies are as follows:

**Table 1. Criteria of Contribution and Retribution**

No.	Persentase	Criteria
1.	0,00%-10%	Very Low
2.	10,10%-20%	Low
3.	20,10%-30%	Medium
4.	30,10%-40%	Enough
5.	40,10%-50%	Good
6.	>50%	Very Good

**Data Source:** Kemendagri Nomor 690.900.327

## RESULTS

### A. Structuring of street vendors in Mataram City

Basically the number of street vendors in the city of Mataram experienced ups and downs, this happened in line with changes in the economic situation and condition of the community. To provide an overview of the condition of the number of street vendors in the Mataram City area in 2019 can be seen in the following table:

**Table 2. List of street vendors in Mataram City by Districts**

Districts	Type of Business			TOTAL
	Culinary	Grocery	Others	
Ampenan	98	30	12	140
Sekarbela	34	54	1	99
Mataram	203	68	61	332
Selaparang	65	32	21	118
Cakranegara	103	32	36	171
Sandubaya	70	64	83	217
<b>tal</b>	<b>539</b>	<b>226</b>	<b>213</b>	<b>1077</b>

**Data Source:** Trading Office of Mataram City, 2020

From the description above, it shows that Mataram District is the sub-district that has the highest growth of street vendors among sub-districts in Mataram City, and Sekarbela sub-district has the lowest growth of street vendors from several sub-districts in Mataram City.

## Arrangement of Street Vendors (PKL) In Providing Contribution to Regional Income (PAD) Mataram City

The city of Mataram as a region has the authority to regulate security and order, including regulations related to the security and order of street vendors (PKL). Judging from the trade sector, especially street vendors (PKL) in Mataram City, it shows that in 2020 there is a very rapid increase, here is a description of the condition of street vendors in Mataram City in 2020.

**Table 3. List of street vendors in Mataram City by Type of Business**

No	Type of Business			Total
	Culinary	Grocery	Others	
1	1052	239	73	1364

**Data Source:** Trading Office of Mataram City, 2020

Based on the table above, it shows that in 2020 the number of street vendors recorded in Mataram City reached 1364 traders, the number consisted of different types of businesses. The type of culinary business consists of 1052 traders and traders who have other types of business consisting of 73 people who sell fuel for vehicles, knick-knacks, accessories and others. So that the total number of traders from various types of businesses registered is 1364.

From the data above, we can see that from 2019 to 2020 the number of street vendors has increased. In 2019 the number of registered street vendors was 1077 traders and increased in 2020 to 1364. To create a safe and orderly city of Mataram and foster a sense of discipline in behaving for everyone/society, in 2015 the Mataram City Government formed a legal product in the form of a regulation. Mataram City area to regulate and manage related to the existence of street vendors by establishing the Mataram City Regional Regulation Number 10 of 2015 concerning Street Vendors.

Structuring street vendors is an effort made by local governments through the determination of assisted locations to determine, transfer, control and eliminate street vendors' locations by taking into account the public interest, social, aesthetic, health, economic, security, orderliness, environmental cleanliness and in accordance with the laws and regulations. Article 4 paragraph 3 of the Regional Regulation of the City of Mataram Number 10 of 2015 states that: The arrangement of street vendors as referred to in paragraph (1), by:

- a. Data collection;
- b. Street Vendors registration.
- c. Determination of the location of street vendors;
- d. Relocation of street vendors and deletion of street vendors' locations; and
- e. Rejuvenation of street vendors location.

The guidance and empowerment is carried out by providing business development by providing a stimulus for trade facilities and so on. However, the Trade Service itself takes a role in structuring street vendors by continuing to coordinate the PKL Arrangement and Control Team in the City of Mataram which consists of the PUPR Service, POL PP, Camat and Lurah who are determined through the Mataram Mayor's Decree. One of the efforts so far made by the Trade Office in structuring these street vendors is to organize and provide stimulus assistance in the form of providing stalls, tents for street vendors.

It is important to determine the location of street vendors is one of the most important elements in structuring street vendors. This is stated in Article 12 of Regional Regulation Number 10 of 2015 concerning Street Vendors which states that:

- 1) The Mayor determines the location or area according to its designation as a location for PKL business activities at the suggestion of the local Subdistrict head and/or Head Village in coordination with the office in charge of spatial planning and regional areas.
- 2) Determination of the location or area as referred to in paragraph (1), is carried out by taking into account the public interest, social, culture, aesthetics, economy, security, order, health, environmental cleanliness and in accordance with the regional spatial plan, as well as being able to provide tourist attractions. to improve the welfare of society.
- 3) The location as referred to in paragraph (2) is a target location determined by a Mayor's Decree.

In its implementation, the efforts of the Mataram City government in structuring street vendors cannot be separated from the obstacles it faces. The inhibiting factors or obstacles in the implementation of street vendors arrangement based on the Mataram City Regional Regulation Number 10 of 2015 concerning Street Vendors are as follows:

1. There is no zoning system arrangement. The regulation of the zoning system as mandated by PERDA Number 10 of 2015 concerning Street Vendors is very necessary to organize street vendors. With the zoning system, the government will be more flexible in structuring or controlling street vendors, so that with the zoning system it will give birth to security and order, especially from street vendors' activities.

## Arrangement of Street Vendors (PKL) In Providing Contribution to Regional Income (PAD) Mataram City

2. There is no more specific regulation related to the location/zone and activities of street vendors in the Detailed Spatial Planning of Mataram City. With a more specific arrangement, it will accelerate the realization of the mandate of the Regional Regulation Number 10 of 2015 in terms of structuring street vendors.
3. Weak supervision by law enforcement officers, so far, the supervision of the presence of street vendors in Mataram City has not been optimal. This can be seen from the many violations committed by street vendors. The government has not shown serious attention to the development of street vendors in Mataram City.
4. Lack of coordination between relevant agencies, so far, the coordination is still running in each sector so that the coordination between the teams that have been formed is not integrated

### B. Potential and Contribution of Street Vendor activities to the local revenue of Mataram City

Contribution Basically the number of street vendors in the city of Mataram experienced ups and downs, this happened in line with changes in the economic situation and condition of the community. Based on this, it shows that the number of street vendors in Mataram City registered in 2019 was 1364 business actors spread across 6 (six) sub-districts throughout Mataram City, generally occupying space (space or location) divided into various categories, namely: (1) Land owned Public Facilities (Sidewalks, Parking lots, city parks, etc.) and (2) Land owned by individuals who are rented or not rented

In this study, street vendors who are the object or focus of research are street vendors who occupy public land which is assumed to be government-owned land which for anyone who uses it must be subject to retribution at rates according to the provisions and applicable laws, namely Mataram City Regional Regulation Number 4 Year 2017 concerning Amendments to Regional Regulation Number 16 of 2011 concerning Business Service Retribution.

The PKL locations under the guidance of the Mataram City Trade Office are located in 37 (Thirty-Seven) locations with a total of 842 stalls and a capacity of 893 street vendors. However, after observing and surveying the field, 671 street vendors were used.

From this data, by using the formula for the analysis of the potential above, it can be seen that the level of potential contribution of business services retribution from street vendors' land rental is Rp. 4,026,000,000 (Four Billion Twenty-Six Million Rupiah). As a comparison, to measure the contribution of levies, it can be done by looking at the realization of the overall Regional Income, levies or specifically to the realization of business services levies.

Based on data obtained from the Regional Finance Agency, the Regional Income realization targets for Mataram City from 2015-2019 are as follows:

**Table 4. Data Regional Income Year on 2015 – 2019 Mataram City**

NO	YEARS	REGIONAL INCOME		RETRIBUTIONS		BUSINESS SERVICE RETRIBUTION	
		Target	Realisations	Target	Realisations	Target	Realisations
1	2015	215.999.750.38 9,00	222.456.817.07 8,00	20.273.500.00 0,00	18.126.238.264 ,00	1.397.500.00 0,00	1.403.814.680,00
2	2016	279.679.198.14 0,00	288.415.925.92 9,99	20.172.500.00 0,00	18.338.313.673 ,00	1.270.500.00 0,00	1.244.594.700,00
3	2017	367.503.589.41 5,00	386.958.232.87 3,50	21.999.600.00 0,00	17.409.531.499 ,00	1.003.600.00 0,00	1.030.434.000,00
4	2018	354.697.095.35 9,00	358.825.822.20 8,30	22.175.000.00 0,00	17.472.124.521 ,00	1.157.000.00 0,00	1.286.722.800,00
5	2019	374.933.065.96 9,59	373.951.422.33 9,15	22.458.000.00 0,00	19.884.309.481 ,75	1.317.000.00 0,00	1.024.637.621,75

Regional Income data sourced from levies and specifically from business services fees, if it is assumed to refer to the realization of Regional Income in 2019, it is possible to measure the value of the contribution of land rent retribution from Street Vendors activities on government-owned land in accordance with the specified tariff. The percentage value and contribution criteria can be seen as follows:

## Arrangement of Street Vendors (PKL) In Providing Contribution to Regional Income (PAD) Mataram City

Table 5. Criteria for regional income contribution and land rent retribution by street vendors activities

NO	COMPARISONS	TARGET REALISATION OF YEAR 2019	POTENTIAL OF RETRIBUTION	CONTRIBUTION %	CLASIFICATION OF CONTRIBUTION
1	REGIONAL INCOME	373.951.422.339,15	3.648.000.000	0,98	LESS
2	RETRIBUTION	19.884.309.481,75	3.648.000.000	18,35	MADIUM
3	TYPE OF BUSSINES	1.024.637.621,75	3.648.000.000	356,03	HIGHER

From the calculation above, if viewed from the table scale of the criteria for the potential contribution of retribution from street vendors, it can be categorized as a "MEDIUM" contribution when compared to the overall regional retribution, but if it is compared with the business retribution, there will be a very significant increase of 356% so that categorized as "Very High"

### CONCLUSIONS AND SUGGESTIONS

Based on the data analysis and discussion conducted, it can be concluded, and suggestions are as follows.:

#### a. Conclusion

1. The arrangement of street vendors carried out in the city of Mataram still cannot run effectively because there are still no regulations that should be followed up from the Regional Regulation Number 5 of 2010 along with the Regulation of the Mayor of Mataram Number 56 of 2017 concerning Instructions for the Implementation of the Regional Regulation of the City of Mataram Number 10 of 2015 concerning street vendors, namely the regulation street vendor zoning.
2. The potential PAD that is likely to be obtained from the business activities of street vendors is Rp. 4,026,000,000 (Four Billion Twenty-Six Million) collected on the basis of a business service levy due to the use of government-owned land in accordance with the Mataram City Regional Regulation Number 4 of 2017 concerning Amendments to Regional Regulation Number 16 of 2011 concerning Business Service Retribution. This value, if measured by its contribution to the percentage of the realization value of regional retribution in 2019, can be categorized in the "Medium" criteria, while if viewed from its contribution to the percentage of business service levies, it can increase up to 392.92% or the "Very High" category..

#### b. Suggestions

1. Researchers suggest that the initial step in structuring street vendors is to prioritize determining the legality of the determination of the Mataram Mayor's Decree regarding the zoning of street vendors so that potential levies on street vendors activities on government land can be collected and can contribute to increasing PAD Mataram City as mandated in Perda No. 10 of 2015 concerning street vendors.
2. After the determination of the zoning of street vendors, it is followed by supervision and law enforcement which begins with socialization and installation of signs/markers that can provide clear and easy directions and instructions for street vendors about allowed locations and prohibited locations for street vendor activities.

### REFERENCES

1. W Widjaya, 1992. *Titik Berat Otonomi Daerah Tingkat II*. Rajawali Press, Jakarta.
2. Burton Simatupang Richard, 1996. *Aspek Hukum dalam Bisnis*. Rineka Cipta. Jakarta.
3. Depdiknas, 1989. *Kamus Besar Bahasa Indonesia*. Balai Pustaka. Jakarta.
4. Devas. N. Binder B. Booth. A. Davey. K. Kelly. R., 1989. *Keuangan Pemerintah Daerah di Indonesia*. Alih Bahasa Masri Moris, UI-Press. Jakarta.
5. H.A.W Widjaya, 2005. *Penyelenggaraan Otonomi di Indonesia*, Raja Grafindo Persada, Jakarta.
6. Halim Abdul, 2004 *Bunga Rampai Manajemen Keuangan Daerah Edisi Revisi*. UPP AMP YPKN. Yogyakarta.
7. Ismail Tjip, 2005. *Pengaturan Pajak Daerah di Indonesia*. PT. Yellow Media Tama. Jakarta.
8. Kaho Josef Riwu, 1988. *Prospek Otonomi Daerah di Negara Republik Indonesia. Identifikasi Beberapa Faktor Yang Mempengaruhi Penyelenggaraannya*. PT. Raja Grafindo Persada. Jakarta.
9. Kartono K,dkk, 1980, pedagang kaki lima, Universitas Katolik Parahyangan, Bandung.
10. Kunardjo, 1996. *Perencanaan dan Pembiayaan Pembangunan Edisi Ketiga*. UIPress. Jakarta.
11. Kurniawan Panca, 2006. *Pajak Daerah dan Retribusi Daerah di Indonesia*. Bayumedia Publishing. Malang.
12. Mamesah, 1995. *Sistem Administrasi Keuangan Daerah*, Gramedia Pustaka Utama. Jakarta.
13. Mardiasmo, 2009. *Otonomi dan Manajemen Keuangan Daerah*, Yogyakarta.

## Arrangement of Street Vendors (PKL) In Providing Contribution to Regional Income (PAD) Mataram City

14. Mardiasmo, 2006. *Perpajakan Edisi Revisi*. Yogyakarta.
15. Moleong, J. 2016. *Lexy, Metode Penelitian Kualitatif*.
16. Moleong, Lexy, 2007. *Jenis Pendekatan Penelitian Kualitatif*. PT Remaja Rosda Karya, Bandung.
17. Muqodim, 2006. *Pengantar Perpajakan*. Ekonosia. Yogyakarta.
18. Nasution, S. 1996. *Metode Penelitian Naturalistik Kualitatif*. Bandung: Tarsito.
19. Nawawi Hadari. 1991. *Metodologi Penelitian Bidang Sosial*, Gajah Mada
20. University Press. Yogyakarta
21. P Siahaan Marihot, 2005. *Pajak Daerah dan Retribusi Daerah*. PT Raja Grafindo Persada, Jakarta.
22. Riant, Nugroho. D, 2000. *Otonomi Daerah Desentralisasi Tanpa Revolusi*. PT. Elex Media Komundo Gramedia. Jakarta.
23. Saidi Muhammad Djafar, 2007. *Pembaharuan Hukum Pajak*. Raja Grafindo Persada. Jakarta.
24. Saragih, J. Panglima, 1996. *Peningkatan Penerimaan Daerah sebagai Sumber Pembiayaan Pembangunan*. Jakarta.
25. Sidik, Machfud, 2002. *Optimalisasi Pajak Daerah Dan Retribusi Daerah Dalam Rangka Meningkatkan Kemampuan Keuangan Daerah*. Jakarta.
26. Singarimbun, Masri dan Sofian Effendi. 1989. *Metode Penelitian Survei*. Jakarta. LP3ES
27. Soelarno Slamet, 1999. *Pajak Daerah dan Retribusi Daerah*. STIA-LAN Press. Jakarta.
28. Soemitro Rochmat, 1979. *Dasar-Dasar Hukum Pajak dan Pajak Pendapatan*. Jakarta.
29. Sofar dan Widiyono. 2013. *Metodologi Penelitian Sosial : Untuk penulisan Skripsi dan Thesis*. Jakarta: In Media
30. Sugiyono, 2018. *Metode Penelitian Kualitatif*. Alfabeta. Bandung
31. Sunarto, 2005, *Pajak dan Retribusi Daerah*, AMUS Yogyakarta dan Citra Pustaka, Yogyakarta.
32. Sunarto Jur, 2005. *Pajak dan Retribusi Daerah*. AMUS dan Citra Pustaka. Yogyakarta.
33. *Sunggono Bambang, 2001, Metode Penelitian Hukum*, Jakarta, Rajawali. Grafindo Persada
34. Suparmoko, 1982. *Keuangan Negara Dalam Teori dan Praktek*. BPFE. Yogyakarta.
35. Sutedi Adrian, 2011. *Hukum Pajak*. Sinar Grafika. Jakarta.
36. Suyatno, Bagong dan Kanarji, 2005. *Kemiskinan dan Kesenjangan Sosial, Ketika Pembangunan Tak Berpihak Pada rakyat Miskin*. Airlangga University Press. Surabaya.
37. Waluyo Wirawan B, 2005. *Perpajakan Indonesia*, Salemba Empat, Yogyakarta.
38. (Adegustara Frenadin, Syofiarti dan Fatimah Titin,(2009). *Kontribusi Pajak Daerah dan Kontribusi Daerah terhadap Peningkatan Pendapatan Asli Daerah dalam Rangka Pelaksanaan Otonomi Daerah*, Jurnal Ilmiah, Sumatra Barat.
39. Komara, Beni Dwi., Heri C. B. Setiawan., Aries Kurniawan. (2020). 'Jalan Terjal UMKM dan Pedagang Kecil Bertahan di Tengah Pandemi Covid-19 dan Ancaman Krisis Ekonomi Global'. *Jurnal Manajemen Bisnis*. Volume 17, No. 3, pp. 342-359. Universitas Muhammadiyah Gresik.
40. Nugroho, Riant D. (2020) *Otonomi, Desentralisasi Tanpa Resolusi, Kajian dan Kritik atas Kebijakan Desentralisasi di Indonesia*, PT. Elex Media Komputindo, Jakarta.
41. Suci, Yuli Rahmini (2017), *Perkembangan UMKM di Indonesia*, Jurnal Ilmiah Cano Ekonomos, Vol. 6 No.1, pp.51058 STIE Balikpapan.
42. Thaha, Abdurrahman Firdaus. (2020). 'Dampak Covid-19 Terhadap UMKM di Indonesia'. *Jurnal Brand*. Volume 2, No. 1, pp. 147-153. Universitas Hasanuddin.
43. <http://eprints.walisongo.ac.id/7034/3/BAB%20II.pdf>.

### Law and Regulations

1. Indonesia, Undang-Undang Nomor 34 Tahun 2000 Tentang Pajak Daerah dan Retribusi Daerah
2. Indonesia, Peraturan Presiden Republik Indonesia Nomor 125 Tahun 2012 Tentang Koordinasi Penataan Dan Pemberdayaan Pedagang Kaki Lima.
3. Indonesia, Undang-Undang Nomor 33 Tahun 2004 tentang Perimbangan Keuangan Negara antara Pemerintah Pusat dan Daerah
4. Indonesia, Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah
5. Indonesia, Undang-Undang Nomor 23 Tahun 2014 tentang Pemerintahan Daerah, (LNRI No. 244).
6. Indonesia, Undang-undang nomor 32 tahun 2014 tentang Pemerintahan Daerah
7. Indonesia, Undang-Undang Nomor 9 Tahun 2015 tentang Perubahan Kedua atas Undang-undang Nomor 23 Tahun 2014 tentang Pemerintahan daerah (TLNRI No. 5679).
8. Indonesia, Peraturan Pemerintah No. 65 Tahun 2001 tentang pajak daerah

## **Arrangement of Street Vendors (PKL) In Providing Contribution to Regional Income (PAD) Mataram City**

9. Indonesia, Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 41 Tahun 2012 Tentang Pedoman Penataan Dan Pemberdayaan Pedagang Kaki Lima.
10. Mataram, Peraturan Daerah Kota Mataram Nomor 10 Tahun 2015 Tentang Pedagang Kaki Lima, LD No.10.