

MANAGEMENT OF SUB-DISTRICT ALLOCATION BUDGET IN IMPROVING COMMUNITY DEVELOPMENT AND EMPOWERMENT IN NORTH CAKRANEGARA

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ABSTRACT :This study aims to determine the process of managing the allocation of Sub-district Budget for development and community empowerment as well as community involvement in managing the distribution of Sub-district Allocation Budget for development and community empowerment in North Cakranegara, Cakranegara District, Mataram City, West Nusa Tenggara in 2020. This study uses a qualitative descriptive approach. Data were obtained by conducting interviews with informants who can provide information related to this research. The results showed that the management of sub-district fund allocations for the development and empowerment of the North Cakranegara community in 2020 was not optimally implemented due to the refocusing of the budget of covid-19. Meanwhile, community participation in managing Sub-district Allocation Budget is optimal, starting from planning, organizing, implementing, and supervising.

KEYWORD: *Sub-district, participation, management, sub-district allocation budget.*

I. INTRODUCTION

1.1. Background

The preamble to the 1945 Constitution has mandated that the goal of development is to realize the welfare of a just and prosperous society, both materially and spiritually, based on Pancasila and the 1945 Constitution. Regional autonomy is an autonomous region's right, authority, and obligation to regulate and manage its Government Affairs and interests—local communities following statutory regulations. Based on the Government Regulation of the Republic of Indonesia number 18 of 2016 concerning regional apparatus, it is stated that Local Government is the administration of Government affairs by the Local Government and the Local Representative Assembly according to the principle of autonomy and Co-Administration with the principle of autonomy as wide as possible within the systems and regulations of the Unitary State of the Republic of Indonesia as referred to in the 1945 Constitution of the Republic of Indonesia. Governmental Affairs delegated to the Local Government originate from the Central Government powers, which the President handles. The consequence of a Unitary State is that the final responsibility for the Central Government is in the hands of the President. For the implementation of Government Affairs delegated to the Local Government to run by National Policies, the President is obliged to carry out guidance and supervision of the performance of the Local Government. Local Governments are given the authority through the principle of decentralization to regulate their households according to each region's potential and local wisdom, and the sub-district is the lowest Government unit. Along with the expansion of this authority, the Government bureaucratic apparatus in the areas can better manage and provide public services according to the needs of the people. (Sumaryadi, 2018).

The existence of Sub-district is legally recognized in Law Number 23 of 2014 concerning Local Government and Government Regulation Number 73 of 2005 concerning about sub-district. Based on this stipulation, Sub-district is defined as the working area of the Head of sub-district as a Regency/City regional apparatus within the functional area of the sub-district.

Sub-district is also a tiny government unit that directly deals with the community because it is in the area where the community lives. Therefore, the Sub-district has its right to manage and regulate various Sub-district

Financial Budgets to improve the quality of people's lives. The form of the budget management autonomy program is in the form of Strengthening Sub-district Management. Each of these Sub-district is given the authority/autonomy to manage its budget; this is an implementation of the concept of Regional Autonomy (Trijono, 2017).

As previously mentioned in the Regional Regulation of the City of Mataram No. 7 of 2007 regarding Sub-district, which is sourced from Local Government Budget, Government Assistance, and Non-binding Assistance. The researcher limit this research to only discuss the Sub-district Allocation Budget sourced from the Local Government Budget of Mataram City or also known as Sub-district Budget Allocation. Because the Allocation fund is yearly available, the Sub-district Budget Allocation is used for the operational needs of the sub-district apparatus and various programs and activities.

Allocation of Sub-district Budget (AAK) according to Law no. 23 of 2014 states that 5 percent of the Budget sourced from the Local Government Budget after reduced with Special Allocation Budget are given to Sub-district, one of which is for Community Empowerment. However, in Mataram City, this regulation only came into effect in 2017 with the issuance of Mayor Regulation No. 34 of 2015 concerning Sub-district Development Fund. Meanwhile, before enacting the regulation, the Sub-District Budget Allocation was the Fund obtained based on the Local Government Department Work Plan (Renja). The Renja was prepared by each section head (Kasi). Thus, there is no definite distribution of Budget because the Activity Program Plan made is a need or work plan according to the conditions of each section (Sumaryadi, 2018).

In managing and regulating this budget, Sub-district officials must fulfill several principles under Perwal number 34 of 2015, namely Transparency, Accountability, Technocratic, and Participation. It is influenced by the Sub-district Apparatus's ability to manage the budget to suit the aims and objectives of the budget itself. The management or management of Sub-district Allocation Budget is essential to running various Sub-district activity programs. However, in this derivative regulation by the Mayor of Mataram City, there is no clear stipulation on how much distribution is required for physical development and community empowerment. In contrast to the Sub-district Budget Allocation, which is based on technical instructions, there is already a transparent distribution. So often, the budget Priority Scale is used for interests that are more towards empowering the physical community, such as infrastructure development, not towards empowering the community non-physically, such as coaching, strengthening, and training. Based on the description of the problem above, the focus of this research is to describe the aspects of managing the Sub-district Budget Allocation for Community Empowerment. So, based on the description of the problem above, the researcher is interested in researching it more deeply. So the researcher took the title "Management of Sub-district Budget Allocation for Development and Community Empowerment in North Cakranegara."

1.2. Formulation of the Problem

Based on the background that has been described above, the formulation of this research is:

1. How was the management of the Sub-district Allocation Budget for community development and empowerment in the North Cakranegara?
2. How was the community participation in managing the Sub-district Allocation Budget for economic empowerment and development for community in the North Cakranegara?

1.3. Research Purposes

Based on the background and the research problem above, the objectives of this study are:

1. To determine the management of Sub-district Allocation Budget for community development and empowerment in North Cakranegara.
2. This study aims to determine the community participation in managing the Sub-district Allocation Budget for economic empowerment and development for community in the North Cakranegara.

II. LITERATUR REVIEW

2.1. Management

Management comes from the word to manage, which means to regulate. The arrangement is carried out through a process according to the sequence of management functions. Gulick in Wijayanti (2008) defines management as a science field that systematically seeks to understand why and how humans work together to achieve goals and make this system more useful for humanity. Terry (2010) states that management is a process or framework

which involves the guidance or direction of a group of people towards organizational goals or actual purposes. It includes knowing what to do, determining how to do it, understanding how they should do it, and measuring the effectiveness of the efforts that have been made.

From the several definitions mentioned above, it can be concluded that management is a joint effort to determine and achieve organizational goals by implementing the functions of planning, organizing, actuating, and controlling. Management is an activity; the implementation is called the manager, and the person who does it is named the manager.

2.1.1. Planning

Planning is the determination of the work that must be carried out by the group to achieve the goals outlined. Planning includes decision-making activities because it is included in the selection of decision alternatives. It requires the ability to visualize and look ahead in order to formulate a pattern from a set of actions for the future (Terry, 2010: 1). While the purpose of planning is:

- a. To provide direction to both managers and non-managerial employees;
- b. To reduce uncertainty;
- c. To minimize wastage; and
- d. To set goals and standards used in subsequent functions.

2.1.2. Organizing

Organizing comes from the word organon in Greek which means tool, namely the process of grouping activities to achieve goals and assigning each group to a manager (Terry & Rue, 2010). Organizing is done to collect and manage all the necessary resources, including humans so that the desired work can be carried out successfully. The benefits of organizing are (Terry 2010):

- a. Can further emphasize the relationship between members with one another;
- b. Each member can know to whom he is responsible; each member of the organization can know what are the duties and responsibilities of each in accordance with his position in the organizational structure;
- c. Delegation of authority within the organization can be carried out explicitly so that each member has the same opportunity to develop; and
- d. It will create a pattern of good relationships between members of the organization, thus enabling the achievement of goals easily.

2.1.3. Actuating

Actuating according to Terry in Hasibuan (2010) Mobilization is placing all group members to work consciously to achieve the goals that have been set in accordance with organizational planning and patterns. of driving is to lead (leadership). Someone who can move people under his control means that he can run management, so if he can lead people under his control, it means he can move those people.

2.1.4. Controlling

Controlling is the discovery and application of methods and tools to ensure that the plan has been implemented in accordance with the predetermined plan. The functions of supervision are:

- a. Prevent deviations,
- b. Correcting mistakes, weaknesses and cracking down on abuse and fraud,
- c. Dynamizing the organization and all management activities,
- d. Strengthen the sense of responsibility,
- e. Educate employees or implementers.

2.2. Community Empowerment

According to Wijayanti (2008), empowerment is an effort to increase the capabilities and potentials possessed by the community, so that the community can realize their identity, dignity, and worth to the maximum in order to survive and develop themselves independently in the economic, social, religious and cultural fields. Empowerment is not enough just to increase productivity, and provide equal business opportunities, but must also be followed by changes in the socio-economic structure, and support the development of the structure of socio-economic life through increasing roles, productivity, efficiency, and improving access to resources, technology, market and to sources of financing.

Meanwhile, according to Soetrisno (2001:19) empowerment is an effort made by elements originating from outside the order of an order, so that the order is able to develop independently. In other words, empowerment is an effort to improve the form of interconnectivity contained in the order and or an effort to improve the elements or components of the order which is intended so that the order can develop independently. So empowerment is an effort aimed at making an order to achieve a condition that allows it to build itself.

2.3. Development

According to Galtung (in Trijono, 2007:3) Development is an effort to fulfill basic human needs, both individually and in groups, in ways that do not cause damage, both to social life and the natural environment. Meanwhile, according to Siagian (2005:9) Development is "an effort of growth and change that is planned and carried out consciously by a nation, state and government towards modernity in the context of developing the nation". According to Rogers (in AgusSuryono 2001: 132) development is a process of broadly participatory social change in a society that is intended for social and material progress (including greater justice, freedom, and other valued qualities) for the majority of the people through greater control. they gain from their environment.

2.4. Participation

The notion of participation was put forward by Djalaland Supriadi (2001: 201) where participation can also mean that decision-makers suggest groups or communities be involved in the form of delivering suggestions and opinions, goods, skills, materials, and services. Participation can also mean that groups recognize their own problems, examine their options, make decisions, and solve problems. Tilaar (2009: 287), reveals that participation is a manifestation of the desire to develop democracy through a decentralized process where efforts are made, among others, the need for *bottom-up planning* by involving the community in the planning process and community development.

III. RESEARCH METHODS

This research uses qualitative research methods. Meleong in Herdiansyah (2010:9) defines qualitative research as scientific research that aims to understand a phenomenon in a social context naturally by prioritizing a process of deep communication interaction between researchers and the phenomenon being studied. This research, the researcher took place in Sub-district North Cakranegara, Cakranegara District, Mataram City. Arikunto, (2010:172), The source of data in the study is the subject from which data can be obtained. Sugiono (2012:298) explains that qualitative research is not called statistical samples but theoretical samples because qualitative research aims to produce theories based on the statements above. The researcher used a sampling technique that is snowball sampling. The informants used in this study are based on specific criteria who know precisely the research problem from the Government and Civil Society. Meanwhile, to collect research data using interview techniques, questionnaires, observation, documentation studies, and focus group discussions (FGD) (Noor, 2011:138). Qualitative data analysis was carried out during data collection or the field and after completing data collection within a certain period. Miles and Huberman (in Sugiono, 2012:334).

IV. RESULTS AND DISCUSSION

4.1. Management Of Sub-District Allocation Budget in Improving Community Development and Empowerment in North Cakranegara.

Based on Government Regulation Number 72 of 2005 concerning Kelurahan Article 1 paragraph (11), it is stated that the Allocation of Village Funds is funds given to Kelurahan that come from the financial balance fund of the Central and Regional Governments received by regencies/cities. Furthermore, in the Government Regulation Article 68 paragraph (1) letter c, it is stated that the part of the central and local financial balance budget received by the Local Government for Sub-district is at least 5 percent, which is proportionally distributed for each Sub-district which is the Allocation of Sub-district Budget. Thus, the Sub-district Allocation Budget is the right of the Sub-district as the Local Government has the right to obtain General Allocation Funds (DAU) and Special Allocation Funds (DAK) budgets from the Central Government.

In general, the Sub-district Allocation Budget has the aim of strengthening the Sub-district's financial capacity (APBDes), providing flexibility in managing administrative, development, and social issues of the Sub-district, encouraging the creation of Sub-district democracy, as well as to increase income and equity to achieve community welfare.

The management of the Sub-district Allocation Budget goes through several stages to be implemented to reach the final step. These stages are divided into several parts:

4.1.1. Planning

Changes that occurred with the amendments to the 1945 Constitution of the Republic of Indonesia, namely by stipulating the provisions of Article 18, paragraph (1) and paragraph (2), stating that the Unitary State of the Republic of Indonesia is divided into Provincial Regions and Provinces are divided into regencies and cities, each of which has a local government that regulates and manages its government affairs based on the principles

of autonomy and co-administration. This affirmation becomes the legal basis for the relationship of power between the central government and local governments in the administration of provincial government, which is carried out based on the principles of autonomy and co-administration as well as the granting of the widest possible autonomy within the framework of the Unitary State of the Republic of Indonesia. The provision of co-administration tasks is manifested in the form of giving assignments from the central government to the Autonomous Region to carry out some government affairs that are under the authority of the central government or assignments given by the central government to the local government, and the local government to the district/city government for some government affairs.

Departing from this description, the Mataram City Government in the administration of local government, both the implementation of governance, development and community development, is a planned and sustainable process in the context of achieving the improvement of people's welfare, still guided by the implementation of good governance under the basic principles of governance and development that puts forward the principles of Good Governance, including accountability which is an obligation for Government and Development managers to be responsible for the management and control of resources as well as the implementation of policies to achieve public service goals.

Furthermore, the Local Government Department Work plan OPD functions to support the implementation of the regional government's annual development program considering the following points:

1. The Work plan OPD is a document that substantially translates the vision, mission, and programs of the Regional Apparatus Organizations set out in the Local Government Departement Strategic Work Plan according to the Local Government Development Plan (RKPD).
2. Work plan is a reference the apparatus of district in planning the program of activities that will be carried out in the 2019 Work Plan and Budget (RKA)
3. Work plan OPD is one part of implementing agency programs/activities to determine the performance achievements in the one-year Performance Plan as a manifestation of the organization's performance Regional Apparatus in 2019.

Given the very importance of the OPD Work plan document in supporting the implementation of local government annual development programs, from the beginning of the preparation stage to the determination of the Local Government Work Unit (SKPD) Work plan document, it must follow the procedures for its preparation as stated in Government Regulation Number 8 of 2008 concerning Stages, Procedures for Preparation, Control and Evaluation of the Implementation of Regional Development Plans.

At this stage, the Sub-district, especially the Head of sub-district, the Secretary of Sub-district, and the Head of Social and Community Empowerment began to make a detailed plan regarding the Community Empowerment program by the Section Head (Kasi), which in this study, was devoted to the Section Head for Social and Community Empowerment (Kasi SPM). The Head of Section must first make a Work plan which includes some proposals from the Community-Based Development Consultative Assembly (MPBM) which contains suggestions from the community.

In the initial stage, the North Cakranegara sub-district budget were sourced from the Mataram City Budget (APBD) and the General Allocation Fund (DAU) sourced from the Central Government. The budget for each sub-district in Mataram City is different depending on several indicators that have been determined by Agency for Regional Development (BAPPEDA) as follows:

- a. An area;
- b. Total population;
- c. Number of poverty;
- d. Potential conflict;

After getting Sub-district Allocation Budget for North Cakranegara, the next step is to proportion the budget based on the Community Partnered Development Deliberation results. In the MPBM, the utilization of the Sub-district budget is focused on three variables, namely socio-cultural, economic, and facilities and infrastructure. In addition, the funding is also used for salaries of sub-district PTT employees, environmental heads, and financing office activities. After the MPBM is implemented and agreed upon, the Head of SPM begins to separate the three variables, to focus on work programs related to development programs and community empowerment, which will be entered into the Regional Development Information System (SIPD) of the Mataram City.

Every Sub-district apparatus in North Cakranegara stated the same thing regarding the involvement and participation of the community in planning the management of Sub-district allocation budget in 2020. The proposed work programs are related to the elements they each represent, such as empowering Sub-district youth, increasing the capacity of environmental roads, and improving facilities and infrastructure for the North Cakranegara sub-district.

4.1.2. Organizing

The next stage after the planning process is the Organizing Stage. The purpose of organizing here is, to begin with, the division of tasks and responsibilities to each of the individuals involved, considering that in the new planning, a detailed plan is made that contains the activity budget, activity target groups, and community empowerment institutions involved.

After the planning stage is completed, the organizing stage is carried out. In this stage, the sub-district secretary provides a budget implementation document (DPA) to each section's head to be studied and implemented according to their respective fields.

In community development and empowerment activities in the North Cakranegara sub-district, related parties such as Integrated Healthcare Center cadres, PKK cadres, environmental heads, and youth groups were also involved in organizing the program. In 2020, there are four activities carried out related to community development and empowerment, namely:

- a. Increased environmental road capacity;
- b. Capacity building for Integrated Healthcare Center cadres;
- c. Capacity building for youth groups;
- d. Procurement of tools and equipment for Integrated Healthcare Center and PKK.

4.1.3. Actuating

After the activity planning stage, and exact needs regarding activities or programs have been made, and there has been an organization or division of tasks, the Sub-district can carry out the planned activities funded by the Sub-district Allocation Budget. These funds can be obtained utilizing TU (adding money), a method of disbursing funds by first using the existing Sub-district finances, then submitting an activity report submitted to the DPPKD to get reimbursement of money. The second method is LS or direct, namely by submitting an activity plan first, and then the funds can go down.

In the mobilization or implementation of activities and programs that have been made previously, it is required how the efforts or methods are carried out by the Sub-district apparatus, especially the social cation and empowerment of the community and its members, to realize that the program runs well.

In implementing the program, it is planned to increase the capacity of environmental roads, increase the capacity of Integrated Healthcare Center cadres, increase the capacity of youth organizations, and procure Integrated Healthcare Center and PKK tools and equipment. The other three programs will be implemented using the direct method for the environmental road capacity building program, namely installing paving blocks in the West Sindu environment using the TU (Add Money) system.

In implementing the paving block installation program on neighborhood roads, the West Sindu sub-district government cooperates with the BKM (Community Self-Sufficiency Agency), formed and approved by the Head of sub-district of North Cakranegara. Using a working system like this, the community will receive more significant benefits than using a tender system or direct appointment or being carried out by a third party (outside the sub-district). It also means a form of community participation in managing and using the North Cakranegara sub-district budget.

On the other hand, the COVID-19 outbreak had a significant impact on the budget allocation obtained by the North Cakranegara sub-district. Three community empowerment programs that have been programmed for 2020, namely, capacity building for Integrated Healthcare Center cadres, capacity building for youth organizations, and procurement of Integrated Healthcare Center and PKK tools and equipment, could not be implemented due to a refocusing of the budget used for handling COVID-19.

Due to the Covid-19 outbreak and the diversion of budget allocations, which were initially used for community empowerment programs but were diverted for handling COVID-19, all elements of the community representatives who have been confirmed to have received the 2020 budget allocation expressed their disappointment. The program has been long-awaited, and the program also dramatically supports the cleanliness, increases the capacity of youth organizations, and improves services and activities of Integrated

Healthcare Center in the North Cakranegara sub-district.

4.1.4. Controlling

Monitoring, Reporting, and Evaluation stages are included in the Supervision stage in the Sub-district Allocation Budget Management (AAK). In this stage, AAK management supervision for community empowerment is carried out by the Head of sub-district. Reporting on Community Empowerment Activities containing details of activities and details of the budget is made by the Activity Implementer, or in this case, the Community Empowerment sector in North Cakranegara. This report is made per activity which is then put together in an annual PM Activity Accountability Report with the knowledge and approval of the Head of sub-district of North Cakranegara, which is then submitted to the District Party through the Head of Community Empowerment which is then integrated with the District Performance Report.

After going through the stages of planning, organizing, and implementing, the program's implementation sourced from the Cakranegara sub-district budget is monitored. Supervision is carried out when carrying out work and during the preparation stage of work, selecting quality materials. In addition to the control carried out by the sub-district apparatus, supervision is also carried out by the community whose environment has benefited from the environmental road capacity building program. The supervision carried out by the community is participation that wants their area to be neat and clean and free from indications of corruption in the implementation of the program. The program's performance is also carried out independently by the North Cakranegara sub-district community so that the quality, and quantity of work are maximized.

V. CONCLUSION

Based on the results of the research and discussion that have been described, it can be concluded that: the management of village fund allocations for the development and empowerment of the North Cakranegara village community in 2020 did not go according to what had been planned, due to the spread of covid-19 cases, so a budget transfer was carried out from programs that have been prepared to the COVID-19 handling program in 2020. Meanwhile, community participation in the management of the North Cakranegara village allocation fund is very participating, marked by starting from planning, organizing, implementing, and supervising the community as well as monitoring the work process of the ongoing program.

The advice given to the Mataram city government is that the village fund budget allocation for community development and empowerment can be maximally implemented, so it is necessary to re-make the budget for community empowerment with an emphasis on moving the community's economy and creating new businesses, encouraging young people to create a new business climate according to their interests and talents. So that this pandemic period can be passed easily. Then, the limited results of this research it was carried out when COVID-19 began to spread, so some information may not be absorbed properly, as well as limited space to access information from selected informants. Several programs that have been included in the village program in 2020 were not implemented due to the diversion of the budget for handling COVID-19. So that there is a need for more in-depth research in the future after Covid-19 is finished, so as to produce better conclusions.

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