

**THE CONCEPT OF GOVERNMENT SPIRITUAL ENTREPRENEURSHIP
AS EFFORTS TO REDUCE UNEMPLOYMENT AND POVERTY
WITH IMPROVEMENT THE DISTRICT OWN SOURCE REVENUE
(Studies On The Batu City Government)**

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Abstract

This study aimed to establish the government spiritual entrepreneurship concept conducted by the Government of Batu City. This research was conducted using qualitative methods of case study to explore soul and attitude entrepreneurial imbued by faith and fairness of government officers. Soul and this attitude is the basis of togetherness with the community to boost the regional economy. Data were collected through participation observation.

The results show that government spiritual entrepreneurship concept encourages the development of the economic potential of the area based on its resources. This development is supported with knowledge and specialized business skills: *first* conceptual in regulating strategy and taking into account the risks, *second* creative thinking and innovative act, *third* lead and manage, *fourth* communicate and interact, and *fifth* work belief.

Keywords: Concept of government spiritual entrepreneurship, faith and fairness.

Introduction

All regions in Indonesia has a typical product, this shape of growing entrepreneurial spirit with the support of local government (Statement Joko Widodo (President) at Opening of Indonesia International Furniture Expo 2015, Kompas March 13, 2015)

Over the last five years (2009 to 2014) the development of SMEs in Indonesia experienced significant change in the sector is done, namely the creative economy. This sector requires an active role of the central government (Ministry of Cooperatives and Small Medium Enterprises) and local governance (city or regency) to continue to encourage the creativity of person SMEs develop their business. The active role that can be given by Tranggono (2014), namely support information access on training and production financing from government local.

Support referred demanded an active role of district government to provide open access for the development of SMEs. This openness provide positive support for the development of SMEs, it is as stated Swasono (2012; 2014) states that the role of district governments both city or regency very decisive the development of SMEs to increase the potential and its district economy.

The development of SMEs in the region are expected as one representation of the regional economy improvement and unemployment decrease. It can be proved with the data base of the Ministry of Cooperatives and Small Medium Enterprises at 2012 there were 56.534 million SMEs. This number increased by 2.41 per cent in a year. The share of SMEs to all business units in Indonesia around 99.99 percent with the amount of labor that can be absorbed reached 107.657 million or 39.55 percent of the total population. Further, the government is targeting national entrepreneurs grew from 1.65 percent to 2 percent in order to stimulate the economy (Kompas, March 19, 2015).

Such data proves that SMEs is labor intensive district business. This condition has the potential to improve the growth of employment opportunities and create revenue. Both of these have important aspects that affect the economic balance sheets of the area. Regional economy in accordance with Law No. 33 of 2004 on Financial Balance between Central and Local Government, can be represented by The Distric Own Source Revenue (DOSR). Source DOSR consists of the results of local taxes, local retribution, local owned company, and assets local management other separated, and DOSR others legitimate.

Results company owned district and results assets district management emphasis on creativity and innovation of district government to dig. Efforts excavation potential this area done by developing and empower district economy according to the strength and its uniqueness (Soleh dan Rochmansjah, 2010:32-33). This is indicated by economic development policies to develop and empower SMEs.

The move comes to achieve efficiency, productive and competitive by creating a supportive business climate and business opportunities widest. Conditions role of district governments like this can provide education and training, business information and technology, capital, business location, and protection from unfair competition. Act as intended can optimize and make grow creative potential of district.

Achievement of the conditions referred to above can serve as the main spirit of growth and regional economic development, with simultaneously embed to local communities to have *handarbeni* inner (possess and maintain). Atmosphere like this capable of pushing regional economic growth independently and raises a large multiplier effect.

The region's economic growth shows the spirit of region government together society to foster the development of entrepreneurship. This spirit produce of creativity and innovative which gives the ability to boldly develop businesses and new ideas or long but done in new ways based on the resource's potential. Ability delve this potential as basic efforts to empower region economic utilization, so that the society participation will be empowered. The concept of economic development that will be appropriate and aligned with the potential power that exist in the area.

The accuracy and alignment of this have an impact on increasing efficient economy and secure to accelerate economic growth and to reduce unemployment along with poverty. The issue of economic growth, reduction of unemployment and poverty is the problems of local government in Indonesia during this (Baswir, 2012; Swasono, 2012, 2014). Therefore, district governments need concrete measures to empower the development of potential and owned economy.

The development of these ideas can not be released from the desire to cultivate the concept of entrepreneurship in the government bureaucracy. The concept of entrepreneurship to encourage the emergence of ability to create something new and different, or to think and do something new or something old in new ways through creative think and innovative action to be able to create chances. Not a few people and companies and governments that were successful because it has the ability to be creative and innovative.

Economic development through entrepreneur government in line with the implementation of Presidential Instruction No. 6 Year 2007 on the Acceleration of Development of Real Sector and Empowerment of Micro, Small and Medium Enterprises (MSMEs) dated June 8, 2007 which is a continuation of the Presidential Instruction No.3 Year 2006 on Package Investment Climate Improvement Policy. This Presidential Instruction 6/2007 to increase the transparency of government work plan in accelerating economic growth and reduce the unemployment rate as well as poverty. In this Instruction further set about improvement of investment climate, financial sector reform, and the empowerment of MSMEs. Efforts to provide policy for the district government in encouraging the creation measures empowerment of MSMEs and its economic potential.

Under these conditions the district government and or city is required to economic empowerment to accelerate the pace of economic development for territory. Efforts to do with some customized policies economic potential condition that can be managed and developed. The development of this economic potential, sue the government to be able to develop the ability of business (entrepreneurship).

Business development as intended demonstrate the ability of region governments to seek DOSR apart from taxes and retribution. Why is that? Because during these taxes and retribution give a big percentage in DOSR. Therefore, appearance of entrepreneur government makes the role of region government to be optimal, creative and innovative that not only based on both the source said. Related to this is in line with the statement Soleh dan Rochmansjah (2010:71-72), which states that:

Spirit for collecting DOSR sometimes far too excessive, considering several types of local taxes and retribution there are set for the creation of society order and even protect society which incidentally is the implementation of the obligatory functions that must be implemented by region governments with Minimum Service Standards (MSS). While the regional companies showing poor performance and suffer losses, and overburden APBD.

Support is what can give directives and instructions to continue and able to adjust to changes of business environment. Eventually it will raise expectations the establishment of region government officers within the framework government entrepreneurship concept that has knowledge and skills of specific effort explore the economic potential to improve DOSR.

Based on the above, this study is intended to examine the concrete steps Batu City Government in empowering development potential and owned economy. The idea can not be released from the desire to be able cultivate the concept of entrepreneurship in the government bureaucracy. The aim is raised hopes of realization Government apparatus Batu within the framework concept of government spiritual entrepreneurship who have knowledge and specialized business skills managing the economic potential of district for the welfare of society and increase of DOSR.

Theoretical Basis

The implementation of regional autonomy that has been implemented since January 2001 (fourteen years) cause different reactions for the region. The consequences of this policy make district government to explore the potential of district more independent as a source of Distric Own Source Revenue (DOSR).

The DOSR source based on Law No. 33 of 2004 on Financial Balance between Central and District Government stated that the DOSR consists of local taxes, retribution,

results company owned district and results assets district management other separated, as well as other DOSR legitimate. From these four sources of revenue is more used by the government during this is the local taxes and retribution. As it is stated by Baswir (1999:21); Mardiasmo (2002:37); Soleh dan Rochmansjah (2010:71), Ahmad (2011). They state that taxes and retribution is the largest contributor to DOSR. This is understandable given the resources derived from taxes and retribution easy to be sought and obtained.

Increasing the capacity of local tax and retribution is optimize effort of district revenue sources. Therefore, it is clear both of these sources a main that can be used as DOSR. But also keep in mind that the increase in tax capacity and retribution is not meant as a source of huge budget amount, but need to look for other sources to compensate for both the source.

The above explanation is based on the condition that district governments are often faced with the problem of the high demand for taxes and retribution local while both insufficient capacity. This led to gaps taxes and retribution (Soleh dan Rochmansjah, 2010:70). Therefore, an important step that must be done district government to find a new idea based on the real potential of area owned as a source of DOSR. It required creativity and innovation the potential search of area. As it is stated Suryana (2006:2), which states that soul and attitudes entrepreneurial not only owned by businessman, but also by everyone who thinks creatively and innovative act, for example civil servant.

These achievements need empowerment and development of the economic potential of the region who conducted local governance by apparatus and regulation. Both of these are very necessary to create a entrepreneurship government. Why is that? Because both of these things affect the business climate. Business climate is a condition sought district government to empower creativity and innovation efforts synergistically through legislations regulation and region policy.

The result, synergistic in the form of ideas and activities were able to explore the sources of region economic potential as a source of new or old but is managed with a step or a new way. This makes the grow and develop creative thinking and innovative act region apparatus for a strong and independent (ISEI, 2010; Tumbunan, 2012:226). Creative and innovative processes according Suryana (2006:2) is preceded by the emergence of ideas and thoughts to create something new and different. Something new and different is value added that can make the source of excellence to be used as an opportunity, like; technology development, scientific knowledge discovery, improved performance, and finding new ways to get the program with more resource efficient.

The creative and innovative processes for idea develop, method to problems solving and find opportunities towards the added value that will be advantage. This process is performed by the apparatus who have creative and innovative personality, is apparatus that has a soul, attitude and entrepreneurial behavior, with traits (1) confidently, indicator is full of confidence, optimistic, committed, disciplined, responsible; (2) initiative, indicator is full of energy, deft in actions, and active; (3) achievement motive, indicator consists of orientation on results and insights to the front; (4) leadership, indicator is dare to be different, trustworthy, and resilient in the act; (5) audacious took a risk by calculation, therefore love a challenge (Suryana, 2006:3).

Achievement of such personality should be supported with entrepreneurial competence. Explanation of this competence as referring to the explanation Hariss (2000:19), which explains that the individual who has overall of knowledge, skills, and quality such as attitude, motivation, personal values, and behavior necessary to carry out the work. Why these three aspects into one entity? Because having knowledge alone is not enough, but also must be accompanied by skills. These skills can be managerial skills, conceptual skills, skills to understand, understand, communicate, and relate, skills to

formulate the problem and how to act, skill to organize and use time, and other technical skills.

Further have knowledge and skills referred to above is not enough, therefore require quality, is the attitude, motivation and commitment to duties and responsibilities of job orientation. Thus, competence is defined as knowledge, skills, and ability of individuals that directly affect results (Suryana, 2006:5).

The embodiment of competence is entrepreneurial capital. This capital further based on explanation Zimmerer dan Scarborough (2004:46), Hisrich, dkk (2005), Suryana (2006:5-7), dan Kristanto HC (2009:3-6), is not always synonymous with tangible capital such as money and goods, but also intangible capital such as intellectual capital, social capital, moral capital, and mental capital that is based on religion.

Based on the above it can be concluded that entrepreneurial spirit can be developed in the spirit of district government apparatus not only for entrepreneur. The soul makes the government apparatus into someone who is able to undertake creative efforts and innovative animated by faith and fairness. As a result, the apparatus is able to develop ideas and take advantage of existing regional resources to find opportunity and repairs for the development of regional progress.

Research Methods

This research is a qualitative research of case study to explore the entrepreneurial value that animated by faith and fairness in the apparatus of government (government spiritual entrepreneurship). This value creating creative and innovative personality. Personality is meant to produce two roles for Government apparatus Batu City, is planner and innovator for economic development potential based on available resources.

The development the concept of spiritual entrepreneurship for Government Batu City based on in-depth interviews with the apparatus is as follows:

First, Eddy Rumpoko (Mayor). Determination him as an informant based on responsibilities as Government Leaders Batu City, and support for developing spiritual entrepreneurship of government in level of concepts and practices. Support presence he was able to express this concept of government spiritual entrepreneurship in of concepts and practices for Government apparatus Batu City.

Second, Punjul Santoso (Deputy Mayor). Determination him as an informant based on responsibilities as Government Leaders Batu City and support for developing spiritual entrepreneurship of government in level of concepts and practices. Support presence he was able to express this concept of government spiritual entrepreneurship in of concepts and practices for government apparatus in accordance with the cultural environment in Batu City.

Third, Widodo (Regional Secretary). Determination him as an informant based on readiness, and interest he developed government spiritual entrepreneurship as the development of the soul and the attitude of the government apparatus who are creative and innovative. Support presence he was able to express the concept of government spiritual entrepreneurship in the study of concepts and practices for Government apparatus Batu City.

Fourth, Sri Yunani (Head Sector of Community Empowerment Community Empowerment Board, Women and KB). Determination him as an informant based on readiness, and interest he developed government spiritual entrepreneurship as the development of the soul and the attitude of the Government apparatus Batu City who are creative and innovative. And

Fifth, Ambar Puspitaningrum dan Fery Susanto (Government Employees)

This process is carried out for seven months from the date of October 26, 2015 until April 29, 2016. In the next stage, text interpretation obtained from the field and the interview developed interpretation into context.

This study was based on the validity and reliability of data. Data validity concerning data valid, while reliability with regard to data reliable (Silverman, 2008:288; Sarantakos,1995:80). Results soul and attitude of entrepreneurial are the findings of this study to establish the concept of government spiritual entrepreneurship for Government apparatus Batu City.

Results and Discussion

Government Batu City efforts through concept of government spiritual entrepreneurship is a concrete step of area government in empowering potential development and economic possessed. This idea can not be released from a desire to foster the spirit of entrepreneurship values in the government bureaucracy.

The concept of entrepreneurship to encourage the emergence of capability as stated Drucker (2002), is creating something new and different, or to think and do something new, or something old in new ways through creative thinking and innovative action to be able to create chances. Why is that? Because many people who succeed and succeed it has the ability to think creatively and innovatively. Works and intention is only found in people who think creatively and innovative action, including government apparatus.

The strategic opportunities make Batu City Government foster the development of entrepreneurship above is based on the creativity and innovative potential of the resource. Potential of these ability such as basic effort to empower the utilization of district, so that the role of the community will be can empowered. The concept of area economic development that will be appropriate and in line with the strength of the potential.

The concept of area economic development as intended directed to Government apparatus Batu, is the ability to create ideas and find appropriate way to the study of potential and existing opportunities. This concept is based on the statement Eddy Rumpoko (Monday, October 26, 2015) are as follows:

Batu is area of Agrowisata and Agropolitan are able to attract the charm for visitor. Therefore, in accordance with the vision and mission of making apparatus in here should be able to continue to develop their creativity well as innovation supporting tourism and BUMD to increase the potential DOSR. DOSR which each year continues to increase and deal directly with society welfare Batu.

The same thing also expressed by Punjul Santosa (Monday, October 26, 2015) is:

Support topography, adequate facilities and infrastructure makes Batu City as Agrowisata area and Agropolitan, as well as one destination to spend time off, so Batu City dubbed as the real tourism city of Indonesia by Bappenas. This icon needs to continue sustainable with support for creativity and innovation of the apparatus together with the society. All of these have a direct impact on DOSR annually increase and the welfare of society.

Both of these statements show vision Batu City (2012-2017), is Batu City organic farming centers based international tourism, supported by education of efficient and competitive supported of formidable resource (natural, human and cultural) organized by government of good, creative, innovative, the soul by faith and godly to God. This vision

expects behavioral commitments of the apparatus in doing his job until obtain the expected results.

Commitments such as these make the apparatus work optimally, so grows full committed working culture, objective, feedback, optimism and proactive in planning and implementation. This explanation fit with research result Adi dan Saputro (2013), Prasetyo (2011) dan Sebayang (2011), which states that working culture of regional apparatus with optimism create skills organizing resources for value added and achievement oriented. The result is jobs creativity which can be implemented and have ability intensive, and balanced.

The work culture is a manifestation of the confidence of the apparatus in performing their duties and responsibilities. In practice, this confidence is blend of attitudes and beliefs to initiate, undertake and complete the job be faced. Related to this is Eddy Rumpoko (Tuesday, February 09, 2016) state:

All civil servants in Government Batu City environment begin to change performance mindset and work culture in order to work better for society. This step make more diligent down to society in order to know what the society needs, and have high spirit work to become and give examples as well as the role model for society. This step is expected to be government could give accurate service and exact through the program in accordance and BUMD optimal performance. Moreover Batu City Government sought make savings in governance and accelerate the development by adopting good governance practices.

Related and follow-up statement Eddy Rumpoko, Widodo (Thursday, February 11, 2016) express:

BUMD performance be benchmark of success delve potential have Batu City BUMD. BUMD was subjected to developing creativity and innovation through the program and the financial statements are transparent and trustworthy. Here...did not one day but with strong determination and continuous evaluation can be BUMD make potential revenue source of Batu area.

Statement Eddy Rumpoko and Widodo is indicate if a government has been trusted by common people, because being able to show evidence of trustworthy management, then good governance by itself also will be realized. These conditions foster trusteeship government, meaning that governance mechanisms are always oriented to society with the support of financial management honest, accountable, and transparent.

Realization of financial management from trusteeship government impact on implementation and accountability at every policy, programs and activities for seeks to achieve good governance (ways of taking care of right) or trusteeship. This trusteeship government create a welfare society can be realized through the implementation of good development management, be responsible, in line with the principles of democracy and an efficient market mechanism, avoid misallocation, prevent practices of Corruption, Collusion and Nepotism (CCN), both politically and administratively, with efforts to make attention through creativity and innovation of the apparatus.

The soul of creativity and innovation that makes the government apparatus Batu City has the achievement motive, future perspectives and commitment to work. On this Widodo (Tuesday, November 03, 2015) state:

The Government Batu City apparatus in advancing the potential of the area trying to optimize the roles and responsibilities. These efforts form the determination to further establish strategies policies and able to

perform as expected. Creativity and innovation are the foundation of all these policies to be able to be fair, accountable and transparent. This capability right... basically from spiritual value.

The statement was commensurate with research result Prasetyo (2012), which states that personal spiritual value produce changes in attitudes of individuals, lowering practice of misappropriation and fraud, enhancing image and credibility of the company, and improve performance on an on going basis. Human nature (man together with management) as the supreme creation to glory The God (Creator), and improve the welfare of other beings and the environment to support its own existence (creation) with the creation of goods and services of high value (creative creation). Human created higher than natural but less than God. God gave the task to humans in order to manage natural to use for himself, and in its activities was always just aim to glorify God (Ashmos dan Duchon, 2000; Kaozes dan Posner, 2002; Hendricks dan Ludeman, 2002).

Therefore, the value of personal spiritual will happen only when man as business operators to always remember God is shareholder at once soulholder, and remember fellow creatures as beings who must make happy with contribution. The demands of the apparatus of government like this makes individual employees become ably responds to the needs or aspirations society, good spoken word and soothing, having intelligence in problem solving, and fair (one words and deeds). This is as stated Ambar Puspitaningrum (Monday, December 14, 2015), which states that:

The soul of creativity and innovation have made my commitment to have the planning in all activities, have confidence and use the ability to complete, conscious and respectful of others.

Such attitudes make ready to respond to the job based on noble minds and properties as well as initiator. This makes the contribution and work for progress based on roles and responsibilities. Explanations were in line with the statement Sri Yunani (Wednesday, December 23, 2015) are as follows:

Creativity and innovation are the personality and relationships to generate trust, harmony in personal relationships, have actions that must be executed to achieve goal to avoid acts that are not useful or harm.

Based on the explanation of creativity and innovation is the embodiment of confidence to always cultivate the imagination in his job to love and hold on to the truth and oriented towards the success of tasks and responsibilities. The success of this kind make employees of Government Batu City adjusting capabilities with the environment. The success of creating a conducive working environment in accordance with the policy decision. On this Eddy Rumpoko (Tuesday, January 12, 2016) state:

Expected any form of policy can foster employee so as to speed up the wheels of government and regional development in the area of Batu City which will be an impact on society's welfare.

Policies provide direction for each employee in making decisions. The employees work in accordance with the policy decision. Related to this is in line with the statement Fery Susanto (Thursday, March 17, 2016) are as follows:

Leaders policy creates integrity to hold the principle and perform all activities for the development of Batu City and society...i this civil servants and society. Because both of these things that could unite is policy.

Furthermore, Ambar Puspitaningrum (Monday, March 21, 2016) stating matching that:

As civil servants i had to obey the policy. When the policy was implemented clearly the work will give ease. Employees will respond in accordance with its responsibilities, is the realization of activities and prosperous society.

Consciousness referred to create employee committed to the job. Work commitments as stated by Eddy Rumpoko (Friday, April 29, 2016), is:

Government officials Batu expected to have a high work ethic. This ethic makes employees can be an example and role model for the society to ably respond to the needs or aspirations, fair, and oriented towards solving problems faced by people. The ethic of this kind creates government performance spirited of entrepreneur. This soul made transparent and accountable to citizens. DOSR which each year continues to increase in 2014 8,03 percent.

The ability of the Batu City Government through concept of government spiritual entrepreneurship as a real business that can be developed with the support of government apparatus and community, is provision of knowledge and business skills. The ability support provide insight to be able business develop with constant base of faith and fairness which can reduce the risk of failure.

Such support encourages the development of regional economic potential which is based on available resources. These developments have an impact to the growth of the spirit of creativity and innovation that are tailored to the potential that exists. Such spirit is based on faith and fairness are able to do business in ways that are ethical and beneficial to regional economy empowerment. The result, public welfare and improvement of DOSR.

Achievement of the above provide direction and guidance to continue and able to adjust to changes of work environment created. Finally raised hopes of realization of Government apparatus Batu City within framework concept of government spiritual entrepreneurship that has knowledge and special business skills: *first* conceptual in regulating strategy and taking into account the risks, *second* creative thinking and innovative act, *third* lead and manage, *fourth* communicate and interact, and *fifth* work belief. The success of the process will be able to change determination formula of DOSR Batu City, which are generally formulated:

$$\text{DOSR} = \text{Local Taxes} + \text{Local Retribution} + \text{BUMD Profit} + \text{Other Revenue}$$

Become:

$$\text{DOSR} = \text{Local Taxes} + \text{Local Retribution} + \text{BUMD Profit} + \text{Entrepreneurship Profit} + \text{Other Revenue}$$

Why not!!!

Conclusion

Concept of government spiritual entrepreneurship is a real business that can be developed with the support of government apparatus and society. This concept gives creativity and innovation work with based on faith and fairness. The ability support that can provide insight to be able to develop performance with to continue rely on knowledge and skills. The result, policies, programs and government activities targeted and accountable.

The success encourage the development of district economic potential which is based on available resources. Processes that have an impact on morale and work responsibilities to love and hold on to the truth and oriented towards the success of the

task. Such conditions are made to grow and establish ethical work and beneficial to the public welfare and increase of DOSR.

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