



IMPLEMENTATION OF CORPORATE SOCIAL RESPONSIBILITY (CSR) IN SUPPORTING SUSTAINABLE DEVELOPMENT IN LAMPUNG PROVINCE

Muzzammil Arif Rahman¹, Syamsir Syamsu²

¹Faculty of Law, Lampung University, Indonesia,

E-Mail: muzzammilarif2@gmail.com

²Faculty of Law, Lampung University, Indonesia,

E-mail: Syamsir.Syamsu@fh.unila.ac.id

Article's Information	Abstract
Keyword:	<i>Corporate social responsibility (CSR) is a company's obligation to carry out social and environmental responsibilities to support sustainable development in accordance with the provisions of Law Number 40 of 2007 concerning Limited Liability Companies. The implementation of CSR in Lampung Province remains suboptimal and does not fully support sustainable development. The problem formulation in this study is (1) How is Corporate Social Responsibility (CSR) implemented in supporting sustainable development in Lampung Province? (2) What are the supporting and inhibiting factors in the implementation of Corporate Social Responsibility (CSR) in supporting sustainable development in Lampung Province? This type of research is normative-empirical and uses a descriptive research approach. Data collection was carried out through literature reviews, interviews, and documentation, which include primary, secondary, and tertiary legal materials. Research findings indicate that CSR implementation in Lampung Province has been widespread, with companies from various sectors participating. However, contributions to the education sector, economic development, and environmental conservation are still minimal.</i>
<i>Corporate Social Responsibility, Sustainable Development.</i>	

A. Introduction

The fourth paragraph of the Preamble to the 1945 Constitution of the Republic of Indonesia states that one of the goals of the Indonesian government is to improve the general welfare, in this context, of the Indonesian people. The welfare of the Indonesian people is not the sole responsibility of any one party. However, it is a collective responsibility. To achieve the welfare of the Indonesian people, this can be done by establishing business activities in the form of legal entities, such as companies, capable of supporting economic activities in accordance with the sectors they manage.¹

Company activities are generally based on the principles of Neo-Capitalism, where the company's responsibility is only focused on seeking profits which are then distributed to shareholders.² Thus, in practice, companies operating in the natural resources sector often contribute to environmental damage in order to maximize profits. In 2020, the deforestation rate in Lampung Province reached 37.42% of the total forest area, totaling 1,000,735 hectares.³ Various factors, including forest clearing for plantations, cause this damage. The negative impacts of deforestation include reduced air quality, forest fires, flooding, and prolonged droughts driven by climate change.⁴

Article 36 paragraph (1) and Article 37 paragraph (1) of Law Number 32 of 2009 concerning Environmental Protection and Management state that every business activity is required to have an environmental impact analysis (EIA), and the authorities must reject an application for an environmental permit if a company does not have an EIA. The impact of this is that a company's business permit will not be issued or will be revoked if the company does not have an environmental permit in accordance with the provisions of Article 40 paragraphs (1) and (2) of Law Number 32 of 2009 concerning Environmental Protection and Management. This indicates the government's seriousness about taking preventive measures to mitigate environmental damage sustainably. Through this regulation, the negative impacts resulting from company activities can be reduced. However, the company's activities will still affect the surrounding environment. To address this, according to E. Merrick Dodd Jr. (1932), companies are not only responsible to shareholders, but also have obligations to stakeholders through Corporate Social Responsibility (CSR). Through CSR, companies contribute to improving and enhancing the welfare of the surrounding community in addition to seeking.

¹ Nur Arifudin, *Corporate Social Responsibility (CSR) Dalam Perspektif Undang-undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas*, (Risalah Hukum Fakultas Hukum Unmul, 2008), Vol. 4 No. 2, Hlm. 128.

² M. Yahya Harahap, *Hukum Perseroan Terbatas*, (Jakarta: Sinar Grafika, 2016), Hlm 227

³ Biro Administrasi Pimpinan PEMPROV LAMPUNG, *Sedikitnya 37,42% Kawasan Hutan Lampung Rusak, Gubernur Arinal Minta Semua Pihak Kembalikan Fungsi Ekologi dan Ekonomi Hutan*, <https://biroadpim.lampungprov.go.id/detail-post/sedikitnya-37-42-kawasan-hutan-lampung-rusak-gubernur-arinal-minta-semua-pihak-kembalikan-fungsi-ekologi-dan-ekonomi-hutan>, diakses pada 5 Agustus 2024, pukul

17.16 WIB.

⁴ Muhammad Risal, *Multinasional Corporations (MNC) Perkebunan Kelapa Sawit Di Kalimantan Timur: Dampak Aspek Lingkungan, Sosial Budaya, dan Ekonomi*, Jurnal Interdependence, 2015, Vol. 3, No. 1, Hlm. 8.

Company financial profits.⁵ The term CSR is often interpreted as social and environmental responsibility.

Regulations regarding corporate responsibility in implementing CSR are specified in Article 74 paragraph (1) of Law Number 40 of 2007 concerning Limited Liability Companies. This article uses the phrase "business activities in the field of and/or related to natural resources," which emphasizes the obligation of companies that use natural resources to implement CSR. Article 15, letter (b), of Law Number 25 concerning Investment requires investing companies to implement CSR. Furthermore, Article 16, letter (d), of Law Number 25 concerning Investment states that maintaining environmental sustainability is one of the obligations that investors must bear. Through CSR initiatives by investors, companies can continue to operate, supported by mutually beneficial relationships between entrepreneurs and the community.⁶

CSR, as a part of corporate responsibility to meet obligations to the community and the environment, plays a crucial role in regional development. CSR is an alternative to addressing regional development issues, often hampered by limited local government funding.⁷ Implementing CSR in the form of infrastructure can support community life, such as building remote roads, water sources, and waste management systems. It is hoped that the ever-increasing needs of regional development will continue to be met. CSR implementation is also aligned with the Sustainable Development Goals. Sustainable development integrates economic, social justice, environmental, and cultural aspects.⁸ Sustainable development is also a practical program to implement, given that poverty is a social issue that attracts global attention, especially in developing countries. One of the crucial statements in the SDGs, "no poverty," emphasizes that poverty is a serious problem that must be addressed.⁹

Social development through the Millennium Development Goals (MDGs) has achieved significant progress in reducing extreme poverty worldwide. Data shows that the number of people living in extreme poverty has decreased significantly, from 1.75 billion in 1999 to 836 million in 2015, with a total reduction of 915 million individuals. However, this achievement has not had an entirely equitable impact across all countries. In Indonesia, although poverty has decreased, the changes remain relatively limited. Based on measurements using the national poverty line, the poverty prevalence in Indonesia decreased only from 15.1% in 1990 to 11.22% in 2015. These data indicate that the challenges of social development within the country still require special attention.¹⁰

⁵ Nur Arifudin, *Op.Cit.*

⁶ Rifdha Hidayat, dkk, *Analisis Yuridis Tanggung Jawab Sosial dan Lingkungan Perusahaan Terhadap Masyarakat Sekitar*, De Jure, 2020, Vol. 20, No. 4, Hlm. 531.

⁷ Senen Machmd, *Kajian Pemanfaatan Dana Corporate Social Responsibility Sebagai Alternatif Sumber Pembiayaan Pembangunan Daerah*, Jurnal Ekonomi, Bisnis & Entrepreneurship, 2015, Vol. 9, No.1, Hlm. 31.

⁸ Budi Untung, *CSR dalam Dunia Bisnis*, (Yogyakarta: Penerbit Andi, 2014), Hlm. 34.

⁹ Meilanny Budiarti Santoso, dan Santoso Tri Raharjo, *Diskursus Corporate Social Responsibility (CSR) dalam Mewujudkan Sustainable Development Goals (SGDs)*, Social Work Jurnal, 2022, Vol. 11, No. 2, Hlm. 101.

¹⁰ Armida Salsiah Alisjabana dan Endah Murniningtyas, *Tujuan Pembangunan Berkelanjutan di Indonesia: Konsep Target dan Strategi Implementasi*, (Bandung: Unpad Press, 2018),

Although global poverty rates have decreased, in 2015, there were still 836 million individuals living in extreme poverty. Welfare inequities persist, particularly in developing countries, with children from the poorest 20% of families being twice as likely to experience stunting as children from the wealthiest 20%. In rural areas, 16% of the population lacks access to clean water, compared to only 4% in urban areas. Furthermore, 50% of rural residents lack access to sanitation facilities, compared to only 18% in urban areas. In Indonesia, the total number of people living in poverty reached 28.59 million in the same year. Access to clean water in urban areas reached 81.30%, while in rural areas it was only 60.58%. Meanwhile, access to sanitation facilities was 76.36% in urban areas and only 47.84% in rural areas.¹¹

Development and community activities are among the factors contributing to various environmental problems and health issues stemming from poor environmental quality. Human actions and economic activities, particularly the large-scale exploitation of natural resources and the use of fossil fuels, have contributed substantially to the increase in greenhouse gas emissions worldwide. To achieve sustainable development goals, the WCED (World Commission on Environment and Development) stated that governments cannot do so without the support of other parties. Article 15 of Presidential Regulation Number 59 of 2017 concerning the Implementation of the Achievement of Sustainable Development Goals explains that the Governor, together with the Regent/Mayor in their respective regions, prepare regional action plans for sustainable development goals by involving CSOs, Philanthropy, Business Actors, Academics, and other related parties. Therefore, companies need to coordinate with the government to align their CSR programs with the Sustainable Development Goals.¹²

The implementation of CSR in Lampung Province is based on Government Regulation No. 47 of 2012 concerning the Social and Environmental Responsibility of Limited Liability Companies, Lampung Provincial Regulation No. 5 of 2024 concerning Corporate Social and Environmental Responsibility, and Lampung Governor Regulation No. 30 of 2011, which regulates the Guidelines for CSR/PKBL Management in Lampung Province. The establishment of these provisions indicates that the regional government has paid attention to CSR implementation in Lampung Province. Furthermore, the Lampung Provincial Government has established a CSR forum to coordinate with relevant parties in planning CSR implementation, provide advice on priority CSR programs, monitor and evaluate CSR implementation, and act as a mediator in disputes arising between related parties related to CSR implementation.

Examples of CSR implementation in Lampung Province include PT. Konverta Mitra Abadi, which implemented CSR by building toilets at SD 1 Banjar Negeri and planting 300 trees in Banjar Negeri Village, Natar District, South Lampung Regency, in 2024. Certainly! Please provide the text you would like me to paraphrase. Bank Lampung also implemented CSR by providing two motorized pedicab units and two garbage containers to the West Tulang Bawang Regency Government in 2025.

On the other hand, PT. BPR Waway Lampung (Perseroda) also implemented one of their CSR programs by providing seating facilities on various sidewalks in Bandar Lampung. CSR has not been optimally implemented due to several factors, including the lack of a dedicated CSR division within the company and the failure to map social issues.

¹¹ Ibid, *Hlm* 3-4.

¹² Budi Untung, *Op.Cit.*

Despite the lack of transparency in the use of CSR funds, limited information on CSR implementation, and a lack of public attention to its implementation and maintenance, the authors are interested in conducting research on the impact of CSR implementation by companies on the social and economic wellbeing of the surrounding communities and supporting sustainable development goals.

The research, entitled "Implementation of Corporate Social Responsibility (CSR) in Supporting Sustainable Development in Lampung Province," is presented in the following text. Based on the above background, the research how is Corporate Social Responsibility (CSR) implemented to support sustainable development in Lampung Province? And what are the supporting and inhibiting factors in the implementation of Corporate Social Responsibility (CSR) to support sustainable development in Lampung Province?

This study adopts an empirical juridical approach, combining legal analysis as a norm (*das sollen*) through the study of primary, secondary, and tertiary legal sources, and viewing law as a social reality (*das sein*) through primary data obtained from the field and direct interviews with relevant sources. Source data include primary data collected through observation and interviews with officials and community members, as well as secondary data such as laws and regulations, legal literature, and other supporting references. Data collection methods include literature research, field research, and questionnaires distributed to taxpayers in Lampung Province. Data are processed through verification, classification, and organization by theme. At the same time, qualitative descriptive analysis is carried out to provide a comprehensive picture of the optimization of matching Population Identification Numbers with Taxpayer Identification Numbers in Lampung Province.

B. DISCUSSION

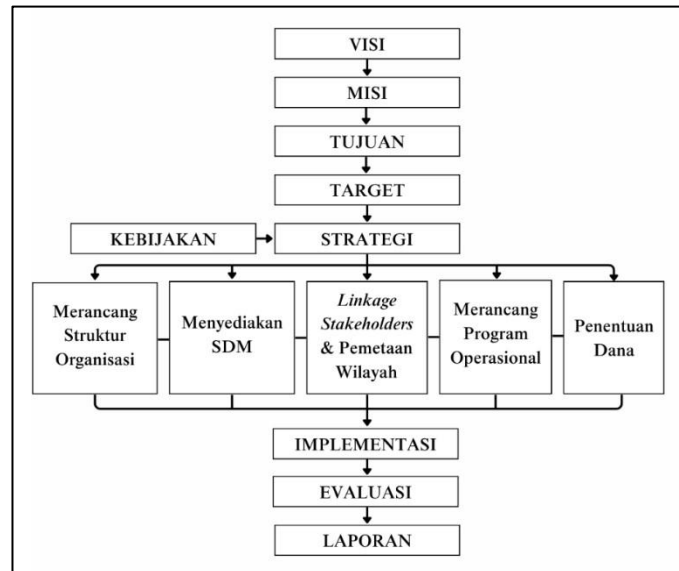
A. Implementation of Corporate Social Responsibility (CSR) in the Context of Sustainable Development

1. CSR Planning and Implementation Mechanism

CSR implementation is a crucial factor in supporting sustainable development in Lampung Province. The responsibility for implementing CSR is stipulated in Article 47 of Law Number 40 of 2007 concerning Limited Liability Companies, which requires every company operating in the natural resources sector or in related sectors to implement CSR. This regulation is further clarified in Government Regulation Number 47 of 2012 concerning the Social and Environmental Responsibility of Limited Liability Companies. CSR is not only a legal obligation but also a form of moral responsibility that companies carry out towards the social environment, which will influence local community trust in the company. CSR also guides companies to focus not only on profit but also on considering social and environmental impacts. In its implementation, CSR is carried out by the company's Board of Directors in accordance with a systematically prepared annual work plan. This work plan requires approval from the Board of Commissioners or the General Meeting of Shareholders (GMS) to ensure that CSR implementation aligns with the company's strategic policies.

This approval serves as a monitoring and control tool to ensure that each CSR program is implemented in accordance with the principles of good corporate governance. In addition, the implementation of CSR must comply with the provisions in the company's articles of association, including those regarding decision-making mechanisms, the scope of CSR, and budget allocation. This provision is in accordance with Article 4 paragraph (1) of Government Regulation Number 47 of 2012 concerning the Social and Environmental Responsibility of Limited Liability Companies, which emphasizes that the implementation of CSR is an important part of the responsibility and authority of the Board of Directors in managing the company in a responsible, transparent, and accountable manner.

Gambar 1. Skema Pelaksanaan CSR



Sumber: Nor Hadi, 2011, *Corporate Social Responsibility: Konsep, Manfaat, dan Implementasi dalam Konteks Bisnis Indonesia*, Yogyakarta

The chart shows the stages of developing and implementing a CSR program in a structured manner. The process begins by establishing a vision to guide the company in aligning with the expectations of the surrounding community and the Lampung Provincial Government's programs. This vision is then elaborated in a mission statement that details the primary methods or approaches for achieving it. From the mission statement, the company determines its overall objectives and sets more specific and measurable targets. Next, policies are developed to guide implementation and strategies as the primary steps to achieve these targets.

After establishing the direction, policies, and strategies, the company designs an operational plan encompassing several key aspects. First, it establishes an organizational framework that will govern the CSR program. Second, it prepares the workforce responsible for implementing the activities. Third, it develops a detailed operational program. Fourth, it maps the area and builds linkages with stakeholders. Fifth, it determines the needs and allocates the necessary funding.

2. CSR Synergy with the Sustainable Development Agenda

The integration of CSR implementation and the sustainable development agenda in Lampung Province is a crucial factor in determining the success of corporate social responsibility programs. This integration aims to ensure that CSR contributions are not merely philanthropic but also support the achievement of broader development goals, particularly within the context of the Sustainable Development Goals and regional development priorities outlined in the Regional Medium-Term Development Plan (RPJMD). The Lampung Provincial Government has established a CSR facilitation team to coordinate, synchronize, and support CSR implementation, pursuant to Lampung Governor Decree Number G/480/II.02/HK/2011, which establishes a Corporate Social Responsibility Program Facilitation Team in Lampung Province. This facilitation team, controlled by the Regional Development Planning Agency (Bappeda), was established to ensure that corporate CSR programs align with regional development priorities outlined in planning documents such as the RPJMD and sustainable development action plans. This facilitation team also plays a role in gathering development program needs that can be funded through CSR programs.

In the author's discussion with Ms. Naomi Setyawati, who serves as the Functional Planning Officer of the Lampung Province Bappeda, it was explained that the Lampung Province Bappeda can facilitate the

determination of companies' CSR programs through the Lampung CSR Forum. The Lampung CSR Forum serves as a coordination mechanism between the regional government and companies in Lampung Province to ensure that CSR implementation aligns with regional development priorities. The Lampung Province Bappeda conducts socialization, workshops, and CSR Forum Coordination Meetings in collaboration with members of the Lampung CSR Forum. Through this coordination mechanism, the Lampung Province Bappeda supports companies in identifying community needs, designing appropriate types of activities, and aligning CSR programs with the vision of sustainable development in Lampung Province in accordance with the RJMPD regulated in Lampung Province Regional Regulation Number 13 of 2019 concerning the Lampung Province Medium-Term Development Plan for 2019-2024.¹³

The integration of CSR into the Regional Medium-Term Development Plan (RPJMD) is a concrete effort to achieve sustainable development that involves stakeholders. This approach aligns with the principles of collaborative governance, meaning that the government not only plays a role in development but also serves as a director and coordinator of development involving the private sector and civil society (a multistakeholder approach). This aligns with Article 8 (a) and (e) of Lampung Provincial Regulation Number 5 of 2024 concerning Corporate Social and Environmental Responsibility, which states that the Regional Government, in implementing CSR, will provide information and data to synchronize CSR programs with government programs and inform the CSR Forum about priority regional development programs.

The RPJMD, as a regional legal product, plays a crucial role in directing CSR implementation to align with the regional sustainable development vision. Bappeda, as the primary liaison, can encourage collaboration between the private sector and local government through a participatory, transparent, and planned approach. This integration requires regulatory support, a dynamic communication forum, and measurable assessments to ensure that CSR programs truly have a positive impact.

¹³ Naomi Setyawati, Jabatan Fungsional Perencana Bappeda Provinsi Lampung, Senin, 26 Mei 2025.

Community welfare and the realization of regional development targets. The interview also explained that the integration of CSR programs is aligned with the Medium-Term Development Priorities outlined in the 2019-2024 Regional Medium-Term Development Plan (RPJMD). In general, the Medium-Term Development Priorities have two main focuses: improving the quality of human resources and developing the economy of communities based on agriculture and rural areas. Improving the quality of human resources as a primary development focus encompasses several programs in various fields, including:

1. Education,
2. Health,
3. Social Affairs,
4. Labor,
5. Child Empowerment and Protection,
6. Population Administration and Civil Registration,
7. Youth and Sports,
8. Culture,
9. Libraries,
10. Archives.

Furthermore, priority development in the economic development of agriculture-based communities and rural areas consists of program areas covering:

1. Public works and spatial planning,
2. Public housing and residential areas,
3. Public order and community protection,
4. Food,
5. Land,
6. Environment,
7. Community and village empowerment,
8. Population control and financial planning,
9. Transportation,
10. Communication and informatics,
11. Cooperatives and small and medium enterprises,
12. Investment,
13. Statistics,
14. Cryptography,
15. Maritime affairs and fisheries,
16. Tourism,
17. Agriculture,
18. Forestry,
19. Energy and mineral resources,
20. Trade,

21. Industry,
22. Transmigration,
23. Inspectorate,
24. Planning,
25. Finance,
26. Regional civil service agency,
27. Education and training,
28. Research and development,

¹⁴ Ibid

29. Liaison,
30. Regional Secretariat,
31. DPRD Secretariat,
32. Kesbangpol.

Of the various priority development points established, not all can automatically be designated as objects or targets of CSR programs. This is in accordance with the provisions of Article 6, paragraph (1), of Lampung Provincial Regulation Number 5 of 2024 concerning Corporate Social and Environmental Responsibility, which explicitly stipulates that development programs implemented through CSR cover only specific areas. These areas include social, cultural, artistic, educational, economic, environmental preservation and restoration activities, infrastructure and sanitation development, provision of religious facilities and infrastructure, and other development programs mutually agreed upon between the company and the local government.

The scope limitation of the CSR program is intended to ensure that its implementation remains relevant to regional development priorities, is directed at meeting community needs, and makes a real contribution to sustainable development. Furthermore, the normative regulation of CSR activities also aims to prevent overlapping policies, the abuse of authority, and ineffective management of company resources allocated to support sustainable development.

Furthermore, pursuant to Article 2, paragraph (3), of Lampung Governor Regulation Number 48 of 2021 concerning the Regional Action Plan for the Sustainable Development Goals (SDGs) of Lampung Province 2020-2024, the targeted areas of the CSR program also align with the 17 Sustainable Development Goals. This demonstrates that implementing the CSR program is required to support sustainable development in Lampung Province.

3. Supporting Factors and Inhibiting Factors in the Implementation of Corporate Social Responsibility (CSR) Programs in Supporting Sustainable Development in Lampung Province

The CSR program to support sustainable development in Lampung Province is a crucial element, given its strategic role as a form of collaboration between the private sector and local government. Sustainable development not only focuses on driving economic growth but also encompasses broader aspects such as meeting community social needs, improving economic welfare, developing human resources, and protecting environmental sustainability.

The implementation of Sustainable Development in Lampung Province demonstrates the local government's concrete commitment to integrating sustainable development principles into the Lampung Province's 2019-2024 Regional Medium-Term Development Plan (RPJMD), which encompasses 17 sustainable development goals, particularly poverty alleviation, improving the quality of education and health, strengthening food security and sustainable agriculture, environmental preservation, and providing basic infrastructure such as clean water and sanitation.

In this context, the implementation of CSR by companies in the Lampung region makes a significant contribution to supporting the achievement of sustainable development at the local level.

Several CSR programs have been proven to align with sustainable development goals, including the construction of educational facilities and the provision of scholarships (Goal 4), the empowerment of farmers and MSMEs through training and access to funding (Goals 1 and 8), the provision of clean water and sanitation facilities for communities (Goal 6), and the preservation of terrestrial and marine ecosystems through reforestation and waste management (Goals 13, 14, and 15). Companies that implement CSR consistently and in a planned manner strengthen local governments in implementing development programs, support middle-income groups, and encourage innovation in Lampung Province.

The following is data related to CSR implementation in Lampung Province for 2024-2025, obtained from the Lampung CSR Forum:



Tabel 4.3.1. Data Program CSR Periode 2024-2025

DATA PROGRAM CSR YANG TERHIMPUN PADA FORUM CSR LAMPUNG
PERIODE 2024-2025

NO	PERUSAHAAN	JUMLAH PROGRAM	JENIS PROGRAM						
			SOSIAL					EKONOMI	LINGKUNGAN
			SEBPAKO /BENCANA	PENDIDIKAN	KESEHATAN	INFRASTRUKTUR /SARPRAS	KARYAWAN /LAYANAN MASY.		
1	PT Keong Nusantara Abadi	21	8	0	3	6	0	2	2
2	PT Natar Gerbang Angkasa	16	4	1	4	2	1	2	2
3	PT Nestle Indonesia Pabrik Panjang	3	0	1	0	2	0	0	0
4	PT Tirta Investama	14	0	2	0	0	0	4	8
5	PT Konverta Mitra Abadi	18	8	3	2	2	1	1	1
6	Great Giant Pineapple	12	0	1	1	0	4	6	0
7	Gunung Madu Plantations	16	2	2	2	5	0	4	1
8	Lambang Jaya Group	18	10	0	3	3	2	0	0
9	PT Sumber Indahperkasa - Unit Katibung	23	3	10	4	4	0	1	1
10	PT Sumber Indah Perkasa	259	73	30	22	131	0	0	3
11	PT San Xiong Steel Indonesia	5	5	0	0	0	0	0	0
12	Telkom Witel Lampung	18	0	11	0	0	0	0	7
13	Tunas Dwipa Matra (TDM) Honda	33	13	13	2	3	1	0	1
14	Coca Cola Europasific Partners (CCEP)	6	0	2	2	0	0	0	2
15	Akar Hotel & Resort Lampung	6	2	1	2	0	1	0	0
16	Emersia Hotel & Resort Lampung	4	1	0	1	0	0	0	2
17	PT Tiki Jalur Nugraha Ekakurir (JNE) Lampung	8	4	0	1	0	1	1	1
18	PT United Tractors	41	1	9	25	0	0	0	6
19	PT Optima Nusa Tujuh	31	10	0	0	21	0	0	0
20	PT Fermentech Indonesia	5	0	1	2	1	0	0	1
21	RS Advent Bandar Lampung	15	4	2	9	0	0	0	0
22	RS Graha Husada	4	2	0	2	0	0	0	0
23	LP3i Lampung	3	0	3	0	0	0	0	0
24	PT Pertamina Geothermal Energy Area Ulubelu	10	2	1	1	0	5	0	1

25	Hotel Bandara Syariah	36	35	0	0	0	0	1	0
26	PT Lampung Energi Berjaya	21	17	2	0	1	1	0	0
27	RSIA Anugrah Medical Center (AMC) Metro	18	8	3	4	2	1	0	0
28	PT Prima Alumga (Mesuji)	126	62	1	0	62	0	0	1
29	Bank Lampung	12	0	0	2	8	0	0	2
30	PT Bukit Asam Unit Pelabuhan Tarahan	25	2	9	3	7	0	2	2
31	PT Sucofindo Lampung	6	1	3	1	1	0	0	0
32	PLN UID Lampung	12	3	5	1	3	0	0	0
33	RSIA Bunda Lampung Barat	17	3	3	4	5	1	0	1
34	Radisson Lampung Kedaton	21	3	3	1	0	0	0	14
35	PT Sinar Pematang Mulia	39	37	0	0	0	2	0	0
36	RS Yukum Medical Centre	6	2	0	2	1	1	0	0
37	Saptaconsultant	4	1	2	0	1	0	0	0
38	Golden Tulip Springhill Hotel	14	5	8	1	0	0	0	0
TOTAL		1027	349	171	113	276	23	31	64
			932						

Source: Joint Secretariat of the Lampung CSR Forum, June 18, 2025

Data collected by the Lampung CSR Forum for the 2024-2025 period provides insight into the focus areas and contributions of CSR programs by various companies in Lampung Province, totaling 1,027 programs from 43 companies. The data shows that CSR programs in Lampung are distributed across various categories, with a predominance in certain areas that directly or indirectly support sustainable development goals.

The basic food and disaster relief categories ranked highest with a total of 349 programs, demonstrating companies' rapid response to urgent and social needs. Although reactive and temporary, these programs contribute significantly to ensuring food and social security, especially during crises. The most active companies implementing these programs include PT Sumber Indah Perkasa (73 programs), PT Prima Alumga (62 programs), and Lambang Jaya Group (10 programs). In the education sector, there are 171 programs aimed at improving access to and the quality of human resources. Several companies with a strong commitment in this area include PT Sumber Indahperkasa - Katibung Unit (10 programs), Telkom Witel Lampung (11 programs), Tunas Dwipa Matra (13 programs), and IIB Darmajaya (10 programs). Social and health programs comprise 113 activities supporting public health and social welfare, including free healthcare services and the construction of healthcare facilities, with significant contributions from Adventist Hospital Bandar Lampung (9 programs) and Anugrah Medical Center Metro (4 programs).

The infrastructure and facilities category is among the most prominent, with 276 programs, reflecting companies' substantial investment in physical development that supports economic activity and accessibility. PT Sumber Indah Perkasa recorded 131 programs and PT Prima Alumga 62. Economic programs, although only 31 in number, have significantly contributed to community empowerment and the growth of local economic value through entrepreneurship training, capital support for MSMEs, and the enhancement of local products. Incredible Giant Pineapple (6 programs) and PT Tirta Investama (4 programs) are examples of companies actively participating in this sector.

Data collected by the Lampung CSR Forum reveals key insights into the implementation of CSR programs in Lampung Province. The orientation of CSR implementation shows a significant trend toward meeting basic community needs, as evidenced by the dominance of basic food aid programs, disaster management, and infrastructure development. The emphasis on these categories is considered effective in addressing

pressing community issues, particularly in improving access to basic needs and public facilities. Furthermore, fewer programs focus on education and economic empowerment, although these areas have the potential to significantly improve the Human Development Index (HDI) and reduce poverty in the region. Increasing the number of programs in the education and economic sectors is crucial for strengthening the role of CSR in sustainable development.

Several factors support the success of CSR programs in promoting sustainable development in Lampung Province. One crucial factor in the success of CSR implementation is the availability of an appropriate institutional structure. The Joint Secretariat of the Lampung CSR Forum plays a crucial role in regulating and aligning CSR program implementation with regional development priorities. This forum also serves as a communication channel between companies and the government, facilitating the integration of CSR programs into Lampung Province's development agenda. This institution facilitates CSR implementation, ensuring it is more structured, measurable, and well-documented. Data from the Lampung CSR Forum for 2024–2025 shows that 1,027 CSR programs were implemented by 43 companies, grouped into seven main categories: social, economic, environmental, necessities/disaster relief, education, health, infrastructure/facilities, and services for employees and the community.

Another supporting aspect is the participation of strategic companies that demonstrate consistency and sustainability in implementing CSR programs. Companies such as PT Sumber Indah Perkasa, which has implemented 259 programs, PT Prima Alumga, with 126 ongoing programs, and Great Giant Pineapple, with 12 programs, have made significant contributions across various sectors. The success of these companies' CSR initiatives depends not only on the number of programs implemented, but also on their relevance and sustainability in meeting community needs. For example, PT Tirta Investama excels in implementing environmental programs, such as waste management and water resource conservation, yes.

In addition, regulatory support from the regional government also plays a role in strengthening the implementation of CSR programs in Lampung Province. These regulations not only create legal certainty but also serve as a foundation for systematic, focused CSR planning, aligned with the Regional Medium-Term Development Plan (RPJMD). The availability of strategic data and information outlined in the RPJMD, such as mapped development priorities and community socio-economic conditions, is crucial for supporting the development of CSR programs that align with the community's real needs. Integrated data enables companies to design interventions that are not only effective and efficient but also have a significant impact on achieving regional development indicators.

In general, data from the Lampung CSR Forum indicates a growing role for CSR in sustainable development. However, to support more effective sustainable development, a more strategic emphasis is needed on programs that have a long-term impact on human resource capacity, local economic independence, and environmental protection, in line with the Sustainable Development Goals in Lampung Province. Although data collected by the Lampung CSR Forum demonstrates the high level of dedication from various companies, the effectiveness of CSR programs in supporting sustainable development still faces several challenges. One hindering factor is the data's accuracy and depth. The information provided by the Lampung CSR Forum reflects more on the number of programs than their actual quality or impact. For example, the number of infrastructure programs.

The second challenge in implementing CSR programs in Lampung Province is the lack of attention to achieving sustainable development goals in a comprehensive and balanced manner. Data collected from the Lampung CSR Forum indicates that, of the 1,027 registered CSR programs for the 2024–2025 period, only 64 focus on environmental issues, and 31 focus on community economic empowerment. This number is very low compared to other categories, such as basic food assistance and infrastructure, which have much larger totals. This disparity indicates a potential inequity in the distribution of CSR resources, with physical and short-term programs dominating over programs aimed at building the foundation for long-term sustainability. Conversely, environmental initiatives are crucial for maintaining ecosystem balance, minimizing disaster risk, and strengthening climate resilience, while economic programs oriented toward increasing community capacity and strengthening MSMEs are crucial for building local economic independence and reducing poverty.

This imbalance suggests that most business actors channel CSR more quickly and easily through tangible activities, while prioritizing sustainable programs. Therefore, strengthening policies and sectoral coordination is essential to encourage businesses to focus more on CSR programs that lead to long-term development, including education, entrepreneurship, environmental conservation, and social innovation, which directly improve the community's quality of life and sustain regional development.

Third, collaboration and synergy between stakeholders still require improvement. Although the Lampung CSR Forum has successfully collected data, it remains unclear how this data is utilized to identify overlapping areas, close gaps, or align CSR programs with the Lampung Province RPJMD in a structured manner. Furthermore, some companies have not yet submitted reports on the results of their CSR program implementation. This situation indicates that the reporting process is not yet fully functioning consistently and connected to the local government's monitoring system. Failure to submit reports not only complicates the evaluation of CSR program effectiveness but can also hinder transparency, accountability, and alignment of CSR activities with regional development priorities. Without solid coordination, CSR programs risk operating in isolation, being less effective, and failing to achieve maximum impact for sustainable development across Lampung Province. Therefore, the effectiveness of CSR programs can be assessed more comprehensively by examining their contributions to sustainable development indicators, such as improving the quality of life and human resources, reducing poverty, increasing access to and the quality of education and health, and improving environmental quality.

The CSR Forum should also encourage the development of SDG-based CSR planning, which can serve as a strategic guide for companies in creating programs that are not only sensitive to local issues but also support the achievement of global development targets. Collaboration among stakeholders, including local governments, the business sector, academia, and civil society, needs to be strengthened to build more substantial synergies in the design and implementation of creative, inclusive, and sustainable CSR programs. Through these steps, CSR in Lampung Province will not only complement development but also serve as a crucial element in a long-term regional development system.

C. Conclusion

Based on the research results and discussion described above, the author draws the following conclusions:

1. The implementation of CSR in Lampung Province is an important tool in supporting sustainable development goals in line with local government priorities. CSR planning and implementation mechanisms are structured through legal provisions, ranging from Law Number 40 of 2007 to Lampung Provincial Regulation Number 5 of 2024. In practice, CSR is implemented through an annual work plan prepared by the board of directors and approved by the board of commissioners or the General Meeting of Shareholders (GMS), thereby aligning its implementation with the company's strategic policies and the principles of good governance. The integration of CSR into regional development planning documents, particularly the 2019–2024 Regional Medium-Term Development Plan (RPJMD), reflects collaboration between the regional government and the private sector to ensure that CSR contributions are not merely philanthropic but also have a significant impact on improving the quality of human resources and developing the economy of agricultural and rural communities. Although the scope of CSR programs is limited to specific areas stipulated in regional regulations, this limitation is intended to ensure the program's relevance and effectiveness, ensuring it meets community needs and supports the 17 sustainable development goals. The collaboration established through the Lampung CSR Forum and the CSR facilitation team coordinated by the Regional Development Planning Agency (Bappeda) serves as the primary foundation for ensuring that CSR program planning, implementation, and evaluation are carried out in a measurable, participatory, and accountable manner.
2. The implementation of CSR programs in Lampung Province is a crucial element in supporting the achievement of sustainable development goals. CSR has demonstrated significant contributions through various programs, including the provision of educational facilities, strengthening community economies, increasing food security, developing basic infrastructure, and protecting the environment. However, its effectiveness still faces several significant challenges, including the dominance of short-

term, reactive programs.

3. Programs such as basic food assistance and disaster management, the imbalance in resource distribution in sectors with long-term impacts, the small percentage of environmental and productive economic programs, and limitations in reporting mechanisms that are not yet fully functioning consistently and integrated with the regional development monitoring system. In addition, the lack of effective coordination between the regional government, the Lampung CSR Forum, and companies has prevented clear synergy of CSR programs aligned with the development priorities in the Lampung Province Medium-Term Development Plan (RPJMD) for 2019–2024 and the Sustainable Development Goals. Therefore, although CSR in Lampung Province has become a significant collaborative tool for improving community welfare and regional development, efforts to strengthen institutions, improve data quality, and focus on measuring long-term results and impacts must continue to be undertaken so that CSR can provide a more optimal, measurable, and sustainable contribution to the overall progress of Lampung Province.

As a suggestions based on the analysis outlined above, several recommendations are as follows: The Regional Government, through the Lampung CSR Forum, should strengthen its coordination, monitoring, and evaluation roles by emphasizing program measurement based on outcomes and impact rather than simply on the number of activities. This effort should be accompanied by increased transparency in reporting and the provision of more accurate and detailed data, so that CSR programs can be better aligned with the Regional Medium-Term Development Plan (RPJMD) and the Sustainable Development Goals (SDGs) in a more optimal and accountable manner. Furthermore, companies in Lampung Province should place greater emphasis on CSR programs that have long-term impacts.

It is crucial to carefully select CSR programs to ensure optimal implementation that supports sustainable development and to expedite policy regulations governing the technical implementation of CSR programs by the regional government.

BIBLIOGRAPHY

BOOKS

Alisjabana, A, S, dan Murniningtyas, E. (2018). *Tujuan Pembangunan Berkelanjutan Indonesia: Konsep Target dan Strategi Implementasi*. Bandung: Unpad Press.

Arifin, M, Z. Irsan. Mutiari, Y, L. Ramadhan, M, S. (2018). *Corporate Social Responsibility: Konsep dan Implementasi Pada Perusahaan Tambang Batu Bara di Indonesia*. Palembang: Unsri Perss.

Atmoko, D, dan Hutagulung, J, M. (2022). *Pengantar Hukum Perusahaan*. Malang: Literasi Nusantara.

Handayati, P, dan Rochayatun, S. (2019). *Corporate Social Responsibility (Menyusuri Jalan Meraih Sustainability Industry*. Malang: Selaras Media Kreasindo.

Harahap, M, Y. (2016). *Hukum Perseroan Terbatas*. Jakarta: Sinar Grafika. Muhammad, A. (2004).

Hukum dan Penelitian Hukum. Bandung: PT Citra Aditya.

Ridwan HR. (2010), *Hukum Administrasi Negara*, Yogyakarta: PT Rajagrafindo Persada. Untung, B.

(2014). *CSR dalam Dunia Bisnis*. Yogyakarta: Penerbit Andi.

LEGISLATION

Undang-Undang Dasar Negara Republik Indonesia Tahun 1945.

Undang-Undang Nomor 32 Tahun 2009 tentang Perlindungan dan Pengelolaan Lingkungan Hidup.

Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas.

Undang-Undang Nomor 25 Tahun 2007 tentang Penanaman Modal.

Peraturan Presiden Nomor 59 Tahun 2017 tentang Pelaksanaan Pencapaian Tujuan Pembangunan Berkelanjutan

Peraturan Daerah Provinsi Lampung Nomor 5 Tahun 2024 tentang Tanggung Jawab Sosial dan Lingkungan Perusahaan.

Peraturan Gubernur Lampung Nomor 30 Tahun 2011 tentang Pedoman Pengelolaan CSR/PKBL di Provinsi Lampung.

OTHER SOURCES:

JURNAL

Arifudin, N. (2008). *Corporate Social Responsibility (CSR) Dalam Perspektif Undang-undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas*. Risalah Hukum Fakultas Hukum Unmul. Vol. 4, No. 2.

Ashar, K, Pratiwi, N, dan Santosa, D, B. (2018). *Analisis Implementasi Pembangunan Berkelanjutan di Jawa Timur*. JIEP. Vol. 18, No. 1.

Claudiu dan Florentina, A. (2018). *Good Governance and The Rule Of Law- Major Pillars of Economic Efficiency*. Journal of Public Administration, Finance, and Law. Vol.7, No. 13.

Dotulung, B, Lapien, M, T, dan Sampe, S. (2021). *Sistim Pengelolaan Data dan Tata Penyuratan di Sekretariat Daerah Provinsi Sulawesi Utara*. Jurnal Governance. Vol.1, No.2.

Haqqi, M, M. (2022). *Konsep Pembangunan Berkelanjutan dalam Sistem Perencanaan Pembangunan Nasional*. Supremasi Hukum: Jurnal Penelitian Hukum. Vol. 31, No. 1.

Hidayat, D, dkk. (2020). *Analisis Yuridis Tanggung Jawab Sosial dan Lingkungan Perusahaan Terhadap Masyarakat Sekitar*. De Jure. Vol. 20, No. 4.

Machmud, S. (2015). *Kajian Pemanfaatan Dana Corporate Social Responsibility Sebagai Alternatif Sumber Pembiayaan Pembangunan Daerah*. Jurnal Ekonomi, Bisnis & Entrepreneurship. Vol. 9, No.1.

Mujid, F, A, dan Suryanto. (2017). *Pemakaian Bahasa Jawa di Provinsi Lampung Berdasar Data Sensus Penduduk 2010*. NUSA. Vol. 12, No. 2.

- Raharjo, S, T, dan Santoso, M, B. (2022). *Diskursus Corporate Social Responsibility (CSR) dalam Mewujudkan Sustainable Development Goals (SGDs)*. Social Work Jurnal. Vol. 11, No. 2.
- Ramdhani, A, dan Ramdhani, M, A. (2017). *Konsep Umum Pelaksanaan Kebijakan Publik*. Jurnal Publik. Vol. 11, No. 1.
- Risal, M. (2015). *Multinasional Corporations (MNC) Perkebunan Kelapa Sawit Di Kalimantan Timur: Dampak Aspek Lingkungan, Sosial Budaya, dan Ekonomi*. Jurnal Interdependence. Vol. 3, No.1.
- Suparmoko, M. (2020). *Konsep Pembangunan Berkelanjutan dalam Perencanaan Pembangunan Nasional dan Regional*. Jurnal Ekonomika dan Manajemen. Vol. 9, No. 1.

WEBSITE

Biro Administrasi Pimpinan PEMPROV LAMPUNG, Sedikitnya 37,42% Kawasan Hutan Lampung Rusak, Gubernur Arinal Minta Semua Pihak Kembalikan Fungsi Ekologi dan Ekonomi Hutan, <https://biroadpim.lampungprov.go.id/detail-post/sedikitnya-37-42-kawasan-hutan-lampung-rusak-gubernur-arinal-minta-semua-pihak-kembalikan-fungsi-ekologi-dan-ekonomi-hutan>, diakses pada 5 Agustus 2024, pukul 17.16 WIB.

Center for Internasional Forestry Research (CIFOR), Lampung, https://www2.cifor.org/gcs-tenure/research/research_sites/indonesia/lampung/, diakses pada 22 Juni 2025, pukul 23.01 WIB.

ARTICLE

Badan Pusat Statistik Provinsi Lampung. (2025). *Provinsi Lampung dalam Angka 2025*. Vol. 56.