

# 2022 Aris CSR

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# PERFORMANCE ANALYSIS OF CSR IMPLEMENTATION OF PT. GOLDEN GREAT BORNEO YEAR 2021 IN LAHAT DISTRICT

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**Abstract.** Corporate Social Responsibility (CSR) is an obligation that must be carried out by companies that manage natural resources. The Minister of Energy and Mineral Resources of the Republic of Indonesia number 1824 K/30/MEM/2018 requires every company to prepare a master plan for Community Development and Empowerment during the production and post-mining operations. PT. Golden Great Borneo is committed to implementing CSR according to these guidelines, with the aim of establishing good relations with the community around the mining area. This study aims to analyze the performance of the company's CSR implementation in 2021. Where that year was the first year the company carried out CSR with the guidance of the PPM master plan. This research was conducted using a transcript of interviews with the ring 1 community and the company. The analysis was conducted to see the performance of CSR implementation and its effect on the company's operations. The results of the analysis show that the company's CSR implementation performance will be good if it is supported by the competence of the company's CSR implementing team. Because this team will collect input suggestions, arrange activities, budget, activities, and carry out activities with beneficiaries. The CSR program run by the company referring to the Decree of the Minister of Energy and Mineral Resources of the Republic of Indonesia number 1824 K/30/MEM/2018 is running effectively with the percentage of budget realization reaching 121.45%. This good CSR performance has an indirect positive influence on the company's operational performance, especially at the level of the company's coal sales.

**Keywords:** corporate social responsibility (CSR); CSR implementation performance; company operational performance; community development and empowerment

## INTRODUCTION

PT. Golden Great Borneo (PT. GGB) is one of the domestic companies (PMDN) that carries out activities in the coal mining sector. This activity is based on the Decree of the Regent of Lahat Number 503/117/KEP/PERTAMBEN/2010 dated March 14, 2010 concerning the Approval to Increase the Mining Authorization for Coal Exploration to become a Mining Business Permit for Coal Production Operations to PT. GGB which is valid for 20 years covering an area of 1,913 hectares.

As a national private company, PT. GGB has a vision to become a professional coal mining company that cares about the environment with sustainable growth, and has a mission to implement good mining and good governance in every activity to provide greater value for stakeholders.

According to (Juniah & Sastradinata, 2017); (Reese & Jacob, 2015), the basic principles of environmental science include social functions. Where the company must care about the impact of the activities carried out. One element that must be realized by the Company is through social responsibility or Corporate Social Responsibility (CSR) (Gupta & Hodges, 2012). The basic principles of CSR are in line with the concept of good and correct mining management (*good mining practices*) where minerals including coal in their utilization must be optimal because they must be able to protect environmental and community functions (Gumanti et al., 2016).

(Arhin et al., 2022) that mining activities will ultimately affect social, economic, and community behavior. Therefore, the focus of CSR programs must refer to sustainable programs. According to (Furqoni et al., 2019)

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the role of community and government elements in empowerment, the community is an important factor in the success of the CSR program run by the Company. Without the role of these two elements, the CSR program will not run according to the specified target.

Quoted from (Lindgreen & Swaen, 2010) companies often implement CSR programs for short-term interests and in a narrow scope. CSR programs that are run are often not a solution to problems that occur in the community. Even CSR is considered as a means for companies to build a positive image of the company, not to improve the quality of life of the community in a sustainable manner. CSR programs should be designed to improve welfare through community empowerment with support from shareholders, academia, the community and the government (Kunyanti & Mujiono, 2021); (Sianipar et al., 2013).

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Referring to Chapter V article 74 of Law No. 40 of 2007 concerning Limited Liability Companies; and described in Government Regulation No. 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies. Strengthened by the Minister of Energy and Mineral Resources Decree No. 1824 K/30/MEM/2018 concerning Guidelines for the Implementation of Community Development and Empowerment, PT. GGB since the beginning of its operation in 2016 has been running a CSR program to date.

CSR Activities of PT. GGB is conducted annually with programs that are divided into eight basic programs, including; education, health, level of real income and employment, economic, social and cultural independence, the environment, the formation of community institutions to support the implemented programs, and infrastructure development

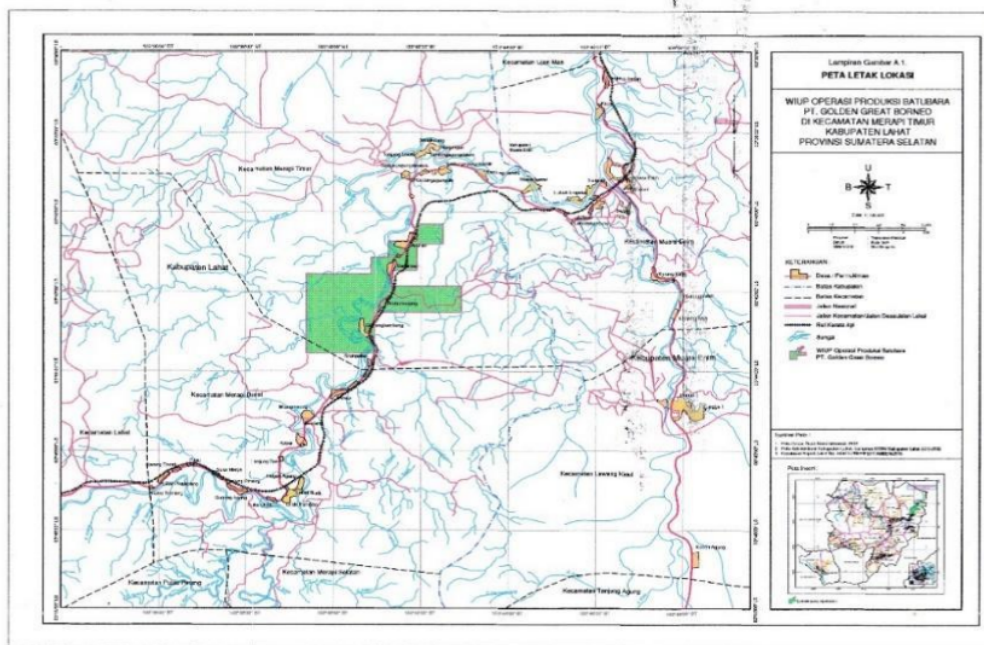
(Frederiksen et al., 2021). The existence of the company must be able to provide increased welfare to its stakeholders, including in terms of community involvement in mining activities that pay attention to environmental quality in a better direction.

This study aims to analyze the performance of CSR implementation of PT. GGB in 2021 in the Covid 19 pandemic era and identify factors that affect the performance of CSR implementation. Based on this, it becomes important to conduct research related to the performance of CSR implementation of PT. GGB 2021 in the era of the Covid 19 pandemic. Considering 2021 as the first year PT. GGB implements CSR based on the Master Plan for Community Development and Empowerment that has been prepared and reported to the Ministry of

Energy and Mineral Resources of the Republic of Indonesia.

## METHODS

The research was conducted in the Ring 1 area of PT. The GGBs are Arahan Village, Banjar Sari, Gunung Kembang, and Prabumenang, East Merapi District, Lahat Regency. The location map for regional gains can be seen in Figure 1. This study used descriptive analysis research methods with a qualitative approach. According to Sugiyono (2009), descriptive analysis method is a research method by collecting data according to the actual data then the data is compiled, processed, and analyzed to be able to provide an overview of the main problems that exist.



Source: Engineering Department PT. GGB

Figure 1. Description of the main problem.

Respondents in this study were beneficiaries in the villages of Prabu Menang, Banjarsari, Gunung Kembang, and Araham, East Merapi District, which is the Ring 1 area of PT. Golden Great Borneo with 10 respondents. Consist of; four village heads, one youth organization administrator, one housewife, one village official, and one health worker. Plus two people from the company. Namely the Head of Mining Engineering and the Head of the Department of Public Relations and CSR as the party running the PPM/CSR program of PT. GGB. The types of data used in this study consisted of two. Primary data and secondary data. Primary data was obtained through interviews and questions and answers with respondents or parties directly related to the implementation of CSR; such as the Head of Mining Engineering, the Head of the Public Relations and CSR Department, the Village Head, Village officials, and the community receiving CSR assistance with questions related to the research focus.

The stages of primary data collection carried out in this study are: 1). Field

survey. Data collection was carried out by directly observing the Ring 1 village and documenting field conditions related to the object under study to obtain data related to the implementation of CSR PT. GGB. 2) Interview. Data collection was carried out by asking questions and answering questions related to the performance of CSR implementation of PT. GGB to the Head of Mining Engineering, Head of Public Relations and CSR Department, Head of Ring 1 Village where the object of research is, Village officials, housewives, youth leaders, and communities receiving CSR assistance from PT. GGB.

Researchers used the interview or question and answer method. Questions and answers with respondents were written directly into the transcript matrix that had been prepared as a document. This matrix will facilitate the actual facts of the parties directly related to the performance of CSR implementation of PT. GGB. To make it easier to summarize data and facts in the field, the author uses a transcript matrix guide interviews as table 1 below.

**Table 1.** Matrix of Qualitative Interview Transcripts

No	Mention	Variables	Descriptors /Indicators Secondary	Questions	Answers Informants					Data	Interpretation	
					Informants 1	Informants 2	Informants 3	Informants 4	Informants 5			
1	A	Sub Division a)	Sub Division ; the activities in the 2021 program implementation plan contained in the PPM master plan of PT. GGB	Sub Division ; the activities in the 2021 program implementation plan report	Questions are made by referring to the 2021 program implementation plan report	-	-	-			data is in the form of an implementation report.	Researcher conclusions from the answers of the informants for each sub-sub-sector (a).



**Table 2.** Research Variables of CSR Implementation Performance of PT. GGB

No	Variable (Field)	Dimensions (Sub-Sector)	Indicator (PPM/CSR Implementation Plan)
1	Sector Education	Educational	1. achievement assistance 2. Teaching staff honorary assistance 3. Computer training and courses for youth and teachers 4. Trash can assistance for schools 5. Assistance with library books
2	Health	Health	1. Assistance with postal service activities, toddlers, and the elderly 2. Assistance for honorary staff of UPT Puskesmas GGB 3. Assistance in improving suggestions for meeting halls of UPT Puskesmas GGB 4. Counseling on Disease Prevention 5. Provision of processing skills garbage 6. Laptop and printer assistance Head of UPT Puskesmas GGB
3	Real Income Level for	Entrepreneurial work, agriculture, animal husbandry, fisheries, skills	1. Training on entrepreneurship in agriculture, animal husbandry, and fisheries 2. Basic training in working in the mines; operators, electronics, and mechanics 3. Skill improvement training for local people who are already working 4. Goat farming assistance
4	Economic Independence	, skills for mothers and young women, basic food assistance	1. General MSME development assistance 2. Development assistance for MSMEs specifically for culinary 3. PKK skills training specifically for catering, sewing, sewing, and make-up 4. Assistance with agricultural facilities, seeds and fertilizers for farmers 5. Training on processing agricultural products into various foods 6. Basic food assistance for poor families
5	Religious Social and cultural	Religion, social and cultural	1. Fund assistance for the welfare of the Koran teacher and cleaning staff 2. Assistance for sacrificial animals 3. Social assistance and natural disasters 4. Assistance for marawis equipment, qasidah, rai rai

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			<p>dance, as well as teachers/trainers</p> <p>5. Assistance with Koran facilities and infrastructure ( iqra, reading books, Koran table)</p> <p>6. Weaving training</p> <p>7. Celebration of religious holidays and the Republic of Indonesia's Independence Day</p> <p>8. Celebration of Lahat Anniversary</p>
6	<p>Providing community opportunities for community to participate in sustainable management of the living environment of the community around the mine</p>	<p>Cleanliness and the environment</p>	<p>1. Assistance with motorized tricycles for transporting garbage and TPS</p> <p>2. Assistance with fruit seeds</p> <p>3. Watering roads</p> <p>4. Training on waste management through waste banks</p> <p>5. Implementation of gotor royong for environmental cleaning</p>
7	<p>Establishment of community institutions to support PPM</p>	<p>Business groups, MSMEs, CSR Forum - PKBL</p>	<p>1. Assistance for entrepreneurial youth and scout groups</p> <p>2. Formation of MSME groups for weaving and agriculture</p> <p>3. Assistance for CSR Forum activities - PKBL Kab. Lahat</p>
8	<p>Community empowerment in infrastructure</p>	<p>Infrastructure, sports facilities, village libraries</p>	<p>1. Assistance for bridge construction and renovation</p> <p>2. Construction and repair of village roads</p> <p>3. Construction of school facilities and infrastructure, bore wells, and others.</p> <p>4. Assistance with facilities and infrastructure for badminton, volleyball, and others.</p> <p>5. Assistance for the construction and renovation of venues for the South Sumatra provincial government in Lahat Regency in 2023.</p> <p>6. Construction of a village library</p>
9	<p>The influence of CSR on the Company's operational</p>	<p>performance</p>	<p>.</p> <p>2. Does the company's CSR implementation have a positive effect on beneficiaries?</p> <p>3. What is your attitude towards companies that have implemented CSR and have built good relations with the community?</p>



Data processing is carried out to process primary data and secondary data that have been collected. Data processing to analyze the performance of CSR implementation in 2021 during the pandemic is carried out by comparing the realization of the CSR program in 2021 with the CSR program plan in 2021 which has been compiled and outlined in the Master Plan for Community Development and Empowerment which has been submitted to the Ministry of Energy and Mineral Resources of the Republic of Indonesia.

The performance of CSR implementation in 2021 is measured from the parameters of the Guidelines for the Implementation of Community Development and Empowerment that have been compiled and reported by the company to the Ministry of Energy and Mineral Resources according to the Decree of the Minister of Energy and Mineral Resources No. 1824 K/30/MEM/Year 2018. Performance is said to be successful if the program has been stated in the master plan. PPM has been implemented at least 80 percent. This percentage figure is the number of provisions that apply in the Department of Public Relations and CSR of PT. GGB.

Furthermore, the results of interviews and questions and answers with company employees who are responsible for CSR and the beneficiary communities related to the CSR implementation that have been obtained, later be used as the basis for knowing the factors that affect the implementation of CSR in 2021 and the effect of CSR implementation on the company's production operations performance.

Data analysis technique is a way to process data into information so that the characteristics of the data become easy to understand and find solutions to problems in research. Furthermore, after the data analysis

is complete, it can be concluded that the company's CSR performance and what factors affect the company's CSR implementation in 2021. This conclusion can also provide input for companies to implement better CSR programs in the future. The research flow chart is presented in Figure 2 below.

## RESULTS AND DISCUSSION

The company's PPM Master Plan compiled based on the Minister of Energy and Mineral Resources Decree No. 1824 K/30/MEM/2018 contains the PPM program that must be carried out by the company during the production operation period from 2021 to 2026 and the post-mining period from 2027 to 2028.

The total budget for the Education Program is Rp. IDR 774,500,000; Health Rp 646,000,000; Real Income Level on Employment IDR 408,000,000; Economic Independence IDR 293,800,000; Religious, Social, and Cultural Sector Rp 1,072,000,000; Field of Providing Community Opportunities to Participate in Sustainable Management of the Environment for Communities around Mines, Rp 528,000,000; Formation of Community Institutions to Support PPM, Rp 193,000,000; and the Sector of Community Empowerment in the Infrastructure Sector, IDR 752,200,000,000. So that the total budget allocated in the PPM Master Plan PT. GGB worth IDR 4,667.5 million.

The size of the budget for the eight main programs compiled in the Company's PPM Master Plan during the production and post-mining operations can be seen in the graph in Figure 4. For the budget allocation for the PPM Master Plan each year during the production and post-mining operations, the graph is shown in Figure 3.

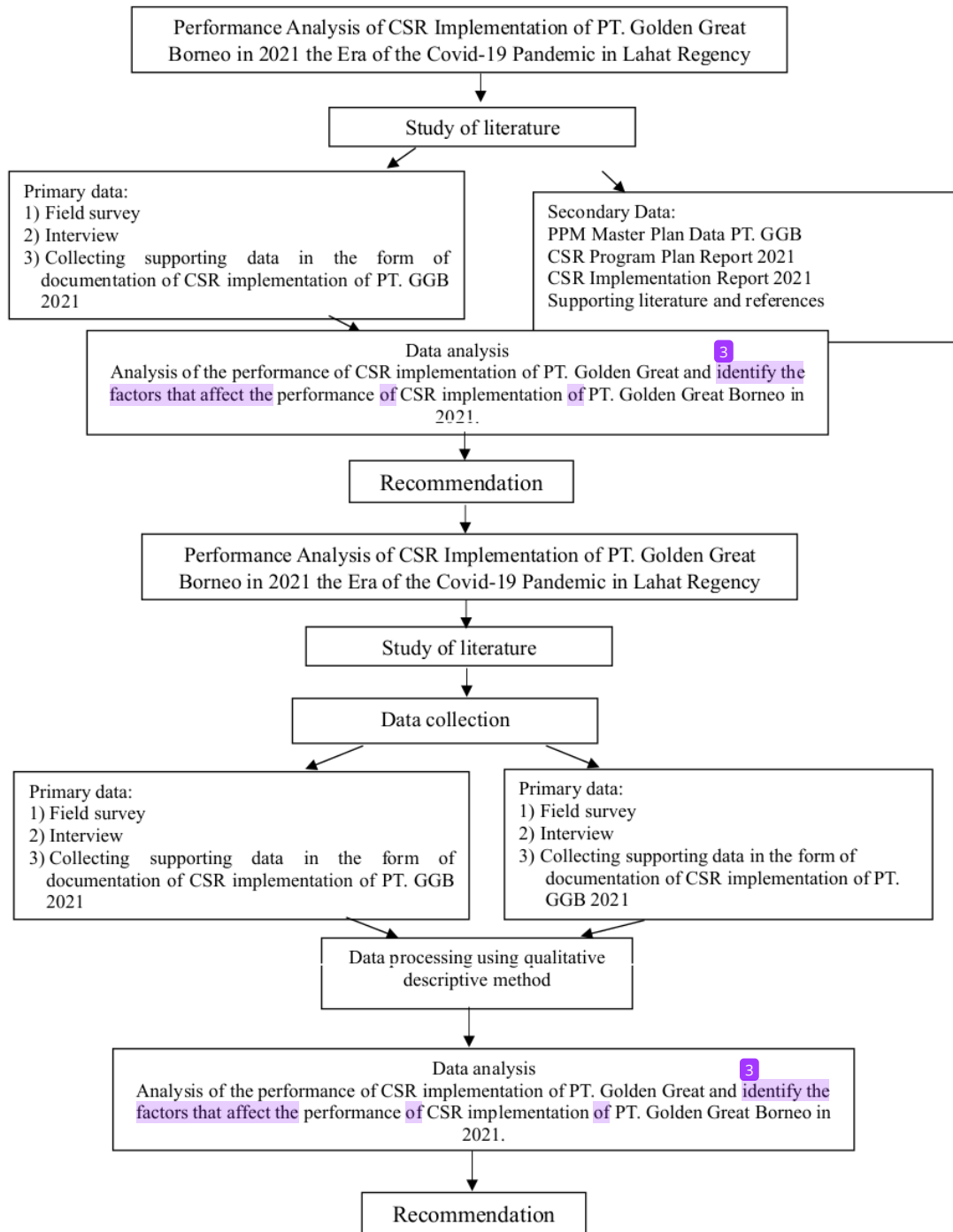
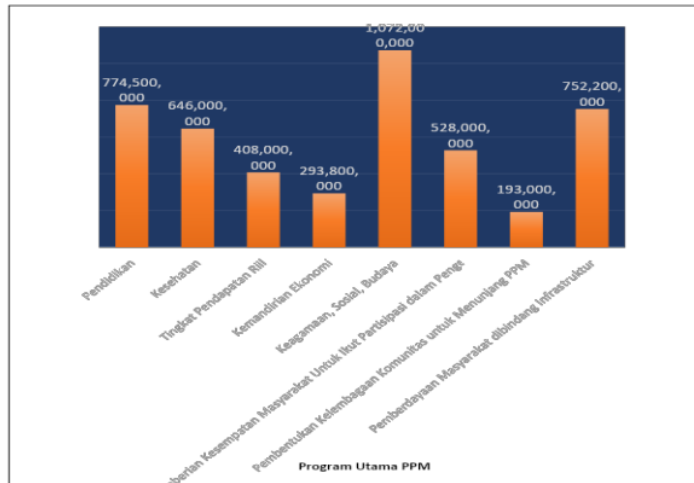


Figure 2. Research Flowchart



Source: Processed data Thesis research results, 2021

**Figure 3.** Graph of Budget Allocation for the Eight Main Programs of the PPM Master Plan PT. GGB Production and Post-Mining Operation Phase

### 2021 PPM Master Plan

The company allocates 2021 PPM funds worth Rp 400,000,000. This budget allocation table is described in eight main programs as shown in Appendix B. Details of activities and budget allocations can be described as follows.

#### 1. The Company's Education Program

Allocated Rp 39,000,000 for two activities. 1) Educational achievement assistance for outstanding students for 6 elementary schools of IDR 4,500,000 each in the areas of Arahan Village, Banjarsari, Gunung Kembang, and Prabumenang. Total IDR 27,000,000. 2) Assistance with educational books for libraries of 4 elementary schools in ring 1 village, Rp. 3,000,000 each. Total IDR 12,000,000.

#### 2. The Company Health Program

Allocates Rp 72,000,000 for three activities. 1) Assistance for posyandu activities, toddlers, and the elderly in 4

ring 1 villages 12,000,000 each. Total IDR 48,000,000. 2) The honorarium for the UPT Puskesmas GGB Health Workers in Prabumenang Village for 12 health workers each received Rp. 1,500,000. A total of IDR 18,000,000. 3) Operational laptop+printer assistance from the Head of the UPT Puskesmas GGB Prabumenang Rp. 6,000,000.

#### 3. Real Income Level of Employment

The company allocates Rp 69,800,000 for three activities. 1) Goat farming activities in 4 ring 1 villages are IDR 13,000,000 each. Total IDR 52,000,000. 2) Entrepreneurship training for 4 ring 1 villages Rp 3,500,000 each. A total of IDR 14,000,000. 3) Development of ring 1 village agriculture totals IDR 3,800,000.

#### 4. Economic Independence The

company allocates Rp 34,000,000 for four activities. 1) Manufacture of various

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household snacks for MSMEs in Banjarsari village Rp. 8,000,000. 2) Household tempe chip craftsman industry for MSMEs in Gunung Kembang village Rp. 6,000,000. 3) Industry of various snacks in Prabumenang village Rp. 8,000,000. 4) Talikur craftsman industry in Prabumenang village Rp 12,000,000.

Animals for four ring 1 villages Rp 7,500,000 each. a total of IDR 30,000,000. 3) Assistance for Isro' Mi'raj Karang Tarnuna activities Rp. 1,000,000. 4) Assistance for Tilawatil Quran Week (PTQ) activities of Rp. 1,000,000. 5) Marawis Team Assistance Rp. 1,500,000. 6) Assistance for the Independence Day of the Republic of Indonesia for two villages Rp. 3,000,000.

#### 4 Providing Community Opportunities to Participate in Sustainable Management of the Community Environment around the Mine.

The company allocates a budget of Rp 33,000,000 for one activity. Namely, partnership assistance with a waste bank in Arahan Village, Rp. 33,000,000.

#### 7. Establishment of Community Institutions to Support PPM

The company allocates Rp 49,000,000 for three activities. 1) Youth youth partnership assistance for photocopying business activities in Gunung Kembang Village Rp. 28,000,000. 2) Assistance for making souvenirs in

#### 5. Religion, Social, and Culture

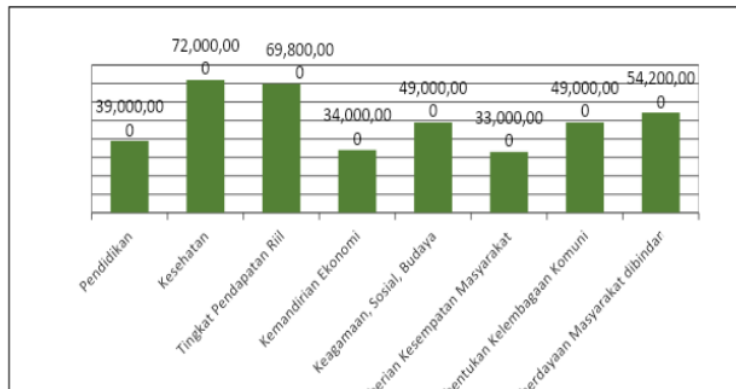
The company allocates Rp 49,000,000 for six activities. 1) The honorarium for the Koran teacher and the cleaning staff of the Al Hikmah Mosque in the Arahan Village is Rp. 1,000,000 per month for one year. Total IDR 12,000,000. 2) Donations for the Eid al-Adha sacrificial

Banjarsari Village, IDR 5,000,000. 3) Assistance for Lahat Regency CSR and PKBL activities, Rp. 10,000,000. 4) Sinar Permata volleyball team assistance Rp. 6,000,000.

#### 8. Community Empowerment in Infrastructure

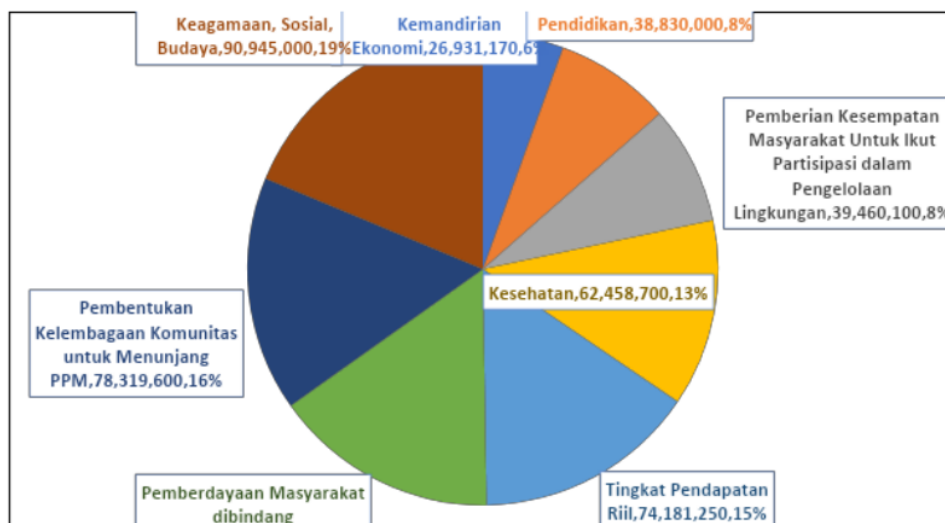
The Company allocates a budget of Rp 54,200,000 for two activities. 1) Bore well assistance for clean water facilities and for irrigating rice fields for the residents of the village of Arahan Rp. 25,000,000. 2) Al Iqro' Musholla fan assistance Rp. 1,000,000. 3) Assistance for the creation of the Siskamling Post, Rp. 13,160,000. 4) Assistance for the construction of the HKBP church Rp. 5,000,000. 5) Assistance for the construction of Albanna Islamic Islamic Boarding School Rp. 5,000,000.

The graph of the budget plan for the company's eight main PPM programs in 2021 can be seen in Figure 4 and the percentage of the budget for each program is shown in the graph in Figure 5 below.



Source: Processed data from Thesis research, 2021

**Figure 4.** Graph of Budget Plans for Eight Main Programs at PPM PT. GGB 2021



**Figure 5.** Graph of Budget Percentage per Main Program PPM PT. GGB of the Total Planned Budget for 2021

### Implementation of the 2021 PPM Program

The year 2021 is the first year the company implements the PPM master plan referring to the Minister of Energy and Mineral Resources Decree 1824 K/30/MEM/2018. Implementation of the company's PPM

program must follow the program that has been prepared in the company's PPM master plan. From the secondary data that was collected, the company's 2021 PPM program did not change much. Or in other words,

activities can be run 100 percent. Even the company has to make additional budgets to accommodate follow-up proposals from beneficiaries. So in its implementation, the company increased the budget from the planned Rp 400,000,000 to Rp 486,159,820. The graph of the implementation of the company's main program PPM 2021 budget is shown in Figure 6. The activities in each main program can be described as follows.

1. Education Program

Two activities are implemented in this program with a total value of IDR 38,830,000 or 8% of the total 2021 PPM budget. Consists of; 1) Educational achievement assistance is intended for outstanding and underprivileged students in the villages of Araham, Banjarsari, Prabu Wins, and Gunung Kembang in the form of educational scholarships. The amount of scholarship assistance given is Rp. 26.83 million. 2) Assistance in the form of goods, namely textbooks and general knowledge, was donated to fill the primary school library in ring 1 village with a total budget of Rp. 12,000,000.

2. Health Program

In this program, the company allocates 13% or Rp. 62,458,700 into three activities. 1) Assistance for posyandu activities, toddlers and the elderly is intended for residents of Araham, Banjarsari, and Gunung Kembang villages in the form of medical devices and teaching aids worth Rp. 38,458,700. 2) Assistance for the honorarium of the Health Workers of UPT Puskesmas GGB in Perabu Wins Village worth Rp. 18,000,000. 3) Assistance in the form of laptops and printers for the operations of the head of the UPT Puskesmas GGB Prabu Menang worth Rp

6,000,000. The GGB Health Center which was built in 2007 is shown in Figure 8 below.

3. Real Income Level Program The

Company implements five activities with a total budget of Rp. 74,181,250 or 15% of the total 2021 PPM budget. Consists of; 1) Goat animal assistance (figure 4.7) for goat farming group established by the company in ring 1 village; Directions, Banjarsari, Prabu Wins, and Gunung Kembang worth Rp. 43,082,000. 2) Assistance for entrepreneurship training for four villages in the IUP PT. The GGB was intended for young people from ring 1 village which was held in the meeting hall of the Koramil 405-02 worth Rp. 13,999,250. 3) Development of ring 1 village agriculture in the form of assistance with agricultural equipment, fertilizers, as well as grass and pest poisons worth Rp. 3,800,000. 4) Assistance in establishing a demonstration garden for a living pharmacy in the yard of the West Merapi Police Station in the amount of Rp. 7,500,000. 5) Donation of seeds and fertilizers for the demonstration garden at the Koramil 405-02 East Merapi area worth Rp. 5,800,000.

4. Economic Independence Program

Four activities were implemented by the company worth Rp. 26,931,170. 1) Assistance for the snack food home industry for the MSME group in Banjarsari village. Assistance in the form of chips making equipment, packaging, and packaging labels worth Rp. 6,035,120. 2) Assistance for home industry of tempe chip craftsmen in Gunung Kembang village in the form of chips making equipment, packaging, and packaging labels worth Rp.

5,235,500. 3) Assistance for the home industry for making snacks, in the form of tools for making snacks, packaging, and packaging labels in Prabu Menang village, worth Rp. 6,315,550. 4) Assistance for the home industry of bag craftsmen made of rope material in the village of Prabu Menang in the form of embroidery tools and rope threads worth Rp. 9,345,000. Of the total implemented budget Rp 486,159,820 the portion of this program is the smallest allocation, which is only 6%. Whereas the economic independence of the community is one of the variables to assess the positive impact of the company's existence on the community.

The Corporate Religion, Social and Cultural Program carried out nine activities with the highest total budget among the eight other programs implemented by the company, which amounted to Rp. 90,945,000 or 19%. Consist of; 1) The honorarium for the Koran teacher and the cleaning staff of the Al Hikmah Mosque for one year worth Rp. 12,000,000. 2) Eid al-Adha sacrificial animal assistance for ring 1 villagers; Directions, Banjarsari, Prabu Wins, and Gunung Kembang worth Rp. 65,000,000. 3) Assistance for Isro Mi'raj activities organized by youth groups in Gunung Kembang village worth Rp. 1,000,000. 4) Assistance for Tilawatil Qur'an week activities in Banjarsari village worth Rp. 1,500,000. 5) Assistance for marawis equipment activities in Prabu Menang village worth Rp. 1,500,000. 6) Assistance for the celebration of the Independence Day of the Republic of Indonesia in the village of Banjarsari worth Rp. 1,000,000. 7) Assistance for the

Assistance for the Open Volleyball

celebration of the event to enliven the Independence Day of the Republic of Indonesia in the village of Arahan worth Rp. 2,000,000. 8) Assistance in the form of volleyball and soccer equipment in the village of Arahan worth Rp. 1,945,000. 9) Assistance to commemorate the birthday of the Prophet Muhammad SAW in the village of Gunung Kembang Rp. 2,000,000.

6. Program to provide opportunities for the community to participate in sustainable management of the environment of the community around the mine.

There are three activities implemented by the company with a total budget of Rp. 39,460,100 or 8%. 1) Provision of partnership assistance with waste banks in the form of motorized tricycles (bentor) transporting garbage in the village of Arahan worth Rp. 32.860,000. 2) Assistance for the cleaning staff of the East Merapi sub-sector in the village of Arahan in the amount of Rp. 3,600,000. 3) Assistance for the development of the climate village program (proklim) worth Rp. 3,000,000.

7. Community Institutional Establishment Program

In this program the company allocates Rp. 78,319,600 or 16% of the total 2021 PPM budget for 16 activities. 1) Assistance with a photocopy machine for youth groups in Gunung Kembang village worth Rp. 27,983,600. 2) Assistance for making souvenirs in Banjar Sari village worth Rp. 3,336,000. 3) Assistance for CSR-PKBL activities in Lahat district Rp. 10,000,000. 4) Assistance for the inauguration of community organizations in Lahat district Rp. 1,500,000. 5) Assistance in the procurement of uniforms for community organizations in Lahat city Rp. 1,500,000. 6) tournament for Karang Taruna village of

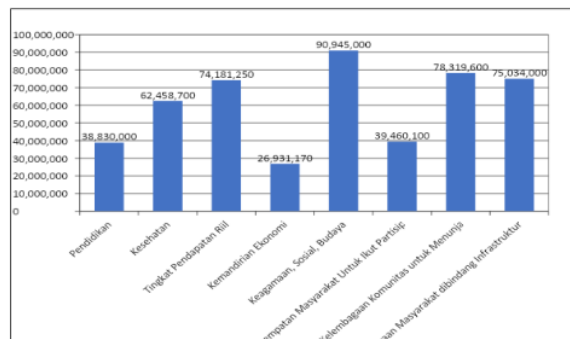
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Prabu Wins Rp. 5,000,000. 7) Assistance for community organization activities Rp. 1,500,000. 8) Funds for the inauguration of the Scout Kamabiran by the Scout Kamabicab, East Merapi sub-district, Rp. 2,000,000. 9) Assistance for the National Level SBSI Lahat congress in 2021 Rp. 2,500,000. 10) Assistance to commemorate the day of Dharma Karya Dhika Rp. 5,000,000. 11) Assistance for environmental awareness of the impact of dust by IEEPL West Merapi sub-district Rp. 5,000,000. 12) Assistance from the Sinar Permata Youth Volley Team in Prabu Wins village Rp. 1,000,000. 13) Assistance for Village Head Training activities at Merapi Timru Rp. 4,000,000. 14) Assistance in organizing the Pilkades in the village of Banjarsari Rp. 2,000,000. 15) Assistance for KONI Lahat district in the Porprov event at OKU Raya Rp. 5,000,000. 16) Assistance in organizing the Pilkades in Gunung Kembang village Rp. 1,000,000.

**8. Community Empowerment Program in Infrastructure**

The ompany allocates 15% of the total 2021 PPM budget or Rp. 75,034,000 for 11 activities. 1) Assistance with drilled wells for clean water facilities and

irrigation for rice fields for the residents of the village of Directions Rp. 23.66 million. 2) Assistance with facilities and infrastructure for the East Merapi District Office Rp. 6,541,000. 3) A wall fan for the Al Iq'ro Mosque in Prabu Menang village Rp. 1,000,000. 4) Assistance for infrastructure, true drive from Lahat Police, Rp. 8,633,000. 5) Computer and laptop assistance for Kodim 0405 Lahat partners Rp. 10,250,000. 6) Establishment of Siskamling Post for hamlets 1, 2, 3, Banjarsari village Rp. 5,450,000. 7) Assistance for AC procurement for the Merapi Police Criminal Investigation Unit Rp. 4,500,000. 8) Aid for the territorial assault of the Kodim 0405 Lahat area of Rp. 5,000,000. 9) Assistance for the construction of the Al Qur'an Albanna Islamic Boarding School Building, Merapi village, West Merapi sub-district, Rp. 5,000,000. 10) Assistance for the construction of the HKBP Metani Church Building in Karang Raja Muara Enim village Rp. 5,000,000. The graph of the percentage of the budget for each main program from the total budget implemented by the company in the 2021 PPM program can be seen in Figure 7.



**Figure 6.** Graph of Budget Realization in Eight Main Programs of PPM PT. GGB 2021



## Discussion

PT. Golden Great Borneo, in order to continue to run its business requires legitimacy from the community around the mining environment. Legitimacy in question is a gift from the community to the company. It can also be interpreted as something that companies expect from society (O'donovan, 2002). Eddy Rismanda (2005) quoted by Oktavia (2018) explains, CSR is a form of company communication with the surrounding community.

Based on the primary and secondary data that have been collected, the company's implementation performance goes according to the plan that has been prepared. The reference to the Minister of Energy and Mineral Resources No. 1824 K/30/MEM/2018 becomes an effective basis for companies in planning and compiling activities to be implemented. Besides being planned, directed, measurable, and systematic. Planned purposes are activities that are prepared as proposals from below or from the community of potential beneficiaries. So that it really becomes a priority requirement for the beneficiaries. Targeted means that the objectives of the activities to be carried out have been determined and have gone through a study between the community as potential beneficiaries and the company and *stakeholders*. This is because the activities that have been determined are the result of an agreement that is preceded by discussion and question and answer before the activity is determined as one that will be implemented. Measurable means, the process of determining activities is preceded by a discussion of the details of the activities to be implemented. There was a mapping, interview, and focus group discussion (FGD)

phase between the beneficiaries and the company. So that the activities that have been set have really matured. Both in terms of the implementation time, the place of implementation, the party who will carry it out, and the budget. While systematic means, all parties who will be involved in the implementation of activities, both companies, beneficiaries, and *stakeholders* already know that at the appointed time, the activities will be implemented. Moreover, the company, by knowing the weight of the CSR activities that will be implemented, is more responsive in preparing its human resources to carry out the activities by forming a special CSR team that is incorporated in the Department of Public Relations and CSR.

(Celma et al., 2014) explains that one of the causes that makes CSR implementation slow is human resources. Or in other words, the unpreparedness of the personnel who will carry out the activities, is the cause of the inhibition of CSR implementation.

Based on data on CSR plans and CSR implementation as well as the results of interviews using a transcript matrix of the beneficiary communities and the company, it can be concluded that the company's CSR implementation performance is running effectively in accordance with the plans that have been prepared and contained in the company's 2021 PPM master plan. Comparison of the main program budgets The PPM planned and implemented in 2021 is shown in the graph in Figure 8.

However, in terms of budget absorption, there is an increase. While in the planning stage, the company originally allocated a CSR budget of Rp. 400,000,000. However, due to the proposed follow-up to new activities that were accommodated in the current year, the activity budget was increased to Rp.

486,159,820 or an additional budget of Rp. 86,159,820. So as a percentage when measured from the total planning budget that has been made, the budget absorption reaches 121.54 percent as shown in the graph in Figure 9.

From the implementation side of activities, the company also makes adjustments following several changes to proposed activities or new priority proposals submitted by the company. benefit recipients. In addition, there are also several activities that have been prepared at the time of their implementation, there is a budget adjustment due to the difference in the price of aid goods for the beneficiaries. Such as the price of sacrificial animal aid that goes up and down, as well as the price of equipment assistance for beneficiaries that changes due to the scarcity of goods and places to order goods. However, in 2021 the company still has a remaining CSR budget of Rp. 30,924,130 which comes from activities managed with beneficiary partners and the remaining expenditure on the purchase of aid goods for the beneficiaries because the price of the goods obtained is relatively cheaper than the planned budget. has been compiled. Referring to the Decree of the Minister of Energy and Mineral Resources 1824 K/30/MEM/2018, appendix II concerning Guidelines for the Preparation of the PPM Master Plan, Chapter IV letter e concerning the PPM financing plan, in point 2 states, the annual PPM program financing must be managed directly by the mining business entity. Point 3 states, if in its implementation there is a remaining Annual PPM program financing at the end of the current year, the remaining PPM program financing can be used as financing for the

following year's PPM program. Appendix D, shows the details of the company's budget adjustments during the planning and implementation of activities. The discussion of each main program can be explained as follows.

#### 1. Education Program

There is no change in the implementation of the Education program. All activities went according to plan. Educational achievement assistance is given to outstanding students at the elementary level in Ring 1, Arahan, Banjarsari, Prabumenang, and Gunung Kembang villages. The total budget realized by the company is Rp. 26,830,000 of the plan Rp. 27,000,000. So there is a remaining budget from this activity of Rp. 170,000. Or the absorption of the budget by 99 percent. For the assistance of library books, Rp. 12,000,000 is disbursed or the absorption of the budget is 100 percent. Overall, 99.5 percent of the budget for the Education Program is absorbed.

#### 2. Health Program

For the Health program, in 2021, the company will strengthen health services at UPT Puskesmas GGB which was built by PT. GGB in Gunung Kembang village in 2018. The company provided assistance in the form of laptops and printers as operational support facilities of Rp. 6,000,000 and provided incentives for honorary health workers at the puskesmas worth Rp. 18,000,000. As for the people of the four villages in the ring 1 area, the company provides nutritional complementary foods for toddlers and the elderly with a value of Rp 38,458,700. The absorption of the budget for these

three activities reached 87 percent.

3. Real Income Level Program for Employment As a form of sincerity to encourage community economic strengthening through sustainable business units, the company distributes goats for cultivation. In 2021, in each ring 1 village, a goat farming business group will be formed. One group contains five members. And get three peanut goats consisting of one male goat and two female goats.

Group members are tasked with maintaining by finding food in the forest around the village and maintaining the cleanliness of the goat cages until they breed successfully. Meanwhile, the company helps finance the manufacture of goat cages and animal health assistants by veterinarians.

The company's mission, from this initial group, will continue in a rolling manner to form a new group and so on. That is, each member will later get a share of the profits from raising goats to get a pair of goats. Only then did the member separate from the initial group and form his own and independent business. Meanwhile, his role in the initial group was replaced by a new member as a shepherd. The time limit, until he managed to get a pair of goats to be cultivated independently. And so on. For this goat livestock assistance, the company disbursed funds worth Rp 43,082,000.

The primary data from the researcher's interview with the goat cultivator business group admitted that they were happy with the program. Considering the general type of peanut goat is easy to maintain, not easy to get

sick, and fast breeding; *"We are happy to be assisted by goats by the company. This business is easy to run. No need for high knowledge. We do this together. So it's a shared responsibility. If there are many who take care of this, of course it will feel easier and lighter. Goats are also safe because there are many who take care of them"* (Kades Banjarsari) .

In addition to goats, the company also provides knowledge to mothers and the younger generation of ring 1 by holding entrepreneurship training, agricultural development, and establishing a demonstration garden for a live pharmacy. The total budget realized by the company for this program is Rp. 74,181,250. Budget implementation in this program reached 106.6 percent.

#### 4. Economic Independence Program

According to the plan that has been prepared, the company implemented four activities with a budget realization of 79 percent. The form of activity is in the form of providing assistance to strengthen business capital for home industries producing snacks in Banjarsari village, tempe chip craftsman industry in Gunung Kembang village, various snack industries in Prabumenang village, and rope craft industry in Prabumenang village. *"This assistance is quite useful for mothers in our village. Besides being able to fill time at home. The handicrafts made of talikur can also be sold. You can increase your income at home"* (Head of PKK in Prabumenang Village).

Although all activities went according to plan, it is unfortunate that this program received a very small portion of the budget, namely 6% or Rp. 26,931,170 of the total implemented funds of Rp.

486,159,820. At least get a share of 10% so that more small businesses get help from the company.

5. Religious, Social, and Cultural Programs

In addition to assistance for the celebration of Islamic religious holidays (PHBI) and the birthday celebration of Lahat district, the company distributed sacrificial animals for each ring village 1. The budget allocation for this sacrificial animal was originally only Rp. 30,000,000 with a sacrificial animal in the form of a goat. However, because there was a change in the demand for cattle for sacrifice from the community, which was submitted at the beginning of the current year, the company changed it to cows. So that the budget adjustment was made to Rp 65,000,000. The total budget implemented by the company for this program is Rp 90,945,000. From the original budget of IDR 49,000,000. Percentage of budget realization 185%.

6. Program to provide opportunities for the community to participate in sustainable management of the living environment of the community around the mine.

In this program, the company helps household waste disposal vehicles in the form of motorized tricycles. For 2021, bendor assistance is given to the village government of Araham. The results of an interview with the Head of the Department of Public Relations and CSR, the following year, will also be given to other ring 1 village governments. The total budget for this program is Rp. 39,460,100 from the planned budget of Rp. 33,000,000. Percentage of budget realization 120%.

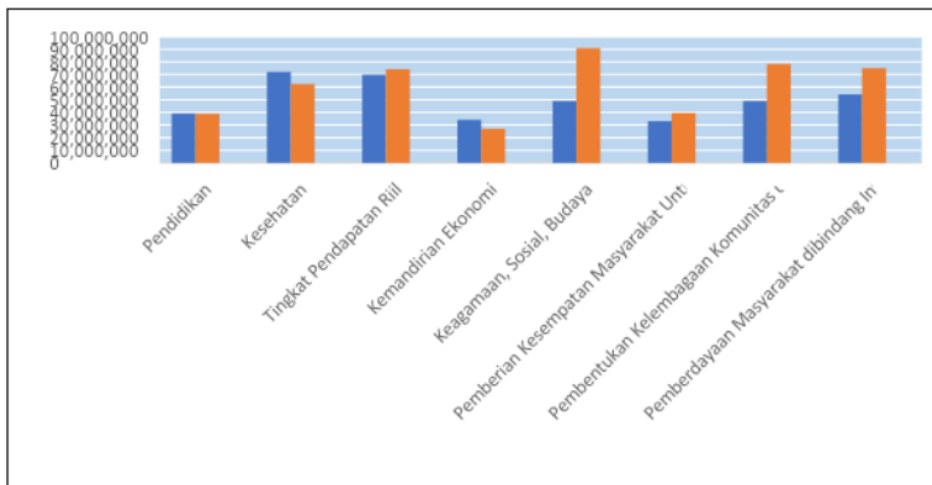
7. Community Institutional Establishment

Program to Support PPM To

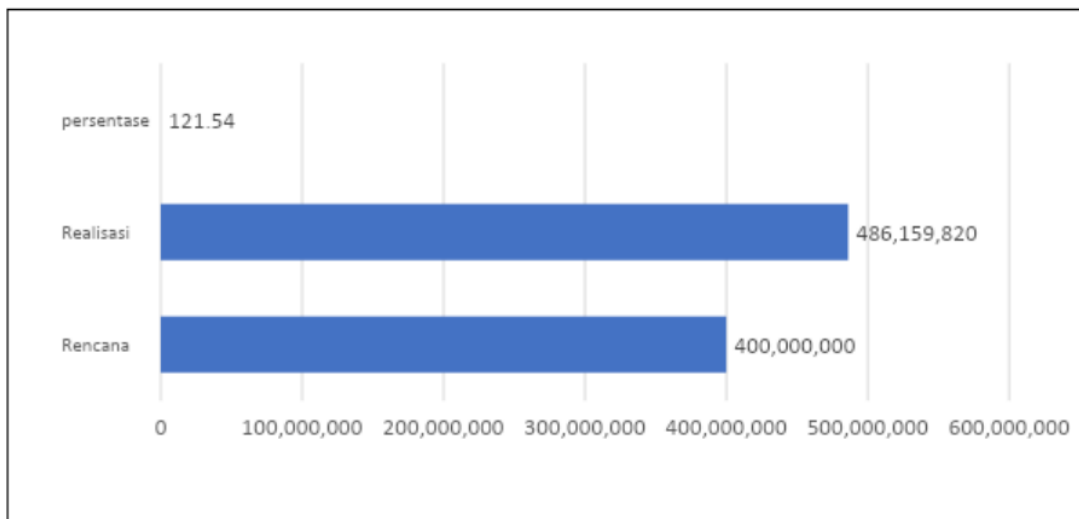
To encourage the realization of the independence of youth organizations, the company helps photocopy machines for the Karang Taruna group in Gunung Kembang village. In addition to being a place for employment, this business is also still promising. Considering this village and the surrounding villages, there has not been a single photocopying business. Other activities, the company assists scouting activities, assistance for volleyball tournament activities, environmental care assistance for street sweepers, and assistance for press partners. In the form of funds for the inauguration of the press organization's management. The accumulated budget for this program is Rp. 78,319,600 from the original planned Rp. 49,000,000. There is a budget adjustment of IDR 29,319,600. The percentage of budget realization is 160%.

8. Community empowerment program in infrastructure

The main activity in this program is the construction of boreholes for the people of the village of Araham. The company helped finance the construction of the well for Rp 23,660,000. In addition, assistance for the construction of the Albanna Qur'an Islamic boarding school in Merapi village, West Merapi sub-district, construction of the HKBP Metani church in Muara Enim, assistance for the creation of security and security posts for hamlets 1, 2, 3, Prabumenang village, and assistance for the work of the TNI Kodim 0405 Lahat. The company's total budget for this program is Rp 75,034,000 with a budget realization percentage of 138%.



**Figure 8.** Graph of Budget Comparison and Percentage of Achievement in the Realization Phase of the Eight Main Programs of PPM PT. GGB 2021



**Figure 9.** Percentage of PPM Budget Realization of PT. GGB 202

<sup>3</sup> From the results of interviews with informants, it was found that there were no significant obstacles in the implementation of the company's CSR activities during 2021. The implementation performance went well in accordance with the plans that had been prepared in the Community Empowerment Program master plan. Implementation in 2021 is <sup>46</sup> enough to become a reference for the team of the Department of Public Relations and CSR in optimizing the implementation of CSR.

Researchers formulate four important <sup>19</sup> competencies that must be possessed by the company's CSR team so that the company's implementation continues according to plan:

1. The ability of human resources of the company's CSR team to build communication, both verbal and direct contact with the company's internal authorities and external stakeholders. This means communication with *shareholders* to remain committed to realizing the plans that have been set as programs. And the CSR team's communication skills to *stakeholders* and potential beneficiaries must be maintained so that activities can run according to plans and objectives.
2. The ability of the company's CSR team to collect and map problems in the community. This means that the sensitivity of the company's CSR team is required to be able to see and understand comprehensively what are the obstacles and problems in the community in various fields as capital to synchronize the activities to be made.

3. Ability to formulate programs based on proposals received from *stakeholders* and potential beneficiaries and to re-communicate the proposals that have been finalized to potential beneficiaries. This is the key to the success of CSR implementation, so that the objectives of the activities to be implemented are truly in accordance with the expectations of the beneficiaries. In addition, the voice of *stakeholders* should be a reference for follow-up. Considering *stakeholders* have a deep understanding of crucial and urgent issues that exist in the community. These inputs and suggestions are important in order to compile a series of priority activities in the midst of the limited budget prepared by the company.
4. The ability of the CSR team to communicate and convince *shareholders* or shareholders so that the activities that have been determined can be realized.

On the other hand, despite having set an activity plan, the implementation of CSR in 2021 carried out by the company also pays attention to new follow-up proposals from work partners that are *urgent* and urgent which have not been included in the master plan of the main PPM program in 2021. This shows that work partners and the ring 1 community still expect more from the company. Adjusting the activity budget or *crossing* (moving) the budget in several main programs is a consequence that must be carried out by the company's management while still not reducing the activity budget

1 that has been set in the company's PPM master plan. The company even submitted a measurable additional budget to accommodate the new proposals it received.

Meanwhile, the existence of a pandemic that will occur in 2021 will not be an obstacle for the Public Relations and CSR Department Team to run the program. Activities will continue to be carried out according to the agreed 37 schedule, but still by disciplining 3M's health protocols. Like wearing a mask, keeping your distance, washing your hands.

The results of interviews with informants describe the satisfaction and good image of the company in the eyes of the community. Ring 1 communities covering the villages of Arahan, Banjarsari, Prabumenang, and Gunung Kembang generally acknowledge the existence of PT. GGB has provided many benefits to the community 5 around the mining area. Moreover, the company is really committed to carrying out the activity plan that has been prepared based on the suggestions and input of the beneficiaries in the company's PPM master plan that has been determined 47. Even this satisfaction was conveyed by the village government in the form of support by giving written appreciation to the company for the company's CSR performance and the company's concern for the community.

*"We as village heads are ready to support the activities that will be carried out by the company. Including if there is a problem in the community, we are ready and will help fully. So that the*

*company's operations are not disrupted'...*(Head of Prabumenang Village). The village heads of Arahan, Banjarsari, and Gunung Kembang also conveyed the same expression.

Likewise, the head of the Gunung Kembang youth group who received the assistance of a photocopy machine said that he was quite grateful to the company. Considering that the assistance provided is not only providing assistance with machines but also assistance in store management, store financial management, and marketing of photocopying and office stationery businesses.

In the health sector, the company has made a major contribution to improving community health services in ring 1. One Puskesmas building was built by the company to improve health services for the community around the mine in 2016. by the company. Such as providing incentives for honorary staff who work at the puskesmas.

*"PT. GGB has served us well. This health center is proof of the company's sincerity to improve this ring 1 community health service"* (Head of UPT Puskesmas GGB).

The researcher concluded, the company's ability to continuously maintain good relations with the community through 3 the implementation of CSR which is able to provide positive and sustainable change 19 the community around the mine is able to maintain the stability of the company's operations. The creation and maintenance of a conducive climate for the mining environment indirectly

keeps the company's production targets and sales targets running according to plan. As disclosed by the PT. GGB, the success of overcoming social problems and maintaining good relations with the community contributes positively and significantly to the company's performance. Especially in terms of meeting coal sales targets. Because the coal transportation route from inside the mine to the coal station in Arahan crosses four ring 1 villages.

*"In 2021 there will be no demonstrations by residents to close the road. Oftentimes, the company's operations are stopped due to demonstrations by residents blocking the road. So practically the delivery of coal from the stockpile to the station cannot be done. This means that the achievement of sales targets is disrupted. However, the existence of good relations with the community around the mine, especially the village head, community leaders, youth and other elements of the community are all easy to overcome. When a dispute occurs it is easy to be muted and resolved. All of this cannot be separated from the company's active role through CSR"....(Head of Mining Engineering)*

## CONCLUSIONS

Conclusions from the analysis of the performance analysis of CSR implementation of PT. The GGB in 2021 in the era of the covid-19 pandemic in Lahat Regency for the community around the mining area are: 1) The company's CSR

implementation performance runs optimally even during the pandemic. The reference to Kepmen ESDM 1824 K/30/MEM/2018 is effective as a guide in implementing the activities that have been prepared. Because the format of the program preparation is based on the needs and priorities of the prospective beneficiaries at that time. This is evidenced by the percentage of achievement of CSR implementation when measured from the main program plans that have been prepared by the company exceeding the target, which is 121.54 percent. This upgrade Due to new offers from working partners and stakeholders around the mining area that the company has accommodated in this current year, the company still has the remaining budget from the 2021 implementation which will be added to the 2022 program worth Rp 30,924,130. 2) The factors that influence the implementation of the company's CSR can not be separated from the four competencies that must be possessed by the CSR team; 1) Able to communicate and maintain good relations with shareholders and stakeholders; 2) Able to collect and solve problems in the community; 3) Able to develop programs based on suggestions received from stakeholders and potential beneficiaries; 4) Able to communicate and expect shareholders to carry out activities that have been determined to be realized. 3) The implementation of the company's CSR performance has a positive impact on the company's operations. With a note, the company is able to maintain good relations with the community through the implementation of CSR which can provide positive and sustainable change for the



community around the mine. The creation and maintenance of a conducive mining environment indirectly keeps the

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