



Juridical Analysis of the Importance of the Southwest Aceh Regency Draft Qanun Concerning Corporate Social and Environmental Responsibility

Chadijah Rizki Lestari; Suhaimi; Roslaini Ramli; Enzus Tinianus

Faculty of Law, Syiah Kuala University, Banda Aceh, Indonesia

<http://dx.doi.org/10.18415/ijmmu.v8i10.2999>

Abstract

Implementation of development is not enough only through the development of the national economy alone, but also through social development. Social development is a collective strategy and is carried out in a planned and sustainable manner in order to improve the quality of human life through a set of social policies covering the education, health, housing, employment, social security and poverty alleviation sectors. The goal of social development is to improve the welfare of society. One of the social developments is in the form of Corporate Social Responsibility (CSR) which is one of the obligatory matters of local government, so its implementation must be regulated in a legal instrument, namely in the form of a Regional Regulation or Qanun concerning the Implementation of CSR. Since the beginning of the formation of Aceh Barat Daya District through Law Number 4 of 2002 until now there has been no local law product (Qanun) that specifically regulates the Implementation of CSR. Consequently, this will have an impact on optimizing the role of the Aceh Barat Daya District Government through regional apparatus organizations and units in Aceh Barat Daya District in realizing welfare for the community. Therefore, it is very important and necessary for the Regional Government of Aceh Barat Daya Regency to compile and stipulate a Draft Qanun which regulates the Implementation of CSR in order to realize the welfare of the people of Aceh Barat Daya Regency in particular and the people of Indonesia in general.

Keywords: *Qanun; Corporate Social Responsibility; Environment*

Introduction

The national goals of the Indonesian nation include realizing a just and prosperous society based on Pancasila and the 1945 Constitution. The realization of these goals Article 33 of the 1945 Constitution confirms that:

- (1) The principle of kinship is the basis of the Indonesian economic system as a joint venture for the Indonesian nation.
- (2) The state controls the life of the Indonesian people, including production branches that are considered important for the state.
- (3) The state controls all natural wealth in Indonesia, including land and water, which will later be used for the benefit of the general public in order to achieve people's prosperity.

- (4) The state organizes a national economic system that is based on an economic democracy system in accordance with the principles of togetherness, efficiency and justice, and is carried out in a sustainable and environmentally sound manner, self-sufficient, and maintains a balance of progress and national economic unity.
- (5) As the implementation of the provisions of this article will further be regulated by law.¹

In relation to the description above, the implementation of national development which is the embodiment of the implementation of sustainable development which covers the entire life of society, nation and state, all of which is carried out in the context of realizing the goals of the Unitary State of the Republic of Indonesia. Therefore, the implementation of development must cover all aspects of the life of the Indonesian nation, such as economic, political, social and cultural aspects, as well as defense and security. All of this must be carried out in a planned, directed, integrated, comprehensive manner, and carried out in stages and continuously. This of course must be supported by Indonesian people who are independent, healthy, have faith, have piety, have noble character, love the motherland, are aware of law and the environment, are disciplined and have a high work ethic and master science and technology (technology).²

Efforts in the implementation of this development are not sufficient only through the development of the national economy alone, but also through social development. Social development is carried out in a planned manner and is a collective strategy in improving the quality of life for Indonesian people. This is of course implemented through a social policy including the sectors of health, education, housing, social security, employment, and including poverty alleviation. In this case social development itself can be interpreted as a process of social change that is planned and designed to raise the welfare of the population as a whole by combining it with a dynamic process of economic development. In other words, the goal of social development is to improve the welfare of society.³

One form of social responsibility is CSR, which is related to all aspects that support the success of the company. In this case companies have an important role in economic development, especially in increasing investment to encourage economic growth and job creation. Therefore, economic development policies must be supported by corporate and government commitments. Thus CSR is not only a form of economic responsibility, but is included in the form of social responsibility.

CSR has become a joint call for the government, communities and business entities based on the principle of mutual benefit (partnership). Positive Corporate Social Responsibility to improve people's welfare, reduce the financing burden, develop the government, strengthen corporate investment, strengthen society, network partnerships between the government and the business world.⁴

Business actors are required to assume broader responsibilities to society and heed human values. Companies are asked to make a greater contribution to people's lives and not just supply or produce a number of goods and services. A number of national and multinational companies in Indonesia have implemented CSR, but there are still many companies that have not implemented it because it is considered an expense or a cost burden.

An activity or company activity that is directly related to the utilization of natural resources, does have positive and negative values, both values that affect a company's internal and external ones,

¹ Look at Article 33 of the 1945 Constitution.

²Husnul Abdi, Tujuan Pembangunan Nasional Indonesia Menurut UUD 1945, Kenali Sasarannya, <https://hot.liputan6.com/read/4525621/tujuan-pembangunan-nasional-indonesia-menurut-uud-1945-kenali-sasarannya>, accessed 12 November 2022

³Wida Kurniasih, Tujuan Pembangunan Nasional Indonesia dan Perkembangannya, <https://www.gramedia.com/literasi/tujuan-pembangunan-nasional-indonesia/>, accessed 16 November 2022.

⁴Ratih Probosiwi, Tanggung Jawab Sosial Perusahaan Dalam Peningkatan Kesejahteraan Masyarakat (*Corporate Social Responsibility in Public Welfare Enhancement*), *Jurnal Ilmu-Ilmu Sosial SOCIA*, Vol. 13, No. 2, 2016, p. 30-40.

including for the community and stakeholders. Sometimes in society it often happens that things that have a positive impact can turn into an act or actions that lead to a negative one. This could happen, for example, because the utilization of these natural resources can damage the environment and have a wider impact on people's lives, such as natural disasters (floods, landslides, droughts and so on). So that people feel disadvantaged by the actions of exploiting natural resources, even though this has positive sides. Therefore it is important to have a study before the company's activities are carried out, so that it can be seen to what extent the company's activities or activities have the potential to damage or harm the environment and surrounding communities and how extensive environmental damage can occur as a direct result of company activities in the utilization of these natural resources.⁵

Companies that on the one hand at one time become the center of activities that bring prosperity and even prosperity to the community, at the same time can become a source of disaster in the same environment as well. For example, environmental pollution or even causing damage to nature and the wider environment.⁶

One example of CSR activities carried out by the Cement Factory in Lhoknga, Aceh Besar District, namely PT. Lafarge Cement Indonesia (PT. LCI). In this case, it is felt that it has not fulfilled the proper and reasonable aspects, because it is based on the consideration that the two sub-districts are 236.98 km² and the population is large so that the amount of costs for the CSR program is still too little for a company as big as PT. the LCIs. The community asked for an additional CSR fund of IDR. 3,000,000,000. from the IDR. 3,000,000,000. that had been given so far, so that the welfare of the company's presence could be enjoyed by the community. Moreover, during the company's existence in the Lhoknga area, many community members' clove fields were polluted and eventually died.⁷

CRS is an obligation budgeted and calculated as the expense of every company. To fulfill this responsibility, companies must carry out their business activities related to natural resources or the environment. This is mandated by Law Number 40 of 2007 concerning Limited Liability Companies; it states that every investor must apply concepts of good corporate governance and carry out corporate social responsibility. In addition, this law stated that every company engaged in these activities must also incorporate CSR principles into their operations. The Partnership Program and Community Development Programs come from the portion of profit after tax that Perum and Persero have to carry out as part of the Minister of BUMN Regulation Number 7 of 2015. This law is a derivative of Law Number 19 of 2007 concerning BUMN.

Corporate Social and Environmental Responsibility, known as CSR, is the company's participation and contribution to achieving community welfare, through sustainable development (sustainability) in the social, cultural, educational, health, economic and environmental fields. Corporate TJSPL is the interaction of managing company activities with stakeholders both internally (workers, stakeholders and investors) and externally (institutions, general arrangements, community members, civil society groups and companies), this interaction concept is not only limited to relationships that are material, but the concept is very broad, immaterial, dynamic, responsive, containing shared rights and obligations between the company and stakeholders.

Corporate social and environmental responsibility as well as the Partnership and Community Development Program as stipulated in the Governor of Aceh Regulation Number 65 of 2016 concerning Guidelines for the Implementation of Corporate Social and Environmental Responsibility in Aceh have

⁵Sri Redjeki Hartono, Tanggung Jawab Sosial Perusahaan Suatu Kajian Komprehensif, https://ditjenpp.kemkumham.go.id/index.php?option=com_content&view=article&id=848:tanggung-jawab-sosial-perusahaan-suatu-kajian-komprehensif&catid=102&Itemid=182, accessed 8 November 2022.

⁶*Ibid.*

⁷Wahyudi dan Nurdin, Tinjauan Hukum Pelaksanaan Corporate Social Responsibility (CSR) Lafarge Cement Indonesia Di Aceh (*Juridical Review Of Corporate Social Responsibility (CSR) Implementation Of Lafarge Cement Indonesia In Aceh*), Jurnal Ilmiah Mahasiswa Bidang Hukum Kenegaraan, Fakultas Hukum Universitas Syiah Kuala, Vol. 3, No. 3, 2019, p. 397-409.

not been very effective, because they have not been formulated in the form of a Regional Regulation (Qanun). This is also the case in Aceh Barat Daya District, where Corporate Social and Environmental Responsibility has not been formulated in the form of Qanun Aceh Barat Daya District, so that there are no regulations for its implementation, both regarding the program and its management.

In reality, corporate social and environmental responsibility has not been fully implemented in a harmonious and balanced manner and has not yet obtained optimal results, so it needs to be synergized with regional development policy directions (especially the Southwest Aceh District). One of them is by drafting and establishing laws and regulations in the form of the Aceh Barat Daya District Qanun, so that the Draft Aceh Barat Daya District Qanun Concerning the Implementation of Corporate Social and Environmental Responsibility is a very important thing to realize. Therefore, in order to provide a basis and guideline for the preparation and discussion of the Draft Aceh Barat Daya District Qanun concerning the Implementation of Corporate Social and Environmental Responsibility, it is deemed necessary to carry out an analysis and study in relation to the implementation of corporate social and environmental responsibility.

Research Methods

As normative legal research, this research only examines legal norms or applicable legal norms and applicable regulations that are related to the Draft Aceh Barat Daya District Qanun Concerning the Implementation of Corporate Social Responsibility and the Environment, With this study it will be known later to what extent the relevant regulations have influenced the drafting of the Southwest Aceh District Qanun Concerning the Implementation of Corporate Social and Environmental Responsibility. The data needed for this research is only secondary data, which is obtained through literature study, via the internet (especially sources from journals in the fields of law, social sciences and other humanities). These legal materials are processed according to the topic of the problem and then analyzed and presented in a prescriptive manner.

Result and Discussion

1. The Relationship between Corporate Social Responsibility and the Environment with People's Welfare

The second paragraph of the Preamble of the 1945 Constitution with the theme "just and prosperous", is the goal of forming a rule of law, namely providing welfare for the community. Meanwhile, the fourth paragraph of the Preamble of the 1945 Constitution explains Pancasila which is substantially a noble and pure concept. It is said to be noble because it reflects the nation's values that have been passed down from generation to generation, while purely because of the depth of substance which concerns several main aspects, whether religious, economic, resilience, socio-cultural which have a particular style. In addition, the fourth paragraph of the Preamble of the 1945 Constitution states the goals to be achieved by the Indonesian nation, namely: "... promoting public welfare, educating the nation's life and participating in carrying out world order ...".⁸

The 1945 Constitution's economic ideology is outlined in Article 33 paragraph (3), which states that the state controls the water, land and resources on the planet to benefit the general population. This was further elaborated in a related article, titled 33 of the 1945 Constitution. The rationale behind this decision is explained through the following statement: "The state should begin gradually implementing

⁸Suhaimi, M. Gaussyah, Chadijah Rizki Lestari, Juridical Analysis of The Amendment to the Qanun of Bireuen ReGENCY Number 31 of 2004 concerning the Establishment of the Krueng Peusangan Regional Drinking Water Company (PDAM), International Journal of Advanced Multidisciplinary Research and Studies, Vol. 2(6), 2022, p. 101-105.

cooperatives as an alternative to large corporations that control many people's livelihoods. These objectives will be achieved by utilizing the resources possessed by Earth." The government's primary duty is to ensure the public good. This includes maintaining order, with appropriate regulation and oversight. In making decisions that affect millions, private individuals should not be the sole decision-makers - instead, they should defer to the government...."⁹

The substances contained in Article 33 paragraph (3) of the 1945 Constitution, are (1) the state controls the land, water and natural resources contained therein; (2) control over land, water and natural resources by the state must be used for the greatest prosperity of the people. The right to control the state is a concept based on the organization of the power of all the people.¹⁰

If one looks at the contents of the Preamble and Article 33 paragraph (3) of the 1945 Constitution, it shows that the 1945 Constitution contains the idea of teaching the welfare state.

Furthermore, Article 34 of the 1945 Constitution, among other things, states that:

- (1) The state is responsible for caring for abandoned children and the poor.
- (2) The state empowers citizens who are unable or weak through the development of a social security system for all Indonesian people in accordance with human dignity.
- (3) The state is responsible for proper public service facilities and must provide proper health service facilities.
- (4) As the implementation of the provisions of this article further implementation is regulated by law.¹¹

Thus it can be said that Articles 33 and 34 of the 1945 Constitution are the main provisions regarding the social welfare system based on the constitution. Therefore every policy taken by the government (particularly policies in the field of economic development) must be based on Articles 33 and 34 of the 1945 Constitution. As for the ideas reflected in the two articles, Muhammad Hatta called it the concept of a 'governing state' which is nothing but the concept welfare state.¹²

This concept describes the roles and responsibilities of the state in the social and economic field. The medium-term development goals developed by the Government in the 2020–2024 RPJMN are to realize an Indonesian society that is just and prosperous, advanced and independent, through the implementation of development in various sectors with an emphasis on building a reliable and solid economic structure based on excellence in various areas supported by skilled, qualified and highly competitive human resources.¹³

In line with the 2020-2024 RPJM, the Vision of Indonesia for 2045, which has its starting point in the 2020-2024 RPJMN, achieves Advanced Indonesia.¹⁴ For this reason, strengthening the process of economic transformation in order to achieve the development goals of 2045 is the main focus in order to

⁹ Saafroedin Bahar, et.al., (Penyunting), *Risalah Sidang Badan Penyelidik Usaha-usaha Persiapan Kemerdekaan Indonesia (BPUPKI) dan Panitia Persiapan Kemerdekaan Indonesia (PPKI)*, Tanggal 29 Mei 1945 – 19 Agustus 1945, Sekretariat Negara Republik Indonesia, Jakarta, 1992, hlm. 411.

¹⁰ John Salindeho, *Masalah Tanah Dalam Pembangunan*, Sinar Grafika, Jakarta, 1987, hlm. 170.

¹¹ Look at Article 33 of the 1945 Constitution.

¹² Muhammad Hatta (dalam Muhammad Yamin), *Naskah Persiapan UUD 1945*, Yayasan Prapanca, Jakarta, 1960, hlm. 298.

¹³ Lampiran I Peraturan Presiden Nomor 18 Tahun 2020 tentang Rencana Pembangunan Jangka Menengah Nasional Tahun 2020-2024, hlm.1-2.

¹⁴ Suhaimi, Darmawan, Analysis of the Amendment to the Qanun of Southwest Aceh Regency Number 12 of 2016 concerning Regency Government Equity Participation Southwest Aceh at Bank Aceh Company, *International Journal of Multicultural and Multireligious Understanding (IJMMU)*, Volume 9, Issue 11, November 2022, pp. 19-27.

achieve high-quality infrastructure, good public services, reliable quality human resources, and increasing people's welfare in a better direction.¹⁵

Achieving better people's welfare is a shared responsibility between the government, communities and companies based on the principle of mutual benefit (partnership). With CSR, it will have positive implications for improving people's welfare, reducing the financing burden, developing the government, strengthening corporate investment, and strengthening partnership networks between communities, government, and companies.¹⁶

Thus business actors are required to assume broader responsibilities to society and heed human values. Companies are asked to make a greater contribution to people's lives and not just supply or produce a number of goods and services. This is understandable because every company activity related to natural resources will have a broad impact on society. Moreover, based on Article 33 paragraph (3) of the 1945 Constitution it is affirmed "that the earth, water and natural resources contained therein are controlled by the state and utilized for the greatest prosperity of the people". This is what business actors must understand, so that business actors have more burden and responsibility for the welfare of the people. Indeed, every business activity must contain a positive value, both for the company's internal and external companies and other stakeholders. Even so, this positive value can encourage actions and actions that ultimately have a negative value, because they are detrimental to the surrounding community or other wider communities. The negative value referred to is the impact arising from the company's activities which has the potential to harm the environment and society.¹⁷

Based on the description above, this is where the role of the state (in this case the government, both the central and regional governments, including the Aceh Barat Daya District Government) is needed, where the state must be present in fighting for the welfare of the people, in accordance with the concept or teachings of the welfare state (welfare state).

2. Theoretical Study of the Preparation of the Southwest Aceh District Qanun Regarding the Implementation of CSR

CSR is an acronym for "Corporate Social Responsibility." It refers to a company's duty to the environment and to its community. It might include funding scholarships or building social facilities in the surrounding area. But it can also include activities such as protecting the environment or advocating for underprivileged children in the community.¹⁸

Issues regarding CSR have only recently become widespread in recent years, and these activities were carried out based on the motives contained in Article 15 of Law no. 25 of 2007 concerning Investment. Elucidation of Article 15(b) of Law No. 25 of 2007, then regulated in Article 74 of Law no. 40 of 2007 concerning Limited Liability Companies.

Initially, the issue of CSR was only a kind of generosity, charity or philanthropy that is voluntary for entrepreneurs to the community around the company. However, when the DPR rolled out the CSR discourse in the discussion of the Draft Limited Liability Company Law (RUUPT),¹⁹ the business community began to be disturbed because the CSR paradigm which was originally voluntary had shifted

¹⁵ *Ibid.*

¹⁶ Ratih Probosiwi, Tanggung Jawab Sosial Perusahaan Dalam Peningkatan Kesejahteraan Masyarakat (*Corporate Social Responsibility in Public Welfare Enhancement*), *Jurnal Ilmu-Ilmu Sosial SOCIA*, Vol. 13, No. 2, 2016, p. 30-40.

¹⁷ Sri Redjeki Hartono, Tanggung Jawab Sosial Perusahaan Suatu Kajian Komprehensif, https://ditjenpp.kemerkumham.go.id/index.php?option=com_content&view=article&id=848:tanggung-jawab-sosial-perusahaan-suatu-kajian-komprehensif&catid=102&Itemid=182, accessed 7 November 2022.

¹⁸ <https://promkes.kemkes.go.id/csr/pengertian-csr>, accessed 6 November 2022.

¹⁹ Hasan Asy'ari, Implementasi Corporate Social Responsibility (CSR) Sebagai Modal Sosial Pada PT Newmont, *Tesis*, Magister Ilmu Hukum Program Pasca Sarjana Universitas Diponegoro, Semarang, 2009, hlm. xc – xcii.

to become mandatory,²⁰ resulting in rejection from various business circles including the Indonesian Chamber of Commerce (KADIN) and several business associations. conducted a judicial review to the Constitutional Court (MK) against the provisions of Article 74 UUPT with lawsuit Number 53/PUU-VI/2008. The lawsuit itself is based on the provisions of Article 28D paragraph (1), Article 28I paragraph (2) and Article 33 paragraph (4) of the 1945 Constitution. Based on the Constitutional Court's decision dated April 15, 2009, it rejected the lawsuit.²¹

When seen in the treatise on the process of the birth of the terminology of Article 1 number 3 UUPT, there was a very tough debate between factions and with the government, finally it was resolved through lobbying during the IV session of the 2006-2007 session in the working committee meeting of Commission VI DPR RI. In the minutes, it is clearly revealed that the RUUPT that was given by the government to the DPR did not find a single article related to CSR. On the initiative of the National Awakening Fraction (FKB), it was proposed that CSR be included in the RUUPT so that it is in line with the philosophical foundation of economic democracy, namely Article 33 paragraph (4) of the Constitution. On the basis of this philosophy, a red thread can be drawn why only companies engaged in and/or related to natural resources are required to implement CSR or TJSPL, namely as follows:²²

- a. Based on the principle of sustainability, this principle means that the management of natural resources is not only to be enjoyed by one particular generation/generation, but its management must be able to be inherited and enjoyed by future generations.
- b. Based on the principle of environmental insight, this principle means that in the development of the national economy, environmental aspects must be the concern of every business actor, so that every business activity can minimize the impact on the environment. However, when viewed from the law making process, the concept of CSR in the Company Law is inseparable from the actions and demands of the community and NGOs for the reasons explained earlier. And on the other hand, the facts show that there are many companies that only carry out operational activities but pay very little attention to the social and economic rights of the surrounding communities. In addition, global developments indicate a change in the corporate paradigm, where companies are not only seen as economic instruments, but in line with global demands companies must be seen as social institutions.²³

On the basis of these arguments, CSR should be changed from non-legal responsibility (responsibility) to become legal responsibility (liability). Therefore, it is very rational that CSR is regulated in the statutory system in the field of corporate law. This is done as an effort to realize the goals of economic development based on the principles of efficiency, togetherness, justice, environmental insight, sustainability, independence, and to maintain a balance of progress and national economic unity as an effort to realize people's welfare.

3. The Urgency of Establishing a Southwest Aceh District Qanun concerning the Implementation of CSR

Southwest Aceh District is a division of South Aceh District. Even though the division was not a result of the reforms in 1998, with the Reformation Movement there had been very essential changes in the national government system, so as to accelerate the division process.

With Law Number 4 of 2002 concerning the Establishment of Southwest Aceh District, Gayo Lues District, Aceh Jaya District, Nagan Raya District, and Aceh Tamiang District in Nanggroe Aceh

²⁰ https://www.dpr.go.id/jdih/perkara/id/119/id_perkara/300, accessed 15 November 2022.

²¹ Naskah Akademik Rancangan Peraturan Daerah Kabupaten Kep. Meranti Tentang Tanggung Jawab Sosial Perusahaan, Kerjasama Sekretariat Dewan Perwakilan Rakyat Daerah Kabupaten Kep. Meranti dan Pusat Kajian dan Pengembangan Produk Hukum Daerah, Universitas Islam Riau, 2018, hlm. 16-17.

²² https://www.dpr.go.id/jdih/perkara/id/119/id_perkara/300, accessed 15 November 2022.

²³ <https://pelakubisnis.com/2019/06/csr-antara-kewajiban-dan-voluntary/>, accessed 16 November 2022.

Darussalam Province, finally Southwest Aceh officially became Southwest Aceh District with its capital Blang Pidie.

Since then, Aceh Barat Daya District officially became an autonomous region, the Aceh Barat Daya District Government has the rights, authorities and obligations as an autonomous region to regulate and manage its own affairs of government and the interests of the local community within the system of the Unitary State of the Republic of Indonesia. However, Aceh Barat Daya District has not fully carried out the obligatory functions as assigned to it. One of them is mandatory affairs related to basic services, namely issues in the social sector, such as the issue of the Implementation of CSR and the Environment, which is manifested in the form of CSR. In addition, there are also mandatory matters that are not related to basic services, namely environmental issues and investment, in this case including the implementation of CSR and the Environment.

In relation to these mandatory matters, it can be seen that Aceh Barat Daya District does not yet have a legal instrument that comprehensively regulates the Implementation of CSR. In fact, this is a mandatory matter for local government, so its implementation must be regulated in a legal instrument, namely the Southwest Aceh Regency Qanun concerning the Implementation of CSR. Thus this is the urgency for the formation and preparation of the Draft Aceh Barat Daya District Qanun concerning the Implementation of CSR. This is understandable because since the beginning of the establishment of Southwest Aceh District through Law Number 4 of 2002 to Currently, there is no local law product (Qanun) that specifically regulates the Implementation of CSR and the Environment. The consequence is that this will have an impact on optimizing the role of the local government (Aceh Barat Daya District Government) through regional apparatus organizations and units in Aceh Barat Daya District in realizing welfare for community members, especially community members who live and live in certain corporate environments. Therefore, it is very important and necessary for the Regional Government of Aceh Barat Daya Regency to compile and stipulate a Draft Qanun which regulates the Implementation of CSR, in order to realize the welfare of the people of Aceh Barat Daya Regency in particular and the people of Indonesia in general. So that empirically as soon as possible the Aceh Barat Daya District Government needs to form and compile a Draft Aceh Barat Daya District Qanun concerning the Implementation of CSR.

Meanwhile, on the other hand, the problem that usually comes to the surface is a form of public dissatisfaction with the Environmental and CSR Program. In this case there is often social jealousy from the beneficiary community, and in extreme conditions there is conflict between the community and the company. If traced, the emergence of these problems was caused by communication factors that were not built properly between the company and the community. For example, it can be seen from the interpretation of both parties regarding what CSR is. Not infrequently the Implementation of CSR is interpreted by the company as the company's effort to secure existing assets from disturbances by the local community. Meanwhile for the community, the Implementation of CSR and the Environment, can mean distributing "gifts" to the community as a consequence for the company. In fact, communication problems will be more complex when elements other than companies and the community are involved in it. This fact is due to the issue of the Implementation of CSR and the Environment, which does not purely occur between the community and the company, but also involves the government executive, legislature and legal apparatus. This means that communication problems in implementing CSR and the Environment are simultaneous with various interests, namely investment, policy/regulation, community welfare, and security. Thus TJSL communication problems are no longer seen from the personal side of individuals to other individuals, but between groups or organizations to other organizations, namely corporate organizations, government and political organizations, community organizations, and security organizations.

Attempts are made to implement CSR in the Aceh Barat Daya District to be in line with the implementation of development, but several problems have arisen, especially related to the lack of clarity

in the existing regulations in the legal products that regulate them, which have resulted in problems including:

- 1) Incomplete company data as well as data on implementation of CSR in Aceh Barat Daya District.
- 2) The Implementation of CSR and the Environment is not in accordance with regional development programs.
- 3) It is not yet clear what type of submission of funds for the Implementation of CSR and the Environment, grants or donations from third parties from the company.
- 4) Reporting on the Implementation of CSR and the Environment by the company has not yet been carried out.
- 5) It is not yet clear what the provisions regarding the imposition of sanctions on companies that are inappropriate or have not carried out the Implementation of CSR.

Based on the description above, it is clear that the Draft Aceh Barat Daya District Qanun Concerning the Implementation of CSR, must be prepared and formed immediately so that the Implementation of CSR can run as expected, in order to realize the welfare of the people of Aceh Barat Daya Regency.

One example of the implementation of the Social and Environmental Responsibility (TJSL) program from the PLN Regional Main Unit (PLN-UWI) distributed by the PLN Customer Service Unit (PLN-ULP) Blang Pidie, Southwest Aceh District, to the people of Southwest Aceh District. In this case the distribution is in the form of a set of agricultural tools, livestock equipment, sewing tools, as well as business capital assistance. The assistance was distributed to the Paya Roeh Lestari Farmer Group in Gadang Village, Susoh District. Besides that, it was also distributed to other farmer groups in the form of 2 units of water pump machines, 10 units of electric sprayers and 6 units of electric lawn mowers.²⁴

Meanwhile for the Tunas Baru Farmer Group in Krueng Panto Village, Kuala Batee District, the assistance was in the form of 3 units of electric corn shellers and 10 units of electric sprayers. Apart from that, TJSL also provided assistance to young cloth tailors in Keude Sibbleh Village, Blang Pidie District, in the form of 2 electric sewing machines. Then to the Independent Smart Joint Business Group in Kayee Aceh Village, they were given capital assistance for cattle farming.²⁵

Thus, in order for the distribution of CSR funds as a manifestation of CSR to run simultaneously, orderly and regularly and sustainably, a set of rules at the level of Qanun is needed in Aceh Barat Daya District. If there are no regulations at the level of Qanun in Aceh Barat Daya District, it will be difficult to impose CSR funding obligations on companies. So far, companies have provided CSR funding as if it were a form of concern, generosity, charity or philanthropy that is voluntary for entrepreneurs to the community around the company. Even though CSR funds are corporate social responsibility towards the environment and the community around the company. Therefore, it is necessary to have a Qanun of Southwest Aceh Regency which regulates the implementation of CSR and the environment, which regulates the form and form of corporate responsibility towards the environment and surrounding communities. This is a company's obligation to fulfill its responsibilities, and can be subject to sanctions if these obligations are not fulfilled.

Conclusion

Implementation of CSR is one of the obligatory affairs of regional government, so its implementation must be regulated in a legal instrument, namely in the form of a Regional Regulation or

²⁴Harian Serambi Indonesia, Bantu Masyarakat, PLN Abdy Salurkan TJSL UIW Aceh, *Info Pemerintahan*, Sabtu, 12 November 2022, p. 16.

²⁵*Ibid.*

Qanun, especially for Southwest Aceh District in the form of Southwest Aceh District Qanun concerning Implementation of CSR. This is the urgency for the formation and drafting of the Southwest Aceh District Qanun Concerning the Implementation of CSR. This is understandable because since the beginning of the establishment of Southwest Aceh District through Law Number 4 of 2002 to Currently, there is no local law product (Qanun) that specifically regulates the Implementation of CSR. The consequence is that this will have an impact on optimizing the role of the local government (Aceh Barat Daya District Government) through regional apparatus organizations and units in Aceh Barat Daya District in realizing welfare for community members, especially community members who live and live in certain corporate environments. Therefore, it is very important and necessary for the Regional Government of Aceh Barat Daya Regency to compile and stipulate a Draft Qanun which regulates the Implementation of CSR, in order to realize the welfare of the people of Aceh Barat Daya Regency in particular and the people of Indonesia in general. So that empirically as soon as possible the Aceh Barat Daya District Government needs to form and compile a Draft Aceh Barat Daya District Qanun concerning the Implementation of CSR. Thus the CSR issue has a strong legal basis in its implementation in Southwest Aceh District, in order to create harmony and balance in society in order to create a prosperous, just and prosperous community of Southwest Aceh District within the framework of the Unitary State of the Republic of Indonesia.

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