



MEASURING THE APPLICATION OF CORPORATE SOCIAL RESPONSIBILITY OF PT. GORONTALO MINERALS

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Abstract: *This study aims to find out how the legal arrangements for the implementation of Corporate Social Responsibility (CSR) in mining activities and to find out how the analysis of CSR Application Analysis to Communities Around Mining. The research method used is normative juridical with a qualitative approach that is used in the hope that the desired data can be obtained by the author of a clear and complete picture. The results of this study indicate that regulations related to CSR have been regulated in several legal regulations. In government regulation number 47 of 2012 concerning social and environmental responsibility of limited liability companies, it has been explained in article 4 paragraph that says that social and environmental responsibility is carried out by the board of directors based on the company's annual work idea after obtaining an agreement from the board of commissioners or the GMS in accordance with the company's basic budget, unless stipulated otherwise in the statutory provisions». Law No. 22 of 2001 concerning Oil and Gas. If you look at Law number 22 of 2001 regarding oil and gas, it is not explained in writing that regulates the legal rules related to CSR. However, if you read carefully, there is one provision that alludes to the rule of law. Law Number 3 of 2020 concerning Amendments to Law Number 4 of 2009 concerning Mineral and Coal Mining. Scholarship assistance, buses and several other programs are one of several CSR programs that have been implemented by PT Gorontalo Minerals. Judging from the CSR assistance provided to the community, it has been shown that PT Gorontalo Minerals implements CSR programs in accordance with applicable legal provisions, although only a few CSR programs have been provided by PT Gorontalo Minerals to the community.*

Keywords: *Corporate Social Responsibility; Mining Activities.*

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1. Introduction

The mining sector is one of the pillars of the country's foreign exchange in the context of sustainable development of the country, the impact of mining activities can be positive on regional income and negative for health due to environmental pollution by mercury. Mining in Indonesia still receives a negative stigma from people, this is due to illegal mining activities or mining activities without permits, which among other things result in more negative impacts, especially on the surrounding environment. In Law No. 40 of 2007 article 74 related to a Limited Liability Company a company has the obligation to carry out *Corporate Social Responsibility (CSR)*.¹

Corporate Social Responsibility is a lead relationship between the company and the surrounding community in order to get a good response from the community. The existence of CSR is required by the company to care about the community by prioritizing long-term and sustainable interests rather than interests that are only momentary. *Corporate Social Responsibility (CSR)* is a form of corporate social responsibility to the surrounding community, although in fact not all companies run *Corporate Social Responsibility (CSR)* properly and correctly. *Corporate Social Responsibility (CSR)* is often considered a waste because many company budgets are absorbed because of this *Corporate Social Responsibility (CSR)*.²

Companies that carry out *Corporate Social Responsibility (CSR)* are able to have a positive impact on the company because the company is considered to have contributed to social and environmental affairs and gives the assumption that the company does not only use resources.³ Good CSR implementation will certainly encourage the formation of a positive industry in the eyes of the public. Similarly, the incorrect implementation of CSR will adversely affect the image of the company, in addition, the impact of CSR can significantly affect a region or province. In the implementation of CSR in Indonesia, it is very dependent on the leadership, which means that this *Corporate social responsibility* policy does not always guarantee that it is comparable to the vision and mission of the company. Leaders who have high moral awareness when considering this program, it is very likely that CSR policies or programs will be implemented in the right way.⁴ An important effect of the mentioned is to reduce the poverty rate in the communities where the industrial estates are located.

Furthermore, regulations related to the implementation of CSR are also regulated in the regulations of each regional regulation in Indonesia, such as in Gorontalo

¹ Undang-undang No.40 Tahun 2007

² Nanda Syukerti, at all. (2020). *Program Corporate Social Responsibility (CSR) PT. Bara Prima Pratama Di Desa Batu Ampar Indragiri Hilir Riau* , Al-Kalam : Jurnal Komunikasi, Bisnis dan Manajemen Vol.09 No.01 , Hal.02

³ Thomas Sumarsan Goh, at all. (2019). *Pengaruh corporate social responsibility, ukuran perusahaan, leverage, dan profitabilitas terhadap agresivitas pajak pada perusahaan pertambangan yang terdaftar di bursa efek Indonesia periode tahun 2015-2018*, Jurnal Akuntansi dan Keuangan Methodist Vol.03, No.01, Hal. 84

⁴ Nur Arifudin. (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 Hal. 133

Province, among which are regulated in Regional Regulation No. 6 of 2016 concerning corporate social and environmental responsibility. Perda No.6 of 2016 regulates the implementation of CSR programs that can synergize with regional development programs in Gorontalo Province.⁵ The implementation of good CSR will certainly create a good form of industry or company in the eyes of the public. Vice versa, if in the implementation of CSR butul then the image of the company will be bad too. CSR is able to have an important influence on an area. The influence referred to here is how to reduce the number of problems that exist in the community where the company stands.⁶ Therefore, every industry, be it an operation center, branch or company in Gorontalo Province, is invited to carry out CSR in the surrounding communities where industrial activities take place. In this study, it will be explained how CSR is implemented by PT Gorontalo Minerals.

PT Gorontalo Mineral is a mining company located in Bone Bolango Regency. PT Gorontalo Minerals is also a gold and copper mining project company. Although it had experienced several obstacles related to the construction of this mining company in Bone Bolango Regency, finally PT Gorontalo Mineral officially had a production operation permit from the Ministry of Energy and Mineral Resources. PT Gorontalo Minerals has a land area of around 24,995 hectares.⁷

Gorontalo Minerals Company is a gold mining company in Gorontalo, of course, the gold processing process will definitely produce waste. The waste is an important component that must be considered among the industry, especially in the mining industry. The waste can be in the form of solid, liquid or gas waste which we can categorize as hazardous and toxic material waste (B3).⁸

Mayor regulation number 30 of 2010 related to the procedures for licensing the temporary storage of hazardous and toxic waste (B3) and the collection of hazardous and toxic waste (B3), B3 waste is the remains of a business and/or activity that contains hazardous and/or toxic materials that due to their nature and/or concentration and/or quantity, either directly or indirectly can pollute and/or damage the environment, survival of humans as well as other living things. In supervising B3 waste management requires adequate facilities and infrastructure, supervision will be difficult because most people have minimal knowledge about B3 waste. The community has not been able to recognize how B3 waste looks like and also its negative impacts. ⁹Based on the background description above that the problems that occurred in Bone Bolango Regency, Is the CSR Allocation In Accordance

⁵ Annisa Rizqa Alamri, at all. (2021). *Implementasi CSR PT PG Gorontalo Terhadap Peningkatan Kesejahteraan Masyarakat Lokal*, Jurnal Ilmu Kesejahteraan Sosial FISIP UI, Vol. 22, No. 02, Hal.64.

⁶ Ibid., Hal. 64

⁷ Olilingo, F. Z. (2017). *Potensi Investasi di Provinsi Gorontalo*. Deepublish.

⁸ Ina Rosdiana Lesmanawati. (2012). *Respon Pertumbuhan Tanaman Gmelina Arborea Roxb dan Paraserianthes Falcataria L. Nielsen Dengan Penggunaan Thiobacillus Thioparus Dan Kompos Dalam Upaya Biodegradasi Sianida Yang Terkandung Dalam Tailing Emas*, Scintiaie Educatia : Jurnal Pendidikan Sains, Vol.1 No.1 Hal.27

⁹ Gorontalo Mayor Regulation Number 30 of 2010

With Applicable Legal Provisions? And How is the Analysis of the Application of CSR to Communities Around Mining?.

2. Method

The type of research used by researchers in the preparation of this study is to use a type of normative research that is supported by the existence of field data (empirical). Normative legal research in question is research whose object of study includes basic norms or rules, legal principles, laws and regulations, legal comparisons, doctrines and jurisprudence.¹⁰ The approaches used by researchers in compiling this research are, among others: The *Statutory Approach*; and the case approach.¹¹

3. Analysis and Discussion

3.1. Analysis of Corporate Social Responsibility Allocation in Accordance with Applicable Legal Provisions

Corporate Social Responsibility commonly abbreviated as CSR is a mechanism or way of combining social issues and environmental issues into a company's operating process then conveying or communicating with parties who have interests or stakeholders of a company or organization or other parties.¹² The benefits of the presence of corporate social responsibility according to Suharto are as follows:¹³

1. *Brand differentiation*. In the scope of market / industry competition which is of course increasingly competitive, CSR is able to provide the company with a distinctive image, both in the eyes of the community which of course will encourage the creation of *loyalty customers*.
2. *Human resources*. This CSR program is able to help in the process of recruiting employees who certainly have high qualifications. During the *interview* process, prospective employees must not only have a high education, but high experience, especially about CSR. For old employees, CSR is also important to improve reputation in work.
3. *License to operate*. Companies that have carried out CSR are able to encourage the government and also the community in granting business licenses. This is because the company is certainly considered to have met the standards of operation and concern for the environment and the surrounding community.
4. *Risk Management*. Risk is not only for certain things, but risk management is a common problem for every company. The value of the company's excellence can be destroyed instantly if there are several problems that occur such as

¹⁰ Mukti Fajar dan Yulianto Achmad. *Dualisme Penelitian Hukum Normatif Dan Empiris*, (yogyakarta pustaka pelajar. 2010), hlm 34

¹¹ Peter mahmaud marzuki. 2005. *Penelitian hukum (edisi revisi)*. Jakarta: Kencana prenada media group. Hlm 133.

¹² Yubiharto, at all. (2020). *Pengaruh Roa, Npm Dan Der Terhadap Corporate Social Responsibility CSR* (Studi empiris pada perusahaan pertambangan yang terdaftar pada BEI tahun 2014-2018), *Medikonis: Jurnal Media Komunikasi dan Bisnis* Vol. 11 No.1 Hal. 62

¹³ Yessi Yunelia Rahmi, at all. (2019). *Pengaruh csr terhadap nilai perusahaan dengan kinerja keuangan sebagai variable intervening pada perusahaan pertambangan yang terdaftar di bursa efek Indonesia (BEI) tahun (2013-2017)*, *Jurnal Menara Ilmu*, Vol.XIII No.3 Hal. 160

corruption, employee accidents in the company or the most important thing is about damage to the environment around mining.

a. Based on Law Number 40 of 2007 concerning Limited Liability Companies

Corporate social responsibility or commonly abbreviated as CSR is a form of corporate social responsibility that is often applied in Indonesia, if the company puts forward this concept, it will put more emphasis on social development and community capacity building so that it will explore the potential of local people who become the company's social capital to advance and develop. This method can also build the image of a company that is friendly and cares for the environment. When viewed based on the CSR laws and regulations, it has been stated in Law Number 40 of 2007 concerning limited liability companies which has been passed by the Dpr on July 20, 2007.¹⁴ This CSR regulation is regulated in article 1 number 3 which reads "Social and environmental responsibility is the company's commitment to participate in sustainable economic development in order to improve the quality of life and the environment that is beneficial both for the company itself, the local community, and the community in general."¹⁵

In addition, furthermore, CSR is regulated in article 74 paragraph (1), paragraph (2), paragraph (3) and paragraph (4) of Law Number 40 of 2007 related to limited liability companies as follows¹⁶ :

1. The Company, which carries out its business activities in the field of and / or related to natural resources, is obliged to carry out social and environmental responsibility.
2. Social and environmental responsibility as referred to in paragraph (1) is the obligation of the company whose implementation is carried out by taking into account appropriateness and fairness.
3. Companies that do not carry out their obligations as referred to in paragraph (1) are subject to sanctions in accordance with the provisions of the laws and regulations.
4. Further provisions regarding social and environmental responsibility are regulated by a Government Regulation.

Basically, CSR activities are very diverse and depend on the process of social interaction, are voluntary based on moral and ethical impulses, usually exceeding those that are just the obligations of a law. Therefore, in practice the implementation of CSR is always adjusted to the capabilities of each company and the needs of the community. Ideally, it is first formulated together between 3 pillars, namely the

¹⁴ Nur Arifudin. (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 Op.Cit, Hal. 129

¹⁵ Undang-undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas

¹⁶ Erna Amalia. (2019). *Regulasi Tanggung Jawab Sosial Perusahaan Di Indonesia*, ADIL; Jurnal HUKUM, Vol. 10 No.2 Hal. 77

business world, the government and the local community and then implemented independently by each company.¹⁷

b. Based on Government Regulation Number 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies

In government regulation number 47 of 2012 concerning social and environmental responsibility of limited liability companies, it has been explained in article 4 paragraph (1) saying that "social and environmental responsibility is carried out by the board of directors based on the company's annual work ideas after obtaining an agreement from the board of commissioners or GMS in accordance with the company's basic budget, unless otherwise stipulated in the provisions of the legislation".¹⁸

c. Law Number 22 of 2001 concerning Oil and Gas

When viewed about Law number 22 of 2001 concerning oil and gas, it is not explained in writing regulating the rule of law related to CSR. However, if you read carefully there is one provision that offends with regard to the rule of law. The provision is contained in article 11 paragraph (3) letter p which reads "the cooperation contract as defined in paragraph (1) must contain at least the basic provisions, namely: the improvement of the surrounding citizens and the guarantee of the rights of indigenous peoples."¹⁹

d. Law Number 3 of 2020 concerning The Discussion of Law Number 4 of 2009 concerning Mineral and Coal Mining

Regarding its specific social responsibility obligations in the minerba mining sector, it is explained in Law number 3 of 2020 concerning amendments to law number 4 of 2009 concerning mineral and coal in article 108 paragraph (1) states that "holders of mining business permits (IUP) and special mining business permits (IUPK) are required to compile community development and empowerment programs", Paragraph (2) states: "IUP and IUPK holders are required to allocate funds for the implementation of the program development and empowerment of communities whose minimum amount is set by the Minister".

As a form of implementation of corporate social responsibility and CSR from PT Gorontalo Mineral (GM), one of them is the handover of CSR buses to the Bone Bolango Regency government. One unit of CSR bus provided by PT. Gorontalo Minerals Achmad Al Yafie to the regent of Bone Bolango, Hamim Pou.

General Manager of external and support of PT Gorontalo Minerals Achmad Al Yafie said that the handover of a bus unit to the Regent of Bone Bolango is a form of cooperation agreement in the context of PT Gorontalo Minerals' corporate responsibility for transportation needs. The bus with the tagline Bone Bolango Cerdas

¹⁷ Ibid., Hal 130

¹⁸ Government Regulation Number 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies.

¹⁹ Law Number 22 of 2001

(BBC) given by PT Gorontalo Minerals according to the Regent of Bone Bonebolango will be devoted to taking students to school so that students are not often late, especially students who do not have personal vehicles, besides that the existence of this bus helps parents so that parents' income is not drained to pay for their children's schooling. Given how expensive it is to rent a motorized vehicle heading to school. In addition, not only bus assistance, PT Gorontalo Minerals provides scholarship assistance given to students of Bone Bolango Regency, PT Gorontalo Minerals hopes that scholarship assistance through the CSR program can provide benefits for students from Bone Bolango Regency.

Judging from some of the CSR assistance provided to the community, it has shown that PT Gorontalo Minerals implements CSR programs in accordance with applicable legal provisions, although only a few CSR programs have been provided by PT Gorontalo Minerals to the community. This has shown that PT Gorontalo Minerals implements and runs the program.

Based on data from PT Bumi Resource in 2019 in the community development and empowerment program in 2019, there are several programs that have also been implemented by PT Gorontalo Minerals, here are the 2019 data:

Table 1.
Several CSR programs implemented by PT Gorontalo Minerals to the surrounding community.

No	Activities activities	Location Location	Program Implementers Program executor
Pillars of Education pillar of education			
1	Induction of Occupational Safety at SMKN 2 Palu Induction Of Work Safety In SMKN 2 Palu.	Hammer	CPM
2	Arcgis Digitalization Practicum at SMK 8 Geology Palu Arcgis Digitalization Practicum In SMK 8 Geology Palu	Hammer	CPM
3	Provision of Sports Equipment to Support Extracurricular Activities at SMP Negeri 7 Lasoani Village. Provosian Of Sports Equipment To Support Extracurricular Activities In SMP Negeri 7 Lasoani Village	Hammer	CPM
4	Implementation of Expertise Competency Test (Ukk) at SMKN 8 Palu Implementation Of Expertise Competency Assessment (UKK) In SMKN 8 Palu	Hammer	CPM

5	Coaching Internship Students From Smkn 2 And Smkn 8 Palu Internship Students Coaching From Smkn 2 And Smkn 8 Palu	Hammer	CPM
6	Participation in Quran Reading Guidance Activities (BBAQ) of the Taklim Assembly and The Quran Education Park (TPA) of Poboya Village Participation In The Al-Qur'an Guidance (Bbaq) Taklim Council And The Al-Qur'an Education Park (Tpa) In Toboya Village	Hammer	CPM
7	Participation in Geologu Conference And Festival Activities With The Theme: Let's Innovate And In Research, Art, And Entrepreneurship In Order To Close Academic Activities In The Odd Semester Of The 2019/2020 Academic Year By Students Of The Department Of Earth Science And Technology Geological Engineering Study Program Gorontalo State University. Participation In Geology Conference And Festival Activities With The Theme: Let's Innovate And In Research. Art And Entrepreneurship In Order To Close The Odd Semester Academic Activities Of 2019/2020 Academic Yerar By The Students In Major Of Earth Science And Technology, Geology Engineering Study Program, Gorontalo State University	Gorontalo	Gm
8	Participation of Khatam Raya Santri Tpa / Tpq Activities in Tilongkabila District with the Theme: Forming a Generation of Rabbani Berakhlak Qur'ani. Organized By The Board Of Rmj At-Taubah And Rmj Al-Madina. Participation In Khatam Raya Santri Tpa/Tpq Tilongkabila Subdistrict With The Theme: Shaping the Generation of Rabbani Berakhlak Qur'ani. Organized By Administrator Of Rmj At-Taubah And Rmj Al-Medina	Gorontalo	Gm

Source: 2019 Annual Report of PT Bumi Resources Minerals Tbk

3.2. Analysis of CSR Application to Communities Around Mining

In implementing its social obligations, the company attaches importance to three things, namely profit, planet, and people. People's lives today are very dependent on the presence of the company. The presence of the company is planned to be able to increase the economic growth of an area both in the smallest scope, namely villages to large ones, namely the State. This is because when the company produces, it will indirectly absorb labor to the resulting product innovation which has an impact on the turnover of money in an area. CSR is a commitment of a company or business

world to contribute to sustainable economic development by maintaining the company's social responsibility and focusing on the balance between economic, social and environmental aspects. Therefore, the presence of a company provides a positive contribution in the sustainability of people's lives.²⁰

There are several other benefits for companies that implement CSR in addition to the activities that have been carried out by the company focused on three things, namely as previously explained above, namely profit, environment and society. From the profit earned, the company can provide benefits to shareholders, and allocate some of these profits to facilitate the growth process and business development process in the future and also pay taxes to the government.²¹

According to Wibisono, companies that have succeeded in implementing CSR use the following stages, namely:

a. Planning Stage

Awareness Building is the first step to build awareness about the importance of CSR and management commitment. Efforts that can be made are through seminars, workshops, group discussions and others. Corporate Social Responsibility Assessment is a way to map the company's condition and identify what aspects need to get priority attention and the right steps to build a company structure that is conducive to the effective implementation of CSR. The next step is to build a csr manual. The results of the assessment are the basis for the preparation of manual or implementation guidelines of CSR. Efforts that must be made include benchmarking, digging from references or for companies that want practical steps, preparation, this manual can be done by asking for the help of independent experts from outside the company. This preparation is at the core of the planning because it provides guidance for csr implementation for the company's components. The preparation of the CSR manual is contained as a guideline in the process of managing social activities carried out by the company. This guideline is expected to be able to provide clarity and uniformity of mindset and action patterns of all elements of the company in order to achieve an integrated, effective and efficient program.²²

Corporate social responsibility programs or commonly abbreviated as CSR are not just obligations that must be carried out by the company but become a way developed by a company. The provision of assistance to the community makes that the company has carried out its responsibilities.

²⁰ Yasin Nahar. (2014). *Pelaksanaan Corporate Social Responcibility*, Jurnal Academica Vol.06 No. 02 Hal. 1360

²¹ Herda Sabriyah Dara Kospa. (2020). *Kajian Implementasi Program Corporate social responsibility (CSR) oleh perusahaan pertambangan (Studi kasus PT.Antam Tbk)*, Jurnal Ilmiah Tekno Global Vol. 09 No.01 Hal.14

²² La Ode Muhammad Elwan, at all. (2018). *Kebijakan Corporate Social Responsibility (CSR) Pertambangan Dan Pengaruhnya Terhadap Kesejahteraan Masyarakat*, REZ PUBLICA: Jurnal Administrasi Negara, Politik pemerintahan dan Hubungan Internasional, Vol 1 No.1, Hal.18

In the planning stage of PT Gorontalo Minerals, the company makes planning stages such as achieving performance every year, planning on environmental impacts, program planning for the community, and planning for PT Gorontalo Minerals projects.

b. Implementation Phase

No matter how good a plan is, it will not have any impact if it is not applied seriously. So that the overall CSR goals will not be achieved, and the community cannot feel the benefits optimally while the funds/budgets spent are not small. Therefore, it is important to draw up a strategy to carry out the plan that has been drawn up.

The implementation stage consists of three main steps, namely socialization, implementation and internalization. The socialization stage is very necessary to introduce several aspects related to the implementation of CSR, especially related to guidelines / ways of implementing CSR. In addition, the main purpose of this socialization is so that the CSR program from the company gets full support from all components / parts of the company, so that its implementation can run smoothly.

In the implementation stage of PT Gorontalo Minerals, this company implements for example the implementation of good governance, how to implement the ESDM Regulation, the implementation of IT development, the implementation of green living activities, the implementation of the principle of information disclosure, the implementation of PP on mining health and safety, the implementation of SOPs for each activity, the implementation of risk management, and the implementation of several policies.

c. Evaluation Stage

After the second stage of the process, the next implementation is the evaluation stage. The evaluation referred to here is program evaluation, which is the stage of yang needed consistently from time to time to be able to measure the extent of the effectiveness of csr implementation. The need for evaluation is carried out for steps in policy making. For example, the policy to continue or dismiss or improve and develop certain aspects of some of the programs that have been implemented. This stage is not only limited to compliance with a regulation or standard operating procedure but also includes controlling some of the company's risks.

In the evaluation stage of PT Gorontalo Minerals, this company conducts an evaluation of the internal control system, evaluation of the implementation of good corporate governance, evaluation of capital structure, evaluation of mining operational safety, evaluation of committee performance, evaluation through internal meetings with the board of commissioners, performance evaluation, evaluation of company risks, evaluation of programs that have been carried out, and evaluation of expenses and income.

d. Deployment Phase

The reporting stage is very necessary in order to build a good information system for the purposes of the decision-making process or the needs of disclosure of material information that is very relevant about the company. Several studies conducted on the implementation of CSR, especially in the mining world, whether it is on a limited scale in Indonesia / nationally or internationally can conclude that in general mining companies have a fairly broad understanding through several building programs in the community. The company has a reason for disclosing CSR information, namely because it is necessary to comply with several existing regulations in addition to that in order to gain competitive advantage through the application of CSR in fulfilling the terms of the loan contract and fulfilling expectations from the public and attracting investors.²³

In the implementation stage of PT Gorontalo Minerals, namely the implementation of good corporate governance, the application of K3 policies and principles, the implementation of an occupational health and safety management system, the application of mineral and coal vocational schools, the application of the 3R principle (reuse, reduce, recycle), the application of risk management, and the application of regulations.

When viewed from the CSR implementation program provided by PT Gorontalo Minerals to the communities around the mine, there are several programs as follows:

Table 2.
Implementation of PT Gorontalo Minerals CSR Program in 2019

No.	Activities <i>activities</i>	Location <i>location</i>	Program implementers <i>Program executor</i>
1	Traditional ceremonial activities before DPM begins construction <i>Traditional Ceremony Before DPM Started The Construction</i>	Gorontalo	Gm
2	Assistance with a prize of 2 motorcycles for healthy road activities for the Anniversary of Gorontalo Province <i>Donation of 2 motobike gift for Gorontalo province anniversary health walk event</i>	Gorontalo	Gm
3	Donate 2 Rolls Of Carpet And 100 Zinc Sheets For Hayatullshaq Mosque In Bone Raya District Village	Gorontalo	Gm

²³ Ibid, Hal. 20

Donation of 2 rolls of carpet and 100 sheets of zinc for hayatul ishaq mosque in the village of bone raya district

Source. 2019 Annual Report of PT Bumi Resources Minerals Tbk

By looking at the annual report in 2019 regarding CSR activities carried out by the company PT. Gorontalo Minerals has shown that CSR activities that have been regulated in the laws and regulations have been carried out by PT Gorontalo Minerals. Although, in this case, pt gm's csr activities have not been too much but at least it has shown that PT Gorontalo Minerals has carried out the CSR.

The activities carried out were the participation of khatam raya activities for TPA / TPQ students in Tilongkabila district, donation of 2 rolls of carpets and 100 zinc sheets for the Hayatullshaq mosque in the village of Bone Raya District, Donation of 3 units of bicycles in commemoration of the 74th Anniversary of Bone Bolango Regency level, donation of cows for takmirul sacrifice of Hayatul Ishak mosque, Mootayu Village, Bone Raya District and dialogue activities. This activity is an activity carried out by PT Gorontalo Minerals for the communities around the mine. Although the CSR activities carried out are still relatively few, at least PT Gorontalo Minerals has carried out CSR programs.

There are also several inhibiting factors in CSR management, namely as follows:

1. In the implementation of CSR funds, it should be mandatory to know by the community around mining because the main target of the CSR policy is the community.
2. In planning this CSR program, which is designed, it is only limited to programs for the fulfillment of development every year, regardless of whether the program implemented will be needed by the community around mining or not at all.²⁴

4. Conclusion

Corporate Social Responsibility commonly abbreviated as CSR is a mechanism or way of combining social issues and environmental issues into a company's operating process then conveying or communicating with parties who have interests or stakeholders of a company or organization or other parties. Regulations related to CSR have been regulated in several legal regulations. In implementing its social obligations, the company attaches importance to three things, namely profit, planet, and people. People's lives today are very dependent on the presence of the company. The presence of the company is planned to be able to increase the economic growth of an area both in the smallest scope, namely villages to large ones, namely the State.

²⁴ Zulaecha Ngiu. (2021). *Peran Pemerintah Daerah Dalam Pengelolaan Corporate Social Responsibility*. Journal Of Government and Political Studies Vol. 4 No.1 Hal. 174

In implementing its social obligations, the company attaches importance to three things, namely profit, planet, and people. People's lives today are very dependent on the presence of the company. The presence of the company is planned to be able to increase the economic growth of an area both in the smallest scope, namely villages to large ones, namely the State. This is because when the company produces, it will indirectly absorb labor to the resulting product innovation which has an impact on the turnover of money in an area. CSR is a commitment of a company or business world to contribute to sustainable economic development by maintaining the company's social responsibility and focusing on the balance between economic, social and environmental aspects. Therefore, the presence of a company provides a positive contribution in the sustainability of people's lives.

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