

Policy Development Corporate Social Responsibility (CSR) based on Village Sustainable Development Goals (SDGs) in Bukit Batu District Bengkalis Regency

Dadang Mashur^{1*}, Zulkarnaini², Abdul Sadad³, Geovani Meiwanda⁴, Zaili Rusli⁵

¹²³⁴⁵Public Administration Department, Universitas Riau, Indonesia.

*Corresponding author, email: dadang.mashur@lecturer.unri.ac.id

Abstract

Current Corporate Social Responsibility (CSR) policies are often judged to be less targeted and unsustainable, causing disappointment to the community and government. In order for this CSR policy to be right on target and sustainable, then it needs to be based on the policy of accelerating the achievement of the Village Sustainable Development Goals (SDGs). Bengkalis Regency currently has one large company, namely PT. Pertamina Sungai Pakning which is committed to the implementation of CSR. The company has made a CSR policy from 2014, but this CSR policy has not been based on the Village SDGs. The purpose of this study is to develop CSR policies based on Village SDGs in order to assist villages in accelerating the achievement of national development goals. This study uses a qualitative method. The results of the study found that the development of CSR policies can be formulated using an incremental policy model by maintaining the fields of education, health, the environment and adding several fields, namely the economic, social, institutional and technological fields which have implications for the objectives of the Village SDGs. This policy can be realized through charity programs, infrastructure, capacity building, and community empowerment.

Keywords:

CSR; policy, Village SDGs

Introduction

National development with a development approach from the village is currently the main choice by the government through policies issued such as the policy of accelerating the achievement of sustainable national development goals through the Village Sustainable Development Goals (SDGs) by the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration. This policy is inseparable from the decline in Indonesia's ranking from 98th in 2016 to 101st in 2020. The results of the global SDGs evaluation show that Indonesia excels in policy support but is weak in implementing activities, realizing justice and security and participation between parties.

This weakness can be covered through collaborative policy implementation with the business world and industry through corporate social responsibility (CSR) policies. CSR policies are also emphasized on achieving the SDGs in the social, economic and environmental fields

(Sudriman, et al., 2021). The current condition, the policies seem to run separately, there is no synergy between the two (village government and companies). So that the implementers of this policy often feel there are limitations, weaknesses, shortcomings and often face challenges in its implementation. In fact, these policies have the same goal, namely to both achieve the goals of sustainable development. As we understand, sustainable development is a collaborative work between the state, private sector, and society civil society (Peng, et al., 2021)

CSR as an integrated policy of the company is an opportunity for the government to make the company a partner in development. Corporate CSR is a social force and a business strategy for dealing with business problems. Progressive CSR policies allow companies to change and develop their own CSR policies to increase barriers to competitors seeking to develop status and identity. CSR policy development aims to adapt to changing situations in society (Tien & Anh, 2018)

The need for CSR is felt in many countries. Nigeria seems too slow in harnessing domestic resources to meet its socioeconomic needs. However, CSR has been found in some contexts as an important means of realizing much needed development expectations (Akinde, 2020)

CSR is often understood as the responsibility of the company in doing profitable business but still prioritizing environmental and social sustainability efforts (Vishwanathan, et al., 2019). The definition of CSR is closely related to business governance and environmental sustainability around the company's operational area. The word sustainability then becomes the key word in discussions about CSR [6]. Globally, the role of the private sector in development through CSR activities has increased dramatically (Falah, et al., 2022). Increasing the involvement of the private sector through CSR activities in community development is believed to be able to drive development in operational areas massively and systemically (Abdelhalim & Eldin, 2019).

CSR was known around 1970 and became increasingly popular after the emergence of a book by John Elkington entitled *Cannibals with Forks: The Triple Bottom Line* in 21st. Elkington developed three components of sustainable development, namely economic growth, environmental protection and social justice. Elkington popularized CSR with the term 3 P (profit, planet, and people). A good company is not only looking for profit, but also has concern for the welfare of the surrounding community and environmental preservation due to the activities that have been carried out by the company (Igwe, et al., 2018).

Carroll defines four parts of CSR that are embedded in the conceptual model of Corporate Social Performance (CSP), which include: economic, legal, ethical, and delegative (or philanthropic) components as components of the company in general, which are carried out by every business venture (Carol, 2021). Another view of CSR is that companies have obligations to constituent groups in society, other than shareholders as defined by law and business contracts

(Yi, et al., 2020).

Drucker revealed that at one level of moral argument, society directly or indirectly, makes businesses successful to obtain the benefits needed such as healthy and educated employees, physical infrastructure, and legal protection that makes it safe and stable, as well as consumer markets to buy their products. As the community has contributed, the business has a reciprocal obligation to the community to operate in a way that is considered socially responsible and profitable. Because companies operate within the broader context of society, communities have the right and power to determine their expectations (Zafran, 2018)

Bowen in 1953 defined CSR as the obligation of every company in formulating policies, making decisions, or following norms and values in society. This definition, later updated by Davis, states that business decisions and actions are taken for reasons, or at least in part, beyond the direct economic or technical interests of the company (Carol, 2021).

Frederick stated that entrepreneurs continue to oversee the operation of the economic system that meets the needs of the public. This means that the economy must be driven in such a way that it is able to run in accordance with the expectations and interests of socio-economic welfare in society as a whole. CSR in the latest development states that the resources managed by the company are used for economic and human interests, and the resources used by the company are not only limited to personal, group and company interests. Meanwhile, McGuire emphasized by stating that CSR requires being economically and legally responsible, but also responsible to the community (Li, et al., 2019).

This strengthening of the company's obligation for CSR has been officially released ISO 26000 on November 1, 2012 regarding international guidance on social responsibility which formulates the definition of social responsibility as corporate responsibility for the consequences that arise from its policies and activities in the environment and surrounding communities (Sugianto & Soediantono, 2022).

Meanwhile, the Village Sustainable Development Goals (SDGs) were born from the SDGs themselves (Susanti, et al., 2021), which is a global development agenda that has been agreed upon by 193 countries in 2015, the existence of the SDGs actually ends and at the same time replaces the MDGs (Millennium Development Goals) which have been ongoing since 2000 (Ashraf, et al., 2019). The SDGs are more diverse and detailed, consisting of 17 goals, 169 targets, and 241 indicators. Its preparation involves many countries, expanded funding sources, emphasis on human rights in poverty alleviation, stakeholder involvement, and the principle of inclusiveness and nothing is left behind.

If you learn from the implementation of the MDGs, the main priority of the SDGs is to change strategies and methods that are appropriate and in accordance with Indonesian

conditions, both social, economic, environmental, cultural and local wisdom conditions, as well as geography (Diouf, 2019). Gaps in progress between regions, archipelagic geography, and unintegrated data require a deeper understanding. That's why localizing SDGs has become a special theme, as the step initiated by the Ministry of Villages PDTT through Permendesa PDTT No. 13 of 2020 which focuses on utilizing village funds to achieve Village SDGs.

Village ministry added the 18th point in the SDGs which gave birth to the Village SDGs, namely dynamic village institutions and adaptive village culture. The reason is that SDGs Desa 18 is an effort to accommodate local community wisdom and productive village institutions. The Village SDGs will contribute 74% to the achievement of TPB. There are two aspects of the Village SDGs that are believed to be able to make a significant contribution, namely the territorial aspect and the civic aspect. Judging from regional facts, 91% of Indonesia's territory is a village area, while based on the aspect of citizenship, 43% of the Indonesian population lives in villages and 6 SDGs goals are related to villagers (Iskandar, 2020).

Village SDGs are a strategic step. At least for 2 things, first, the Village SDGs become a vehicle to bring out the cultural character of the archipelago as a paradigm foothold. Village SDGs can mobilize strength to maintain Indonesian identity in the midst of globalization which limits and relativizes state sovereignty and is hegemonic to nature. Second, the Village SDGs are a shield to protect village natural resources from privatization and exploitation. These two objectives will be difficult to realize if the participatory approach model is not institutionalized, not just artificial and temporary participation. If this agenda runs, the Village SDGs will become an opportunity to restore nature as a center that runs on the cultural wisdom of the archipelago. Keep in mind, without humans, nature can still be sustainable, while humans cannot survive without sustainable nature (Iskandar, 2020).

There are some of the biggest challenges in implementing Indonesia's SDGs. These challenges include ensuring the implementation of inclusive principles and nothing is left behind, integrating all stakeholder programs in the SDGs action plan, synergizing between government and non-government priorities, and building a comprehensive and inclusive database. This challenge is present in the midst of the fact that the disparity in development of each region, Indonesia's geographical condition in the form of an archipelago, and the technocratic atmosphere that has been deeply rooted.

This Village SDGs refers to Presidential Regulation (Perpres) Number 59 of 2017 concerning national sustainable development goals. The Presidential Regulation states that there are 17 national sustainable development goals. Meanwhile, the village SDGs add one more goal. This means that the village SDGs have 18 village sustainable development goals that form 8 village typologies, namely Villages without poverty and hunger (SDGs Desa 1: Villages without poverty;

and SDGs Desa 2: Villages without hunger), Village economics grow evenly (SDGs Village 8: Village economic growth evenly; SDGs Village 9: Village infrastructure and innovation according to needs; SDGs Village 10: villages without inequality; and Village SDGs 12: consumption and production of environmentally conscious villages), Health care villages (Village SDGs 3: Healthy and prosperous villages; Village SDGs 6: Villages with clean water and sanitation; and Village SDGs 11: residential areas in safe and comfortable villages), Villages that care about the environment (SDGs Desa 7: Villages with clean and renewable energy; SDGs Desa 13: Villages that respond to climate change; SDGs Desa 14: Villages care about the marine environment; and SDGs Desa 15: Villages care about the terrestrial environment), A village that cares about education (SDGs Desa 4: quality village education), a women-friendly village (SDGs Desa5: village women's involvement), a networked village (SDGs Desa 17: partnerships for village development), and a culturally responsive village (SDGs Desa 16: Villages of peace and justice ; and SDGs Desa 18: dynamic village institutions and adaptive village culture (Iskandar, 2020).

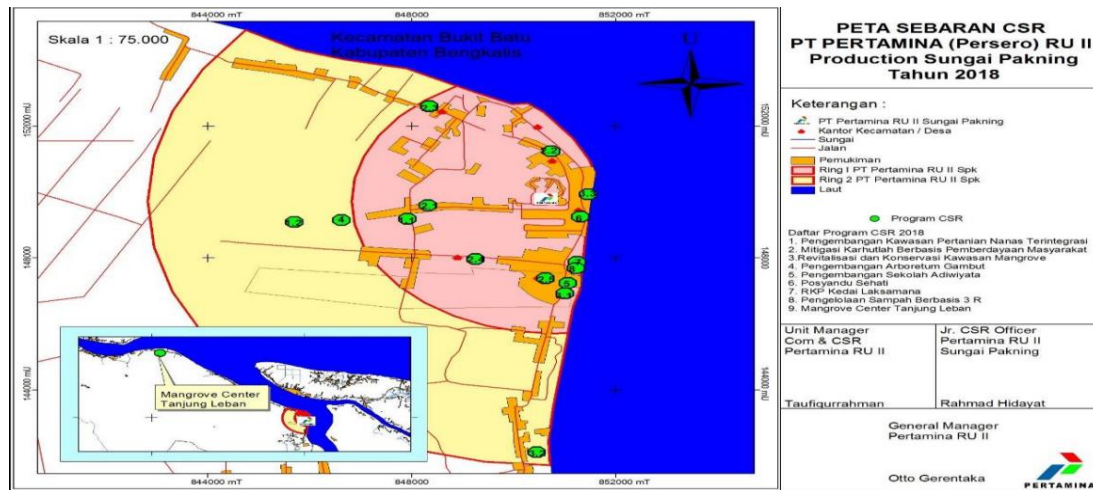
With the Village SDGs, it is hoped that village governments can collaborate with companies operating in their areas to participate and even become strategic and holistic partners in achieving national development goals. Because the company is also required to go in the same direction through the company's CSR program. The problem with CSR policies that exist in Bengkalis Regency is not yet based on the Village SDGs policy to start national development starting from the preparation of concepts, policy and institutional support. So, the purpose of this study is to develop CSR policies using an incremental model based on Village SDGs in Bukit Batu District, Bengkalis Regency.

Methods

This type of qualitative research uses a phenomenological approach with the presence of CSR policies and Village SDGs policies. The research location is focused on the operational area of PT. Pertamina International Refinery Unit II Sungai Pakning, namely Bukit Batu District, Bandar Laksamana District and Siak Kecil District, Bengkalis Regency, Riau Province.

This location was taken with the consideration that PT. Pertamina International Refinery RU II Sungai Pakning and the implementation of CSR in the area. In the context of CSR policy, Bukit Batu District was chosen as the research location because it is in ring one or closest to the operational area of PT. Pertamina RU II Sungai Pakning refinery, so that the company's responsibility becomes greater to carry out development in its operational area.

Picture 1.
Research Location Map



Source: PT. Pertamina International Refinery Unit II Sungai Pakning

The research time starts from 2019 to June 2022. Starting from a study of best practice CSR programs in 2019 and continuing research on models of sustainable CSR program implementation in 2020-2021 until new phenomena are found with the presence of Village SDGs policies that require participation from the world business and industry through the company's CSR policies. The method uses a qualitative method that begins with conducting preliminary observations by finding the main themes of the research and finding an overview of the research flow, followed by data collection by finding informants, interviewing and observing and making daily notes, finding new informants, developing interview strategies. and observation, using triangulation to find the truth of the data. The next stage is further data collection by finding data and information deficiencies, discarding unimportant information, finding new informants and developing research drafts into the final research design.

Informants in this study used the purposive method, including the Manager of PT. Pertamina International Refinery RU II Sungai Pakning, Jr. CSR Officer PT. Pertamina International RU II Sungai Pakning Refinery and its staff, Bukit Batu Subdistrict Head, Sungai Pakning Village Head, Village Head and Village Secretary Pangkalan Jambi, Village Head and Village Secretary Batang Duku and CSR fostered partners PT. The Pertamina International RU II Sungai Pakning refinery uses the focus group are effective (FGE) method, including the Mekar Jaya Bumdes, Tunas Makmur Farmers Group, Harapan Bersama Fishermen Group, and Maju Jaya Bersama Farmers Group.

Data collection techniques method used interviews, observations, and the results of Focus Group Discussions (FGD) on CSR policies, Village SDGs policies and collaborative action plans.

The data analysis technique uses qualitative techniques which are carried out interactively and continue until it is complete so that the data is saturated.

Results and Discussion

PT. Pertamina Refinery Unit II as a refinery that processes crude oil into fuel oil (BBM), non-fuel and petrochemicals has a commitment to assist the government in developing communities around the RU II Sungai Pakning refinery operation area through CSR programs based on corporate policies as a form of responsibility. corporate social and environmental responsibility to the community and the environment on the impacts caused by the company's operational activities through transparent and ethical behavior by prioritizing good corporate governance. In implementing social and environmental responsibility, there is a CSR policy of PT. Pertamina RU II Sungai Pakning which was started sustainably from 2014 until now. Prior to 2014, CSR programs were only charity and infrastructure, this pattern seemed only to meet the needs of the community for a moment or in the short term [18].

In 2014-2016, the development of CSR policies of PT. Pertamina RU II Sungai Pakning is named as a Community Involvement and Development (CID) policy. First, comply with and apply the provisions of the applicable laws and regulations. Second, implementing CID with the concept of sustainable development by prioritizing the triple bottom line principle, namely profit (economic benefit), people (community welfare), and planet (environmental sustainability). Third, developing a sustainable community by optimizing the absorption and distribution of superior products created by fostered partners for mutual progress. Fourth, provide benefits for the surrounding community to be healthy, prosperous, advanced, and independent with Pertamina through CSR programs in the fields of health, education, environment, as well as infrastructure and empowerment. Fifth, maintain a harmonious and responsible relationship with the government, society and other stakeholders. Sixth, improving the reputation and image of the company through efficiency, business growth, and implementing business risk mitigation.

In 2017-2018, there were several policy developments from 2014. First, there were additions in the economic sector. Second, based on the category of community empowerment in the form of charity, infrastructure, capacity building and community empowerment which are prepared based on the strategic plan of the CSR program every 5 (five) years. Third, the CSR program is committed to supporting sustainable development and improving community welfare in order to realize the independence of the community around the company's operational areas. Fourth, the CSR program is implemented by involving stakeholders in a proportional portion. Fifth, CSR programs are implemented in accordance with applicable laws and regulations, and

take into account social norms and values that exist in society. Sixth, the CSR program is implemented with reference to the vision, mission, objectives and environmental policies at PT. Pertamina RU II Sungai Pakning.

In 2019-2021, the development of the first CSR policy, in accordance with the Sustainable Development Goals (SDGs). Second, the expansion of the operational area of the CSR program, which was previously only in rings I and II, is currently being developed to ring III. Third, the type of CSR program is more focused on community empowerment (development of an integrated pineapple area, mitigation of forest and land fires based on community empowerment that cares about fire, revitalization and conservation of the green gem mangrove area, development of peat arboretum and development of forest honey based on non-timber forest products), capacity building (development of a peat love school and a healthy gold health post), infrastructure (making peat wetting water canals and making electricity and solar cells), charity (preserving the fire culture of plugs). , groceries for the poor, repair of worship facilities and Ramadhan safari).

CSR PT. Pertamina RU II Sungai Pakning from 2019 has 13 CSR programs with 37 activities in partnership with 13 groups in three sub-districts in Bengkalis Regency, namely Bukit Batu District, Bandar Laksmana District and Siak Kecil District. Beneficiaries/targets from 13 programs and 37 activities are assisted groups in the form of groups, cooperatives, Bumdes, schools, and Posyandu located in the Ring 1 and Ring 2 areas of Pertamina RU II Sungai Pakning CSR with a total of 64 groups.

The integrated pineapple farming area development program has been carried out in Sungai Pakning Village which is part of the Tunas Makmur Cooperative in the form of donations of 10,000 wood plants as polyculture plants that have been handed over to farmer groups, training on pineapple leaf waste management, assistance for packaging and branding of pineapple products, development of product diversification. pineapple through pineapple leaf fiber craft products, management of the Tunas prosperous farmer cooperative legal entity, and program publications and IPR management. This program has been running for 5 years and in its assessment in 2022 it has entered the independent category. For this reason, in 2023 this program will not be further developed by CSR PT. Pertamina RU II Sungai Pakning.

The fire and forest fire mitigation program based on community empowerment concerned with fire was carried out at the Cross MPA Communication Forum from 5 villages called the Fire Concerned Community Communication Forum (FORKOMPA). Activities carried out in the form of Institutional Training for MPA Cross Communication Forum Management, Entrepreneurship Training for MPA, and publication of programs and IPR management.

Revitalization and conservation program for the gem green mangrove area by planting 20,000 mangrove seedlings in the revitalization area, providing facilities and infrastructure for

brackish water fish cultivation, developing a 1,000-meter mangrove track, training on diversification of mangrove forest products such as processed lomek fish, lunkhead and jeruju chips. , program publication and IPR management. This program was carried out in 3 groups, namely the Harapan Bersama Mangrove Group, the Joint Sustenance Mangrove Group, and the Jaya Bersama Mangrove Group in Pangkalan Jambi Village.

The peat arboretum development program was carried out in a cooperative group of prosperous shoots in Sungai Pakning Village with the activities of making culinary shelters and tourist shelters in the arboretum, developing a semar bag hatchery in the arboretum, namely the availability of a Semar bag nursery house, one of the protected flora, construction of worship facilities (musholla), creation of a website-based liver control system, program publication and IPR management.

The forest honey development program based on non-timber forest products includes institutional training for the community and Bukit Mekar BUMDES in Tanjung Leban Village, cultivation-based forest honey processing training and the manufacture of forest honey packaging and branding.

Peat love school development program with the activity of making the Love Peat School Curriculum as teaching material for 25 elementary schools in three sub-districts, namely Bukit Batu District, Bandar Laksamana District and Siak Kecil District. Furthermore, the activities of making e-learning materials for the Love Peat School, environmental extracurricular activities (Batik Mangrove, Field Study, Green House), providing greening facilities for the love of peat school, outing class activities to support the curriculum for the love of peat school, and providing uniforms with batik motifs of river mangroves. Pakning the result of the student's creative art competition.

Posyandu healthy and healthy gold program with socialization and training on baby massage for posyandu cadres, establishment of baby massage businesses for posyandu cadres, supplementary feeding for mothers of 300 pregnant women and 3,000 toddlers at UPTD Puskesmas Bukit Batu and 27 Posyandu.

The program for constructing peat wetting water canals was carried out by constructing canals and canal blocks for peatlands for peat discussions in Sungai Selari Village and Batang Duku Village. Then the program for making electricity facilities and solar cells with the activity of making electricity facilities from solar cells with a capacity of 450 kwh in Pangkalan Jambi Village. The program for preserving the fire culture of colok with assistance activities for the implementation of the fire culture festival in 49 villages around the operations of PT. Pertamina RU II Sungai Pakning. The basic food program for the poor with food assistance activities for the poor during the month of Ramadan as many as 100 people. The program for repairing worship

facilities with activities to repair worship facilities and infrastructure in 5 areas, namely Al Kiram Mosque, Al Hidayah Mosque, An-Nur Mosque, Al Amin Mosque and Al Anwar Mosque. Ramadan safari program with joint iftar assistance activities for community members during the month of Ramadan in 5 areas, namely Al Kiram Mosque, Al Hidayah Mosque, An-Nur Mosque, Al Amin Mosque and Al Anwar Mosque.

Furthermore, in 2022 a CSR policy was developed in the field of community empowerment, namely the peatland horticultural agricultural program in Batang Duku Village with the aim of keeping peatlands from burning and providing economic benefits to farmer groups who are the main suppliers of vegetables in the Pakning River market. Furthermore, the development of a peat water filtration program (filagam) in Lubuk Muda Village where the problem of this village is the lack of a proper clean water supply due to the contamination of peat water in the village river. In addition, the low level of the economy makes the village community unable to buy clean water every day so that the community's supply of clean water is still very inadequate. So that the management and provision of Filagam will be carried out to make it easier for the community to access clean water every day without having to be far from home.

CSR Policy of PT. Pertamina RU II Sungai Pakning through its CSR programs and activities has contributed to the SDGs in its implementation. The contribution of the Village SDGs can be known after carrying out calculations with standardization in the national medium-term development plan (RPJMN).

Table 1.
Village SDGs Contribution Matrix from CSR Program

Village SDGs	Program	Contribution
Village without poverty	MPA Empowerment-Based Karhutla Mitigation Program	2,57401%
	Integrated Pineapple Agricultural Area Development Program	
	Peat Arboretum Program	
	Revitalization and Conservation of the Permata Hijau Mangrove Area	
	Mangrove Center Tanjung Leban	
	Forest Honey Business	
Village without hunger	Peatland horticultural agriculture program	0,09258%
	Healthy Posyandu	
	Healthy Posyandu	
Quality village education	Peatland horticultural agriculture program	0,01686%
	Peat Love School Development	
	Peat water filtration program	
Villages with clean water and sanitation	Integrated Pineapple Agricultural Area Development Program	national targets are not set quantitatively
	Peat Arboretum Program	
	Revitalization and Conservation of the Permata Hijau Mangrove Area	
	Revitalization and Conservation of the Permata Hijau Mangrove Area	
Equitable village economic growth	Revitalization and Conservation of the Permata Hijau Mangrove Area	0,0668%

Village SDGs	Program	Contribution
Village without gaps	Mangrove Center Tanjung Leban	0,02042%
	Forest Honey Business	
	MPA Empowerment-Based Karhutla Mitigation Program	
	Peatland horticultural agriculture program	
	Peat Arboretum Program	
	MPA Empowerment-Based Karhutla Mitigation Program	
	Integrated Pineapple Agricultural Area Development Program	
	Peat Arboretum Program	
	Peatland horticultural agriculture program	
	Revitalization and Conservation of the Permata Hijau Mangrove Area	
Environmentally conscious village consumption and production	Integrated Pineapple Agricultural Area Development Program	0,0000595652%
	Peatland horticultural agriculture program	
Climate change responsive village	MPA Empowerment-Based Karhutla Mitigation Program	0,05%
	Peat Love School Development	
	Revitalization and Conservation of the Permata Hijau Mangrove Area	
	Peatland horticultural agriculture program	
Village cares for the marine environment	Mangrove Center Tanjung Leban	0,000110%
	Revitalization and Conservation of the Permata Hijau Mangrove Area	
	Mangrove Center Tanjung Leban	
Village cares for the land environment	Integrated Pineapple Agricultural Area Development Program	0,0685%
	Peat Arboretum Program	
	Revitalization and Conservation of the Permata Hijau Mangrove Area	
	Mangrove Center Tanjung Leban	
	Peatland horticultural agriculture program	

Source: obtained from primary data

The Village SDGs contribution matrix shows that there are 10 Village SDGs out of 18 Village SDGs achieved through the CSR program of PT. Pertamina RU II Sungai Pakning. Of the 10 SDGs, villages that made the highest contribution were SDGs without poverty at 2.57401%. There are still 8 village SDGs that are not owned by CSR PT. Pertamina RU II Sungai Pakning to realize the SDGs achievements, namely firstly a healthy and prosperous village, secondly the involvement of village women, three clean and renewable energy villages, four infrastructure and village innovations as needed, five safe and comfortable village tourism areas, realizing a peaceful village with justice, seventh partnerships for village development, eight dynamic village institutions and adaptive village culture.

To note, the SDGs Village score sourced from the website <https://sid.kemendesa.go.id/sdgs> in Bukit Batu District is still below 50, which is 45.44. The low SDGs score of this village is due to the many indicators that are difficult to work on, which are not understood and are not in accordance with the characteristics of the area in Bukit Batu District. So there are many indicators that cannot be filled by the village government. As indicators, the

village poverty rate reaches 0%, the extremely rural poverty rate reaches 0%, the prevalence of malnutrition, underweight, stunting, anemia has decreased to 0%, the Health Social Security Organizing Agency has reached 100% of the population, the Unmet need for health services has reached 0%.

Maternal mortality per 100 thousand live births reached 0, Infant mortality rate per 1000 live births reached 0, HIV prevalence, tuberculosis, high blood pressure, obesity, drugs reached 0%, Access of children to SD/MI accredited at least B reached 100%, Access children to SMP/MTs accredited at least B reaches 100%, Access of children to SMA/MA accredited at least B reaches 100%, Access of children to *pesantren* reaches 100%, Average length of schooling of population >20 years reaches 12 years, Average length of schooling of population reaches 12 years, Prevalence of cases of violence against girls reaches 0%, the percentage of women in the Village Consultative Body and village apparatus is at least 30%.

The percentage of women who attend the and participates in village development is at least 30%, access to safe drinking water services reaches 100% of families, access to sanitation deserve to reach 100% family, Families and industries that are served with raw water reach 100%, Families and industries that use waste water and sewage facilities reach 100%, Lake and river water is colorless, odorless, tasteless, Families use electricity reach 100% with consumption > 1,200 Kwh/ capita, Families using gas or wood waste for cooking reach 100%, Families using oil for transportation and cooking <50%, Formal sector workers at least 51%, Open unemployment rate 0%, The civil liberties index achieved a score of 100%, the number of workers participating in the Employment social security administering agency reached 100%, slum houses reached 0%, Families, the elderly, women and disabled users of public transportation modes >50%, There is waste processing and family waste handling reaching 100%, Crime, fighting, domestic violence, violence against children reached 0%, Mutual cooperation was held between residents of different religions, races, groups, Child labor reached 0%, Human trafficking reached 0%.

Village head accountability reports and financial reports received in deliberation the village, the organizational structure and work procedures of the village government according to applicable regulations, the level of satisfaction of village government services is high, Women in village deliberative bodies and village officials reach a minimum of 30%, the index of democratic institutions, civil liberties, and political rights reaches 100%, Handling of complaints of violations due to ethnicity, religion, race, and class reaches 100%, Ratio of tax revenue to domestic income Gross Village gross above 12% per year, mutual assistance activities based on religious teachings, Religious leaders participate in village discussion meetings and implementation of village development, implementation at least 4 times a year.

Medium term village development plan documents available, village government activity plans, revenue budgets village expenditure, Village boundary maps are available that have been determined by the regent/mayor, Culture is preserved reaching 100%, traditional institutions are active, sustainable food agriculture areas, victims of drug abuse (drugs) 100% are handled by social rehabilitation institutions, gender-responsive Village Regulations / Village Head Decrees support women's empowerment at least 30%, there are Village Regulations / Village Head Decrees that guarantee women to get services, information, and education related to family planning and reproductive health, quality of colorless, odorless, tasteless water sources in all neighborhood associations, village regulations / village head decrees regarding the use of ground water, management of water resources, Availability of Village Regulations / Village Head Decrees for environmental preservation around rivers, Piers / boat moorings in good condition reach 100%, Industries polluting air reach 0%, Village Regulations / Village Head Decrees regarding worker advocacy are available Migrants, Security is carried out in 100% Neighborhoods, Private and *cangkrukan* community organizations for village development, Disaster early warning is available, there are parks/fields in the village.

Village Regulations / Village Head Decrees are available on business activities that do not cause pollution and waste management and household waste, Waste processing units available, Disaster management/mitigation includes 100% of disaster opportunities for each Neighborhood, Village Regulations / Village Head Decrees regarding village spatial planning and protection of marine resources are available, Minimum area of marine conservation area is 33% of the village area, No illegal fishing, Planning documents and village finances can be accessed by the public, provided within a day, and all information complaints are handled, There is village cooperation with other villages, third parties, and international institutions, High-speed fixed internet (WIFI) and mobile networks are available, data is available village statistics every year, statistical applications and statistical field officers in the village.

SDGs data is available every year, and the prevalence of babies receiving exclusive breastfeeding reaches 100%, the percentage of deliveries in health care facilities and using skilled health workers reaches 100%, the gross enrollment rate for SD/MI reaches 100%, the gross enrollment rate for SMP/MTs reaches 100%, gross enrollment rate for SMA/MA reached 100%, net enrollment rate for male and female SD/MI reached 100%, pure participation rate for male and female SMP/MTs reached 100%, pure enrollment rate for male/male senior high school students -men and women reach 100%, community reading park or library available, median age at first marriage for women (maturation age at first marriage) is over 18 years, There is access to formal capital, and small and micro-medium enterprises have access, the new workforce being trained reaches 100%, roads in good condition reach 100% and the resolution of social problems

through a cultural approach is >50%. For more details, it can be seen on the SDGs score of the Village in Bukit Batu District, Bengkalis Regency.

Table 2.
Village SDGs Score in Bukit Batu District, Bengkalis Regency

No	Village SDGs	Skor SDGs Desa Bukit Batu District (45.44)	Sejangat Village (48.94)	Dompas Village (50.05)	Pangkalan Jambi Village (43.65)	Pakning Asal Village (45.04)	Sungai Selari Village (45.71)	Buruk Bakul Village (28.41)	Bukit Batu Village (33.24)	Sukajadi Village (43.50)	Batang Duku Village (33.13)
1	Village Without Poverty	99.82	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2	Village Without Hunger	40.74	50	50	33.33	0	33.33	33.33	50	50	33.33
3	Healthy and Prosperous Village	61.32	45.5	58.11	60.32	75	45.42	54.21	56.08	59.43	38.45
4	Quality Village Education	42.2	31.39	16.73	22.09	35.19	36.24	14.98	36.61	42.49	34.21
5	Involvement of Village Women	34.44	0	0	31.97	31.22	33.33	16.67	20	0.82	31.55
6	Villages with Clean Water and Sanitation	45.05	58.82	62.5	49.64	39.46	66.15	34.01	34.83	37.75	29.41
7	Clean and Renewable Energy Village	99.74	100	97.44	99.72	100	99.74	100	100	99.56	99.43
8	Village Economic Growth Even	31.53	40.12	34.25	30.41	2.38	36.34	26.63	32.96	29.87	23.22
9	Village Infrastructure and Innovation as Needed	84.76	N/A	N/A	99.23	89.95	96.77	N/A	N/A	N/A	N/A
10	Village Without Gaps	36.61	58.12	64.71	19.5	0	66.05	38.84	43.4	34.55	37.73
11	Safe and Comfortable Village Residential Area	30.79	68.63	37.18	22.21	67.35	34.21	28.3	28.73	33.99	16.55
12	Environmentally Conscious Village Consumption and Production	4.17	N/A	N/A	0	14.29	0	0	0	N/A	0
13	Climate Change Responding Village	0	N/A	N/A	0	0	0	0	N/A	N/A	0
14	Marine Environment Care Village	20	N/A	N/A	50	33.33	N/A	0	0	N/A	0
15	Land	2.08	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

No	Village SDGs	Batang Duku Village (33.13)	Sukajadi Village (43.50)	Bukit Batu Village (33.24)	Buruk Bakul Village (28.41)	Sungai Selari Village (45.71)	Pakning Asal Village (45.04)	Pangkalan Jambi Village (43.65)	Dompas Village (50.05)	Sejangat Village (48.94)	Skor SDGs Desa Bukit Batu District (45.44)
16	Environment Care Village	80.19	71.66	40.55	55.14	84.72	72.69	72.53	81.48	75.49	75.82
17	Village of Justice and Peace	1.32	N/A	0	0	N/A	81.39	31.03	N/A	N/A	45.27
18	Partnership for Village Development	71.54	18.37	22.27	24.03	7.62	78.43	76.49	48.15	10.29	63.59
	Dynamic Village Institutions and Adaptive Village Culture										

Source: <https://sid.kemendesa.go.id/sdgs>

Village SDGs scores in Bukit Batu District, Bengkalis Regency are still considered low, in fact there are three villages whose scores are below 40, namely Bad Bakul Village (28.41), Bukit Batu Village (33.24), and Batang Duku Village (33.13). These three villages can be a special concern for the business world and the industrial world such as PT. Pertamina Internasional RU II Sungai Pakning refinery to assist village governments in achieving accelerated national development through the development of company CSR policies. The development of the company's CSR can be done by expanding the distribution of CSR practice locations to the three villages, namely Bad Bakul Village, Bukit Batu Village, and Batang Duku Village.

Village SDGs in Bukit Batu District, Bengkalis Regency when viewed from the national development goals, there are three Village SDGs whose scores are still very low, namely the consumption and production of environmentally conscious villages (4.17), climate change responsive villages (0), villages that care about the marine environment (20), and the village cares about the terrestrial environment (2.08). The four Village SDGs can also be a special concern for PT. Pertamina Internasional RU II Sungai Pakning refinery to assist village governments in achieving accelerated national development through the development of company CSR policies.

The development of CSR policies for SDGs Village consumption and production of environmentally conscious villages can be carried out through the development program of the horticultural agricultural sector in peat areas and the development of the fisheries sector in mangrove areas in a sustainable manner in accordance with the characteristics of the Bukit Batu District which is located in the peat area and in the coastal marine area. Agricultural and fishery programs can be in the form of consumption and production of processed mangrove foods and their derivatives and processed horticultural foods and their derivatives. To implement this

program, it is necessary to study the exploration of village potential and study social mapping so that it is more targeted in accordance with the abilities and needs of the community.

The development of CSR policies for SDGs Villages responding to climate change can be done through the implementation of the climate village program policy which is a policy from the Ministry of Environment and Forestry through the Minister of Environment and Forestry Regulation Number 84 of 2016 concerning the Climate Village Program with a national scope in order to improve involvement of the community and other stakeholders to strengthen adaptive capacity to the impacts of climate change and reduce greenhouse gas emissions as well as to provide recognition of climate change adaptation and mitigation efforts that can improve welfare at the local level in accordance with regional conditions.

The development of CSR policies for SDGs Villages care about the marine environment can be carried out through revitalization and conservation programs for mangrove areas that have been degraded due to coastal abrasion caused by ocean waves and mangrove logging. Activities that can be developed in the form of mangrove nurseries, planting mangroves, making breakwaters or waves, and making mangrove tourism villages so that the sustainability and integrity of mangrove forests are maintained.

The development of CSR policies for SDGs Villages care for the terrestrial environment can be carried out through revitalization and conservation programs for peat areas which have also been degraded due to forest and land fires. Activities that can be developed include agriculture on burnt land, forest honey cultivation, mushroom cultivation and strengthening the capacity of fire care community groups. Strengthening the capacity of the fire care community groups through firefighting training to be able to increase the response time of the fire from 7 days/hectare to 1 day/hectare, fireman certification, and entrepreneurship of the fire care community groups if there are no forest and land fires.

Based on the concepts and theories of several policy experts, the formulation of public policies such as CSR policies can be developed using an incremental model which is a variation of the previous policy [19]. This incremental model sees public policy as a continuation of the previous policy by making slight changes or making policy modifications [20]. This thinking of incrementalism is conservative, namely policy makers accept the legitimacy of established programs and continue to agree that the previous policies are still implemented. Attention to new programs is focused on adding, subtracting, and improving existing programs.

The practice of the incremental model in formulating CSR policies of PT. Pertamina RU II Sungai Pakning can be done by maintaining previous CSR policies and programs such as the CSR program that was carried out previously divided into several fields, namely social, environmental and economic fields. Furthermore, it can be developed in the fields of education, health,

institutions and technology (Pardo-Jaramillo, 2020).

The previous CSR program was based on the category of activities in the form of charity, infrastructure, capacity building and community empowerment which was prepared based on the strategic plan of the CSR program every 5 (five) years. Furthermore, it is developed in activities in the form of assessing social cohesion, so that there is no conflict, the company must maintain harmony with the local community (Sánchez-Sáez, et al. 2020).

The previous CSR program was committed to supporting sustainable development and improving community welfare in order to realize the independence of the community around the company's operational areas in accordance with the Sustainable Development Goals (SDGs). Furthermore, a village typology can be further developed based on the Village SDGs, namely making a village without poverty and hunger, an economic village that grows evenly, a village that cares about health, a village that cares about the environment, a village that cares about education, a women-friendly village, a networked village, and a culturally responsive village (Iskandar, 2020).

The previous CSR program was carried out by involving stakeholders with a proportional portion [23]. Stakeholders referred to in current practice are business partners, suppliers, customers, public authorities, non-governmental organizations and small and micro medium enterprises representing local communities. Furthermore, human rights stakeholders can be developed such as ratification of the ILO agreement, consumer protection law, posyandu, school operational costs (BOS), health operational costs (BOK), foster parents.

CSR programs are developed in accordance with applicable laws and regulations, and take into account social norms and values that exist in society (Lu & Wang, 2021). The applicable CSR regulations in the State of Indonesia have been stated in Law Number 40 of 2007 concerning Limited Liability Companies, in article 74 contains provisions regarding companies that carry out their business activities in the field and/or related to natural resources to carry out Social and Environmental Responsibility. Then the Indonesian government also issued Government Regulation No. 47 of 2012 concerning Social and Environmental Responsibility. The Riau Provincial Government has also issued Regional Regulation No. 6 of 2012 concerning Corporate Social Responsibility in Riau Province as an implementing rule.

CSR programs are developed with reference to the vision, mission, objectives, strategies and environmental policies (Roszkowska-Menkes, 2018). CSR program is developed as an internal social responsibility practice (Goergen, et al., 2019) namely related to investment, security, health, safety of workers and workers' families as well as human resource management, CSR model studies/development activities, Officer training for CSR quality development and improvement, Employee quality development (training, comparative studies), Improvement of

employee family welfare such as training/development of income generating activities, education, health (Mantovani & Wiwoho, 2019)

CSR Development Center (Frederiksen, 2018) it seems that it is necessary to think about building it in every region (district/city, province, and national). What is meant by CSR Center is a building that can be used as: Representative office space of each company that is a member, convention hall, display room/exhibition of CSR activities and products, education and training center, art studio, Sports center, Specialized health service center, Information center, Business center, mainly for the marketing of CSR products, hotels and restaurants.

Conclusion

CSR policies can be developed using an incremental model which is a variation of the previous policy. This CSR policy development model is still considered relevant and wise considering the many progress and achievements that have been obtained by PT. Pertamina RU II Sungai Pakning namely winning the gold proper award four times in a row from 2018 to 2021 through the previous policy so that it deserves to be maintained. Then this incremental policy model can save manufacturing costs, considering Pertamina's increasingly difficult financial condition due to the increase in world oil prices triggered by the conflict between Russia and Ukraine. However, rapid global changes, including the problem of the COVID-19 pandemic, can make this previous CSR policy turn out to be irrelevant, for that it is necessary to add innovation and refinement of previous CSR programs for the development of CSR policies, one of which is based on Village SDGs.

The addition and modification of this CSR policy can be in the form of expanding the location of CSR practices, expanding CSR practices in the fields of health, education, institutions and technology. The development of an interesting pattern of CSR activities is also to be developed from direct involvement, developed by partnering patterns and adding to networks with other parties such as universities through collaborative research and community service activities, the business world, social welfare institutions, communities, central government and local governments. , non-governmental organizations, and community organizations in the context of implementing just social welfare as an effort to accelerate national development.

The categories of CSR activities can be in the form of social assistance such as donations/cash, infrastructure development, capacity building of individuals, groups and organizations as well as community empowerment activities. Current developments, CSR programs are prioritized in the form of community empowerment, because it is hoped that through community empowerment CSR programs can be targeted according to community needs

and can make communities independent. To implement this community empowerment program, it takes professionalism and competence of CSR actors.

Strengthening social cohesion in communities and companies also needs to be developed through the establishment of a CSR center such as a consortium as an institution that can collect all CSR funds to be managed together in a transparent and accountable manner to realize the acceleration of national development through the Village SDGs policy. Or reactivate CSR forums at the district/city, provincial level through the Indonesian CSR forum, which so far is considered to be still not functioning properly for the programs and activities carried out that can support the acceleration of national development by making the CSR forum a forum for ideas, data and solutions for companies that want to create CSR programs that are targeted, impactful and sustainable. Create a routine agenda that will be carried out every month to increase literacy and inclusion regarding the correct implementation of CSR or according to ISO 26000 guidelines.

Due to the limitations of researchers in science who only focus on studies on CSR policies from the social aspect, the researchers recommend conducting further research related to CSR policies from the economic and ecological aspects so that CSR policies can be sustainable in accordance with national development goals.

References

- Sudirman, F. A., Upe, A., Herman, L. O., & Susilawaty, F. T. (2021). 11th Annual International Conference on Industrial Engineering and Operations Management Singapore. In *Proceedings of the 11th Annual International Conference on Industrial Engineering and Operations Management Singapore* (pp. 3408–3416). Singapore.
- Peng, F.-L., Qiao, Y.-K., Sabri, S., Atazadeh, B., & Rajabifard, A. (2021). A collaborative approach for Urban Underground Space Development Toward Sustainable Development Goals: Critical Dimensions and future directions. *Frontiers of Structural and Civil Engineering*, 15(1), 20–45. <https://doi.org/10.1007/s11709-021-0716-x>
- Tien, N. H., & Anh, D. B. (2018). Gaining competitive advantage from CSR policy change –case of foreign corporations in Vietnam. *Polish Journal of Management Studies*, 18(1), 403–417. <https://doi.org/10.17512/pjms.2018.18.1.30>
- Akinde, S. I. (2020). Corporate Social Responsibility (CSR): An elixir for socioeconomic development in Nigeria. *European Journal of Business and Management Research*, 5(4). <https://doi.org/10.24018/ejbmr.2020.5.4.376>
- Vishwanathan, P., van Oosterhout, H. (J.), Heugens, P. P., Duran, P., & van Essen, M. (2019). Strategic CSR: A concept building meta-analysis. *Journal of Management Studies*, 57(2),

- 314–350. <https://doi.org/10.1111/joms.12514>
- ElAlfy, A., Palaschuk, N., El-Bassiouny, D., Wilson, J., & Weber, O. (2020). Scoping the evolution of Corporate Social Responsibility (CSR) research in the Sustainable Development Goals (SDGs) era. *Sustainability*, 12(14), 5544. <https://doi.org/10.3390/su12145544>
- Fallah Shayan, N., Mohabbati-Kalejahi, N., Alavi, S., & Zahed, M. A. (2022). Sustainable development goals (sdgs) as a framework for Corporate Social Responsibility (CSR). *Sustainability*, 14(3), 1222. <https://doi.org/10.3390/su14031222>
- Abdelhalim, K., & Eldin, A. G. (2019). CAN CSR help achieve sustainable development? applying a new assessment model to CSR cases from Egypt. *International Journal of Sociology and Social Policy*, 39(9/10), 773–795. <https://doi.org/10.1108/ijssp-06-2019-0120>
- Igwe, P. A., Icha-Ituma, A., & Madichie, N. O. (2018). The evaluation of CSR and Social Value Practices among UK commercial and Social Enterprises. *Entrepreneurial Business and Economics Review*, 6(1), 37–52. <https://doi.org/10.15678/eber.2018.060102>
- Carroll, A. B. (2021). Corporate Social Responsibility: Perspectives on the CSR construct's development and future. *Business & Society*, 60(6), 1258–1278. <https://doi.org/10.1177/00076503211001765>
- Yi, Y., Xie, B., Zhou, L., & Wei, Y. (2020). Does CSR affect the cost of equity capital: Empirical evidence from the targeted poverty alleviation of listed companies in China. *PLOS ONE*, 15(2). <https://doi.org/10.1371/journal.pone.0227952>
- Zafran, M. (2018). Effects of corporate social responsibility on Customer Brand Choice in Baltic region: Mediating role of Product Involvement Level. *European Integration Studies*, 0(12). <https://doi.org/10.5755/j01.eis.0.12.20735>
- Li, S., Spry, L., & Woodall, T. (2019). Values congruence on CSR and its impact on corporate reputation. *European Journal of Sustainable Development*, 8(5), 37. <https://doi.org/10.14207/ejsd.2019.v8n5p37>
- Sugianto, & Soediantono, D. (2022). Literature Review of ISO 26000 Corporate Social Responsibility (CSR) and Implementation Recommendations to the Defense Industries. *Journal of Industrial Engineering & Management Research*, 3(2), 2722–8878. <https://doi.org/https://doi.org/10.7777/jiemar.v3i2.276>
- Susanti, R., Rifardi, R., & Kadarisman, Y. (2021). Peran Masyarakat Dalam pencapaian target sustainable development goals desa layak air bersih Dan Sanitasi. *Journal of Education, Humaniora and Social Sciences (JEHSS)*, 3(3), 1253–1263. <https://doi.org/10.34007/jehss.v3i3.535>
- Ashraf, M., Ullah, L., Shuvro, M. A., & Salma, U. (2019). Transition from millennium development goals (mdgs) to Sustainable Development Goals (sdgs): Blueprint of bangladesh for

- implementing the sustainable development goals (sdgs) 2030. *Medicine Today*, 31(1), 46–59. <https://doi.org/10.3329/medtoday.v31i1.40323>
- Diouf, G. (2019). Millenium Development Goals (mdgs) and Sustainable Development Goals (Sdgs) in Social Welfare. *International Journal of Science and Society*, 1(4), 17–24. <https://doi.org/10.54783/ijsoc.v1i4.144>
- Mashur, D. (2019). IAPA Conference. In *Best Practice Program Corporate Social Responsibility (CSR)*, (pp. 230–244).
- Feitsma, J. (2018). ‘rationalized incrementalism’. how behavior experts in government negotiate institutional logics. *Critical Policy Studies*, 14(2), 156–173. <https://doi.org/10.1080/19460171.2018.1557067>
- Desmarais, B. A. (2019). Punctuated equilibrium or incrementalism in policymaking: What we can and cannot learn from the distribution of policy changes. *Research & Politics*, 6(3), 205316801987139. <https://doi.org/10.1177/2053168019871399>
- Pardo-Jaramillo, S., Muñoz-Villamizar, A., Osuna, I., & Roncancio, R. (2020). Mapping research on customer Centricity and sustainable organizations. *Sustainability*, 12(19), 7908. <https://doi.org/10.3390/su12197908>
- Sánchez-Sáez, J. A., Segado Segado, F., Calabuig-Moreno, F., & Gallardo Guerrero, A. M. (2020). Measuring residents’ perceptions of corporate social responsibility at small- and medium-sized sports events. *International Journal of Environmental Research and Public Health*, 17(23), 8798. <https://doi.org/10.3390/ijerph17238798>
- López-Concepción, A., Gil-Lacruz, A. I., & Saz-Gil, I. (2021). Stakeholder engagement, CSR development and Sdgs Compliance: A systematic review from 2015 to 2021. *Corporate Social Responsibility and Environmental Management*, 29(1), 19–31. <https://doi.org/10.1002/csr.2170>
- Lu, J., & Wang, J. (2021). Corporate governance, law, culture, Environmental Performance and CSR disclosure: A global perspective. *Journal of International Financial Markets, Institutions and Money*, 70, 101264. <https://doi.org/10.1016/j.intfin.2020.101264>
- Roszkowska-Menkes, M. T. (2018). Integrating strategic CSR and open innovation. towards a conceptual framework. *Social Responsibility Journal*, 14(4), 950–966. <https://doi.org/10.1108/srj-07-2017-0127>
- Goergen, M., Chahine, S., Wood, G., & Brewster, C. (2019). The relationship between public listing, context, multi-nationality and internal CSR. *Journal of Corporate Finance*, 57, 122–141. <https://doi.org/10.1016/j.jcorpfin.2017.11.008>
- Mantovani, R., & Wiwoho, J. (2019). The urgency of sanctions for violators of Corporate Social Responsibility (CSR) for improving of the welfare of society. *Proceedings of the 3rd*

International Conference on Globalization of Law and Local Wisdom (ICGLOW 2019).

<https://doi.org/10.2991/icglow-19.2019.58>

Frederiksen, T. (2018). Corporate Social Responsibility, risk and development in the mining industry. *Resources Policy*, 59, 495–505.
<https://doi.org/10.1016/j.resourpol.2018.09.004>