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Case Study in North Sumatra
Province

by Azizul Kholis



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The Research on the Model of SOE Corporate CSR Budget Management for Optimizing Disaster Management

(Covid-19 Case Study in North Sumatra Province)

Azizul Kholis^{1,*}, Dedy Husrizal Syah¹, Sulaiman Lubis¹, Lukitaningsih¹

¹Universitas Negeri Medan

*Corresponding author. Email: azizulkholis@unimed.ac.id

ABSTRACT

In Indonesia, disaster management is regulated in Law number 24 of 2007 concerning Disaster Management. Three levels or phases of emergency situations have been defined in order to identify the level of impact and response required for both disaster preparedness and disaster emergency depending on the situation that occurs. This condition is clearly in line with the objective of the emergency response plan, which is to establish standard operating procedures in order to mobilize resources, especially financial, to help ease the burden on local government budgets. One of the potential funds that can help for disaster funds is the Corporate Social Responsibility (CSR) budget for state-owned enterprises (BUMN). The potential for corporate CSR funds in North Sumatra is very large because there are nearly 50 state-owned companies operating in North Sumatra. This study aims to find out the amount of CSR funds of BUMN companies managed in North Sumatra province, and how much is allocated for disasters, CSR programs and activities. potential for cooperation between BUMN companies and The Government of North Sumatera Province (Pemprovsu) to be more optimal for disaster relief.

Keywords: CSR, Covid-19, BUMN

1. INTRODUCTION

The issue of disasters is the most important part that must be considered because based on the international disaster data base in the last 10 years since 2010, disasters have killed more than 295,000 people and more than US \$ 150.9 billion in economic losses [48]. Since the World Health Organization (WHO) declared Covid-19 a pandemic on March 11, 2020, all countries including Indonesia have implemented various prevention and special handling efforts.

This template, modified in MS Word 2007 and saved as The Covid-19 pandemic disaster in Indonesia has officially been determined with a public health emergency. The policy taken is to establish Large-Scale Social Restrictions (PSBB), as a policy to limit the movement of people and goods. The policy is stipulated through Government Regulation no. 21 of 2020 and its implementation is regulated in the Regulation of the Minister of Health of the Republic of Indonesia Number

9 of 2020. The Covid-19 pandemic facing the Indonesian nation is a major disaster that is being faced.

In Indonesia, disaster has been regulated in Law Number 24 of 2007 concerning Disaster Management, which regulates the level of seriousness of a disaster in stages. Three levels or phases of emergency situations have been defined in order to identify the level of impact and response required for both disaster preparedness and disaster emergency depending on the situation that occurs. This condition is clearly in line with the purpose of the emergency response plan, which is to establish standard operating procedures in order to mobilize resources, especially financial. The government itself does have disaster funds that have been allocated each year, but because disasters cannot be predicted with certainty, the government often experiences constraints on limited funds available for handling a disaster.

According to a study by the National Disaster Management Agency, the number of casualties and the obstruction of various activities during a disaster, one of

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which is due to a lack of budget and emergency funds for disaster management. Research by [47] which was carried out after the disaster, stated that the number of casualties in a disaster that occurred was one of them due to lack of logistics, medicine and lack of budget and how the implementation of disaster management must be carried out and the emergency attitude that must be had, by the community.

North Sumatra Province is an area with a high risk of disaster, because based on the results of a BPBD (2018), North Sumatra has 12 types of disasters such as

earthquakes, flash floods, landslides, tornadoes, volcanoes, tsunamis and others. Most of the districts / cities in North Sumatra are also included in the 136 districts / cities in Indonesia which are disaster-prone areas. Especially for handling Covid-19, the Provincial Government has allocated a budget through the Regional Apparatus Organization (OPD) for the health and non-health sectors. In detail, it can be seen in Table 1 (one) below:

Table 1 Re-Focusing of Pemprov's Budget for Covid-19

No	Regional device organization	Budget	Information
1	BPBD	Rp. 32 Billion	Non Health
2	Public health Office	Rp. 199 Billion	Health
	Total	Rp. 231 Billion	

Source: Covid's Task Force of Pemprov, 2020

The funds in table 1 (one) above are sourced from the 2020 Regional Budget Refocusing carried out by the North Sumatra Provincial Government. The funds have been channelled to the Regional Disaster Management Agency (BPBD) for more than Rp. 32 billion and to the Health Office in the amount of Rp. 199 billion. This allocation is used for activities that fund health and non-health functions used by GTPP. In total, the North Sumatra Provincial Government has also allocated a budget of more than IDR 1.5 trillion for the response to Covid-19. The funds are allocated into 3 stages. In the first stage, a budget of IDR 502 billion is allocated, the second stage is IDR 500 billion and the third stage is IDR 500 billion. This budget allocation has an impact on the efficiency of spending on routine activities, for example for meetings, meetings, socialization activities, including official travel. Apart from health, Covid-19 also has an impact on the social and economy of the community. The North Sumatra Provincial Government has prepared a budget for the Social Safety Net (JPS). This assistance will be given to 150 thousand heads of families with an income of IDR 600 thousand per month.

One of the potential funds that can help for disaster funds is the Corporate Social Responsibility (CSR) budget for state-owned enterprises (BUMN). The potential for corporate CSR funds in North Sumatra is very large because there are almost 50 state-owned companies operating in North Sumatra and there are 5 (five) BUMNs having their head office directly, namely PT. Inalum, PT. Pelindo I, PT. Perkebunan Nusantara, 2 (two), PTPN 3 (three) and PTPN 4 (four), the rest are headquartered in Jakarta but have representatives or branches in North Sumatra.

The potential for the CSR budget of BUMN companies is very possible to help disaster funds because currently there are at least 7 (seven) regulations related to corporate social responsibility in the form of laws, government regulations, and ministerial regulations.

Many regulations at the provincial and district / city government levels have also been issued in the form of regional regulations or CSR regulations. At least more than 50 districts / cities in Indonesia have issued CSR regulations, but it is very unfortunate that the North Sumatra Provincial Government does not yet have a regional regulation or a CSR regulation. Likewise, 33 municipalities throughout North Sumatra, all of which do not have regulations related to CSR in their respective areas, even though the potential is very large, especially helping disaster activities. This can happen because there is no study on the importance of these regulations to be published in the regions.

Then also no party took the initiative to conduct academic studies for policy recommendations to the local government for the intended regulatory regulation. In fact, if the Provincial Government wants to issue these regulations, there are seven legal umbrella for CSR regulations in Indonesia which can be used as a basis and guidelines as detailed in table 2 below:

The provincial government will make the stages of using a budget of IDR 270 billion. "Then there is also food aid from GTPP of around Rp. 30 billion, so a total of Rp. 300 billion. However, some obstacles in managing disaster funds are (1) budget constraints, (2) budget management rules, and (3) budget accountability. The government usually cannot divert a budget without going through a mechanism that has been regulated in a regulation, such as the Minister of Finance Regulation and the Minister of Home Affairs Regulation on APBD management. Even though in an emergency situation, it is necessary to accelerate activities so that budget constraints must be found for solutions. Based on the aforementioned facts, it can be clearly stated that the limited disaster management budget experienced by local governments must find a solution, for example involving the private sector or the public to contribute funds to help ease the burden on the Regional Government budget.

However, it is recognized that only a small number of companies have implemented CSR, as the results of a survey conducted by Suprpto in 2005 of 375 companies in Jakarta showed that 166 or 44.25% of companies stated that they did not carry out CSR activities, 209 or 55.75% stated that they carried out CSR activities in the form of activities as follows: family activities (116 companies), donations to religious institutions (50 companies), donations to social institutions (39 companies), and community development (4 companies). The main problem is that up to now the Province of North Sumatra does not have a Governor Regulation or perda on CSR so that the optimization of CSR fund management does not have a good management model. For this reason, this research is very urgent to do by exploring the potential of CSR in BUMN companies to be recommended in the form of policies that can be issued by the Provincial Government.

In addition, the problem of implementing the CSR budget management model for BUMN Companies is to optimize disaster management, because with this research it is possible to create a CSR fund management model for BUMN companies to be more coordinated effectively, right on target, not overlapping, efficient in their use, and become more optimal. Based on the background description above, there are several problems that can be identified in this study, namely:

1. North Sumatra Province is an area that has a lot of disaster prone areas. The Provincial
2. Government has limited disaster budgets sourced from the APBD.
3. Cost countermeasures for the Covid19 pandemic in the Task Force are very large so it must refocusing on the budget.
4. There is no data on the potential for CSR funds managed by state-owned companies operating in North Sumatra.
5. The data on potential CSR funds that can be cooperated for disaster relief is not yet known. The budget model and programs and what forms of activities can be funded through CSR fund management are not yet known. BUMN companies to the Regional Government
6. There is no cooperation forum for the management of CSR of BUMN companies with various parties in North Sumatra.
7. There is no regulation of governors or regional regulations for the implementation of CSR activities in a sustainable manner issued by PemPemprov.

1.1. Formulation of The Problem

Based on the identification of the problems mentioned above, the formulation of the proposed research problem is:

1. How much is the potential for CSR funds managed by state-owned companies in North Sumatra province?
2. How much is the potential for CSR funds managed by state-owned companies in North Sumatra province for disaster relief?
3. What CSR programs and activities have the potential for cooperation between BUMN companies and Pemprov?
4. What is the CSR budget management model for BUMN companies to be more optimal for disaster relief?
5. What draft recommendations on regulations is required by Pemprov regarding CSR funds in North Sumatra?

2. LITERATURE REVIEW

2.1. Stake holder Theory

Stake holder theory explains that each group or individual can influence the achievement of organizational goals. This theory states that the success and survival (going concern) of a company is very much dependent on its ability to balance the various interests of the stakeholders. Stakeholders who are the focus of the achievement of corporate social performance have a major role in maximizing business profits. The model stake holder described in much of the literature can be illustrated in Figure 1 as follows:

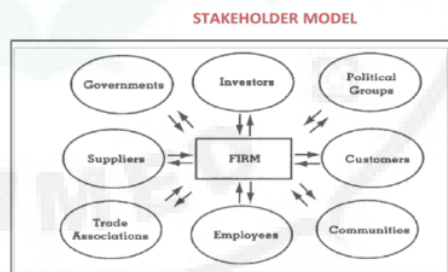


Figure 1. Stakeholder Model

2.2. Corporate Social Responsibility (CSR)

CSR is a business commitment to play a role in economic development that can work with employees and their representatives, the surrounding community and the wider community to improve the quality of life, in a way that is good for business and development. Definition of CSR according to the International Finance Corporation (IFC 2000): "The commitment of the business world to contribute to sustainable economic development by collaborating with employees, their families, local communities and the wider community to improve their lives in ways that are good for business and business development. ISO 26000, regarding Guidance on Social Responsibility, defines CSR as follows: "The responsibility of an organization for the impacts of its

decisions and activities on society and the environment which is manifested in transparent and ethical behavior in line with sustainable development and welfare. society, taking into account stakeholder expectations, in line with established laws and international norms of behavior, and integrated with the organization as a whole. The definition of Corporate Social Responsibility is very diverse, depending on the corporate vision and mission that is tailored to the needs, desires and interests of the community. Until now, there has not been a single definition of Corporate Social Responsibility that has been accepted globally. Etymologically, it can be interpreted as Corporate or Corporate Social Responsibility. According to Article 1 point 3 of Law no. 40 of 2007 concerning Limited Liability Companies, Corporate Social Responsibility is defined as 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 society in general.

2.3. Previous Research

A study by the National Disaster Management Agency states that the number of casualties and the obstruction of various activities during a disaster is due to the community's lack of understanding in responding to the disaster.

Research by [47] which was carried out after the disaster, stated that the number of casualties in a disaster that occurred was one of them due to lack of logistics, medicine and lack of budget and how the implementation of disaster management must be carried out and the emergency attitude that must be had. by the community.

The North Sumatra Province study is an area with a high risk of disasters, because based on the results of the BPBD Pemprov study, in North Sumatra there are 12 types of disasters such as earthquakes, flash floods, landslides, tornadoes, volcanoes, tsunamis and others.

3. RESEARCH METHODS

This research was conducted in Medan City, Deli Serdang Regency, Batubara Regency and Simalungun Regency because of the domicile of BUMN representative offices in North Sumatra Province. The time of this research is planned for 3 (three) months starting from June to August 2020. The population in this study is all BUMN companies in North Sumatra Province, the total number of PMDN is 50 BUMN companies. This study does not use a sample technique, but uses a census method, which is to make all members of the population as research subjects. This research was conducted in a network (online / online). Data collection was carried out using various online / online applications and the use of social media, namely WhatsApp, Facebook, Instagram and Twitter. The research questionnaire was distributed using the application Google form which was distributed to all companies in the province of North Sumatra by sending access to the

company's website and to various WA groups, personal email, private chat and all owned social media. And some are sent by post.

The data analysis technique in this study was carried out in several stages, namely: The first stage all data was tabulated and then analyzed with a descriptive statistical approach, namely looking at the mean, median, mode and cumulative values of the data obtained both in absolute numbers and percentage levels. The data calculated using the descriptive statistical approach were processed with the help of statistical software SPSS version 21, and then presented in graphical form.

The formula used is to calculate the company's CSR cost index, namely:

BUMN CSR Cost Index =

$$\frac{Jth.Average Unit Cost}{Total CSR Costs Per Year} \times 100\%$$

To test whether there is repetition and overlap between one component of the CSR program funds based on the cost index, the Run Test is a part of non-parametric statistics and can also be used to test whether there is a high correlation between residuals. With the test criteria: If there is no correlation between residuals, it is said that the residuals are random or random. Run test is used to see whether the residual data occurs randomly or not (systematically):

H0: residual (res_1) random

Ha: residual (res_1) is not random.

With the basic hypothesis above, the basis for making statistical test decisions with the Run Test is [15]: If the Asymp.Sig (2-tailed) value is less than 0.05, then H0 is rejected and Ha is accepted. This means that the residual data is not random (systematic). If the Asymp.Sig (2-tailed) value is more than 0.05, then H0 is rejected and Ha is rejected. This means that the residual data occurs randomly (random). This test uses the application Partial Least Square (PLS).

The second stage, all data that has been presented in graphical form, is discussed by the research team to make a justification for the explanation of the data for making research conclusions. After discussion and justification from the research team, in the third stage the results of the research are discussed in more depth with relevant parties in a focused discussion forum (Focus Group Discussion).

4. RESULTS AND DISCUSSION

This study was conducted on July 20 to September 20 2020 with several data dissemination processes, first distributing questionnaires via google form, directing questionnaires directly to company offices and sending questionnaires via postal services to BUM companies. In this study, the population used is state-owned companies. BUMN companies are companies that are owned either wholly or partly by the government and the government exerts control over them. The research sample used is a

state-owned company operating in North Sumatra, which consists of 50 companies.

Data collection in the study was carried out in several stages, namely, by distributing 40 questionnaires to respondents in the North Sumatra region consisting of state-owned companies. All the questionnaires that were distributed were 85% returned and picked up according to a predetermined time limit.

Corporate Social Responsibility (CSR) or the equivalent of social responsibility in Indonesia initially appeared in developed countries as an inseparable aspect of a business company. In developed countries themselves, CSR includes corporate social responsibility for employees or employees' families. However, the general public understand more about CSR as an externally responsible field, that is, the focus of its activities is related to company assistance and community empowerment programs.

Results of this study prove that CSR (Corporate Social Responsibility) originating from state-owned companies is mostly allocated for disaster management such as the COVID-19 pandemic. It is the duty of every company to implement Corporate Social Responsibility (CSR) and include its budget for disaster management. The amount of the budget and the form of its activities are the rights of every company.

The CSR model or pattern commonly applied by companies in Indonesia, namely First, CSR can be implemented directly by the company. Second, CSR can also be implemented by foundations or social organizations owned by companies or their groups. Third, most companies in Indonesia carry out CSR through cooperation or in partnership with other parties. Fourth, several companies joined in a consortium to jointly carry out CSR.

Indonesia itself has made it mandatory for all companies, especially state-owned companies, to implement CSR programs, while for other companies the obligation to implement CSR is limited to a moral obligation. However, along with the development of science and business strategy, the CSR program is part of the aspects that determine the sustainability of a business company and the existence of CSR is one of the aspects that benefit the company. Referring to the theory of motives for implementing CSR, there are motives called political theories, this motive understands CSR as an inherent obligation along with the ownership of power and power of a company.

Judging from the CSR patterns described, it can be seen that every CSR activity carried out by BUMN companies includes all the patterns previously described. Several companies are directly involved in the implementation including the provision of financial assistance as sponsorship is a pattern or model of providing assistance directly without going through intermediaries.

There are three forms of CSR implementation, namely; (1) Community Relations, the company only provides assistance that the community feels is needed from the company's subjective point of view. In other words, the company provides what the company wants to provide as assistance (2) Community Assistance, providing assistance taking into account the needs that the community really needs. In this case, the company conducts an assessment of the condition of the community and provides what the community needs in accordance with the results of the assessment. (3) Community Empowerment, is a CSR implementation that empowers the community with assistance provided by the company.

Since the spread of the COVID-19 pandemic in Indonesia, the Minister of BUMN has instructed every state-owned company to focus CSR funds on handling covid-19.

5. CONCLUSION

The title "ACKNOWLEDGMENTS" should be in all caps and should be placed above the references. The references should be consistent within the article and follow the same style. List all the references with full details.

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