



## RESEARCH ARTICLE

# Enhancing Accountability and Effectiveness: CSR Allocation to Law Enforcement in Combating Palm Oil Theft in State-Owned Plantations

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Social and Environmental Responsibility (SER), implemented through Corporate Social Responsibility (CSR), serves as a strategic tool to support the social, economic, and environmental sustainability of companies, particularly in state-owned palm oil plantations. This study aims to evaluate the effectiveness of CSR fund allocation in supporting law enforcement in addressing fresh fruit bunch (FFB) theft at PTPN II and formulating strategies for enhancing accountability and transparency. Employing a normative juridical approach and qualitative analysis, this research utilizes data from legal documents, in-depth interviews with PTPN II representatives and law enforcement officers, and empirical evaluations of collaboration between the company and the police. The findings reveal that, while CSR initiatives have succeeded in reducing FFB theft rates, regulatory gaps in Law No. 40 of 2007 and Government Regulation No. 47 of 2012 present significant challenges to the oversight and accountability of CSR fund allocation. Collaboration with the Community Security and Public Order Officer (Babinkamtibmas), Directorate of Vital Object Security (Ditpamobvit), and Corps of Mobile Police Patrol (Sabhara Corps) under formal frameworks such as Memorandums of Understanding (MoU) has proven effective. However, it requires clearer legal frameworks to prevent accountability conflicts. The study further highlights that community-based partnership models, as practiced in Japan and several European countries, can serve as a reference for Indonesia to establish a more inclusive and transparent CSR system. The study concludes that CSR can be an effective crime prevention instrument supported by specific regulations, transparent reporting, and independent audits. Policy recommendations include strengthening regulations, developing community-based partnership models, and adopting international best practices to enhance the effectiveness of CSR in addressing security issues within Indonesia's plantation sector.

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**1. INTRODUCTION**

Corporate Social Responsibility (CSR) is a critical element in supporting the social, economic, and environmental sustainability of companies (Nurjanah & Nurnisya, 2019; Siltaloppi et al., 2021). In the palm oil plantation sector, this sustainability faces serious threats due to the prevalence of Fresh Fruit Bunch (FFB) theft. State-owned plantations, such as PTPN II, play a strategic role as economic drivers for the nation through palm oil production but continue to suffer losses caused by such theft. This issue not only results in economic losses for companies but also threatens social stability in plantation communities (Panjaitan, 2019).

Indonesia has 14 state-owned enterprises (SOEs) operating in the palm oil plantation sector, managed under the PTPN III Holding. According to data from the Ministry of Agriculture of the

Republic of Indonesia, the total area of palm oil plantations managed by SOEs covers approximately 760,000 hectares (OJK, 2017), with an annual production exceeding 10 million tons of Crude Palm Oil (CPO) (Sardjono, 2024). However, palm oil theft remains a major issue causing significant financial losses. Data from PTPN II indicate that FFB theft accounts for 10-15% of annual production, translating to losses amounting to billions of rupiah each year (Redaksi InfoSAWIT Sumatera, 2023). These incidents are not only perpetrated by external parties but often involve internal personnel within the company (Junaedi, 2020b).

**Table 1: Data on palm oil theft at PTPN II**

Year	Annual Production (Tons)	FFB Theft (Tons)	Theft Percentage (%)	Estimated Loss (IDR)
2018	700,000	70,000	10	210,000,000,000
2019	680,000	75,000	11	225,000,000,000
2020	650,000	78,000	12	234,000,000,000
2021	600,000	90,000	15	270,000,000,000
2022	580,000	87,000	15	261,000,000,000

Source: PTPN II, 2023.

Based on the data on fresh fruit bunch (FFB) theft at PTPN II from 2018 to 2022, there is an alarming trend. Although annual production decreased from 700,000 tons in 2018 to 580,000 tons in 2022, the theft percentage increased, peaking at 15% in 2021 and 2022. Estimated losses due to theft were also significant, reaching IDR 270 billion in 2021. This phenomenon not only impacts the company's economic stability but also creates significant challenges in legal and social domains.

The rise in theft cases indicates that reactive law enforcement measures have not provided long-term solutions to mitigate such crimes. Reliance on repressive approaches has proven insufficient in addressing root causes, such as internal collusion and a lack of trust between local communities and the company. On the other hand, the allocation of CSR funds as a preventive measure faces significant challenges. Existing regulations, such as Law No. 40 of 2007 and Government Regulation No. 47 of 2012, do not explicitly regulate the mechanisms for using CSR funds to support security measures. This regulatory gap creates potential misuse of funds and low accountability.

In this context, CSR can be optimized as a strategic preventive instrument. Allocating CSR funds to support security, such as through collaboration with Babinkamtibmas and Ditpamobvit, could offer a more inclusive and sustainable solution. However, the success of such initiatives heavily depends on strict oversight, transparent reporting, and more specific regulations. This data analysis underscores the urgency of improving CSR regulations and integrating community-based preventive approaches in mitigating theft in the palm oil plantation sector.

Palm oil theft presents complex challenges encompassing legal, economic, and social aspects. On the one hand, repressive law enforcement has failed to significantly reduce theft cases. On the other hand, CSR fund allocation to support security lacks specific regulatory provisions, raising issues of accountability and transparency (Junaedi, 2020b; Tanjung et al., 2021).

This study aims to evaluate the effectiveness of CSR fund allocation in supporting law enforcement to prevent palm oil theft. Additionally, it seeks to formulate strategies to improve accountability and transparency in CSR as a crime prevention tool.

Research shows that CSR can effectively function as a crime prevention instrument. Sun et al. (2024) highlight that companies incorporating CSR in security initiatives can reduce crime rates in their operational areas. This approach involves collaboration with local communities and law enforcement to create a more stable environment. Other studies, such as Menski (2006), demonstrate that community-based CSR models have been successfully implemented in Japan and European countries, where CSR supports security through education, training, and technology-based surveillance. However, local studies such as Sinurat et al. (2021) indicate that in Indonesia, CSR regulations, particularly regarding security-related allocations, remain nonspecific. While Law No. 40 of 2007 and Government Regulation No. 47 of 2012 provide a legal foundation for CSR, they do not explicitly regulate the use of funds for collaboration with external parties such as the police. This regulatory gap creates challenges in monitoring and accountability.

Most previous studies focus more on the social and environmental aspects of CSR without addressing its allocation to support law enforcement. This study seeks to fill that gap by evaluating the collaboration between PTPN II and law enforcement in preventing FFB theft and formulating strategies to enhance CSR accountability and transparency.

Based on the above analysis, the following legal issues arise: First, how effective is the allocation of CSR funds in supporting security through collaboration between PTPN II and law enforcement, such as the police? Second, what are the regulatory and accountability challenges in implementing CSR aimed at supporting security in the plantation sector? Third, what strategies can be adopted from international practices to improve the effectiveness and transparency of CSR fund allocation in the security sector?

Therefore, the objectives of this study are: First, to evaluate the effectiveness of CSR fund allocation in supporting security through collaboration with law enforcement. Second, to identify regulatory and accountability challenges in CSR implementation. Third, to formulate strategies based on relevant international practices to enhance the effectiveness and transparency of CSR in the security sector.

To answer the research question, this article used the Theory of Legal Certainty was first developed by Gustav Radbruch, a German legal philosopher (Radbruch, 1946). Radbruch emphasized that law must encompass three essential elements: justice, utility, and legal certainty (Bisogni, 2022; Kaufmann & Henkel, 2020). Legal certainty serves to create stability and clarity in the implementation of legal policies (Cohen, 2023). In the context of CSR, clear regulations are essential to govern the use of CSR funds, particularly when allocated to support security activities. Radbruch asserted that without legal clarity, policies risk losing accountability and may lead to misuse (Bisogni, 2022).

For instance, Law No. 40 of 2007 on Limited Liability Companies and Government Regulation No. 47 of 2012 on Social and Environmental Responsibility provide the legal foundation for CSR implementation but do not specifically regulate CSR allocations to external parties such as the police. This regulatory uncertainty creates opportunities for misuse and reduces the effectiveness of CSR as a security instrument (Menski, 2006). Therefore, this theory underscores the importance of detailed regulatory frameworks and strict oversight to ensure transparency and accountability.

The Theory of Criminal Policy was developed by Marc Ancel, a French legal scholar. Ancel proposed a more humanistic approach to criminal policy, emphasizing prevention over repressive punishment (Hatta, 2010; Suryandari, 2022). Ancel highlighted that criminal policy must involve all elements of society to effectively reduce the risk of crime (Jouet, 2022).

In the context of palm oil theft, CSR can serve as a strategic preventive tool, such as involving Babinkamtibmas and Ditpamobvit in plantation security activities. This approach aligns with modern criminal policy models that emphasize synergy among various stakeholders in crime prevention efforts (Díez, 2017; Saputra et al., 2021). Studies have shown that preventive actions through CSR are more effective than purely repressive approaches, as they foster better relationships between companies, communities, and law enforcement (Sinurat et al., 2021).

The Stakeholder Theory was first introduced by Edward Freeman in his book *Strategic Management: A Stakeholder Approach* (E. R. 1984 Freeman, 1984). Freeman argued that companies have responsibilities not only to shareholders but also to all stakeholders affected by their operations, including local communities, governments, and law enforcement agencies (R. E. Freeman, 2015). He emphasized that a stakeholder-based approach can create sustainable value for all parties involved (E. R. 1984 Freeman, 1984; Kivits & Sawang, 2021).

In this context, CSR can be utilized to establish community-based security by involving various stakeholders in security activities. For instance, collaboration between companies and law enforcement, such as the Indonesian National Police (Polri), through CSR programs, not only enhances security but also fosters public trust in the company (Hennigfeld et al., 2012). This model has been implemented in countries such as Japan and several European nations, where CSR is employed to support security and community welfare sustainably (Menski, 2006; Sinurat et al., 2021).

## 2. RESEARCH METHODOLOGY

This study employs a normative juridical approach and qualitative analysis to evaluate the effectiveness of CSR allocation in supporting law enforcement in the palm oil plantation sector (Ahmad Zuhdi, 2012; Arliman S, 2018). The normative juridical approach is used to analyze the legal framework governing CSR in Indonesia, including Law No. 40 of 2007 on Limited Liability Companies and Government Regulation No. 47 of 2012 on Social and Environmental Responsibility (Harahap, 2015; Siltaloppi et al., 2021; Sumiyati et al., 2023). Qualitative analysis is conducted to understand CSR implementation at PTPN II through in-depth interviews and an evaluation of collaboration with law enforcement agencies such as Babinkamtibmas, Ditpamobvit, and the Sabhara Corps (Sinurat et al., 2021).

The data were analyzed through source triangulation to ensure accuracy and validity (Andriani, 2022). This triangulation process includes: First, comparing interview findings with internal reports from PTPN II and relevant legal documents; Second, linking empirical data with legal and criminal policy theories to provide deeper insights into the effectiveness of CSR; and; and third, Assessing the extent to which CSR programs support crime prevention, enhance transparency, and strengthen collaboration between companies and law enforcement agencies (Langbroek et al., 2017).

## 3. RESEARCH AND DISCUSSION

### 3.1. Regulatory context

#### 3.1.1. Law No. 40 of 2007 on limited liability companies

Law No. 40 of 2007 serves as the primary legal foundation for the implementation of CSR in Indonesia, particularly under Article 74. This article stipulates that companies engaged in or related to natural resources must implement Social and Environmental Responsibility (SER). The explanation of Article 74(1) clarifies that CSR is part of a company's responsibility to balance business and social interests (Bunga Nayenggita et al., 2019; Nurjanah & Nurnisya, 2019). However, this law does not specifically regulate the mechanisms for implementing CSR, including how funds can be allocated to support security efforts through collaboration with external parties such as the police (Firdaus et al., 2023).

The ambiguity in Article 74 has led to diverse interpretations regarding the use of CSR funds for non-economic purposes, such as security. The absence of detailed guidelines also raises the risk of misuse and challenges in overseeing CSR fund allocations (Harahap, 2015).

#### 3.1.2. Government regulation No. 47 of 2012 on social and environmental responsibility

Government Regulation No. 47 of 2012 acts as the implementing regulation for Law No. 40 of 2007, further governing the implementation of SER. Article 2 of this regulation states that SER implementation must align with the company's articles of association. Article 3 specifies that the objective of SER is to create harmonious and sustainable relationships between companies and communities (Arham, 2016; Hidayat, Yahya, & Ernis, 2020; Nur Rozak, 2021; Pisteo et al., 2020). Although this regulation provides guidance on CSR objectives, it lacks specific provisions governing the use of funds to support external security or collaboration with law enforcement.

This regulatory gap creates difficulties for companies such as PTPN II in effectively allocating CSR funds to support preventive security measures, such as those conducted in partnership with the police. It also impacts the transparency and accountability of fund utilization (Sinurat et al., 2021).

#### 3.1.3. Legal gaps related to CSR for external parties

The absence of explicit provisions in Law No. 40 of 2007 and Government Regulation No. 47 of 2012 regarding the use of CSR funds to support external security creates a legal vacuum. In practice, companies often collaborate with law enforcement, such as Babinkamtibmas, to secure company assets, but without a clear legal framework. This has the potential to result in accountability conflicts and allegations of fund misuse, including risks of conflicts of interest.

This regulatory void underscores the need for more specific and comprehensive legal reforms. Regulations should include mechanisms for reporting, oversight, and independent audits to ensure

transparency in the allocation of CSR funds for security purposes. Furthermore, a MoU between companies and the police could serve as a legal instrument to address these gaps.

### **3.2. Case study: PTPN II**

#### **3.2.1 Overview of CSR implementation at PTPN II**

PTPN II, one of the state-owned enterprises (SOEs) in the palm oil plantation sector, implements CSR programs to support social and environmental sustainability in its operational areas. The CSR initiatives at PTPN II not only focus on community development but also on securing company assets, including addressing the issue of fresh fruit bunch (FFB) theft. Data indicates that palm oil theft at PTPN II accounts for 10-15% of total annual production, resulting in significant financial losses. To address this issue, a portion of CSR funds is allocated to support collaboration with security forces, such as Babinkamtibmas, Ditpamobvit, and the Sabhara Corps (Sinurat et al., 2021).

#### **3.2.2 Collaboration with the police**

In-depth interviews with PTPN II officials and the Indonesian National Police (Polri) revealed that the collaboration focuses on preventive security measures. Babinkamtibmas play a role in building relationships with the community to prevent social conflicts that may lead to criminal activities. Meanwhile, Ditpamobvit and the Sabhara Corps focus on the physical security of company assets. This collaboration is based on a shared commitment to maintaining stability in the operational areas of PTPN II (Sinurat et al., 2021).

#### **3.2.3 Evaluation of monitoring effectiveness and transparency in fund allocation**

The use of CSR funds for security purposes requires strict monitoring to ensure transparency. Evaluations show that, while the program has significantly reduced FFB theft, challenges remain regarding reporting and accountability in fund allocation. Independent audits and periodic reporting are deemed essential to ensure that funds are used appropriately and align with their intended objectives (Stacchezzini et al., 2020).

#### **3.2.4 Analysis of the effectiveness of CSR fund allocation**

The collaboration between PTPN II and Polri through CSR programs has brought several benefits, including improved asset security and strengthened relationships with surrounding communities. However, challenges persist, such as the risk of fund misuse and the lack of clear regulatory guidelines. Studies suggest that effectiveness can be enhanced through stricter internal oversight and greater transparency in reporting (Sinurat et al., 2021).

#### **3.2.5 Accountability conflict risks and mitigation**

One of the main risks in implementing this program is accountability conflicts between the company and law enforcement agencies. Without a clear framework, such as a MoU, responsibilities may become ambiguous (Nur Rozak, 2021). Proposed mitigation measures include: First, a formal MoU, establishing clear boundaries of roles and responsibilities between PTPN II and Polri. Second, independent audits, Ensure transparency in the use of CSR funds (Harahap, 2010, 2015). Third, public reporting provides the public with access to understand the allocation and use of CSR funds.

### **3.3. Challenges and international comparison**

#### **3.3.1. Risk analysis of accountability conflicts**

One of the primary challenges in allocating CSR funds for security is the potential for accountability conflicts between companies and external parties, such as law enforcement agencies. Ambiguities in roles and responsibilities, particularly in the absence of specific legal frameworks, can lead to negative perceptions of the company. These risks include fund misuse, lack of transparency, and allegations of nepotism in CSR program implementation (Purnama Harahap et al., 2020; Sinurat et al., 2021). Such conflicts may also damage the company's relationship with local communities if CSR programs fail to provide direct benefits to them.

#### **3.3.2. International practices in using CSR for security**

International studies show that several countries have successfully integrated CSR to support security through sustainable models: First, Japanese Model, companies in Japan often utilize CSR to

foster collaboration with local communities and law enforcement. Community-based programs aim to prevent social conflicts and petty crimes by actively involving the public in local security efforts (Menski, 2006). Second, European Model, in Europe, CSR is widely used to fund technology-based security initiatives, such as advanced surveillance systems and training for local law enforcement (Menski, 2006; Suwarno, 2019). For instance, companies in Sweden reduced asset theft through technology integration and a reporting system involving both the community and law enforcement (Kwenustrand & Frisko, 2017; Ministry of Enterprise and Innovation, 2016). These programs are supported by independent audits and public reporting to ensure transparency and accountability in fund allocation (Schmutz et al., 2020).

### **3.3.3 More specific CSR regulations for security funding**

Pengalaman internasional menunjukkan pentingnya regulasi spesifik untuk alokasi dana CSR, terutama yang melibatkan kerja sama dengan aparat hukum. Contohnya, Jepang memiliki pedoman CSR yang mengatur kemitraan perusahaan dengan komunitas lokal dan pihak keamanan, memastikan tanggung jawab yang jelas dan pengelolaan dana yang transparan (Menski, 2006). Di Indonesia, kekosongan regulasi terkait penggunaan dana CSR untuk keamanan menimbulkan celah yang berpotensi disalahgunakan, sehingga dibutuhkan kebijakan yang lebih tegas dan rinci (Disemadi & Prananingtyas, 2020; Hidayat, Yahya, Adli, et al., 2020; Marzully Nur & Denies Priantinah, 2012).

### **3.3.4 Transparency strategies through public reporting and independent audits**

Transparency in CSR fund usage is essential to build public trust and ensure that funds are used for their intended purposes (Stacchezzini et al., 2020). Developed countries implement CSR reporting standards that include detailed fund allocation and its impact on communities. For example, companies in Germany are required to publicly report CSR activities with independent audit mechanisms to ensure accountability (Lubis et al., 2024). This strategy can be adopted in Indonesia to reduce misuse risks and improve the efficiency of CSR fund usage.

### **3.3.5 Community-based collaboration model for conflict mitigation**

Community-based collaboration models offer a more inclusive approach to implementing CSR for security. By involving local communities, companies can create programs that address community needs while strengthening social relationships in their operational areas. A successful example is found in Sweden, where companies integrated technology-based security programs with community involvement to monitor and report security threats (Ilmiah et al., 2024; Kwenustrand & Frisko, 2017; Prayatna et al., 2022; Schmutz et al., 2020). In Indonesia, a similar approach could involve local organizations in planning and implementing CSR programs.

To enhance CSR governance for security efforts, particularly in state-owned plantation areas, specific regulations are needed. These should include: First, establish clear guidelines on how CSR funds can be used to support law enforcement. Second, requires companies to transparently report CSR fund usage, including for security-related activities. Third, involve independent audit institutions to ensure that funds are used as intended (Baeriswyl, 2011; Baumann & Nier, 2004; Doyle, 2023).

To improve accountability, companies should adopt the following transparency strategies: First, disclose CSR programs that support security, including budget details and outcomes achieved. Second, engage external institutions to audit CSR fund usage to prevent misuse. Third, involve local communities and other stakeholders in CSR program planning and evaluation to enhance legitimacy (Murti Lubis et al., 2024).

Companies need to strengthen relationships with local communities through community-based approaches to improve CSR effectiveness. Strategies include: First, involve local communities in security programs alongside Babinkamtibmas to prevent conflicts and crimes. Second, offer training to local communities on security measures and protecting company assets. Third, develop CSR programs that not only support security but also provide direct social and economic benefits to communities.

A Memorandum of Understanding (MoU) between companies and law enforcement agencies is necessary to define roles and responsibilities. This MoU should include: First, define the scope of Polri's involvement in company security efforts while maintaining neutrality and accountability.

Second, set standard procedures for managing and implementing CSR-based security programs. Third, Establish joint monitoring mechanisms involving companies, law enforcement, and communities to oversee CSR program implementation (Junaedi, 2020b, 2020a).

Indonesia can learn from international practices that have successfully integrated CSR with security efforts. Recommendations include First, the use of digital surveillance and app-based reporting to enhance plantation security (Junaedi, 2020b, 2020a; Prayatna et al., 2022; Syahidulhaq et al., 2017). Second, Apply standards like ISO 26000 to ensure CSR programs align with sustainability and transparency principles (Nur Rozak, 2021). Third, foster partnerships between the government, companies, and communities to create long-term solutions with positive impacts for all parties.

#### 4. CONCLUSION

Corporate Social Responsibility (CSR) plays a strategic role in supporting corporate sustainability, particularly in the palm oil plantation sector, to address security challenges such as fresh fruit bunch (FFB) theft. Although Law No. 40 of 2007 and Government Regulation No. 47 of 2012 provide a legal foundation for CSR implementation, these regulations do not specifically govern the allocation of funds to support security efforts, creating gaps that could lead to accountability conflicts and misuse. Partnerships between PTPN II and law enforcement agencies have demonstrated effectiveness in enhancing the security of company assets, but a clearer legal framework is needed to define the responsibilities of each party.

International studies from Japan and Europe indicate that CSR integrated with community-based and technology-driven security strategies can yield significant results. Lessons from these models can be adopted in Indonesia through community-based approaches, public reporting, and independent audits to enhance transparency and accountability. With more specific regulations, stringent oversight, and active involvement of local communities, CSR can serve as an effective instrument for crime prevention and support stability in state-owned plantations. This study recommends updating CSR policies to accommodate its strategic role in supporting security sectors.

#### Author's contributions

Alimuddin Sinurat designed the research and wrote the article.

Budiman Ginting provided input on legal theories.

Alvi Syahrin contributed to the literature review and research methodology.

Mahmud Mulyadi analyzed the data and provided input for the discussion.

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