



Implementation of Corporate Social Responsibility at Grand Hotel Bayu Hill in The Review of The Grant Agreement

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Abstract

This article aims to analyze the practice or implementation of Corporate Social Responsibility at the Grand Bayu Hill Hotel in Bebesen District, Central Aceh Regency. To obtain data, the author used a qualitative method, where the main source was obtained from interviews and observations between the author and the company (stakeholders). Meanwhile, secondary data was obtained from reading sources such as books, journals and other sources related to this research topic. The research results show that; first, regarding the forms of distribution of funds for the Implementation of Corporate Social Responsibility at the Grand Hotel Bayu Hill. Second, regarding supervision of the implementation of Corporate Social Responsibility at the Grand Hotel Bayu Hill, it has not been fully maximized, in fact there is no supervision from the central or regional government regarding CSR, whereas social and environmental responsibility (TJSL) has been regulated based on article 74 paragraph (4) of Law 40 /2007 is imperative, that is, it is only regulated by Government Regulation, in other words, CSR is under the auspices of the government. Third, in reviewing the grant contract, according to Islamic law and the opinion of the Ulama, CSR implementation practices at the Grand Hotel Bayu Hill are still not optimal when viewed from the terms and conditions of the grant. The defect lies in the gift giver and the shigat (promise of qabul) when giving goods/money to be gifted to the recipient of the gift.

Keywords: *Implementation, Corporate Social Responsibility (CSR), Grant Agreement*

Abstrak

Artikel ini bertujuan untuk menganalisis praktik atau implementasi Corporate Social Responsibility pada Hotel Grand Bayu Hill Kecamatan Bebesen Kabupaten Aceh Tengah. Untuk memperoleh data, penulis menggunakan metode kualitatif, dimana sumber utama diperoleh dari hasil wawancara dan observasi antara penulis dengan pihak perusahaan (stakeholder). Sedangkan data sekunder diperoleh dari sumber bacaan seperti buku, jurnal dan sumber lain yang berhubungan dengan topik penelitian ini. Hasil penelitian menunjukkan bahwa; pertama, mengenai bentuk-bentuk penyaluran dana Pelaksanaan Corporate Social Responsibility pada Hotel Grand Bayu Hill. Kedua, mengenai pengawasan terhadap pelaksanaan Corporate Social Responsibility pada Hotel Grand Bayu Hill belum sepenuhnya maksimal, bahkan belum ada pengawasan dari pemerintah pusat maupun daerah mengenai CSR, padahal tanggung jawab sosial dan lingkungan (TJSL) telah diatur berdasarkan pasal 74 ayat (4) UU 40/2007 bersifat imperatif, yaitu hanya diatur dengan Peraturan Pemerintah, dengan kata lain CSR berada di bawah naungan

pemerintah. Ketiga, dalam mengkaji akad hibah, menurut hukum Islam dan pendapat ulama, praktik pelaksanaan CSR di Grand Hotel Bayu Hill masih belum optimal jika dilihat dari syarat dan ketentuan hibah. Cacatnya terletak pada pihak pemberi hibah dan shigat (janji qabul) saat memberikan barang/uang yang akan dihibahkan kepada penerima hibah.

Kata Kunci: Pelaksanaan, Tanggung Jawab Sosial Perusahaan (CSR), Perjanjian Hibah

INTRODUCTION

One of the reasons for the transfer of ownership rights in the view of Civil Law and Islamic Law is through "Grants". By granting something or goods to another person, it means that the thing leaves the owner who grants it and becomes the property of a person or legal entity that receives the grant. Thus, the grant, in addition to having a function and role as a transfer of power, also has legal consequences and certain conditions, both according to Civil Law and Islamic Law. Therefore, grants as a means of solidarity among fellow people, all parties are expected not to manipulate grants that can deviate from their purpose (Zainuddin, 2017).

Grant is a form of contract in transactions in the form of giving and transferring the rights of an object or property from one person to another. The implementation of the grant contract is carried out as an effort to help people in need, such as orphans and/or half-sisters, the poor, and disaster victims. In this case, the grant contract becomes a means to channel goodness to fellow human beings and expand the positive impact. Grants cannot be withdrawn if they have been given, except in the case of a gift from a parent to a child because a gift in a family relationship can be considered an inheritance. If the grant is given when the grantor is seriously ill, then the heirs must give their consent. In giving this grant, it must not only be firm, precise and clear, but also must not cause harm to the heirs, so if later there is a loss felt by the heirs, then the grant is worthy of being canceled.

A grant is a free gift of an object for the needs of the grantee and cannot be withdrawn. The provisions regarding grants are contained in both national laws contained in the Civil Code and the Compilation of Islamic Law. Although it is a free gift, in its implementation, there have been several cases of withdrawal or cancellation of grants from parents to their children. The problems examined in this study are the causes of the cancellation of grants from parents to their children and the basis for the judge's consideration in determining the law to determine the decision on

the cancellation of grants from parents to their children. (Elfran Bima Muttaqin, 2020)

The concept of CSR is closely related to the sustainable development of the company. Corporate responsibility arises when the company fulfills its obligations, which are not limited to shareholders, but the company also has an obligation to care about the social and environmental aspects of the company's operations. This is the company's responsibility because the community will respond and give negative views to companies that are seen as ignoring the social, environmental, and economic conditions of the surrounding community. This negative response from the community can threaten the sustainability of the company itself. If viewed, the social responsibility of the company certainly has a positive impact on improving community welfare, strengthening business investment, easing finances, building the country, and strengthening the partnership network between society, the state and business. (azheri, 2008)

The legal basis for implementing CSR is regulated by Government Regulation (PP) No. 47 of 2012 concerning social and environmental responsibility of limited liability companies, which is an implementing regulation of the provisions of Article 74 of Law No. 40 of 2007 concerning limited liability companies, which imposes social responsibility obligations on companies engaged in businesses directly related to natural resources. In addition, there is Law No. 32 of 2009 concerning environmental management protection which is also the legal basis for implementing CSR. Social responsibility refers to how companies ensure that the impacts that arise provide benefits to society and the environment. So the company's goal is not only to maximize profits, but also to maintain the sustainability of the surrounding environment. (Budiasni, implementation of corporate social responsibility based on the tri hita karana konsep, 2015)

The purpose of a gift is to transfer the rights to an item from the owner to the recipient to be owned and without expecting any compensation or replacement ('iwad). (Nawawi, 2012) This is in line with the principle of the CSR program, namely giving part of the company's profits voluntarily to stakeholders or related parties. So the social activities carried out by the company in the CSR program can also be interpreted as a grant

agreement. Grants according to the majority of scholars have four pillars, namely the presence of a giver, recipient, goods or objects and *sighat*.

In the implementation of CSR at the Grand Hotel Bayu Hill, a number of problematic topics were raised regarding laws regarding fund supervision and CSR implementation which were still a bit ambiguous, then regarding the implementation of CSR at the Grand Hotel Bayu Hill, it moved in several areas and the implementation of corporate social responsibility in reviewing grant contracts, seen from the terms and conditions. Regarding the CSR Law, there are laws that regulate CSR supervision itself. And no less important is the implementation of CSR in the review of grant contracts, including regarding the terms and conditions of grants.

This article is concerned with discussing the results of CSR implementation according to the review of the grant agreement. Especially related to the Law and the grant agreement itself, it is sufficient according to its pillars and conditions.

Based on the results of the interview with the owner of the Grand Bayu Hill Hotel regarding the implementation of CSR, it states that the company carries out or implements the implementation of CSR. The form of CSR is in the form of money and goods. Namely the provision of puffing blocks to the management of the mosque around the hotel. The implementation in the form of money is in the form of handing over a sum of money to the Kasih Ibu orphanage which is located right in Paya Tumpi, Kebayakan District (Karmila, 2024).

In addition, the CSR carried out by this company is engaged in several fields, one of which is infrastructure and health, where this activity involves several parties. Several CSR activities in the field of infrastructure involve the company and the surrounding community, the activities carried out are as the author has mentioned above that the company helps build a mosque around the location by facilitating puffing blocks, in addition the company also took part in the construction of a fish pond built around the company's location by facilitating sand, cars / trucks (cars carrying sand) (Karmila, 2024).

Based on the description above, the author is interested in further studying this problem and choosing the title that will be included in the thesis, namely "Implementation of CSR at the Grand Bayu Hill Hotel from the perspective of the Grant Agreement".

LITERATURE REVIEW

CSR originated from HR Bowen's idea that entrepreneurs have an obligation to follow regulations and can make decisions to carry out various activities in accordance with community norms. CSR is a sustainable program implemented as a form of responsibility towards the community and the environment around the company's operations. CSR is widely promoted by large businesses and government agencies to gain a positive image of the community, as well as a form of concern for the community. With the aim of gaining loyalty and trust from the wider community through this CSR program (Argenti, 2010).

According to Islam, CSR is a concept of generosity whose existence is highly recommended. This is because this concept is in line with the words of Allah SWT in QS Al-Hasyr, 59; 7: "Whatever looted wealth that (Allah) gave to the Messenger came from the people of the city, it was for Him, the Messenger, relatives, orphans, poor people, and mushafir so that this wealth does not circulate among only the rich among us. What the Messenger of Allah gave you, accept it. And what is prohibited, keep it away. Have faith in Him. So indeed Allah's punishment is very harsh.

The legal basis for implementing CSR is regulated by Government Regulation (PP) No. 47 of 2012 concerning social and environmental responsibility of limited liability companies, which is an implementing regulation of the provisions of Article 74 of Law No. 40 of 2007 concerning limited liability companies, which imposes social responsibility obligations on companies engaged in businesses directly related to natural resources. In addition, there is Law No. 32 of 2009 concerning environmental management protection which is also the legal basis for implementing CSR. Social responsibility refers to how companies ensure that the impacts that arise provide benefits to society and the environment. So the company's goal is not only to maximize profits, but also to maintain the sustainability of the surrounding environment (Budiasni, 2015).

A gift is a form of contract in muamalah in the form of giving and transferring rights to an object or property from one person to another. The implementation of the shhibah contract is carried out as an effort to help people in need, such as orphans and/or orphans, poor people, disaster victims. In this case, the grant agreement is a means of channeling goodness to fellow humans and expanding positive impacts.

According to the scholars of the Shafi'i school, there are several general opinions about this gift, namely that the gift agreement is carried out by giving the right to own an object without any condition of having to receive compensation, the gift is given while the giver is still alive and the object that is owned and will be given is legally the property of the giver

(Ramulyo, 2004). Another opinion is that the grant agreement is carried out by giving ownership rights to a material without wanting any reward or return. The gift is only intended for the person who is given (*mauhub lah*), meaning the giver only wants to please the person he gives it to without expecting anything. Grants can be interpreted broadly as alms (Ramulyo, 2004).

Based on the concept of the grant above, it can be emphasized that a grant is giving the right to another person to own something based on sincerity because of the basis of mutual assistance and mutual assistance to fellow human beings in terms of goodness. The purpose of the grant is to transfer the right to an item from the owner to the recipient to be owned and does not expect any compensation or replacement (*'iwad*) (Nawawi, 2012). This is in line with the principle of the CSR program, namely to voluntarily provide part of the company's profits to stakeholders or related parties. So the social activities carried out by the company in the CSR program can also be interpreted as a grant agreement. Grants according to the majority of scholars have four pillars, namely the presence of a giver, recipient, goods or objects and *sighat*.

RESEARCH METHODS

This article is a scientific work using an empirical method, namely research that attempts to see directly from the field or events in people's lives. Research using this empirical method requires a good approach to facilitate obtaining data from the relevant parties. The legal problems discussed in this study are legal problems related to Law Article 74 paragraph (4) of Law 40/2007 and the grant agreement. This research was conducted at the Grand Hotel Bayu Hill, precisely in Central Aceh, Bebesen District. The data sources for this study are primary data and secondary data. Primary data has a very strong relationship with the research topic being studied. The primary data in this study are the results of interviews with the owner of the Grand Hotel Bayu Hill. While secondary data is data obtained indirectly but is already available in various forms. The data sources that will be used in this article are books, documents, scriptures, hadiths, verses of the Qur'an and notes related to the problem of supervision of Corporate Social Responsibility and the grant agreement at the Grand Hotel Bayu Hill. In this study, the data collection techniques carried out through library research and field research are observation, interview and documentation techniques.

DISCUSSION

Overview of Research Location

Grand Bayu Hill Hotel is a 4-star hotel located in the city center, close to the Central Aceh Government Office, and only a few minutes to Lut Tawar Lake, Pantan Terong, Burtelege, Arung Jeram and other interesting tourist destinations in Takengon. With its strategic position, this hotel is the choice of accommodation for guests for business or family vacations.

The first hotel present in Takengon is equipped with indoor swimming pool facilities, the largest ballroom, and is the first hotel in Central Aceh to have a rooftop. General Manager (GM) of Hotel Grand Bayu Hill Indra SS said that his party provides various types of rooms including deluxe rooms, family suites, grand suite rooms and junior suite rooms. "The deluxe room is a favorite room that is always the choice of guests who stay here," he said (Indra, 2024).

With an area of 24 m², the deluxe room is equipped with various facilities such as welcome drink, flat screen TV, AC, free Wi-Fi, 24-hour service, and other facilities. "All of our rooms are equipped with comfortable mattress facilities, good quality blankets, and a choice of soft pillows to provide maximum comfort for guests to rest." (Indra, 2024). For meetings, gatherings, wedding parties, birthdays or other events, Hotel Grand Bayu Hill Takengon is ready to facilitate them because this hotel has a large meeting room, a very spacious ballroom, and is equipped with a delicious food menu.

There is also a high-quality food and beverage service served in the restaurant, lobby lounge, and unique rooftop bar that can enrich the culinary experience of hotel guests.

Implementation of Corporate Social Responsibility (CSR) at the Grand Bayu Hill Hotel in Bebesen District, Central Aceh Regency

The implementation of CSR practices of the Grand Bayu Hill hotel company has been carried out both internally and externally. This is known from the results of interviews with the Informant Owner of Grand Hotel Bayu Hill when asked about religious activities at the hotel, "Certainly, especially since the majority of employees and owners are Muslim, during religious studies and other religious activities it will usually be done together, for Muslims they usually also hold a joint

breaking of the fast event, and for non-Muslims it is also often used for religious activities, maybe it can be said that this is a form of tolerance between religions" (Karmila, 2024).

From the results of interviews with informants, it was found that in addition to internal implementation of religious affairs, it was also carried out externally at the Grand Bayu Hill Hotel. "Our contribution to the mosque, prayer room and Islamic boarding school around the hotel, we realize by giving donations, several times we also participated together" (Karmila, 2024).

External religious activities of Grand Bayu Hill are realized by participating in religious activities through voluntary donations in any form with sincerity which is a traditional tradition in Gayo which works together to prepare and carry out religious activities and celebrations. This is important to do to show gratitude for the presence of Grand Bayu Hill Hotel to God Almighty, namely Allah SWT, and the surrounding community. This shows that Grand Bayu Hill participates in religious activities in the surrounding environment, especially Bebesen District and helps maintain the culture and traditions of ancestors in this Gayo land.

The implementation of CSR practices in the company is carried out by Grand Bayu Hill as well as the religious sector, for example, "this CSR fund is given to the community every time the community needs it. For example, building a mosque (puffing block), football, fish pond, iron, land, sand, etc. Then this CSR fund is also given in the form of money (given to the Kasih Ibu orphanage) (Karmila, 2024). Grand Bayu Hill Hotel has also carried out its obligations to help and appreciate people in the company, namely employees and visitors/guests. The implementation of CSR in the company is carried out well and in harmony by the Hotel management. Grand Bayu Hill tries its best to maintain relations with employees, this can be seen from the results of an interview with informant Dewi Inem. "The salary is in accordance with the district UMK along with health benefits, our Hotel refers to the Government Regulation regarding employment. The Hotel includes all employees in the BPJS Health Program" (Karmila, 2024). Appropriate salary and health benefits are the two most important things for employees in every company. By providing a salary according to the UMK, and health benefits, employees certainly feel calm and happy working at Grand Bayu Hill. In addition, also

celebrating employee birthdays, even if it is only done by giving a simple cake, this certainly gives its own happiness to employees.

For the surrounding community, Grand Bayu Hill appreciates the surrounding community, especially Bebesen District by absorbing local workers. Grand Bayu Hill also uses original Gayo products as much as possible, this was acknowledged by the Informant during the interview "most of the employees are local (Central Aceh, especially Bebesen District), from the total employees and there are no foreign nationals, for Hotel products always prioritize agricultural products and production from local communities. Purchase of vegetables from traders in Bebesen" (Indra, 2024).

Grand Bayu Hill is committed to using local products and production as much as possible. This proves that Grand Bayu Hill Hotel is serious about participating in improving the welfare of the people of Central Aceh Regency, especially Bebesen District. In addition to respecting local residents, Grand Bayu Hill also helps the wider community with CSR programs. "There are many CSR programs that we do, including blood donation, then providing donations for orphanage children, building mosques (puffing blocks), soccer, fish ponds, iron, land and Renovation of Houses, then helping landslide victims if I'm not mistaken in 2017, and donations that are intended for Mosques, Islamic Boarding Schools, Musollahs located around the hotel, as well as donations for the victims of the Lombok earthquake yesterday" (Karmila, 2024).

A series of CSR activities in the humanitarian field of Grand Bayu Hill Hotel visited the underprivileged community in Central Aceh district and provided assistance in the form of cash, basic necessities and other daily necessities that are beneficial to the community. Then continued with the next activity by visiting the Orphanage and providing assistance in the form of cash, basic necessities and stationery. At the peak of the anniversary of Grand Bayu Hill Hotel. Grand Bayu Hill Hotel held a blood donation activity which was attended by employees and owners of Grand Bayu Hill Hotel, which took place at Grand Bayu Hill Hotel. Not only for the residents of Central Aceh Regency, but also showed their sympathy for the victims of the Lombok earthquake disaster. The many helping hands of Grand Bayu Hill Hotel for those in need certainly need to be

appreciated, good deeds done sincerely and wholeheartedly will certainly produce good results too.

Grand Bayu Hill has routine activities in maintaining the environment, namely by doing clean ups every Saturday. This activity is attended by all staff and employees who are not on duty. Grand Bayu Hill also helps maintain and preserve tourist locations, tourists and local tourists are included in this activity. Tourists can enjoy the beautiful mountain views while also preserving and caring for them.

The funds spent by Grand Bayu Hill in carrying out CSR activities are around 50 million rupiah or more. The funds are obtained from the profit from the sale of hotel room services, restaurants, and other income. When asked about the impact of CSR implementation on Grand Bayu Hill's profits, the Owner of Grand Bayu Hill gave his answer "If it has a direct impact, maybe yes, because I am not directly involved in CSR, I leave it to the manager and the special team that handles CSR but it also does not interfere with finances at all, because if we lose, the company will go bankrupt. This is because from us (accounting) what is held is Profit Oriented, why? because I am fully responsible, If it is a social or CSR problem, the HRD side is more emphasized, if it is from increasing room sales, maybe yes but not significant, but the advantage of implementing CSR is that the loyalty of visitors is maintained" (Karmila, 2024).

The implementation of CSR also does not interfere with Grand Bayu Hill's finances. The owner of Grand Bayu Hill also stated that the accounting department itself holds the Profit Oriented principle, which is a principle that aims to take as much profit as possible from sales. This is done to avoid bankruptcy of the Grand Bayu Hill company or hotel. The owner of Grand Bayu Hill emphasized that social responsibility or CSR at Grand Bayu Hill lies with the HRD staff. So that from the aspect of financial benefits, the Grand Bayu Hill accounting department has not fully felt it.

In addition to having an impact on Grand Bayu Hill's profits or finances, CSR certainly has an impact on the community around Grand Bayu Hill as well as the community that is given social funds or other assistance. In an interview with the Owner of Grand Bayu Hill, he gave his opinion on the impact of CSR on the community. "If the impact on the community is perhaps the welfare of the community that we help increases then the community's trust in Grand Bayu Hill also increases, the

community does not feel disadvantaged by the existence of Grand Bayu Hill, especially since most of the employees are also from the local residents."

The implementation of a company's CSR funds is bound by regional regulations and fully supervised by the government. But what happened in Central Aceh Regency was not like that, this was revealed by the Manager of Grand Bayu Hill, "Regarding CSR supervision at Grand Hotel Bayu Hill, there is no supervision from the regional government or the central government, whereas according to the Law on CSR, this is the government's responsibility in the continuity of CSR itself. The government recommends CSR, but until now there has been no supervision carried out by the government regarding CSR itself" (Indra, 2024).

As expressed by the informant, the impact of implementing CSR on the environment does not only affect the environment. Employees, the community, and tourists certainly feel the impact. A clean environment certainly brings peace and comfort to the people around. Humans and the environment are indeed closely related, without a healthy environment humans will not be able to feel peace. By carrying out CSR, Grand Bayu Hill is also investing in the next generation.

Review of Grant Agreement on Corporate Social Responsibility (CSR) of Grand Bayu Hill Hotel in Bebesen District

Grant is one form of *tabarru'* contract. This contract aims to help each other between fellow human beings and solely hopes for the pleasure of Allah SWT. Grant is an activity of giving voluntarily by one person to another, without any compensation and resulting in the transfer of ownership rights from the giver to the recipient (Muhammad, 2010). In addition, the provision of this grant fund aims to sincerely provide charitable funds without expecting any reward from the recipient and can establish friendship and maintain good relations between each other. Therefore, it can be concluded that the grant funds in the program distributed by Grand Bayu Hill participate in providing their influence in society and the environment, especially Bebesen District. CSR funds in the form of grants can benefit the surrounding community both in the economic sector and the development of infrastructure or public facilities for the community.

In terms of economy, Islam always teaches and prioritizes the principle of mutual assistance, justice, eliminating the element of gharar and prohibiting usury. In implementing the CSR program, of course, it prioritizes the growth of society, especially the poor, in managing the economy, managing the environment and managing socio-culture. In its implementation, it must receive full support from the company, the surrounding community and the authorized government.

CSR funds distributed by Grand Bayu Hill Hotel in social and environmental assistance programs are also a form of grant funds. This is because the company as the party giving does not expect any form of return from the activities carried out, but purely as a form of corporate concern for the community and the surrounding environment. In this grant agreement, of course, there are rights and obligations for both the giver and the recipient of the grant that will form the purpose of the agreement, in this grant agreement the obligation is only owned by the grantor, namely by providing the goods to be donated, while the recipient of the grant does not have any obligations in the agreement. And the recipient of the grant is only entitled to receive the goods that are donated without having the obligation to then provide a reply or reward to the grantor and the grantor does not have the right to demand and receive compensation from the recipient of the grant.

From the various programs implemented by Grand Bayu Hill, it also has a significant impact on the surrounding community, especially Bebesen District. The company strives to continue to help the community by providing CSR funds through infrastructure development, such as houses of worship, road paving and other facilities that are needed by the community, so that the community can be calmer and more comfortable in worship and in social activities around the company (Budiasni, 2015).

In Islam, a grant is intended to donate charitable funds sincerely with the intention of helping each other without asking for anything in return from the recipient of the funds. Where helping each other, giving and needing each other is essentially an absolute human act. And giving this grant is one of the suggestions in Islam. A grant is the giving and ownership of a substance, without asking for anything in return and intending to praise goodness and not merely for commercial gain. In this grant, Grand Bayu Hill distributes grant funds to help others in need and participate in community development.

The property owned by a person is a divine trust and becomes a social duty for that person. Islam teaches that the property owned is a mandate entrusted by Allah SWT to him to be managed well so that the wealth can be utilized in every aspect of life and can be used to prosper the people.

In Islam, welfare does not belong to a handful or some people only because the teachings of Islam itself are rahmat lil alamin. Therefore, Islam encourages its followers to always give alms so that social inequality does not occur, which results in disrupting the stability of security and the economy of society. Then Islam also has limitations for both oneself and others in using their wealth according to their wishes, these limitations arise because they remain bound to society, therefore Islam regulates the ways in which property owners spend their wealth in a way that is not excessive.

Giving some of one's wealth with the intention of helping someone in facing hardship is a good deed that is very much liked by Allah SWT. Someone who gives sincerely will receive a very great reward. This is because in every wealth entrusted by Allah SWT there are rights of the poor and needy in it. As in the word of Allah SWT in the Qur'an surah Adz-Dzariat verse 19, namely: 81

‘And He is the Most Gracious’ *وَاللَّهُ أَكْرَمُ* ‘And Allah is the Most Gracious’ *وَاللَّهُ أَكْرَمُ* ‘A And The Lord of the worlds me’Allah’ Gracious

And in their wealth there is a right for the poor who ask and the poor who do not get a share. (QS. Adz-Dzariat (51) : 19).

The grant agreement describes an agreement in Islam that is prescribed in the form of a concept, namely that someone helps and has no intention of seeking profit and does not ask for any reward, therefore this grant is permitted. If the giver demands a reward from the recipient, it cannot be called a grant.

The CSR funds distributed by Grand Bayu Hill to the community are in two forms, namely social programs and environmental programs. This CSR fund distribution program is a program to provide assistance to villages around the company, namely Bebesen District, such as assistance for building mosques, making roads, providing basic food assistance and other assistance.

Although the provision of this grant has a fairly good impact on the community in terms of social and environmental, the grant has not been able to improve the welfare of the community and has not had a

significant impact on the community's economy. This is because the grant funds provided are usually more consumptive than productive. This means that the activities carried out cannot be used to build a sustainable economy and are used up once for symbolic events such as the celebration of the Prophet's birthday and the fasting day of Meugang or the provision of basic necessities given to the community.

The provision of this grant is beneficial for the surrounding community both socially and infrastructurally. The CSR program plays an important role for the community, because it helps people in need, because the level of welfare of a company can be said to be achieved by looking at the social conditions of the community which are also getting better. In addition, with the enthusiasm of the community to develop and continue to progress, this CSR program can run well. This is because the will and enthusiasm of this community will determine the success or failure of the CSR program that is running.

The purpose of implementing CSR was initially to improve the welfare of the community. Therefore, in its implementation there must also be strict supervision from the authorities. However, in Indonesia, there are no specific provisions regarding who has the authority to supervise the implementation of CSR by Limited Liability Companies, although there are three laws and regulations that require the implementation of CSR to business entities, namely Law No. 25 of 2007 concerning Investment, Law No. 40 of 2007 concerning Limited Liability Companies and PP No. 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies. So there is a vacuum in the rules regarding which party has the authority to supervise the implementation of CSR by the company, while there are already sanctions for companies that are reluctant to implement CSR, namely in Law No. 25 of 2007 concerning Investment (UUPM).

CSR as a social responsibility with the existence of laws and regulations should also be a legal responsibility, so that companies have more awareness of the implementation of CSR, not just because there is an activity. So far, CSR has focused more on social and environmental responsibility, so in the future it is expected to also focus on the welfare of society economically in order to form the independence of the community's economy. And until now it is still a debate about which

companies are required to implement CSR because there is still a legal vacuum that regulates this further.

Grant funds implemented by Grand Bayu Hill have been realized in several forms of CSR programs, such as improving the economy by providing social assistance, as well as the environment, especially for the Bebesen District community. The distribution of these funds is not for profit but is done for the community purely as a sense of concern for the company to participate in helping the community in the environment around the company. Based on interviews from Grand Bayu Hill, the company distributes funds for this CSR program in accordance with the concept of grants. Where the company does not expect any reward from the community and never asks for or withdraws what has been given. As explained in the following hadith:

It is not permissible for a person to give a gift and then demand that the gift be returned, except for a gift from a father to his son. (HR Ibn Majah) As a result of the grant agreement, of course, the ownership of the rights is transferred from the giver to the recipient of the grant. With the transfer of ownership of the object of the grant, the grantor actually no longer has any rights to the object. Based on the hadith above, it states that someone is not allowed to take the material that he has given to another person except for a father who withdraws the grant for his child with certain conditions. If the grantor still wants to withdraw the grant that he has given to the recipient of the grant, then it is proof that the grantor has not kept his promise and is not consistent in making his decisions, which can be included in the criteria of a person who breaks his promise or is a hypocrite. In addition to not being allowed to withdraw the object of the grant, the grant agreement also cannot be changed into a *tijarah* agreement, namely an agreement whose purpose is to gain profit. Because grants are included in *tabarru'* which aims for goodness to help each other with the hope of reward from Allah SWT and is not commercial in nature. Based on the explanation that has been described, it can be concluded that in the distribution of CSR funds by Grand Bayu Hill, it is implemented in several forms of activities to the surrounding community and is in accordance with the principle of grants, namely by giving something voluntarily and sincerely without expecting any reward from the beneficiary in any form and only aims to help each other in terms of goodness.

CONCLUSION

From the things described by the researcher, it can be concluded that, the Implementation of Corporate Social Responsibility at Grand Hotel Bayu Hill in the Review of Grant Agreements has been carried out both internally and externally by the company. CSR practices do not have a direct impact on the finances of Grand Bayu Hill Hotel. By implementing CSR, it increases visitor loyalty to the hotel, this is one of the advantages of implementing CSR. In addition to increasing visitor loyalty, CSR has other positive impacts based on the triple bottom line, the impact of CSR implementation from a humanitarian perspective is to improve social welfare for those who receive assistance, from an environmental perspective it creates a comfortable and clean environment, from a financial perspective the impact of CSR increases the company's burden, but increases visitor loyalty.

The implementation of CSR implemented by Grand Hotel Bayu Hill from a grant perspective is in accordance with the principle of the grant itself. The concept of a grant is to provide charitable donations sincerely with the intention of helping others without asking for anything in return. In distributing CSR funds, this company is in line with the concept of a grant because it is in accordance with the pillars and requirements. Because the CSR provided is consumptive in nature, in its supervision the regional government is only limited to monitoring and is not its authority. However, when viewed from the aspect of sustainable economic development, the distribution of CSR funds with a grant agreement has not had a significant impact on the community's economy because the provision given is used up in one go.

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