

IMPLEMENTING CORPORATE SOCIAL RESPONSIBILITY FUNDS AT LAMBHUK PETROL STATION: Analysing the fulfilment of government regulation and the concept of *sadakah wajibah*

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Abstract

This article examines the implementation of Corporate Social Responsibility (CSR) funds at the Lambhuk Gas Station (SPBU Lambhuk Banda Aceh) based on the principle of legal obligation as regulated by Government Regulation Number 47 of 2012. The implementation focuses on CSR funds allocated by SPBU Lambhuk, which constitute a legal obligation for limited liability companies operating in sectors related to or utilising natural resources. This study uses an empirical juridical approach, with data collected through interviews and documentation. It investigates whether the implementation of CRS at SPBU Lambhuk complies with applicable regulations and identifies the factors that hinder or support its execution. SPBU Lambhuk has previously carried out CRS activities, such as providing aid to surrounding communities during disasters, supporting religious activities, and contributing to the construction of worship facilities. However, these activities have not been carried out routinely and lack a well-planned annual work programme. The results show that the implementation of CSR funds at SPBU Lambhuk remains suboptimal. The absence of a consistent work programme, weak documentation, limited understanding of CS responsibilities, and insufficient oversight by relevant parties are key factors hindering the realisation of social responsibility. Therefore, efforts to strengthen accountability, transparency, and human resource empowerment are necessary to ensure that CSR truly functions as *sadakah wajibah*, fulfilling its role in achieving social justice and community welfare.

Keywords: Corporate Social Responsibility, Legal Obligation, Environmental Management

Abstrak

Artikel ini mengkaji implementasi dana Corporate Social Responsibility (CSR) di SPBU Lambhuk berdasarkan asas kewajiban hukum yang diatur dalam Peraturan Pemerintah Nomor 47 Tahun 2012. Implementasi ini berfokus pada dana CSR yang dialokasikan oleh SPBU Lambhuk yang merupakan kewajiban hukum bagi perseroan terbatas yang bergerak di bidang yang berkaitan dengan atau memanfaatkan sumber daya alam. Penelitian ini menggunakan pendekatan yuridis empiris, dengan data yang dikumpulkan melalui wawancara dan dokumentasi. Penelitian ini menyelidiki apakah pelaksanaan Tanggung Jawab Sosial Perusahaan di SPBU Lambhuk telah sesuai dengan peraturan yang berlaku dan mengidentifikasi faktor-faktor yang menghambat atau mendukung pelaksanaannya. SPBU Lambhuk sebelumnya telah melakukan kegiatan Corporate Social Responsibility, seperti memberikan bantuan kepada masyarakat sekitar saat terjadi bencana, mendukung kegiatan keagamaan, dan berkontribusi dalam pembangunan sarana ibadah. Namun, kegiatan-kegiatan tersebut belum dilakukan secara rutin dan belum memiliki program kerja tahunan yang terencana dengan baik. Hasil penelitian menunjukkan bahwa implementasi dana CSR di SPBU Lambhuk masih belum optimal. Tidak adanya program kerja yang konsisten, lemahnya dokumentasi, terbatasnya pemahaman mengenai kewajiban TJSL, dan kurangnya pengawasan dari pihak-pihak terkait menjadi faktor utama yang menghambat realisasi tanggung jawab sosial. Oleh karena itu, upaya penguatan akuntabilitas, transparansi, dan pemberdayaan sumber daya manusia sangat diperlukan untuk memastikan bahwa tanggung jawab sosial perusahaan benar-benar berfungsi sebagai sadakah wajibah yang dapat memenuhi perannya dalam mewujudkan keadilan sosial dan kesejahteraan masyarakat.

Kata kunci: Tanggung Jawab Sosial Perusahaan, Kewajiban Hukum, Pengelolaan Lingkungan

INTRODUCTION

Corporate Social Responsibility (CSR) is a concept that expects companies to consider not only how to generate profits, but also to take into account the impact they have on society and the environment. The goal of CSR is for companies to benefit the surrounding community, the environment, and other related parties. According to Kotler and Lee, CSR is a company's commitment to improve the welfare of society through sound business practices and by contributing its resources.¹

¹ Arifin Abdullah and Almiftahul Ramadhan, "KEPASTIAN HUKUM TERHADAP HAK KONSUMEN DI ERA DIGITAL PADA TRANSAKSI JUAL BELI ONLINE," *Al-*

In Indonesia, the implementation of CSR is regulated by various laws and regulations, one of which is Government Regulation No. 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies. This regulation is an addition to Law No. 40 of 2007 concerning Limited Liability Companies, which clearly states that companies engaged in or related to natural resources are required to fulfil their social and environmental responsibilities. The purpose of this regulation is to enable companies to actively participate in sustainable development, maintain ecological cleanliness, and provide tangible benefits to the surrounding community.²

The implementation of CSR provides benefits for both companies and society. For companies, CSR can enhance a positive image, customer loyalty, and strengthen relationships with stakeholders.³ CSR also helps reduce social risks, increase employee motivation, and support long-term business sustainability. Meanwhile, for the community, CSR plays a crucial role in enhancing social welfare, promoting economic empowerment, preserving the environment, and fostering harmonious relationships between companies and their surrounding communities.⁴

The primary objective of CSR is to fulfil the company's responsibilities towards social and environmental aspects in a sustainable manner. CSR aims to reduce the negative impact of business activities on the environment and society, while also making a tangible contribution to social, economic, and environmental development. Specifically, CSR also aims to create shared value between companies and society, thereby fostering a healthy and sustainable business ecosystem.⁵

The legal basis for implementing CSR in Indonesia is regulated in Law Number 40 of 2007 concerning Limited Liability Companies, particularly in Article 74. This is further explained through Government Regulation Number

Mudharabah: Jurnal Ekonomi Dan Keuangan Syariah 4, no. 1 (2022), <https://doi.org/10.22373/al-mudharabah.v4i1.2017>.

² Chairul Fahmi, *Hukum dan Fenomena Sosial* (Banda Aceh: Aceh Justice Resource Centre, 2015), Banda Aceh, [//ruangbaca-fsh.ar-raniry.ac.id%2Findex.php%3Fp%3Dshow_detail%26id%3D3123%26keywords%3D](http://ruangbaca-fsh.ar-raniry.ac.id%2Findex.php%3Fp%3Dshow_detail%26id%3D3123%26keywords%3D).

³ Isabelle Maignan and O C Ferrell, "Corporate Social Responsibility and Marketing: An Integrative Framework," *Journal of the Academy of Marketing Science* 32, no. 1 (2004): 3-19.

⁴ Budi Santoso Rahardjo, "Corporate Social Responsibility: Konsep Dan Implementasi," *Jurnal Ilmiah Manajemen & Bisnis* 15, no. 1 (2014).

⁵ Michael E Porter and Mark R Kramer, "Creating Shared Value," *Harvard Business Review* 89, no. 1/2 (2011): 62-77.

47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies. Government Regulation No. 47 of 2012 stipulates that every company engaged in business activities related to natural resources is required to fulfil its social and environmental responsibilities as a legal obligation.⁶

Thus, CSR is no longer a voluntary option but has become a mandatory obligation that companies must budget for and implement. The implementation of CSR in Aceh Province is further strengthened by local policies, such as Aceh Regulation No. 11 of 2018, which outlines the Implementation of Social and Environmental Responsibility of Companies. This regulation outlines the mechanisms for implementing, reporting, and monitoring CSR to ensure transparency, accountability, and alignment with the local community's needs.⁷

The existence of this regulation aligns with the spirit of Aceh's special autonomy, which accommodates local wisdom and Islamic law in governance and socio-economic development. A case study at the Lambhuk Fuel Station in Banda Aceh serves as an example of how Government Regulation No. 47 of 2012 is applied to a business unit operating in the energy and fuel distribution sector. As a limited liability company engaged in natural resource-related activities, SPBU Lambhuk is required to allocate funds for CSR as a form of its social responsibility. The implementation of CSR funds at SPBU Lambhuk can be directed toward community empowerment programs, public infrastructure improvements, and religious social activities, while adhering to the principles of transparency, accountability, and sustainability.⁸

This aligns with the spirit of Islamic law in Aceh, which teaches social responsibility through the concept of "sadaqah wajibah," or mandatory charity for those who are able, as reflected in the region's CSR policies.⁹ In this context, there is a question regarding whether the implementation of CSR at the

⁶"Peraturan Pemerintah Nomor 47 Tahun 2012 Tentang Tanggung Jawab Sosial Dan Lingkungan Perseroan Terbatas," preprint, Pemerintah Indonesia, 2012.

⁷"Qanun Aceh Nomor 11 Tahun 2018 Tentang Penyelenggaraan Tanggung Jawab Sosial Dan Lingkungan Perusahaan," preprint, Pemerintah Aceh, 2018.

⁸ Chairul Fahmi, "The Impact of Regulation on Islamic Financial Institutions Toward the Monopolistic Practices in the Banking Industrial in Aceh, Indonesia," *Jurnal Ilmiah Peuradeun* 11, no. 2 (May 2023): 2, <https://doi.org/10.26811/peuradeun.v11i2.923>.

⁹Cut Nuraini, "Implementasi Dana CSR Pada SPBU Lambhuk Dalam Perspektif Syariat Islam," *Jurnal Ekonomi Dan Pembangunan Islam* 12, no. 2 (2022).

Lambhuk Gas Station complies with applicable regulations and what factors act as barriers or enablers to its implementation.¹⁰

Under Government Regulation No. 47 of 2012, Article 2(1), corporations are required to fulfil their social and environmental responsibilities. CSR funds are allocated from a portion of the company's profits and must be used sustainably in accordance with a plan established by the corporation.¹¹ Thus, CSR funds are not merely voluntary but have become a legal obligation that companies must fulfil. The implementation of social and environmental responsibilities must also be reported on in the General Meeting of Shareholders (GMS) as a means of ensuring transparency and accountability within the company. This task requires companies to focus not only on financial gains but also on social and environmental well-being.

One example of the implementation of CSR funds is at the Lambhuk Gas Station, which is one of the public fuel stations in the Banda Aceh area. As a business unit in the energy sector directly related to natural resource management, the Lambhuk Gas Station is required to carry out social and environmental responsibilities under Government Regulation No. 47 of 2012. The CSR funds at SPBU Lambhuk are intended for use in various activities, including the construction of public facilities, community empowerment initiatives, environmental conservation efforts, and economic empowerment programs for the surrounding community. In practice, the implementation of CSR funds at SPBU Lambhuk must be tailored to the needs and social conditions of the local community and directed toward sustainable development."

The operations of the Lambhuk gas station are subject to legal obligations that the company must fulfil as a business managing natural resources. These obligations are not only to comply with regulations but also to ensure that the presence of the gas station has a positive impact on the surrounding community. The implementation of CSR at the Lambhuk gas station can demonstrate the company's social responsibility by conducting activities that align with the community's needs. Additionally, reporting and accountability for the use of CSR funds are crucial in fostering transparency and

¹⁰ Cut Afra, Nahara Eriyanti, and Nasr Mohamed Arif, "SETTLEMENT OF DEFECTS IN MURABAHAH FINANCING AT BANK ACEH SYARIAH REGIONAL BIREUEN, INDONESIA," *JURISTA: Jurnal Hukum Dan Keadilan* 7, no. 2 (December 2023): 201–21.

¹¹"Peraturan Pemerintah Nomor 47 Tahun 2012 Tentang Tanggung Jawab Sosial Dan Lingkungan Perseroan Terbatas."

accountability within the company. This is in line with Government Regulation No. 47 of 2012, which emphasises the importance of good corporate governance through the implementation of CSR.¹²

From an Islamic legal perspective, the concept of CSR aligns with the principles of social justice, moral responsibility, and community concern. In Islam, CSR is viewed not only as a moral obligation but also as an integral part of social responsibility that must be fulfilled, as well as an implementation of Sharia teachings in the business world. The fundamental principles of CSR in Islam can be found in the concepts of *maslahah* (the common good), justice (*adl*), and social responsibility, which are reflected in the obligations of *zakat*, *infak*, and *sedekah*, as well as the prohibition of exploitation and environmental damage.¹³

The application of CSR funds as obligatory charity can strengthen a company's social responsibility in maintaining a balance between profit and social justice. This aligns with the principles of Islamic jurisprudence (*fiqh muamalah*), which emphasise the importance of fulfilling social rights and empowering the community through mandatory contributions due to specific legal reasons. Once a company has allocated CSR funds in its annual plan or incorporated them into internal policies, their implementation cannot be overlooked, just as mandatory charity must be fulfilled due to established regulations and obligations. Thus, CSR funds are not merely legal instruments within the modern economic system but also possess a spiritual dimension that the Islamic CSR of Muslim companies must fulfil.¹⁴

Contemporary scholars such as Yusuf Al-Qaradawi explain that socio-economic activities in Islam must incorporate moral and ethical values. Therefore, CSR is not merely a morally good task but also rooted in spiritual values. Thus, the implementation of CSR under Sharia principles can be considered part of charitable deeds that earn rewards, as well as bringing positive impacts on the company's reputation and blessings.

Charity is a religious obligation, but it can also emerge as a social obligation through legislation, provided its purpose is to enhance collective

¹² Chairul Fahmi, "Analysis Of Legal Aspects On Capital Investment Fraud In Indonesia," *Proceeding of International Conference on Sharia Economic Law (ICoShEL)* 1, no. 1 (September 2024): 1.

¹³ M Syafii Antonio, *Bank Syariah: Dari Teori Ke Praktik* (Jakarta: Gema Insani, 2001). 217.

¹⁴ Muhammad Al-Syarbashi, *Fiqh Al-Muamalat al-Maliyah al-Mu'ashirah* (Kairo: Dar al-Fikr, 2007). 223.

well-being and the common good. In the context of positive law in Indonesia, CSR can be linked to this concept because it involves legal obligations that companies must fulfil.

In practice, the CSR activities carried out by SPBU Lambhuk are governed by legal obligations stipulated in Government Regulation No. 47 of 2012 on the Social and Environmental Responsibility of Limited Liability Companies. This regulation stipulates that every company operating in or related to natural resources must demonstrate social and environmental responsibility. Therefore, the CSR funds allocated by SPBU Lambhuk hold a legal status equivalent to mandatory charity. This means that such funds are no longer voluntary but a mandatory obligation that must be fulfilled for the benefit of the surrounding community as the beneficiaries. This aligns with the objectives of Islamic jurisprudence (fiqh muamalah), which aim to achieve social justice, equitable distribution of welfare, and prevent social harm.¹⁵

RESEARCH METHOD

The method employed in this article is an empirical legal research approach, which is a legal research method that examines not only legal regulations in law but also how the law is applied in legal practice.¹⁶ This approach allows researchers to gain a comprehensive understanding of the implementation of CSR funds at the Lambhuk gas station. The empirical legal approach is highly relevant to this study because it can reveal how CSR funds are implemented, both from a normative perspective based on Government Regulation No. 47 of 2012 and from a religious perspective through the concept of obligatory charity in Islamic jurisprudence.

Data sources encompass all entities that can provide information about the data being researched by the author, including informants, respondents, physical records, and documents. Primary data in this study was obtained through direct interaction with the research subjects. This data was collected from interviews with parties involved and those who have a role in implementing CSR funds at the Lambhuk gas station. Meanwhile, secondary

¹⁵Nurul Huda, "Kewajiban CSR Sebagai Implementasi Sadakah Wajibah Perspektif Hukum Islam," *Al-'Adl: Jurnal Hukum* 14, no. 2 (2022).

¹⁶ Muhammad Siddiq Armia, *PENENTUAN METODE & PENDEKATAN PENELITIAN HUKUM*, ed. Chairul Fahmi (Banda Aceh: Lembaga Kajian Konstitusi Indonesia, 2022).

data is obtained from official documents, books related to the research object, and existing data obtained indirectly. This secondary data is obtained by conducting research in libraries, reading books, journals, articles, theses, and other materials.

The documentation data collection technique is a method used by researchers to obtain primary data from various documents related to the management of the Lambhuk gas station. The documentation data collection technique is a method used by researchers to obtain primary data sourced from documents relevant to the system for determining the value and profits received by the gas station management. In addition to this data, the author also needs to review other literature, including books, articles, internet media, dictionaries, and various other research, both published and unpublished.

Data analysis is the process of processing data obtained by researchers to produce answers to problems formulated in the problem statement, based on valid and objective data. At this stage, the collected data will be processed to obtain the truth, which will be used to answer the questions raised in the problem statement. The data will then be presented, and conclusions will be drawn. Data analysis in this study employs the interview technique, utilising a paper and pen, as well as an audio recorder (a sound recording instrument), to document essential aspects related to the research problem and record explanations provided by the SPBU Lambhuk management through a qualitative approach.

RESULTS AND DISCUSSION

A. The Concept of Obligatory Charity Contract in Muamalah Fiqh

In Islamic commercial law, a contract is one of the essential instruments for legalising a transaction by Islamic Sharia law.¹⁷ The obligatory charity contract is a distinct type of contract with unique characteristics, as it combines elements of a gift and a legal obligation. Charity, by nature, is a voluntary act of giving, but when it is declared and agreed upon in a specific contract, the act of giving becomes obligatory (*wajibah*). According to scholars, obligatory charity arises when someone has promised or vowed to

¹⁷ Chairul Fahmi, "Revitalisasi Penerapan Hukum Syariat Di Aceh (Kajian Terhadap UU No.11 Tahun 2006)," *TSAQAFAH* 8, no. 2 (2012), <https://doi.org/10.21111/tsaqafah.v8i2.27>.

give part of their wealth to a specific party, or when such a promise is already stipulated in a binding agreement. Thus, the contract of obligatory charity entails legal consequences that require the fulfilment of the gift. Imam Nawawi in his book *Al-Majmū'* explains that charity that has been pledged or vowed must be fulfilled, and if reneged upon, legal enforcement may be sought.¹⁸

In practice, an obligatory charity agreement is typically documented in writing, clearly outlining the key elements of the agreement, such as the donor (*mūsī*), the recipient (*mūsā lahu*), the object of the charity, and the valid offer and acceptance (*ijāb qabūl*). This is also in line with the opinion of Wahbah Zuhaili, who emphasises the importance of fulfilling the elements and conditions of the agreement to avoid disputes in the future.¹⁹ Thus, the obligatory charity agreement serves as written proof that can be used as a basis for enforcing the recipient's rights.²⁰

One example of the implementation of the obligatory charity agreement in modern life can be seen in the practice of CSR implemented by some Muslim companies. When CSR is officially declared and included in company regulations, such social responsibility can be interpreted as obligatory charity. This distinguishes voluntary CSR funds from those that are legally binding.²¹ For example, in Indonesia, CSR is regulated by Government Regulation No. 47 of 2012, which requires corporations to fulfil their social and environmental responsibilities.²²

In fiqh muamalah, the existence of an obligatory charity agreement has deep social and justice dimensions.²³ With this agreement, it is hoped that wealth distribution will be more equitable and contribute to the community's welfare. Therefore, understanding of the obligatory charity agreement needs to be expanded, especially among Islamic finance practitioners, zakat institutions, and the general public, so that the potential of this instrument can be optimised.

¹⁸Al-Nawawi, *Al-Majmū' Sharh al-Muhadhdhab*, Juz 7 (n.d.). pp. 248.

¹⁹Wahbah Al-Zuhaili, *Al-Fiqh al-Islami Wa Adillatuh*, Juz 5 (n.d.). p. 403.

²⁰ Muhammad Achyar, Chairul Fahmi, and Riadhus Sholihin, "ISLAMIC LAW REVIEW OF MONOPOLY PRACTICES IN MODERN ECONOMICS," *Al-Mudharabah: Jurnal Ekonomi Dan Keuangan Syariah* 5, no. 2 (2024): 288–308.

²¹Ayuni and Mahalli, *Implementasi CSR Dalam Perspektif Fiqh Muamalah*, 2021.

²² Rahardjo, "Corporate Social Responsibility: Konsep Dan Implementasi."

²³ Afandi Yazid, *Fiqh Muamalah Dan Imlementasinya Dalam Lembaga Keuangan Syari'ah* (yogyakarta: logung pustaka, 2009).

In Islamic jurisprudence, *sadakah* is a voluntary gift from a Muslim to another person to draw closer to Allah SWT. However, *sadakah* is not always merely *sunnah*. There are certain conditions under which *sadakah* changes its legal status to obligatory (*wajibah*), depending on the circumstances and conditions of the recipient and the giver. According to Yusuf Al-Qardhawi, obligatory charity can be defined as charity that is mandated by Islamic law upon capable Muslim individuals, typically in the form of *zakat* or obligatory maintenance. For example, when someone is obligated to provide maintenance for their family or assist someone facing starvation, the obligation to give becomes a form of obligatory charity.²⁴

The elements of obligatory charity, according to the majority of scholars, are:

- a. The presence of the giver (*mu'ti*), who has authority over the property being given;
- b. The recipient (*mu'ta*), who is the deserving recipient entitled to receive it;
- c. The object of charity (*ma'al*), which is lawful property that has value and utility; and
- d. The expression of intent (*sighat*), either through words or actions, indicates willingness and ownership.

All these elements must be fulfilled in the obligatory charity contract to ensure its validity under Islamic law. One of the most essential forms of obligatory charity, frequently mentioned in the Qur'an, is *zakat*. Allah SWT states in Surah At-Taubah, verse 103: "Take *zakat* from their wealth, with which you purify and sanctify them, and pray for them. Verily, your prayer is a source of peace for them. And Allah is All-Hearing, All-Knowing." (QS. At-Taubah: 103).

This verse explicitly commands Prophet Muhammad (SAW) and Muslims after him to collect *zakat* from the wealth of Muslims. The word "take" (تُؤْتُوا) indicates that *zakat* is an obligation that must be fulfilled, not merely a recommendation.

In the hadith of Mu'adz bin Jabal when he was sent to Yemen, the Prophet Muhammad (peace be upon him) said to Mu'adz:

²⁴Yusuf Al-Qaradawi, *Fiqh Al-Zakah*, in *Terjemahan Oleh Salman Harun* (Jakarta: Litera AntarNusa, 1999).

خَيْرُهُمْ أَنَّ اللَّهَ قَدْ فَرَضَ عَلَيْهِمْ صَدَقَةً فِي أَمْوَالِهِمْ تُؤْخَذُ مِنْ أَغْنِيَائِهِمْ وَتُرَدُّ عَلَى فُقَرَائِهِمْ.

“Inform them that Allah has made it obligatory upon them to give charity (zakat) from their wealth, taken from their wealth among them and given to the poor among them.”

Additionally, obligatory charity also arises from moral and legal obligations when there is an urgent need that cannot be met without the assistance of others. This aligns with the principles of justice and social responsibility in Islamic jurisprudence (fiqh muamalah), where economic interactions must ensure collective well-being.²⁵ In practice, obligatory charity can be linked to CSR in contemporary contexts. Some modern scholars argue that funds allocated for CSR to assist people experiencing poverty can be categorised as obligatory charity if the situation is urgent, as there is a moral obligation for companies to prevent harm.²⁶

From the perspective of Islamic jurisprudence, the implementation of CSR funds is closely related to the concept of obligatory charity. Obligatory charity refers to charity that has a legal obligation under religious law due to specific causes or conditions that require its implementation, such as zakat or mandatory contributions for the public good. CSR funds at Lambhuk Gas Station essentially represent a social obligation parallel to obligatory charity, as companies are required to allocate a portion of their profits or income for social welfare and community empowerment.

B. Definition of the Implementation of CSFunds at SPBU

The implementation of CSR funds is a form of realising a company's social responsibility towards society and the surrounding environment, which is translated into planned, measurable, and sustainable programmes. In the context of Public Fuel Stations (SPBU), the implementation of CSR funds can be interpreted as a manifestation of the concern of SPBU managers, both private and state-owned, to contribute

²⁵Khalid Saifullah Khan, “Corporate Social Responsibility (CSR) in the Light of Islamic Teachings,” *Journal of Islamic Banking and Finance* 5, no. 1 (2017).

²⁶Suhartono, “Zakat, Infaq, Dan Shadaqah: Konsep Dan Implementasinya Dalam Kehidupan Masyarakat Muslim,” *Jurnal Ekonomi Dan Bisnis Islam* 3, no. 2 (2018).

socially, economically, and environmentally to the community surrounding their business location.²⁷

The definition of implementing CSR funds at SPBU can be formulated as a strategic effort to channel social and environmental responsibility through the management of company funds, aimed at improving the welfare of the surrounding community, preserving the environment, and supporting the goals of sustainable development. This is in line with the values of good corporate governance (Good Corporate Governance) and sustainability principles (Sustainability Principles). According to Law Number 40 of 2007 concerning Limited Liability Companies, Article 74 paragraph (1), every company that conducts business activities in the field of and/or related to natural resources is obliged to carry out social and environmental responsibilities. As a business unit operating in the energy and fuel distribution sector, gas stations have the potential to impact the environment and society. Implementing CSR as an essential tool in maintaining business sustainability and fostering harmonious relationships with the surrounding community is crucial.²⁸

The implementation of policies in socio-economic practices also reflects the dimensions of legal and moral responsibility. When an entity such as a company is mandated to manage CSR funds, implementation refers to how these obligations are carried out in the form of concrete programmes for the target community. In the context of this study, the primary focus is on how CSR funds are implemented at the Lambhuk Gas Station, adhering to the principles of obligatory charity and applicable laws and regulations, specifically Government Regulation No. 47 of 2012. The consequences of implementation can be divided into two forms:

- a. Direct consequences for the implementing party or institution,
- b. Effects on the community or beneficiaries.

In the context of the Lambhuk gas station, the implementation of CSR under the concept of obligatory charity has specific moral and social

²⁷ Jarmanisa et al., "ANALYSIS OF RISK COVERAGE AGREEMENT BETWEEN PT. J&T AND AN INSURANCE COMPANY FOR DELIVERY OF CONSUMER GOODS IN THE CONTEXT OF KAFALAH CONTRACT," *JURISTA: Jurnal Hukum Dan Keadilan* 5, no. 2 (October 2021): 126–46, <https://doi.org/10.1234/JURISTA.V5I2.11>.

²⁸ "Undang-Undang Nomor 40 Tahun 2007 Tentang Perseroan Terbatas Pasal 74 Ayat(1)," preprint, Republik Indonesia, 2007.

implications for both gas station managers and the surrounding community. Conceptually, the implementation of CSR funds at gas stations involves several stages, starting from programme planning, allocation of funds, implementation of activities, and monitoring and evaluation of impacts. CSR programmes at gas stations are often directed towards activities that support local community development, such as community economic empowerment, environmental conservation, development of public infrastructure, and education on road safety and the use of environmentally friendly fuels.²⁹

The implementation of CSS at the Lambhuk Gas Station is a manifestation of the company's social responsibility as outlined in Government Regulation No. 47 of 2012 concerning the Social and Environmental Responsibility of Limited Liability Companies. In the context of the Lambhuk Gas Station, CSR funds are allocated for social activities around the gas station's operational environment. This is done as a form of contribution from Lambhuk Gas Station to improve the welfare of the local community, enhance the quality of the environment, and foster harmonious relations between the gas station management and the surrounding community.³⁰

In general, CSR funds at the Lambhuk gas station are implemented through various programmes. Based on interviews with management, the funds are allocated for several activities, including educational assistance for underprivileged children, improvements to public facilities around the gas station, support for religious and social activities, and emergency assistance for those in need. This implementation also demonstrates that the Lambhuk gas station strives to apply the principles of good corporate citizenship, meaning that the company is not only profit-oriented but also cares about the interests of the wider community.³¹

The study's results on the implementation of CSR funds at the Lambhuk gas station were obtained through in-depth interviews with gas station

²⁹R Firdaus and S Zarkasyi, "Implementasi CSR Pada SPBU Di Kota Bandung: Dampak Dan Strategi Pemberdayaan Masyarakat," *Jurnal Ilmiah Manajemen Dan Bisnis* 23, no. 1 (2022): 56–67.

³⁰ Agung Fakhruzy, "Sistem Operasional Akad Ijarah Pada Kinerja Tukang Bangunan Menurut Ekonomi Islam Di Desa Kertagena Tengah Kabupaten Pamekasan," *Jurnal Baabu Al-Ilmi Ekonomi Dan Perbankan Syariah* 5 (2020): 66–67.

³¹ Faizal Asdar, "Fikih Indonesia Hasbi Ash-Shiddieqy," *Bilancia: Jurnal Studi Ilmu Syariah Dan Hukum* 17, no. 1 (2023), <https://doi.org/10.24239/blc.v17i1.1793>.

managers. The Lambhuk gas station has undertaken CSR activities, including providing assistance to the surrounding community during disasters, supporting local religious activities, and contributing to the construction of places of worship. However, these activities were not carried out regularly and lacked a planned work programme each year. "Usually, if there is a request for assistance from the community or a disaster occurs, we allocate CSR funds. But there is no fixed programme," said one of the SPBU Lambhuk managers.³² From the interviews, it was found that the Lambhuk SPBU does not have written reports or official documents documenting the disbursement of CSR funds. Assistance is provided based on urgent needs, despite the inadequacy of documentation systems.

The management of the Lambhuk SPBU acknowledged that they have not fully understood the obligations of CSR as stipulated in Government Regulation No. 47 of 2012. Additionally, they are also unaware of the concept of CSR from an Islamic perspective, particularly regarding obligatory charity (*sadakah wajibah*), which prioritises sustainability and the equitable distribution of benefits.³³ Internal factors such as limited human resources in management and the absence of a dedicated team to handle CSR pose significant challenges. Externally, there is no encouragement or oversight from relevant parties, resulting in the implementation of CSR not being optimised.

The implementation of CSR at the Lambhuk gas station is crucial for assessing how well the company's social responsibility aligns with applicable laws, particularly Government Regulation of the Republic of Indonesia Number 47 of 2012 concerning the Social and Environmental Responsibility of Limited Liability Companies. According to these regulations, every company engaged in business activities related to natural resources is legally required to implement CRS. This aligns with the concept of *sadakah wajibah* in Islamic jurisprudence, which posits that certain social funds are obligations that must be fulfilled for the benefit of the community and the surrounding environment.

However, in its implementation at the Lambhuk Gas Station, the application of CSR still faces various challenges. Based on observations and field studies, it can generally be stated that the implementation of CSR at the

³²Nasrullah, "Wawancara Dengan Pengurus SPBU Lambhuk."

³³Asri, "Wawancara Dengan Pengurus SPBU Lambhuk."

Lambhuk Gas Station has not been fully optimised by the standards outlined in Government Regulation No. 47 of 2012 or the principles of *sadakah wajibah*.

Several supporting factors for implementing CSR at the Lambhuk Gas Station include management's awareness of social responsibility and the community's support for CSR programmes, such as economic empowerment activities, SME development, and social assistance for vulnerable groups. On the other hand, several hindering factors exist, including the limited allocation of CSR funds, insufficient supervision and guidance from the local government, and a lack of a deep understanding among SPBU managers regarding the obligations of CSR as part of their legal and ethical business responsibilities.

Thus, the implementation of CSR funds at Lambhuk SPBU can be said to align with the fundamental principles of Government Regulation No. 47 of 2012 and the concept of "*sadakah wajibah*." However, there is a need to strengthen aspects of accountability, transparency, and community participation to ensure that CSR truly becomes an instrument for social sustainability and the welfare of the community in accordance with Sharia values.

CONCLUSION

Based on the discussion outlined in the preceding sections, it can be concluded that the concept of the obligatory charitable donation contract (*akad sadakah wajibah*) has a strong foundation as a legal instrument under Islamic law, ensuring the fair distribution of wealth and promoting the welfare of the community. Its application in a modern context can be adopted through a CSR programme that is officially declared and legally binding, as regulated in Government Regulation No. 47 of 2012. Thus, the CSR funds at the Lambhuk Gas Station can, in principle, be interpreted as obligatory charity, which requires the implementation of planned, sustainable, and well-documented distribution in accordance with national and Islamic law.

However, research findings indicate that the implementation of CSR funds at the Lambhuk SPBU is still suboptimal. The absence of a fixed work programme, weak documentation, limited understanding of CSR responsibilities, and inadequate supervision from relevant parties are factors hindering the realisation of this social responsibility. Therefore,

efforts to strengthen accountability, transparency, and human resource development are necessary to ensure that CSR truly functions as a mandatory charity capable of achieving social justice and the welfare of the surrounding community.

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