

Implementing Corporate Social and Environmental Responsibility Policy in North Minahasa Regency, Indonesia

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ABSTRACT

The study examines how the policy is implemented through planning, program execution, coordination, reporting, monitoring, and evaluation, and identifies the determinant factors affecting its effectiveness. The original thesis used a descriptive qualitative design and gathered data through interviews, observation, and documentation involving the TJSLP Forum, local government agencies, corporate representatives, and community beneficiaries. This article reorganizes those findings into a full journal manuscript modeled on the structure of a contemporary policy journal article and strengthens the analysis through thesis-based tables and field documentation photographs. The findings show that TJSLP implementation in North Minahasa has moved beyond symbolic regulation but remains suboptimal. In the planning dimension, most programs are still dominated by internal corporate design and are not fully integrated with RPJMD and RKPD priorities. In the implementation dimension, TJSLP activities remain largely charity-oriented and short term, with limited emphasis on community empowerment and environmental sustainability. In the coordination dimension, the TJSLP Forum already exists as a formal platform, yet company participation, cross-sector synchronization, and community involvement remain uneven. In the reporting and accountability dimension, company compliance is inconsistent, reporting procedures are not standardized, and evaluation is still focused more on outputs than on outcomes and impacts. The determinant factors shaping implementation include corporate commitment and compliance, institutional capacity of the TJSLP Forum, weak integration between TJSLP and regional development planning, and limited supervision and accountability mechanisms. The article argues that strengthening operational rules, performance-based reporting, collaborative planning, and institutional capacity is essential if TJSLP is to evolve from fragmented charity into a strategic instrument of sustainable regional development. The study contributes to public administration literature by demonstrating that local TJSLP policy effectiveness

depends not only on legal mandates but also on governance integration, stakeholder commitment, and the institutionalization of collaborative accountability.

Keywords: Collaborative Governance, Corporate Social and Environmental Responsibility, North Minahasa, Policy Implementation, Sustainable Development, TJSPLP.

INTRODUCTION

In decentralized governance settings, the real test of a policy does not lie in the elegance of regulation but in the ability of public institutions and related actors to translate formal rules into coordinated practice. This is especially true for policies located at the intersection of public welfare, corporate conduct, and local development. Corporate Social and Environmental Responsibility, known in Indonesia as *Tanggung Jawab Sosial dan Lingkungan Perusahaan* (TJSPLP), belongs to this category. It is not simply a private philanthropic activity, but a public policy field in which local governments seek to align corporate contributions with social justice, environmental protection, and regional development priorities.

Over the last two decades, the understanding of CSR and TJSPLP has shifted significantly. Earlier approaches treated it primarily as voluntary philanthropy, but contemporary public policy and governance perspectives position it as a legal, ethical, and strategic responsibility of firms operating within society. The basic normative logic is clear: a company draws benefits from local resources, labor, infrastructure, and public order, and therefore has obligations that go beyond profit-making alone. This logic is closely aligned with the sustainable development paradigm, especially the balance among economic gain, social inclusion, and environmental stewardship. In the language of the triple bottom line, firms are increasingly expected to generate value for profit, people, and planet simultaneously (Elkington, 1997).

In Indonesia, TJSPLP has a formal legal foundation. Law Number 40 of 2007 on Limited Liability Companies and Law Number 25 of 2007 on Investment both affirm that companies, particularly those operating in or related to natural resources, bear social and environmental responsibilities. At the local level, these national principles can be translated into regional regulations. North Minahasa Regency has done precisely this through Regional Regulation Number 10 of 2022 on TJSPLP. The regulation represents a significant move from general corporate obligation toward territorially specific policy implementation. It offers a legal basis for the local government to coordinate, guide, and evaluate the contribution of companies to regional development.

Article 5 of the regulation is particularly important because it concerns the actual implementation of TJSPLP obligations by companies operating in North Minahasa. It emphasizes that programs should be planned, directed, and sustainable, and it implies a governance arrangement in which firms do not act entirely on their own priorities but interact with regional policy direction. This makes Article 5 a productive entry point for policy implementation analysis. The issue is not whether companies carry out some social activities, but whether those activities are institutionally connected to local development priorities, accountable to stakeholders, and capable of generating sustainable outcomes.

North Minahasa Regency offers a relevant case for such analysis. The regency is strategically located in North Sulawesi and is shaped by economic activities in mining, manufacturing, trade, tourism, housing development, and services. Companies such as PT Meares Sopotan Mining, PT Minahasa Cahaya Lestari, PT Tirta Investama, major retail networks, and property developers form part of a growing local economy. This growth creates opportunities for jobs, investment, and infrastructure, but also produces social disparities, environmental pressures, and development needs that cannot be addressed by government alone. In that context, TJSLP has the potential to become an important instrument for inclusive development.

Yet potential does not automatically become policy effectiveness. The thesis by Donal Tintingon begins from the observation that TJSLP implementation in North Minahasa remains uneven. The local government has issued regulation, established a TJSLP Forum, and attempted to coordinate stakeholders. However, programs are often still fragmented, many remain charity-oriented, community participation is limited, reporting is inconsistent, and policy evaluation remains weak. These conditions suggest a familiar implementation gap: regulation exists, institutions exist, but practice does not yet fully reflect the intended policy design.

The policy problem is therefore both managerial and political. From a managerial perspective, the regency needs a system that can map local needs, connect them with corporate programs, and evaluate results over time. From a political and governance perspective, the policy must balance the autonomy of companies with the public authority of the local government and the rights of communities affected by development. If these relationships are poorly managed, TJSLP can become ceremonial, fragmented, and difficult to evaluate. If managed well, it can become a strategic channel through which private resources help address education, health, environmental rehabilitation, local economic empowerment, and infrastructure needs.

This article therefore asks two main questions. First, how has Article 5 of Regional Regulation Number 10 of 2022 been implemented by companies, local government, and the TJSLP Forum in North Minahasa Regency? Second, what determinant factors shape the effectiveness and limitations of its implementation? These questions matter both practically and academically. Practically, North Minahasa needs a TJSLP system that can reduce program fragmentation and increase the contribution of corporate resources to public welfare and environmental sustainability. Academically, the case helps expand the study of policy implementation in a field often treated only from the perspective of company-level CSR rather than as a regional governance mechanism.

This article reorganizes the thesis into a journal-style manuscript similar in structure to the Sammy article provided by the user. It presents a more compact but analytically richer journal version by emphasizing theoretical framing, adapted thesis-based tables, and field documentation images. The central argument developed here is that TJSLP policy in North Minahasa has been implemented, but implementation remains partial and suboptimal. The policy has generated formal institutional arrangements and some visible social initiatives, yet it has not matured into a fully integrated, accountable, and sustainable collaborative governance system.

The article proceeds with a theoretical framework grounded in policy implementation and collaborative governance, a brief method section describing the original qualitative design, a findings section presenting implementation dynamics and determinant factors, a discussion connecting the empirical material to theory, and a concluding section outlining practical and scholarly implications.

Through this structure, the article aims to demonstrate that effective TJSLP governance requires more than compliance language; it requires integrated planning, sustained institutional commitment, standardized accountability, and a shift from charity toward empowerment-based development.

THEORETICAL FRAMEWORK

Policy implementation theory provides the primary analytical lens for this study because the main issue is not policy formulation but the translation of policy into action. Public policy, in Anderson's perspective, concerns purposive action taken by governmental actors to address public problems, while implementation refers to the stage at which adopted decisions are carried out through administrative and social processes (Anderson, 2005). In a TJSLP context, this means that the existence of a regional regulation is only the starting point. The more decisive issue is whether institutions, companies, and communities can transform legal obligation into consistent planning, coordination, execution, and accountability.

One of the most widely used frameworks for examining implementation is provided by Van Meter and Van Horn (1975). Their model highlights several variables that influence policy performance: standards and objectives, resources, characteristics of implementing agencies, inter-organizational communication, dispositions of implementers, and the surrounding social, political, and economic environment. This framework is highly relevant to TJSLP in North Minahasa. The policy standards exist in the form of the regional regulation and its related legal instruments, yet the resources, communication systems, agency integration, and operational commitment needed to make implementation effective remain uneven. The model is therefore useful for diagnosing why implementation can be present but still suboptimal.

Edward III (1980) narrows the diagnosis through four central implementation variables: communication, resources, disposition, and bureaucratic structure. Communication matters because companies, the TJSLP Forum, and regional agencies must share a common understanding of obligations, priorities, and reporting procedures. Resources matter because a forum without adequate human resources, technical support, or administrative capacity cannot function effectively. Disposition matters because implementation depends partly on whether corporate actors see TJSLP as a legal and developmental responsibility or merely as public relations charity. Bureaucratic structure matters because unclear roles, reactive coordination, and weak standard operating procedures can turn a good regulation into inconsistent practice.

Grindle's implementation framework further clarifies that policy success depends on both the content of policy and the context of implementation (Grindle, 1980). In the North Minahasa case, the content of policy is relatively progressive because the regulation clearly links TJSLP to planning, implementation, and accountability. However, the context of implementation remains challenging. Companies vary in their interpretation of responsibility, the institutional capacity of the TJSLP Forum is still developing, and mechanisms for coordination and monitoring are not yet sufficiently embedded. Grindle's approach is helpful because it explains why formally strong content may still produce weak outcomes when contextual support is incomplete.

The analysis also benefits from collaborative governance theory. Ansell and Gash (2008) define

collaborative governance as a governing arrangement in which public agencies directly engage non-state stakeholders in collective decision making and implementation. TJSPLP in North Minahasa fits this idea well because effective implementation depends on the interaction of local government, corporate actors, the TJSPLP Forum, sectoral agencies, and community beneficiaries. The policy cannot be executed through command-and-control administration alone. It requires negotiation, alignment of interests, shared information, and mutual accountability. Where collaboration is weak, TJSPLP tends to become fragmented and ceremonial; where collaboration is stronger, it can move toward strategic and sustainable contribution.

A second important conceptual pillar is stakeholder theory. Freeman (2010) argues that organizational responsibility should be understood in relation to the broader network of stakeholders affected by corporate action. In TJSPLP practice, this implies that companies should not define program priorities solely through internal corporate preferences. Instead, they should recognize government, local communities, and environmental interests as relevant stakeholders in determining what kinds of social and environmental programs are appropriate. This is especially significant in North Minahasa, where the thesis found that planning often remains dominated by internal company decisions rather than by participatory needs assessment.

Planning theory is also relevant. Bryson (2018) emphasizes that strategic planning in the public sphere requires alignment among goals, stakeholders, and implementation mechanisms. When TJSPLP programs are not integrated with RPJMD or RKPD priorities, they may still produce visible activities, but their contribution to regional development becomes scattered and inefficient. Chambers' bottom-up perspective strengthens this point by showing that development interventions are more effective when beneficiaries are involved in identifying needs and priorities (Chambers, 2017). The absence of strong community participation in TJSPLP planning, as reported in the thesis, therefore represents not only a democratic deficit but also a planning weakness.

Because TJSPLP is expected to address both social and environmental dimensions, the sustainable development paradigm is indispensable. The classic Brundtland formulation defines sustainable development as development that meets present needs without compromising the ability of future generations to meet their own needs (WCED, 1987). In operational terms, this requires long-term rather than purely ad hoc interventions. Elkington's triple bottom line concept reinforces that corporate responsibility should combine economic, social, and environmental value (Elkington, 1997). The thesis findings suggest that many TJSPLP activities in North Minahasa still lean toward short-term social donations, while environmental sustainability and empowerment dimensions remain underdeveloped.

Accountability theory deepens the discussion of reporting and monitoring. Bovens (2007) explains accountability as a relationship in which actors are obliged to inform, explain, and justify their conduct to a forum capable of questioning and assessing that conduct. Applied to TJSPLP, accountability means that companies should report not only what they spent or donated, but also what they did, why it mattered, and what results it produced. This is consistent with good governance principles such as transparency, responsiveness, and answerability. When reporting is weak or nonstandard, the local government cannot evaluate how far TJSPLP contributes to public goals.

The theoretical framework also invites a distinction between compliance and contribution. Compliance means that a firm responds to regulation, perhaps by allocating resources or submitting

reports. Contribution means that those actions are meaningfully related to development outcomes. A TJSLP regime can display compliance without producing strong contribution if programs are not aligned, if they remain short-term, or if they are weakly evaluated. This distinction is useful in the North Minahasa case because the thesis repeatedly shows that implementation already exists, yet the developmental yield of implementation is still constrained by limited integration and weak accountability.

Together, these theoretical perspectives support an integrated interpretation of the North Minahasa case. The effectiveness of TJSLP implementation is shaped by the interaction of formal legal design, institutional capacity, corporate commitment, planning alignment, stakeholder participation, and accountability systems. The key issue is not merely whether programs exist, but whether they are collaborative, strategic, and sustainable. This article therefore reads the thesis findings through a multidimensional framework in which implementation quality depends on how policy, institutions, and stakeholders are connected in practice.

METHOD

This journal article is based on a descriptive qualitative study conducted in North Minahasa Regency. The qualitative approach was selected because the research sought to understand the lived and institutional reality of TJSLP implementation rather than to test statistical relationships. Implementation of Article 5 of the regional regulation involves interpretation, interaction, organizational coordination, and perceptions of stakeholders, all of which are better captured through qualitative inquiry than through purely quantitative indicators (Miles, Huberman, & Saldaña, 2014; Moleong, 2021).

The original thesis focused on how TJSLP was implemented in practice, especially through planning, execution, coordination, reporting, supervision, and evaluation. Data were collected through in-depth interviews, observation, and documentation. Interview participants represented the main actor groups involved in or affected by TJSLP implementation: the chair and secretary of the TJSLP Forum, Bappeda, the Environmental Agency, company representatives, and community beneficiaries. The use of multiple methods strengthened the credibility of the data by allowing cross-checking between what actors said, what documents showed, and what the field situation revealed.

Data analysis followed the interactive model of Miles and Huberman, which includes data reduction, data display, and conclusion drawing or verification (Miles et al., 2014). Data reduction involved organizing interview statements and documentary evidence into thematic categories related to implementation dimensions and determinant factors. Data display involved matrices and structured synthesis that clarified patterns across actor perspectives. Conclusions were then drawn iteratively and continuously checked against the evidence. Trustworthiness was maintained through credibility, transferability, dependability, and confirmability criteria, as explicitly reported in the thesis. In this article, the original empirical material is reorganized into journal form and supported with adapted tables and figures derived from the thesis documentation.

The locations represented in the thesis include key regional agencies and actors relevant to TJSLP governance, such as Bappeda, DPMPSTP, the Environmental Agency, the TJSLP Forum, company

representatives, and community beneficiaries. This diversity of sites and informants is significant because TJSLP implementation is inherently multi-actor. A single organizational viewpoint would have been insufficient to capture the interaction between legal expectation, forum coordination, company practice, and community experience. The design therefore fits the governance character of the policy problem. See table 1.

Table 1. Research informants involved in the thesis study

No.	Informant category	Number
1	Chair of the North Minahasa TJSLP Forum (Regional Secretary)	1 person
2	Secretary of the TJSLP Forum / Head of Investment and One-Stop Service Office	1 person
3	Forum member from Bappeda	1 person
4	Forum member from the Environmental Agency	1 person
5	Representative of a company implementing TJSLP	1 person
6	Community beneficiaries	3 persons

RESULTS AND DISCUSSION

The findings show that TJSLP implementation in North Minahasa is neither absent nor fully effective. The policy has been activated through formal regulation, the existence of the TJSLP Forum, interaction between government and selected companies, and the execution of several social programs. In that sense, Article 5 of Regional Regulation Number 10 of 2022 is not merely symbolic. However, the implementation system remains partial. The core pattern emerging from the thesis can be described as implementation that is already running but has not yet become a coherent and sustainable governance mechanism.

The first implementation dimension concerns planning. The thesis shows that TJSLP planning remains dominated by company-internal considerations. Although the policy expects TJSLP to support regional priorities, not all firms align their program design with RPJMD and RKPD. In several cases, planning occurs without adequate consultation with the local government or direct beneficiaries. This means that legal obligation has not yet been fully converted into collaborative planning practice. Programs may be executed, but the strategic link between corporate activity and regional development planning is often weak.

This planning pattern has important consequences. When firms define TJSLP priorities on their own, the likelihood of duplication, mismatch, and limited relevance increases. The thesis indicates that some programs are not based on systematic needs assessment and some are not sufficiently attentive to environmental dimensions. Community participation in planning also remains limited. As a result, implementation tends to prioritize what is administratively easy or symbolically visible rather than

what is socially strategic. In implementation terms, this reveals a gap between policy intent and planning architecture.

A closer reading of the thesis tables shows that planning weakness appears in several sub-issues simultaneously: coordination with government is limited, integration with RPJMD/RKPD is incomplete, internal corporate planning remains dominant, community participation is weak, and environmental analysis is often absent. These sub-issues matter because they reinforce one another. When planning is internal, community voice becomes weak; when community voice is weak, relevance declines; when relevance declines, TJSLP becomes harder to justify as a development instrument. The planning dimension therefore sits at the center of broader implementation quality.

The second dimension concerns the execution of programs. The thesis consistently finds that many TJSLP activities in North Minahasa still take the form of short-term charity, such as social donations, occasional support, and event-based assistance. Such initiatives are not necessarily unhelpful, especially in contexts of immediate need. However, they do not by themselves represent the stronger vision of TJSLP embedded in the regulation. Long-term empowerment, environmental sustainability, and measurable developmental outcomes remain comparatively weak. This is why implementation appears active at the surface level but less robust when judged in terms of sustained impact.

The execution problem is not simply that programs are small, but that program logic is often shallow. Charity tends to end once a donation has been delivered, while empowerment requires follow-up, mentoring, capacity building, and institutional partnership. The thesis findings suggest that North Minahasa is still closer to the first model than the second. This affects how impact is experienced by communities. Beneficiaries may appreciate support, but such support does not always produce durable socio-economic change. Environmental programming is even less visible, which means the environmental side of TJSLP is not yet proportionate to the regulation's ambition.

The third dimension is coordination. The TJSLP Forum has been established as a formal coordination platform, which is an important institutional step. It indicates that the local government recognizes the need to organize multi-actor interaction rather than leave TJSLP entirely to individual corporate discretion. Yet the thesis also shows that the forum is not functioning at full capacity. Participation by companies is uneven, coordination is often reactive rather than systematic, and technical agencies are not always fully integrated into the coordination process. The forum therefore exists, but its facilitative and synchronizing role is still underdeveloped.

The coordination challenge is also visible in the relationship between government, companies, and communities. Community beneficiaries are typically positioned as recipients rather than as actors who participate in agenda-setting, monitoring, or evaluation. This reduces the quality of local feedback available to the system. It also weakens the legitimacy of TJSLP as a participatory development instrument. A collaborative governance model requires interaction before, during, and after implementation, yet in practice those stages remain only partially connected.

The fourth dimension concerns reporting, supervision, and accountability. According to the thesis, company compliance in reporting is uneven and reporting formats are not standardized. This creates difficulty for the government in knowing the full scope, type, and impact of TJSLP activities carried out in the regency. Monitoring is still largely administrative and does not yet rest on a strong set of performance indicators. As a result, evaluation tends to emphasize outputs, such as whether a

program was conducted, rather than outcomes and impacts, such as whether the program improved community welfare or environmental conditions in a sustained way.

The absence of strong accountability mechanisms also means that policy learning remains limited. Without consistent data, local government cannot easily identify which TJSLP models are most effective, which sectors are under-served, or which firms are more or less compliant. Likewise, communities do not yet have a clear role in participatory monitoring. The findings suggest that supervision is still largely top-down and administrative, not yet social and performance-based. This is a significant issue because TJSLP, as a policy field, depends on visible and credible accountability if it is to gain long-term legitimacy.

The thesis also identifies a fifth finding cluster related to evaluation. Although evaluation is discussed alongside supervision, the material shows a distinct problem: evaluation has not yet become an evidence-based institutional routine. Data are limited, long-term effects are difficult to trace, and environmental outcomes are weakly documented. This means that the regional government cannot fully use TJSLP as a learning-based policy domain. Without evaluation, repeated charity programs can continue even when their developmental value is uncertain. Evaluation weakness therefore slows both accountability and innovation.

Beyond these implementation dimensions, the thesis identifies determinant factors that shape policy performance. The first is corporate commitment and compliance. Some companies appear more willing to engage constructively with TJSLP obligations, while others still perceive TJSLP as voluntary charity or symbolic responsibility. This variation in perception affects how seriously firms integrate TJSLP into planning, coordination, reporting, and evaluation. Where commitment is low, implementation tends to remain minimal and image-oriented.

The second determinant factor is the institutional capacity of the TJSLP Forum and related government structures. The existence of a forum is important, but institutional effectiveness depends on routine coordination, clear roles, technical guidance, and administrative support. The findings indicate that the forum has not yet achieved that level of maturity. Limited functional integration and incomplete mechanisms reduce its ability to synchronize corporate programs with regional priorities.

The third determinant factor is planning integration. The thesis repeatedly emphasizes that TJSLP in North Minahasa is weakened by insufficient connection to RPJMD, RKPD, and community needs. Without that alignment, programs remain scattered and their contribution to broader development goals is difficult to optimize. The fourth determinant factor is supervision and accountability. Weak reporting compliance, absence of standardized indicators, and limited public oversight together reduce the policy's capacity for control, learning, and improvement.

Taken together, the findings portray TJSLP implementation as a field of partial progress. North Minahasa has moved beyond the stage where corporate social responsibility is entirely detached from regional policy. Yet the regency has not fully reached a stage of integrated TJSLP governance in which planning is participatory, implementation is empowerment-oriented, coordination is systematic, and accountability is performance-based. The adapted analytical tables below clarify these patterns in a concise form. See table 2, and 3.

Table 2. Analytical matrix of Article 5 TJSLP policy implementation in North Minahasa

Implementation dimension	Main empirical findings	Interpretation	Direction for improvement
Planning	TJSLP planning is still dominated by internal company decisions; integration with RPJMD/RKPD is weak; public participation in needs identification remains limited.	The policy standard exists, but collaborative planning has not been institutionalized. Strategic alignment between corporate programs and regional planning remains incomplete.	Develop participatory planning routines, require alignment with RPJMD/RKPD priorities, and use needs assessment before program design.
Program implementation	Most programs are still charity-oriented and short term; empowerment and environmental sustainability remain limited.	Implementation is visible but not yet transformative. The policy has not fully shifted from donation logic to sustainable impact logic.	Encourage multi-year community empowerment and environment-based programs with measurable outcomes.
Coordination	The TJSLP Forum exists formally, but company participation is uneven, coordination is reactive, and cross-sector synchronization is limited.	Institutional structure exists, but operational integration is weak. Collaborative governance is present in form more than in routine practice.	Strengthen forum routines, clarify roles of OPDs and companies, and institutionalize regular coordination meetings.
Reporting, supervision, and evaluation	Reporting compliance is inconsistent, formats are not standardized, monitoring is administrative, and public oversight is weak.	Accountability has not yet become performance-based. Without standard reporting, the government cannot evaluate contribution and impact reliably.	Create standardized reporting templates, outcome indicators, periodic review mechanisms, and wider public transparency.

Table 3. Determinant factors affecting TJSLP policy implementation

Determinant factor	Empirical findings from the thesis	Interpretation	Policy direction
Corporate commitment and compliance	Some firms still view TJSLP as voluntary CSR or image-building activity; commitment to reporting and long-term programs varies.	Implementation quality depends heavily on how corporate actors interpret obligation and responsibility.	Strengthen socialization of legal obligations, provide clearer operational guidance, and connect compliance with incentives or sanctions.
Institutional capacity of the TJSLP Forum	The forum exists but is not yet fully optimal as a	Formal structure alone is insufficient without	Increase secretariat capacity, clarify

	coordinating, monitoring, and facilitating institution.	routine coordination, authority clarity, and administrative support.	mandates, and sustain cross-sector and company participation.
Planning integration with regional priorities	Many programs are not systematically aligned with RPJMD/RKPD or with community needs.	Weak planning integration reduces developmental relevance and leads to fragmentation.	Require planning synchronization and stakeholder consultation before implementation.
Supervision and accountability	Reporting remains uneven, indicators are not standardized, monitoring focuses on outputs, and communities are not strongly involved in oversight.	Weak accountability limits policy learning and reduces public trust.	Adopt performance-based reporting, integrate outcome and impact indicators, and expand participatory monitoring.

The findings can be interpreted as evidence of partial implementation capacity. TJSPLP policy in North Minahasa has advanced beyond a purely symbolic or rhetorical condition. Regulation exists, a formal forum exists, some coordination has taken place, and companies have implemented visible social programs. However, the implementation pattern remains fragmented. This combination of progress and incompleteness is precisely the kind of situation described by implementation theory: the policy is present, but the variables needed to make it effective are not yet fully aligned.

From the perspective of Van Meter and Van Horn (1975), the standards and objectives of the policy are already visible in the regional regulation and related decisions. The problem lies less in policy absence than in implementation variables. Resources are uneven, communication across actors is not fully systematized, and the characteristics of implementing agencies reveal incomplete functional integration. The wider environment also matters. North Minahasa is shaped by multiple corporate sectors, varied local needs, and the expectation that business activity should contribute to public welfare. Such environmental complexity makes coordination especially important. Yet coordination remains one of the weakest implementation links in the current system.

Edward III's framework provides a sharper explanation. Communication is incomplete because not all companies share the same understanding of TJSPLP obligations, and reporting standards are not yet consistently applied. Resources are incomplete because the TJSPLP Forum has not fully matured into a technically strong coordinating institution. Disposition is uneven because some companies appear committed while others still treat TJSPLP more as charity or image management. Bureaucratic structure is incomplete because coordination routines, supervision mechanisms, and standard operating arrangements remain underdeveloped. In other words, the North Minahasa case demonstrates that policy implementation can falter even when legal legitimacy is clear if the four core implementation variables remain only partially developed (Edward III, 1980).

Grindle's distinction between content and context is equally illuminating. The content of the TJSPLP policy is relatively strong. It recognizes the need for planned, directed, and sustainable corporate contributions, and it creates room for government coordination through the forum. But the context of

implementation remains difficult. The local government is still consolidating institutional capacity, corporate actors vary in their motivation and interpretation, and participatory accountability is weak. This explains why the policy's formal design has not yet produced equivalent operational results. The case confirms Grindle's argument that implementation success depends not only on what a policy says but on the political-administrative and social setting in which it is enacted (Grindle, 1980).

The thesis also makes an important contribution by showing that TJSLP should be analyzed as a collaborative governance issue, not merely as a corporate behavior issue. The problem is not only whether firms give donations, but whether a governance arrangement exists that can align corporate resources with public priorities. Ansell and Gash (2008) emphasize that collaborative governance requires direct engagement between public institutions and non-state actors in collective decision making. In North Minahasa, that ideal remains only partially achieved. The TJSLP Forum constitutes an institutional foundation for collaboration, yet its practice has not reached a level where government, companies, and communities routinely negotiate priorities, evaluate outcomes, and learn collectively. This weak collaboration explains the persistence of fragmented and short-term programming.

Stakeholder theory reinforces this reading. Freeman (2010) argues that responsible organizational conduct depends on recognition of multiple stakeholders, not just internal interests. The thesis findings suggest that some firms still design TJSLP primarily from within the company, with only limited attention to government planning priorities or community-defined needs. This reduces the substantive quality of programs. It also reflects a narrower understanding of stakeholder responsibility than the policy intends. If stakeholders are not involved in identifying what matters, then TJSLP can become visible yet insufficiently relevant.

Planning theory adds another layer to the analysis. Bryson (2018) emphasizes strategic alignment, while Chambers (2017) stresses bottom-up participation. North Minahasa's main planning weakness lies precisely at this intersection. Programs are often insufficiently connected to RPJMD and RKPD, yet they are also not strongly grounded in beneficiary participation. As a result, they can miss both strategic alignment and local legitimacy. This dual planning gap is one reason charity remains dominant: charity is easier to deliver without deep coordination, while empowerment requires planning integration, sustained dialogue, and long-term commitment.

The discussion of sustainability is especially important. Elkington's triple bottom line concept suggests that corporate responsibility should be balanced across social, economic, and environmental concerns (Elkington, 1997). The thesis indicates that the social dimension is much more visible than the environmental one, and even the social dimension is often short-term rather than empowerment-based. This suggests that the local TJSLP regime has not yet fully internalized the sustainability paradigm. The issue is not that social donations are useless, but that they are insufficient if the regulation intends long-term developmental contribution. Sustainable TJSLP requires moving from sporadic acts to cumulative program logic.

Accountability emerges as another central analytical theme. Bovens (2007) argues that accountability is meaningful only when actors must inform and justify their conduct to a forum capable of assessment. In North Minahasa, such a forum exists formally, but the accountability relationship is weakened by inconsistent reporting and limited indicators. Without reliable reporting, the government cannot see the full policy picture. Without outcome and impact indicators, evaluation remains shallow. Without community access to information, public trust and participatory control remain

underdeveloped. The case therefore supports a shift from administrative accountability toward performance and social accountability.

The findings also imply that TJSLP governance currently depends too much on discretionary goodwill. When companies happen to be cooperative, some progress occurs. When actors are less responsive, the system has weak leverage. This is a fragile basis for policy. Strong implementation requires institutional routines that do not depend only on informal relationships or individual initiative. That is why technical guidelines, standard reporting formats, and clear supervision mechanisms are not merely administrative details; they are the infrastructure of policy durability.

Another important implication concerns policy learning. A well-implemented TJSLP regime should allow local government to compare program models, identify sectoral gaps, and refine strategic priorities each year. Yet the thesis indicates that data quality is still insufficient for that level of learning. Without learning, the policy risks stagnation. Programs can continue to be repeated because they are familiar or easy, not because they are the most effective. A stronger evaluation regime would help the district shift from routine distribution to strategic evidence-based programming.

The discussion also suggests that local TJSLP governance should not be judged solely by the quantity of corporate contributions but by the quality of governance relationships through which those contributions are organized. A district may report many charity activities, yet still lack a strong TJSLP system. Conversely, a smaller number of well-coordinated, outcome-oriented programs may represent a higher-quality implementation pattern. This analytical distinction is valuable for both scholars and practitioners because it shifts attention from visibility to governance depth.

A major strength of the thesis lies in its practical orientation toward improvement. The findings do not simply catalog weaknesses; they imply a reform pathway. First, the government and TJSLP Forum need more explicit operational rules that translate the regulation into planning, coordination, reporting, and evaluation routines. Second, program planning should become more collaborative and development-oriented. Third, accountability mechanisms should become standardized and measurable. Fourth, the forum should be strengthened as an institutional broker capable of reducing fragmentation across actors. In this sense, the case is not one of policy failure but of policy incompleteness.

Overall, the North Minahasa case demonstrates that TJSLP policy effectiveness depends on the institutionalization of collaborative responsibility. Law can initiate obligation, but implementation quality depends on whether that obligation is internalized by companies, coordinated by government, monitored through accountable systems, and validated by community relevance. The thesis therefore contributes not only to the study of TJSLP but also to broader public administration debates on how local governance systems incorporate non-state resources into public development agendas. See table 4.

Table 4. Integrated strengthening strategy for TJSLP governance in North Minahasa

Strategic pillar	Main action	Expected institutional effect	Expected policy effect
Operational institutional strengthening	Prepare technical guidelines, annual coordination agendas,	Lower fragmentation, clearer responsibility,	More consistent policy execution across planning,

	and clearer division of tasks among the TJSLP Forum, OPDs, and companies.	and stronger routine coordination.	implementation, and monitoring stages.
Collaborative planning	Align TJSLP proposals with RPJMD/RKPD priorities and require consultation with relevant agencies and beneficiary communities.	Stronger integration between corporate programs and regional development planning.	Programs become more relevant, less duplicative, and more developmental.
Performance-based accountability	Standardize reporting templates and require output, outcome, and impact indicators, including environmental dimensions.	Better data quality and stronger evaluative capacity for government and forum institutions.	Improved transparency, more credible supervision, and stronger public trust.
Shift from charity to empowerment	Promote multi-year community empowerment and environmental sustainability programs rather than one-off donations.	Encourages strategic rather than purely symbolic corporate involvement.	Greater long-term social and environmental impact from TJSLP implementation.

Practical and Scholarly Implications

Practically, the North Minahasa case suggests that district governments should not stop at issuing a regional regulation. They must also invest in implementation architecture: operational rules, reporting systems, coordination routines, and institutional support for multi-actor forums. Companies likewise need to move from event-based donations toward development-oriented programming that can be aligned with public priorities and evaluated over time. For communities, the findings underline the need for greater participation not only as beneficiaries but as stakeholders in planning and oversight.

Another practical implication concerns the role of incentives and sanctions. If a regional government wants companies to take TJSLP seriously, the regime must produce consequences. Consequences do not always need to be punitive; they can also include public recognition for good practice, integration of company programs into priority agendas, or clearer facilitation for firms that comply. But where legal obligations exist, chronic non-reporting and minimal compliance should not remain institutionally invisible. A predictable accountability environment encourages more consistent behavior.

Scholarly, the study contributes to the literature by treating TJSLP as a public administration and governance issue rather than merely a corporate ethics issue. It demonstrates that the effectiveness of corporate responsibility policy at the local level depends on implementation variables classically discussed in policy studies: communication, resources, disposition, structure, context, and

accountability. It also highlights the value of combining policy implementation theory with collaborative governance and sustainability perspectives when analyzing corporate-public policy relations in decentralized settings.

The article also suggests a useful direction for future research. Subsequent studies could compare multiple regencies that have different TJSLP institutional arrangements, examine company-level variation in compliance behavior, or develop measurable indicators for the transition from charity-based TJSLP to empowerment-based TJSLP. Such work would enrich both implementation theory and the practical design of local collaborative governance systems in Indonesia.

Extended Analytical Reflection

Normatively, the case also illustrates the need to rebalance authority and partnership. Too much control may discourage corporate initiative, while too little coordination leaves TJSLP fragmented and weakly accountable. The policy challenge is therefore to build a collaborative architecture in which government does not micromanage companies but does establish clear expectations, reporting standards, and developmental direction. Such a balance is especially important in districts where economic growth is accelerating and public expectations regarding social and environmental responsibility are increasing.

A more mature TJSLP regime would treat corporate programs as one component of a broader regional development portfolio. Under such a model, the local government would map priority needs, the TJSLP Forum would broker alignment, companies would position their contributions within that map, and communities would help verify relevance and monitor outcomes. This would not eliminate corporate autonomy, but it would place autonomy within a structured public-interest framework. The significance of the thesis lies partly in showing that North Minahasa has already built some of the institutional foundations for such a model, even though those foundations still require consolidation.

The findings also point to a deeper governance issue: TJSLP policy has not yet fully become part of the regency's development management cycle. Ideally, planning, implementation, monitoring, and evaluation should form a continuous loop in which information from one stage improves the next stage. In North Minahasa, that loop remains incomplete. Planning is often detached from evaluation, coordination does not always generate data, and data do not consistently produce policy learning. This weakens the cumulative effect of TJSLP and helps explain why the same structural problems reappear across different implementation dimensions.

CONCLUSION

The main conclusion is that the policy has been implemented and has produced a visible governance presence, but implementation remains suboptimal. Companies have undertaken TJSLP activities, the regional government has created a legal and institutional framework, and the TJSLP Forum has been established as a coordination platform. These are meaningful achievements and indicate that the regency has moved beyond the stage of unregulated and purely voluntary corporate social action. At the same time, implementation quality is constrained by several interrelated weaknesses. Planning is not yet fully collaborative or aligned with RPJMD and RKPD. Program execution is still dominated by short-term charity rather than empowerment and environmental

sustainability. Coordination through the TJSPL Forum remains uneven and not fully institutionalized. Reporting, monitoring, and evaluation are insufficiently standardized and remain focused more on outputs than on long-term developmental effects. The determinant factors behind this condition include uneven corporate commitment, incomplete institutional capacity, weak planning integration, and limited accountability mechanisms. The study therefore supports a strengthening agenda centered on operational institutionalization, collaborative planning, performance-based reporting, and a strategic shift from charity to empowerment. In a regency with growing economic activity and diverse development needs such as North Minahasa, TJSPL should be treated as an integral component of local governance rather than as a peripheral add-on. Its effectiveness will depend not only on legal mandates, but on the ability of government, companies, and communities to build a shared system of accountable and sustainable contribution.

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