

THE ROLE OF CSR FORUM IN IMPROVING THE IMPLEMENTATION OF CSR IN YOGYAKARTA

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ABSTRACT

To develop the regions, Yogyakarta Province needs support from all parties including Companies. Companies are considered to have an important role to advance the region with CSR. CSR that is implemented by companies are expected to help the government to alleviate poverty and social gaps. Regional Government creating CSR Forum to increase awareness of companies to implement CSR with the government programs. There are two issues that are discussed in this paper, first is the roles of CSR Forum in upholding the CSR, and second is the obstacles of CSR Forum in upholding the implementation and aligning the programs with Local Government programs. These issues are solved using empirical legal research through interviews, and literature. Data were analysed using descriptive-qualitative methods. The results of the discussion: First, CSR Forum has 3 roles, informing and educating companies about CSR, exploring and expanding the CSR resources, striving to achieve the goals of local governments to reduce poverty and inequality of community. Second, CSR Forum faced many obstacles, such as, lack of awareness from companies, a dual reporting system, programs only focused on the RKPD, decisions on implementing CSR in the hands of the company, few companies are active, and lack of monitoring.

Key Words: *Corporate Social Responsibility, CSR Forum Yogyakarta, Poverty*

I. Introduction

To increase the harmony of development in the regions, it is necessary to improve the relationship between sectoral and regional developments since the sustainability of regional development as well as its

comprehensive, directed, integrated and sustainable planning is needed.¹ In overcoming the problem of poverty and inequality of the Corporate Social Responsibility, the Regional Government of Special Region of Yogyakarta needs support from all parties, including those of outside the government such as companies.²

Corporate Social Responsibility (CSR) programs owned by those companies are expected to help alleviate poverty and social gaps. Corporate Social Responsibility has been promoted in several regulations, such as Law Number 25 of 2007 concerning Investment, Law Number 40 of 2007 concerning Limited Liability Companies. In its initial implementation, the Corporate Social Responsibility was only a voluntary activity but later its generosity and charity had turned into a legal responsibility. The purpose of Corporate Social Responsibility as regulated in Article 1 point 3 of Law Number 40 of 2007 concerning Limited Liability Companies is to improve the quality of life and the environment that is beneficial for the company itself, and the local community surrounding the company.

The concept of CSR can be interpreted as a company activity to help overcome social problems with economic improvement, improvement of people's quality of life and reduce various operational impacts on the environment by obeying applicable legislation, which in the long-run has

¹ Anonymous, 2017, "Sejarah Bappeda", <http://bappeda.jogjaprov.go.id/page/sejarah-bappeda>, Accessed on Tuesday, 15 October 2019.

² Anonymous, 2018, Lewat CSR Center, "Swasta Dituntut Ikut Aktif Tangani Problem Kemiskinan di DIY", <https://jogja.tribunnews.com/2018/05/24/lewat-csr-center-swasta-dituntut-ikut-aktif-tangani-problem-kemiskinan-di-diy>, Accessed on Tuesday, 15 October 2019.

profits for companies and community development.³ There are many terms that use for corporate responsibility: in the law domain, it is known as social and environmental responsibility or sometimes people call social business responsibility or corporate citizenship or business citizenship. Those terminologies above have the same meaning and frequently refer to the understanding of CSR.⁴

Corporate Social Responsibility is specifically mentioned in some regulations, one of them is in the Law Number 40 of 2007 concerning Limited Liability Companies contained in the Article 74 paragraph (1), (2), and (3), as explained below:

- a. The Limited Liability Company Law states that companies which carry out their business activities in the field and / or related to all natural resources are required to carry out social and environmental responsibilities;
- b. Social and environmental responsibility is a corporate obligation that is budgeted and calculated as the company's costs, the implementation of which is carried out with due regard to propriety and fairness;
- c. Limited Liability Companies that do not carry out the obligations as Article 1, are subject to sanctions in accordance with statutory provisions.

³ Mukti Fajar. N.D, 2013, *Tanggung Jawab Sosial Perusahaan di Indonesia*, Yogyakarta, Pustaka Pelajar, p.35.

⁴ Mukti Fajar ND & Reni Budi Setyaningrum, 2017, "Pelaporan Program Kemitraan Dan Bina Lingkungan Serta Corporate Social Responsibility Badan Usaha Milik Negara", *Jurnal Media Hukum*, Vol. 24 (2), p. 196.

CSR is not only regulated in the national law of Indonesia, but also in the Local Regulation. There are two reasons why Local Government regulates the CSR in local legislation; first reason is Local Government basically has the legal authority to regulate about CSR. According to Article 25 of the Act No. 23 Year 2014 on Local Government that the local government has the duty and authority to:

1. Lead the implementation of Local Government based on policies established with *Dewan Perwakilan Rakyat Daerah* (DPRD).
2. Propose a draft and establish Local Regulations which was already approved along with *Dewan Perwakilan Rakyat Daerah* (DPRD).

Second, some regions realise that by regulating CSR, they can get benefit. The development process of the region can be accelerated by involving the companies synergistically.⁵ The Special Region of Yogyakarta Regulation Number 6 of 2016 concerning the Implementation of Corporate Social and Environmental Responsibility. Corporate care as part of CSR is manifested in the company's commitment to be responsible for the impact of the its business activities in economic, social and environmental aspects that are in line with the Triple Bottom Line concept. It is clear that the company has a social

⁵ Mukti Fajar ND, 2015, "The Administration of Corporate Social Responsibility in the District Regulation in Indonesia", *European Journal of Social Sciences Education and Researc*, Vol.2 (4), p. 212-213.

responsibility to pay attention to the community and the surrounding environment when carrying out its production activities.

In fact it has become a legal responsibility that is charged to the company which was previously only in the form of voluntary actions from the company given to the community or the surrounding environment. CSR that is implemented by companies is expected to help the government to alleviate poverty and social gaps that happens in society. Therefore, the Regional Government through Regional Planning and Development Agency or in Indonesia known as *Badan Perencanaan dan Pembangunan Daerah* (BAPPEDA) established CSR Forum for increasing awareness of companies to implement CSR and for aligning the CSR program that owned by the companies with the government program to advance Yogyakarta Province from poverty and social gaps.

II. Problem Formulation

Considering the research background above, the author formulated two questions to be answered:

1. How are the roles of the CSR Forum in upholding the implementation of CSR in Yogyakarta?
2. What are the obstacles of CSR Forum in upholding the implementation of CSR and aligning the programs with The Local Government of Yogyakarta Province?

III. Research Methodology

This research is using empirical legal research with a juridical

approach. The Juridical approach in this study is meant that the problem analysis is done by combining legal materials (secondary data) with primary data obtained by the field research (interview).⁶

IV. Finding and Analysis

A. The Role of Corporate Social Responsibility Forum in Upholding CSR Programs of Companies

Corporate Social Responsibility (CSR) Forum was established with the aim to synergize the implementation of corporate social and environmental responsibility with regional development programs. The companies that will carry out CSR programs shall be in line with the local government's order to improve the welfare of the community, the development of local government and district government. CSR Forum is also expected to be able to realize the clear boundaries among the company's social and environmental responsibilities and those who shall participate in the program.

Based on the Article 4 of Governor Regulation of Yogyakarta Number 23 of 2018 on The Establishment of a Corporate Social and Environmental Responsibility Forum, CSR Forum has the following roles:

- a. Informing and educating companies about CSR.
- b. Exploring and expanding the company's social and environmental responsibility resources.

⁶ Bambang Waluyo, 2002, *Penelitian Hukum dalam Praktek*, Sinar Grafika, Jakarta p.15.

- c. Striving to achieve the goals of local governments in efforts to reduce poverty and reduce inequality of community income.

1. Informing and Educating Companies about CSR.

The first role of Corporate Social Responsibility (CSR) Forum is to give information and educate companies about Corporate Social Responsibility. In carrying out its first role providing information and educating companies the CSR Forum started with the simple things of gathering companies in Yogyakarta then they were trained on the CSR details such as its planning, governance, execution, until reporting process. Furthermore, the CSR Forum also provides education to companies in order to have a high will and awareness of the importance of carrying out CSR activities, for the sake of the sustainability of the company itself and surrounding society.

In accommodating companies' need, as stated in Article 4 (1) of Governor Regulation of Yogyakarta Number 23 of 2018, CSR Forum is expected to share information and teach them about CSR. It is found that CSR Forum and *Badan Perencanaan dan Pembangunan Daerah* (BAPPEDA) have already conducted several activities to answer the needs and promote the CSR programs.

In giving information and educating companies, CSR Forum shall help and guide the companies to do CSR Program such as, planning the program and determining the receiver of the program. By having the

plans and programs made by the secretariat of CSR Forum, the companies can allocate their CSR programs to assist alleviating poverty.

Based on the article 8 of Regional Regulation of Yogyakarta Province Number 6 of 2016 on the Implementation of Corporate Social and Environmental Responsibility, legal entity is meant as companies whose business licenses are issued by the regions, and have subsidiaries or branches or implementation units that carries out their activities in the Yogyakarta region.

By educating companies, CSR Forum is expected to increase corporate awareness of CSR and the realization of Good Corporate Governance. Good Corporate Governance is a process to improve business success and corporate accountability in order to realize the value of long-term capital owners while still paying attention to the interests company stakeholders are based on rules and ethical values. Company stakeholders include owners, creditors, suppliers, business associations, employees, customers, the government and the wider community. Implementation of Good Corporate Governance is needed to maintain the survival of a company. The implementation of Good Corporate Governance is based on the principles of transparency, accountability, responsibility, independence, and fairness.⁷

In its production activities, the company may have a lot of negative impact on the surrounding environment where the company was

⁷ Claudia Lavenia Supit, 2016, "Analisis Penerapan Prinsip-Prinsip Good Corporate Governance Pada PT Wang Konstruksi Indonesia", *AGORA*, vol.4 (2), p. 146.

established. The surrounding people who feel disadvantaged by the activities of the company will do a protest about the company's activities and their trust on the company will be lost. Therefore the company must think about the welfare of the surrounding community, especially in the place where the company does its activities.

By doing CSR or increasing awareness of implementing the CSR, the company will also get good feedback, such as:

- (i) Improve company image
- (ii) Develop cooperation with other companies
- (iii) Strengthen the company's brands in the public
- (iv) Differentiate the company from its competitors⁸

2. Exploring and Expanding the Company's Social and Responsibility Resources.

The second role of the CSR Forum is to explore and expand the potency that can be elaborated for CSR activities, with the aim to maintain the sustainability and improve the quality of the implemented program. In order to explore and expand its activities, the Forum provides a public space for people whether it is non-governmental organization or individuals to provide suggestions for future programs. With this feedback, it is expected that the CSR Forum, local government, and companies can achieve reliable targets.

⁸ Putri Rahmayani, 2017, "Pentingnya CSR Terhadap Perkembangan Suatu Perusahaan", https://www.kompasiana.com/ptri_ramayani/594188a1dd0fa829302bf662/pentingnya-csr-terhadap-perkembangan-suatu-perusahaan, Accessed on Saturday, 23 November 2019 at 22:46.

In improving the reporting system of the community and companies, the local government through the planning and development agency (BAPPEDA) also invites feedback from the people through website called Poverty Alleviation System or *Sistem Penanggulangan Kemiskinan* (SIMNANGKIS). The website provides information on regional development plans and poverty alleviation carried out by the Regional Government. The website is expected to provide information for companies that want to participate in implementing CSR, and facilitate the public in reporting their needs.

The concept of partnership between the company and the government is an effort to explore the company's CSR potential and service to the community for the improvement of their welfare. In the partnership process, there are basic principles that must be obeyed such as:⁹

- a. Equality or balance: The approach is not top down or bottom up, nor solely based power, but a relationship of mutual respect, mutual respect and mutual trust.
- b. Transparency: this is needed to avoid mutual suspicion between partners.
- c. Mutual benefit: a partnership must bring benefits to all parties involved.

3. Striving to Achieve The Goals of Local Governments in Efforts to Reduce Poverty and Reduce Inequality of Community Income.

⁹ Rahmatullah, 2012, "Model Kemitraan Pemerintah dengan Perusahaan dalam Mengelola Csr: Studi Kasus Di Kota Cilegon", *Informasi*, Vol. 17 (1), p. 38

The CSR Forum is expected to be able to make CSR carried out by the company be in line with what the local government wants in overcoming the problem of poverty. If the target of local government in poverty reduction through CSR programs is achieved, it indicates that the partnership program provided by the government to companies in Yogyakarta has good results.

Changing the development paradigm from the *money follow function* to the *money follow program* makes many budget policies need to be changed. One is the focus of funding on large programs that leverage and have a direct impact on society. The national policy that sets Yogyakarta Province economic growth at 6.02% is a separate assignment for Yogyakarta Province. Yogyakarta Province economic growth conditions amounted to 5.05% in 2016. To achieve the growth target can no longer be done with conventional financing models. In this case, a breakthrough in development financing must be done, one of which is by increasing the role of the private sector in financing development through the mechanism of *Public Private Partnership* (PPP), Corporate Social Responsibility (CSR) or the other.¹⁰

One of the CSR Forum's efforts to achieve government goals is through existing partnership channels.¹¹ In its implementation, the partnership that is carried out is not always ideal one, because sometimes

¹⁰ Gubernur Daerah Istimewa Yogyakarta, 2018, *Laporan Keterangan Pertanggungjawaban Daerah Istimewa Yogyakarta*, sub-chapter 2, p. 35.

¹¹ Based on the interview with Doddy Bagus Jatmiko as the Head of The Community Welfare Sub-Field in BAPPEDA of Yogyakarta on November 11th, 2019.

it is based on the interests of the partners. Partnerships between companies and the government and the community can lead to three scenarios:

1. The pattern of counter-productive partnerships. This happens if the company is still based on conventional patterns, only prioritizing the interests of shareholders or pursuing profit as much as possible.

2. Semi productive Partnership Patterns. Government and community or society is considered as objects and problems outside the company.

3. Productive Partnership Patterns. Placing partners as subjects to have mutual benefit. The company has high social and environmental concerns, then the government provides conducive climate for the business world, and the community provides positive support to the company.¹²

Furthermore, the government and the CSR Forum through its secretariat, make plans regarding CSR programs that will be carried out so that they are in line with what is expected by the government, the planned program will be included in the *Rencana Kerja Pembangunan Daerah* (RKPD) which is then ratified together with the *Dewan Perwakilan Rakyat Daerah* (DPRD). From there, it will produce several programs in the form of packages where the packages have many choices, such as development packages, community empowerment packages and so on.¹³

¹² Rahmatullah, *Op. Cit.*, p. 41.

¹³ Based on the interview with Doddy Bagus Jatmiko as the Head of The Community Welfare Sub-Field in BAPPEDA of Yogyakarta on November 11th, 2019.

Every year the company is obliged to provide a report regarding the CSR activities. One of the CSR Forum duties is to assist the company in making an annual report, which will later be submitted to the Governor of Yogyakarta Sri Sultan Hamengkubuwono X through the CSR Forum as a material to do evaluation for the preparation of the next CSR program. In article 18 of Local Government Regulation number 6 of 2016 concerning The Implementation of Corporate Social and Environmental Responsibility; it explains the evaluation, guidance and supervision of the programs of the CSR Forum.

B. The Obstacles of Implementing Corporate Social Responsibility Programs in Yogyakarta

In carrying out its roles, of course the Corporate Social Responsibility (CSR) Forum experiences several obstacles that hinder the process of increasing CSR and alignment with government programs, in this section we will explain the actual constraints faced by the CSR Forum.

1. Informing and Educating Companies About Corporate Social Responsibility

The Corporate Social Responsibility (CSR) Forum has important roles in raising CSR and raising company awareness of the sustainability of CSR to increase the welfare of people. The awareness of companies in implementing CSR programs is very necessary for the sustainability of the CSR program itself, so that all parties can get the benefit from the

implementation of CSR. The people feel increasingly helped by the programs provided, and the company itself gets a good name from the implementation of the CSR program. By having a good relationship with the surrounding community makes the company more trustworthy by the wider community, and the government feels helped by the company's CSR program.

In order to increase awareness of companies in implementing CSR, the CSR Forum and BAPPEDA held a meeting by inviting 200 companies in Yogyakarta. In the meeting only 50 companies were present and only 25 companies were willing to be the member of the CSR Forum. This proves that there is still a lack of awareness of the company regarding the implementation of CSR and perhaps many companies lack understanding about CSR.¹⁴

Indonesia has explicitly required companies to carry out CSR activities by the enactment of Law Number 25 of 2007 concerning Investment. It is obliged to the limited liability companies to carry out corporate social and environmental responsibility by the enactment of Law Number 40 of 2007 concerning Limited Liability Companies. By the enactment of Local Regulations of Yogyakarta Number 6 of 2016 concerning Implementation of Corporate Social and Environmental Responsibility, all companies in Yogyakarta are obliged to implement the Corporate Social Responsibility.

¹⁴ Based on the interview with Doddy Bagus Jatmiko as the Head of The Community Welfare Sub-Field in BAPPEDA of Yogyakarta on November 11th, 2019.

2. Exploring and Expanding the Company's Social and Responsibility Resources

Another problem faced is the dualism of the reporting system, the reporting regarding the submission of programs carried out directly by the community and carried out by the Regional Government to the CSR Forum in determining the issues that are entered for use as considerations, but direct reporting by the public cannot be realized immediately because it requires a study and program planning carried out for the future program which program will be included in the program design for the following year, if these problems must be addressed through CSR programs carried out by the companies.

The programs that are actually implemented are programs that have been designed and are listed in the Regional Development Work Plan or Rencana Kerja Pembangunan Daerah (RKPD) which is approved every year for regional development, this indicates that in this case the implementation of CSR program alignment already has coordination and synchronization an aligned program based on a database and measurable community needs.

But the program planning and studies that have been carried out are in vain because in practice the planned program is just a plan because the company itself determines whether they want to do the program or not, because the implementation of the program is entirely the authority of the

company even if it has been planned by BAPPEDA with CSR Forum through the approved RKPD.

In addition, only companies that are bound and active are those listed in Yogyakarta Governor Decree number 152 / KEP / 2018 regarding the membership structure of the corporate social and environmental responsibility forum 2018-2020, so that in practice it cannot force companies that do not listed in the decree, because companies feel they are not bound so there is no need to do CSR or do CSR by synchronizing programs with local governments.¹⁵

3. Striving to Achieve The Goals of Local Governments in Efforts to Reduce Poverty and Reduce Inequality of Community Income.

In order to achieve the goals of Local Government, the last problem is the lack of supervision. Supervision has become important for the continuity and sustainability of the program. This becomes important because in this case all the processes of the program can be seen, such as whether the program is right on target, whether the program is running well, and so on. The problem, however, is that supervision is only carried out when the annual report is submitted.

Regulations regarding supervision of the implementation of CSR in Indonesia have not been comprehensively regulated in the Investment Law and the Limited Liability Company Law as a statutory regulation that requires the implementation of CSR even in Government Regulation

¹⁵ Based on the interview with Doddy Bagus Jatmiko as the Head of The Community Welfare Sub-Field in BAPPEDA of Yogyakarta on November 11th, 2019.

No. 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies as implementing regulations for CSR in the Company Law only regulates matters that must be done internally by the company. For example, CSR activities must be approved by the board of commissioners or the General Meeting of Shareholders. In this implementing regulation, there are no provisions that govern company obligations to the central government. It also does not regulate the duty of the central government in supervising companies in carrying out CSR.¹⁶

But in its development, factually, CSR oversight in Indonesia is partially scattered within the scope of supervision by regional governments through provincial and district / city regulations. Regarding supervision, in Regional Regulation of Yogyakarta Province No. 6 of 2016 concerning Implementation of Corporate Social and Environmental Responsibility, it has been specifically stated that the preparation of reports made by companies through the CSR Forum, is given to the Governor of Yogyakarta for evaluation. Article 18 of the regional regulation stated that:

1. The Forum Secretariat helps the Governor prepare an evaluation of the implementation of the CSR, based on the CSR implementation report.

¹⁶ A.B Susanto, 2007, *Strategic Management Approach Corporate Social Responsibility*, The Jakarta Consulting Group, Jakarta, p. vii.

2. Evaluation as referred to in paragraph (1) matches the suitability of the results of program planning and Regional Government activities with CSR program and activity implementation.
3. The results of the evaluation referred to in paragraph (1) and paragraph (2) shall be used as material for the Governor in carrying out evaluation and supervision.

V. Conclusion & Recommendation

A. Conclusion

Based on the explanation and discussion in the previous chapters, the author has concluded the following conclusions:

1. CSR Forum Yogyakarta was established in Yogyakarta on April 16th 2018, CSR Forum programs were done under the supervision of BAPPEDA as a mandate Regional Regulation of Yogyakarta Province Number 6 of 2016 on The Implementation of Corporate Social and Environmental Responsibility of which was given the task to help the Regional Government of Yogyakarta to alleviating social problems by accommodating companies through CSR Programs. CSR Forum was established with 3 roles:
 - a. Informming and Educating Companies about CSR.
 - b. Exploring & Expanding The Company's Social and Environmental Responsibility Resources.

- c. Striving to Achieve The Goals of Local Government in Efforts to Reduce Poverty and Inequality of Community Income.
2. In implementing its duties, CSR Forum faced many obstacles, such as First, still lack of awareness from companies towards CSR, Second, a dual reporting system that complicates CSR Forum, Third, programs that are only focused on the RKPD, Fourth, decisions on implementing CSR still in the hands of the company, Fifth, only a few companies are active, and lack of monitoring system.

B. Recommendation

From the results of this study the authors provide the following advice:

1. To increase awareness of companies to carry out CSR activities, CSR Forum must be more active in engaging companies, socializing CSR Forum to companies, and educating companies to carry out CSR activities as much as they can.
2. To improve coordination and synergy between the Regional Government and the CSR Forum in program planning that focuses on social issues such as reducing poverty and social inequality.
3. To revise Regional Regulation Number 6 of 2016 and Governor Regulation of Yogyakarta Province Number 23 of 2018, regarding evaluation and supervision of CSR programs, so that periodic evaluations are carried out after the program is completed and there is

direct supervision carried out by the regional government, or from third parties.

4. To involve the society in direct supervision or give obligations to every company who carrying out CSR activities to report their activities to the society periodically, so that the community can supervise and make CSR programs more on target and transparent.

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