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The Dynamics and Implementation of PT Kaltim Prima Coal's CSR Programs in Advancing the Attainment of SDG 15

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Abstract. Coal mining activities in East Kalimantan Province provide a significant economic contribution, yet simultaneously triggering massive deforestation that threatens biodiversity. This research aims to analyze the dynamics and implementation of Corporate Social Responsibility (CSR) programs at PT Kaltim Prima Coal (KPC) in advancing the attainment of Sustainable Development Goals (SDG) 15 concerning Life on Land in Kutai Timur Recency. Employing a descriptive qualitative method with a purposive sampling technique, data were collected through observation, semi-structured interviews and documentation studies involving the company, local communities and local government agencies. The analysis was conducted using Triple Bottom Line (TBL) theory, SDG 15 framework, CSR theory and the Ecological Perspective. The findings indicate that PT KPC has integrated SDG 15 into its business strategy through the principle of Beyond Compliance, moving beyond mere regulatory obedience. Technical implementation focuses on restoring post-mining land to a safe, stable and productive condition through topsoil salvage and arboretum development, which has successfully reintroduced endemic fauna, signaling ecological recovery. A key finding of this research demonstrates an interdependent synergy between Environment and External Affairs division, where the technical requirement of 35.000 seedlings per month for reclamation was transformed into an economic empowerment program by involving local communities as strategic partners, thus supporting Target 15.c. Furthermore, the company successfully transformed environmental risk into sustainability assets, such as utilizing mining voids for municipal clean water (PDAM) and developing integrated cattle farming (PESAT) on reclaimed land. The study concludes that the successful achievement of SDG 15 is highly dependent on the balance between Planet, Profit and People pillars. Although persistent challenges in shifting community dependency patterns towards self-reliance, the strategic integration of CSR programs with the Regional Development Plan (RPD) and the legal assurance provided by the Mine Closure Plan (RPT) is essential for creating shared value and ensuring community economic independence after mining operations cease.

Keywords: *Corporate Social Responsibility (CSR), SDG 15 (Life on Land), Triple Bottom Line, Ecological Perspective, Post-Mining Reclamation.*

A. INTRODUCTION

Nature holds a vital role for all living creatures as it functions to sustain life. However, human activities over time have triggered large-scale land conversion leading to environmental damage that can catalyze global disaster (Sadikin et al., 2025). Consequently, the United Nations established the Sustainable Development Goals (SDGs) as a global agenda, positioning environmental issues as a fundamental aspect that must be preserved, as the misuse of natural resources can cause social problems such as poverty (Burki et al., 2021; Pessireron & Anggoro, 2021). One of the SDG targets, Goal 15 Life on Land mandates the protection, restoration and sustainable use of terrestrial ecosystems including forest management and the prevention of land degradation to ensure vital ecosystem function such as carbon absorption, climate control and provision of life necessities (Aryanto et al., 2023; Ramdhani & Nugraheni, 2024).

The utilization of natural resources frequently serves as a primary driver for regional economic growth (Irham et al., 2024). In this regard, the coal industry plays a significant role in boosting the economy, particularly in East Kalimantan (Kaltim) Province. According to BPS Kaltim, Kaltim's coal production contributed 60% to the national coal production and generated 74.2 trillion in revenue from the mining sector (Badan Pusat Statistik Provinsi Kalimantan Timur, 2024). While the economic impact is significant for regional income, it also leads to massive environmental damage. East Kalimantan Province is one of the regions with highest deforestation rates in Indonesia, and East Kutai Regency has the highest deforestation rate in East Kalimantan, exhibiting an area of deforestation reaching 16.578 hectares (Auriga Nusantara, 2023; Zamroni et al., 2022). This condition severely threatens biodiversity and increases the region's vulnerability to natural disaster.

Recognizing these inherent dangers, mining companies are obligated to manage their impacts through Corporate Social Responsibility (CSR) programs based on the Triple Bottom Line (TBL) framework. This framework is designed to ensure that implementation achieves a balance between the economic, social and environmental aspects (Sudirman et al., 2021; Budhaeri et al., 2024). Therefore, PT Kaltim Prima Coal as a mining company in East Kutai Regency, implements this strategy through a Community Empowerment Program (PPM) based on three pillars of the Triple Bottom Line. The implementation of the PPM is also aligned with global indicators such as SDG, particularly SDG 15, which is a strategic step to demonstrate the company's adaptation to global demands (Santoso & Raharjo, 2021). Moreover CSR implementation has evolved from regulatory compliance to a long-term corporate sustainability strategy (Fallah Shayan et al., 2022).

PT KPC's CSR Program implementation, referencing SDG 15, specifically focuses on Post-Mining Ecosystem Reclamation efforts and the Utilization of Post-Mining Land, serving as a meeting point between conservation agenda and the improvement of local communities' socio-economic welfare. Although PT KPC has demonstrated its commitment to running programs focused on environmental restoration and community welfare, this needs further examination to analyze the dynamics and implementation of PT KPC's CSR policy in supporting the achievement of SDG 15 in the company's operational area. The results of this study are expected to provide an integration model between economic interest and ecosystem conservation.

B. LITERATURE REVIEW

1. Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) is a company's commitment to actively seek to improve the quality of life and welfare of the community. Over time, CSR implementation has transformed from mere philanthropic activities into an integral part of a company's business strategy. Implementation now serves as a means for the company as a means for the company to integrate social, environmental and economic concerns into core business operations.

Kotler & Lee (2005) formulated the principle of doing well and doing good, where the companies achieve economic profit while simultaneously fulfilling their social responsibilities. In line with this principle, ISO 26000 provides a global guidance standard on social responsibility, helping companies to align their social responsibility with their mission and vision. The ISO 26000 standard includes 7 core subjects, with the environment and community development being the most relevant to this study. Through these two subjects, companies are directed to engage in more strategic and impactful social responsibility practice. Thus, the application of ISO 26000 encourages companies not only to mitigate negative impact but also creates shared value for all stakeholders.

2. Triple Bottom Line

The Triple Bottom Line (TBL), introduced by Elkington (1998) is a concept for measuring corporate sustainability performance that emphasizes that businesses must not only focus on financial gain but also consider three main dimensions: Profit, People and Planet. The

Profit Pillar does not solely focus on the company's profit and loss calculation but encompasses how the company succeeds in creating comprehensive economic welfare for the community and environment. The People Pillar focuses on social justice and ethics, demanding that the company be fully responsible for welfare not only for the communities around the company's operational area but also covering fair labor practices, poverty alleviation and ensuring social equality. The Planet Pillar focuses on the efforts to enhance environmental quality, mandating companies to measure the impact of their operations on natural resources and strive to minimize any damage that could endanger the ecosystem. By maintaining the continuity and balance among these three pillars, companies can achieve sustainability, as neglecting one pillar will undermine the sustainability of the others.

3. Sustainable Development Goals (SDG) 15: Life on Land

SDG 15 is an agenda that demands the responsibility of all stakeholders to actively protect, restore and promote the sustainable use of terrestrial ecosystems, including forests, wetland and mountains (Zulkarnain et al., 2023). In the context of its implementation, SDG 15 emphasizes Target 15.3 which is cessation of land degradation. This target stresses the need for land restoration and halting desertification while ensuring safe and stable conditions are achieved. Besides the environmental dimension, SDG 15 has a strong socio-economic dimension through Target 15.c, which focuses on developing sustainable livelihoods. This target aims to create diverse and environmentally friendly economic sources for local communities, directly reducing their reliance on activities that damage the environment, such as poaching and deforestation.

Within the context of the mining industry, SDG 15 is interpreted as a fundamental obligation to execute a comprehensive series of restoration actions. These measures are designed to return former mine sites to a condition closely approximating their original state, thus minimizing long-term environmental impacts. Concurrently this action is intended to support ecosystem recovery, ensuring the continuity of vital resources provision and serving as a habitat for biodiversity. Conceptually, this large-scale restoration effort is underpinned by the philosophical tenets of the Ecological Perspective (Ife, 2013). This framework posits that human society is an inseparable component of a complex and interdependent ecological system. Two core principles guide this view:

a. Holism: This principle asserts that all components must be comprehended as a large, interconnected unity, systematically rejecting the fragmentation of problem-solving efforts.
b. Interdependence: This key principle emphasizes that mutual reliance is a normal and beneficial characteristic of a system, and the formation of mutually dependent bonds constitutes the essence of a thriving community.

C. METHOD

This research employs a descriptive qualitative method to thoroughly identify field phenomena in detail. Research informants were selected using the purposive sampling technique. This non-random of samples is based on specific competence considerations to provide in-depth understanding of the issues being studied (Neuman, 2014). The informants consisted of three main characteristics: company representatives (External Affairs and Sustainable Development Division and Environment Division of PT Kaltim Prima Coal), local community members and local government agency representatives from East Kutai Regency.

Data collection techniques were divided into primary and secondary data. Secondary data were obtained through literature studies, official publication, documentation, observation, and interviews to form the basis of research ideas. Meanwhile the primary data were gathered directly through observation at PT KPC and Sangatta District, semi-structured interviews to obtain factual perspective from informants, and documentation in the form of audio recording and photographs. Data analysis was performed in three main stages, starting with the collection of raw data, processing audio and video recordings into transcripts so the data could be narrated, and proceeding to a series of qualitative data coding. The entire sequence was combined to draw comprehensive conclusions.

D. RESULT AND DISCUSSION

1. Implementation of SDG 15 in PT Kaltim Prima Coal's CSR Program

PT Kaltim Prima Coal's (KPC) Corporate Social Responsibility (CSR) implementation has evolved from merely merely meeting legal demands to becoming an integrated business strategy. This aligns with the concept proposed by Kotler & Lee (2005), which emphasized the importance of commitment to improve community welfare through voluntary business activities. This shift is driven by the global sustainability demands and the directive of the parent company to align CSR implementation with ISO 26000, a global guidance standard where the environment is one of its core subjects. As a manifestation of this commitment, PT KPC established a core policy emphasizing the restoration of a former mining land to a safe, stable and productive state. This "productive" aspect is also aligned with the Triple Bottom Line (TBL) concept, where the Planet Pillar is considered the foundation for creating added value, both economically and socially. Through this emphasis, KPC has achieved the Beyond Compliance stage, where the company not only seeks to reduce the negative impacts of its activities but also focuses on creating shared value for the environment and the community.

This Beyond Compliance commitment is realized through the Reclamation Program, which is directly aligned with Target 15.3, emphasizing the cessation of land degradation. This Reclamation Program is crucial because the creation of long-term economic and social value cannot be achieved without restoring former mining land to a safe and stable condition. Therefore, the first step in reclamation implementation is topsoil salvage, which is essential to ensure that the new ecosystem can grow and function well in the post-mining land. Following topsoil salvage, the next step is development of an Arboretum on the reclaimed land. This action is a practical application of the Holism principle in the Ecological Perspective (Ife, 2013), which views environmental recovery as an effort to restore nature holistically to rebuild the web of life, not merely focusing on the number of trees planted. Consequently, the success of reclamation is measured by stronger indicators, one of which is the return of endemic wildlife to the restored land, signaling that the environmental conditions are stable for the long term.

To achieve SDG 15, the company integrates environmental aspects into the company's technical guidelines through the Rehab Spec. These technical guidelines ensure that reclamation implementation is also aligned with Target 15.3, where the land is not only replanted but also has a strong soil structure. With these guidelines, the company then applies them to more specific operational steps. Technical implementation is focused on primary environmental risk mitigation efforts, such as the management of acid mine drainage and the planting of local seedlings to approximate the initial ecosystem conditions. Once the ecological aspects are addressed, the company can then integrate strategies that support economic sustainability.

As the company needs to return the post-mining land to safe, stable and productive conditions, this productive aspect is used as a manifestation of the Profit Pillar TBL vision contained in the Mine Closure Plan (Rencana Tutup Tambang/RPT) . The RPT is a tangible strategy for the company to create new economic sectors and centres on post-mining land, transforming environmental burdens into profitable assets. Ecosystem recovery efforts through

Rehab Spec and the Arboretum further strengthen the Holism principle (Ife, 2013), which emphasizes that the company should view the land as an integrated system where plants, soil and water function as a single, unified whole.

The company also recognizes that environmental sustainability requires a broader reach into the community. Therefore, environmental programs are extended beyond the mining area through activities like Kampung Beragam and household-level waste management. These activities play a role in supporting Target 15.c, which is facilitating the creation of sustainable livelihoods for the community. Through this program, communities are encouraged to process organic and inorganic waste into products with economic value, such as compost and handicrafts. This step is an effective method for integrating the People Pillar TBL in addressing environmental problems (the Planet Pillar). This strategy is a direct application of Strategic CSR, aiming to build community social capital, encourage behavioral change and open economic opportunities.

The effectiveness of PT KPC's CSR program at the regional level is supported through cooperations with Local Government. PT KPC's commitment to align its CSR program with the Regional Development Plan is clear evidence that the company is striving to create shared value. Through this cooperation, the company can avoid programs overlap and ensure that the implemented programs contribute to regional development targets. By ensuring that the CSR program implementation is signed with the regional development plan, the company builds a strategy to achieve greater sustainability goals. This strategy is reinforced by prioritizing the development of post-mining land, where the Profit Pillar is directed to create regional economic sustainability.

In this context, Profit (Elkington, 1998) is interpreted as the economic prosperity of the community that must be maintained after the company ceases its operational activities. Based on the interview results, the Local Government desires that the company's CSR program prioritize building stable economic sectors even after the company is no longer operating. This information is also reinforced by an informant from the company who stated that it is important to ensure post-mining land is in safe, stable and productive conditions so that new economic sectors can develop on the post-mining land. Thus, the achievement of SDG 15, namely safe and stable land, becomes an essential basis for running all post-mining programs.

The commitment to creating a strong economic base after mining ends also aligns with the Interdependence principle of the Ecological Perspective (Ife, 2013). This principle helps to understand how the company, community and environment have a mutually dependent relationship. Interdependence emphasizes that the environmental sustainability (Planet) will be not achieved without the active participation and behavioral change of community (People). Therefore, KPC invests in the People Pillar TBL to build community social capital. This is done so that the community feels a strong sense of responsibility to protect the restored environment as a crucial part of their livelihoods.

2. **Internal Dynamics in the Implementation of PT Kaltim Prima Coal's CSR Program**

This section presents an analysis of the internal dynamics governing the execution of PT Kaltim Prima Coal's CSR Program. The subsequent diagram serves as a critical analytic framework to delineate the complex interplay and synergy occurring both internally and externally to the corporation, which directly determines the effectiveness and long-term sustainability of CSR initiatives as visually represented in the flowchart below

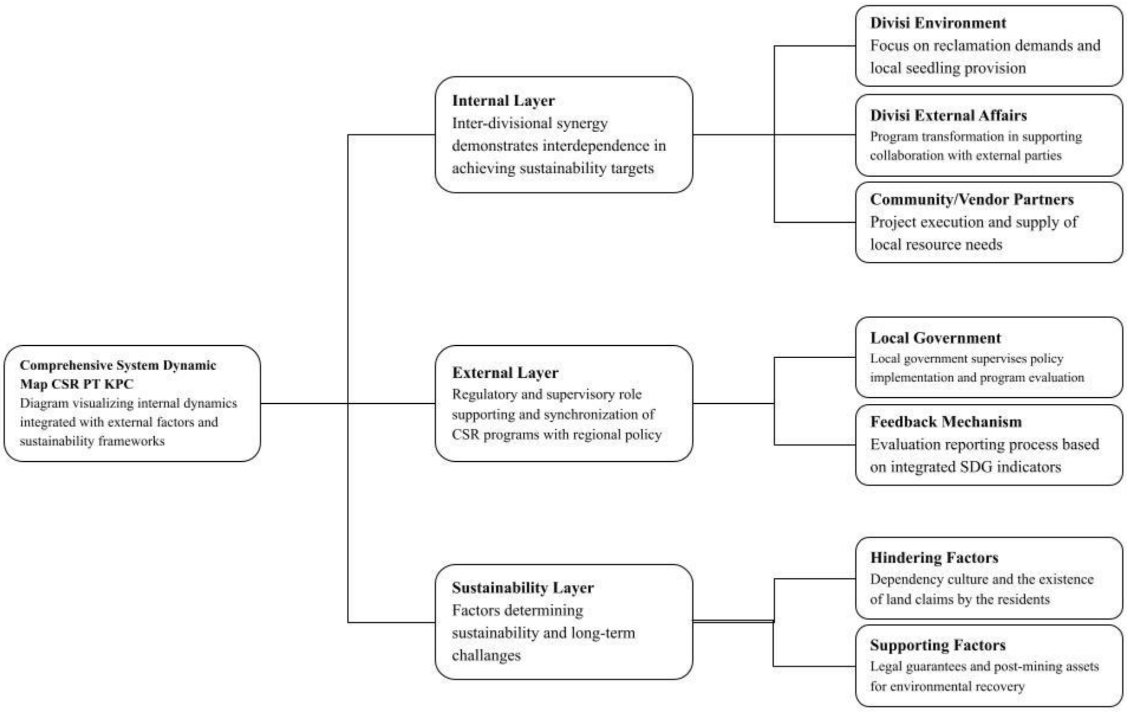

Figure 1 Flow Diagram of Internal Dynamics
Source: Author's Elaboration (2025)

This diagram is designed to provide a profound understanding of how PT KPC's internal operational framework addresses critical challenges and leverages strategic opportunities to effectively realize program sustainability.

a. Internal Dynamics and CSR Program Evaluation

To ensure program accountability and sustainability, PT KPC implements a comprehensive internal control and evaluation system. The primary function of this system is to ensure monitoring and transparency. Performance monitoring is carried out regularly, measured via the Objective Target Programme (OTP) and reported in the Sustainability Report as a form of public accountability. Environmental performance is evaluated using standards like PROPER, where PT KPC successfully achieved the Green rating nationally. These performance evaluations confirm the company's consistency in maintaining sustainability.

Findings also reveal a significant disparity in budget allocation where the Environmental Division requires approximately USD 30 million more for environmental management than the USD 5 million spent on Community Empowerment Program (PPM). This difference reflects that the Planet Pillar demands substantial funding to restore ecosystem functions, which simultaneously ensures the company's operational continuity. The scale of investment in the Planet Pillar necessitates robust control at every implementation stage. Consequently, the company enforces highly disciplined operational supervision, requiring internal permission for every stage of soil backfilling for reclamation to guarantee that the physical environmental structure is stable and suitable to SDG 15 sustainability standards.

b. Challenges and Innovation Strategies for Post-Mining Sustainability

Responsible mining practice requires companies to move beyond mere compliance to deliver sustainable solutions. PT KPC acknowledges that mining activities inevitably produce former excavation pits (void). Nevertheless, the company successfully utilized these voids as a water source for PDAM Sangatta, enabling clean water distribution to the community. This demonstrates that restoration challenges can be overcome by transforming environmental risk into sustainability assets. This Beyond Compliance action ensures that investment in the Planet

Pillar TBL supports the Profit Pillar TBL through the availability of clean water, which is fundamental to the community's economic sustainability.

Theoretically, this strategy exemplifies the Holism principle of the Ecological Perspective (Ife, 2013). This view mandates that to understand a problem, one must not look at isolated parts but comprehend the network of relationships linking all parts. In this context, the company must integrate environmental components into the broader urban-socio economic system. Beyond water provision, PT KPC optimizes post-mining land to use develop economic sectors such as Integrated Cattle Farming (Peternakan Sapi Terpadu/PESAT), Jupiter Farm and Telaga Batu Arang. These programs evidence the company's ability to convert former mining sites into sustainable economic assets supporting local welfare. Consequently, returning post-mining land to safe, stable and productive conditions is essential for community economic utilization. To ensure the long-term sustainability of reclamation after the mining permit expires, PT KPC submits the Mine Closure Plan document to the government, serving as a legal guarantee for the protection of environmental and economic assets.

c. Cross-Divisional Collaboration and Innovation

The successful execution of SDG 15 is inseparable from cross-divisional strategy, which is tangible proof of the Interdependence principle of the Ecological Perspective (Ife, 2013). This principle asserts that total self-sufficientness is ecologically irrelevant; ecosystems survive because all species are interdependent in the web of life. In a social context, interdependence teaches that reliance is normal and beneficial and builds mutually dependent bonds in the essence of a community. This concept is clearly demonstrated by the reliance of the Environment Division on the External Affairs Division.

This reliance stems from the practical application of the Planet Pillar TBL, where the Environment Division, responsible for reclamation, requires a large supply of local seedlings of approximately 35.000 per month. The External Affairs Division transforms this technical need into an empowerment program by foresting local community groups as seedling supplier partners. This significant technical requirement is key to achieving Target 15.3 which is cessation of land degradation, cannot be met solely through internal mechanism. Therefore, developing community groups as partners is a concrete application of the Interdependence principle, stating that ecosystem sustainability is highly dependent on community economic support. By engaging the community as economic partners, the company creates a strong reciprocal obligation, simultaneously supporting Target 15.c which is facilitating the creation of sustainable livelihoods for the community and ensuring the quality of the seedlings meet the initial ecological requirements. Beyond external cooperation, internal dynamics are further driven by specialized innovation competitions, motivating employees for improvement ideas that can be assessed in PROPER, thus promoting proactive environmental performance

d. Cross-Divisional Collaboration and Innovation

The effectiveness and sustainability of CSR evident in the company's interaction with external stakeholders, namely the community and the Local Government. This interaction highlights a challenge within the People Pillar, which is overcoming community passivity and the culture of expecting external aid. To address this, PT KPC employs a strategy of providing public education to drive behavioral change focused on practical actions at the household level, aiming to shift the pattern of dependency toward self-reliance.

Finally, the Local Government plays a crucial role as the external supervisor and policy determinant. Local Government encourages PT KPC to align its CSR program with the Regional Development Plan and focus on long-term investment. This is reinforced by the Local Government's policy recommendation to launch an integrated SDG-based evaluation system. This recommendation ensures that the Profit Pillar TBL is interpreted as guaranteed economic prosperity for the post-mining community, thereby supporting the achievement of sustainable development at the local level.

E. CONCLUSION

The implementation of PT Kaltim Prima Coal's (KPC) CSR program demonstrates a strategic transformation from mere regulatory compliance to a commitment sustainability integrated with global agenda, SDG 15. By adopting the Triple Bottom Line framework, the company positions the restoration of the terrestrial ecosystem as the primary foundation for achieving equilibrium between the economic (Profit), social (People) and environmental (Planet) aspects. This approach ensures that while mining activities cause significant regional deforestation, they are counterbalanced by measurable and systematic land restoration efforts. Success in maintaining the environmental pillar subsequently bridges the gap to creating new economic value through the productive utilization of post-mining land.

Through the reclamation program, which adheres to the target of halting land degradation, PT KPC successfully transforms environmental risk into functional assets that can be utilized by the community and support the formation of new economic sector post-mining land. This land transformation not only fulfills technical standards for safety and stability but also reflects the Holism principle where viewing natural resources as an inseparable component of regional socio-economics system development.

The synergistic interaction between environmental recovery and economic utility ultimately strengthens the social pillar through the Interdependence principle. This is clearly evidenced when the technical needs of reclamation, such as the large-scale procurement of local seedlings are managed into an empowerment program engaging local communities as strategic partners. This synergy creates a strong reciprocal relationship where sustainability depends heavily on active community participation while community welfare continuously improves as the environmental carrying capacity around the operational area recovers.

Ultimately, the long-term viability of these initiatives is realized through an alignment of company policies with the Regional Development Plan and the Mine Closure Plan. By ensuring the CSR program operates in tandem with the local government's vision, PT KPC strives to build social and economic capital. This ensures that the community is no longer dependent on the company's activities and can develop new economic sectors to sustain their economy after mining operations cease. This integration asserts that achieving SDG 15 is not merely about the physical restoration of the terrestrial ecosystem but also creating sustainable development capable of guaranteeing long-term prosperity for future generations.

The strategic integration found in this research where positioning environmental conservation to generate economic value and foster community self-reliance is a crucial model. This is particularly relevant because mining practices in Indonesia frequently face the dilemma between economic growth and ecosystem damage. This model proves effective by preventing community social dependency by converting the company's technical demands into sustainable partnership opportunities. Simultaneously, it addresses the risk of environmental recovery failure by mandating Beyond Compliance standards and legally protecting functional assets within the Mine Closure Plan. Thus, PT KPC's success in balancing these pillars demonstrates that environmental and social responsibility constitute a long-term investment, not a cost. Based on these integrated findings, this study recommends the model of strict integration between sustainable economics interest and ecosystem conservation as a mandatory standard for sustainable mining practice in Indonesia

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