

Alternative models of implementation Corporate Social Responsibility (CSR) Rehabilitation Home Unlivable (RTLH) Sinarmas in Military Region VII / Wirabuana Makassar involving the public sector, private sector and civil society d early in perspective Governance

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*Abstract: In view of the science of public administration involvement of other actors outside the state (Non State) in managing public affairs known as the paradigm of governance. Governance refers to a process of policy-making and the process by which the policy was implemented with the involvement of the public sector (state/government), private sector (private) and civil society (community) in the process of making and implementing the policy of the. With the Law No. 40 taun 2007 on PT particular article 74 on social corporate responsibility (CSR) and Article 66 which requires the company is required to have a report from the program CSR indicted, the phenomenon of CSR has become a public matter. With the paradigm a governance that must involve many actor in solving public problems and CSR has become a public matter in the presence of the law comes the question, how should the model ideal implementation or alternative models should be done in the implementation of CSR RTLH Sinarmas in **Military Region VII /Wirabuana** in the perspective of governance expected in a n involve the public sector, private sector as well as civil society. By viewing, Governance (Rhodes, 1996, S toker 1998, ADB 2000) public sector roles in strengthening corporate social responsibility Fox, Ward, Howard (2002) P enelitian will explain how an alternative model should be done in the implementation of CSR Sinarmas in **Military Region VII / Wirabuana**. The results showed that the model is empirical implementation of CSR Sinarmas in **Military Region VII / Wirabuana** not been carried out in accordance paradigm governanceIt can be seen from not any involvement of the role of other actors, no system of supervision as well as the mechanism of a defense answers regarding accountability, transfarency, Responsibility and fairnes still found irregularities in implementing therefore researchers suggest a model alternative in the implementation of CSR RTLH Sinarmas in **Military Region VII /Wirabuana** involving the private sector and civil society in the governance perspective.*

Keywords: CSR, Roles of the public sector, Governance.

1. INTRODUCTION

The science of public administration in view of the involvement of other actors outside the state (Non State) in managing public affairs known as the paradigm of governance. According Rodes (1996) says that the **Governance As a socio-cybernetic system**. As a *social-cybernetic* system, government organization of the process involves interaction and interrelation many actors /perpetrator of bureaucratic government and non-government (legislative, private sector, NGOs, academics, Press/Media, society) and responsible simultaneously. The results of public policy is not a product of what is produced by the government alone but is a product of intervention efforts, interdependence, and interaction and interrelation of many actors. Moreover, Rodes (1996) says that governance as a good governance. As a "*good governance*", the organization of better governance, namely in the sense of trying to achieve the government's performance more effective, efficient and economical at the same time and also more responsive, representatif, responsible, accountable to the public interest which is very diverse.

In line with Rodes, then Stoker (1998) suggested governance as the theory that: **Governance Identifies the power dependence Involved in the relationships between institutions Involved in collective action**. (Governance identify any dependence in the relationship between institutions involved in collective action). Implementation of good governance acknowledge acknowledge dependence among the three sectors (*Public, Private, society*) in a joint role to address the socio-economic problems. The goal of improving the welfare of the people no longer need the strength or the role of the sector is the dominant exceed role over another, but all interacting and interrelated and have the same access to participate realize the service in the community and

improve economic security. **Additionally Governance is about autonomous self-governing networks of actors.** (*Governance is about autonomous self-governing of the actors*). Implementation of good governance is a network between the actors of the three forces that converge in an autonomous and powerful government bonds (public sector), private (*private sector*) and the public (*civil society*). Institutions and actors of the third sector will be a solid strength and powerful when they are willing and accept the contribution of both sources of expertise (*resources*), interests and goals in order to achieve common goals desired.

From the pen above the expert in other words it can be said that the governance refers to a process of policy-making and the process by which the policy was implemented with the involvement of *the public sector* (state/government), *private sector* (private) and *civil society* (community) in the manufacturing process and the implementation of the policy of the.

Governance involves not only the state (government) but also the private sector (*Private*) and civil society. They are all actors who have an equally important role in a government organization. State (the government) plays a role in creating political and legal situation conducive; the private sector plays a role in creating jobs and income; and civil society play a role in facilitating social interaction and political mobilization adequate for individuals or groups of people to participate in activities, economic, political and social (Tamin, 2002).

From the pen above explanation can be said that governance has three main pillars in the public service that the Government (*Public Sector*), Private (*Private Sector*) and Society (*Civil Society*). Where *governance* in the context of this study can be as *corporate governance* and *good governance*. In this study, the governance theory can be used as a basis for the application of CSR involving the third sector in *governance* is the Government (*Public Sector*), Private (*Private Sector*) and Society (*Civil Society*) in accordance with peranya respectively. Government in carrying *pemerintahannya* guided by *good governance* and private sector (*private sector*) in running his company guided by the Corporate Governance roomates both should be equally enforced governance to Achieve the objectives set out in both the governance of government or in the governance of his company, while the public (*civil society*) can act as social control (*social control*) to the government (*Public Deposit*) and private (*private sector*). Where *governance* in the application of these three sectors should promote the principle of *transparency, acuntability, responsibility and fairness*.

In governance, the three factors are needed According roles respectively. In this matter the government (*public sector*) has a role to improve the corporate social responsibility (CSR), in which the role of the Government as *mandating, fasilitating, partnering* and *endorsing* the creation of good CSR (Fox, ward, howard, 2002). Likewise private sector (private) and civil society (people) have a role Also to engage provide participation in the implementation of CSR when Viewed from the governance perspective at least has a role as *partnering* and *endorsing* the implementation of CSR Rehabilitation RTLH Sinarmas in Military Regional Command VII / Wirabuana Makassar, but it is not fulfilled properly. So the results can not be governance and accountability mechanisms Become unclear and difficult, to transparent, accountable and equitable responsible. When it should according to the Asian Development Bank accountable governance requires Transparency, Accountability, Responsibility and Fairness (ADB, 2000). In the implementation of CSR is a concern of *the private sector (private / corporate) to the communities* in which it operates *private sector*, but on the other the government (*public sector*) are also obliged to improve the welfare of society and encourage the growth and welfare. Therefore, ethical if *the private sector* wants to help people with social activities such as CSR or invest in a region, the government should also able to coordinate with the government (*public sector*) that it has become the responsibility and the scope of its authority. So that the implementation of CSR is good if it is done in the region in the implementation of a government it must coordination with the Government where the CSR will be carried out and involving the participation of communities in the region. The fact the field of CSR implemented directly by the company lack of coordination with the government or the involvement of public participation. Where as in addition to coordination, the company should Also Be Able to design together a program with the Government in the form of a forum or a team, especially in the planning, implementation, evaluation and reporting of each stakeholder Involved so that the result is more accountable.

With the epidemic of Law No. 40 of 2007 on PT especially article 74 of the *corporate social responsibility* (CSR) and Article 66 which requires the company is required to have a report of the CSR program indicted, then the CSR phenomenon has become a public issue. In the paradigm of governance, that in order to overcome the problems of the public must involve many actors and CSR has become a public matter with the Law of CSR comes the question, how should the ideal model of conduct or alternative models should be done in the implementation of CSR RTLH Sinarmas in **Military Region VII / Wirabuana** in *governance* perspective by involving the public sector, *private sector* and *civil society*. Departing from the above-mentioned phenomenon so that the reason for the study was conducted.

The involvement of the role of actors other in the paradigm of governance can not be done, especially in the CSR program for Rehabilitation Home unlivable (RTLH) Sinarmas in Military Region VII / Wirabuana, the formulation of the problem in this research is "How to alternative models of implementation of Corporate Social Responsibility (CSR) Rehabil hoods House unlivable (RTLH) Sinarmas in Military Region VII /

Wirabuana Makassar involving the public sector, private sector and civil society in the governance perspective". Objective of this study is to find an alternative model of CSR rehabilitation program RTLH Sinarmas in **Military Region VII/Wirabuana** Makassar terms of Perspective *Governance*. Research will explain the empirical models implemented a CSR in the implementation of Rehabilitation RTLH Sinarmas in Military Region VII / Wirabuana Makassar and find an alternative model of implementation, the which is based on the paradigm of governance. Description of the expected results of analysis of this alternative models can provide academic contribution in the issue of CSR in Indonesia and Recommendations to the government in Determining the future direction of CSR policy implementation must be governance.

2. RESEARCH METHODS

In order for the formulation of the problem of missed and the purpose of this research is achieved, this study used a qualitative approach. The unit of analysis of this study was Sinarmas and **Military Regional Command VII /Wirabuana** particular army unit in the city of Makassar as beneficiaries of CSR programs RTLH. Techniques used in data collection and observation techniques and the latest interview collecting secondary data from documents in each unit of CSR implementation. While the key informants were: Regional Commander VII / WRB, *Head of corporate communication Sinarmas President Office*, Chief of Engineers Military Command VII / WRB Makassar, Pabandya Jaslog Skodam VII / WRB, 9 POP of units in carefully composed of Yonkav 10 / assault, Yonzipur 8 / SMG, Yon Raider 700, Zidam VII /WRB, Denintel Kodam VII / WRB, Hubdam VII / WRB, Yon Arhanud Maleo, Pomdam VII/WRB, Yon Armed 6-67/Pull, receiver Rehabilitation RTLH CSR program consisting of 27 (twenty seven) community (Soldier / PNS Army and wife) beneficiaries of CSR programs of rehabilitation RTLH represented by three people from each POP collected for interviews each receiver unit RTLH CSR program.

3. RESULTS AND DISCUSSION

To be able to find a model CSR implementation RTLH Sinarmas in Kodam VII / WRB can be done by exposing various information regarding; decision-making mechanism CSR program RTLH, function of each of the parties concerning the structure of the system and mechanisms of accountability, redress mechanisms for accountability of CSR programs RTLH through surveillance (*monitoring*), reporting and evaluation, efforts companies and governments in fulfilling the rights of beneficiaries of the program will be explained and discussed as follows ;

a). Decision-making mechanism RTLH CSR program.

CSR program decision-making mechanism RTLH undone through the MOU between the Army with 14 partner companies of 8 (eight) group. Then follow up the MOU between the eight companies with the appropriate military command each region, specifically **the Military Regional Command VII / Wirabuana** conducted by PT. Buana Arta Sejahtera as a subsidiary of *branded* Sinarmas. Then from the MOU followed up with the implementation of the program RTLH using CSR funds are divided into two stages of phase I and phase II, this is the stage mechanism to materialize RTLH program.

If we look from the perspective theory of *governance* described above decision-making mechanism to perform CSR programs rehabilitation of homes uninhabitable (RTLH) in **Military Region VII/Wirabuana** to materialize not involve many *actors* in its implementation. According to the theory of *governance* should *governance* refers to a the process of policy-making and the process by which the policy is implemented that involves many actors, both state (government / *public sector*), *private sector* (private), as well as civil society (*civil society*) in the process of making and implementing policy. As (Rodes 1996) ***Governance As a socio-cybernetic system***. As a *social-cybernetic* system, government organization of the process involves the interaction and interrelation many actors / perpetrator of bureaucratic government and non-government (legislative, private sector, NGOs, academics, Press / Media) and responsible simultaneously. The results of public policy is not a product of what is produced by the Government alone but is a product of intervention efforts, interdependence, and interaction and interrelation of many actors. Correspondingly (Stoker, 1998) in *Governance as a theory* put forward propositions ***Governance is about autonomous self-governing networks of actors***. (*Governance* is about autonomous *self-governing* of the actors). Implementation of good governance is a network between the *actors* of the three forces that converge in an autonomous bond strength which include the strength of **the government (Public sector)**, **private (private sector)** and **the public (civil society)**. Institutions and actors from all three sectors will be a solid strength and powerful when they are willing and accept contributions, both sources of expertise (*Resourances*), interests and goals in order to achieve common goals desired.

Correspondingly (Stoker, 1998) explains that the *Governance as a theory* put forward 5 (Five) propositions to be considered in assessing the concept of *governance*, namely: ***Governance Refers to institutions and actors from within and beyond government.*** (*Governance* refers to institutions and actors are not just the government). Implementation of good governance need to utilize a set institutions and actors from both within and outside the government bureaucracy. Governments need to open the door and not allergic or suspicious of government that will be interfered with, even on the contrary it could be used as a reinforcing component in achieving a common goal. In addition stoker (1998) saw the flood wa ***Governance Identifies the blurring of boundaries and responsibilities for tackling social and economic issues.*** (*Governance* identifies the blurring of boundaries and responsibilities in addressing social and economic issues). Implementation of good governance does not allow anymore the trichotomy first sector role (executive and legislative), both the private sector (*Public Sector*) and the third sector of society (*Civil Society*) in addressing socio-economic issues, because that role is now so blurred. The role of these three sectors should have been fused solid because they have the same interests and a commitment to address the high social and economic problems.

Furthermore stoker (1998) describes the need for actors else in the process of *governance*. ***Governance Recognizes the capacity to get things done the which does not rest on the power of government to command or use its authority.*** (*Governance* realized to fix something does not have to rely on the power of government through command and authority). Implementation of good governance in order to improve the welfare of society is not merely need to pocket themselves in the direction, guidance and authority of the government but also must have the ability to utilize tools and techniques governance of the sector Non-government to formulate, implement and evaluate policies that properly. The government needs to encourage other sectors to participate in the policy process and the role of government sufficiently as a catalyst, facilitator and enabler.

In line with the above explanation was supposed involvement of *actors* have also been made in the implementation of CSR in the region **Military Regional Command VII / Wirabuana**. Stoker (1998) also explained that the ***governance Identifies the power dependence Involved in the relationships between institutions Involved in collective action.*** (*Governance* identifies dependence in relationships between institutions involved in collective action). Implementation of good government recognizes the dependence among the three sectors (*Public, Private, society*) in a joint role to address the socio-economic problems. The goal of improving the welfare of the people no longer need the strength or the role of the *sector* exceeds peranya dominant over the other But all interacting and interrelated and have the same access to participate Realize the service in society and improve economic security. From the perspective of the theory of how it should be the implementation of the CSR program for Rehabilitation RTLH carried out with the involvement of all three *actors*, not only Governments (*Public Sector*) only, and the private (*private sector*) in this case Sinarmas the process mechanism of making the program but beneficiaries of CSR, namely Society (*Civil Society*) in this regard Army Soldier, Army civil servants and their families should also be included as a recipient of funds the benefits of CSR. So it can be concluded from the perspective of *governance* theory RTLH Rehabilitation CSR program implementation is not yet fully involved *actors* as described in the concept of *governance*, so that the implementation can not be said *Governance*.

b) The function of each party regarding the structure, systems and accountability mechanisms.

The function of each party regarding the structures, systems and mechanisms are all conducted in stages on the basis of the MOU and the organization set up for the implementation, monitoring and reporting good a defense response to the CSR that is Sinarmas funder or on satauan on which Mabasad. Mechanisms and systems are reported in a hierarchical manner in which organizations conduct established by the **Military Regional Command VII/Wirabuana** according to the needs of the program RTLH aid Sinarmas CSR. The system and mechanism for the planning, implementation, reporting, evaluation and a defense response, is still done unilaterally by zidam to the military command, from the military command reported to Sinarmas and Mabasad without the involvement of the community as recipients manfaat CSR funds and involvement Sinarmas in oversight, all reported administratively, but for field pengecekanya not involved. There POP units and community benefits recipients are not given how the document execution plan RTLH by the method of self-managed run in which there explanation of budget plan (RAB)), material requirements, equipment needs work, technical specifications and material requirements for building materials, as well as images bestek (*detail*). So that when viewed from the implementation of which should not be implemented with good *governance* for the function of each party in this case Sinarmas and **Military Regional Command VII/Wirabuana** involving structures, systems and mechanisms of accountability because it does not involve other actors.

If we look from the perspective of *governance* theory can lead to less *accountability, transparency, Responsibility* and *fairness* as well as the principle of *participatory governance* are ignored and do not in CSR rehabilitation program uninhabitable houses (RTLH). This is in line with what was said (Rodes, 1996) ***Governance As Corporate Governance*** as corporate governance, the organization of government with manually-over or mimic or imitate the principles that exist in the *private sector* into the *public sector* such as

information disclosure, the integrity of the individual, the role clearer, transparency, accountability, responsibility and fair (*Fairness*), and **Governance As Good Governance**. As a "good governance", the organization of better governance, namely in the sense of trying to achieve the government's performance more effective, efficient and economical and also once more participatory, responsive, representative, responsible, accountable to the public interest which is very diverse, Correspondingly (Stoker, 1998) in *Governance as a theory* put forward propositions **Governance Recognizes the capacity to get things done the which does not rest on the power of government to command or use its authority**. (*Governance realized to fix something does not need to depend on government power through the command and authority*). Implementation of good governance in order to improve the welfare of society is not merely need to pocket themselves in the direction, guidance and authority of the government but also must have the ability to utilize the facilities and technical administration of the sector Non-government to formulate, implement and evaluate policies that properly, The Government needs to persuade other sectors to participate in the policy process and the role of the government is quite as catalyst, facilitator and enabler.

Implementation of CSR programs Rehabilitation RTLH in **Military Region VII / Wirabuana** will go well if the implementation is carried out in accordance with the principles of *governance*. In a *governance* perspective as institutions, *governance* consists of three domains, namely *state* (state / government / public sector), private (*Private sector*) and Society (*Civil Society*). The role of government, private and public in the CSR program of rehabilitation homes uninhabitable (RTLH) this is needed, so that CSR rehabilitation of homes uninhabitable (RTLH) can be carried out properly and optimally with be guided on the principle of *governance* run by the government in the form of *good governance* and privately-run form of *Corporate governance* as well as social control society (*social Control*) for the creation of a good CSR and hold on the **principle of governance: transparency, accountability, responsibility and fairness**. And can also be guided in principle *Good Governance presented* that describes the need for UNDP *Participation, Rule of Law, Transparency, Responsiveness, Consensus orientation, Equity, Efficiency and Effectiveness, Accountability*. In line with the IMF, World Bank and UNDP and Bovaird and Löffler (2003) says that *good governance* brings a number of issues of *stakeholder* involvement; transparency; equality agenda (gender, ethnicity, age, religion, and others); ethical and honest behavior; accountability; and sustainability. It is also good governance must be accountable, transparent, responsive, equitable and inclusive, effective and efficient, follow the rule of law, participatory, consensus oriented (Bappenas, 2002). Along with Principles of *Good Corporate Governance* (GCG) should also be applied in the implementation of CSR rehabilitation of homes uninhabitable (RTLH) which, along according to (Asian Development Bank, 2000) is a principle that must be held *Transparency Accountability* (accountability), *Responsibility* (accountability), *Fairness* (equality and fairness).

c) Redress mechanisms for accountability CSR program RTLH through surveillance (monitoring), reporting and evaluation.

The findings of the researchers after falling spaciousness direct interviews with a POP of 9 (nine) units of beneficiaries of CSR programs RTLH, direct view and observations of the housing built through program grants CSR Sinarmas, as well as from secondary data in the form of documents execution of program RTLH in the area of **Military Region VII / Wirabuana** can be said that for the reporting gradually implemented correctly and in accordance with the rules of accountability (Wabku) no irregularities budget, so that parties that received a report assessing been accountable, transparent as said *key informant* from Sinarmas stated, all CSR process is already running with accountable and transparent, we believe it is all done because we believe in the institution of the recipient's CSR program. Besides that Reviews These funds have been used for Reviews their designated purpose and Appropriate mechanisms and accountability systems. However Indications research results in the field and the findings of a discrepancy report between a written report with the results of field observations and studies on the implementation document regarding technical specification and interviews with implementers and beneficiaries in the field discovered anomaly or irregularity of the program in the form of a budget that does not fit the program, materials which is not in accordance bestek, transfer of the budget, as well as utilizing mode beneficiaries of CSR to increase the completeness of his own house in accordance with bestek in Phase I. supervision mechanism (*monitoring*) RTLH CSR program is very less because no one is watching, monitoring POP only done because self-management system for Sinarmas and **Military Regional Command VII /Wirabuana** only see the results alone. For reporting no supervision only administratively alone and the absence of evaluation results RTLH CSR program that has been implemented, it is appropriate to say key informants from Sinarmas say everything is *clear* and the process is completed. For example, the research findings in the unit Yonkav 10 / Attack of the interview with POP implementers in the field say the funds provided some 113 million are taken through the check in the bank Mandiri (Sbd., 2015), while that in the report by Zidam VII / WRB to Mabesad and Sinarmas as well as in the implementation plan RTLH amounted to 376 857 000, - (Three hundred seventy-six Million) means no difference distinction budget of 263 857 000, - (two hundred sixty three million eight hundred fifty seven thousand rupiah) see the attachment (Plan for the implementation of self-management in Yonkav RTLH 10 / Assault on a budget plan). The findings of the

research for the unit Yonzipur 8 / SMG *informen* convey *key* for bathroom and kitchen we made use its own costs in accordance bestek of Zidam (Bsn., 2015). Supposedly kitchen and bath already included means that there must be a corresponding image bestek, so that the implementation plan (Fig plan details) with the implementation does not equal This raises the question why the beneficiaries of CSR should make the bathroom and the kitchen itself when clearly it already exists in image detail and budget. See Appendix (RTLH implementation plan Yonzipur 8 / SMG in Fig detail and plan budget). The findings of the third study related to accountability in Yonzipur 8 / SMG that in the implementation of RTLH in the unit for technical building specifications

not suit the material, it delivered *key informants* from the unit who said RTLH it is not all the walls there are still plywood, my house was half plywood partially (Mom. H, 2015) ". Should have appropriate images and technical specifications bestek everything is walled. See Appendix (RTLH implementation plan Yonzipur 8/SMG in technical specification material). The research findings fourth related to accountability in the unit Deninteldam VII/WRB that no diversion of certain materials to increase the number of houses were repaired then do not wear material such buildings, it is revealed from interviews with *key informants* stated should our floor using ceramic but in order to add refinement other house floor is not replaced, the hint of Zidam, so that the amount of 8 households could be 12 KK. (S., 2015). See Appendix (RTLH implementation plan Deninteldam VII / WRB on technical specifications of materials which say that use the type of floor tile). The executive argued that if there is a material difference was due to supplement the results of the CSR (*Over feat*). Over achievement is actually good because the project RTLH have conducted themselves in self-managed so there is an advantage not pay the builders so that the difference it can to make the other house with the record does not change the material, technical specifications, quality and quantity that is in conformity with bestek planning and do not alter the budgets costs, but the reality on the ground according to the results of research is far from expectations. The research results are obtained either primary data from *key* informants, secondary data from the documentation and the results of observation of researchers in the field and researchers verification method triangulation of data, it can be said that for the first phase of the CSR program RTLH irregularities budget while in Phase II CSR program RTLH can be done according to plan and budget as well as the corresponding reporting but there are still weaknesses in supervision (*monitoring*), and the absence of evaluation of CSR programs that have been implemented.

If we look from the perspective theory of *governance* should be made accountable accountability, transparency, and fairness responsible. This is in line what is conveyed by the ADB (Asian Development Bank, 2000) is a principle that must be held *Transparency (openness)*, *Accountability (accountability)*, *Responsibility (accountability)*, *Fairness (equality and fairness)*. Also according to (Rodes, 1996) ***Governance As Corporate Governance*** as corporate governance, the organization of government with manually-over or mimic or imitate the principles that exist in the *private sector* into the *public sector* such as information disclosure, the integrity of the individual, the role of the more obvious, transparency, accountability, responsibility and fair (*Fairness*) and ***Governance As Good Governance***. As a "*good governance*", *the organization of better governance, namely in the sense of trying to achieve the government's performance more effective, efficient and economical and also once more participatory, responsive, representatif, responsible, accountable to the public interest which is very diverse*. From the above explanation it can be said that reports of a defense response results CSR programs rehabilitation of homes uninhabitable (RTLH) help Sinarmas in Kodam VII /WRB in its implementation has not put forward the principles of *governance* especially transparency and accountability especially at the level of implementation and reporting accountability still found differences in the budget which do not in accordance with the plan to the implementation of the standard implementation of CSR programs rehabilitation of houses uninhabitable (RTLH). Supposedly the principles of *governance* such as *transparency, accountability, responsibility and fairness* are not overlooked and this is something that must be executed in the implementation of CSR programs RTLH by each *actor* and *stakeholders* involved in the program and the need for supervision of all stakeholders in the context of *governance* by the *actors* who involved both government (*public sector*), *private (private sector)* and *society (Civil Society)* and they all must be incorporated in a team or Forum in order to carry out the planning, implementation, reporting and evaluation of CSR programs RTLH so that everyone can watch each other and each control so that the results can be *governance*.

d) Corporate and government efforts to fulfill the rights of beneficiaries of the program.

The efforts of government and private / corporate (*private sector*) to fulfill the rights of beneficiaries of the program is still not maximized in terms of both regulation and involvement as well as in terms of monitoring its implementation which has not *governance* so as to allow the program deviation as described in the previous section or occur manipulation / fraud detrimental beneficiaries of CSR programs rehabilitation of houses uninhabitable (RTHL) is not optimal as planned.

If we look from the perspective theory of *governance* should Sinarmas and the Government to ensure and fulfill the rights of beneficiaries of the program are well do not harm the recipient of the program and the absence of irregularities in the implementation of CSR programs RTLH to implement the principles of

governance as transparency, accountability, responsibility and fairness in line with what is said (Rodes, 1996) **Governance As Corporate Governance.** As corporate governance, the organization of the government to take over, or mimic or imitate the principles that exist in the *private sector* into the *public sector* such as information disclosure, the integrity of the individual, the role clearer, transparency, accountability, responsibility and fair (Fairness). **Governance As Good Governance.** As a "good governance", *the organization of better governance, namely in the sense of trying to achieve the government's performance more effective, efficient and economical and also once more participatory, responsive, representative, responsible, accountable to the public interest which is very diverse.* This means that in the implementation of CSR programs RTLH there must be a guarantee for achieving the CSR objectives without harming the rights of recipients for the implementation of the program is not *governance*.

Besides the rehabilitation RTLH CSR program must involve many actors to oversight as a bid to ensure that the program runs according to the rules ascertained. This is in line with what is said by (Stoker, 1998) that the **Governance As a self-organizing networks.** As the networks organize themselves, the organization of government that is based on the formation of networks between organizations and between actors in a strong where all parties benefit sharing exchange *resources* good in the form of funds, information, expertise, access and assets for nets, governance mechanisms, and **Governance is about autonomous self-governing networks of actors.** (*Governance is about the self-governing autonomous from the actors*) Implementation of good governance is a network of inter-actor of the three forces that converge in an autonomous and powerful government bonds (*Public sector*), *private (private sector) and the public (civil society)*. Institutions and actors of the third sector will be a solid strength and powerful when they are willing and accept the contribution of both sources of expertise (*Resources*), interests and goals in order to achieve a common goal which is desirable that the purpose of achieving the conduct CSR program Rehabilitation RTLH transparent, accountable governance and achievement. This also is in line with what was said by (Cobertt 2000: Keating, 1999) that the concept of *governance, the Government is not the only actor and not always being the pioneer in governance* as a function of management of complex societies, *governance* involves the relationship between the various forces in the the state, namely the government (*state*), *civil society, economic society, and political society*.

Based on the description explanation of the theory mentioned above, this should not be ignored and this is something that must be executed in the implementation of CSR Rehabilitation Program RTLH by their respective actors and stakeholders involved in the program and the need for efforts supervision of all stakeholders in the context of *governance by actor* involved both government (*public sector*), *private (private sector) and society (Civil Society) and they all must be incorporated in a team or Forum in order to carry out the planning, implementation, reporting and evaluation of CSR programs Rehabilitation RTLH so that all can benefit supervising and controlling with each other so that the results can be governance.* *Governance* refers to a process of policy-making and the process by which the policy is implemented involving both the state (government), private sector, and civil society in the process of making and implementing these policies. *Governance* involves not only the country (government) but also the private sector and civil society. They are all actors who have an equally important role in a government organization. Correspondingly (Tamin, 2002) explains that the state (government / *public sector*) play a role in creating political and legal situation conducive; the private sector plays a role in creating jobs and income; and civil society play a role in facilitating social interaction and political mobilization adequate for individuals or groups of people to participate in activities, economic, political and social.

From the previous explanation above, how to reveal various information concerning; decision-making mechanism CSR program RTLH, function of each party regarding the structure of the system and mechanisms of a defense response, redress mechanisms for accountability of CSR programs RTLH through surveillance (*monitoring*), reporting and evaluation, the company's efforts and Government in fulfilling the rights of beneficiaries of the program, it can be described that the practice model or models of empirical implementation of CSR programs Rehabilitation RTLH in Kodam VII / WRB conducted by Sinarmas which is a multinational company engaged in oil palm plantation and *crude oil* as well as derivatives done through a memorandum of understanding (MOU) at the central level between Mabesad with 14 companies from eight major groups first, and then conducted a memorandum of understanding (MOU) between the Company's level of military command funders CSR is Sinarmas in this case the subsidiary named PT. Buana Arta Sejahtera with Kodam VII /WRB. Then from the understanding of the CSR program for Rehabilitation RTLH implemented by appointing Chief Engineer Kodam VII /WRB as Head of implementation activities (Kalasgiat), where the process of planning, implementation, reporting and evaluation conducted by the CSR Rehabilitation RTLH Zidam VII/WRB. After that level, the conduct of the POP unit consisting of 9 POP units of phase I and II implement the program adjoined respectively in order to provide the benefits of CSR funds for community assistance in this matter Soldiers, civil servants and their families.

The implementation of CSR programs RTLH Sinarmas in **Military Region VII / Wirabuana** run only with the role of the *public sector* (government) as *mandating and facilitating that is still lacking.* Private merely

act as *partnering* and beneficiaries of CSR is not involved. *Accountability, transparansi, responsibility and fairness* has not been seen to be done with the obvious, this is because the role of each actor according to the principles of *governance* have not been involved. The third role the actor was not optimal and could not watch each other and control each other in the implementation of CSR, it can be seen from the implementation that is only done *top down* hierarchical manner of MOU *private sector* with the *public sector* are directly appointed to Zidam VII /WRB and is run by POP receiver unit CSR program without involving the community as beneficiaries in this case Soldiers and civil servants **Military Regional Command VII / Wirabuana** and their families, so it is not visible *governance* in practice.

Implementation of CSR Programme empirical models Rehabilitation RTLH Sinarmas in **Military Region VII / Wirabuana** can be explained that there was no involvement of communities as beneficiaries of CSR programs Rehabilitation RTLH. The program implemented through the MOU respectively Groups Company and Mabesad were followed up by the MOU between the **Military Regional Command VII /Wirabuana** and Sinarmas, while community (Prajuri, civil servants and their families) as the beneficiaries are not included in its implementation, this can be seen from the implementation that just do a *top-down* hierarchical manner of MOU *private sector* with the *public sector* are directly appointed to Zidam VII / WRB and executed by the POP unit receiver CSR program without involving the community as beneficiaries in this case Soldiers and civil servants **Military Regional Command VII /Wirabuana** and their families, but they receive the results of CSR that is so in the form of rehabilitation homes uninhabitable (RTLH) which is the result of development by Zidam as executor and POP established by the **Military Regional Command VII /Wirabuana**, so it has not seen *governance* in practice.

From the perspective theory of *governance: decision-making mechanism to carry out CSR programs Rehabilitation RTLH in Military Region VII /Wirabuana* to materialize not involve many *actors* in its implementation. According to the theory of *governance* should *governance* refers to a process of policy-making and the process by which the policy is implemented that must involve many *actors* both state (government), private sector (private sector), and civil society (*civil society*) in the process of making and implementing policy. The function of each party (Sinarmas and **Military Regional Command VII /Wirabuana**) concerning the structures, systems and mechanisms of accountability is not optimal and appropriate theory of *governance* because it does not involve actors other. The system and mechanism for the planning, implementation, reporting, evaluation and accountability, are still done one namely by Zidam parties. Zidam make a report to the military command of the military command reported to Sinarmas and Mabesad without the involvement of the community as recipients benefits CSR funds and involvement in pengawasanya Sinarmas, all reported to the administration but to the field checks not Involved. There POP units and beneficiaries are not given how document execution plan RTLH by the method of self-managed run in which no explanation budget plan (RAB), material requirements, equipment needs work, technical specifications and material requirements for building materials, as well as images bestek (image detail). So that when viewed from the implementation of which should *governance* has not been implemented properly for the function of each of the parties (Sinarmas and **Military Regional Command VII/Wirabuana**) regarding the structure, systems and accountability mechanisms have not been optimal and sesuai theory of *governance* because it does not involve other actors.

Accountability mechanisms RTLH CSR program implementation should be done in an accountable, transparent, *responsible* and fairness. In the empirical model is now very difficult to do that because the report accountability of the results of the CSR program for Rehabilitation RTLH Sinarmas in **Military Region VII / Wirabuana** has not put forward the principle of *governance* khususnya transparansi and Especially accountable at the level of implementation and reporting accountability still found differences in the budget which is not in accordance with the plan to implementation RTLH rehabilitation is the standard implementation of CSR program of rehabilitation RTLH caused by only one party, namely the Implementation of CSR RTLH implemented by Zidam from planning, implementation, reporting and evaluation is what violates the concept of *governance*. Recipient communities CSR programs can not supervise all reporting policies are made Zidam. *Private sector* less supervision only received reports of administration per week the form of a progress report on the physical (apjusik) and acceptance of the system after the completion sehing g a CSR implementation can not be optimized with a model like this.

In this model the government is only acting as *mandataing*, the role of *facilitating* the less played, there should be the role of *partnering* and *endorsing* as expressed by (Fox, Ward, and Howar, 2002) in *the role of the public sector to strengthening CSR* that the Government should have a role *mandating, faciilitang, partnering and endorsing*. The role of *mandating* the government only implement it by law, especially Law No. 47 on PT. Obligations CSR and facilitate the Regulation Other like Regulation of the Ministry of Finance regarding the provision of tax incentives for companies that implement CSR well, the Regulation in the form of PP have not been there for the technical implementation, so it is still ambiguous arbitrarily funders CSR programs and private roles only run Government regulation Just which acts as a *partnering* government to run the program mandated by the Act, while the public only as beneficiaries without involved in its implementation.

From the description framework and empirical models CSR rehabilitation program run RTLH Sinarmas **Military Regional Command VII / Wirabuana** in Makassar, the researchers offer an alternative model for the implementation of the CSR program for Rehabilitation RTLH Sinarmas in **Military Region VII / Wirabuana** from the perspective of governance. The role of government (*Public sector*) as the ruler of a region and the government who have the authority and the policy to provide public services to its citizens, so if there are other parties that will enter kewilayahnya that would invest in or make a program of activities it must get permission from the ruler of the region. This also applies for the implementation of CSR dilaksanakan in **Military Region VII / Wirabuana** by Sinarmas in which the implementation should involve the Government in the area.

When we see the role of government in promoting CSR / *The Role Of Public sector in strengthening CSR* (Fox, War and Howard, 2002) who said that the Government's role in promoting CSR consists of the role of *mandating, facilitating, partnering* and *endorsing* the CSR implementation. Government's role as *mandating* here to prepare the legislation for the implementation of CSR as well as the regulation of their supporters. The role of the Government as *Partnering* can be done by combining resources (*Combainng resouces*) *public with business people (busines sector)* and involving other actors *Stakeholders (stakeholder engagement)* to utilize the skills and resources that are complementary to address public issues in the CSR agenda either as of participants,convenor or catalyst. Government's role as *endorsing* can be done with m reflected on political support and endorsement or legitimacy (*Political support*) *towards CSR*. Government's role *facilitating* it should be able to invite *the private sector* and *Society (Civil Society)* to form *TIM / CSR Forum* to be held in territory based on the paradigm of *New Public Services and Governance*, this is in line with what was said *Denhard and Denhard* that in conducting development activities expected to involve all relevant stakeholders. According to the paradigm of *New Public services*, (*Denhard and denhard 2003*) suggests that the paradigm NPS considers it important involvement of many actors in the organization of public affairs. In line with the theory of *governance* (*Stoker, 1998*) said that **Governance is about autonomous self-governing networks of actors.** (*Governance* is about the *self-governing* autonomous from the actors) Implementation of good governance is a network between the actors of the three powers together in a strong bond and the autonomous government (*Public sector*), *private (private sector)* and *the public (civil society)*. Also according to the opinion (*Rodes, 1996*) that the **Governance As Corporate** Governance. As corporate governance, the organization of government with manually-over or mimic or imitate the principles that exist in the *private sector* into the *public sector* such as information disclosure, the integrity of the individual, the role clearer, *transparency*, *accountability*, *renposibility* and justice (*fairness*) and **Governance As Good Governance**, the organization of better governance, namely in the sense of trying to achieve the government's performance more effective, efficient and economical and also once more participatory, responsive, refresentatif, resposable, accountable to the public interest which is very diverse. From the theory of *governance*, it can be summarized that in order to overcome the problem of the public must involve other actors as well as run a transparent, accountable, renposibel and justice (fairness).

Based on the description above In the public administration what constitutes public interest manifested not only depend on the State or government agencies (public sector). Public interest should be formulated and implemented by all actors, both state (*government*), *Private (Private sector)* and *civil society (Civil Society)* by adhering to the principle *taransparency, acountability, responsibility* and fairness. Now this is a budget for the construction of the army of the state budget can not be expected fully to finance the defense sector (*Security Sector*) both in the procurement of main weaponry system (*Alutsista*) and supporting *pasilitas other infrastructure such as housing and offices*. Therefore, it takes the role of the government to involve; the role of actors such private companies to give the CSR to help program development and public issues other that can not be addressed by the Government to involve the community in its implementation, it is not to remove the responsibility of government as the conduct of the public service but involve all stakeholders and actors other to solve public problems.

Alternative Model of the recommended authors as an alternative model in the implementation of CSR rehabilitation of homes uninhabitable (RTLH) Sinarmas in Kodam VII / WRB Makassar in the perspective of governance. The involvement of other actors in the implementation of CSR between the Government (*Public Sector*), *Corporate / Private (private sector)* and *society (Civil Society)*, as agents of development to address public problems in perspective had seen. Because in this model is the involvement of the government (*public sector*), *private companies (private sector)* and the public (*civil society*) together to form *Team / CSR Forum* to be run according CSR perspective of governance as in ungapk an *Rhodes (1996)*, *governance As a socio-cybernetic* system. As the system of *social-cybernetic*, the organization of government involves the interaction and interrelation many actors /perpetrator of bureaucratic government and non-government (*legislative, private sector, NGOs, academics, Press /Media, society*) and responsible at the same time involving the role of actors other to be able to watch each other in implementation that will create *accountability, transparency, responsibility* and *fairness* in its implementation as presented (*ADB, 2000*).

Team / Forum was established by the Government with the involvement of all three actors, from which the government facilitated as the governing authority of the owner of a country / region in accordance with role

is as mandating, facilitating, partnering and endorsing that must be applied governance. Then later Team / Forum is what will work in the activities of the CSR program for Rehabilitation RTLH through MOU ranging from planning, implementation, monitoring (*monitoring*), reporting and evaluation of implementation of CSR should be done Team / Forum CSR to address the problems that may occur when implementation. Role of Private here in has been seen as a partner in the implementation and the role of endorsing to encourage CSR performing well can participate together in its implementation and do it by applying *corporate governance*. Likewise with society (*Civil Society*) will also keep the implementation of CSR because they involved to participate and protect it in order to remain transparent, accountable oversight as social control. From this three actors will be mutually supervise each other so that the CSR would be undone by either according to the concept of *governance*.

Team / Forum that has been formed will later serve to the planning, implementation, reporting and evaluation will generate a CSR program along in development addressing public issues whose results must be recorded in a common understanding / memorandum of understanding (MOU) conducted by The third actor is the government (*sector Public*) private (*private sector*) and Society (*Civil Society*).

Alternative model that the authors recommend very clearly refers to the principles of *governance*, which view that the state / government (*public sector*) era of today no longer believed to be the only institution or actor who is able to effectively, efficiently and economically as well as fair to provide various forms of public services so that the paradigm of *governance* take seriously the need for a partnership (*Partnership*) and network (*Networking*) by involving multiple stakeholders in the administration of public affairs, especially in the implementation of CSR in accordance with the concept of *governance*.

CONCLUSION

From the description of the explanation model of CSR implementation in **Military Region VII / Wirabuana** can be concluded that : Decision-making mechanism that is realized RTLH program conducted by the MOU between the Army with partner companies, specifically for **Military Regional Command VII / Wirabuana** dilakukn with Sinarmas and followed up with the creation of organizations implementing development RTLH rehabilitation program. The function of each party regarding the structures, systems and mechanisms everything is done on the basis of the MOU and the organization set up for the implementation, monitoring and reporting good a defense response to the CSR that is Sinarmas funder or the unit upon which Mabasad mechanisms and systems are reported in a hierarchical manner. Reporting gradually implemented properly and according to the rules accountability finances (Wabku) no budget deviations, so that those who received the report believe that the funds have been used according designation and appropriate mechanisms and answer a defense system. The findings of the research report discrepancies found in the field in this study between planning and implementation as well as POP with the beneficiaries of the program in which the difference in budgets, technical spesifikssi perbedan that do not fit with the image bestek, material materials and facilities made by the recipient CSR benefits funds. Government efforts and *private sector* to fulfill the rights of beneficiaries of the program is still not maximized in terms of both regulation and involvement as well as in terms of monitoring its implementation thus allowing the program can be distorted or adverse occur manipulation of beneficiaries who do not *governance* in practice.

Model Empirical /existing application of CSR Rehabilitation RTLH applied Sinarmas in **Military Region VII/Wirabuana** can not accommodate CSR in the perspective of *governance*, we need a model of recommendation or alternatively as the findings of this study can be used as a reference for running CSR programs Rehabilitation RTLH that can involve all actors both *public sector*, *private sec tor* and *civil society*, and can be implemented in a transparent, accountable, responsibel and *fairness* in accordance with the demands of *governance*.

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