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## Corporate Social Responsibility and the Sustainable Development Goals: A Case Study of Nusantara, The Future Capital City of Indonesia

Choirul Fajri<sup>1</sup>, Norma Sari<sup>2</sup>, Muhammad Thoyib Amali<sup>3</sup>

### Abstract

Corporate Social Responsibility (CSR) is a company's commitment to provide benefits to society. CSR programs are closely related to achieving Sustainable Development Goals (SDGs). Where companies can integrate programs based on SDGs achievement indicators. The Indonesian government is focusing on developing Nusantara, the future capital city in East Kalimantan Province. The Indonesian government is trying to increase investment from numerous parties in this development. One of the expected investments is through CSR programs implemented by various companies. This research aims to analyze the implementation of CSR programs to encourage the achievement of SDGs in Nusantara. This research used a qualitative approach with a case study method. Data collection techniques were conducted through in-depth interviews, observations, and focus group discussions. This research shows that many companies have implemented CSR programs at Nusantara, and there have been efforts to encourage the achievement of the SDGs. However, this cannot be separated from various challenges, such as the absence of specific regional government regulations and differences in interests between the government, companies, and the community. Communication is an important aspect to bridge this problem. Cooperation and collaboration with various parties are also expected to support sustainable development in Nusantara.

**Keywords:** Corporate Social Responsibility, Sustainable Development Goals, Nusantara Capital City, Indonesia.

### Introduction

Corporate Social Responsibility (CSR) is a company commitment program towards society (Seth, 2022). The concept of CSR encompasses the obligation to allocate a portion of profits for community-oriented initiatives and the imperative to actively resolve societal challenges (Panda & Sarkar, 2024; Wirba, 2024). As a manifestation of corporate accountability, CSR programs are expected to be able to improve community welfare (Choi, 2017). Through this program, every company must set aside profits for various programs that benefit society. The importance of CSR also extends beyond philanthropy. It reflects a proactive approach where companies engage with stakeholders to understand pressing societal issues and develop tailored solutions that align with community needs (Nasta & Cundari, 2024; Rim & Ferguson, 2020). This engagement fosters trust and builds strong relationships between corporations and the communities they serve. Effective CSR programs can enhance a company's reputation and strengthen its brand image (Emmanuel & Priscilla, 2022; Kumari et al., 2021; Vallaster et al., 2012).

Moreover, CSR initiatives are intrinsically linked to achieving the Sustainable Development Goals (SDGs), a global agenda set by the United Nations (UN) in 2015 to address pressing global challenges by 2030 (Saz-Gil et al., 2020; Vargas-Merino & Rios-Lama, 2023). SDGs are poised to be pivotal in shaping all nations' new global development agenda, significantly influencing post-2015 national development planning processes (Okitasari & Katramiz, 2022). The SDGs framework comprises 17 goals divided into four main pillars: social development, economic development, environmental sustainability, and governance (Hadiningrat, 2024). Although the goals are designed to be universal, individual countries will have the autonomy to establish national targets, prioritize focus areas, and determine the scale and speed of their transformative efforts (Allen et al., 2016). CSR programs aligned with SDGs can address global challenges such as poverty, inequality, climate change, and education by leveraging private sector resources and expertise (Indarto et al., 2024; Seto-Pamies & Papaikonomou, 2020).

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6 Achieving SDGs requires collaborative efforts from various sectors, with the industrial sector playing a crucial role in implementing CSR programs (Sadik et al., 2024; Williams & Murphy, 2023). Companies must align their CSR initiatives with SDG indicators, contributing to sustainable development. While this approach may be more straightforward for developed countries, it presents significant challenges for developing nations like Indonesia (Sofianto, 2019; Usman et al., 2024). Indonesia faces numerous obstacles, mainly because the government focuses on relocating the capital city from Jakarta to East Kalimantan. This ambitious project requires infrastructure development and human resources preparation to support future capital (Syaban & Appiah-Opoku, 2023). To achieve these objectives, the Indonesian government is leveraging strategies such as increasing domestic and foreign investment and optimizing the implementation of CSR programs. These CSR initiatives are envisioned to be vital in fostering sustainable development in Nusantara (IKN), the future capital city of Indonesia (Humas Otorita Ibu Kota Nusantara, 2024).

22 To optimize the CSR program in Nusantara, the Indonesian Government and Nusantara Capital City Authority (OIKN) have established a Deputy of Social, Cultural, and Community Empowerment within the Directorate of Basic Services. This deputy is responsible for monitoring and evaluating the CSR initiatives carried out by companies. However, several challenges hinder the effective implementation of CSR programs in Nusantara. A key obstacle is the lack of specific regulations governing CSR in the region, particularly the absence of Special Regional Regulations for Nusantara. As a result, CSR activities continue to be regulated by the regional regulations of different areas, creating inconsistency. To address this, ongoing efforts are being made to enhance coordination and collaboration with local governments. Additionally, there are discrepancies in the interests of the government and the community. CSR programs are often perceived as not aligning with the actual needs of the local population, leading to pressure on the government to improve welfare in a way that better reflects community priorities. Therefore, this research aims to examine the implementation of CSR programs in Nusantara, focusing on identifying the challenges these programs face in supporting the achievement of the SDGs.

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20 While extensive research has been conducted on CSR and SDGs in various sectors (Apriliyani & Novita, 2019; Nurjanah et al., 2023; Setiawan et al., 2021; Zhao et al., 2020; Zhu et al., 2024), limited studies have explicitly focused on CSR and SDGs in the context of Nusantara, Indonesia's future capital city, which presents a unique opportunity to integrate sustainability. As Nusantara is set to become the country's new administrative and economic center, research is critical to explore structured strategies to align CSR programs with the SDGs. Such studies would provide valuable insights for the Indonesian government in shaping policies and initiatives that encourage sustainable development. By leveraging CSR to address local social, environmental, and economic challenges and ensuring alignment with the SDGs, Nusantara can become a model for sustainable urban growth, benefiting from tailored strategies that foster long-term resilience and inclusivity.

## Literature Review

13 Corporate Social Responsibility (CSR) represents a company's commitment to integrating social and environmental responsibilities into its business operations, fostering initiatives that benefit both society and long-term business sustainability (Mardikanto, 2018; Rinawiyanti et al., 2023). Effective management of CSR requires a systematic and strategic approach encompassing planning, organizing, implementation, and evaluation to ensure alignment with business goals and stakeholder expectations (Daft, 2020; Hafizan et al., 2018). Furthermore, based on management principles, planning requires situation analysis to ensure the relevance and impact of CSR initiatives. The organizing phase emphasizes clear communication, task delegation, and stakeholder engagement. Implementation adheres to predetermined timelines, while evaluation measures the program's effectiveness and identifies areas for improvement (Kabeyi, 2019).

39 CSR focuses on creating long-term, sustainable impacts by addressing social and environmental issues through a company's business strategy. By integrating CSR into their core operations, companies not only achieve their long-term objectives but also build and maintain harmonious relationships with stakeholders, enhancing trust and cooperation (Famularo, 2023). Sustainability within CSR requires a dynamic approach to evolving social and environmental conditions. This adaptive process ensures that CSR initiatives remain



8 relevant, impactful, and aligned with company values (Barnett et al., 2020; Ejoh & Omoile, 2023). Moreover, sustainable CSR practices encourage innovation, and reporting CSR activities through sustainability reports has become critical to modern CSR strategies. These reports provide a comprehensive overview of a company's economic, social, and environmental performance, showcasing its commitment to ethical and sustainable practices (Sari, 2014). Sustainability reporting is a strategic tool for building credibility and fostering stakeholder trust. It appeals to socially conscious investors, customers, and partners who prioritize corporate accountability and sustainability in their decision-making processes (Suharyani et al., 2019).

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41 CSR has become an indispensable component of corporate strategy, transitioning from a purely voluntary effort to a comprehensive approach that integrates environmental, social, and governance (ESG) dimensions into business practices (Camilleri & Carroll, 2024; Nugroho et al., 2024). This evolution reflects a growing recognition of the interconnectedness between corporate success and the well-being of society and the environment (Yapputro et al., 2024). Companies align their CSR initiatives with the Sustainable Development Goals (SDGs), addressing broader concerns like environmental sustainability and social equity (Lopez, 2020; Shayan et al., 2022). Research shows that CSR positively impacts corporate reputation, enhancing brand loyalty and consumer trust, particularly among ethically-conscious demographics (Islam et al., 2021; Wang et al., 2024). Furthermore, CSR mitigates reputational risks, particularly in industries prone to ethical or environmental controversies (Botero, 2015; Karwowski & Raulinajtyś-Grzybek, 2021).

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35 In Indonesia, CSR has transitioned from voluntary to mandatory under regulations such as Company Law No. 40/2007, which requires companies, particularly those exploiting natural resources, to contribute to community development and environmental sustainability (Putri et al., 2023; Waagstein, 2011). CSR initiatives in Indonesia often focus on education, healthcare, environmental conservation, and infrastructure development. Prominent companies like Pertamina and Astra have implemented significant community programs, reflecting their commitment to national development (Fajri et al., 2024; Hasibuan, 2023). While the government is primarily responsible for public welfare, it recognizes that achieving community development goals requires support from other stakeholders, including businesses (Seran et al., 2024). By aligning CSR efforts with government programs, companies can play a vital role in improving societal well-being and contributing to SDGs.

## Method

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10 This research employs a qualitative approach using a case study method. Qualitative research uses a natural setting to interpret existing phenomena and is used to apply various research methods (Denzin & Lincoln, 2011). On the other hand, a case study is a research method designed to examine a specific case in depth (Baxter & Jack, 2008). It seeks to investigate and understand real-life phenomena within their context (Paparini et al., 2021). What distinguishes the case study method from other qualitative research methods is the depth of its analysis in a more specific case, either in the form of a particular event or phenomenon (Rusandi & Rusli, 2021). This study analyzes CSR programs implemented in Indonesia's future capital city, Nusantara (IKN), particularly their role in advancing the Sustainable Development Goals (SDGs).

37 Data was collected through several methods to ensure a comprehensive understanding of the CSR programs. Researchers conducted in-depth interviews with Indonesian Capital City Authority (OIKN) representatives, specifically the Deputy of Social, Cultural, and Community Empowerment. Observations were conducted to examine the on-ground implementation of CSR initiatives at Nusantara. Additionally, focus group discussions were held with the CSR implementation team at Nusantara to gather collective insights. Secondary data sources, including books, journal articles, and news reports, were also utilized to supplement the findings. The collected data were analyzed using qualitative data analysis techniques, which included data identification, reduction, and conclusion drawing (Sugiyono, 2017). This structured process allowed researchers to comprehensively examine the implementation of CSR programs in Nusantara and assess their contributions to achieving the SDGs.

## Result and Discussion

### Research Result

#### Corporate Social Responsibility and Sustainable Development Goals

Many CSR programs involving national and international companies have been implemented in Nusantara, Indonesia's future capital city. To optimize these initiatives, the Indonesian Capital City Authority (OIKN) has assigned the Directorate of Basic Services under the Deputy of Social, Cultural, and Community Empowerment to oversee the organization, monitoring, and evaluation of CSR programs. While the Directorate of Basic Services is the central coordinator, other directorates also manage specific CSR initiatives. However, a standardized framework is still needed to regulate and streamline CSR implementation, including establishing a dedicated management unit and task force team. Currently, the governance of CSR in Nusantara is fragmented, as regulations continue to reference local authorities in its six sub-districts (five in Kutai Kartanegara and one in Penajem Paser Utara) until Special Regional Regulations (Perdasus) are officially ratified. To address this, the Directorate of Basic Services collaborates closely with sub-district governments to ensure alignment and coordination.

The CSR programs in Nusantara are strategically aligned with the Sustainable Development Goals (SDGs). These initiatives prioritize strengthening human resources alongside infrastructure development, recognizing that empowered communities are critical to long-term growth. Key SDG indicators include No Poverty, Zero Hunger, Good Health and Well-being, Quality Education, Clean Water and Sanitation, Decent Work and Economic Growth, Industry Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, and Partnerships for the Goals, guide the focus of these programs. Addressing pressing socio-economic and environmental challenges, CSR initiatives aim to eradicate poverty and hunger, improve health and education, and create equitable economic opportunities. Collaborative partnerships between the government, private sector, and community stakeholders drive innovation, pool resources, and ensure transparency. Collectively, these CSR programs embody a holistic and forward-thinking approach to urban development, supporting Nusantara's vision as a modern, inclusive, and sustainable capital city and advancing Indonesia's broader commitment to the global SDGs.

Moreover, to guide these efforts, the OIKN utilizes a master document outlining the development plan for Nusantara, which serves as the foundation for CSR programs. However, flexibility is maintained to address emergent issues outside the master plan. For example, in response to recent flooding, CSR initiatives focused on health services and flood management, addressing immediate social and environmental needs. Education programs, another priority area, are closely tied to efforts to reduce poverty and build community capacity, which aligns with SDG objectives. Furthermore, a list of CSR programs carried out by companies in the Nusantara and its surroundings can be seen in Table 1.

Table 1. CSR Program in Nusantara Capital City

No	SDGs sector	Companies	CSR Programs
1	Quality Education	PT Astra Internasional	School revitalization and donation of educational facilities
		Alfamidi	Assistance to schools, scholarships and learning facilities
		Indomaret	Assistance to schools, scholarships and learning facilities
		Mandiri in Health	Scholarships at assisted schools
		PT Pertamina Hulu Kalimantan Timur	English Village Program

		PT Pertamina Patra Niaga	Equipment and infrastructure at school
		Bank Central Asia	Bhakti BCA School (curriculum and facilities development)
2	Zero Hunger	PT Angkasa Pura	Fisherman empowerment program (Fishery Product Processing)
3	No Poverty	Bank Negara Indonesia	Decent housing for state civil servants
4	Good Health and Well Being	PT Agro	Provision of trash cans, Waste Education
		PT Kilang Pertamina Internasional (KPI)	Maternal and child health program
5	Sustainable City and Communities	PT PLN	Artificial intelligence-based electricity development program.
		PT Sinar Mas	Development of the Nusantara Botanical Garden
		PT Djarum	Development of the Nusantara Botanical Garden
		PT Wings International	Development of the Nusantara Botanical Garden
		PT Bara Tabang	Development of Muara Siran Lake
6	Industry, Innovation, and Infrastructure	PT Angkasa Pura	Program for providing religious facilities
		PT Waskita Beton	Readymix material procurement program for road repairs and material assistance for Hafidz house construction
		PT MMS Group	Agricultural tourism development program and development of the wood industry
7	Clean Water and Sanitation	PT Agro	Providing water reservoirs
		PT Tirta Maruntung Balikpapan (PTMB)	Clean water management program
8	Climate Action	PT Kideco Jaya Agung	Environmental conservation program through coastal clean-up actions

In addition to CSR programs initiated by companies, various community empowerment programs have been carried out by educational institutions and non-governmental organizations in Nusantara. For instance, the Faculty of Medicine at the University of Indonesia has implemented health education activities, health services, and training. Similarly, the Central Java Indonesian Muslim Women Entrepreneurs Association empowers communities through MSME training. In collaboration with United Game Developers, the Bandung Institute of Technology (ITB) conducts workshops focusing on national awareness, English storytelling skills, and mobile game development, mainly targeting youth in Nusantara. The Tanoto Foundation has contributed to educational initiatives in Sepaku. At the same time, government agencies such as the Directorate of Basic Services have introduced the "1000 Content Creator" program, which equips high school and vocational school students with skills in digital content creation. Furthermore, teacher assessment tests have been conducted to evaluate readiness for implementing the Cambridge curriculum in Nusantara.

Companies in Nusantara have implemented numerous CSR programs alongside community empowerment initiatives led by educational institutions and non-governmental organizations. While these efforts have contributed to advancing specific SDG indicators, such as education, health, and economic development, many initiatives lack cohesive alignment with the broader objectives of SDGs in Nusantara. This misalignment underscores the need for a more intensive approach that includes stronger coordination and open communication among various stakeholders. Such collaboration can help ensure that these programs are well-targeted and optimized to address the unique social and environmental challenges faced in Nusantara, ultimately maximizing their contribution to sustainable development. Moreover, through enhanced collaboration and establishing clear guidelines, CSR programs in Nusantara can be optimized to maximize their impact, ultimately playing a pivotal role in achieving sustainable development and setting a

model for future urban transformation.

12 A centralized monitoring and evaluation system is critical to measure outcomes, identify gaps, and ensure that resources are channeled effectively. The Deputy of Social, Cultural, and Community Empowerment is pivotal in monitoring and evaluating CSR initiatives to ensure their effectiveness. For example, eye health programs are monitored by following up on test results at local health centers or hospitals. In contrast, education programs are evaluated through classroom observations and teacher working groups. Digital platforms like the Platform Merdeka Mengajar (PMM) are also utilized to assess program outcomes and learning effectiveness. Monitoring and evaluation are conducted collaboratively with other directorates, such as the Directorate of Human Resources, through regular and annual meetings. The findings from these evaluations inform future planning, with community satisfaction as a key performance indicator. To enhance program governance, the Deputy has proposed the establishment of forums and regulations to provide a structured framework for CSR implementation. Although measurable progress has been noted, particularly in education, continued efforts are needed to ensure that all initiatives effectively contribute to the broader SDG objectives.

### *Corporate Social Responsibility Challenges in Nusantara Capital City*

Implementing the CSR program in Nusantara is challenging, particularly aligning government and community perceptions. While the government has outlined a comprehensive master plan for developing Nusantara, some programs within this plan face resistance due to differing community interests. The Deputy of Social, Cultural, and Community Empowerment employs direct and indirect social approaches to address these issues. Direct engagement involves regular meetings, outreach sessions, and educational activities to foster understanding and cooperation with the community. Indirect strategies leverage various communication channels, including national media platforms like TVRI, RRI, and TVOne, and social media managed by public relations teams.

In addition to these efforts, the Deputy of Social, Cultural, and Community Empowerment plans to establish a CSR forum to facilitate dialogue and collaboration between companies, the government, and the community. This forum is envisioned as a platform for channeling aspirations, sharing insights, and ensuring that CSR initiatives reflect the needs and interests of all stakeholders. The initiative promotes two-way communication, enabling more inclusive and effective CSR program management. Jacky Habibie stated that this approach is essential for fostering mutual understanding and achieving sustainable development objectives in Nusantara.

*"There is a need for CSR communities and forums as a solution to listen to community needs. This forum involves the community and companies who want to carry out CSR with the Nusantara Capital Authority as the regulator"* (Interview with Jacky Habibie, Deputy of Social, Cultural and Community Empowerment).

One of the key challenges in implementing the CSR program at Nusantara is the absence of Special Regional Government Regulations. As a result, the regulations currently in place are based on the rules of each respective region, with Nusantara covering five sub-districts. This means that CSR programs must adapt to the existing regional regulations, leading to variations in their implementation. To address this issue, the Nusantara Capital Authority has set a target to finalize the Special Regional Government Regulations by the end of 2024, providing a more unified framework for regional CSR efforts.

In addition to regulatory challenges, internal company factors hinder the effective implementation of CSR programs. One significant issue is the lack of a clear framework for executing and measuring CSR initiatives. Unlike financial or marketing programs, CSR lacks standardized references for implementation, making it difficult for companies to assess their strategies. To overcome this, companies must develop targeted CSR strategies and metrics and implement systems to measure program effectiveness. Given the long-term nature of CSR impacts, monitoring and evaluating outcomes is essential despite the challenge of quantifying such effects.

Furthermore, transparency and accountability are crucial for CSR programs to gain public trust. Companies

must be open about their CSR efforts, measure their social and environmental impacts, and take responsibility for addressing any negative consequences. Data reveals that many companies fail to maintain transparency, prompting skepticism about their social and environmental responsibility commitment. Strengthening CSR management and ensuring clear communication with relevant stakeholders are key to improving public perception and achieving long-term CSR objectives. Jacky Habibie from the Deputy for Social, Cultural, and Community Empowerment, emphasized that effective communication and transparency are vital for successful CSR implementation.

*"Apart from external challenges, others also come from within the company. Hmmm, companies must uphold the values of transparency and accountability when implementing CSR programs. Companies must also have a priority scale for the programs they will develop"* (Interview with Jacky Habibie, Deputy for Social, Cultural and Community Empowerment).

Moreover, the Nusantara Capital City Authority, which is responsible for monitoring and evaluating the optimization of CSR programs, must also develop a robust communication strategy. This strategy is essential to building public trust and fostering cooperation among the relevant agencies to enhance the effectiveness of the CSR initiatives. The Deputy for Social, Cultural, and Community Empowerment must adopt a straightforward, focused approach by thoroughly mapping the community's needs. This understanding will better align various stakeholders' interests, ensuring that CSR programs are more effectively tailored to address the region's unique needs and achieve sustainable outcomes.

In an effort to optimize of CSR in IKN, researchers provide recommendations related to strategies that need to be implemented by the Indonesian Government through the Deputy for Social, Cultural and Community Empowerment, as follows:

Figure 1.5 Steps Optimizing of CSR in IKN



In the picture above, you can see several processes that must be carried out by the Government in an effort to optimize the CSR program at IKN. The first process that must be carried out research and initial data mapping. This is the basis for understanding the needs and potential of local communities, especially the environmental potential that must be protected. The second process is to determine an inclusive program design, in this case encouraging community involvement in CSR planning, implementation and evaluation. The third process is the existence of an incentive scheme for companies. The government is expected to provide incentives to companies that run CSR programs that have a real impact on IKN. The fourth process is transparency and accountability, companies must be transparent in reporting the implementation and impact of CSR, including an independent audit mechanism. Next, the fifth process is a community-based approach. Companies must increase collaboration with the government and the community to realize community-based programs that empower local communities to achieve independence.

**Discussion**

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Corporate Social Responsibility (CSR) is a business practice where companies integrate social and environmental concerns into their operations, contributing to the welfare of society and the environment (Brejning, 2016; Rhou & Singal, 2020). CSR has shifted from being a supplementary aspect of business to a core component of modern strategic planning (Sitnikov & Bocean, 2017). This transformation underscores the increasing awareness of the deep interconnections between corporate prosperity and the broader well-being of society and the environment (Yapputro et al., 2024). Studies reveal that companies with a strong focus on social responsibility gain advantages such as enhanced customer loyalty, improved reputation, and positive financial outcomes. These findings highlight CSR's role as a strategic imperative rather than a voluntary pursuit limited to reputation management (Hutchins et al., 2019; Kantus et al., 2024).

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By implementing CSR programs, companies can play a vital role in advancing the Sustainable Development Goals (SDGs) through concrete actions (Pedersen, 2010). To optimize the impact of these programs, companies can expand collaborations and partnerships with various stakeholders, such as the government, civil society, and non-governmental organizations. These collaborations are crucial for developing effective and sustainable solutions that align with the SDGs. Companies are also encouraged to innovate their products, services, and business processes continuously. CSR practices focused on sustainability can significantly contribute to achieving the SDGs. At the same time, the goals themselves serve as a valuable source of inspiration for new ideas and innovations in CSR initiatives.

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There are several strategies that companies can employ to effectively implement CSR programs and contribute to the achievement of the SDGs. These strategies include: 1). Understanding Sustainable Development Goals (SDGs), companies must first develop a clear understanding of the SDGs established by the United Nations, which consist of 17 global goals covering various aspects of sustainable development. This understanding is the foundation for implementing CSR practices that contribute to achieving these integrated SDGs, 2). Evaluating Existing CSR Programs, companies should assess their CSR programs to determine how well they align with the SDGs. This evaluation helps identify which aspects of the programs support SDG targets and which areas need improvement or focus. Companies can ensure their efforts effectively contribute to sustainable development by analyzing existing initiatives, 3). Determining SDG Priorities, companies must identify the SDGs most relevant to their business operations, values, and industry. By selecting the most pertinent SDG goals to focus on, companies can tailor their CSR programs to address urgent issues within their context. This strategic prioritization enables companies to make a measurable, positive impact, 4). Creating a CSR Plan Aligned with SDGs, companies should develop a CSR plan directly linked to these selected goals. This plan should outline specific objectives, strategies, budgets, resources, and key performance metrics to track progress and ensure successful implementation. Engaging Like-minded Stakeholders, collaboration is key to the success of CSR programs. Companies should actively involve stakeholders who share similar concerns or expertise. For example, involving health agencies in stunting prevention efforts or environmental organizations in conservation initiatives can enhance the effectiveness of CSR actions, amplifying their positive impact, 5). Reporting and Communicating Results to Stakeholders, transparent communication is crucial for demonstrating a company's commitment to the SDGs. Companies should regularly report the outcomes of their CSR programs and share how these initiatives benefit stakeholders. Utilizing various media channels, such as social media, reports, and publications, helps increase public awareness and highlights the company's role in promoting sustainable development.

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Adopting these strategies, the Deputy of Social, Cultural, and Community Empowerment can effectively contribute to achieving the SDGs. However, communication efforts must be enhanced to encourage further the community's and other stakeholders' active participation. Continued collaboration with national and international agencies is also essential to accelerate the achievement of the Sustainable Development Goals (SDGs). While the government is primarily responsible for public welfare, it recognizes that achieving community development goals requires support from other stakeholders, including businesses (Seran et al., 2024), especially when Nusantara Capital City's development requires infrastructure development and the enhancement of human resource capacities.

Moreover, collaborating with diverse agencies to implement community empowerment programs is also crucial. Such initiatives aim to foster independence and improve the quality of life, thereby expediting

12 Nusantara's development. With the importance of comprehensive strategies tailored to local contexts and suggesting closer collaboration between corporations (Das, 2024), the CSR program is expected to play a pivotal role in achieving these objectives by empowering the community and boosting economic growth to create self-reliance and contributing to many aspects of local community development (Mamo et al., 2024). Furthermore, it is vital for companies operating in Nusantara to actively contribute to improving the community's economic conditions. Equally important is ensuring the sustainability of these programs, as this aspect is fundamental to the long-term success of Nusantara's development efforts.

## Conclusion

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Based on the research findings, researchers concluded that many companies have implemented Corporate Social Responsibility (CSR) programs in the Nusantara (IKN), the future capital city of Indonesia. However, the implementation of these CSR programs faces several challenges. One of the key challenges is the absence of specific local government regulations governing the implementation of CSR programs in Nusantara. As a result, CSR initiatives often need to adapt to regulations specific to different regions. Additionally, discrepancies between community needs and government interests hinder the optimization of CSR programs in promoting the achievement of Sustainable Development Goals (SDGs). To address this, the government must align community needs with the objectives of the CSR programs. Several CSR programs in Nusantara align with SDG indicators, such as eradicating poverty, eliminating hunger, promoting quality education, ensuring clean water and sanitation, fostering industrial innovation and infrastructure, and creating sustainable cities and communities. Despite this progress, further optimizing these programs is needed by promoting cooperation and collaboration among various stakeholders. This approach aims to ensure the long-term sustainability of the CSR initiatives. To support sustainable development in Nusantara, it is essential to establish clear priorities. The Nusantara Capital City Authority's development master plan can guide CSR programs aligning with the region's developmental goals.

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