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Evaluating Corporate Social Responsibility Budget Effectiveness and Efficiency in Supporting SDG 12: Evidence from PT Pupuk Sriwidjaja

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ABSTRACT

Objective: This study aims to evaluate the effectiveness and efficiency of the Corporate Social Responsibility (CSR) budget at PT Pupuk Sriwidjaja and examine its contribution to responsible resource utilization in supporting Sustainable Development Goal (SDG) 12: Responsible Consumption and Production. **Method:** This study employed a survey approach using data from the Environmental Social Responsibility Department of PT Pupuk Sriwidjaja. Data were collected through documentation techniques and analyzed descriptively based on CSR budget realization across program categories. Effectiveness and efficiency were measured by comparing budget allocations, realizations, and program outcomes. **Results:** The findings indicate that PT Pupuk Sriwidjaja implemented its CSR budget effectively and efficiently, achieving an effectiveness rate of 78%. Among all CSR programs, the Natural Disaster program received the highest proportion of CSR fund allocation. The results also demonstrate that efficient CSR budget management contributes to greater social benefits while supporting responsible resource utilization. Furthermore, effective CSR implementation can strengthen corporate reputation and enhance market competitiveness. **Novelty:** This study contributes to the CSR literature by integrating effectiveness and efficiency assessments of CSR budget management with the perspective of sustainable development, particularly SDG 12. It provides empirical evidence on how responsible CSR budget allocation can support both social impact creation and sustainable corporate practices.

INTRODUCTION

In recent years, the role of Corporate Social Responsibility (CSR) has become increasingly important in supporting sustainable development. The United Nations Sustainable Development Goals (SDGs), particularly SDG 12 (Responsible Consumption and Production), emphasize the importance of efficient resource utilization, sustainable business practices, and responsible corporate behavior. As companies allocate substantial resources to CSR activities, ensuring that these funds are managed effectively and efficiently is essential to maximize social and environmental benefits. Therefore, evaluating CSR budget effectiveness and efficiency is not only relevant from a managerial perspective but also contributes to the broader agenda of sustainable development and responsible resource management.

Corporate Social Responsibility (CSR) is an important issue in the modern business context. The importance of corporate social responsibility has been widely recognized by the business world and society (Frynas & Yamahaki, 2016). However, the success and effectiveness of the company's CSR budget is still a concern and a challenge. Companies are often faced with critical questions about how to allocate CSR budgets wisely so that social goals can be achieved optimally (Albuquerque et al., 2019). Consideration of how a company's CSR budget can achieve significant social impact without sacrificing efficiency is