

Local Wisdom in Corporate Social Responsibility: *Tri Parartha*-Based Practices at the Village Credit Institution of Gelgel Customary Village, East Bali

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Abstract: This study examines the practice of Corporate Social Responsibility (CSR) based on *Tri Parartha*—a Balinese moral philosophy emphasizing compassion (*asih*), giving (*punya*), and devotion (*bhakti*)—at the Village Credit Institution (LPD) of Gelgel customary village, Klungkung District, East Bali. Using an ethnomethodological approach, data were analyzed through indexicality (contextual meaning of expressions) and reflexivity (actors' reasoning behind actions). The findings show that *Tri Parartha* shapes CSR practices as culturally embedded actions rather than responses to external mandates. *Asih* appears in environmental care, *punya* in support for vulnerable groups and youth, and *bhakti* in religious contributions. These practices reinforce mutual trust, community participation, and legitimacy. The study contributes to CSR theory by offering a culturally grounded alternative to dominant Western models, illustrating how local moral frameworks can sustain inclusive and resilient institutions. *Tri Parartha*-based CSR demonstrates that ethical business practices rooted in indigenous values can create a self-reinforcing cycle of social benefit and community empowerment.

Keywords: corporate social responsibility; *tri parartha*; ethnomethodology; local wisdom

1. Introduction

Corporate Social Responsibility (CSR) refers to a company's initiative to operate in ways that enhance society and the environment. It has gained extensive attention, especially in developed countries, where CSR is often integrated into business strategies to improve performance and stakeholder relations (Claydon, 2011; Garriga & Melé, 2004; Sridhar, 2012; Weber, 2008; Youssef et al., 2017). However, criticism arises as CSR is frequently used as a

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profit-enhancing tool rather than a sincere commitment to social well-being. Western CSR tends to emphasize profitability, reputation, and regulatory compliance, often disconnected from local culture (Banerjee, 2008; Gond et al., 2012; Horiguchi, 2021; R. C. Kim & Moon, 2015; Ling, 2019; Orlitzky, 2013). Meier & Cassar (2018) argue that this undermines the ethical foundations of CSR. Thus, a more balanced model aligning economic and ethical goals is required (Collier, 2018; Graafland & Wells, 2021).

Western CSR models prioritize stakeholder expectations, compliance, and branding outcomes (Jackson & Apostolakou, 2010; Lindgren & Hendeberg, 2009; Maignan & Ralston, 2002; Pertiwi et al., 2023; Soh et al., 2014; Williams & Aguilera, 2008), though they face critique for being reduced to marketing strategies (Adi & Stoeckle, 2021; Banerjee, 2008; Rahmat, 2017; Roth et al., 2020; Sitorus, 2016). In contrast, Eastern models of CSR—particularly in Asia—are rooted in spirituality and cultural traditions (Dartey-Baah & Amponsah-Tawiah, 2011; Ramakrishnan, 2016). They emphasize community harmony and ethical responsibility (Chu et al., 2022; Kim & Moon, 2015; Visser, 2008), where religious values are interwoven with local wisdom (Jamali et al., 2009; Jamali & Neville, 2011). Asian societies often reject profit-maximizing systems, viewing gains for one as losses for another (Allinson, 2011), thereby promoting ethics over sheer financial gain (Chen et al., 2018; Kim et al., 2020; Kim, 2018). This approach acts as social capital, fostering trust and cooperation between firms and communities.

Contextual differences in culture, political and financial systems, shape CSR priorities and success rates (Baumann et al., 2018; Davidson & Yin, 2019; Hussain et al., 2017; Ling, 2019; Matten & Moon, 2008; Visser, 2008). In Indonesia, traditional wisdom provides fertile ground for culturally rooted CSR. Studies affirm the necessity of aligning CSR with local customs to ensure societal benefits (Dewi et al., 2024; Pertiwi et al., 2023; Susanto et al., 2022). Local wisdom-based CSR minimizes conflict and reflects community values, setting it apart from Western capitalist-driven approaches. However, in practices, many Indonesian companies still adopt Western CSR metrics (Ariastini & Semara, 2019; Nastiti, 2017; Rela et al., 2020).

In Indonesia, CSR is required only for large companies in the resource sector under Law No. 40/2007 (Dinar et al., 2022; Magdalena et al., 2019; Nasriyati et al., 2021; Sudirman & Abdullah, 2021). Nevertheless, micro-enterprises like Bali's LPDs (*Lembaga Perkreditan Desa* or Credit Village Institution) actively implement CSR. In Bali, there are two coexisting village systems: *desa dinas* (administrative village) and *desa adat* (customary village). The administrative village functions as the government-recognized administrative unit, while the customary village governs traditional, religious, and cultural affairs based

on customary law. In the context of the LPD, it is the customary village that owns and oversees the institution, reflecting the deep integration of financial, social, and spiritual responsibilities within Balinese customary structures. LPDs function as community-based financial institutions that operate under traditional customary law (*awig-awig*). LPDs play a vital role in supporting local economic resilience, cultural continuity, and social welfare, particularly in rural areas. These institutions serve both economic and cultural purposes and differ from Western banks by incorporating spiritual values. Under Bali Provincial Regulation No. 3/2017, LPDs must allocate 5% of profits to social funds, aligning CSR with community and cultural sustainability (Purnami et al., 2019; Purwati & Tenaya, 2018).

In today's global landscape, LPDs must be able to compete with other financial institutions. However, in their operations, LPDs face various challenges such as conflicts of interest, abuse of authority, and corrupt practices (Mahottama et al., 2022; Mertayasa & Masdiantini, 2022; Sudarnita et al., 2024). A local wisdom-based approach is considered a strategic option to rebuild public trust through the involvement of customary communities in management processes (Sadiartha, 2017). This study focuses on LPDs rather than cooperatives because LPDs serve a dual function, not only as financial institutions but also as socio-cultural organs of the customary village making them uniquely positioned to embody local values in their institutional practices. LPDs that actively engage communities through CSR programs grounded in local values can strengthen accountability, improve financial transparency, and maintain ethical standards within the organization (Mahyuni & Dewi, 2021; Pattisahusiwa & Diyanti, 2017). Moreover, CSR practices based on local wisdom help build a work culture that upholds integrity and morality, which in turn contributes to preventing fraudulent practices in accounting.

One compelling example is LPD of Gelgel customary village, the largest LPD in Klungkung Regency in terms of assets and service coverage (data from Institution for the Empowerment of Village Credit Institutions—LPLPD, Klungkung Regency 2021). Its operational area spans three administrative villages: Gelgel, Kamasan, and Tojan, significantly expanding its social reach and financial responsibility. What sets LPD Gelgel apart is not only its scale, but its deeply rooted CSR model based on *Tri Parartha*, which is symbolically anchored in a sacred oath of *ngayah* at Dasar Buana Gelgel Temple. *Ngayah* is a Balinese concept of sincere, voluntary service performed without expecting material reward. It is a fundamental expression of devotion and communal responsibility, especially within religious and customary settings. In the context of LPD Desa Adat Gelgel, *ngayah* reflects the spirit in which the institution's leaders manage finances and implement CSR, not merely as administrative

duties but as acts of service to God (*Ida Bhatara*), the community (*krama*), and the preservation of local harmony.

The *Tri Parartha* teachings are found in the *Kakawin Aji Palayon*, a classical Balinese literary work written in Old Javanese that conveys ethical and moral values related to the teachings of life (Sudharta, 2009: 71). *Tri Parartha* comes from Sanskrit, namely *tri*, which means ‘three,’ *para*, which means ‘other people, citizens’; and *artha*, which means ‘goals, wealth, and welfare.’ Lexically, *Tri Parartha* means three types of behaviour that must be carried out in order to realize the happiness and welfare of others or citizens. Its unique approach to blending financial management with cultural obligations makes it a relevant and rich case for exploring locally grounded models of corporate social responsibility in Bali. This philosophy emphasizes three key principles: *asih* (care for nature), *punya* (altruistic giving), and *bhakti* (devotion to God). These principles provide a behaviour-oriented framework for achieving community well-being and sustainable development. Unlike many other high-performing LPDs that support traditional ceremonies, LPD of Gelgel customary village has institutionalized CSR as a moral, spiritual, and community obligation not merely a financial program. This is possible due to three enabling factors: the plurality of Balinese local wisdom, the legal flexibility that allows LPDs to define their own CSR basis, and the unique social ecology of each village. LPD of Gelgel customary village’s consistent application of *Tri Parartha*, even during periods of financial strain like the Covid-19 pandemic, and its expansion of CSR support beyond its core territory, make it an exemplary model of how traditional values can guide sustainable, community-driven CSR in Bali.

Although academic interest in local wisdom-based CSR is growing, the concept of *Tri Parartha* remains underexplored. This study is guided by the assumption that CSR practices based on *Tri Parartha* at the LPD of Gelgel customary village are not only culturally rooted but also serve as a practical, sustainable, and ethically grounded alternative to dominant CSR frameworks. Uncovering the meaning behind the practice of CSR based on *Tri Parartha* at the LPD of Gelgel Customary Village is essential, as the institution’s sustainability serves as evidence of the successful integration of *Tri Parartha* values into its social practices. It is also important to understand what truly sustains the community’s trust, and how CSR is practiced not merely as a routine obligation, but as an expression of living cultural values. Most existing studies continue to focus on Western paradigms or the more widely adopted *Tri Hita Karana* philosophy—which centre on harmonizing relationships between humans and God (*parhyangan*), humans and others (*pawongan*), and humans and nature (*palemahan*)—leaving a significant gap for alternative frameworks such as *Tri Parartha*. This study seeks to fill that gap by addressing the following research

questions: how is CSR based on *Tri Parartha* implemented at the LPD of Gelgel customary village? And what are its implications for the sustainability of the LPD?

Using an ethnomethodological approach, this study provides a comprehensive understanding of how local wisdom can shape and enrich CSR practices within diverse cultural contexts. It contributes to the broader CSR discourse by offering an alternative framework that integrates economic, social, and spiritual dimensions. This highlights the importance of moving beyond universal CSR models by adopting approaches that are contextually grounded and culturally sensitive. By bridging traditional wisdom and modern CSR practices, the study offers valuable insights into how financial institutions can create meaningful and sustainable impact for the communities they serve. The LPD of Gelgel customary village has consistently implemented *Tri Parartha* in its CSR initiatives. However, this case has yet to receive adequate academic attention. Moreover, CSR implementation in LPDs remains largely unregulated, with no formal guidelines that serve as a standardized reference in practice. Therefore, this research holds a high level of originality and novelty, making it relevant for advancing literature in accounting and CSR, especially those rooted in Balinese local wisdom.

2. Literature Review

Several previous studies have examined CSR practices in countries such as Pakistan (Din et al., 2008), Kazakhstan (Smirnova, 2012), Thailand (Rajanakorn, 2012), and Romania (White et al., 2011). However, the majority of CSR research tends to focus on countries with relatively similar political and economic infrastructures. Even within comparable national settings, substantial differences in CSR conceptualization and execution have been observed. For example, Freeman & Hasnaoui (2011), in their comparative study across Canada, France, the United Kingdom, and the United States, revealed significant variations in how CSR is defined and operationalized in each country. Similarly, Kim et al. (2013) demonstrated that CSR practices in South Korea diverge from those in the United States and the United Kingdom, concluding that Western CSR paradigms are not universally applicable. In the African context, CSR is shaped by socio-cultural dimensions such as communalism, ethno-religious beliefs, and traditional philanthropy (Burton et al., 2000; Hamidu et al., 2016). These findings underscore the role of cultural contextuality in determining CSR priorities (Hussain et al., 2017; Visser, 2008), affirming that cultural, religious, institutional, and structural variables significantly influence the formulation and implementation of CSR strategies (Baumann et al., 2018; Davidson & Yin, 2019; Ling, 2019).

In the Balinese context, recent studies have shown that several LPDs in Bali have consistently implemented CSR based on the principles of *Tri Hita Karana*, which emphasizes harmony between human relationships with God, fellow humans, and nature. These include research on the LPD of Kuta customary village (Purwati & Tenaya, 2018), LPDs in the Kintamani District (Purnami et al., 2019), LPD of Tanjung Benoa (Suparsabawa & Sanica, 2020), LPD of Kesiman (Krisnaningrum & Budiasih, 2021), and LPDs in South Denpasar (Kustina & Arisanti, 2022). In Balinese philosophy, *Tri Hita Karana*—meaning “three causes of well-being”—highlights harmony with God (*Parahyangan*), others (*Pawongan*), and nature (*Palemahan*), and can be cross-culturally compared with Confucian values (Kim & Moon, 2015; Ling, 2019; Wang & Juslin, 2009). However, *Tri Hita Karana* is not the only form of local wisdom practiced in Bali. Some LPDs adopt alternative values that better reflect the unique character of their communities. One notable case is the LPD of Gelgel customary village, which implements CSR based on the philosophy of *Tri Parartha*. Unlike other LPDs in Bali that consistently apply *Tri Hita Karana*, customary village is, so far, the only case documented to adopt *Tri Parartha* as the basis of its CSR practice.

Tri Parartha, derived from the *Kakawin Aji Palayon*—a classical Balinese literary work in Old Javanese—is grounded in ethical teachings such as virtue, sincerity, loyalty, spiritual strength, and perseverance. It promotes three behavioural principles: *asih* (love and compassion for nature and all beings), *punya* (charitable giving to those in need), and *bhakti* (devotion to God) (Nala & Wiratmadja, 2004; Sudharta, 2009:74; Wiraputra, 2021). While it shares similarities with *Tri Hita Karana* in promoting harmony, *Tri Parartha* places greater emphasis on action-oriented moral behaviour, particularly the practice of *dana punia*—acts of giving that serve environmental, social, and religious well-being. Thus, CSR inspired by *Tri Parartha* is not merely conceptual, but manifests in concrete practices of charity, mutual aid, and religious contribution. These behaviours, rooted in customary values, aim to cultivate a just and harmonious community life within the village

3. Method and Theory

This study employs a qualitative methodology within an interpretive paradigm, using an ethnomethodological approach to explore CSR practices based on *Tri Parartha* at the LPD of Gelgel customary village. Ethnomethodology focuses on how social actors construct meaning through everyday interactions, and in this context, CSR is viewed not as a corporate obligation but as a culturally embedded practice shaped by local values and spiritual norms (Garfinkel, 1967). Analysis followed Garfinkel’s concepts of indexicality—contextualizing terms

within social interactions—and reflexivity, which interprets deeper meanings through iterative dialogue with informants.

The informants in this study are individuals who are directly involved in designing, managing, or implementing CSR activities at the LPD of Gelgel customary village. This ensures that the data gathered reflects both the operational practices and the cultural-symbolic meanings embedded in the CSR practices of the LPD. The informants included: Made Suardika (head of the LPD 2024–2027), I Komang Swamba (secretary), Ni Nyoman Mustini (treasurer), I Wayan Tista (former head of the LPD 2014–2023), Putu Arimbawa (*Bendesa Adat*), Wayan Mudita (local farmer), and I Gde Surya Pradnya (Kamasan Festival chairperson). This study was conducted between 2023 and 2024 and employed multiple data collection techniques, including in-depth interviews, participant observation, and document study. Interviews followed a semi-structured format and encouraged reflexive interaction, prompting informants to reflect on everyday norms which are consistent with ethnomethodology's goal of uncovering how social order is maintained. Observation involved attending daily and ceremonial activities, while document analysis focused on internal reports, budgets, and visual materials to contextualize CSR planning and implementation. Through this methodological approach, the study captures a rich, situated understanding of how CSR rooted in *Tri Parartha* serves not only as a form of social engagement but also as a manifestation of local wisdom that sustains the legitimacy and relevance of the LPD.

To analyze the CSR practices at LPD Desa Adat Gelgel, this study adopts Structuration Theory (Giddens, 1979, 1984) and Social Practice Theory (Bourdieu, 1977). Structuration Theory helps explain how CSR emerges from the dynamic interplay between structure and agency. Specifically, it is used to interpret how formal elements such as *awig-awig* (customary law), religious obligations, and institutional mandates shape CSR decisions while still allowing room for actors (LPD management and community members) to exercise discretion, reinterpret traditions, and innovate within cultural norms. These actors do not merely follow fixed rules; they draw upon spiritual values and community needs to guide action, showing that CSR is co-constructed through both tradition and adaptive agency.

Social Practice Theory complements this by focusing on the embodied nature of CSR in daily life. It is employed to understand how long-standing cultural dispositions (*habitus*) shape the routine practices of CSR, such as *ngayah* (voluntary service), temple support, or philanthropic acts. These are not simply responses to external expectations, but practices deeply ingrained in the social identity of LPD actors. The field in which the LPD operates is defined by the spiritual and social space of the customary village, where symbolic capital—

such as trust, legitimacy, and community respect—is earned not through profit, but through continuous enactment of values in public life. Together, these theories offer a layered interpretation: Structuration Theory helps trace the evolving interactions between social structures and actor decisions, while Social Practice Theory reveals how those decisions materialize in embodied actions and shared cultural routines. This combination shows that CSR at LPD of Gelgel customary village is not a top-down mandate or symbolic performance, but a lived, iterative practice that binds together economy, spirituality, and community values.

4. Results and Discussions

4.1 Profile of LPD Gelgel Customary Village

LPD of Gelgel customary village is located in Gelgel Village, Klungkung District, Klungkung Regency, East Bali. It is a financial institution owned by the Gelgel Customary Village. At the time of its establishment, the LPD was operated by five individuals consisting of a *pamucuk* (chairperson), *panyarikan* (secretary), *patengen* (treasurer), and two staff members. Initially, the LPD's office was housed within the same building as the office of the *Bendesa Adat* (customary village head) on Waturenggong Street, Gelgel Village. However, over time, LPD of Gelgel customary village succeeded in constructing its own office building adjacent to the *Bendesa Adat* office, as shown in Figure 1.



Figure 1. The Office of LPD Gelgel customary village located next to the *Bendesa Adat* office (Source: Cok Istri Ratna Sari Dewi, 2024)

Figure 1 illustrates that the financial performance of LPD of Gelgel customary village is relatively strong, as evidenced by its ability to construct a three-story office building designed to improve customer service. This

achievement is attributed to the professional performance of its management team and the institution’s strategic advantage—namely, its broad service area covering the entire territory (*wawengkon*) of Gelgel customary village, which spans 4,824.3 m².

The LPD’s operations are carried out systematically through a formal organizational and management structure grounded in Balinese local wisdom. Its organizational structure complies with regional regulations, Bali Provincial Regulations No. 3 of 2017. According to the regulation, the 2024 organizational structure of LPD Desa Adat Gelgel consists of: (1) 23 *prajuru* (officials), including 3 core executives—*pamucuk* (chairperson), *panyarikan* (secretary), and *patengen* (treasurer)—and 20 staff members; and (2) 5 *panureksa* (supervisory board members), led by the *pamucuk*, *panureksa*, who also serves as the *bendesa* (customary village head), with the remaining four members selected from representatives of *banjar adat* through *paruman* (village deliberation). The *panureksa* are responsible for supervising, evaluating, and guiding the performance of the LPD, while also offering consultation and recommending solutions to operational challenges.

Together, the organizational and management structure forms a comprehensive governance system that has proven effective in supporting the LPD’s financial performance and long-term sustainability, as reflected in its ability to consistently generate annual profit. The profit and CSR budget allocation—community development and empowerment funds (PPM-Des) and social funds—at the LPD of Gelgel customary village over the past ten years are presented in Table 1.

Table 1. Profit and CSR Budget Allocation at the LPD of Gelgel Customary Village

No	Year	Profit (Rp)	Social funds 5% (Rp)	PPM-Des funds 20% (Rp)
1	2015	2.455.775.000	122.788.750	491.155.000
2	2016	2.738.825.000	136.941.250	547.765.000
3	2017	3.558.075.000	177.903.750	711.615.000
4	2018	3.657.100.000	182.850.000	731.400.000
5	2019	3.755.200.000	187.760.000	751.040.000
6	2020	1.340.110.000	67.005.500	268.022.000
7	2021	1.425.050.000	71.250.000	285.010.000
8	2022	1.520.369.000	76.018.450	304.073.800
9	2023	1.847.403.000	92.370.150	369.480.600
10	2024	2.011.424.000	100.571.200	402.284.800

Source: LPD of Gelgel customary village (2024)

Table 1 shows that the financial performance and sustainability of the LPD of Gelgel customary village have been relatively well maintained, even demonstrating an upward trend over the years. However, the LPD's financial performance experienced a significant decline due to the COVID-19 pandemic—a condition that was generally experienced by nearly all LPDs across Bali. Despite a decline in profits, the LPD of Gelgel customary village was still able to report a surplus and maintain a healthy cash flow. This resilience can be attributed to the high level of trust from the community and the institution's adaptive response in managing its social responsibilities. It demonstrates that sustainability is not determined solely by financial indicators, but also by the strength of social and spiritual relationships with the community it serves.

Based on Bali Provincial Regulation No. 3 of 2017, Chapter XIII on Profit Sharing, Article 23, Paragraph 1, LPD is required to set aside 20% of its annual profit for village community development and empowerment funds (PPM-Des) and 5% for social funds as shown in Table 1. Although the percentage of LPD social responsibility funds has been determined in the regulation, the management of funds and how social responsibility is practiced is returned to each LPD or based on the results of the village annual meeting (*Paruman Agung*) (Suparsabawa & Sanica, 2020). Based on this policy, the main sources of funding for the implementation of CSR at LPD of Gelgel customary village are social funds and PPM-Des funds. The management of CSR funds must go through a transparent and planned mechanism so that the customary community can genuinely feel the benefits.

However, in its implementation, this study found that the practice of CSR at LPD of Gelgel customary village also has the opportunity to access other sources of funding. This funding mechanism is interesting to observe further ethnomethodologically. The *prajuru* of LPD of Gelgel customary village prepared the CSR program and budget according to the available social funds. These programs are generally arranged based on routine activities in the community or new programs that are considered crucial, especially in the fields of customs, culture, and religion. LPD of Gelgel customary village also often receives activity proposals from the community, the number of which is difficult to predict, and some are submitted during the current year. I Wayan Tista (head of the LPD of Gelgel customary village 2014-2023) explained that to execute the CSR programs that LPD has planned, 70% is allocated, while the other 30% is used to finance activities submitted by the community from the proposals received. When these funds are insufficient—often the case—LPD may use promotional funds, as allowed by regulation. Although both are used for social aid, promotional funds must include promotional elements. Viewed through Garfinkel's (1967) ethnomethodology, this reflects managers'

rationality and aligns with LPD's foundational purpose: supporting customary villages economically. Using CSR as a promotional strategy helps LPD of Gelgel customary village build public trust and community ownership, enhancing its competitiveness with other financial institutions.

4.2 CSR Practice Based on Tri Parartha Value

This study found that the term *Tri Parartha*—referring to three core behaviors for achieving well-being: *asih* (compassion), *punya* (charitable giving), and *bhakti* (devotion)—emerged directly from the narratives of LPD Gelgel managers during in-depth interviews. It reflects a set of values internalized and consistently expressed by the LPD leadership when describing the spirit and purpose behind their CSR practices. However, it is important to note that the concept of *Tri Parartha* is not formally codified in official LPD documents such as the institution's vision, mission, or annual reports. Instead, it functions as a cultural and ethical framework that is informally embraced by the institution, shaping day-to-day decisions and guiding social responsibility programs. The adoption of *Tri Parartha* by LPD Gelgel demonstrates how customary institutions in Bali may articulate and implement local philosophical values even without formal documentation, reflecting a deep integration of cultural ethics into institutional governance.

4.2.1 CSR Practices Based on Asih

The value of *asih*—defined as compassion for others and the environment—forms the core of CSR practices at the LPD of Gelgel customary village. For its leaders, *asih* is not merely about giving, but a sincere moral responsibility. Made Suardika explained, “*Asih* means love, compassion, and social responsibility—not only toward fellow humans but also toward nature and the traditions passed down by our ancestors.” I Komang Swamba emphasized that “*Asih*, to me, is a sense of care that comes from the heart, not out of obligation,” while Ni Nyoman Mustini added, “*Asih* is my way of expressing moral responsibility toward others.” These views reflect a shared belief that CSR must be rooted in local spiritual and cultural values.

CSR programs based on *asih* are carried out through the “*Bina Lingkungan*” or Environmental Development initiative, encompassing both physical and social environmental development with a total fund allocation of Rp173.000.000. Physical projects include supporting temples (*pura*), cemeteries (*setra*), rice field irrigation system (*subak*), and community halls (*wantilan*), often in collaboration with the customary village. LPD's renovation of Subak Tojan Temple is one such example. According to Wayan Mudita, a local farmer, “We are very grateful to the LPD and Gelgel customary village for supporting the renovation

of Subak Tojan temple. If we had to rely solely on the farmers, it would have been extremely difficult.” Reinforcing this, Putu Arimbawa (*Bendesa* of Gelgel customary village) stated, “Sacred sites are not only places of worship, but also symbols of identity for the *krama adat*.”

The social aspect of *asih*-based CSR supports activities beyond the formal village structure, such as school events, youth organizations, and cultural programs. Around 30% of the social fund and part of the promotional budget are allocated for initiatives like *Bulan Bahasa Bali*, *Utsawa Dharma Gita*, and the Kamasan Culinary Festival. Made Suardika noted this strategy helps strengthen outreach to *krama* active outside the village. I Wayan Tista clarified, “The promotion is not merely commercial, but rather a form of social promotion that strengthens the emotional connection between the institution and the community.” Festival chairperson I Gde Surya Pradnya acknowledged, “LPD’s annual support greatly contributes to the continuity of the event and provides a promotional platform through banners and *umbul-umbul*.” Altogether, these practices show that *asih*-based CSR is not administrative formality, but a dynamic and culturally embedded commitment that reinforces the social, spiritual, and ecological harmony envisioned by the LPD and the community it serves. Figure 2 shows the restoration project supported by the LPD of Gelgel customary village as part of its CSR initiative. The *Balai Paruman* functions as a key meeting space for traditional leaders (*prajuru*) to deliberate on customary governance, cultural events, and community matters. Its renovation illustrates how CSR funds are reinvested in preserving traditional institutions and ensuring the continuity of local leadership practices within sacred spaces.



Figure 2. Renovation of the *Balai Paruman* for the *prajuru* of Gelgel Customary Village, located within the Dasar Buana Gelgel temple compound (Source: Cok Istri Ratna Sari Dewi, 2024)

4.2.2 CSR Practices Based on *Punya*

The *punya*-based CSR practiced by the LPD of Gelgel customary village reflects Hindu values of sincere and selfless giving. It represents not just charity, but a deep sense of spiritual and social responsibility toward the community. Made Suardika explained, “*Punya* is not just about sharing, but also a way to maintain balance... the profit we earn must also benefit the community.” I Wayan Tista echoed this, stating that since profits originate from the *krama*, they should be returned as social benefits.

In practice, *punya*-based programs prioritize religious leaders (*pamangku*), customary officials (*prajuru*), traditional guards (*pacalang*), and economically vulnerable families with a total fund allocation of Rp107.600.000. Assistance includes medical support, food packages (*sembako*), and ceremonial cloth (*wastra*). As Made Suardika noted, “The *pamangku*, *prajuru*, and *pacalang* work sincerely without pay. If we don’t take care of them, then who will?” LPD also supports education through scholarships and subsidized education loans. Grants are provided at various school levels, with monthly support for students in private schools. These efforts reflect not only moral duty but also a strategy to promote community progress.

Beyond education, the LPD of Gelgel customary village shows strong commitment to youth and cultural preservation through *punya*-based CSR. Support is routinely provided to *sekaa taruna* (youth groups) ahead of *Nyepi* for making *ogoh-ogoh*, with funding rotated across 28 *banjar* to ensure fairness. I Komang Swamba explained, “Because of budget constraints, we distribute the support on a rotating basis, ensuring that each *sekaa taruna* receives Rp1.500.000 when it’s their turn.” Support is also extended to *sekaa gong* (traditional gamelan groups), particularly during festivals like the Kamasan Culinary Festival, to encourage youth engagement in Balinese arts. I Komang Swamba stated, “We want traditional arts to stay alive and encourage the younger generation to preserve them.” Figure 3 shows representatives of the LPD of Gelgel customary village formally handing over financial support to the *Sekaa Taruna*. The donation is used for the creation of *Ogoh-ogoh* creation, which are paraded during the *Ngrupuk* ritual preceding *Nyepi* (Balinese Day of Silence). This reflects the LPD’s commitment to cultural preservation and youth engagement through community-based CSR.



Figure 3. Social Fund Distribution to *sekaa taruna* for *ogoh-ogoh* creation (Source: Cok Istri Ratna Sari Dewi, 2024)

Additional efforts include distributing Balinese calendars—used for religious scheduling—as both a cultural tool and promotional medium. “Once people look at the calendar, they immediately remember the LPD too,” said Made Suardika. Umbrellas and financial support are also given during mass *ngaben* (cremations) to ease participant burdens. As Made Suardika noted, this allows *krama* to join ceremonies “with greater peace and reverence.” These initiatives show that *punya* is not merely about giving, but about shared responsibility. As Ni Nyoman Mustini affirmed, “To me, *punya* is not just about giving, but giving with the awareness that what we manage belongs to all of us.”

4.2.3 CSR Practices Based on Bhakti

The practice of *bhakti*-based CSR at the LPD of Gelgel customary village originates from a sacred oath taken by its leaders at Dasar Buana Gelgel Temple, symbolizing their devotion to the village and its people. I Wayan Tista stated, “*Bhakti* is not merely about financial management, but a form of service to the *krama adat*.” Made Suardika added, “*Bhakti* is the basis of everything we do... our hope is that in the future, *krama* will no longer need to contribute financially to religious ceremonies.” I Komang Swamba emphasized, “*Bhakti* means serving sincerely—not only in finance but in maintaining village harmony,” while Ni Nyoman Mustini affirmed, “*Bhakti* is not just about prayer, but also about working with genuine intent for the village.”



Figure 4. Presentation of *dana punia* (religious donation) to the *pengempon* conducting the *ngusabha* ceremony (Source: Cok Istri Ratna Sari Dewi, 2024)

The core *bhakti*-based CSR program is implemented through the PPM-Des fund—20% of the LPD's net profit—allocated to support religious activities in sacred village spaces, especially the Kahyangan Tiga temples, with a total fund allocation of Rp287.300.000. According to Putu Arimbawa (*Bendesa* of Gelgel customary village), this includes renovations and ceremonies throughout the year. The LPD also provides *punia* (religious donations) to the *Ngusabha* ceremony at Subak Tojan Temple (Figure 4). “The *Ngusabha* ceremony is an expression of our gratitude for His blessings,” said Made Suardika. Beyond large rituals, LPD routinely supports *piodalan* (temple anniversaries) in local temples like Panti, Melanting, and Banjar temple. I Komang Swamba noted, “The amount may be small, but the meaning is significant”. These acts, documented annually, symbolize LPD's spiritual commitment. Ni Nyoman Mustini concluded, “If we use our profits with *bhakti*, the blessings will surely return to the LPD.” This illustrates how *bhakti* guides not only institutional policy, but the deeper values sustaining the LPD's long-term trust and relevance.

4.2.4 Synthesis of Tri Parartha Values in CSR Practices

This study found that the management (*prajuru*) of LPD Gelgel view *Tri Parartha*—*asih* (love for nature and all beings), *punya* (helping others), and *bhakti* (devotion to God),—as deeply rooted Hindu values that guide their CSR practices. These principles are not mere symbols or slogans, but are fully internalized in planning, decision-making, implementation, and evaluation. When managed systemically and contextually, such local values form a strong, adaptive institutional foundation. Thus, *Tri Parartha* functions not only as a normative reference but as a moral compass that shapes the LPD's role in community life.

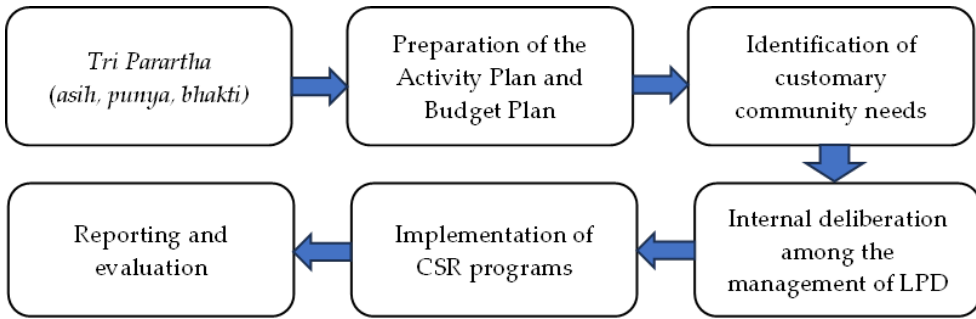


Figure 5. *Tri Parartha*-Based CSR Practice (Source: Cok Istri Ratna Sari Dewi, 2024).

Figure 5 illustrates how the values of *Tri Parartha* are integrated into the annual planning of LPD Desa Adat Gelgel through documents like the Activity Plan (RK) and Budget and Revenue Plan (RAPB), which are approved jointly by LPD management and the *Bendesa Adat*. CSR funds are allocated proportionally—5% for social funds, 20% for PPM-Des, and a portion for promotional reserves—ensuring that CSR is embedded in institutional planning rather than carried out spontaneously. Community needs are identified through proposals, deliberations (*sangkepan*), and aspirations from customary village members (*krama*) and customary village officials (*prajuru*). These inputs are assessed based on customary values and collective benefit, reflecting participatory governance. Typically, 70% of social funds are used for planned programs and 30% for responding to proposals, with promotional funds flexibly used when CSR requests exceed the budget. This shows how CSR implementation is both structured and adaptive. Synergy with PPM-Des further strengthens CSR impact, as LPD actively supports its alignment with social and religious goals. CSR based on *Tri Parartha* is realized across three domains: *asih* (support for education, culture, and sacred sites), *punya* (donations for *ngaben*, scholarships, and aid for vulnerable groups), and *bhakti* (support for ceremonies and religious institutions). Overall, CSR at LPD Gelgel is not merely administrative—it is a dynamic, culturally rooted practice that balances economic, social, and spiritual responsibilities. Guided by *Tri Parartha*, it fosters a harmonious ecosystem between the institution and community, grounded in mutual trust and local wisdom, and responsive to the evolving context of customary society.

This aligns with Giddens' (1979, 1984) view in Structuration Theory, which posits that structure is not rigid and restrictive, but also enables social agents to act and interpret rules based on the social contexts they encounter. The actions of the management at the LPD of Gelgel customary village cannot

be separated from the broader system of customary values and regulations. In a customary village, decisions and institutional practices are always tied to social structures such as *awig-awig* (customary law), the values of *Tri Parartha*, and budgeting systems like RK (work plans) and RAPB (annual budget plans), which are formulated annually.

In practice, structures such as fund allocation—5% for social programs and 20% for development—serve as formal references that help LPD management implement CSR initiatives. However, realities on the ground are often unpredictable. For instance, when numerous proposals are submitted by the community and the available social funds are insufficient, the LPD of Gelgel does not remain passive. Instead, the management adapts and seeks alternative solutions, such as reallocating part of the promotional budget to cover the shortfall. This illustrates that structure and agency operate in tandem. Existing social structures do not constrain CSR practices, but rather provide space for flexibility and creativity in adjusting policies to real community needs. The management does not merely follow rules but adapts to the situational and contextual realities of the customary village. This reflects the essence of structuration: social decisions and actions emerge from the intersection of established rules and localized ethical considerations embedded in daily life. This localized interpretation of CSR based on *Tri Parartha* also offers a meaningful contrast to dominant global CSR models. Compared to Western CSR models like Carroll's Pyramid (Carroll, 1991) or the Triple Bottom Line (Elkington, 1997) which often treat economic, legal, and ethical responsibilities as separate layers or goals, *Tri Parartha* presents a more integrated, spiritually grounded approach. Rather than focusing on compliance or branding, it emphasizes moral duty, communal harmony, and devotional acts making it both culturally embedded and ethically driven.

From the perspective of Bourdieu's (1977) Theory of Social Practice, CSR based on *Tri Parartha* can also be understood as the result of a dialectical relationship between objective structures (formal regulations and customary systems) and social habitus shaped through everyday life in customary communities. CSR practices at LPD Gelgel are not merely administrative or financial reporting tasks. More than that, they occur within the social space of the customary village, which operates under its own logic and values. Within this *arena*—as Bourdieu calls it—LPD managers are guided by habitus, or ingrained dispositions formed through cultural learning, customary experience, and spiritual life.

Within this habitus, actions such as caring (*asih*), giving (*punya*), and serving (*bhakti*) are not externally imposed obligations, they are integral to the LPD managers' way of life. These values are embedded in daily practice,

enabling them to sincerely support ceremonies, help renovate temples, or contribute to cultural events. Such acts are seen as natural and honorable within the local context. These practices reflect what Bourdieu terms cultural capital—ingrained knowledge and dispositions shaped by tradition—which, when publicly recognized and valued by the community, generate symbolic capital in the form of legitimacy and moral authority. As a result, the LPD is viewed not only as a financial institution but also as a respected customary body. This social recognition—not interest rates or market competition—is what enables LPD Gelgel to persist and grow sustainably over time.

While economic capital undeniably plays a role in enabling access to CSR benefits, especially in the form of financial aid, loans, and community support, its impact at LPD Gelgel is deeply shaped by cultural interpretation. These material benefits are not seen as mere transactions but are reframed through the lens of *Tri Parartha*—*asih*, *punya*, and *bhakti*—transforming them into symbolic capital that strengthens legitimacy and moral authority. Over nearly four decades, this ongoing interaction has formed a shared habitus in which CSR is not just an economic function, but a culturally rooted obligation. Thus, community compliance is not solely motivated by financial gain, but by a sense of trust, respect, and collective ownership. The success of LPD Gelgel's CSR lies in this convergence of economic benefit and symbolic meaning, where financial assistance becomes a meaningful expression of shared values.

Thus, the practice of CSR based on *Tri Parartha* at the LPD of Gelgel customary village should not be understood merely as a matter of regulatory compliance, but as a reflection of a broader social structure—one in which everyday rules and practices are continuously negotiated within the framework of living cultural values and traditions of the customary community. This highlights that the social structure within customary communities is dynamic and subject to ongoing negotiation by social actors. In this context, formal regulations and customary values interact to shape CSR practices that are not solely focused on legal compliance, but also oriented toward the well-being and cultural sustainability of the customary village.

4.3 Implications for the Sustainability of the LPD of Gelgel Customary Village

The sustainability of an institution is not solely determined by how long it has existed, but also by how well it can adapt, maintain its relevance, and continue to be trusted by the community it serves. The LPD of Gelgel customary village, established in 1987, has navigated various social and economic dynamics for over three decades. For 37 years, LPD Gelgel has not only endured as a traditional financial institution, but has also evolved into

an organization deeply integrated into community life, maintaining a balance between economic, social, and spiritual dimensions.

The CSR practices implemented by LPD Gelgel have had broad and significant impacts—not only economically, but also socially and spiritually. In the social and spiritual context, the LPD builds legitimacy not only through financial reports, but also through concrete actions that reflect care for the customary community. Its support for religious ceremonies, temple restoration, *subak* (traditional irrigation system) assistance, *ngaben* subsidies, and aid for underprivileged residents exemplifies the values of *asih* (compassion) and *punya* (generosity) embodied by the institution. This is reinforced by transparency through reporting during the *Paruman Agung* (Grand Assembly), which serves not only as an administrative forum but also a spiritual one, attended by village members and regarded as a form of accountability before *Ida Bhatara* (God). Thus, the LPD's accountability is both rational and sacred.

The reciprocal relationship between the LPD and the community serves as another cornerstone of its sustainability. Community members who experience the benefits of social programs tend to be more loyal and supportive of the institution. This loyalty is reflected not only in their use of LPD's financial services but also in a strong sense of belonging. When *krama* (customary village members) see that profits are reinvested into their welfare, collective trust grows and strengthens the LPD's legitimacy. In this dimension, CSR functions as a social binder and a mechanism for the distribution of justice grounded in local customs.

Economically, CSR also contributes to building an inclusive and sustainable ecosystem. Educational support and environmental efforts generate not only short-term benefits but also lay the foundation for long-term welfare. In practice, LPD management demonstrates flexibility in managing social funds. When resources are limited, some CSR activities are integrated with promotional campaigns, and in urgent cases, promotional funds may be reallocated to support social needs. For example, the LPD used part of its promotional budget to purchase waste bins for the sacred area surrounding the temples. This initiative reflected *asih* (compassion) through care for the environment, *punya* (generosity) by allocating resources beyond business interests, and *bhakti* (devotion) by supporting the cleanliness of a holy site. It illustrates how CSR, even when funded from promotional reserves, remains rooted in cultural and spiritual responsibility. This reflects a management model that is adaptive and context-sensitive.

The philosophy of *Tri Parartha* is not merely a slogan, but is internalized in the daily practices of LPD Gelgel. These values are embedded within the institution's social system, integrating ethics, culture, and spirituality into its

governance. Customary norms like *awig-awig* and consensus-based decision-making (*musyawarah*) are not barriers to innovation, but serve as normative strengths supporting inclusive and responsive policies. During crises such as the Covid-19 pandemic, the integration of these local values proved vital to institutional resilience. Since profit is the main funding source for CSR, the programs continued despite financial challenges. By blending traditional values with professional management, LPD Gelgel shows that institutional success can be both culturally grounded and future-oriented. In today's globalized context, this model stands as a meaningful example of cultural resilience and sustainable development rooted in local wisdom.

5. Conclusion

This study has addressed the research questions regarding how *Tri Parartha*-based CSR is practiced at the LPD of Gelgel customary village and its implications for institutional sustainability. Operationally, the concept of *Tri Parartha* is manifested through acts of giving (*dana punia*), which take the form of *asih* (compassion), *punya* (generosity), and *bhakti* (devotion). These principles guide the implementation of CSR not merely as administrative obligations, but as sincere expressions of moral responsibility and cultural values. The CSR practices of LPD Gelgel involve the distribution of social funds to support not only members of the institution but also the wider community and environment, particularly those in need.

The implementation is grounded in compassion, a deep sense of shared duty, spiritual devotion, and a commitment to equitable distribution. It is also governed by customary rules and managed with professional care to ensure that each program delivers real and measurable benefits. These efforts have strengthened the trust, respect, and legitimacy of the LPD within the customary community (*krama adat*). As community trust deepens, a reciprocal relationship emerges—encouraging greater participation, reinforcing financial performance, and enabling broader CSR outreach. In this way, *Tri Parartha*-based CSR creates a virtuous cycle, in which the well-being of the community and the sustainability of the institution mutually reinforce one another.

What makes this model distinctive is its strong ethical-emotional foundation that is expressed through daily behavior rather than structural abstraction. While *Tri Hita Karana*—with its emphasis on harmony among God, humans, and nature—is widely adopted in many CSR frameworks across Bali, the *Tri Parartha*-based model of LPD Gelgel offers a more direct behavioural focus. It translates abstract harmony into concrete, localized actions of care, giving, and devotion that are deeply internalized by the institution's leadership.

This CSR model is not only participatory but also spiritually performative, bridging customary obligations and financial professionalism.

This study contributes to the growing body of literature on culturally embedded CSR by highlighting how local philosophies like *Tri Parartha* can serve as both ethical foundations and operational strategies. Future research can expand this framework by comparing *Tri Parartha* with other indigenous CSR models across regions, or by exploring its adaptability in secular institutions beyond customary villages. On the practical side, policymakers and customary leaders may use these findings to develop flexible CSR guidelines that empower each LPD to design value-driven programs aligned with their community's unique cultural identity. Rather than adopting a one-size-fits-all approach, CSR in Bali can evolve into a pluralistic system—anchored in shared wisdom, but open to innovation and localized relevance.

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