

Implementation of the principles of accountability, transparency and publicity in maintaining the stability of the foundation management

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Abstract

This article aimed to analyze the implementation of the principles of accountability, transparency, and publicity for foundation organs concerning the amendments to the Articles of Association regarding the foundation's activities. The changes in activities carried out by the Governing Board are allowed based on the decision of the Foundation Governing Board meeting, which is outlined in an authentic deed by the Notary as the document for submitting approval from the Minister. However, in practice, the foundation Governing Board acts defiantly from paying less attention to the foundation's principles, thus influencing the foundation's management, which led to the foundation's bankruptcy. It is important to implement foundation principles to foundation organs in order to maintain harmony with the aims and objectives of the foundation. This study employed normative legal research and was supported by secondary materials related to research. The result of the study showed that the tendency of the community in establishing a foundation was not in accordance with the Articles of Association of the foundation, this deviation has triggered internal conflicts of the foundation. Foundations were managed by organs including Governing Board, Executive Board, and Supervisory Board who had a legal obligation to carry out the management of the foundation in terms of the foundation's assets by applying the principle of accountability, namely the performance of daily activities and annual financial reports, fulfilling the principle of transparency by applying the principle of transparency related to the responsibility of foundation organs and informing reports to the public, filling in the organ personnel of the foundation. Additionally, the principle of publicity states that the public must know the existence of a foundation by registering it at the Registrar's Office at the District Court where the foundation is domiciled. The connection with the amendments to the Articles of Association of the foundation is allowed according to the provisions stipulated in the Foundation Law as stated in Article 17 of the Foundation Law and Article 21 of the Foundation Law in accordance with the applicable terms and conditions and becomes a legal rule that is the guide for the community in general.

Keywords: foundation organs, amendments to articles of association, foundation principles

Introduction

This article intends to examine the implementation of the principles of accountability, transparency, and publicity applied to foundation organs in carrying out the management of the foundation to remain aligned with the aims and objectives of the foundation. A foundation in Indonesia has been recognized since the Dutch era as a legal entity and has been accepted in jurisprudence in 1882, known as *Stichting*. In fact, it shows that the establishment of a foundation by the community to protect the status of a foundation legal entity. Various irregularities originating from internal and external factors of the foundation carried out by the organs are not in line with the aims and objectives in the social, religious, or humanitarian fields.

The existence of a foundation that has lived for a long time in the community as a social reality has not been specifically regulated in a specific statutory regulation in order to answer various legal problems, so Law Number 16 of 2001 concerning foundations was born on August 6, 2001, and became effective from the date of August 6, 2002. In its development, several articles were amended by Law Number 28 of 2004 concerning Amendments to Law Number 16 of 2001 concerning Foundations (hereinafter referred to as the Law on Foundations).

Foundation established by the legal subject of a person or human can also be carried out by civil legal entities or

public legal entities managed by foundation organs without members; this confirms that establishing a foundation is declarative. It is stated in a Notarial Deed by using the Indonesian language that the deed of establishment's legal entity status can be obtained after getting approval from the Minister of Law and Human Rights as an official referred to by the government. Obtaining legalization of a foundation as a legal entity is carried out by the founder or his attorney applying to the Minister through a notary as stipulated in Article 11 paragraph (2) of the Foundation Law.

The birth of the Foundation Law provides legal certainty for foundation organs regulating foundations and limitations by law to avoid irregularities being misused by foundation organs so that their operation does not go out of the way of the aims and objectives of the foundation. The application of the principles of accountability, transparency, and publicity in the management of the foundation is related to making changes to the Articles of Association of the foundation to prevent abuse of foundation institutions by the organs of the foundation. Considering the nature of the foundation as a non-profit institution, the establishment of the Foundation Law does not give space to the foundation if it is used as a profit-oriented entity which indicates irregularities, enriching the personal selves of the founders and foundation organs that act detrimental to the interests of the foundation.

As one of the characteristics of a legal entity, it is equipped with a legal subject to support the rights and obligations in engaging in legal relations or legal actions for foundations, which are called foundation organs as representatives of foundations in carrying out legal actions. In this case, each organ acts in accordance with its respective authority. Executive Board is an organ that has full authority plays an important role in implementing the management of the foundation in terms of managing the foundation's business activities both internally and externally.

The problem found in the foundation's practice is the occurrence of internal conflicts regarding changes to the Articles of Association of the foundation's activities carried out by the foundation Governing Board as the organ authorized to amend the foundation's articles of association. This is deemed to deviate from the Foundation Law provisions that the Governing Board acts unprofessionally in exercising their authority. Governing Board of the foundation has not optimally carried out implementing the principles of accountability, transparency, and publicity stated in the Foundation Law. This change begins when a Governing Board meeting is held for the first agenda which do not reach consensus and do not meet the minimum quorum and also have to be attended by 2/3 (two thirds) of the number of members of the Governing Board of the foundation, so a second meeting has to be held provided that the quorum attendance is ½ (half) more than the number of Governing Board members, but do not reach a consensus. Furthermore, as the agenda for the last meeting, the supervisor, in making decisions is not based on the majority of votes from the number of Governing Board members present.

The implementation of foundation principles is the basic attitude that foundation organs should have and Governing Board in carrying out their legal obligations. Supervisory Board must be responsible and apply good faith in carrying out asset management to maintain the foundation. Supervisory Board can also be held accountable personally when there is a loss to the foundation, as a result of mistakes made by the Governing Board and Executive Board of the foundation, and the Supervisory Board concerned also take part in deviations and do not carry out their supervisory obligations in good faith, resulting in wrongdoing that is detrimental to the foundation.

Research Methods

This article was based on doctrinal or normative research. Normative legal research was conducted to produce new arguments, theories, or concepts as prescriptions in solving the problems at hand. Legal materials used in this article included:

- a. **The primary legal materials in this legal research were statutory regulations:**
 1. Law Number 16 the Year 2001 regarding Foundations;
 2. Law Number 16 of 2001 concerning Foundations as amended by Law Number 28 of 2004 concerning Amendments to Law Number 16 of 2001 concerning Foundations;
 3. Government Regulation Number 63 of 2008 concerning Foundation Implementation
 4. Government Regulation Number 63 of 2008 concerning Implementation of Foundations as amended by Government Regulation Number 2 of 2013 concerning

Amendments to Government Regulation Number 63 of 2008 concerning Foundations' Implementation.

- b. Secondary legal materials used were in the form of textbooks, legal journals relating to the management of foundations, the authority of foundation organs, and the amendments to the Articles of Association of the aims and objectives of the foundation, as well as other sources in connection with this research.

The technique of collecting legal materials was carried out by literature study, using qualitative descriptive analysis, which described the applicable regulations and was then linked to problems that occurred in the community for analysis and conclusions.

Results and Discussion

As a legal entity, a foundation is a group of people who have common communal interests to have certain interests that have assets separated from the founders to prevent the establishment of initial assets from the founders' personal assets. In addition, the foundation does not provide space for the founders of the organs of the foundation to use assets as an entity for profit-oriented businesses or take part in the development of the foundation after the implementation of management by the foundation organs.

The purpose and objectives of the foundation can be diverted or derived in various fields of activities of the foundation stated in the Articles of Association of the foundation with a Notarial Deed as a binding force for philosophical goals for the organs of the foundation. The foundation's position as a legal entity has obtained its status since the issuance of the Decree of the Ministry of Law and Human Rights of the Republic of Indonesia through systems and procedures determined by the Government, or the direct authority of the Ministry of Law and Human Rights of the Republic of Indonesia as stipulated in Article 11 paragraph (1) of the Foundation Law affirms that foundations obtain legal entity status after the foundation deed as stated in Article 9 paragraph (2) has been approved by the Minister.

The implementation of all activities of the foundation to achieve the aims and objectives of establishing a foundation as a *Rechts persoon* has an organ that has a clear position and authority as one of the special characteristics of legal entities in general. Foundation Law regulates the authority of foundation organs in the Foundation Law, including: first, according to the provisions of Article 28 paragraph (1) of the Foundation Law, the organ of a foundation is an organ that has the authority not delegated to the Executive Board or Supervisory Board by this Law or the Articles of Association. Furthermore, regarding the authority of the Governing Board as stated in Article 28 paragraph (2) of the Foundation Law, including making decisions regarding Amendments to the Articles of Association, Appointment and Dismissal of members of the Executive Board and Supervisory Board Members, Determination of general policies for foundations based on the Articles of Association of the Foundation, Ratification of work programs and draft budgets annual foundations, and the stipulation of decisions regarding merger or dissolution of foundations.

Based on the authority mentioned above, the Governing Board of the foundation is the foundation's organ that has the greatest authority in the foundation. It can also not be owned by the Executive Board or Supervisory Board of the foundation; thus, the Governing Board is very influential in

implementing the activities of the foundation so that it is in line with the aims and objectives of the foundation. Regarding someone who can be appointed as a Governing Board, the requirements can be seen in the following below:

- a. Individual as the founder of the foundation and/or
- b. Based on the decision of the meeting, the Governing Board members are considered to have high dedication to achieve the goals and objectives of the foundation.
- c. Do not have concurrent positions as members of the Executive Board and/or members of the Supervisory Board

Based on the Governing Board Meeting as the organ having the highest authority, it can limit the term of office of the Governing Board stated in the Articles of Association of the foundation concerned, for example, for 5 (five) years. Organ members of the Foundation Governing Board who die or there is a vacancy of a coach member. Thus the meeting of Governing Board is very influential in determining the filling of vacancies for the Governing Board member.

Second, the Executive Board Organ is an organ of a foundation that carries out the management of a foundation, Article 32 paragraph (1) of the Foundation Law confirms that the Executive Board of the foundation is appointed by the Governing Board based on the decision of the Governing Board Meeting for 5 (five) years and can then be reappointed for 1 (one) term of office. Executive Board replacement is carried out with the aims and objectives of the foundation's activities, and periodic development is carried out for the welfare of the people; the composition of the foundation Executive Board shall at least consist of Chairman, Secretary, and Treasurer. Executive Board has the right to represent the foundation both inside and outside the court, carry out their duties in good faith and is full of responsibility for the interests and goals of the foundation and is personally responsible if there is a loss to the foundation caused by the actions of the Foundation Executive Board.

Third, the Supervisory Board Organ is a foundation organ that has the task of supervising and providing advice to the Executive Board in carrying out foundation activities; this is in accordance with the provisions of Article 40 paragraph (1) of the Foundation Law, the Supervisory Board Organ is held by one or more persons capable of taking legal actions based on the decision of the Governing Board Organ for a term of 5 (five) years, and the Supervisory Board of the foundation can be reappointed after the term of office ends according to the need of the foundation. In carrying out supervision of the activities of a foundation, the Supervisory Board organ must be based in good faith and full of responsibility and based on skill and prudence in exercising its authority to avoid mistakes or negligence of the organs of the foundation.

In practice, the organ of the foundation is doing deviations, namely the amendments to the Articles of Association regarding the foundation's business activities. These changes deviate from the establishment's philosophical goals that have been stated in the foundation's Articles of Association. Amendments to the Articles of Association of a foundation are allowed as stipulated in Chapter III Article 17 of the Foundation Law, which states that the Articles of Association can be changed except regarding the

foundation's aims and objectives. Furthermore, Article 21 of the Foundation Law states that amendments to the Articles of Association covering the foundation's names and activities must be approved by the Ministry. All changes regarding names and activities as well as changes to articles other than names and activities, the foundation data for these provisions must be passed through a decision-making process based on a Foundation Governing Board Meeting.

The amendments to the Articles of Association concerning foundation activities in accordance with the mandate of Article 17 of the Foundation Law and Article 21 of the Foundation Law is permissible to make changes regarding the activities and name of the Foundation, namely the Governing Board hold a meeting as stated in the Minutes of the Governing Board Meeting regarding these changes. Furthermore, it is regulated in Article 18 paragraph (1) Government Regulation (PP) Number 63 of 2008 concerning Implementation of Foundations as amended by Government Regulation Number 2 of 2013 concerning Amendments to Government Regulation (PP) Number 63 of 2008 concerning Implementation of Foundations that Notification of Amendments to Articles of Association Foundation. In addition to changes in the name and activities of the Foundation, it is conveyed to the Ministry by the Executive Board of the Foundation to be recorded in the Foundation List and announced in the Supplement to the State Gazette of the Republic of Indonesia, hereinafter abbreviated as TBNRI.

The implementation of amendments to the Articles of Association must be adjusted to the provisions of Article 18 paragraph (2) of the Foundation Law, which states that the meeting must be attended by at least 2/3 (two thirds) of the number of Governing Board members and decisions are made by deliberation to reach consensus. If this has not been reached, the decision will be made based on the approval of at least 2/3 (two-thirds) of the total number of members present. Suppose the meeting meets the quorum, but the results of the decision are not a quorum. In that case, the foundation may hold a second meeting which will be held as soon as 3 (three) days after the implementation of the first meeting agenda provided that the quorum attendance is ½ (half) more than the number of Governing Board members and decisions are still made based on deliberation to reach a consensus. However, if the agenda for the second meeting cannot be reached, then the decision will be made based on the approval of the majority of the members of the Governing Board present.

The provisions are more clearly stipulated in Chapter III of the Law on Foundations regarding Amendments to the Articles of Association. This has been stated clearly and firmly in the Foundation Law and its implementing regulations. The deviations committed are not based on the regulations mentioned above. The urgency of implementing the foundation of the foundation is necessary to ensure that the foundation's organs carry out their duties and authorities to achieve the foundation's goals. The management of foundation activities must meet the requirements of foundation principles in accordance with the mandate of the Foundation Law in paragraph 4 of the explanation: "Considering the role of foundations in society can create community welfare, the amendment of Law Number 16 of 2001 concerning Foundations is also intended to ensure that foundations can continue to exist the function in achieving its aims and objectives in the social, religious and

humanitarian fields based on the principles of openness and accountability."

The management of the foundation's assets as a private legal entity carried out by the foundation organs rests on the foundation's principles, including the principles of accountability, transparency, and publicity and the provisions in the Foundation Law as an effort to prevent the abuse of foundation institutions. In practice, there are many problems related to amendments to the articles of association of foundations that affect the sustainability or development of the foundation, which have an impact on the management of the foundation.

This article assumes that the amendments to the Articles of Association of activities by the Governing Board are carried out not in accordance with the procedures for the provisions of the quorum and deliberation requirements to reach a consensus in the implementation of decision making at the Foundation Governing Board meeting in the formulation of CHAPTER III concerning Amendments to the Articles of Association listed in the Foundation Law. The Governing Board of the foundation decides with several members' approval without counting the most votes. As the organ which has the authority to stipulate amendments to the articles of association of a foundation, the Governing Board should be able to consider the results of the decision so that it is still in accordance with the lofty ideals of the aims and objectives of the foundation and does not conflict with public order, morals, and/or the prevailing laws and regulations.

The irregularities that occur in the scope of the foundation by organs are the Governing Board, Executive Board, and Supervisory Board which are carried out continuously, which will result in an imbalance in the management of the foundation and create a negative image in the community as well as parties who have participated in donating part of their assets to the foundation. The acquisition of assets of a separate foundation from its owner or founder allows accountability to be carried out by optimizing the principles of accountability and transparency to the public. In addition, it opens up opportunities for the public to oversee the management of the foundation's activities by organs.

The professionalism of foundation management does not only apply to the foundation Governing Board. To avoid irregularities or negligence committed by the Executive Board and Supervisory Board organs, participating in good faith in the foundation's management will create a positive image and be responsible for the parties who helped build the foundation by setting aside their assets. A positive image will make it easier for the foundation to raise support and participation from various parties in exploring funding sources. If you wish to commit an act that deviates from the articles of association, it can be done by changing the articles of association in accordance with the procedures set out in the articles of association of the foundation itself.

The legal obligations that foundation organs must fulfill in implementing foundation management apply the principle of accountability in daily activity performance and annual financial reports. Furthermore, it fulfills the principle of transparency, namely by implementing openness to the public relating to the foundation organs' responsibilities, be it the Governing Board, Executive Board, and Supervisory Board of the foundation in carrying out the foundation's activities and informing the public of the report. This is intended to achieve public welfare. Furthermore, based on

the principle of publicity with the intention that the wider community must know the existence of a foundation by being registered at the Registrar's Office of the District Court where the foundation is domiciled, the implementation of the Publicity Principle must also be fulfilled.

First, accountability functions as a basic component of driving the company's activities in accordance with their respective duties and authorities, which individuals and authorities carry out in carrying out the obligations entrusted to manage public resources and those concerned with them so that they can answer matters concerning their accountability.

The implementation of the principles of accountability by the Foundation Governing Board in terms of foundation management is the importance of holding a meeting at least once in 1 (one) year to evaluate assets to maintain the foundation's development in the coming year. In relation to the management of foundation activities carried out by the Executive Board as an organ of the foundation that carries out the management of the foundation, supervision is also carried out by the Supervisory Board organ so that it is in line with the aims and objectives of the foundation in order to minimize deviations carried out outside the aims and objectives of the foundation or are contrary to regulations related to the foundation.

In accordance with the provisions of Article 48, paragraph (1) of the Foundation Law, the Executive Board of a foundation must make and keep all matters containing information regarding rights and obligations as well as other matters relating to the foundation's business activities. As mandated in the provisions of this article, every year, the Executive Board of the foundation is obliged to make an annual report on a state report, a report on the activities of the foundation, as well as a financial report and it, is legalized in a meeting of the foundation's Governing Board. This is a form of responsibility and is open to the public just like any other civil legal accountability. In accordance with the principle of accountability, which is the basis for the implementation of foundation management, all activities of the foundation must be made accountable to describe the development of the activities and the financial condition of the foundation.

The bookkeeping report process in accordance with the provisions of Article 52 of the Foundation Law is prepared by referring to accounting standards that a public accountant must audit with certain limitations, namely for foundations receiving IDR 500,000,000.00 (five hundred million rupiahs) or more in one financial year, and has assets of IDR 20.0000.000.000,00 (twenty billion rupiahs) or more, is obliged to announce the summary of the annual report through the mass media/daily newspaper in the Indonesian language. It is hoped that the books and announcement reports can guarantee transparency and accountability of the Executive Board in managing the foundation, which is accountable to the public.

The management of the foundation, both internally and externally, in implementing the foundation's activities is carried out entirely by the Executive Board of the foundation. The obligation to make an annual report submitted to the Governing Board regarding the development of the foundation's activities and the financial condition of the foundation, the Supervisory Board plays an important role in supervising the management in carrying

out the foundation's activities, including providing advice to stay in line with the aims and objectives of the foundation. Skill and prudence are very necessary to keep going in accordance with their respective duties.

The announcement of the foundation's financial statements is made based on the consequences as a legal entity so that the public or donors can obtain information relating to the condition and activities of the foundation. This minimizes the occurrence of negligence or illegal acts committed by the Executive Board and other foundation organs to remain in the corridor of the implementation of the foundation's activities according to the aims and objectives stated in the Articles of Association. If the Executive Board of the foundation acts within their authority, this will result in legal consequences for both the Executive Board and the foundation concerned. Thus, legal accountability can be applied if it can be proved the truth of committing deviations outside the provisions of the Articles of Association and the Foundation Law.

In carrying out the Executive Board of a foundation, the Management must be open, considering the provisions in Article 48 paragraph (1) of the Foundation Law oblige the management of a foundation to make notes containing information regarding the rights and obligations as well as other matters related to the foundation's business activities. As desired in the Foundation Law, the foundation organs are open and accountable for all activities and the financial condition of the foundation.

Second, the principle of transparency is the process of openness of the management as public management to build access in the management process that provides a balanced flow of information out and in. The public has the right to obtain information concerning the public interest. Awareness in the community must be increased in order to change the perspective of public management in the future to prevent a passive character, namely people have the habit of waiting for information related to the development and management of the foundation's assets from the foundation's organs only. The public has the right to know everything concerning decisions and public interests.

The provisions of Article 52 of the Foundation Law as a whole state regarding reports of foundation activities that in their duties and authorities, an Executive Board is deemed capable of realizing the authority he/she has publicly obtained in all reports containing notes or writings containing documentary evidence and financial administration supporting data. The application of the principles of accountability and openness is important to prevent misuse of foundations. The responsibility of the Executive Board authorized as the organ for managing the development of the foundation's assets for legal actions taken as a form of authority to act on behalf of the foundation both inside and outside the foundation, which is an important factor in achieving harmony in achieving the goals and objectives of a healthy foundation according to the agreement contained in the Articles of Association of the foundation.

Third, the principle of publicity in establishing a free foundation is carried out based on a notary deed or an underhand deed. With this custom, after signing the deed of establishment of the foundation by the foundation's organs, it is then registered at the registrar's office of the district court. This is done to establish a foundation that the wider community can know to have goals and objectives in the

field of activities both in social, religious, and humanitarian.

Conclusions

As a legal entity, a foundation has legal obligations that the foundation organs must fulfill in carrying out the management of activities in accordance with the Articles of Association which has been stated in the Notary Deed by the Notary as a public official who has the authority to do authentic deeds in order to achieve the goals and objectives of the foundation. Management of the assets of the foundation by organs to maintain the stabilization of assets that have been separated from the owners or founders is carried out in good faith for the continuity of the foundation and is beneficial to the community.

The implementation of the principles of accountability, transparency, and publicity for foundation organs needs to be optimized to be prudent for organs in carrying out legal actions so that all reports containing notes or writing contain documentary evidence as supporting data for financial administration. This opens up opportunities for the public to supervise the assets of the foundation in accordance with the aims and objectives of the foundation. Thus, the foundation must have good books. Foundations whose wealth comes from the community in the form of donations, endowments, and wills up to a certain amount are required to announce a summary of the foundation's annual report in an Indonesian language daily newspaper.

The management of the foundation is based on the mandate in the Foundation Law that the Foundation Organs, namely the Governing Board, Executive Board, and Supervisory Board, enable them to exercise their authority in accordance with the principles of accountability, transparency, and publicity. The implementation of these foundation principles must be optimized for the foundation's organs in an effort to prevent irregularities occurring within the foundation's internal environment that result in losses to the foundation. In addition, foundation organs in carrying out their legal obligations in accordance with their respective duties and authorities and based on the Foundation Law in order to provide legal certainty and a legal basis as an effort to take responsibility for third parties or interested parties.

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