

Obligation to Adjust the Foundation Budget According to Law Number 28 Year 2004 Concerning Amendment to Law Number 16 Year 2001 Regarding Foundations

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Abstract

Foundations are considered as the answer for those who want a forum or institution that can channel their desire to carry out all activities that basically aim to do good deeds, so that their actions are voluntary actions (tabarru) to give wealth. Although the Foundation has been recognized as a legal entity, the Foundation as a legal entity is different from a limited liability company, especially in terms of purpose. The purpose of the Foundation is social and ideal, but there is no law that prohibits the Foundation from running a company. There are Foundation business activities that are carried out not at the time of making profit, such as Foundations that run Polyclinics or Hospitals, or schools (educational institutions). PP Number 2 of 2013 was issued by the government with the aim of reviving foundations that have been deemed to have lost their legal entity status in accordance with the provisions stipulated in Law Number 16 of 2991 concerning Foundations as amended by Law Number 28 of 2004. The formulation of the problem to be addressed The authors discuss are: 1) How is the existence of foundations that have not implemented adjustments to their articles of association with Law Number 28 of 2004 concerning Amendments to Law Number 16 of 2001 concerning Foundations? and 2) What are the legal consequences for foundations that have not adjusted their articles of association with Law Number 28 of 2004 concerning Amendments to Law Number 16 of 2001 concerning Foundations. The research method that the author uses is a descriptive normative juridical method where in normative research it is conceptualized as something written in laws and regulations or laws that are conceptualized as rules or norms that are benchmarks for community behavior towards what is considered appropriate. Finally, based on the results of the research, the authors concluded that with the enactment of Law Number 28 of 2004, existing foundations are regulated in the Transitional Regulation Article 71 of the Foundation Law which stipulates that foundations that existed before the foundation law adjusts their articles of association. Replace according to the writing above within the stipulated time, namely with the provisions, for foundations that existed before the enactment of the law on foundations, the foundation was required to remain recognized as a legal entity. For those who do not meet the requirements as referred to in point 1 a (not recognized as a legal entity), can obtain legal entity status by adjusting the articles of association according to the above and submitting an application to the Minister within 1 (one) year from the enactment of the foundation law.

Keywords

Legal consequences;
Foundation; Law No. 28 of
2004



I. Introduction

The existence of a foundation is considered as the answer for those who want a forum or institution that can channel their desire to carry out all activities that basically aim to do good deeds, so that their actions are voluntary actions (*tabarru*) to give wealth.

Then another purpose of establishing a foundation is to do good deeds, so that goal becomes a voluntary act to donate some of his wealth. In addition, there are also foundations established to preserve inheritance that has been passed down from generation to generation or because of a will. This form of foundation can be seen in educational institutions.

In legal relations, humans are not the only supporters of rights and obligations. Besides humans, there are other supporters of rights and obligations which we call legal entities (*rechtspersoon*). So there is a legal form (*rechtsfiguur*) that is a legal entity that can have rights, obligations and can enter into legal relations.

Although the Foundation has been recognized as a legal entity, the Foundation as a legal entity is different from a limited liability company, especially in terms of purpose. The purpose of the Foundation is social and ideal, but there is no law that prohibits the Foundation from running a company. There are Foundation business activities that are carried out not solely aimed at making profit, such as the Foundation operating a Polyclinic or hospitals, or schools (educational institutions).³ PP Number 2 of 2013 was issued by the government with the aim of reviving foundations that have been deemed to have lost their legal entity status by the provisions of Law Number 28 of 2004 concerning Amendments to Law Number 16 2001 concerning Foundations (hereinafter referred to as the Foundation Law)

Based on Constitution Foundations are clear that all foundations that have not adjusted within 3 years cannot use the word "foundation", while on the other hand Government Regulation Number 2 of 2013 provides an opportunity for all foundations that have not adjusted their articles of association to conform to the Foundation Law.

With the publication Regulation Government Number 2 of 2013 then all foundations that have not adjusted their articles of association with the Foundation Law currently have the opportunity again to adjust their articles of association with the Foundation Law.

Foundations that have been established before the issuance of the foundation law and its amendments whose existence is not recognized because they are no longer legal entities and cannot use the word "foundation" in front of their names because they do not fulfill the conditions stipulated by Article 71 of the Foundation Law.

One of the problems that arise is, how is the existence of the old foundation with the enactment of PP No. 2 of 2013 which is contrary to the Foundation Law. Second, what are the legal consequences of the budget amendment deed?

Foundations based on PP Number 2 of 2013 from old foundations that are no longer legal entities based on the Foundation Law, especially the legality of foundations engaged in education which has an impact on the products of these educational institutions such as certificates or diplomas that have already been issued. The existence of the old foundation with the enactment of PP No. 2 of 2013 which is contrary to Article 71 of the Foundation Law is invalid. The old foundation can regain its legal entity status if the government revises the Foundation Law.⁷ The legal consequence of the deed of amendment to the foundation's articles of association made under PP No. 2 of 2013 is that the deed is null and void.

II. Review of Literature

2.1 Foundation: Definition and Terms of Foundation Establishment

According to Law No. 28 of 2004, Foundations are legal entities consisting of assets that are separated and intended to achieve certain goals in the social, religious and humanitarian fields that do not have members. (Law No. 28 of 2004 article 1) Foundations can also be understood as a Legal Entity which has the following elements:

- a. Have their own assets that come from an act of separation, namely a separation of wealth which can be in the form of money and goods.
- b. Has its own goals, namely a goal that is social, religious and humanitarian.
- c. Have equipment that includes administrators, coaches and supervisors

1. Foundation Establishment Requirements

To establish a foundation, it is necessary to meet the following requirements:

a. Material requirements consisting of:

- 1) There must be a separation of wealth, namely the existence of wealth that is separated in the form of money and goods.
- 2) A goal is a goal that is social, religious and humanitarian.
- 3) An organization is an organization consisting of administrators, coaches and supervisors.

b. Formal Terms

With authentic deed

That is a deed made by or before an official who is authorized to do so and in a form according to the provisions stipulated for it, either with or without assistance from those concerned, in a place where the official is authorized to carry out his duties.

Prior to the enactment of the Law on Foundations, the establishment of a foundation was established with a notarial deed as a condition for the formation of a foundation.

This is intended to make it easier to prove the foundation.

The deed of establishment contains the articles of association which contain:

- 1) Separated wealth
- 2) Name and domicile of the foundation
- 3) The purpose of the foundation is a goal that is social, religious and humanitarian.
- 4) The form and composition of the board of directors and the replacement of the board of directors.
- 5) How to disband
- 6) How to use the remaining wealth of a foundation that has been dissolved.¹⁰

2.2 Changes In Foundation Law and Government Regulation

Amendments to Law Number 28 of 2004 on Law Number 16 of 2001 concerning Foundations The issuance of Law Number 28 of 2004 still regulates the legal entity status of Foundations. This Law has revoked the authority of the Regional Office of Law and Human Rights in ratifying legal entities of Foundations, where previously Article 11 of Law Number 16 of 2001 stipulates:

- (1) The Foundation obtains the status of a legal entity after the deed of establishment of the Foundation as referred to in Article 9 paragraph (2) is approved by the Minister.

Authority Minister ingive ratification of the deed of establishment of the Foundation as a legal entity carried out by the Head of the Regional Office of the Ministry of Justice and Human Rights on behalf of the Minister, whose working area includes the domicile of the Foundation. (3) In granting ratification, the Head of the Regional Office of the Ministry of Justice and Human Rights as referred to in

paragraph (2) may request consideration from the relevant agency.

From the provisions of Article 11 of the Foundation Law Number 16 of 2001 above, the foundation obtains the status of a legal entity after the deed of establishment of the foundation is approved by the Minister of Justice and Human Rights or by the Head of the Regional Office of the Ministry of Justice and Human Rights on behalf of the Minister of Justice and Human Rights.

III. Result and Discussion

3.1 Foundations Based on Law Number 16 of 2001 concerning Foundations as Amended by Law Number 28 of 2004

a. Foundation Before the Law on Foundations comes into effect

Scholten's opinion, that: Foundations are recognized as legal entities based on jurisprudence and doctrine are a collection of people, both public legal institutions and private legal institutions can go through channels outside the law by showing something that is a characteristic that causes an institution to be recognized as a legal entity so that it is equated with people as legal subjects.

Recognition of associations as legal entities is due to the existence of statutory regulations, while recognition of foundations as legal entities is because functionally (doelmatigheid) considering its existence as an organ that lives in society which according to doctrine is recognized as a legal entity.

In accordance with the doctrine that the dissolution and dissolution of a foundation generally occurs on the basis stated in the articles of association of a foundation which generally is, that the reason for the dissolution of a foundation is because the period of establishment of the foundation has ended or the purpose of the foundation has not been achieved where a court decision is required if the foundation has violated public order and morality as well as for reasons of bankruptcy.

b. Foundation After the Birth of the Law on Foundations

With the enactment of the foundation law which specifically stipulates that both the establishment of new foundations and existing foundations prior to the enactment of the foundation law, must adjust their articles of association with the foundation law. As regulated in the foundation law in its transitional regulations governing foundations that existed before the foundation law, it states that a foundation that does not adjust its articles of association with the foundation law within the period referred to in the foundation law cannot use the word "foundation". " in front of his name and can be dissolved based on court decision at the request of the prosecutor or party interested parties.

In terms of establishing a new foundation, it must also be adjusted to the foundation law, both regarding the structure of the foundation's organs, the assets set aside, the activities of the foundation and how it is managed. If the foundation is not established in accordance with the foundation law, it will not get approval from the government in this case the Minister of Law and Human Rights, besides that the foundation is not a legal entity and gives consequences for each individual's personal responsibility, both civil and criminal.

3.2 Adjustment of Foundation Articles of Association made by Foundation Organs (Managers) for Foundations based on Law Number 16 of 2001 concerning Foundations as Amended by Law Number 28 of 2004

With the enactment of the foundation law, existing foundations are regulated in the Transitional Regulation Article 71 of the foundation law which stipulates that foundations that existed before the foundation law adjust their articles of association with the foundation law within the stipulated time, namely by conditions as follows :19

1. For foundations that existed before the enactment of the foundation law, the foundation was required to remain recognized as a legal entity with the following provisions:
 - a. Has been registered in the District Court and announced in the Supplement to the State Gazette of the Republic of Indonesia or has been registered in the District Court and received permission to carry out activities from the Agency.
 - b. Adjust the articles of association with the foundation law within a period of 3 (three) years from the enactment of the foundation law or no later than 6 October 2008 and must notify the Minister no later than 1 (one) year after the adjustment or no later than 6 October 2009.
2. For those who do not meet the requirements as referred to in point 1 a (not recognized as a legal entity), can obtain legal entity status by adjusting their articles of association with the foundation law and submitting an application to the Minister within 1 (one) year from the enactment of the law foundation or no later than October 6, 2006.
3. A foundation that does not adjust its articles of association within the period referred to in the foundation law cannot use the Foundation in front of its name and may be dissolved based on a court decision at the request of the attorney general's office or interested parties.

However, the foundations as described above can be maintained to continue to exist and carry out activities in order to achieve the aims and objectives of the original foundation, so the only way is to establish a new foundation with the same name and purpose and objectives. Then after the new foundation is formed, then the old foundation is liquidated in accordance with the provisions stipulated in the foundation law.

In order to maintain the existence of a foundation before the foundation law was enacted but did not make adjustments to its articles of association and did not notify the Minister and foundations that did not apply for a legal entity at the time specified in the foundation law, the method adopted was in accordance with Government Regulation no. 63 of 2008 concerning the implementation of the law on foundations, namely:

- a. Using the basis of Article 36, determines that: Foundations that have been established before the enactment of the law and are not recognized as legal entities and do not implement the provisions of Article 71 paragraph (2) of the Foundation Law, must apply for the approval of the deed of establishment to obtain legal entity status as referred to in Article 36. Article 15 of the Foundation Law.
- b. The deed of establishment as referred to in paragraph (1) in the premise of the deed states the origin of the foundation's establishment including the assets of the foundation concerned.
- c. Legal actions carried out by the foundation as referred to in paragraph (1) that have not obtained legal entity status are the personal responsibility of the members of the foundation organization jointly and severally.

A foundation that existed before the foundation law and did not meet the requirements to be recognized as a legal entity, must submit an application for approval of its deed of establishment to obtain legal entity status, which means that the deed of establishment must also be in accordance with the foundation law and the premise of the

deed can state the origin establishment of the foundation including its assets.

Foundations that have not notified the Minister in accordance with the provisions as referred to in Article 71 paragraph 3 of the Foundation Law do not use the word "Foundation" in front of their names as referred to in Article 71 paragraph (4) of the Foundation Law and must liquidate their assets and submit the remaining liquidation proceeds in accordance with the provisions as referred to in Article 68 of the foundation law, that:

- a. The remaining assets from the liquidation are handed over to other foundations that have the same activities as the disbanded foundation.
- b. The remaining assets resulting from the liquidation can be transferred to other legal entities that have the same activities as the disbanded foundation if this is regulated in the law regarding the legal entity.
- c. In the event that the remaining assets resulting from the liquidation are not handed over to other foundations or other legal entities in question, then the assets are handed over to the State and their use is carried out in accordance with the activities of the disbanded foundation.

With this provision, in order to continue the activities of the foundation in accordance with its aims and objectives, a new foundation may be established and the old foundation dissolved for liquidation and it is this new foundation that will later receive the rest of the proceeds, including the activities carried out by the dissolved foundation.

However, for foundations that existed before the foundation law but did not adjust their articles of association or did not apply for a legal entity in accordance with the specified time limit and did not establish a new one as a place for transfer to continue their activities is not in accordance with the foundation law and does not obtain legal entity approval if it continues to carry out activities such as foundations, then it provides legal consequences for activities that are still carried out, especially regarding responsibility for the actions carried out by its managers. Because there is no legal entity as a legal subject who must be held responsible, then those who are responsible for all activities and actions carried out are the organs or administrators personally and jointly and severally, both civilly and criminally.

3.3 Process of Foundations That Will Make Adjustments to the Articles of Association Based on Law Number 16 Year 2001 About FoundationAs Amended By Law Number 28 Year 2004

The Foundation process that will make adjustments to the Foundation Law, especially for Foundations that are still recognized as legal entities which up to now have not adjusted to the Foundation Law, that the adjustment of the articles of association to the Foundation Law is carried out based on a plenary meeting of the management complete with a single agenda namely the adjustment of the foundation's articles of association with the law.²⁴ The procedures for conducting the Plenary Meeting of the Foundation's Management in the context of adjusting the foundation's articles of association are as follows:

1. Chairperson or at least (half) of the members of the Management who are entitled to propose that a Foundation Management Meeting be held.
2. For certain meetings in holding Amendments to the Articles of Association or important meetings foundation in accordance meaning and goal including the foundation founding the foundation that such as adjusting the articles of association of the Foundation with the Law on Foundations where the meeting agenda is single/one agenda and attended by a minimum of (three-fourths) of the total members of the

Governing Body and the meeting decisions are taken based on consensus in deliberation or by majority vote.

After the plenary meeting of the Foundation's management, if the meeting is attended by a Notary, the minutes of the meeting will be sent to the Minister as a report. Meanwhile, if the meeting is not attended by a Notary,

As for the amendments to the Foundation's Articles of Association by amending the entire Articles of Association to conform to the Foundation Law, that the amendments to the Foundation's Articles of Association which are adjusted to the Foundation Law shall come into effect as of the issuance of the Letter of Acceptance of Notification of Amendment to the Foundation's Articles of Association by the Minister, then from that date the Foundation exists and is valid to carry out any legal actions or activities in order to achieve the aims and objectives of the Foundation for the development of the Foundation. The Letter of Acceptance of the Notice of Amendment to the Articles of Association of the Foundation by the Minister is sent to the Foundation through the Notary who makes the Deed of Minutes of Meeting/or Statement of Meeting Resolutions (PKR) and the Plenary Meeting of the Complete Management of the Foundation. 27

Meanwhile, the physical documents that must be sent to the Minister of Law and Human Rights for the adjustment of the Foundation's Articles of Association are:

1. A copy of the Deed of Amendment to the Statement of Meeting Resolutions (PKR) made by/in the presence of a Notary.
2. Deed of establishment of the Foundation that has been registered in the District Court and permits to carry out activities from the relevant agencies.
3. A report on the activities of the Foundation for 5 (five) consecutive years prior to the adjustment of the Articles of Association which is signed by the Management and known by the relevant Agencies.
4. A statement from the Foundation Management that the Foundation has never been dissolved voluntarily or based on a Court Decision.
5. Photocopy of Foundation Taxpayer Identification Number which is legalized by a Notary.
6. A statement of domicile accompanied by the full address of the Foundation signed by the Foundation Management and known by the local Village Head.
7. The Foundation's Balance Sheet signed by all members of the Foundation's organs (Foundation Management Board) regarding the Foundation's assets at the time of adjustment.
8. Announcement of the newspaper regarding the summary of the annual report for the Foundation which part of its wealth comes from state assistance, foreign countries, and or community donations.
9. Proof of depositing fees for notification of amendments to the Articles of Association and their announcements.

3.4 Legal Consequences on Deeds

Foundations established prior to the issuance of the Foundation Law which later intends to adapt its Deed of Establishment/Articles of Association to the Foundation Law Client.

Foundation administrators in the past were only limited deliver at a time entrust the Notary to make the said Adjustment Deed. For Foundations that are still recognized as legal entities, the deadline for adjustments to comply with the Foundation Law is October 6, 2008 and report the adjustments to the Minister no later than October 6, 2009 Article 71 paragraph 3 of the Foundation Law). With the issuance of Government Regulation Number

2 of 2013 for Foundations which until now have not adjusted to the Foundation Law and if the Foundation in the past was still recognized as a legal entity, it must be based on Article 37 A of Government Regulation Number 2 of 2013 adjusted based on Article 37 A of Government Regulation Number 2 of 2013 are:

1. In the past, after the foundation deed was made before a notary, it was registered at the local District Court, the month and year of registration and registration number must be clearly legible.
2. The foundation has, within a period of 5 (five) years prior to adjustment, it has never/never been dissolved by the District Court and/or has not/never dissolved itself.
3. For at least 5 (five) consecutive years before the adjustment, the Foundation is still carrying out activities according to its Articles of Association.

If the above requirements are met, then it is continued for the Foundation Management to make a financial report prior to the adjustment which is signed by the Foundation Management at the same time so that all Foundation assets are audited by a Public Accountant which then turns out to be how much the total assets are before the adjustment. Then all administrators are asked to make a complete Management Plenary Meeting to form Foundation Data, namely anyone who is appointed as the Board of Trustees, Management, and Supervisors. The notary asks the name of the Foundation to the Ministry of Law and Human Rights of the Republic of Indonesia whether the adjusted Foundation name can still be used or the name in the sense that it has not been used by another Foundation, usually by adding the Municipality/Regency that has become a differentiator / can be approved.

Likewise, foundations that are still recognized as legal entities and have made adjustments but have not reported to the Minister, then this foundation will receive the consequences as stipulated in the provisions of Article 39 of Government Regulation Number 63 of 2008, which is not allowed to use the word "Foundation" in front of its name and must liquidate in accordance with the provisions as as referred to in Article 68 of Law on Foundations Number 28 of 2004 concerning amendments to Law Number 16 of 2001 concerning Foundations, it is stated that:

- (1)The remaining assets resulting from the liquidation shall be handed over to another Foundation which has the same activities as the disbanded Foundation.
- (2)The remaining assets resulting from the liquidation as referred to in paragraph (1) may be transferred to another legal entity that has the same activities as the disbanded Foundation, if this is regulated in the Law concerning the said entity and law.
- (3)In the event that the remaining assets resulting from the liquidation are not handed over to other Foundations or to other legal entities as referred to in paragraphs (1) and (2), such assets are handed over to the State and their use is carried out in accordance with the activities of the disbanded Foundation.

So, the real purpose of Government Regulation Number 2 of 2013 issued by the government is to be able to revive foundations that have been deemed 'dead' and are not legal entities by the provisions of the Foundation Law and Amendments to the Foundation Law, especially foundations engaged in education. The foundation can request a notary to make a deed of amendment to the articles of association and then when the deed has been completed, through the notary the foundation can apply for approval to the Minister. With the existence of the deed, the foundation can resume its business activities, so that the educational institution it is sheltering has a legal umbrella in its operations.

3.5 Legal Consequences for Foundation Management

As a result of the law that can harm the management of the old foundation who appears before the Notary, he thinks that the newly established foundation is a continuation or change of the Foundation that was established before the foundation law was enacted, so that in carrying out every legal action it is always stated that the new Foundation is a change or continuation from the Foundation which was established before the Law on Foundations was enacted, so that the members of the new Foundation organ without realizing it have done the following things:

1. Committing public deception, namely by issuing/printing letterhead/brochure stating that the new Foundation is a change or continuation of the old Foundation which was established before the foundation law was enacted, also in terms of granting power of attorney to the later recipient of the power of attorney then receiver the attorney/proxy then does not have legal standing to act on behalf of the Authorizer (Member of the new Foundation Organ).
2. Occupy, control, use, utilize all facilities owned by the old Foundation/founded before the issuance of the Foundation Law, therefore the new Foundation Organ Members can thus be accused of "unrighteous control" over the assets/wealth of the old foundation which was established before its birth Law Foundation.

3.6 Penalty which will Accepted Foundation

If there is Foundation bodily laws that have not adjusted their articles of association with law Foundation until with 06 October 2008, then the foundation must disbanded and deliver remainder his wealth to other foundations with the same goal. Foundation which not yet notify the Minister in accordance with the provisions as referred to in Article 71 paragraph (3) of the Foundation Law (UU No. 28 of 2004 concerning Amendments to Law No. 16 of 2001 concerning Foundations/UU Foundation) no could using the word "Foundation" in front of his name as meant in Article 71 paragraph (4) of the Foundation Law and must liquidate it his wealth as well as submit the remaining liquidation proceeds in accordance with the provisions as referred to in Article 68 of the Law Foundation.

The issue of adjusting the foundation's articles of association is regulated in Article 71 paragraphs (1) to (4) of the Foundation Law.

If the period of time given by the law has been exceeded, then the provisions of article 71 paragraph (4) shall apply, namely that the said foundation may be dissolved based on a court decision at the request of the prosecutor and/or interested parties.

The provisions mentioned above indicate that the dissolution of the aquo foundation must be based on a court decision at the request of the prosecutor's office and or interested parties. Thus, as long as there is no aquo request, the status of the foundation has not been dissolved and according to law it is not a legal entity and is not allowed to use the word "foundation". Furthermore, the wealth of the foundation is managed by the founders jointly and severally.

A safe procedure that can be carried out by the founders of the old foundation, is to establish a Foundation with a new name with the capital wealth of the former old foundation managed by the founders.

Foundation which not yet notify the Minister in accordance with the provisions as referred to in Article 71 paragraph (3) of the Foundation Law (UU No. 28 of 2004 concerning Amendments to Law No. 16 of 2001 concerning Foundations/Foundations Law) cannot use the word "Foundation" in front of his name as referred to in Article 71 paragraph (4) of the Foundation Law and must liquidate his

wealth as well as submit the remaining liquidation proceeds in accordance with the provisions as referred to in Article 68 of the Law. [Article 39 PP No. 63 of 2008. If the period given by the law has been exceeded, then the provisions of Article 71 paragraph (4) shall apply, namely that the livestock foundation can be dissolved based on a court decision at the request of the prosecutor and or interested parties.

IV. Conclusion

1. With the enactment of Law Number 28 of 2004, existing foundations are regulated in the Transitional Regulation Article 71 of the Foundation Law which stipulates that foundations that existed prior to the Foundation Law adjust their articles of association with Law Number 28 of 2004. Within the stipulated time, namely with the provisions, for foundations that existed before the enactment of the law on foundations, the foundation was required to remain recognized as a legal entity. For those who do not meet the requirements as referred to in point 1 a (not recognized as a legal entity), they can obtain legal entity status by adjusting their articles of association with Law Number 28 of 2004 and submit an application to the Minister within 1 (one) year from the enactment of the foundation law;
2. The legal consequences for foundations that have not adjusted their articles of association with Law Number 28 of 2004 concerning Foundations, then with the issuance of Government Regulation Number 2 of 2013 for Foundations that until now have not adjusted to the Foundation Law and if the Foundation in the past was still recognized as a legal entity, must be based on Article 37 A of Government Regulation Number 2 of 2013. Requirements to be adjusted based on Article 37 A of Government Regulation Number 2 of 2013. 2013 are: a) In the past, after the deed of Foundation Establishment was made before a Notary, it was registered at the local District Court, the month and year of registration and registration number must be clearly legible; b) In the past, after the deed of Foundation Establishment was made before a Notary, it was registered at the local District Court, the month and year of registration and registration number must be clearly legible; c) The foundation has not/never been dissolved by the District Court and/or has not/never dissolved itself; and d) For at least 5 (five) consecutive years before the adjustment, the Foundation is still carrying out activities according to its Articles of Association.

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