

## Evaluasi Tata Kelola Pada Organisasi Nirlaba: Studi Kasus Yayasan XYZ = Evaluation Of Non-Profit Organization Governance: Case Study at XYZ Foundation

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### Abstrak

Penelitian ini bertujuan untuk mengevaluasi pelaksanaan tata kelola organisasi nirlaba yang dilakukan oleh Yayasan XYZ berdasarkan Pedoman Umum Governansi Organisasi Nirlaba Indonesia (PUG-ONI) yang diterbitkan oleh Komite Nasional Kebijakan Governansi (KNKG). Penelitian ini dilatarbelakangi oleh banyaknya penyalahgunaan dana yang dilakukan oleh organisasi nirlaba khususnya yayasan, yang diduga disebabkan oleh tata kelola organisasi nirlaba yang tidak diimplementasikan dengan baik. Penelitian ini merupakan penelitian deskriptif dengan pendekatan studi kasus. Data diperoleh dari wawancara kepada organ yayasan serta analisis atas dokumentasi yang dimiliki yayasan. Hasil penelitian menunjukkan Yayasan XYZ belum sepenuhnya menerapkan pedoman tata kelola organisasi nirlaba yang ada dalam PUG-ONI. Regulasi yang belum sejalan dengan PUG-ONI, keterbatasan sumber daya yang dimiliki Yayasan XYZ, serta kompleksitas PUG-ONI menjadi beberapa kendala penerapan PUG-ONI oleh Yayasan XYZ.

.....This study aims to evaluate the implementation of non-profit organization governance carried out by XYZ Foundation based on General Guidelines for Non-Profit Organization Governance issued by National Committee for Governance Policy. This research was motivated by the many misuses of funds committed by non-profit organizations, especially foundations, which were allegedly caused by the governance of non-profit organizations that were not implemented properly. This research is descriptive research with a case study approach. Data were obtained from interviews with foundation organs and analysis of documentation owned by the foundation. The results showed that XYZ Foundation has not fully implemented the governance guidelines of non-profit organizations in PUG-ONI. Regulations that are not in line with PUG-ONI, limited resources owned by the XYZ Foundation, and the complexity of PUG-ONI are some of the obstacles to the implementation of PUG-ONI by the XYZ Foundation.