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Analysis of Good Governance Implementation Based on National Sports Governance Observer (NSGO) in Indonesian Futsal Federation

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Abstract

As a recipient of state budget (APBN) funding, the Indonesian Futsal Federation (FFI) is legally classified as a Non-Government Public Body under Law Number 14 of 2008, and is required to apply good governance principles under Article 80 Paragraph (1) of Law Number 11 of 2022 concerning Sports. However, national futsal achievements have not been matched by governance readiness, as FFI's Chairman has publicly acknowledged that strengthening organizational functions remains an unfinished task. This study aims to analyze the level of good governance implementation at FFI based on the National Sports Governance Observer (NSGO) framework, identify the compliance gaps and their underlying factors, and formulate strategic recommendations for governance improvement. A qualitative single case study approach was employed, with data collected through semi-structured interviews with three key informants and documentation studies, then analyzed using the NSGO framework as a qualitative codebook contextualized with the General Guidelines for Indonesian Public Sector Governance (PUG-SPI). The results show that FFI achieved an overall governance index score of 55%, categorized as "Moderate," with the Internal Accountability and Control dimension recording the lowest score (46%) compared to Transparency (56%), Democratic Processes (58%), and Societal Responsibility (58%). This gap is primarily driven by four factors, namely limited understanding of formal governance standards, human resource constraints, organizational transition periods, and the sensitivity of individual remuneration information, indicating that FFI's governance challenges stem more from organizational capacity and cultural factors than from an unwillingness to comply. Based on these findings, strategic recommendations were formulated and summarized into seven thematic clusters to guide governance improvement at FFI and serve as a reference for other sports federations.

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1. INTRODUCTION

Indonesia's sports sector is now positioned as a national agenda contributing to economic growth, as affirmed through Presidential Regulation Number 86 of 2021 concerning the National Sports Grand Design (DBON), which targets a top-5 finish in the Olympics and Paralympics by 2044 (Presiden Republik Indonesia, 2021). This commitment is reflected in the substantial public budget allocated to various sports federations, with the Ministry of Youth and Sports disbursing IDR 420.2 billion from the state budget (APBN)

in 2025 (Romadhan & Muliya, 2025) . Referring to Law Number 14 of 2008 concerning Public Information Disclosure, sports federations receiving APBN funding are categorized as Non-Government Public Bodies (Presiden Republik Indonesia, 2008). As such, these federations are obligated to apply the principles of fairness, transparency, and public accountability in managing their funds, as mandated under Article 80 Paragraph (1) of Law Number 11 of 2022 concerning Sports (Presiden Republik Indonesia, 2022). Fulfillment of this obligation can be operationally measured through the National Sports Governance Observer (NSGO), an instrument specifically designed for sports organizations that translates good governance into four dimensions, 46 principles, and 274 assessment indicators (Geeraert, 2018).

Nevertheless, translating this regulatory mandate into practice remains a persistent challenge in Indonesia. Although the principles of Good Sport Governance, encompassing transparency, democracy, oversight, and solidarity, have been substantively incorporated into Law Number 11 of 2022 concerning Sports, their implementation still requires further strengthening, particularly regarding the involvement of judicial bodies in overseeing sports governance practices (Wijaya & Silvana, 2024) . This urgency is reflected in several concrete cases involving other sports federations in Indonesia. The Football Association of Indonesia (PSSI), for instance, underwent an independent audit by Ernst & Young starting in 2023, which revealed that financial statements for the 2017–2019 period were entirely unrecorded, and although subsequent periods showed improvement, public access to them remains limited (Pasha et al., 2025). At the regional level, accountability issues have also marked the management of grant funds by the Aceh Provincial Sports Committee (KONI), which is under investigation by the Directorate for Special Crimes of the Indonesian National Police (Kortastipidkor Mabes Polri) (Firdiyanti & Husni, 2026) , as well as the management of approximately IDR 11 billion in grant funds by the West Bandung Regency KONI, which was found to have been managed without adequate order and transparency (Jurnalis, 2026).

This phenomenon is also relevant to the Indonesian Futsal Federation (FFI), which received IDR 22.41 billion in state budget funding through PSSI, accounting for 52% of the organization's total revenue in 2025 (Federasi Futsal Indonesia, 2026a). This financial support has coincided with significant achievements in Indonesian futsal, including runner-up status at the 2026 AFC Futsal Asian Cup, a 14th-place ranking in the FIFA Futsal World Ranking as of May 2026 (Federasi Futsal Indonesia, 2026a), as well as AFF Futsal Club Championship titles secured by Bintang Timur Surabaya in 2022 and Black Steel Papua in 2023 (Rifki & Ilyasa, 2023). However, behind these achievements, FFI's Chairman has publicly acknowledged that strengthening the organization's institutional functions remains an ongoing task (Jovita & Wardhana, 2026), including the admission that publicly accessible financial reports have "honestly not yet been achieved" (Federasi Futsal Indonesia, 2026b). Preliminary observations further confirm that the development of Standard Operating Procedures (SOPs) remains in progress and that a comprehensive institutional audit has never been conducted, owing to limited resources and an organizational priority that leans more toward program implementation than governance improvement.

To date, studies on sports organization governance in Indonesia have predominantly approached the issue from normative or financial-accountability perspectives, rather than through a systematic, indicator-based governance assessment. (Wijaya & Silvana, 2024) examined Good Sport Governance from a doctrinal-juridical standpoint, concluding that although its principles, transparency, democracy, oversight, and solidarity, have been substantively incorporated into Indonesian sports law, empirical enforcement mechanisms at the organizational level remain underexplored. Similarly, (Pasha et al., 2025) investigated PSSI's financial accountability and transparency through a

nonprofit organization law perspective, focusing narrowly on financial disclosure without assessing governance as a multidimensional construct. Neither study employed a comprehensive assessment instrument capable of measuring governance holistically across its constituent dimensions. This gap persists despite the availability of well-established governance concepts capable of being operationalized more systematically, as reflected in the (The World Bank, 1992) four-dimensional framework encompassing public sector management, accountability, the legal framework for development, and information and transparency, as well as in the (United Nations Development Programme, 1997) nine characteristics of good governance, which similarly foreground transparency, accountability, and the rule of law. The National Sports Governance Observer (NSGO), developed by (Geeraert, 2018) specifically for sports organizations, addresses this operational need by translating good governance into four measurable dimensions, 46 principles, and 274 assessment indicators, an operational granularity that prior sport governance studies in Indonesia have yet to utilize. However, because NSGO's indicators were derived from European sport governance standards, their application in the Indonesian context requires contextualization through the General Guidelines for Indonesian Public Sector Governance (PUG-SPI), a principle-based governance framework issued by the National Committee on Governance Policy that is grounded in agency theory (Jensen & Meckling, 1976) and articulates thirteen core governance values, including leadership, ethics and integrity, the rule of law, and transparency (Komite Nasional Kebijakan Governansi, 2022), both to identify indicators that may be irrelevant under Indonesia's regulatory environment and to enrich the interpretation of findings.

This study offers scientific novelty in the study of good governance by applying the National Sports Governance Observer (NSGO) framework, contextualized with PUG-SPI, as a governance assessment instrument specifically designed for sports organizations, in contrast to previous studies that have generally assessed the governance of commercial companies as well as non-profit and public sector organizations, such as government agencies, places of worship, and foundations, using generic instruments. In addition, this study contributes to the field of public sector accounting by positioning non-profit sports organizations, an object that remains rarely studied in Indonesia, within the scope of governance and accountability research.

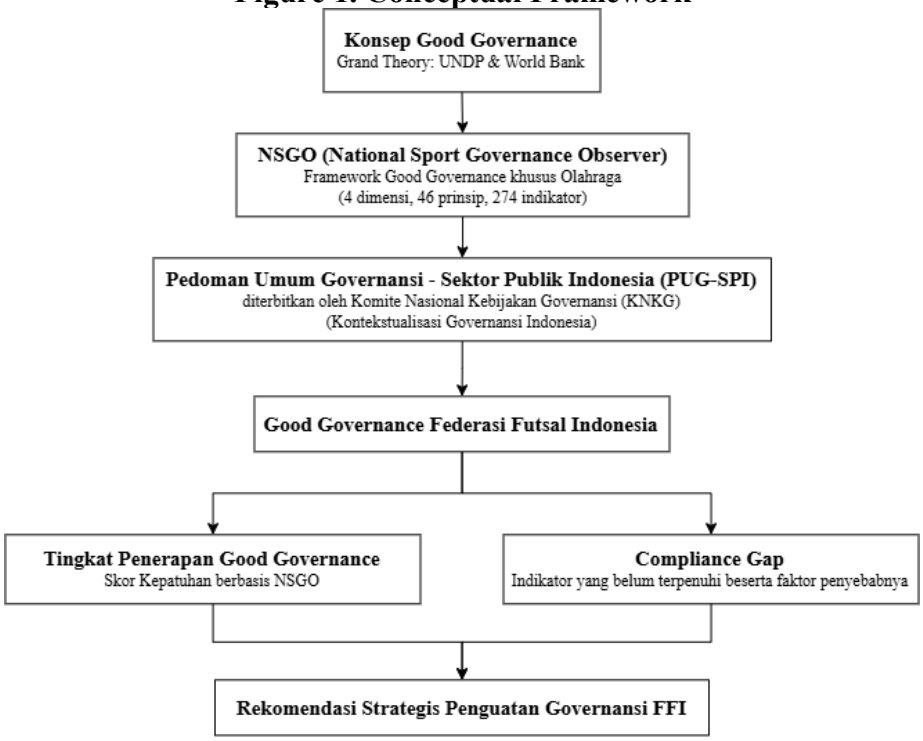
Based on the gap between FFI's notable sporting achievements and its acknowledged institutional shortcomings, as well as the absence of a comprehensive, indicator-based assessment in prior research on sports governance in Indonesia, this study addresses the research problem of how governance principles have been implemented within FFI and what factors account for the gaps in their implementation. Accordingly, this study aims to analyze the level of good governance implementation at FFI based on the NSGO framework, identify the principles experiencing compliance gaps along with the underlying factors, and formulate strategic recommendations to bridge these gaps.

2. METHOD

This study employs a qualitative approach with a single case study design, positioning the Indonesian Futsal Federation (FFI) as the unit of analysis. The qualitative approach was selected because this study seeks to gain an in-depth understanding of FFI's governance conditions as they exist in the field, rather than to test causal relationships between variables statistically (Sugiyono, 2023). The single case study design was employed because this study seeks to answer "how" and "why" questions concerning a phenomenon that is difficult to separate from its context, namely understanding the governance conditions of a specific organization in depth without intending to generalize the findings to other sports federations (Yin, 2018). Figure 1 illustrates the conceptual

framework underlying this study, in which the global concepts of good governance established by the World Bank and UNDP are operationalized through the NSGO framework and further contextualized to the Indonesian setting through PUG-SPI, ultimately producing an assessment of FFI's level of governance implementation, its compliance gaps, and strategic recommendations for governance improvement.

Figure 1. Conceptual Framework



Primary data were obtained through semi-structured interviews with three key internal informants at FFI, selected using a purposive sampling technique, namely the Deputy Secretary General, the Competition Division Staff, and the Member and Organizational Affairs Staff, based on the direct relevance of their job functions to the four NSGO governance dimensions (Sugiyono, 2023). Secondary data were obtained from two sources: FFI's official documents, such as financial statements, the Articles of Association/Bylaws, and Standard Operating Procedures, with due consideration for organizational confidentiality constraints (Non-Disclosure Agreement); and public online sources, including media coverage, official statements from FFI officials, and relevant podcast content.

Table 1. Research Informants

No	Initials	Informant (Unit/Position)	Related NSGO Dimensions	Relevance
1	MTH	Deputy Secretary General	Transparency; Democratic Processes; Accountability and Internal Control; Societal Responsibility	Oversees cross-divisional secretariat operations, executes Congress decisions, represents FFI in inter-institutional coordination, and holds comprehensive knowledge of integrity and organizational protection policies.

2	AP	Competition Staff	Transparency; Societal Responsibility	Prepares competition regulations and schedules published to clubs, and manages disciplinary data and match reports related to match-fixing oversight.
3	IPNR	Member & Organizatioal Affairs Staff	Democratic Processes; Accountability and Internal Control; Societal Responsibility	Manages Congress/working meeting administration supporting member participation, ensures member compliance with the Statutes, and serves as an information hub for disseminating social policies to clubs/regions.

The National Sports Governance Observer (NSGO) framework was used as a qualitative codebook with predetermined codes to operationalize the concept of governance into four dimensions, namely transparency, democratic processes, accountability and internal control, and societal responsibility, encompassing 46 principles and 274 assessment indicators that can be systematically evaluated (Geeraert, 2018) . Data analysis was conducted through data reduction, data display, and conclusion drawing and verification, with the conclusion drawing stage involving the interpretation of FFI's NSGO compliance scores across each governance dimension through the lens of PUG-SPI (Sugiyono, 2023). Data validity was tested through source triangulation, comparing data obtained from the three informants with official documents and public online sources, as well as technique triangulation, comparing interview results with documentation study results on the same indicators (Sugiyono, 2023).

3. RESULTS AND DISCUSSION

3.1. Level of Good Governance Implementation

Based on the assessment conducted on the Indonesian Futsal Federation (FFI) using the National Sports Governance Observer (NSGO) framework, comprising 260 applicable indicators distributed across four governance dimensions, FFI obtained an overall governance index score of 55%. According to the NSGO scoring categorization, this score falls into the "Moderate" category (40–59% range). Table 3 presents the score distribution across the four dimensions.

Table 2. FFI's Governance Scores by Dimension

Dimension	Score (%)	Category
Transparency	56%	Moderate
Democratic Processes	58%	Moderate
Accountability and Internal Control	46%	Moderate
Societal Responsibility	58%	Moderate
Total	55%	Moderate

As shown in Table 3, the Democratic Processes and Societal Responsibility dimensions recorded the highest achievement at 58% each, while Transparency (56%) and Accountability and Internal Control (46%) followed at a somewhat lower level, with the latter constituting FFI's weakest-performing dimension. All four dimensions nonetheless fall within the same "Moderate" category, indicating that FFI's governance practices are neither critically deficient nor fully mature, but rather in a transitional stage that still requires structured strengthening, particularly with respect to internal accountability mechanisms.

The specific principles underlying this gap, along with the factors contributing to it, are examined in the following sections.

3.2. Compliance Gap Identification and Area of Improvement Prioritization

Based on the assessment of the 46 good governance principles under the NSGO framework, a considerable variation in achievement was found across principles, ranging from principles that were entirely unfulfilled (0%) to those fully fulfilled (100%). Following the NSGO scoring categorization, principles falling under the "Not Fulfilled," "Weak," and "Moderate" categories were classified as experiencing a compliance gap, denoting a discrepancy between FFI's governance practices and the ideal standard required by the NSGO instrument. A total of 18 out of 46 principles (39%) were identified as experiencing a compliance gap. Table 4 presents these principles in order of priority, from the lowest to the highest score, to guide the subsequent area of improvement (AoI) analysis at the indicator level.

Table 3. Compliance Gap Principles and Priority for Improvement

Priority	Dimension	Principle	Score	Category
1	Democratic Processes	9. Board Composition and Diversity	0%	Not Fulfilled
2	Democratic Processes	18. Volunteers' Participation	0%	Not Fulfilled
3	Accountability and Internal Control	23. Conflict of Interest Criteria	0%	Not Fulfilled
4	Accountability and Internal Control	28. Board Self-Evaluation	0%	Not Fulfilled
5	Accountability and Internal Control	29. External Audit	0%	Not Fulfilled
6	Accountability and Internal Control	32. Complaint Handling Procedure	0%	Not Fulfilled
7	Societal Responsibility	39. Social Inclusion	0%	Not Fulfilled
8	Accountability and Internal Control	30. Code of Conduct	20%	Weak
9	Transparency	7. Remuneration	25%	Weak
10	Societal Responsibility	43. Environmental Sustainability	29%	Weak
11	Transparency	4. Board Member Information	40%	Moderate
12	Transparency	3. Board Decisions	50%	Moderate
13	Transparency	6. Annual Report	50%	Moderate
14	Democratic Processes	12. Term Limits and Rotation	50%	Moderate
15	Democratic Processes	16. Referees' Participation	50%	Moderate
16	Democratic Processes	17. Coaches' Participation	50%	Moderate
17	Societal Responsibility	35. Governance Consulting for Members	50%	Moderate

Priorit	Dimension	Principle	Scor	Category
18	Societal Responsibility	36. Health Risk Mitigation	50%	Moderate

At the indicator level, the seven principles scoring 0% reflect a complete absence, rather than partial implementation, of the corresponding governance mechanism. FFI has not yet formalized a written job profile or qualification standard for board positions (Principle 9), nor established a formal representative body or structured channel for volunteer input (Principle 18). Eligibility criteria disqualifying individuals with commercial or political conflicts of interest from board membership have not been codified in the Statutes (Principle 23), and no periodic self-evaluation of the board's performance and competency composition has been documented (Principle 28). FFI has never undergone an external financial audit by an independent public accounting firm (Principle 29), lacks a formal channel and procedure for handling complaints of code-of-conduct violations, including whistleblower protection and anonymous reporting (Principle 32), and has not yet developed a dedicated policy or designated staff responsible for social inclusion programs targeting marginalized groups (Principle 39).

The remaining eleven gap principles, scoring between 20% and 50%, generally reflect partial rather than complete absence of governance mechanisms. This includes an existing but not fully codified code of conduct lacking explicit integrity pacts and periodic socialization to stakeholders (Principle 30); incomplete public disclosure of board remuneration policies and figures (Principle 7); an environmental sustainability policy that remains limited in scope (Principle 43); and inconsistent public disclosure of board decisions, board member profiles, and annual financial reports (Principles 3, 4, and 6). Similarly, participation mechanisms for referees, coaches, and volunteers in policy processes, as well as board term limits and member governance consultation, are applied inconsistently rather than being entirely absent (Principles 12, 16, 17, 35, and 36). The factors underlying these patterns of compliance gaps are examined in the following section.

3.3. Underlying Factors of Compliance Gap

This section presents the researcher's analysis of the factors underlying the compliance gaps identified at FFI. These factors were derived through interpretation of statements, concerns, and explanations conveyed by informants during the interview process, supported by documentary evidence where available. It should be emphasized that these factors are presented as general thematic patterns rather than organized separately by dimension, principle, or indicator; a single factor may underlie more than one principle, or even cut across multiple dimensions, as reflected in the following thematic discussion.

1. Limited Understanding of Formal Governance Standards

This factor emerged as one of the most fundamental themes identified in this study, as it does not target a specific issue but rather reflects the collective condition of FFI's management, who are generally unaccustomed to referring to formal governance standards. This condition underlies a recurring pattern across several gap principles, namely the absence of written policy documents or regulations. This was confirmed through an interview with MTH, the Deputy Secretary General, who stated:

> *"When it comes to discussing governance, it happens that we are professionals who did not originally have a governance background, so theoretically we are not yet very familiar with it."*
> - (Informant 1, 2026)

This statement indicates that FFI's management approach remains collective and informal rather than grounded in formal governance standards, a pattern most evident in principles experiencing gaps due to the unavailability of written documentation. This

condition does not necessarily mean that the underlying practice is entirely absent, but rather that it has not yet been formally codified into organizational policy or the Statutes.

2. Phased Prioritization Due to Human Resource Constraints

This factor was found to affect FFI's governance performance through two distinct pathways: limited human resources in the governance/compliance function, and limited human resources in the communication/digital function. This was confirmed by MTH, who stated:

> *"Our full-time staff is still under 20 people. That is already divided among commercial affairs, competitions, and other matters. Because there is so much to improve, we have to choose priorities, and at that time the priority was the national team first."*
> - (Informant 1: MTH, 2026)

Along the first pathway, limited human resources in the governance/compliance function help explain why several internal oversight mechanisms have yet to become institutionalized, such as board self-evaluation (Principle 28), external financial audit (Principle 29), complaint handling procedures (Principle 32), and conflict of interest criteria (Principle 23), given that these functions require dedicated personnel currently unavailable due to human resource priorities being directed toward national team development. Along the second pathway, limited human resources in the communication/digital function explains the low level of online disclosure of institutional information, as reflected in Principle 3 (disclosure of board decisions), Principle 4 (board member information), and Principle 6 (annual and financial reporting), a condition further compounded by limited technical competency in risk management, which slows the comprehensive annual reporting process.

3. Newly Formed Committees

This factor was found to affect Principle 6 (Annual and Financial Reporting) as one of two specific causes contributing to its low score. A review of FFI's official social media accounts revealed that an open selection process for new management and committee members was conducted on 13 March 2026, as announced through FFI's official YouTube and Instagram channels (Federasi Futsal Indonesia, 2026). This finding indicates that several committees within FFI, including those related to financial and reporting functions, remained newly established at the time of this study, such that the institutionalization of a comprehensive annual reporting mechanism was affected by this leadership transition period.

4. Sensitivity of Individual Information

This factor was found to affect Principle 7 (Board and Management Remuneration/Compensation), which also recorded the lowest score within the Transparency dimension (25%). This was confirmed by MTH, who stated:

> *"In Indonesia, information about salary or honorarium is still considered fairly sensitive. We are concerned that if it were disclosed, even in aggregate form, it could trigger envy, public criticism, or even internal conflict. So for now, we remain more careful. It is not that the information does not exist, but it has not reached that level of detailed disclosure."*
> - (Informant 1: MTH, 2026)

This statement indicates that FFI's limited disclosure regarding board and management remuneration does not stem from a lack of available data, but from a deliberate cautious stance toward the potential social consequences, such as envy, public criticism, or internal conflict, of disclosing information perceived as personal, which further explains why Principle 7 recorded the lowest score within the Transparency dimension (Weak category).

3.4. Strategic Recommendations

Building on the compliance gap identification and underlying factor analysis presented above, this section outlines strategic recommendations for FFI to bridge the gaps identified across the 18 governance principles. As most of these gaps share similar root causes and solution patterns, the recommendations are not formulated separately for each principle, but are instead consolidated into seven thematic clusters reflecting FFI's strategic direction for governance improvement.

1. Strengthen Board Structure and Independence.

This cluster addresses gaps rooted in the absence of formal standards regarding board eligibility, term limits, and independence from external intervention or internal conflicts of interest (Principles 9, 12, 23, and 28). FFI is recommended to establish a formal job profile and qualification standard for board positions, ratify it through the General Assembly, implement a staggered board rotation scheme, and codify eligibility restrictions in the Statutes to prevent conflicts of interest and undue political influence, supported by regular, documented board self-evaluations.

2. Establish and Enforce a Code of Conduct Across the Organization

This cluster addresses the absence of a formal, binding code of conduct for the board, management, and staff (Principle 30). FFI is recommended to develop separate codes of conduct for each organizational level, incorporating explicit integrity commitments, conflict-of-interest disclosure procedures, expense policies, and gift-acceptance thresholds, followed by periodic socialization and reporting to the General Assembly.

3. Build Independent Oversight and Complaint-Handling Mechanisms

This cluster addresses the absence of external financial auditing and formal complaint-handling channels (Principles 29 and 32). FFI is recommended to engage a registered public accounting firm for periodic independent financial audits and to establish a formal complaints procedure that guarantees confidentiality, whistleblower protection, and the option of anonymous reporting.

4. Expand Operational Stakeholder Participation in Policy

This cluster addresses the limited institutionalization of participation mechanisms for referees, coaches, and volunteers in FFI's policy processes (Principles 16, 17, and 18). FFI is recommended to establish formal representative channels and periodic consultation forums for these stakeholder groups to ensure their input is incorporated into organizational policymaking.

5. Improve Institutional Information Transparency through Digital Channels.

This cluster addresses the limited online public disclosure of board decisions, board member information, and annual financial reports (Principles 3, 4, and 6). FFI is recommended to strengthen its digital communication function and establish a standard procedure for the timely publication of institutional documents on its official website.

6. Develop an Aggregate and Anonymized Remuneration Disclosure Policy

This cluster addresses the limited public disclosure of board and management remuneration (Principle 7). FFI is recommended to develop a disclosure policy that presents remuneration figures in aggregate and anonymized form, balancing transparency obligations with sensitivity toward individual privacy.

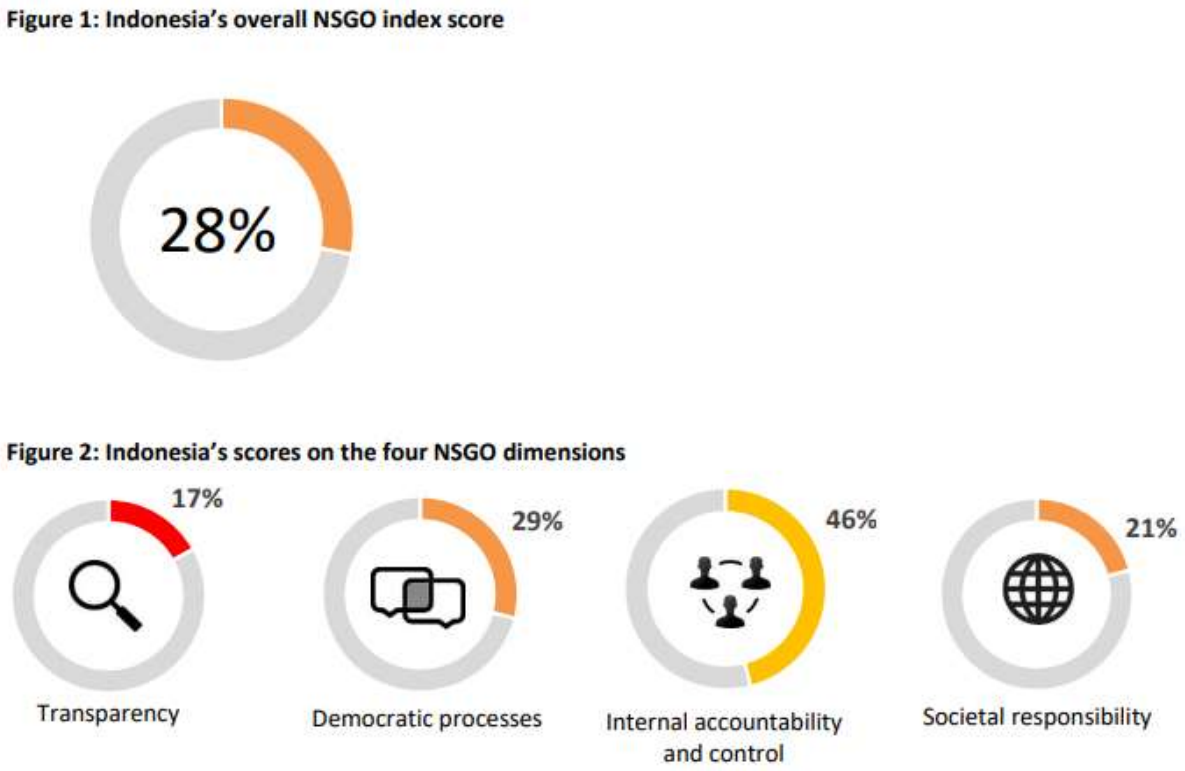
7. Institutionalize Social Responsibility and Member Development Programs

This cluster addresses gaps in structured social inclusion initiatives, environmental sustainability policy, and health risk mitigation programs (Principles 35, 36, 39, and 43). FFI is recommended to designate dedicated personnel for social responsibility programs and formalize policy documents outlining strategic targets and action plans in these areas.

3.5. Comparison with Prior Studies

This study extends the scope of prior research on sports governance in Indonesia. (Wijaya & Silvana, 2024) evaluated *good sport governance* through a doctrinal-juridical lens, noting that despite substantive legal incorporation, empirical enforcement at the organizational level remains underexplored. Similarly, (Pasha et al., 2025) focused strictly on PSSI's financial transparency. Because neither study adopted a standardized, multi-dimensional instrument, their findings offer limited baseline metrics for direct comparison with the holistic results presented here.

Figure 2. Indonesia's 2020 Governance Score



A more directly comparable benchmark is available from Play the Game's National Sports Governance Observer report (Adam, 2021), which assessed nine Indonesian sports organizations, including KONI, KOI, and PSSI, using the same NSGO instrument in 2020. That study recorded an average overall governance index score of 28%, categorized as "Weak," with dimension-level scores of 17% (Transparency, "Not Fulfilled"), 29% (Democratic Processes, "Weak"), 46% (Accountability and Internal Control, "Moderate"), and 21% (Societal Responsibility, "Weak"). In comparison, FFI's overall score of 55% is markedly higher, and its scores on Transparency (56%), Democratic Processes (58%), and Societal Responsibility (58%) likewise substantially exceed the 2020 national average.

Notably, however, FFI's score on the Accountability and Internal Control dimension (46%) is identical to the 2020 national average for the same dimension, despite the five-year interval and the fact that FFI was not among the federations surveyed in the earlier report. This pattern suggests that while transparency-related practices among Indonesian sports organizations may have improved over time, plausibly driven by wider adoption of digital communication channels and growing public demand for institutional openness, internal accountability mechanisms, such as external auditing, board self-evaluation, and conflict-of-interest safeguards, appear to represent a more persistent, structural weakness across the Indonesian sports governance landscape rather than an issue unique to FFI.

This comparison should nonetheless be interpreted with caution, given differences in the timing of data collection, the unit of analysis (an aggregate average across nine organizations versus a single federation case study), and the fact that FFI was not among the federations included in the earlier assessment.

4. CONCLUSION

This study set out to analyze the level of good governance implementation at the Indonesian Futsal Federation (FFI), identify the principles experiencing compliance gaps along with their underlying factors, and formulate strategic recommendations for governance improvement. The findings indicate that FFI achieved an overall governance index score of 55%, placing its governance practices at a "Moderate" stage of development, with internal accountability and control mechanisms lagging behind the organization's relative strengths in transparency, democratic processes, and societal responsibility. The identified compliance gaps were found to stem less from a deliberate unwillingness to comply than from limited familiarity with formal governance standards, constrained human resources, an ongoing leadership transition, and a cautious stance toward disclosing sensitive individual information. Accordingly, the seven thematic clusters of recommendations formulated in this study, ranging from strengthening board independence to institutionalizing social responsibility programs, offer FFI a structured yet flexible starting point for governance improvement, beginning with concrete, low-resource measures such as formalizing existing informal practices into written policy documents, engaging an external auditor for periodic financial review, and establishing a dedicated complaint-handling channel, rather than pursuing a uniform overhaul of all 46 NSGO principles at once, an approach that may also serve as a practical reference for other Indonesian sports federations facing similar institutional constraints.

5. ACKNOWLEDGMENTS

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