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Abstract
A notary is a public official who has duties and authorities related to making an authentic deed, in this case, the making of an act and the dissolution of a limited liability company. A limited liability company is a type of business entity consisting of shares. The establishment of a Limited Liability Company must meet the requirements specified in the laws and regulations. The Company's organs must exist within the Company, including the Company's organs, the General Meeting of Shareholders, the Board of Directors and the Board of Commissioners. Then regarding the dissolution of the company, the dissolution of the Company must be followed by liquidation. Meanwhile, liquidation is carried out by the liquidator or curator either based on the decision of the General Meeting of Shareholders or a court decision. This study aims to analyze the powers and responsibilities of a Notary concerning the liquidation process of a Limited Liability Company in Indonesia. The research method used is normative, using secondary data obtained from library research, including primary, secondary, and tertiary legal sources. The authority of a notary is to make a deed of the minutes of the first and second General Meeting of Shareholders and draw up a deed of dissolution of a limited liability company. The responsibilities of a notary in the liquidation of a limited liability company are regarding the responsibility for the deed he made and the civil, administrative, and criminal responsibilities. There are three processes. The first is the General Meeting Shareholders regarding the approval of the dissolution and the appointment of a liquidator. Second, namely the General Meeting of Shareholders agenda of approval of the liquidator's report and the granting of release and discharge of the liquidator's responsibilities. Finally, namely the making of a deed of dissolution of the company by a Notary.

Keywords: notary; limited company; liquidation.

Повноваження та обов'язки нотаріуса щодо процедури ліквідації товариства з обмеженою відповідальністю в Республіці Індонезія

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Анотація
Нотаріус – державна посадова особа, яка має обов'язки та повноваження щодо складання автентичних правочинів, у цьому випадку – складання правочину та ліквідації товариства з обмеженою відповідальністю. Товариство з обмеженою відповідальністю – вид господарського товариства, що складається з акцій. Створення товариства з обмеженою відповідальністю має відповідати вимогам, зазначеним у законах та інших нормативних актах. Органи компанії повинні існувати в компанії, серед інших, Загальні збори акціонерів, Рада директорів і Рада уповноважених. Отже, щодо розпуску компанії, то він має супроводжуватися ліквідацією. При цьому ліквідація здійснюється ліквідатором або куратором за рішенням Загальних зборів акціонерів або за рішенням суду. Метою дослідження є аналіз повноважень і відповідальності нотаріусів у процесі ліквідації компаній з обмеженою відповідальністю в Індонезії. Застосовано нормативний метод дослідження із використанням вторинних даних, отриманих із літературних досліджень, включаючи первинні, вторинні й третинні правові джерела. Наголошено, що до повноважень нотаріуса входить складання протоколів перших і других Загальних зборів акціонерів та вчинення актів про ліквідацію товариства з обмеженою відповідальністю. Відповідальність нотаріуса при ліквідації товариства з обмеженою відповідальністю стосується відповідальності за вчинений ним правочин та цивільної, адміністративної й кримінальної відповідальності. Існує три процеси. Перший – Загальні збори акціонерів щодо затвердження розпуску та призначення ліквідатора. Другим є, зокрема, порядок денний Загальних зборів акціонерів щодо затвердження звіту ліквідатора та надання розрахунку й виконання обов'язків ліквідатора. Останнім є вчинення нотаріусом акта про ліквідацію компанії.

Ключові слова: нотаріус; товариство з обмеженою відповідальністю; ліквідація.

Introduction

Law in Indonesia is very complex. One of the essential roles in legal traffic is the subject of law. Legal subjects have a vital role and position in law, especially civil law because the legal subjects have legal authority. Legal subjects are everything that has rights and obligations in law. Legal subjects include humans (*naturlijke person*) and legal entities (*rechtpersoon*), one of which is human legal subjects, namely Notaries, and legal entities, namely Limited Liability Companies.

A notary is a public official who has the duties and authorities related to doing an authentic deed. This profession is held by people who have graduated from legal education and already have a license from the government to take legal actions, including being an official witness to sign an important document. Article (1) number 1 UUJN states that a Notary is a public official authorized to do an authentic deed and has other authorities as referred to in this Law or based on other laws. Article (1) number 7 of the Law on Notary Positions defines a *notary deed* as an authentic deed made by or before a notary, according to the form and procedure stipulated in this law. In the Big Indonesian Dictionary, Grammatically, a deed is interpreted as a letter of evidence containing a statement (description, confession, decision, etc.). In contrast, a Notary has the authority to do an authentic deed in his position. In establishing and dissolution of a Limited Liability Company, a notary has the authority and responsibility to make and issue an authentic deed. Article 15 paragraph (1) UUJN Notaries have the authority to do authentic Deeds regarding all actions, agreements, and stipulations required by laws and desired by those with interest to be stated in an original Deed, guarantee the certainty of the date of doing the Deed, save the Deed, provide Grosse, copies, and quotations of the Deed, all of which are as long as the making of the Deed is not assigned or excluded to other officials or other people stipulated by law. The authority of a Notary in making the Deed of establishment and for the liquidation process of a Limited Liability Company is essential.

Corporate shareholder meetings are often portrayed as torpid affairs, consisting of uncontested elections and saccharine reports by managers who speak in hushed monotones [1]. If a serious dispute exists about the composition of the board or other agenda items, the conflict is played out over weeks of negotiations and proxy voting prior to the meeting itself. During this pre-meeting period, shareholders electronically delegate their votes to one side or another or, more recently, might officially abstain or vote against management's nominees [2]. Long before meeting day, the outcomes of most questions are known to both sides except in a small minority of cases [3], so most meetings have low attendance and generate little news.

So far, the study of sustainability reporting in Indonesia has been done and focused on its relationship to the company's financial performance with its various

corporate variants and relationship to governance issues [4]. A limited liability company is a type of business entity consisting of shares. A person is said to be the company owner if he has a share of the amount invested. Article (1) number 1 of Law Number 40 of 2007 provides an understanding of a Limited Liability Company, namely a legal entity which is a capital partnership, established based on an agreement, conducting business activities with authorized capital which is entirely divided into shares and fulfills the requirements stipulated in the law: this law and its implementing regulations. The Notary must know the making of this agreement. A deed is made to obtain the Minister of Law and Human Rights approval before officially becoming a Limited Liability Company [5, p. 22].

According to Simon, liquidation realizes non-cash assets into cash, settling with creditors, and distributing the remaining assets to ownership groups [6, p. 152]. According to Fuady, company liquidation in English is winding up or liquidation. The liquidation of a company is an action to dissolve, close, or stop all activities of a company and settle it and distribute the assets to creditors and shareholders. Based on the above understanding, it can be concluded that liquidation is a situation where the partnership a dissolved withsettle obligations to creditors and share the remaining assets with the owner [7, p. 75].

The establishment of a Limited Liability Company must meet the requirements specified in the laws and regulations. Meanwhile, liquidation a carried out by the liquidator or curator either based on the decision of the General Meeting of Shareholders or a court decision. According to Law Number 40 of 2007 concerning Limited Liability Companies, Article 143 paragraph (1) explains that the dissolution of the Company does not result in the Company losing its legal entity status until the completion of liquidation and the liability of the liquidator an accepted by the General Meeting of Shareholders or the court. The liquidation process is essential for dissolving a Limited Liability Company because, in liquidation, it is not only about one or two conditions that must do completed but through a legal process that laws and regulations have determined. The dissolution process of the Company must be to the requirements in the laws and regulations to avoid legal problems in the future. The notary who makes the deed of dissolution of the Company often does not understand it comprehensively.

The authority and responsibility of a notary in dissolution, which must first go through a liquidation process, is crucial because it involves the terms and conditions of the laws and regulations. Therefore, based on this background, it is deemed necessary to research the authority and responsibility of a Notary in carrying out his/her duties from the perspective of Indonesian laws and regulations.

Based on the brief description above, the researcher wants to raise a problem formulation as follows, discussion first what are the powers and responsibilities of a notary in the liquidation process of a limited liability company. Second, how is the liquidation process of a Limited Liability Company based on the laws and regulations in Indonesia.

Materials and Methods

This research will be structured using normative juridical research. Namely, research focused on examining the application of rules or norms in positive law. The approach method used in this research is a statutory approach (Statute Approach), an analytical approach (Analytical Approach), and a conceptual approach (Conceptual Approach). The data needed to do used in this research is secondary data. Primary legal materials include the Civil Code, Law Number 40 of 2007 concerning Limited Liability Companies, Law Number 2 of 2014 concerning Notary Positions. Then secondary legal materials include libraries in the field of law, research results in law, scientific articles, journals, and the internet. Researchers use the library data collection method by collecting several books, documents, laws and regulations, scientific works, and other literature. The legal materials obtained will be analyzed qualitatively.

Results and Discussion

Authority and Responsibilities of a Notary in the Liquidation Process of a Limited Liability Company in Indonesia

Limited Liability Company, as a legal entity, was established by law so that the company's termination must go through a legal process. Three processes must be passed in the expiration of a Limited Liability Company. First disbandment. Article 142 paragraph (1) stipulates six reasons for the dissolution of the company. Since being dissolved, the company cannot take legal actions except for liquidation. Every outgoing letter must include the word "in liquidation" behind the company's name as a notification to third parties. Within 30 days from the dissolution of the liquidator, the liquidator is obliged to announce it in the newspapers and state news and after notifying the Minister of Law and Human Rights. If this a not done, the dissolution of the company does not apply to third parties, and the liquidator is personally liable for the losses of third parties. Creditors are given 60 days from the announcement to submit their claims. If the creditor does not file a claim, even though there are remaining assets after liquidation, the creditor can file a claim to the district court within two years from the announcement date.

Furthermore, liquidation or settlement (vereffening). Liquidation is an absorption word from English liquidation which means determining the amount of debt that

is not clear, debt settlement, or converting assets into cash, especially to settle debts. Liquidation means the settlement and termination of the company's affairs [8, p. 543].

The actions taken in settlement of the company's affairs include:
1. Recording and accumulating wealth.
2. Determining the procedure for the distribution of wealth.
3. Payments to creditors.
4. The payment of the remaining assets resulting from the liquidation to shareholders.
5. Other necessary actions.

After recording the company's assets and liabilities, the liquidator sells assets that are not in the form of cash. After all of the company's assets are turned into cash, the liquidator pays the creditors. If there is a balance after payment, the remaining liquidation proceeds are distributed to shareholders proportionally. Before making payments to creditors and shareholders, the liquidator must announce the distribution plan, including a detailed list of debts and the payment plan, in newspapers and the State Gazette. Once announced, there is a grace period of 60 days for creditors to file objections [9, p. 335].

The last stage is the end of the legal entity status. after the liquidation process is complete, the liquidator is obliged to account for his duties to the GMS or the court that appointed him. If the liability is accepted, the liquidator is released from his responsibility (acquit et de charge). Within 30 days, the liquidator must announce the liquidation results in the newspaper and notify the Minister. Based on the notification, the Minister records the end of the legal entity status of the Company and announces it in the state news, and removes the company name from the company register. The dissolution of the Company does not result in the Company losing its legal entity status until the completion of liquidation, and the accountability of the liquidator is accepted by the GMS or the court, as stipulated in Article 143 paragraph (1) of the Limited Liability Company Law.

The authority of a notary is to do an authentic deed by the forms and procedures determined by the laws and regulations in Indonesia. The authority of a notary in the liquidation process, one of which relates to the making of the Deed of the General Meeting of Shareholders of the Company regarding the approval of the dissolution (liquidation) and the approval of the appointment of a liquidator, this is by article 142 paragraph (1), Article 144 of Law Number 40 of 2007 concerning Limited Liability Companies. Article 142 paragraph (1) letter a, namely "the dissolution of the Company occurs based on the decision of the RUPS", and Article 144, namely:

(1) The Board of Directors, the Board of Commissioners, or 1 (one) shareholder or more representing at least 1/10 (one-tenth) of the total shares with voting rights, may submit a proposal for the dissolution of the Company to the RUPS. (2) The decision of the RUPS regarding the dissolution of the Company is valid if it is taken by the provisions as referred to in Article 87 paragraph (1) and Article 89. (3) The dissolution of the Company starts from the time specified in the resolution of the RUPS.

After the RUPS regarding the approval of the dissolution and the appointment of the liquidator, it was approved. The Deed of the RUPS a done, and after going through the process that has been determined, the Notary then does the Deed of the RUPS regarding the agenda for the approval of the liquidator report as well as the granting of release and settlement of the liquidator's responsibilities, this is by article 152 of the Law—limited Liability Company Act. Then the other notary authority is to make a deed of dissolution. The deed of dissolution a made after the first and second RUPS and other processes related to licensing are completed.

The authority is related to the responsibilities. The notary's responsibilities are to ensure the correctness, certainty of the date, and content of the deed desired by the parties, in this case, related to the deed of release of the GMS and Partij regarding the deed of dissolution of the company. Legal responsibility is a form of obligation to do something or behave in a certain way not deviate from existing regulations. The responsibilities of a notary and ensuring the certainty of the date, the parties, and the contents of the deed, are civil, administrative, and criminal.

The civil responsibilities of the Notary in doing the deed of the RUPS and the dissolution, namely ensuring the formal and material truth of the parties and the deed itself. If there is an intentional or unintentional error by the Notary against the contents of the deed itself which is detrimental to one of the parties, the sanctions in the form of reimbursement of costs, compensation, and interest are the consequences that the Notary will receive on the demands of the parties if the deed he made only has the power of proof as an underhand contract or the deed becomes null and void by law.

Article 1868 BW determines the limit of a Notary deed that has the power of proof as an underhand deed. This can happen if:

1. No authority of the public official concerned.
2. Inability of the public official concerned.
3. Defect in shape.

Criminal sanctions that can do imposed on the Notary against the making of the Deed of the RMS and the dissolution can occur if the Notary commits a crime related to the deed, including:

1. Making fake/forged documents and using fake/forged documents (Article 263 paragraphs (1) and (2) of the Criminal Code.
2. Doing Counterfeiting.
3. Include false information in the deed (Article 266 of the Criminal Code).
4. Doing, ordering to do, participating in doing (Article 55 in conjunction with Article 263 paragraphs (1) and (2) or 264 or 266 of the Criminal Code).
5. Assist in making fake/or falsified documents using fake/falsified documents (Article 56 paragraph (1) da (2) in conjunction with Article 263 paragraph (1) and (2) or 264 or 266 of the Criminal Code).

The imposition of a criminal sentence against a Notary does not automatically become null and void by law. It is not legally correct if there is a criminal court decision to cancel the notary deed because the Notary is proven to have committed a criminal act of forgery. Thus, what must be done by those who will or wish to place a Notary as a convict for a deed made by or before the Notary concerned, then the legal action that must do taken is to cancel the deed question through a civil lawsuit [10, p. 100].

Administrative responsibilities a explained in Article 16, paragraph (3) number 11 of the Law on Notary Positions which regulates sanctions for Notaries in the form of verbal warnings, written warnings, temporary dismissals, respectful dismissals, dishonorable discharges. Of the several sanctions given to the Notary, what an included in the administrative sanctions are temporary dismissal, honorable discharge, and a dishonorable discharge [11, p. 200].

Thus, administrative sanctions and civil sanctions a targeted. The actions committed by the person concerned and criminal sanctions a targeted, namely the perpetrator (person) who carries out the legal action. Administrative sanctions and civil sanctions are reparatory or corrective, meaning to improve a situation so that it is not carried out again by the person concerned or by another Notary. Another characteristic, namely Regressive, means that everything is returned to a state before the violation occurred. In addition to administrative sanctions, criminal sanctions (cumulatively) can be condemnatory (punitive) or punishing under specific legal rules. If such a thing happens, the Notary is subject to a general crime.

Notary as a public official authorized to make authentic deeds, in carrying out his position can be burdened with responsibility for his actions in making authentic deeds. Article 16 paragraph (1) UUJN states that in carrying out his position, a Notary is required to:
a) act reliably, honestly, thoroughly, independently, impartially, and protect the interests of the parties involved in legal actions;

b) make a Deed in the form of Minutes of Deed and save it as part of the Notary Protocol;
c) attaching letters and documents as well as the fingerprints of the person appearing on the Minutes of Deed;
d) issue a grosse deed, a copy of the deed, or a quotation of the deed based on the minutes of the deed;
e) provide services in accordance with the provisions of this Law, unless there is reason to refuse it;
f) keep everything about the deed made secret and all information obtained for making the deed in accordance with the oath/pledge of office, unless the law determines otherwise;
g) bind the Deeds made within 1 (one) month into books containing no more than 50 (fifty) Deeds, and if the number of Deeds cannot be contained in one book, the Deeds can be bound into more than one book, and record the number of Minutes of Deeds, month, and year of manufacture on the cover of each book;
h) make a list of the Deed of protest against non-payment or non-receipt of securities;
i) make a list of deeds relating to the will according to the order in which the deed was drawn up every month;
j) send the list of deeds referred to in letter i or the list of nil relating to the will to the center of the list of wills at the ministry that administers government affairs in the field of law within 5 (five) days in the first week of each month thereafter;
k) record in the repertorium the date of sending the testament list at the end of each month;
l) have a stamp or stamp containing the state symbol of the Republic of Indonesia and in the space encircling it the name, position and domicile of the person concerned is written;
m) read the Deed before the appearers attended by at least 2 (two) witnesses, or 4 (four) witnesses specifically for the making of a private will, and signed at the same time by the appearers, witnesses and Notary;
n) accept notary candidate apprentices.

Notaries who do not carry out their obligations according to the UUJN can be subject to sanctions. Article 4 of the Regulation of the Minister of Law and Human Rights of the Republic of Indonesia Number 61 of 2016 concerning procedures for imposing administrative sanctions on Notaries, states:
1. In the event of a violation committed by the Reported Party (Notary) or based on the results of an examination, the Regional Supervisory Council summons the Notary concerned.

2. The Regional Supervisory Council makes the minutes of examination of the Reported Party and the minutes of the findings of the Notary protocol examination results.
3. The Regional Supervisory Council submits the report referred to in paragraph (2) to the Regional Supervisory Council.
4. The Regional Supervisory Council will examine the report as referred to in paragraph (3).

Legal sanctions can be divided into three types, namely criminal sanctions, civil sanctions and administrative sanctions. Article 1 number 1 Permenkumham Number 61 of 2016, states: "Administrative Sanctions are punishments imposed by authorized officials on Notaries for committing mandatory violations or fulfilling provisions prohibited by laws and regulations".

Article 85 UUJN 2004 states that violations by a Notary Public against Article 16 paragraph 1 letter (a to k) may be subject to sanctions in the form of verbal warning, written warning, temporary dismissal, and honorable dismissal; or dishonorable discharge.

The above is the authority and responsibility of the notary. A notary who does not attach letters and documents as well as the fingerprints of the person appearing on the Minutes of Deed in accordance with the provisions of Article 16 paragraph (1) letter c UUJN can be subject to written sanctions. The notary who commits the violation is subject to the first written sanction. If within 14 days after being imposed with the first written warning sanction, the Notary has not resolved the problem, then the Notary is subject to a second written warning sanction. If within 14 days after being imposed with the second written warning sanction, the Notary has not resolved the problem, then the Notary is subject to a third written warning sanction. If up to the third warning the Notary has not carried out his obligations, the Notary Regional Supervisory Council may propose a temporary dismissal to the Notary Central Supervisory Council.

Limited Liability Company Liquidation Process in Indonesia

Liquidation must be carried out on a dissolved company, regardless of whether or not it had conducted business activities or the presence or absence of assets when it a dissolved. Article 142 paragraph (2) of the Company Law stipulates, "In the event of the dissolution of the Company, it must be followed by liquidation carried out by the liquidator". One of the reasons for dissolution is that the company has been inactive for three consecutive years, or its assets have decreased to such an extent that it is impossible to continue the business. The explanation of article 142 paragraph (2) of the Company Law affirms, "Different from the dissolution of the Company as a result of the Merger and Consolidation which does not need to be followed by liquidation, the dissolution

of the Company based on provisions of paragraph (1) must always followed liquidation". Even if the company is dissolved by law (ipso jure) because the term has expired, liquidation must do carried out.

Companies that have never conducted business activities must also conduct liquidation. Even though the company has not yet carried out business activities, the company may have obligations, both based on agreements and laws and regulations. Suppose there is a company that has no obligations at all. In that case, the liquidation is undoubtedly not in the form of payments to creditors but recording assets, returning assets of other parties in the company's control.

The author will provide an overview and table regarding the process and stages in the dissolution and liquidation of a limited liability company.

Dissolution and Liquidation
Limited Company

No.	Stages	Information	Legas Basis
1	PT RUPS Deed - approval of dissolution (liquidation) -Liquidator Appointment Approval	–	Article 142, paragraph 1, Article 144 of Law No. 40 of 2007 concerning Limited Liability Companies (Limited Liability Company Law)
2	An announcement in 1 newspaper to creditors and parties who object to the dissolution of PT	Not later than 30 days from the date of dissolution of the limited company	Article 147, paragraph 1 letter a Limited Company Law
3	Notification to the Minister of Law and Human Rights of the Republic of Indonesia Notes: The notification letter from the Minister of Law and Human Rights of the Republic of Indonesia will a issued 60 days from the date of the announcement of the newspaper (sequence number 2)	Not later than 30 days from the date of dissolution of the Limited Liability Company	Article 147, paragraph 1 letter b Limited Liability Company Law
4	The announcement in the State Gazette of the Republic of Indonesia (BNRI)	Not later than 30 days from the date of dissolution of the Limited Liability Company	Article 147 paragraph 1 letter a Limited Liability Company Law

No.	Stages	Information	Legas Basis
5	Revocation of all Limited Companies licenses	Can be implemented after the notification letter from the Minister is issued (sequence number 3)	
6	Settlement of Company Assets	Can be implemented after the notification letter from the Minister is issued (sequence number 3)	Article 149 UU PT
7	The announcement in 1 newspaper regarding the plan for the distribution of assets resulting from liquidation. Creditors may file an objection to the plan for the distribution of proceeds from liquidation within 60 days from the announcement date	Including the obligations of the liquidator in settlement of assets (executed in conjunction with serial No. 5)	Article 149, paragraph 1 letter b Limited Liability Company Law
8	The announcement in the State Gazette of the Republic of Indonesia (BNRI) for serial number 6, namely regarding the plan for the distribution of assets resulting from the liquidation	–	Article 149 paragraph 1 letter b Limited Liability Company Law
9	RUPS agenda for approval of the liquidator's report as well as granting the release and settlement of the liquidator's responsibilities	–	Article 152 of the Limited Liability Company Law
10	*The announcement in 1 newspaper regarding the final results of the liquidation process*	No later than 30 days from the date the RUPS receives the liquidator's accountability	Article 152 paragraphs 3 and 7 of the Limited Liability Company Law
11	Notification to the Minister of Law and Human Rights of the Republic of Indonesia	No later than 30 days from the date the RUPS receives the liquidator's accountability	Article 152 paragraphs 3 and 7 of the Law on Perseroan Terbatas & Information from the judiciary

No.	Stages	Information	Legas Basis
12	The Minister notes the end of the legal entity status of the Company and removes the name of the Company from the List Companies. The Minister announces the end of the legal entity status of PT in BNRI	The client bears BNRI issuance costs	Article 152, paragraph 5, paragraph 8 of the Limited Liability Company Law

When the company a dissolved, it no longer has assets. It must follow the procedures for dissolution, liquidation, and termination of the legal entity as regulated by the Limited Liability Company Law. After the process and stages described in the table above, the final process is making a deed of dissolution by a notary. Thus, the dissolution and liquidation process has been completed, reported, and decided by the Law and Human Rights Ministry.

According to Beams [12, p. 625], the main purpose of liquidation is to manage and settle bankrupt assets. While the conditions underlying the liquidation are:
a) one of the allies wants disbandment;
b) one of the partners dies, and the heirs do not agree to continue the partnership;
c) internal disputes between partners;
d) one of the partners is declared bankrupt.

According to Yunus [13, p. 55], the process of dissolving this business includes two stages, namely:
a. The process of converting existing assets into cash is called the realization process.
b. The process of repaying debts to creditors and repaying the remaining capital to members is also called the liquidation process.

The liquidation process also refers to government regulation no. 1 of 1998 concerning Amendments to the Law on Bankruptcy. Liquidation process The liquidation process consists of 3, namely [14, p. 52]:

a. Liquidation directly/at the same time Direct liquidation, namely liquidation carried out after all assets have been realized. For direct liquidation, it is necessary to prepare a cash payment schedule if it fulfills at least one of the following conditions:
1) if there is a deficit partner;
2) if there is cash on hold;
3) if there is still a non-cash asset balance.

b. Periodic gradual liquidation, namely the liquidation process, is carried out periodically after realizing non-cash assets. It follows the liquidation procedure repeatedly until all estimates have no balance.

c. Phased liquidation with a cash program, namely the liquidation process, is carried out periodically, where the liquidation list compiled will be the same as the liquidation in stages periodically. However, it is necessary to make a cash program before the liquidation list is compiled, showing how cash will do distributed to shareholders' allies in the future. In addition, the cash payment schedule in this method is also somewhat different from liquidation in periodic stages.

According to the procedures for liquidation are:
a. Bookkeeping accounts must be adjusted and closed. The net profit and loss for the last period are calculated into each capital account, after which it is said that the partnership is ready to be liquidated.
b. In converting assets into cash (cash), if there is a difference between the book value and the realizable value that shows the gain or loss, it must be divided among members according to the profit (loss) sharing ratio. The capital balance is then used as the basis for settlement.
c. Suppose a situation is found where a member has a debit balance in his capital account, on the other hand. In that case, he has a receivable from the partnership. The receivable from the partnership is used to cover the debit balance of the capital account concerned. Besides, in principle, if a member experiences a deficit, the other members are obliged to close it first.
d. If cash is available for distribution, it must first a paid in advance to external creditors; only then will the capital balances of each member be paid.

The stages of liquidation in the event of the dissolution of the company are as stated in Article 142 paragraph (1) of Law No. 40 of 2007 concerning Limited Liability Companies ("UUPT"), then Article 142 paragraph (2) letter a of the Company Law stipulates that after the dissolution of the company due to the reasons referred to in article 142 paragraph (1) of the Company Law, it must be followed by liquidation carried out by the liquidator or curator. The following are the stages of liquidation of a company, as regulated in Article 147 to Article 152 of the Company Law:
a. Stage of Announcement and Notification of Company's Dissolution Starting from the date of dissolution of the Company, (Article 147 paragraph (1) of the Limited Liability Company Law.
b. The Stage of Listing and Sharing of Assets Article 149 paragraph (1) of the Limited Liability Company Law.
c. Creditor's Objection Submission Stage (Article 149 paragraphs (3) and (4), (Article 150 paragraph (1) and (2), and Article 150 paragraph (3), (4) and (5), (Article 151 paragraph (1) and (2) Limited Liability Company Law).
d. Liquidator Accountability Stage (Article 152 paragraph (1) of the Limited Liability Company Law).

The juridical procedures mentioned above ensure the truth and juridical certainty of the status of a limited liability company. Due to ignorance and negligence of existing procedures, do not let future legal cases result in losses for both the notary and the limited liability company.

In the process of dissolving and liquidating a PT, a minimum of two notarial deeds are required, namely (i) deed of resolution of the shareholders with the agenda for dissolving the PT and appointing a liquidator and (ii) deed of resolution of the shareholders with the agenda for approving the report on the final results of liquidation by the liquidator. The deed with the agenda of dissolving the PT and appointing a liquidator is reported by the Notary through the application of the Directorate General of General Legal Administration or abbreviated as AHU online. The deed with the agenda of the final report on the liquidation results by the liquidator was carried out manually to the Ministry of Law and Human Rights of the Republic of Indonesia, manual reporting was carried out because PTs which were in the process of dissolving could no longer be accessed on AHU Online [15, p. 115].

As an example of the role of a Notary in the dissolution and liquidation process of PT PMA is PT XYZ, where PT shareholders domiciled abroad cannot hold a GMS in Indonesia. The role of the Notary in the dissolution of PT XYZ is as follows:

a. Make a Notary deed (Deed of Statement of Shareholders' Decision) made based on circular resolution dated 22 February 2017 with the agenda of (i) dissolving PT XYZ as of the circular decision and (ii) appointing the Director of PT XYZ as liquidator.

b. Report to the Ministry of Law and Human Rights via AHU Online regarding the dissolution and appointment of a liquidator for PT XYZ.

c. Make a Notary deed (Deed of Statement of Shareholders' Decision) made based on circular resolution dated May 14 2019 with the agenda of (i) receiving the PT XYZ liquidation report and (ii) releasing and releasing the liquidator for any actions related to the PT liquidation process.

d. Manually sending a letter of notification of the final result of liquidation and request for the end of the legal entity status of PT XYZ to the Ministry of Law and Human Rights of the Republic of Indonesia.

So in the liquidation of a limited liability company, the task of a notary is very important especially in making a deed. Do not let the making of the deed be legally flawed because it violates the provisions stipulated in the regulations that the author has explained above. Because it can have an impact and or legal consequences for a notary, both in terms of civil and administrative sanctions.

Conclusions

Based on the discussion carried out in previous chapters, conclusions are obtained as described below:

The authority of a Notary in the liquidation process of a limited liability company is to do an authentic deed by the forms and procedures determined by legislation. The authority of a notary is to make a deed of the minutes of the first and second General Meeting of Shareholders and draw up a deed of dissolution of a limited liability company. The responsibilities of a notary in the liquidation of a limited liability company are regarding the responsibility for the deed he made and the civil, administrative, and criminal liability if the notary intentionally violates the deed made based on the laws and regulations, adjusting to existing laws in Indonesia and of course civil law. Article 85 UUJN 2004 states that violations by a Notary Public against Article 16 paragraph 1 letter (a to k) may be subject to sanctions in the form of verbal warning, written warning, temporary dismissal, and honorable dismissal; or dishonorable discharge.

In a liquidation there are several stages, all of which are contained in Law Number 40 of 2007. In general, the process and stages of the liquidation of a limited liability company are three processes. The first is General Meeting of Shareholders regarding the approval of the dissolution and the appointment of a liquidator. Second, namely the General Meeting of Shareholders agenda of approval of the liquidator's report and the granting of release and discharge of the liquidator's responsibilities. Finally, namely the making of a deed of dissolution of the company by a notary. In the process of dissolving and liquidating a PT, the role of the notary is to draw up two deeds, namely (i) the deed of resolution of the shareholders with the agenda of dissolving the PT and the appointment of a liquidator and (ii) the deed of resolution of the shareholders with the agenda of approving the report on the final results of liquidation by the liquidator.

Recommendations

1. A Limited Liability Company must legally comply with the processes and stages specified in the laws and regulations if they wish to conduct a dissolution process. There is a liquidation process that the company must carry out. Notaries, as public officials authorized to do authentic deeds, must understand and obey the procedures determined by laws and regulations in making a deed of dissolution. Due to negligence, the notary will ensnare in legal civil, administrative, and criminal matters.

2. Notaries in carrying out their authority to make authentic deeds must comply with Indonesian legal regulations. In addition, stakeholders, in this

case the company's organs, must also understand and comply with existing procedures related to liquidation procedures and requirements and other processes in accordance with Indonesian laws and regulations. Notaries and related parties must work together to smooth the liquidation process of a company.

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