Implementation of ISAK 35 at the Daarul Fathonah Islamic Boarding School Foundation in Tegalgubug Lor District, Arjawinangun District, Cirebon

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KEYWORDS

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ABSTRACT

The financial aspect and recording financial reporting is an important aspect of an entity, whether for profit or non-profit. PSAK 45 has regulated the financial reporting rules of non-profit entities since 1997. Then, on April 11 2019, DSAK IAI issued PPSAK 13 which contained the revocation of PSAK 45 and the issuance of ISAK 35. On January 1 2020, the ISAK 35 guidelines came into effect. This research aims to determine financial management at the Daarul Fathonah Islamic Boarding School Foundation and determine its adaptation to ISAK 35. The findings of this research are that the financial management process at the Daarul Fathonah Islamic Boarding School Foundation is divided into five stages, namely planning, implementation, administration, reporting and accountability. The financial reporting of the Daarul Fathonah Islamic Boarding School Foundation is not fully in accordance with ISAK 35; Of the five ISAK 35 financial reports, only three financial reports have been adapted, namely the financial position report, comprehensive income statement and cash flow report, as well as two ISAK 35 financial reports that have not been adapted, namely the report on changes in net worth. and notes to financial reports, because these two financial reports are not required by law.
INTRODUCTION

The role of accounting in the financial management of an entity is quickly being recognized by many stakeholders, including profit-oriented and non-profit entities. The most basic role of accounting is of course providing various information and answers related to all types of financial activities, such as managing financial reports. According to the Indonesian Accounting Association, financial reports are part of an organized reporting and presentation process regarding the financial condition and financial performance of an entity (Indonesian Accounting Association, 2015).

Financial reports are an important component for an entity. Financial reports are a source of financial information for an entity that describes the entity's performance in a period. Financial reports aim to provide relevant information to meet the interests of stakeholders who provide resources to the entity. Therefore, financial reports can be said to be a communication tool between the entity and its stakeholders.

Financial demands force entities, both profit and non-profit entities (non-profits, such as foundations), to produce quality financial reports. Criteria for the quality of good financial reports include, among others, that they must comply with applicable guidelines, be relevant, must be prepared with honest presentation, and an entity has a form of accountability for managing its funds by presenting quality financial reports (Yadiati, 2017). The financial reports of each non-profit entity (foundation) have a different framework even though they have the same goals (Suherman, 2019). Financial reports on non-profit entities aim to provide relevant information to meet the interests of donors, members of the non-profit entity, creditors and other parties who provide resources to the non-profit entity.

Zainon et al. (2013) state that nonprofit entities should provide financial reports containing timely and regular information about the nonprofit entity and its funds, which will enable donors and funding entities, such as governments and other stakeholders, to gain a full and proper appreciation of its activities and financial transactions of non-profit entities. Users of a non-profit entity's financial statements have a common interest in assessing the services provided by the non-profit entity and its ability to continue providing those services and the discharge of its responsibilities and other aspects of their performance. Thus, financial reports are a necessity for non-profit entities so that they can be trusted by their stakeholders.

The Daarul Fathonah Islamic Boarding School Foundation is a non-profit entity in the religious sector which is located in Tegalgubug Lor Village, Arjawinangun District, Cirebon Regency. A foundation is a non-member legal entity, which was established based on the separation of assets, and is intended as a means to achieve certain goals in the social, religious or humanitarian fields (Law No. 28 of 2004). The Daarul Fathonah Foundation is a foundation that operates in the field of education and Islamic boarding schools. The Daarul Fathonah Islamic Boarding School Foundation is an educational institution that prioritizes religious aspects and always carries out balancing and development to produce students who are strong in faith, knowledge, noble morals and of course can be useful for themselves and others (rahmatan lil alamin).

The Daarul Fathonah Islamic Boarding School Foundation is an educational institution that houses several institutions, including Madrasah Ibtidaiyah (MI), Madrasah Tsanawiyah (MTs), Madrayah Aliyah (MA), Madrasah Diniyah Salafiyah (MDS), and Islamic boarding schools. With
so many institutions under the auspices of the Daarul Fathonah Islamic Boarding School Foundation, it is appropriate to make improvements and developments so that they continue to be active and provide the best quality, one of which is by presenting financial reports in accordance with applicable accounting standards.

![Figure 1. Total Students of the Daarul Fathonah Islamic Boarding School Foundation
Source: Daarul Fathonah Foundation](image)

**Figure 1.**

Total Students of the Daarul Fathonah Islamic Boarding School Foundation

Source: Daarul Fathonah Foundation

Figure 1 shows the growth of Daarul Fathonah Islamic Boarding School students, which always increases every year. Development and improvement has become a demand, not just a need for the Daarul Fathonah Islamic Boarding School Foundation to continue to be active and provide the best quality. One way is to create financial reports that comply with the currently applicable financial reporting guidelines, namely (Interpretation of Financial Accounting Standards) ISAK 35.

Financial reports are needed as a form of accountability to donors, the community and the ministry of religion (Suherman, 2019). However, the existing financial reports at this foundation do not yet use the current financial reporting guidelines, even though if you look at the scope of it, the Daarul Fathonah Islamic Boarding School Foundation has developed very rapidly. Financial report analysis is carried out to prove whether the development of an entity or institution is also supported by financial reports that comply with established accounting standards or not. According to Mardiasmo (2009), accounting standards are guidelines or principles that regulate accounting treatment in preparing financial reports so that they can be held accountable to users of financial reports.

Interpretation of Financial Accounting Standards 35 (ISAK 35) only regulates the presentation of financial reports, so that other accounting provisions carried out by non-profit entities refer to the respective Sharia Accounting Standards (SAS), Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP), relevant (IAI, 2018). Based on the description above, the author is interested in conducting research on the application of ISAK 35 at the Daarul Fathonah Islamic Boarding School Foundation.

**LITERATURE REVIEW**

**Non-Profit Entity**

A non-profit entity is an entity that obtains resources from donors who do not expect repayment or benefits commensurate with the amount of resources provided, produces goods and/or services without the aim of making a profit, and does not have ownership as usual in commercial entities.
A non-profit entity does not aim to make a profit or take advantage of the resources it owns. Zainon et al., (2014) found that entities that receive higher donations tend to disclose more information because they are more responsible to donors and other stakeholders.

Nickels, et al in Mangkona (2015: 307) state that non-profit entities are often also referred to as non-profit entities or non-business entities. If we look at the term "non-profit", we can see that this non-profit entity was established for reasons other than trying to make a profit for the owners or investors. A non-profit entity is an entity whose objectives do not include the creation of personal profits for its owners or managers. The resources obtained do not come from profits. Non-profit entities obtain resources from donations from members and other donors who do not expect anything in return from the entity (IAI, 2015).

Non-profit entities consist of public schools, churches, foundations, hospitals, public clinics, museums and other social public institutions. Non-profit is usually used as something that has social, community or environmental aims that is not solely seeking profit. A Non-Profit Entity is an entity whose main goal is to support an issue or matter in attracting public attention for non-commercial purposes, without any attention to matters of a profit-seeking nature (Dinanti, 2018).

Non-Profit Entity Financial Reports

Financial reports are financial information about an entity in a period that describes the performance of that entity. Financial reports are considered very important because they describe the entity's performance in a period. Compiled financial reports are expected to provide clear information to their users (Dinanti, 2018).

According to DSAK IAI (2018) in Fitriani (2021), the purpose of making financial reports for non-profit-oriented entities is to assess the performance of managers or management in carrying out responsibilities for the use of resources provided to the entity. In addition, information regarding the cash flow, financial position and performance of the entity will be useful in making future economic decisions.

Currently, the presentation of financial reports for non-profit oriented entities refers to ISAK 35 which was ratified by the Indonesian Institute of Accountants in 2020. The financial reports in ISAK 35 consist of five reports, namely comprehensive income report, net asset change report, financial position report, cash flow report, and notes to financial reports (Fitriani, 2021).

ISAK 35 concept

The presentation of non-profit oriented financial reports is discussed in ISAK 35. ISAK 35 replaces PSAK 45 which discusses the financial reporting of non-profit entities. ISAK 35 is the result of the interpretation of PSAK 1 regarding the presentation of financial statements, paragraph 05, which describes how non-profit entities make adjustments, both adjustments to the descriptions used in certain items in the financial statements and adjustments to the descriptions used in the financial statements.

According to Oktavia (2021), several things must be considered in ISAK 35, including:
1. The presentation of financial reports for non-profit-oriented entities is prepared taking into account the requirements for presenting financial reports, the structure of financial reports and the minimum requirements for the content of financial reports as regulated in PSAK 1.

2. Non-profit-oriented entities can make adjustments to the descriptions used for several items contained in the financial statements. For example, if resources received by a non-profit-oriented entity require the entity to fulfill conditions attached to those resources, then the entity can present the amount of those resources based on their nature, that is, on the presence or absence of restrictions by the resource provider.

3. Non-profit-oriented entities can adjust the descriptions used on the financial statements themselves. For example, adjustments to the use of the title 'report of changes in net assets' rather than 'report of changes in equity'. Adjusting the title of a financial report is not limited as long as the use of the title reflects a function that is more appropriate to the content of the financial report.

4. Non-profit-oriented entities must still consider all relevant facts and circumstances in presenting their financial reports, including notes to the financial reports, so as not to reduce the quality of the information presented in the financial reports.

Lasfita & Muslimin (2020) conducted research on the application of ISAK 35 to religious entities, namely the Al-Mabrur Sukolilo Surabaya mosque. The research uses a descriptive qualitative approach. Data collection techniques were obtained by means of observation, interviews and documentation at the Al-Mabrur mosque in Surabaya. The data obtained is secondary data, namely reports of cash receipts and disbursements. And primary data was obtained through Takmir Majid's statement. The research results show that the Al-Mabrur mosque in Surabaya still has not implemented financial reports in accordance with ISAK No. 35. Because when preparing mosque financial reports, it still refers to mosque financial reports in general, only recording cash in and cash out (recorded manually).

Theana (2021) analyzes the application of ISAK 35 regarding the presentation of financial reports of non-profit-oriented entities at the Ar-Rasyidi Narang Baya Foundation. This research aims to determine the process of presenting financial reports at the Ar-Rasyidi Narang Baya Foundation and determine the suitability of the financial reports that have been presented in accordance with ISAK 35 concerning the presentation of financial reports of non-profit oriented entities. The results of the research reveal that the process of presenting financial reports carried out by the Ar-Rasyidi Narang Baya foundation in its implementation has not implemented an accounting cycle, the financial reports presented are still simple, such as income and expenditure reports and activity reports that are reported every month and year. Then the financial report that has been presented is not in accordance with ISAK 35 because it has not presented a financial position report, comprehensive report, net asset report, cash flow report and notes to the financial report.

Maulana & Rahmat's (2021) research aims to find out the form of existing financial reporting and also to find out the implementation of financial reporting at the Al-Atqiyah Grand Mosque, Kec. North Moyo District. Sumbawa based on ISAK No. 35. The method used is descriptive qualitative. The data source uses collected primary and secondary data. Researchers used interview, observation and documentation techniques to obtain primary data. The research results show that the financial records of the Al-Atqiyah Grand Mosque still use simple methods.
Financial recording is only carried out if cash inflows and outflows occur (cash basis). Then the amount of cash in, cash out and total cash is reported every Friday. Then, the preparation of the financial report for the Al-Atiqiyah Grand Mosque which was prepared based on ISAK No. 35 produces financial reports that are more structured and more detailed, not just regarding cash in and cash out.

Murwaningsari (2021) researched Financial Management Assistance and Preparation of School Financial Reports for School Owners and School Financial Managers in the Bogor Region. This research aims to help school owners and school financial managers to prepare school financial reports in accordance with PSAK 45/ISAK 35 for non-profit oriented entities. The methods used are counseling, training and mentoring through material presentations by the community service team. The result is that participants are able to apply the practice of classifying transactions, making journals, making ledgers and balance sheets.

Afifah & Faturrahman's (2021) research shows that the An-Nahl foundation has not implemented accountability perfectly. In the accountability aspect, there are five indicators, namely the existence of SOPs, monitoring systems, mechanisms, annual reports, reward and punishment evaluation mechanisms. Only two accountability indicators have been implemented and are in accordance with the accountability indicators, namely the supervision system and accountability mechanism. Meanwhile, the An-Nahl Bintan foundation's financial reports have not yet implemented ISAK 35 accounting standards.

Research by Ariyanti & Soraya (2020) aims to determine whether the UTD PMI Pekalongan Regency financial report is in accordance with PSAK No. 45. The research results explain that overall the UTD PMI Pekalongan Regency has referred to the provisions of PSAK No. 45. However, there is one indicator that is not appropriate, namely the classification of liabilities which have not been grouped into either short-term or long-term liabilities.

Rachmani (2020) found a relationship between the level of knowledge of PAP and the presentation of financial reports. With increasing knowledge, the government will continue to pay attention to providing outreach and access to accounting guidelines that apply to Islamic boarding schools, along with regulations relating to Islamic boarding schools. This research focuses on the level of Islamic boarding school knowledge regarding Islamic Boarding School Accounting Guidelines for the presentation of financial reports, while the current research focuses on reviewing and analyzing the adaptation of financial reporting implemented at the Daarul Fathonah Islamic Boarding School Foundation.

Fauzi & Setyaningsih (2020) examined how financial reports were presented and re-drafted mosque financial reports according to PSAK 45. This research showed that the Miftahul Jannah Grand Mosque in preparing its reports was not in accordance with PSAK 45, the financial reports presented only presented information on cash inflows and cash out. Jayantoro et al., (2020)'s research aims to find out how institutions prepare their financial reports and to find out how the orphanage's finances are managed during one period. The results of the research were that the financial reports of the Sumbawa Muhammadiyah Orphanage did not comply with PSAK 45.

Research by Sulistiani (2019) resulted in the finding that the internal control of the Sabilurrosyad Islamic boarding school was still not good as evidenced by the existence of multiple tasks. The understanding of risks is still not understood by Islamic boarding school leaders, and information and communication are not yet clear. Supervision has been carried out with monthly
and annual financial reports, but these have not yet been prepared in accordance with Islamic boarding school accounting standards. Hasibuan et al., (2017) found that the preparation of financial reports by foundations refers to PSAK 45 which consists of financial position reports, activity reports, cash flow reports and notes to financial reports.

Research by Ula et al. (2021) with the result that the Baitul Hidayah Puger Mosque still has not implemented the preparation of financial reports in accordance with ISAK 35. In preparing and producing financial reports, the Baitul Hidayah Puger Mosque only refers to mosque financial reports in general and does not have special provisions. Susanti (2020) examines the suitability of financial reports according to ISAK No. 35 and how the accounting records used by the MTS Al-Manar Foundation, Pujud District, Rokin Hilir Regency for the 2018-2019 period. The result is that the financial reports presented by the foundation are not in accordance with ISAK 35 and the recording carried out by the foundation is only on a cash basis.

Research by Dewi & Muliyani (2020) shows that the financial reports prepared by Al-Husna Orphanage are very simple, interestingly researchers were given the opportunity to help prepare financial reports in accordance with PSAK 45. The researcher's hope for the management of Al-Husna Orphanage is that they can prepare financial reports are based on PSAK 45, thereby creating accountable and transparent financial reports. The similarity with previous researchers is research on non-profit entities, while the differences are in the PSAK 45 guidelines which have been noted.

Oktavia (2021) examined the preparation of financial reports based on ISAK 35 for the Tani Mekar Sari group. The results of the research reveal that to increase transparency and accountability of administrators in managing farmers' group finances, administrators can prepare financial reports referring to ISAK 35. Financial reports that administrators can prepare based on ISAK 35 include Comprehensive Income Reports which are useful for determining the surplus or deficit of a company. entity in a certain period, the Statement of Changes in Net Assets shows information regarding the surplus or deficit of net assets in a period, the Cash Flow Statement presents the company's cash flow from operating, investment and financing activities, the Financial Position Statement describes assets (treasures), liabilities (debt), and net assets (capital) of an entity and Notes to Financial Statements.

RESEARCH METHODS

This research uses a qualitative method with a qualitative descriptive analysis approach. This research includes field research because the research data is more concerned with the interpretation of data found in the field (Sugiyono, 2013). This research tries to describe how the financial statements of non-profit oriented entities are applied at the Daarul Fathonah Islamic Boarding School Foundation in presenting its financial reports. This research was conducted at the Daarul Fathonah Islamic Boarding School Foundation on Jl. Durian, No. 23 Blok V, Tegalgubug Lor Village, District. Arjawanangun, Kab. Cirebon.

The data collection method used in this research was through interviews with Mr. Komarudin (Advisor Board of the Daarul Fathonah Foundation) and Mr. Aly Asfiq Faza (Treasurer of the Daarul Fathonah Islamic Boarding School Foundation), and supplemented with financial reports from the Daarul Fathonah Islamic Boarding School Foundation.
The analysis used in this research is descriptive analysis. The data analysis process uses three flows, namely data reduction (summarizing complex and complicated data, selecting the main things, focusing on important things), data presentation (combining information in an arranged manner into a form that is easy to understand), and drawing conclusions from the data that has been presented.

RESULTS AND DISCUSSION

Financial Management of the Daarul Fathonah Islamic Boarding School Foundation

The Daarul Fathonah Islamic Boarding School Foundation has managed its finances quite well because it has used guidelines for financial management. Financial management means an activity or a process of managing finances to achieve a goal, where there are several stages in financial management. The five stages of financial management at the Daarul Fathonah Islamic Boarding School Foundation are as follows:

1. Planning Stage

   The financial planning stage carried out by the Daarul Fathonah Islamic Boarding School Foundation includes a series of activities to estimate income and expenses that will occur during one period. This is done by the Daarul Fathonah Islamic Boarding School Foundation so that all programs can be structured well, and make it easier for stakeholders to run the foundation's programs for one period.

2. Implementation Stage

   At the implementation stage, the funds obtained by the foundation are allocated to the budgets that have been made by the foundation during the planning stage, where most of the allocated funds are used to meet the needs of the students, and some are set aside to implement existing programs within the foundation, so that with The programs implemented will be able to develop the Daarul Fathonah Islamic Boarding School Foundation in the future.

3. Administration Stage

   The administration stage in the Daarul Fathonah Islamic Boarding School Foundation includes recording all transactions by financial staff in one period that occur at the Daarul Fathonah Islamic Boarding School Foundation during the work program implementation process. These recordings are in the form of income transactions and expenditure transactions that occur within the Daarul Fathonah Islamic Boarding School Foundation. The activity of recording a transaction at the Daarul Fathonah Islamic Boarding School Foundation can later be used to prepare financial reports for the foundation.

4. Reporting Stage

   In the reporting stage (evaluation meeting), discussing all problems, obstacles or successes related to the realization of the Daarul Fathonah Islamic Boarding School Foundation program as well as the management of financial funds or budgeting is carried out after the series of activities are completed. This stage is to find out whether the implementation of the
foundation's programs or activities has gone according to plan, then to identify problems that have occurred and which are likely to occur during the implementation of the Daarul Pesantren Fathonah Foundation program in the future, looking for alternatives through criticism and suggestions from foundation members as an effort to improve performance better in the future.

5. Accountability Stage

In the reporting stage or what could be called an evaluation meeting, in this meeting all problems, obstacles or successes related to the realization of the Daarul Fathonah Islamic Boarding School Foundation program along with the management of financial funds or budgeting are carried out after a series of activities have been completed to find out whether the implementation of the foundation's programs or activities has been running according to plan, then to identify problems that occurred and which might occur during the implementation of the Daarul Pesantren Fathonah Foundation program in the future, looking for alternatives through criticism and suggestions from foundation members as an effort to improve performance better in the future.

Suitability of ISAK 35 at the Daarul Fathonah Islamic Boarding School Foundation

Table 1 shows the application of the Daarul Fathonah Islamic Boarding School Foundation's financial reports with ISAK 35. The Daarul Fathonah Foundation's financial reports use the PSAK 45 reporting guidelines which are no longer valid in 2020 and have been replaced with ISAK 35. The table illustrates the readiness of the Islamic Boarding School Foundation's financial reports. Daarul Fathonah to be adapted to ISAK 35 guidelines. Overall, the Daarul Fathonah Islamic Boarding School Foundation has presented financial reports in accordance with ISAK 35. The Daarul Fathonah Islamic Boarding School Foundation has made adjustments to the descriptions in its financial reports and ISAK 35 makes it free to adjust descriptions according to the foundation's needs.

Table 1. Implementation of ISAK 35 at the Daarul Fathonah Islamic Boarding School Foundation

<table>
<thead>
<tr>
<th>Report Type</th>
<th>Conformity with ISAK 35</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Position Report</td>
<td>Appropriate</td>
</tr>
<tr>
<td>Comprehensive Income Report</td>
<td>Appropriate</td>
</tr>
<tr>
<td>Net Asset Change Report</td>
<td>Not Appropriate</td>
</tr>
<tr>
<td>Appropriate Cash Flow</td>
<td>Appropriate</td>
</tr>
<tr>
<td>Statement</td>
<td></td>
</tr>
<tr>
<td>Notes to Financial Statements</td>
<td>Not Appropriate</td>
</tr>
</tbody>
</table>

Source: processed by the Author (2022)

The financial position report presented by the Daarul Fathonah Islamic Boarding School Foundation is in accordance with ISAK 35 because it contains assets, liabilities and net assets of
the foundation. The presentation of the Daarul Fathonah Islamic Boarding School Foundation’s comprehensive income report is also in accordance with ISAK 35 because it presents a report containing income, expenditure and the difference between the two. The cash flow report prepared by the Daarul Fathonah Islamic Boarding School Foundation is in accordance with ISAK 35 but does not present all classifications in accordance with ISAK 35 because the Daarul Fathonah Islamic Boarding School Foundation does not carry out investment and funding activities.

In table 1, it can be seen that there are 2 (two) components of ISAK 35 that are not appropriate, namely the report on changes in net assets and notes to financial statements. The report on changes in net assets is not in accordance with the financial report of the Daarul Fathonah Islamic Boarding School Foundation because the PSAK 45 guidelines used by the foundation do not contain a report on changes in net assets. For notes on financial reports, the Daarul Fathonah Islamic Boarding School Foundation has never made them because these financial reports are only used for internal foundation parties.

CONCLUSION

Based on the research results, it can be concluded that first, the financial management of the Daarul Fathonah Islamic Boarding School Foundation consists of 5 (five) stages, namely the planning stage, implementation stage, administration stage, reporting stage and accountability stage. The planning stage is carried out by making a budget for one year of management, the implementation stage is carried out by allocating the funds obtained by the foundation for previously made budgets, the administration stage is carried out by the Daarul Fathonah Islamic Boarding School Foundation by recording all transactions that have occurred during one period with the aim of making it easier to prepare the annual report, then the reporting stage is carried out by holding an evaluation meeting which is attended by all members of the Daarul Fathonah Islamic Boarding School Foundation, and finally the accountability stage, in this stage the Daarul Fathonah Islamic Boarding School Foundation accounts for all funds obtained during one period by making Daily, monthly and annual financial reports are in accordance with the financial reporting guidelines for non-profit oriented entities, namely PSAK 45. However, at the accountability stage, the foundation does not maintain its accountability so that this will affect the trust of donors and will have an impact on the sustainability of the foundation itself. Second, the Daarul Fathonah Islamic Boarding School Foundation in presenting financial reports is not fully in accordance with ISAK 35, of the 5 (five) financial report components in ISAK 35, only 3 (three) financial report components have been adapted or appropriate, namely the financial position report, income report comprehensive and cash flow reports, while the 2 (two) ISAK 35 financial reports that have not been adapted are the report on changes in net assets and notes to financial reports, for the reason that these two financial reports have never been prepared by the Daarul Fathonah Foundation. Based on the research findings, the following are suggestions for further research, namely first, for the Daarul Fathonah Islamic Boarding School Foundation, the presentation of financial reports should be more adjusted to the provisions of ISAK 35 concerning the presentation of financial reports of non-profit oriented entities so that financial reporting can be presented better. Then the Daarul Fathonah Islamic Boarding School Foundation must also feel the need to improve financial reports that are not in accordance with the ISAK 35 guidelines. Apart from that, staff in the finance section need to know more about the terms contained in the ISAK 35 accounting guidelines such as restrictions on the use of assets or cash in report of financial position, net assets and changes in the amount of net assets contained in the comprehensive income report, and activity classification contained in the cash flow statement.
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