

# Performance comparison Amil Zakat Institutions on Ponorogo towards good Amil governance

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## **Abstrak**

*Penelitian ini bertujuan untuk membandingkan kinerja lembaga amil zakat di wilayah Ponorogo terhadap Good Amil Governance. Jenis penelitian yang digunakan adalah penelitian kualitatif dengan pendekatan studi kasus, dimana hasil penelitian ini menyimpulkan bahwa perbandingan kinerja antara lembaga amil zakat di Ponorogo. Pengukuran kinerja diperkuat oleh beberapa faktor, antara lain: 1). Tata kelola Amil Zakat Institute belum sepenuhnya profesional dalam manajemennya, 2). Kurangnya kuantitas dan kualitas sumber daya manusia di setiap Lembaga Amil Zakat yang penulis ulas, 3). Kurangnya dukungan publik, terutama komunitas Muslim yang ada di pedesaan (kearifan lokal). Penelitian ini bertujuan untuk mengetahui bagaimana tingkat pengukuran kinerja lembaga Amil Zakat di Kabupaten Ponorogo akan dinilai berdasarkan standar indikator kinerja yang dikeluarkan oleh Indonesia Magnificence of Zakat. Ini penting karena potensi untuk mengelola dana zakat yang begitu besar harus diikuti oleh manajemen profesional sehingga Good Governance dapat tercapai.*

**Kata Kunci:** Pengukuran Kinerja, Perbandingan, Zakat, dan Good Amil Governance.

## **Abstract**

*This study is aimed at performance comparison amil zakat Institutions in Ponorogo area towards Good Amil Governance. The type of study used is a qualitative study with a case study approach, where the results of this study conclude that the performance comparison between amil zakat institutions on Ponorogo. Performance measurement is reinforced by several factors, among others: 1). The governance of Amil Zakat Institute is not yet fully professional in its management, 2). The lack of quantity and quality of human resources at each Institute Amil Zakat which the author of review, 3). Lack of public support, especially the existing Muslim community in the countryside (local wisdom). This study aims to find out how the level of performance measurement for Amil Zakat institutions in Ponorogo district will be assessed based on the performance indicator standards issued by Indonesia Magnificence of Zakat. This is important because the potential for managing zakat funds that are so large must be followed by professional management so that Good Governance can be achieved.*

**Keywords:** Performance Measurement, Comparison, Zakat, and Good Amil Governance.

## **A. INTRODUCTION**

*Zakah* is one of the pillars in the religion of Islam, which is an obligation to a Muslim. *Zakah* is issued based on certain conditions with the recipient that has been determined, namely eight groups (*asnaf*) recipients of *zakah*. According to Hamid (2009), the *zakah* management body is considered unprofessional because it has not applied the principles of accountability and transparency. Jahar (2008) states that the bureaucratic system and good governance are still weak with regard to the management of *zakah* in Indonesia, which has an impact on the low accountability and transparency of *Zakat Amil* Organization. Challenges for *zakah* management institutions especially *Zakat Amil* Organization to improve their performance, especially related to the collection of *zakah* funds. These challenges must be addressed as an improvement effort for *Zakat Amil* Organization to be more professional in carrying out its activities (Fadilah, Lestari, & Nurcholisah, 2011).

Refer to research's result of (Manguns, 2010) that how important is the implementation of good governance in non-profit organizations. One of the organizational pillars that must be implemented in order to create good governance and improve *Zakat Amil* Organization performance is to design and implement internal control. Based on OECD (OECD, 1999) that governance is used to direct and control the company's business activities. The purpose of good corporate governance as stated in the OECD (1999: 34) is (1) to reduce the gap between parties who have an interest in a company, (2) increase investor confidence in investing, (3) reduce capital costs, (4) convince all parties of the legal commitment in the management of the company and (5) the creation of value for the company including the relationship between stakeholders. Furthermore, in order to implement good governance, there needs to be a standard or principle that is used as a guideline in company management practices to increase the value and continuity of the company. The OECD. Organization for Economic Cooperation and Development (OECD, 1999: 25), has developed the following principles: (a) Fairness, (b) Transparency, (c) Accountability, (d) Responsibility and (e) Independency. Thus, this study is aimed at performance comparison *amil zakat* Institutions towards Good *Amil* Governance in Ponorogo

## **B. Theoretical Review**

### **1. Good Governance on Zakat Amil Organization**

Good governance has eight main characteristics, namely participatory, consensus-oriented, accountable, transparent, responsive, effective and efficient, fair and inclusive, and follows the rule of law, to ensure that corruption can be minimized, the views of minorities are taken into account and voices are most vulnerable in society is heard in decision making (Siswadi, 2002). Refer to (Bappenas, 2018) good governance is a group of people who have a valid mandate from the people to exercise their authority in government affairs. The government refers to a unit of apparatus or body (institution), or in other terms it is called a caretaker or manager. Three pillars are seen in good governance, namely the state or government (legislative, executive, and judicial institutions), private business / corporate governance, and civil society each of which has duties and responsibilities.

The state has the duty and responsibility of creating stable political, economic and social conditions, making regulations that are effective and equitable, providing effective and accountable public services, upholding human rights, protecting the environment, and taking care of health standards and safety standards public (Siswadi, 2002). Two main theories related to corporate governance are stewardship theory and agency theory. Stewardship theory is built on philosophical assumptions about human nature, namely that human beings are essentially trustworthy, able to act responsibly, have integrity and honesty with others. Meanwhile, agency theory developed by Michael Johnson, views that corporate management as "agents" for shareholders, will act with full awareness of their own interests, not as a wise and wise and fair shareholder, in the context of corporate governance which relies on the agency theory, management is carried out in full compliance with various applicable rules and regulations (Kaihatu, 2006).

The *Amil Zakat* Institution is one example of an organization that requires a high level of transparency because the *Amil Zakat* institution is a non-profit organization engaged in the social humanitarian sector where the task of this organization is to raise funds from the public who have excess funds (*muzakki*) and channel the funds to people who still have limited funds (*mustahiq*) (Adha R. , 2012).

*Amil* is people who are assigned by the priest or government to take, write, count and record the *zakah* taken from the *muzakki* to then distribute it to those who are entitled to receive it. Based on the Law of the Republic of Indonesia number 23 of 2011 concerning the management of zakat in Chapter I on general provisions, article 1 reads that zakat management is an activity planning the organization of the implementation and supervision of the collection of distribution and utilization of zakat funds. Refer to Endriyana (2016) that applying the principles of good corporate governance, the decision-making process will take place better so that it will produce optimal decisions, can improve efficiency and create a healthier work culture, increase productivity and a sense of belonging to a company , it is expected that the Dompot Dhuafa Yogyakarta Alms Institute is aware that good corporate governance is a need that must be fulfilled in order to achieve quality and sustainable growth.

In Article 2 of the same Law, it is also stated that the management of zakat must be based on Islamic sharia, mandate, benefit, justice, legal certainty, integrated, and accountability. Article 3 states that zakat management aims to improve the effectiveness and efficiency of services in the management of zakat, and increase the benefits of zakat to realize community welfare and poverty alleviation.

## **2. Performance Measurement**

Performance is a description of the extent to which the success or failure of an organization in carrying out its basic tasks and functions in order to realize its goals, objectives, vision and mission. Performance is an achievement that can be achieved by the organization in a certain period. Meanwhile, performance measurement is a process of assessing the progress of work against previously determined goals and objectives, including information on: efficient use of resources in producing goods and services; the quality of goods and services (how well goods and services are delivered to customers and how far customers are satisfied); the results of the activity are compared with the intended purpose; and the effectiveness of actions in achieving goals (Robertson, 2002 in Mahsun, 2006). So, performance measurement is a method or tool used to record and assess the achievement of the implementation of activities based on goals, objectives, and strategies so that the progress of the organization can be known and improve the quality of decision making and accountability (Mahsun, 2009).

A performance indicator of the zakat management organization is needed to ensure that the institution functions properly as mandated. Indicators must cover several key areas, such as collection periods, effectiveness of fund allocations, ratio of operational costs to raise funds, quality of governance, quality of disbursement programs, and others. The result of collaboration between Indonesia Magnificence of *Zakat* and University of Indonesia (2010), tried to compile standards for measuring the performance of zakat management organizations in Indonesia. Indicators of performance measurement of zakat management organizations can at least measure four aspects, namely sharia and legal aspects, economic aspects, financial aspects, and social aspects.

Governance can be interpreted briefly as a system or process that can ensure overall, effectiveness, supervision and accountability of the organization (Siswanto & John, 2005). There are at least five principles of good governance, namely compliance with laws and regulations, organizations are managed well and efficiently, problems are identified early and handled appropriately, preservation of reputation and sector integrity, and zakat is managed professionally and uniquely and provide more advanced value added (Bank Indonesia, 2016)

## **3. Research Questions**

This study aims to find out how the level of performance measurement for *Amil Zakat* institutions in Ponorogo district that will be assessed based on the performance indicator

standards issued by Indonesia Magnificence of *Zakat*. This is important because the potential for managing zakat funds that are so large must be followed by professional management so that Good Governance can be achieved. How are the performance measurement indicators developed and used in the *Amil Zakat* Institution in Ponorogo district? and How is the measurement of the performance of the Amil Zakat Institute in Ponorogo district measured using the Indonesia Magnificence of Zakat (IMZ) indicator? Aim for this research is to identify how indicators of performance measurement are developed and used in the Amil Zakat Institution. Also, the study examines the performance measurement of the Amil Zakat Institution in Ponorogo district. It is measured using the Indonesia Magnificence of Zakat (IMZ) indicator.

### **C. RESEARCH METHODS**

Based on the formulation of the problem and the purpose of the study, this research can be categorized as qualitative research. Qualitative research means the process of exploring and understanding the meaning of individual and group behavior, describing social problems and or humanitarian problems (Cresswell, 2012). We can also capture experiences and activities carried out in a group or community whose experience we have not known at all (Nasution, 1996). See the implicit meaning of the title and the problems studied, this research is included in the field research (field research) with a qualitative approach, namely research that does not hold quantitative data calculations, with naturalistic or interpretive paradigms (Lexy J. Moleong, 1990). Data is collected from natural settings as a direct data source. The naturalistic paradigm is used because it allows researchers to find meaning (meaning) of each phenomenon so that they are expected to find local wisdom, traditional wisdom, moral values (emic, ethical, and noetic) and theories of the subject researched.

#### **1. Location of Research**

Determining the location of the study as a study setting is based on several phenomena encountered empirically. It is also framed with conceptual insights about the phenomenon. This research was carried out at the *Amil Zakat* Institution registered in Ponorogo district, East Java. As for some *Zakat* Management Organizations that can be involved in this research, among others are BAZNAS Ponorogo Regency, LAZ Yatim Mandiri, LAZ Institute of Infaq Management, and LAZISWAF UNIDA Gontor. As for some other institutions such as Baitul Mal Hidayatullah, LAZISNU, LazisMu Muhammadiyah, LAZIS Haromain, and the Amil Zakat Ummat Sejahtera Institution some have been inactive and unable to participate in this research. In this study the research sample can be explained as follows:

- a) Object: The overall operational system of the Zakat Management Organization
- b) Participants: All employees in the Zakat Management Organization
- c) Stakeholders: Employees, communities related to zakat management organizations

The conceptual framework and research problems determine the focus and boundaries where the sample will be selected. In qualitative research, sampling does not only include decisions about which people will be observed or interviewed, but also about the backgrounds, events and social processes (Miles & Huberman, 1994).

#### **2. Data Collection**

Based on the type and source of data needed, the data collection techniques used in this study are data triangulation, which is a combination of various data collection techniques and existing data sources, both source triangulation and technical triangulation. Triangulation is used to further increase data strength, when compared to one approach (Sugiyono, 2015). Therefore, in this study, method used includes:

1. In-depth interviews were conducted with officers in zakat management organizations in each agency.
2. Participatory observation (passive participation), researchers came to several Zakat Management Organizations in Ponorogo district, but were not involved in the operational activities contained there.

3. Documentation Study; the document is a record of past events, written, written, or monumental work from someone or institution. The results of observation and interviews will be more credible if supported by documentation. Therefore, this study also uses documentation studies, in the form of zakat management organization profile documents in Ponorogo, annual reports, websites, facebook, and all types of publication media owned by zakat management organizations.

### **3. Data Analysis**

Data analysis in qualitative research was carried out before entering the field, during the field, and after completion in the field. The data analysis technique needed in this research is qualitative analysis using interactive models. In this model there are three components of analysis, namely reduction, data presentation, drawing conclusions (Miles & Huberman, 1994). Analysis is done by combining (interactively) that three components such as , namely reduction, data presentation, drawing conclusions.

## **D. DISCUSSION**

### **1. Profile of Yatim Mandiri Ponorogo Branch**

The Foundation for the Development and Development of the Islamic Orphanage and Children of Full Aftercare (YP3IS), was born from the idea of several activists who were concerned about the condition of the orphanage in Surabaya. With the encouragement of the community and the results of internal analysis, it was changed to a simple and meaningful name, namely the Yatim Mandiri Foundation and registered in the Ministry of Law and Human Rights number: AHU-2413.AH.01.02.2008.

Vision of Yatim Mandiri's Amil Zakat Institution (LAZ) which is to become a trusted institution in building orphan independence. The mission of the Yatim Mandiri Amil Zakat Institute (LAZ) is to build the values of independence of orphans, increase community participation and support resources for independence of orphans, and increase capacity building organization. LAZ Yatim Mandiri programs are divided into 5 (five) categories, namely: 1. Education Program; Empowerment Program, consisting of the MEC (Mandiri Entrepreneur Center) program, PLUS (Guidance for Graduating School Exams), Independence Houses, BISA (Bunda Mandiri Sejahtera), Supercamp, Teacher Ambassadors, and Genius; Health Program, consisting of the RSM Clinic program (Rumah Sehat Mandiri), Mobile Health Care, Nutrition and Super Nutrition Qurban. Humanitarian Social Program, consisting of BESTARI programs (Yatim Mandiri Scholarship), ASA (Orphan School Tools), BLM (Mustahik Direct Assistance), and Natural Disaster Assistance. Ramadhan Program includes Breaking Fasting, Luminous (Sharing Cheers on Holidays), Alquran, and Environmental. LAZ Yatim Mandiri is headquartered in the city of Surabaya, and has 44 representative service offices spread across cities throughout Indonesia, including those in Ponorogo district, East Java.

### **2. Profile of Badan Amil Zakat Nasional (BAZNAS) Kabupaten Ponorogo**

National Zakat Agency (BAZNAS) Ponorogo District was established in 2016. Some of the main programs of BAZNAS Ponorogo Regency include:

1. Ponorogo Taqwa
2. Ponorogo Cerdas, in the form of providing tuition assistance at elementary / MI, SMP / MTS, SMA / MA / SMK levels
3. Ponorogo Peduli, among others, in the form of Rehab Rumah activities for underprivileged or afflicted residents, Provision of Dhuafa Fakir Benefit, Orphans' Compensation
4. Ponorogo Sehat, in the form of distribution of medical expenses for underprivileged people. Examination and Treatment for Elderly Dhuafa,
5. Ponorogo Makmur.

### **3. Performance Measurement of Zakat Management Organizations in Ponorogo Regency**

From the results of preliminary research in the field, researchers found that there were no specific indicators used in performance measurement in each zakat management organization in Ponorogo district. Even if there is an indicator of performance measurement, then it is not publicly published to branch offices, and only the head office knows (SA290818).

#### 4. Zakat Management Organization Performance Measurement based on Performance Indicators Measuring Zakat from Indonesia Magnificence of Zakat

A comprehensive performance indicator of zakat management organizations is able to measure the effectiveness and efficiency of zakat management organizations from various parties. At least, there are four that need to be measured, namely the legal, economic, management and financial aspects, and the socio-political aspects. This performance indicator uses assessments / assessments from researchers by providing scoring on items from each zakat management organization's performance indicators, according to data obtained in the field. The final result of this research is the ranking of zakat management organizations according to the performance measurement standards built by Indonesia Magnificence of Zakat. The assessment range is as follows:

**Table 1.** Range of Performance Measures of Zakat Management Organizations

AAA+	= 95 - 100	BBB	= 45 - 50
AAA	= 90 - 95	BBB-	= 40 - 45
AAA-	= 85 - 9	BB+	= 35 - 40
AA+	= 80 - 85	BB	= 30 - 35
AA	= 75 - 80	BB	= 30 - 35
AA-	= 70 - 75	BB-	= 25 - 30
A+	= 65 - 70	B+	= 20 - 25
A	= 60 - 65	B	= 15 - 20
A-	= 55 - 60	B-	= 10 - 15
BBB+	= 50 - 55	CCC+	= 5 - 10
		CCC	= 0 - 5

In terms of Islamic and legal performance, Yatim Mandiri gets better grades than BAZNAS Ponorogo district. For example, for good governance system points, at least characterized by:

1. There are clear systems, procedures and organizational rules
2. Transparent and accountable management
3. Activities are carried out based on work plans
4. Has an accounting and financial management system
5. Has an internal audit and commitment to carry out public audits
6. The existence of publications as a form of accountability

#### 5. Legal and Shariah Performance

In general, important points in a good governance system are reflected in the publication of the annual Yatim Mandiri report both online and offline that can be accessed by the public. Although there is no specific governance in Ponorogo district. This is a little different from BAZNAS in Ponorogo regency, because it has been publicized on social media, but there is no widespread publication for the annual report of the zakat management organization. In addition, BAZNAS Ponorogo has only been established for two years, namely in 2016 so that in terms of management and human resources are still very low. Refer to (Sutojo & Aldridge, 2005) Good Corporate Governance is nothing but a matter of conceptual management of the company concerning the application of the principles of fairness, transparency, accountability, and responsibility, especially aimed at public companies, state-owned enterprises (BUMN), companies that use public funds and participate in the management of public funds.

#### 6. Economics Performance

Economically, the existence of zakat plays a role to improve the welfare of the community, especially *mustahik*, by implementing an Islamic economic system. From the table above, in general, Yatim Mandiri's economic performance has more superior points than Ponorogo BAZNAS. From the point of growing the number of *muzakki* for example, the independent Ponorogo Orphan in Ponorogo starting in 2012, has a donor that continues to grow every year. This is also supported by the distribution of Yatim Mandiri *muzakki* which indeed focuses on the retail sector, although they continue to receive funding from various lines with various numbers, so *muzaki* becomes diverse and continues to increase.

Yatim Mandiri is our retail excess and our weakness is that we don't use corporate from the past we wanted to try a corporate program but it is still not optimal. We still serve small donations. Dompot Dhuafa (DD) is already using corporate so that there are already many network incomes available from the application. We often share and collaborate with large institutions and are studying at corporate. Faster corporate examples. There are consultants lobbying one consultant. Directly down 1M, this is a different segmentation between DD and Yatim Mandiri because we still receive small donations. 1 office usually reaches donations of 100 people with a nominal one-person handing over Rp. 15,000 (SA290818).

While BAZNAS Ponorogo district, is still limited from the *muzakki* side, especially the potential of funds that can be absorbed from government agencies is still minimal. This is closely related to the policies of each era of government. This is reinforced by our interview results as follows: There was a new regulation in July, the government instructed regional device organizations starting in September. BAZNAS cannot force OPD or organization services. The instructions have come down in 2017 mid-year, followed by the release per July, out of the regional organizations there are 60% who have paid zakat. In Ponorogo there is OPD 51 which has already paid for 33 other organizations that still have not paid (NA290818).

## **7. Financial performance**

Financial performance is needed to measure how efficient the Zakat Management Organization is in managing the funds they collect and to what extent they are used to carry out the programs and services they carry out. According to Rachmadian Adha, one of the principles of good corporate governance is the problem of transparency, namely openness in carrying out the decision-making process and openness in disclosing material and relevant information about an *amil* zakat institution (Adha R. , 2012). Important information in the *amil* zakat institution that needs to be known by the public (especially by donors) such as financial performance.

## **8. Social Performance**

Zakat management organizations have a dual role, namely getting the mandate of religious legitimacy, which comes from the sharia authority and social legitimacy provided by the community, especially *muzakki*. Therefore, in addition to *fiqh zakah*, the ability of institutions to provide trust to the community is important. Here are some indicators to be able to measure the performance of zakat management organizations, especially in increasing public trust.

In terms of social performance, there is no significant difference between the two institutions. When viewed from the adherence to zakat accounting standards and transparency of audited and timely financial statements, Yatim Mandiri has a maximum value because of indeed the report has been widely published in the form of annual reports that can be accessed by anyone, while BAZNAS is still spade publication of activities to the public through a variety of social media owned. However, there has been no publication of financial reports to the public.

## **D. CONCLUSION**

Both of zakat management organizations officially registered on the pages of the National Zakat Agency operating in Ponorogo district, the following conclusions can be drawn as follows. Zakat management organizations in Ponorogo district, both under the umbrella of the government, such as BAZNAS and private zakat *amil* institutions such as Yatim Mandiri and Infak Management Institutions, have not been able to synergize in zakat management in Ponorogo district. Performance measurement in each organization has their own standards. BAZNAS

Ponorogo with a new age of 2 years in Ponorogo, is still trying to adjust the mechanism of zakat management that is effective and efficient in the field. The perceived obstacle is the limited human resources in the organization's operational activities. Meanwhile, performance measurement at the Independent Amil Zakat Institution is still centralized in Surabaya, as the company's headquarters. Each branch has not been fully entrusted with the management and utilization of zakat funds. Yatim Mandiri has a better performance compared to BAZNAS Ponorogo. Further analysis is needed for completeness of data to be comprehensive.



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