

Mentoring for the Preparation of Sustainability Development Goals (SDG's) Report in LAZISMU East Java

Sigit Hermawan^{1,a)}, Eny Maryati¹⁾, Irwan Alnarus Kautsar²⁾, Prasetyo Utomo¹⁾,
Sultan Akhsanuddin Adillah²⁾

¹Department of Accounting, Faculty of Business, Law, and Social Sciences, Muhammadiyah University of
Sidoarjo, Indonesia

²Department of Informatics Engineering, Faculty of Science and Technology, Muhammadiyah University of
Sidoarjo, Indonesia

^{a)}Corresponding author: sigithermawan@umsida.ac.id

ABSTRACT

Amil zakat institutions in Indonesia are obliged to contribute to solving national and international problems such as achieving the Sustainability Development Goals (SDGs). The purpose of this community service activity is to socialize, compile, and assist in SDGs reporting at Amil Zakat Infaq and Shadaqah Muhammadiyah (Lazismu) East Java. The target partners are 12 people consisting of the chairman, secretary, deputy chairman of the management board, financial manager, fundraising manager, distribution manager and staff. The method of implementation in this community service is socialization, preparation, and assistance in SDGs reporting by the community services team. The results of the activity are the socialization of the 17 SDG's goals and their indicators that have been carried out by the community service team. Furthermore, the preparation of the SDG's report was carried out by the distribution section of Lazismu Jatim with assistance from the community service team. The result is that the distribution of funds in 2023 by Lazismu East Java contributes to SDG's goal number 1 without poverty by 3.44%; number 2 without hunger by 43.82%; number 3 healthy and prosperous life by 0.47%; number 4 quality education by 0.68%; number 6 clean water and proper sanitation by 0.39%; number 7 clean and affordable energy by 0.1%. Furthermore, number 8 decent work and economic growth by 1.74%; number 13 handling climate change by 8.65%; number 14 marine ecosystems by 0.03%; number 16 peace, justice and institutions by 34.5%; number 17 partnerships to achieve goals by 6.18%. Another result is an increase in the knowledge and skills of the partner team to compile the SDG's report which is indicated by the results of the pre-test and post-test that there are changes with better scores

ARTICLE INFO

Article History:

Submitted/Received 30 Jul 2024
First Revised 30 Sep 2024
Accepted 1 Oct 2024
First Available online 21 Oct 2024
Publication Date 21 Oct 2024

Keyword:

Mentoring
Zakat Infaq Sadaqah
Sustainability Development Goals
Lazismu Jatim

INTRODUCTION

The Institution of Amil Zakat Infaq dan Shadaqah Muhammadiyah (Lazismu) East Java is part of Lazismu Muhammadiyah Central Leadership as a national amil zakat institution (Laznas) through Decree No. 457/21 November 2002, which was confirmed again through Decree No. 457/21 November 2002. The legality of Lazismu East Java is based on Ministry of Religious Affairs Decree No. 1288 dated November 6, 2023 based on Baznas recommendation No. 235/BAZNAS.JTM/IX/2023. Lazismu East Java has 6 pillars of utilization, namely the education pillar, the economic pillar, the health pillar, the environmental pillar, the social da'wah pillar, and the humanitarian social sort (<https://info.lazismujatim.org/>). Zakat management applied by LAZISMU Pekalongan Regency has an important contribution in supporting the achievement of SDGs through various economic, education, and health programmes aimed at improving the welfare of the community (Effendi & Nariah, 2023). Research conducted by (Khotimah et al., 2022) shows that zakat management can be optimised through the Productive Bojonegoro program, which has contributed to the achievement of SDGs goals, particularly in poverty alleviation and improving people's welfare.

As a public institution that receives and distributes people's funds, Lazismu is obliged to be responsible for the people's funds both financially and non-financially. For financial accountability, a financial audit is conducted by the Public Accounting Firm (KAP) every year. For non-financial accountability, the report is in the form of a report on Key Performance Indicators (KPI), Service Action Indicators (IKAL) and a report on Sustainability Development Goals (SDGs). For the IKU and IKAL reports, the management of Lazismu East Java can already do it. But for the SDG's report, they have not been able to compile the report. Even though when viewed from the activities of channeling ZIS funds, it can fulfill at least 5 objectives of the SDG's report from a total of 17 objectives. Lazismu's 2021-2025 strategic plan also states that Lazismu is obliged to compile an SDG's report.

The results of community services by (Utama, 2021) shows that zakat, infaq, and sadaqah have an important role in supporting the achievement of SDGs goals in Indonesia, especially in the aspects of poverty eradication and improving people's welfare. Zakat has also proven to be very effective in reducing poverty for the community, especially Muslims in Indonesia, with one of the efforts by the Amil Zakat Institution is to empower mustahik to become muzakki (Syamsuri et al., 2022). Meanwhile, the contribution of zakat to the achievement of SDGs is supported by Law No. 23/2011 on zakat management which states that Zakat is a religious institution that aims to improve justice and community welfare (Hasan, 2020). The results of the study state that ZIS plays an active role in the five pillars of the program to achieve sustainable goals in Indonesia. The biggest role of ZIS in SDG's is poverty, hunger, good health and quality education (Anisa & Mukhsin, 2022). Institutionally, Baznas RI also has a role and efforts in supporting the SDGs agenda, especially in the Sustainable Development Pillar with six goals, namely clean water and proper sanitation, decent cities and settlements, responsible consumption and production, handling climate change, marine ecosystems, and land ecosystems (Fahriah et al., 2023).

METHODS

- The implementation method in this community service activity is as follows:
- Socialization of SDGs, 17 SDG goals, and their indicators
- Synchronization of Financial Data and Program Disbursement Data with SDG's goals
- Mapping of costs and activities to the 17 SDG goals
- Preparation of the SDG's report by the finance and distribution department of the Lazismu Jatim program together with the community services team.
- Training and assistance in making SDG's report by community services team
- Monitoring and evaluation

- Socialization of community services results to the East Java Lazismu Executive Board

The implementation of activities is carried out as shown in the following table:

TABLE 1. Details of Community services Activities

No.	Activity Details	Date	Place
1	Coordination and Preparation for Socialization	Feb 20, 2024	Umsida DRPM Room
2	Presentation of Community services Plan & Socialization of SDGs	Feb 28, 2024	Lazismu East Java Office
3	Synchronization of financial and disbursement data with SDGs goals	March 04 - 25, 2024	Lazismu East Java Office DRPM Room & Umsida Accounting Study Program
4	Training and assistance in preparing SDG's report	April 23-24, 2024	Lazismu East Java Office
5	Monitoring and evaluation	May 02-03, 2024	Lazismu East Java Office
6	Socialization of community services results to the East Java Lazismu Executive Board	July 06-07, 2024	Djimato Cafe & Resto Magetan

Activity participants are as follows:

TABLE 2. Participants of Community Services Activities

No.	Position	Total
1	Chairman of Lazismu East Java	1
2	Vice Chairman	3
2	Secretary	1
3	Finance Manager	1
4	Finance Staff	2
5	Program Distribution Manager	1
6	Program Staff	3

During the socialization and training activities, a pre-test and post-test were conducted to assess the ability of the participants after participating in this community services activity.

RESULTS AND DISCUSSION

The community services activity began with the submission of an activity plan and also socialization of the Sustainability Development Goals (SDGs) which was carried out on February 28, 2024 at the Lazismu East Java office, starting at 09.00 - 11.00 WIB (Figure 1). The material presented by the head of the Community services Team, Dr. Sigit Hermawan, SE, M.Si related to the 17 SDG's goals, indicators, their achievement in Indonesia and the implementation of SDGs in other philanthropic institutions. The participants were the chairman, secretary and several board members of Lazismu East Java and staff. At the end of the event, questions and answers and discussions were held including the follow-up plan (RTL) after the socialization. At that time the community services team also conveyed the data needed for mapping the 17 SDGs goals that had been carried out by Lazismu East Java.



(a)



(b)

FIGURE 1. (a) and (b) Presentation of Community services Activity Plan and SDG's Socialization

On March 4, 2024, the community services team obtained financial data and data on the distribution of Zakat Infaq and Sadaqah (ZIS) funds in 2023 by Lazismu East Java. Based on this data, the community services team sorted the activity data with the SDGs goals and indicators. The results are in Table 3. The activity also identified the cost of spending ZIS funds associated with 17 SDG's goals (Figure 2).



FIGURE 2. (a) and (b) Mapping of Lazismu East Java Financing and Activities in accordance with SDG's

TABLE 3. SDGs Goals and Indicators

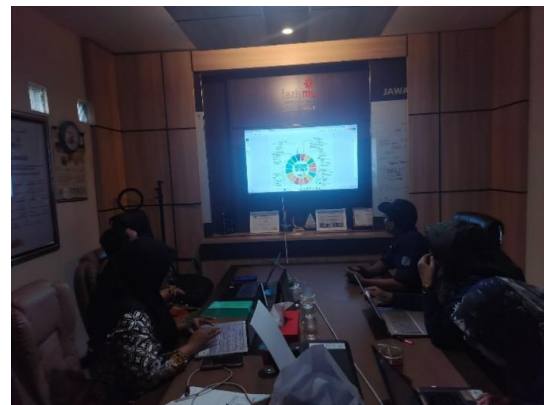
No.	SDGs Goals	Indicator
1	Without poverty	<ul style="list-style-type: none"> a. Social Protection Program according to the categories of the elderly, people with disabilities, pregnant women, work accidents, poor and vulnerable groups b. Expenditure on Social Security for Employment c. Expenditure on Adult Residents obtaining land rights based on law d. Budget Expenditure for the poor
2	Without hunger	<ul style="list-style-type: none"> a. Spending on stunted children under five years old or under five years old b. Food consumption expenditure for the underprivileged c. Food consumption expenditure for travelers and communities
3	Healthy and prosperous life	<ul style="list-style-type: none"> a. Relief expenditure for medication b. Spending on health emergency preparedness c. Fiscal assistance and amil funds d. Death assistance fund
4	Quality education	<ul style="list-style-type: none"> a. Expenditure on educational assistance to the community b. Expenditure on education facility assistance c. Expenses for foreign student scholarships
5	Gender equality	<ul style="list-style-type: none"> a. Relief expenditures for circumcision and wedding fees b. Relief expenditure for women's empowerment
6	Clean water and proper sanitation	Expenditure on safely managed drinking water services
7	Clean and affordable energy	Expenditure on Electricity consumption
8	Decent work and economic growth	Expenditure on MSME mentoring
9	Industry innovation and infrastructure	Expenditures for research and community service budgets

No.	SDGs Goals	Indicator
10	Reduced inequality	a. Expenditure on assistance for disadvantaged villages b. Expenditure on assistance for the poor in disadvantaged areas
11	Sustainable cities and settlements	a. Providing assistance to have decent and affordable housing b. Provide assistance for disaster-damaged infrastructure
12	Responsible Consumption and Production	Environmentally friendly procurement of goods and services
13	Assistance for the dead, missing, and affected by disasters	Expenditures for regional disaster management
14	Marine ecosystems	a. Expenditure on reducing marine littering b. Providing assistance for fishermen
15	Terrestrial ecosystems	Amount of grant funding for the forestry sector
16	Peace, justice and intact institutions	a. Assistance with death donations b. Support for victims of crime and violence c. Legal aid for the poor
17	Strengthening the means of implementation and revitalizing the global partnership for sustainable development	a. Expenses for Internet Usage b. Expenditure on Tax payment c. Mosque construction

Data Source: Processed



(a)



(b)

FIGURE 3. (a) and (b) Training and Assistance in Preparation of SDG's Matri

Based on the existing data, the community services team then conducted training and assistance to the finance manager and distribution and utilization staff to jointly compile and map the costs and activities of Lazismu Jatim into the 17 SDG goals (Figure 3). In this activity the community services team trained finance staff and distribution staff to be able to determine the costs incurred by Lazismu Jatim into one of the 17 SDG's goals. During the training, a pre-test and post-test were also conducted to determine the effectiveness of the training and mentoring. The results are as follows:

Table 4. Pre Test and Post Test Results Based on Participants' Average Score

No.	Material	Pre Test	Post Test
1	SDG's Number 1 - 3	7	9
2	SDG's Number 4 - 6	6	8
3	SDG's Number 7 - 9	7	8
4	SDG's Number 10 - 12	7	8
5	SDG's Number 13 - 15	6	8
6	SDG's Number 16 - 17	6	7

Data Source: Processed

The results of the training and assistance in preparing the SDG's report as shown in Figure 4. The

distribution of funds and activities carried out by Lazismu East Java does not all cover the 17 SDG's goals because it is not a government agency that is able to solve all the problems that exist in SDG's. Based on the mapping conducted by the community services team, the distribution and activities of Lazismu East Java can reach 11 SDG's goals with varying percentages. The results of this community service are different from the community services conducted by (Bukhori et al., 2023) who realized SDG's through the escalation of quality education programs in Kepanjen Village. This is in line with the community services by (Jariono et al., 2023) who implemented SDG's through an education programme in Wonosari Village, as well as the service of (Najib et al., 2024) who supported the achievement of SDG's through a field school programme in Hutagurgur Village. Conversely, the community services by (Aunillah & Hidayah, 2024) in Lazismu DIY supports the achievement of SDG's through programmes in education, health, economy, social da'wah, humanity, and the environment.

The community services by (Mulyani & Nasution, 2023) focuses on the application of SDG's through productive zakat programmes. This is in line with the community services by (Arif Zunaidi et al., 2023) at BAZNAS Kediri, which also supports SDG's through effective management, distribution, and utilisation of zakat funds. In contrast to other community services, activities carried out by (Kusumastuti et al., 2022) at Dompot Dhuafa support the achievement of SDG's through a shelter programme. Meanwhile, the community services by (Nurfitriana, 2023) supports the achievement of SDG's through empowering MSMEs in Girimulya Village, which is in line with the community services by (Santi Singagerda & Asmaria, 2023) at BAZNAS Bandar Lampung which also supports SDG's through empowering MSMEs. Another community services was conducted by (Setiya et al., 2024) who carried out sustainable development management through the preparation of village regulations based on Village SDG's. Likewise, the community services by (Anggara et al., 2022) stated that the village government has a superior development plan in order to encourage the achievement of SDG's.



FIGURE 4. Results of Mapping the Percentage of Financing and Activities of Lazismu East Java in SDGs

Based on Figure 4, the community services team then made a presentation and socialization of the mapping results to the East Java Lazismu Executive Board during the coordination meeting held on July 6-7, 2024 in Magetan (Figure 5). The purpose of the socialization is to provide an evaluation of the activities

of Lazismu East Java in 2023 and so that the Executive Board can formulate strategies and work programs that are a priority scale for implementation in 2024 related to the achievement of SDG's. The East Java Lazismu SDG's report will be useful as part of the Muhammadiyah Central Leadership's Lazismu SDG's report and also for reports that must be submitted to the Central Government and the Regional Government of East Java Province.



FIGURE 5. (a) and (b) Socialization of Community services Results and Achievement of Lazismu's SDGs in 2023

CONCLUSION AND RECOMMENDATION

This community service was carried out at Lazismu East Java because they did not understand and had not been able to compile a Sustainability Development Goals (SDGs) matrix or report. With the method of socialization, mapping, training, mentoring, monitoring and evaluation, the community services team was able to provide understanding, knowledge and abilities to the Executive Board and executive employees in Lazismu East Java. For the achievement of SDGs goals that can be reached by ZIS financing and distribution programs are 11 SDGs goals. The community services team was not only able to map the activities of Lazismu East Java into the SDG's matrix but also to increase knowledge and abilities as evidenced by the increase in pre and post test results of community services participants, namely executive employees.

The suggestion of this community services is that the board specifically assigns executive employees of the program and finance section to study and map the activities of Lazismu East Java for SDG's reporting. For the next community services, a guideline module for preparing SDG's reports for philanthropic organizations can be developed.

ACKNOWLEDGMENTS

We would like to express our gratitude to the Muhammadiyah Central Board of Higher Education and Development for funding this community service activity in the Muhammadiyah Batch VII National Research Grant program in 2024 with Contract Number: 0258.790/I.3/D/2024. Our gratitude goes to Lazismu East Java who has been willing to become an community services partner and provide data and other facilities for the implementation of this community services activity.

REFERENCES

- Anggara, J., Dzul Fadlli, M., Singandaru, A. B., Handalusia, V., & Wijimulawiani, B. S. (2022). *Jurnal Pengabdian Masyarakat Bidang Sosial dan Humaniora Pelatihan Perencanaan Pembangunan Desa Seruni Mumbul dalam Rangka Mendorong Pencapaian SDG's di Lombok Timur*. 1(4), 507–512. <https://doi.org/10.55123/abdisoshum.v1i4.1298>
- Anisa, Y., & Mukhsin, M. (2022). The Role Of Zakat In Realizing Sustainable Development Goals (SDGs) To Increase Community Economic Income. *Jurnal Ekonomi Islam*, 13(2), 2579–6453.
- Arif Zunaidi, Ahmad Syakur, Jamaludin A. Khalik, Novita Sri Lestari, Fita Kemala Nikmah, & Nadya Arisanti. (2023). Optimizing Zakat Fund Distribution and Utilization in the Implementation of Sustainable Development Goals (SDGs). *Proceeding of International Conference on Islamic Economics, Islamic*

- Banking, Zakah and Waqf*, 1, 107–126. <https://doi.org/10.24090/ieibzawa.v1i.750>
- Aunillah, R. G., & Hidayah, K. (2024). *STRATEGI OPTIMALISASI PENGELOLAAN ZAKAT, INFAQ, DAN SHADAQAH (ZIS) DALAM MENDORONG PENCAPAIAN SUSTAINABLE DEVELOPMENT GOALS (SDGS) PADA LAZISMU DIY*. 4(1).
- Bukhori, I., Dyah Permatasari, Y., Afida, I., adawiyah, atul, lailiyah, N., & Khoiriyah, S. (2023). Mewujudkan Sustainable Development Goals (Sdgs) Melalui Eskalasi Program Pendidikan Berkualitas Di Desa Kepanjen. *PANDALUNGAN Jurnal Pengabdian Kepada Masyarakat*, 01(01), 154–160. <https://doi.org/10.55960/jlri.v7i2.71>
- Effendi, B., & Nariah, S. (2023). Strategi Pengelolaan Zakat dalam Pencapaian Sustainable Development Goals (SDGs). *TAWAZUN: Journal of Sharia Economic Law*, 6(2), 218. <https://doi.org/10.21043/tawazun.v6i2.20195>
- Fahriah, P. H., Idrus, A., & Kartika, R. F. (2023). *The Role of BAZNAS RI in Supporting the Sustainable Development Goals (SDGs) Agenda in the Environmental Development Pillar*. Hasan, Z. (2020). Distribution Of Zakat Funds To Achieve SDGs Through Poverty Alleviation In Baznas Republic Of Indonesia. *AZKA International Journal of Zakat & Social Finance*, 1(1), 25–43. <https://doi.org/10.51377/azjaf.vol1no01.7>
- Jariono, G., Nurhidayat, Pungki Indarto, Eko Sudarmanto, Muhad Fatoni, Qonita Binti Zuraida, Rinda Ristiyani, Rudfiando Ikhsan Putra, Nur Ikhlusal Amal, Novia Wahyu Ningsih, Nur Hasanah Al Imama, Putri Lestari, Rachma Regita Sukamto, Rehan Husnah Novizilia, & Risa Atika Nugraheni. (2023). Pendampingan Pelaksanaan Pendidikan Sebagai Implementasi Sustainable Development Goals (SDGs) Masyarakat Desa Wonosari Kecamatan Gondangrejo. *Dharma Raflesia : Jurnal Ilmiah Pengembangan Dan Penerapan IPTEKS*, 21(1), 25–35. <https://doi.org/10.33369/dr.v21i1.27487>
- Khotimah, W. K., Mushlihin, I. A., & Fauza, N. (2022). Optimalisasi Pendayagunaan Zakat Terhadap Pencapaian Sustainable Development Goals (SDGS) (Studi Kasus Program Bojonegoro Produktif BAZNAS Bojonegoro). *Opinia De Journal*, 2(1), 14–32.
- Kusumastuti, A. S., Karimah, R., & Saidah, I. N. (2022). The Role of Dompot Dhuafa Shelter House in Realizing Sustainable Development Goals (SDGs) in Indonesia. *Conference of Zakat* <https://iconzbaznas.com/submission/index.php/proceedings/article/view/366%0Ahttps://iconzbaznas.com/submission/index.php/proceedings/article/download/366/232>
- Mulyani, F., & Nasution, Y. S. J. (2023). Pendayagunaan Zakat Produktif Dalam Tujuan Pembangunan Berkelanjutan (SDGs) Di Indonesia. *Jurnal Ilmiah Mahasiswa Ekonomi Islam*, 5(2), 112–121.
- Najib, A., Ndaru, D., Pramudya, A., & Andrian, M. (2024). Mewujudkan Sustainable Development Goals (SDGS) Melalui Sekolah Lapang Terhadap Perkembangan Pengetahuan Petani Kopi Di Desa Hutagurgur, Humbang Hasundutan, Sumatera Utara. *Manfaat : Jurnal Pengabdian Pada Masyarakat Indonesia*, 1(3). <https://doi.org/https://doi.org/10.62951/manfaat.v1i3.78>
- Nurfitriana, A. (2023). PENDAMPINGAN KEBERLANGSUNGAN USAHA UMKM GULA AREN DALAM MENDUKUNG PENCAPAIAN SUSTAINABILITY DEVELOPMENT GOALS (SDGs). *Jurnal Berdaya Mandiri*, 5(2), 147–162. <https://doi.org/10.31316/jbm.v5i2.4213>
- Santi Singagerda, F., & Asmaria, A. (2023). Peran zakat dan pembiayaan syariah bagi UMKM dalam mewujudkan Sustainable Development Goals (SDGs). *Jurnal Ilmiah Ekonomi Islam*, 9(01), 535–539. <http://dx.doi.org/10.29040/jiei.v9i1.8166>
- Syamsuri, S., Sa'adah, Y., & Roslan, I. A. (2022). Reducing Public Poverty Through Optimization of Zakat Funding as an Effort to Achieve Sustainable Development Goals (SDGs) in Indonesia. *Jurnal Ilmiah Ekonomi Islam*, 8(1), 792. <https://doi.org/10.29040/jiei.v8i1.3872>
- Setiya, T., Raharjo, T., & Hadiwibowo, Y. (2024). Mengelola Pembangunan Berkelanjutan Melalui Penyusunan Peraturan Desa Berbasis “SDGs Desa.” *Suluh: Jurnal Community services*, 5(2), 199–215. <https://journal.univpancasila.ac.id/index.php/SULUH/article/view/5880>
- Utama, R. P. (2021). Peran Zakat, Infak, Sedekah Dalam Mewujudkan Sustainable Development Goals Di Indonesia. *Kutubkhanah*, 21(2), 45–58. <https://doi.org/10.24014/kutubkhanah.v21i2.15639>
<https://info.lazismujatim.org>