



CONTRIBUTION OF FINANCE DIVISION INTERNSHIP STUDENTS IN SUPPORTING THE TBC ELIMINATION PROGRAM THROUGH THE MSIB INTERNSHIP PROGRAM AT THE MENTARI MERAKE ASA FOUNDATION

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Abstract

Tuberculosis (TB) is an infectious disease caused by the bacteria Mycobacterium Tuberculosis and is one of the most significant public health problems in Indonesia. This service was carried out to see what roles can be played by financial division interns in order to help in preventing TB in Indonesia, especially in North Sumatra. This service uses a descriptive qualitative approach using data collection instruments of participatory observation, interviews, documentation and document analysis. The subject of this service is a program at the Mentari Meraki Asa Foundation. The results of this service resulted in several direct involvement initiatives in the process and also several new systems created by service participants. Some of these systems are ISAK 35-based Accounting Information Systems, Foundation Financial Standard Operating Procedures (SOP), and Income Tax (PPh) 21 calculation templates.

Keywords: Tuberculosis, Finance Division, Community Service, ISAK 35

1. INTRODUCTION

Tuberculosis (TB) is a significant infectious disease in Indonesia, as in other countries throughout the world. This disease is caused by the bacteria Mycobacterium tuberculosis. This bacteria most often attacks the lungs but can also attack other body organs such as lymph nodes, bones, brain, skin etc. Based on the 2023 Global TB Report, Indonesia is in second place with the highest number of TB cases in the world after India, followed by China. With an estimated number of TB cases at 1,060,000 TB cases and 134,000 deaths due to TB per year in Indonesia (17 people die from TB every hour). North Sumatra Province ranks 4th with the highest TB caseload in Indonesia after West Java, East Java and Central Java with a caseload of 83,949. Data as of 14 September 2023.

The number of TB case notifications from January to September 2023 was 31,150 cases (37.1% target 91%). Meanwhile, the percentage of treatment success in North Sumatra Province is 90.4%, target is 90%. In eliminating TB, of course we collaborate with stakeholders, one of which is the Bakrie Center Foundation. The Bakrie Center Foundation has several partners, one of which is in the province of North Sumatra, namely Mentari Meraki Asa (YMMA). The Bakrie Center Foundation provides opportunities for students to carry out internships in provinces that are Bakrie Center partners. Campus Leader Program (CLP) 8 intern students participated in taking a role in resolving TB cases in which they were placed by collaborating in all divisions, including the finance division. The Finance Division at the Mentari Meraki Asa Foundation also plays a role in the foundation's financial reporting section. What is done is designing an Accounting Information System Based on ISAK 35 by Excel which can calculate automatically so that it is more accurate, efficient and transparent.

The finance division is also tasked with compiling and presenting the foundation's financial reports, monitoring & evaluating the Foundation's Financial Reports, preparing Standard Operating Procedures. (SOP) Finance for Non-Profit Foundations, Manage HR Administration, Operations and All Non-Profit Foundation Assets, Create Tax 21 (PPh) Calculation templates that comply with the latest tax regulations. These are the activities and projects carried out by CLP 8 Finance Division

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intern students, the results of these projects can be implemented at the Mentari Meraki Asa Foundation in participating in the elimination of TB before 2028 in North Sumatra in the foundation's financial report section.

2. IMPLEMENTATION METHOD

The method for carrying out this research uses a descriptive qualitative approach. Qualitative methods are in-depth and comprehensive research approaches to understand and explain phenomena in their natural context (Rachman, A., 2016). Qualitative research has a descriptive nature and tends to use an inductive approach to analysis, so that the process and meaning based on the subject's perspective are more emphasized (Fadli, MR, 2021). The methods used by the Mentari Meraki Asa Foundation (YMMA) TB Ranger Finance division in implementing programs and activities to support TB control efforts in North Sumatra include research design, data sources, data collection techniques, including data analysis.

2.1 Research design

This research uses a descriptive approach with case study methodology to identify, analyze and evaluate the implementation of various financial initiatives by the finance division during the internship period. This approach was adopted to provide a comprehensive picture of the role and contribution of the finance division in the TB control program.

2.2 Data source

The data in this research consists of two types, namely:

1. **Primary Data:** Obtained through direct observation, interviews, and active involvement in internship activities at YMMA.
2. **Secondary Data:** In the form of foundation financial documents and reports, administrative records, financial technical guides, as well as references to the ISAK 35 accounting standard and relevant tax policies

2.3 Data collection technique

The data collection techniques used in this research are as follows:

1. **Participatory Observation:** Internship students are directly involved in the foundation's financial activities, such as preparing financial reports, managing funds, monitoring and evaluating financial reports, as well as daily financial administration.
2. **Structured Interview:** Carried out with the foundation's financial team, cadres and related stakeholders to collect data regarding processes and obstacles in program implementation.
3. **Documentation:** Collection of documents such as financial reports, tax calculation templates, financial SOPs, and other administrative records that support the program.
4. **Document Analysis:** Analyze financial technical guides, journals and ISAK 35 accounting standard references used to prepare and present financial reports.

2.4 Data analysis

Data analysis is carried out through several steps:

1. **Data Processing:** Data collected through observation, interviews and documentation is processed to be integrated into financial reports and other supporting documents.
2. **Data Validation:** Carried out to ensure data accuracy and conformity with applicable standards and guidelines.
3. **Data Interpretation:** Data that has been processed and validated is interpreted to assess the effectiveness of program implementation and financial initiatives.
4. **Evaluation:** Interpretation results are used to evaluate the achievement of program objectives, identify obstacles, and formulate recommendations for improvement.

3. RESULTS AND DISCUSSION

In their one-semester internship, TB Rangers Mentari Meraki Asa Foundation (YMMA), especially the Finance Division, has implemented various initiatives aimed at supporting and facilitating the foundation in its efforts to increase public awareness regarding TB prevention and treatment, as well as finding possible new cases. has not been previously detected in order to achieve the main goal, namely ending TB disease in Indonesia before 2030. The following are the activities and programs as well as the results obtained in efforts to control TB in North Sumatra in collaboration with stakeholders.

3.1 Designing an ISAK 35 Based Accounting Information System for Non-Profit Foundations

Non-profit foundations have an important role in carrying out social and humanitarian activities. However, many foundations still use manual accounting information systems that are ineffective and inefficient. This causes various obstacles such as data processing difficulties, data inaccuracies, and lack of transparency. In an effort to increase efficiency, data accuracy and transparency, non-profit foundations need to use an ISAK 35-based accounting information system. ISAK 35 is an accounting standard designed specifically for non-profit entities. By using ISAK 35, non-profit foundations can increase efficiency, data accuracy and transparency in their financial management.

This system can be used to create ISAK 35 based financial reports, namely comprehensive income reports, financial position reports, net asset change reports, cash flow reports, and notes to financial reports. In using the system that we have created, users only need to enter numbers into cells according to the cost category. After the numerical value is input, the nominal value in the cells for other cost categories will be automatically synchronized (calculated and updated) on the same sheet and will be synchronized after refreshing the filled pivot table. The system can be accessed via [Isac 35 Financial System Excel Link](#).



Figure 1.12 Accounting Information System Based on ISAK 35 "Balance Rangers"

3.2 Preparing and Presenting Non-Profit Foundation Financial Reports

Like organizations in general, foundations must also report their finances. Transparency and accountability are very important in presenting non-profit foundation financial reports to interested parties, such as donors and stakeholders. Therefore, the Finance Division must ensure the completeness and validity of existing documents so that the foundation's image in the eyes of stakeholders is maintained. In this activity, the Finance Division assists the foundation in several ways, namely:

- 1) students assist in preparing complete financial transactions, both cash and bank,
- 2) students help review the completeness of financial documents that will be paid, such as Cadre Rewards, PS, MK Incentives, Data Entry, Enablers, etc.
- 3) students help archive and compile copies of complete financial report documents, both softcopy and hardcopy.

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- 4) students assist in recording transaction journals
- 5) students assist the SR and SSR teams in preparing documents related to the implementation of activities at the SR level, such as preparing TOR documents, assignment letters, activity reports/minutes, meeting attendance lists, and other office administrative documents,
- 6) students assist in reporting Foundation Tax Returns by creating a template for calculating Income Tax (PPh) 21 according to the latest regulations that apply to non-profit foundations.

This activity helps improve student competency in presenting accountable financial reports and in accordance with applicable financial technical instructions, filing financial reports neatly and systematically to ensure efficient disbursement and retrieval of information, and producing PPh 21 calculation templates according to the latest regulations that can be used by non-profit foundation. For the 2024 PPh 21 calculation template, you can access it at [PPh 21 Year 2024 Template](#).

3.2 Monitoring & Evaluation of Non-Profit Foundation Financial Reports

Foundations are non-profit entities that play an important role in providing social assistance, education and other welfare services to the community. The key to maintaining public and donor trust is ensuring transparent and accurate financial reporting. From the beginning until the end of the internship period, the Finance Division always carries out monitoring & evaluation activities of the foundation's financial reports based on the journal "TECHNICAL INSTRUCTIONS FOR FINANCIAL MANAGEMENT FOR PENABULU COMMUNITY CONSORTIUM STPI DANA HIBAH GLOBAL FUND" which serves as a guideline when the Finance Division carries out the tasks given by mentors. In this activity, the Finance Division understands the applicable financial report technical instructions, assists Finance SR in reviewing reports on the completeness of SSR financial documents, both hard copy and soft copy according to the applicable financial report technical instructions, assists in archiving and compiling copies of complete financial report documents, and help provide an understanding of financial reporting procedures to volunteers such as cadres in accordance with applicable technical instructions.

3.4 Developing Standard Operating Procedures (SOP) for Non-Profit Foundation Finance

The preparation of SOPs is carried out as proof of the performance of intern students on the 4th KPI. The preparation of this SOP was carried out in team form with 10 Finance Division students discussing online via Zoom and WhatsApp groups. The obstacles faced in preparing this SOP are:

- 1) lack of student understanding regarding financial SOPs, especially at non-profit foundations,
- 2) lack of references or sources that can be used because quite a lot of non-profit foundation financial SOP website pages are locked and the available references are no longer relevant so several revisions have to be made after the presentation.
- 3) It is difficult to hold direct discussions due to differences in the placement areas of some students.

Despite the existing obstacles, this activity succeeded in broadening the knowledge of intern students regarding financial SOPs, especially for non-profit foundations and turned the results of this project into financial SOPs that can be used by non-profit foundations. The system can be accessed via [Financial SOP](#).

3.5 Manage HR Administration, Operations and All Non-Profit/Community Foundation Assets

A non-profit foundation is an entity established for social, humanitarian, educational, health purposes, or purposes that do not prioritize financial gain. The existence of non-profit foundations is very important in overcoming various social problems and making positive contributions to society. However, to achieve its noble goals, non-profit foundations must have an effective and efficient administrative system. Students carry out the 5th KPI, namely filing according to the placement of the SR or SSR office. Some of the things that are done are saving and helping to create all documents and files in the form of soft files which will later be uploaded to Quill, ensuring that the available documents are appropriate, such as adjusting the journal to see if it is in accordance with existing

transactions, adjusting the distribution of voucher documents in accordance with the provisions The Mentari Meraki Asa Foundation, assists in writing letters such as hearing letters which will be addressed to health agencies, and also helps with administration during the recruitment process or refreshment activities. This activity is carried out from the beginning of the internship until the end of the internship period.

3.6 World Tuberculosis Day

The Mentari Meraki Asa Foundation (YMMA) will hold HTBS commemorations every year in different regions. In 2024, YMMA will hold an HTBS commemoration in Central Kuta Village, District. Namorambe, Kab. Deli Serdang with the theme "Indonesian Movement to End Tuberculosis". In this 2024 HTBS activity, the Finance Division assists in collecting funds for HTBS and is responsible as the consumption division. Starting from monitoring the income and use of funds, managing consumption costs, and providing food for the committee, participants and event performers.

The following are some of the activities carried out during HTBS in Central Kuta Village:

- Carry out TB screening and free health checks starting from checking blood sugar, blood pressure, weight and height
- Carrying out psychoeducation about TB regarding Recognize, Treat, Overcome
- Talk show with TB Patients to share experiences regarding TB disease that can be treated until cured to provide motivation to the local community
- Mini games & Coffee Break

This HTBS activity provides the Finance Division with various things, including:

- **Team Work:** This activity improves skills in working together or collaborating with a group of people in a team to achieve a common goal where each team member has their own role and task.
- **Communication Skills:** In this case, we can convey ideas or thoughts to support the event running well. The importance of communication is the main thing in supporting the event to run smoothly and avoiding miscommunication.
- **Problem Solving Ability:** In an event that is held, it is not uncommon for us to encounter a problem. Therefore, we must be able to analyze the problem and find the right solution to overcome this problem effectively.
- **Time Management:** Through this activity we can manage and maximize our time effectively to achieve our goals more productively.
- **Multitasking:** at the peak of the event, one division is not only responsible for its tasks, but can also help other divisions when needed.

3.7 Community TB Cadre Refreshment

In this activity, the Finance Division participated as a note taker for the activity as well as gaining information and insight regarding:

- 1) Mentari Meraki Asa Foundation
- 2) Contact investigation
- 3) Information about TB SO, TB RO, TPT TB Prevention Therapy, and HIV
- 4) Material regarding TB analysis and diagnosis
- 5) *Community Outreach*
- 6) Sputum collection, packaging and delivery procedures.

The obstacles faced in this activity were the implementation of the event which was not on time and did not comply with the predetermined rundown. This happened because several cadres arrived late to the event. Even so, the Finance Division succeeded in gaining a better understanding of the TB prevention program run by the foundation and how this program was implemented in the field, as well as improving coordination between the Finance Division and cadres in the use of funds such as consumption costs by cadres and committees.

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3.8 Integrated Healthcare Center

In this activity, the Finance Division assisted cadres and community health center teams in the process of collecting data on posyandu participants. The obstacles faced are the limited actions that can be taken in the Posyandu process due to the lack of scientific background and experience of the Finance Division in this field. Even so, the Finance Division is still able to provide maximum contributions in accordance with the division's capabilities. Through this activity, the Finance Division gained experience and understanding regarding Posyandu activities, as well as approaches to the community regarding health problems.

3.9 Audience

The audience activity was organized by the Mentari Meraki Asa Foundation, followed by the finance team which was carried out at two implementation points, namely at SSR Simalungun and SSR Pematang Siantar. At SSR Simalungun, hearings were held on May 6 2024, at Balimbingan Hospital. Attended by case managers and cadres from the hospital. At the Pematang Siantar SSR, hearings were held on April 22 2024, at the Aisyiyah Pematang Siantar Clinic. Attended by the clinic director, Aisyiyah Clinic community administrators, and several doctors. This audience activity was carried out with the aim of establishing cooperation with health institutions such as clinics and hospitals, discussing obtaining information, and planning cooperation. In this activity, the Finance Division helps prepare a cover letter which will be given to health agencies to hold hearing activities and as a companion during the hearing activities.

4. CONCLUSION

The implementation of CLP 8 internship activities in North Sumatra Province has been successful in implementing programs that focus on financial and other support for Tuberculosis (TBC) efforts in North Sumatra through collaboration with various stakeholders. These programs include designing an ISAK 35 Based Accounting Information System, compiling and presenting foundation financial reports, monitoring & evaluating foundation financial reports, preparing Foundation Financial Standard Operating Procedures (SOP), managing operational administration and all foundation assets, commemorating World Tuberculosis Day, carrying out cadre refreshment, involvement in the implementation of Posyandu, as well as holding hearings with several stakeholders involved. Thus, these programs can help significantly in the development of TB control in Indonesia, especially in North Sumatra. Even though this internship activity has been successful, the program that has been carried out is expected to make a significant and sustainable contribution in accelerating the elimination of Tuberculosis (TBC) in North Sumatra. In increasing the effectiveness of the program, a deeper evaluation will be carried out on KPIs that are not met, so that they can be reviewed to see whether they are appropriate and can be implemented with the targets set. In this way, the next batch of CLP programs can carry out all KPIs perfectly without any serious problems, thus getting maximum results.

5. THANK-YOU NOTE

We, as students who are active in the Internship Campus Leaders Program Batch 8 and MSIB Batch 6 activities, would like to express our deepest gratitude to several parties who have supported and helped this program. We are grateful to the Bakrie Center Foundation (BCF) for providing us with the opportunity to participate in this program and to BCF's partners, namely KADIN Indonesia, Young Indonesians for TBC, and the STPI Penabulu Community Consortium, who have provided significant support. We would also like to express our deepest gratitude to the Mentari Meraki Asa Foundation, as a partner of social institutions in North Sumatra Province, which has accepted and provided the opportunity for us to become TB Rangers and contribute to the Community-Based Acceleration of TB Elimination Before 2028 Project in North Sumatra. This program is also included as a community service effort.

We thank the PIC or person in charge of the BCF internship program and do not forget all the



mentors and co-mentors who have guided us in various activities in each division. They have helped us gain a lot of new knowledge and experience related to the world of work, including administrative matters, research studies, and field observations, especially in the health sector, namely tuberculosis. We would also like to thank you for providing us with the opportunity to learn and gain valuable experience that we likely would not have been able to get anywhere else. In this way, we can become the younger generation who help deal with TB and become agents of change in efforts to end and eliminate TB. In the end, we can understand things related to TB disease, can actively manage our own health and the environment around us, and can advocate for the people around us. We also hope that this program will be sustainable and that the Bakrie Center Foundation and the Mentari Meraki Asa Foundation can realize their vision and mission regarding accelerating the elimination of TB before 2028. We also express our thanks for the opportunity given to us to be part of this program. We hope that this program can be an example for other young people to participate in efforts to end and eliminate TB.

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