



AKTA UNIVERSITI DAN KOLEJ UNIVERSITI 1971
PERLEMBAGAAN UNIVERSITI SULTAN ZAINAL ABIDIN

PERATURAN-PERATURAN UNIVERSITI SULTAN ZAINAL ABIDIN
(PENGURUSAN KEWANGAN PELAJAR OLEH MAJLIS PERWAKILAN PELAJAR
DAN BADAN PELAJAR) 2024



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Tarikh Kelulusan	: 19 Ogos 2024
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Disediakan Oleh	: Pejabat Penasihat Undang-Undang Universiti Sultan Zainal Abidin

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SUSUNAN PERATURAN

BAHAGIAN I PERMULAAN

1. Nama dan Permulaan Kuat Kuasa
2. Tujuan
3. Pemakaian
4. Tafsiran

BAHAGIAN II DANA DALAM

5. Sumber Dana Dalam
6. Penggunaan dan Agihan
7. Tatacara Pengurusan Kewangan Dana Dalam Melalui Akaun Amanah
8. Jawatankuasa Pemegang Akaun Amanah
9. Tanggungjawab Jawatankuasa Pemegang Akaun Amanah
10. Tanggungjawab Universiti
11. Tanggungjawab MPP
12. Penyimpanan dan Penyelenggaraan Buku dan Rekod Kewangan
13. Pengauditan

BAHAGIAN III DANA LUAR

14. Sumber Dana Luar
15. Penggunaan dan Agihan Dana Luar
16. Tatacara Pengurusan Pendapatan Dana Luar
17. Tanggungjawab Bendahari MPP dan Badan Pelajar
18. Kehilangan Wang
19. Serahan Akaun Bank
20. Mekanisme Kawalan Dalaman Melalui Penyimpanan Buku dan Rekod Kewangan

- 21. Pengauditan
- 22. Pengambilan Sementara Pengurusan Dana Luar MPP dan Badan Pelajar
- 23. Penutupan Akaun Dana Luar MPP dan Badan Pelajar

BAHAGIAN IV SALAH LAKU

- 24. Tindakan Terhadap Salah Laku

BAHAGIAN V PENGUATKUASAAN

- 25. Tarikh Kuat Kuasa

BAHAGIAN VI AM

- 26. Akta, Perlembagaan, Statut, Kaedah, Peraturan dan Lain-lain

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Pada menjalankan kuasa yang diberi oleh Seksyen 4(1)(v) dan Seksyen 38(5) Perlembagaan Universiti Sultan Zainal Abidin, Lembaga Pengarah Universiti Sultan Zainal Abidin membuat peraturan berikut:

BAHAGIAN I PERMULAAN

Nama dan Permulaan Kuat Kuasa

1. (1) Peraturan ini bolehlah dinamakan Peraturan-Peraturan Universiti Sultan Zainal Abidin (Pengurusan Kewangan Pelajar Oleh Majlis Perwakilan Pelajar Dan Badan Pelajar) 2024.
- (2) Peraturan ini disifatkan mula berkuat kuasa pada tarikh yang diluluskan oleh Lembaga.

Tujuan

2. Peraturan ini bertujuan menetapkan tatacara pengurusan kewangan Majlis Perwakilan Pelajar dan Badan Pelajar yang diperolehi daripada sumber dalaman dan sumber luaran Universiti.

Pemakaian

3. (1) Peraturan ini hendaklah terpakai kepada Majlis Perwakilan Pelajar dan semua Badan Pelajar yang berdaftar dengan Hal Ehwal Pelajar dan Alumni.
- (2) Peraturan ini hendaklah dibaca bersama-sama dengan Perlembagaan, Statut, Kaedah, Peraturan Universiti dan mana-mana undang-undang yang berkuatkuasa.

Tafsiran

4. Dalam Peraturan-Peraturan ini, melainkan jika konteksnya menghendaki makna yang lain–

“Akaun amanah” ertinya akaun yang diwujudkan oleh Universiti daripada hasil dana dalam untuk menampung perbelanjaan dan pelaksanaan aktiviti atau program pelajar.

“Aset” ertinya tanah, bangunan, kenderaan dan jentera serta peralatan yang mempunyai jangka hayat melebihi 1 tahun.

“Badan Pelajar” ertinya persatuan, kelab, pertubuhan, badan atau kumpulan pelajar yang ditubuhkan dan diluluskan oleh Universiti.

“Dana Dalam” ertinya suatu kumpulan wang yang diterima daripada sumber dalaman Universiti yang digunakan untuk sesuatu tujuan atau kegunaan.

“Dana Luar” ertinya terimaan tunai atau *in-kind* yang diperolehi daripada pihak luar secara sah di sisi undang-undang dan tidak bercanggah dengan mana-mana undang-undang, peraturan, polisi atau dasar yang berkuat kuasa.

“*Force Majeure*” ertinya suatu peristiwa bukan di bawah kawalan Pihak yang terjejas, yang Pihak itu tidak dapat mencegah, mengelak atau menghindari dan hendaklah bermaksud peperangan (sama ada ia diisytiharkan atau tidak), pertempuran, penaklukan atau tindakan oleh musuh-musuh asing, pemberontakan, revolusi, rampasan kuasa, perang saudara atau tindakan pengganas, bencana alam termasuk, tetapi tidak terhad kepada gempa bumi, banjir, kebakaran spontan bawah tanah, ombak besar atau apa-apa bencana alam yang secara munasabah nya seseorang yang berpengalaman tidak dijangka dapat mengambil langkah berjaga-jaga, letupan nuklear, pencemaran radioaktif atau bahan-kimia atau radiasi, tekanan gelombang yang disebabkan oleh kapal terbang atau apa-apa peranti aerial yang bergerak dalam kelajuan sonik atau supersonik, rusuhan, kekecohan atau kekacauan awam atau sebab-sebab atau bahaya-bahaya yang lain yang di luar kawalan mana-mana Pihak dan termasuk juga pandemik atau epidemik;

“Hal Ehwal Pelajar dan Alumni (HEPA)” ertinya jabatan atau bahagian atau pusat yang bertanggungjawab ke atas urusan pentadbiran, penasihat atau bimbingan dan pemantauan ke atas aktiviti dan lain-lain hal yang berkaitan dengan hal ehwal pelajar di Universiti;

“Hilang Kepercayaan” ertinya pernyataan atau undi yang menyatakan seseorang tidak lagi sesuai memegang jawatan melalui undi tidak percaya dengan

tidak kurang daripada dua pertiga (2/3) ahli MPP atau Badan Pelajar hadir dan mengundi;

“In-kind” ertinya pemberian sumbangan untuk sesuatu program atau aktiviti dalam bentuk barangan atau perkhidmatan atau manfaat bukan tunai;

“Inventori” ertinya barangan yang bernilai kurang daripada nilai aset dan penggunaannya lebih daripada satu (1) tahun seperti pencetak, perabot dan sebagainya.

“Ketua Pentadbir / Timbalan Pendaftar (HEPA)” ertinya Pegawai Hal Ehwal Pelajar dan Alumni yang bertanggungjawab ke atas urusan pentadbiran di Hal Ehwal Pelajar dan Alumni (HEPA);

“Ketidakpatuhan serius” ertinya apa-apa perbuatan yang berkaitan dengan penyelewengan, pecah amanah, atau apa-apa perbuatan tidak berintegriti;

“Majlis Perwakilan Pelajar (MPP)” ertinya badan tertinggi Persatuan Pelajar yang dipilih melalui proses pemilihan Majlis Perwakilan Pelajar oleh pelajar yang berdaftar sepenuh masa di Universiti Awam.

“Modal Awalan” ertinya pendahuluan sebagai modal perniagaan dan/atau pendahuluan pembayaran aktiviti yang diluluskan kepada MPP/ Badan Pelajar / Pelajar;

“Naib Canselor” ertinya Ketua Pegawai Eksekutif bagi Universiti yang bertanggungjawab bagi keseluruhan hal ehwal pentadbiran dan pengurusan Universiti.

“Nilai Aset” ertinya nilai barangan yang ditetapkan tertakluk kepada tatacara Universiti khusus bagi dana dalam atau nilai barangan yang ditetapkan oleh MPP dan Badan Pelajar bagi dana luar.

“Pegawai” ertinya Pegawai yang dilantik oleh Pejabat Timbalan Naib Canselor HEPA;

“Pelajar” ertinya pelajar yang berdaftar sepenuh masa di Universiti bagi peringkat Diploma, Ijazah Sarjana Muda dan Pasca Siswazah;

“Penasihat” ertinya pegawai Universiti yang berjawatan tetap atau kontrak yang dilantik sebagai penasihat kepada sesebuah badan pelajar;

“Perbelanjaan Operasi” ertinya perbelanjaan mengurus termasuk upah, sewaan premis, pembelian bekalan seperti alatulis, peralatan atau barangan pakai habis, penyelenggaraan, perkhidmatan dan lain-lain;

“Perlembagaan ” ertinya Perlembagaan Universiti Sultan Zainal Abidin;

“Teras Badan Pelajar” ertinya teras utama pelaksanaan aktiviti iaitu kepimpinan, kesukarelawanan, kesukanan dan kecergasan, pengembangan komunikasi dan teknologi, kesenian, kebudayaan dan sosial, keusahawanan dan kerohanian yang sentiasa tertakluk kepada dasar-dasar semasa yang berkuatkuasa;

“Universiti Awam” ertinya Institusi Pengajian Tinggi Awam yang tertakluk di bawah Akta Universiti dan Kolej Universiti 1971 [*Akta 30*] atau Akta Universiti Teknologi MARA 1976 [*Akta 173*] atau Perlembagaan Universiti Islam Antarabangsa; dan

“Universiti” ertinya Universiti Sultan Zainal Abidin.

BAHAGIAN II DANA DALAM

Sumber Dana Dalam

5. Sumber Dana Dalam MPP dan Badan Pelajar boleh diperolehi melalui—
- (a) Penyaluran peruntukan yuran aktiviti MPP;
 - (b) Peruntukan daripada Universiti termasuk daripada sesuatu fakulti, institut, pusat atau akademi; dan/atau
 - (c) Penerimaan tunai atau *in kind* yang diperolehi secara sah di sisi undang-undang dan disalurkan melalui Universiti.

Penggunaan dan Agihan

6. (1) Semua penggunaan, agihan, perbelanjaan dan perolehan Dana Dalam dari Akaun Amanah hendaklah mematuhi Tatacara Kewangan Universiti.

(2) Tertakluk kepada Tatacara Kewangan Universiti, Dana Dalam yang diperolehi boleh digunakan untuk perkara-perkara berikut:

- (a) Perbelanjaan operasi MPP dan Badan Pelajar Universiti;

- (b) Sebarang aktiviti atau program MPP dan Badan Pelajar;
- (c) Sebarang aktiviti atau program pelajar;
- (d) Bantuan kebajikan;
- (e) Penyewaan ruang dan fasiliti; dan/atau
- (f) Lain-lain aktiviti atau program yang diluluskan oleh MPP Universiti.

(3) Dana Dalam tidak boleh dijadikan modal awalan atau modal permulaan bagi sesuatu perniagaan.

(4) MPP Universiti bertanggungjawab menentukan kaedah dan jumlah pengagihan dana melalui Dana Dalam.

Tatacara Pengurusan Kewangan Dana Dalam Melalui Akaun Amanah

7. (1) Akaun Amanah hendaklah diwujudkan oleh Universiti berdasarkan Peraturan Akaun Amanah Universiti yang berkuatkuasa.

(2) Akaun Amanah MPP hendaklah mempunyai Surat Ikatan Amanah yang diluluskan oleh Universiti.

Jawatankuasa Pemegang Akaun Amanah MPP

8. (1) Jawatankuasa Pemegang Akaun Amanah hendaklah ditubuhkan dengan keahlian seperti berikut:

- (a) Pengerusi : Timbalan Naib Canselor (HEPA)
- (b) Timbalan Pengerusi: Ketua Pentadbir /
Timbalan Pendaftar HEPA
- (c) Bendahari : Pegawai Kewangan
- (d) Setiausaha : Pegawai HEPA
- (e) Ahli 1 : Mana-mana Pegawai yang dilantik
- (f) Ahli 2 : Ahli MPP yang dinamakan oleh MPP

(2) Jawatankuasa boleh menentukan kuorum dan tatacaranya sendiri bagi melaksanakan mesyuarat.

(3) Mesyuarat Jawatankuasa hendaklah diadakan sekurang-kurangnya dua (2) kali setahun.

Tanggungjawab Jawatankuasa Pemegang Akaun Amanah

9. Jawatankuasa Pemegang Akaun Amanah hendaklah bertanggungjawab ke atas perkara-perkara berikut:

- (a) Meluluskan, mengesahkan dan menentukan anggaran belanjawan tahunan berdasarkan baki semasa Akaun Amanah;
- (b) Meluluskan, mengesahkan atau memastikan penggunaan wang dalam Akaun Amanah mematuhi tujuan penubuhan Akaun Amanah;
- (c) Memastikan semua laporan dan penyata berhubung dengan Akaun Amanah MPP dan Badan Pelajar Universiti disediakan dan dikemukakan sebagaimana yang ditetapkan dalam Surat Ikatan Amanah dan Tatacara Kewangan Universiti;
- (d) Mengawasi dan memantau Akaun Amanah MPP Universiti agar sentiasa berbaki kredit dan setiap pengeluaran tertakluk kepada kelulusan.

Tanggungjawab Universiti

10. Universiti hendaklah bertanggungjawab ke atas perkara-perkara berikut:

- (a) Mewujudkan Akaun Amanah untuk mengurus segala pendapatan dan perbelanjaan bagi tujuan aktiviti atau program MPP, Badan Pelajar dan pelajar-pelajar Universiti termasuklah hal kebajikan dan pembangunan.
- (b) Menyalurkan peruntukan yuran aktiviti MPP Universiti, apa-apa peruntukan daripada universiti termasuk fakulti/institut/kolej dan penerimaan dana luar ke dalam Akaun Amanah.
- (c) Mengasingkan segala terimaan pendapatan dan perbelanjaan wang amanah mengikut kehendak surat ikatan amanah, perjanjian atau undang-undang yang berkuatkuasa selaras dengan matlamat penubuhan Akaun Amanah.

Tanggungjawab MPP

11. MPP hendaklah bertanggungjawab ke atas perkara-perkara berikut:
- (a) Memastikan dana mencukupi untuk pelaksanaan aktiviti;
 - (b) Memastikan aktiviti yang dirancang hendaklah mengikut baki akaun amanah dan anggaran belanjawan yang diluluskan;
 - (c) Menentukan kaedah dan jumlah pengagihan dana melalui Dana Dalam;
 - (d) Membuat pengagihan Dana Dalam yang diluluskan kepada Badan Pelajar atau pelajar.

Penyimpanan dan Penyelenggaraan Buku dan Rekod Kewangan

12. (1) Jawatankuasa Pemegang Akaun Amanah dan MPP bertanggungjawab untuk menyimpan dan menyelenggara rekod-rekod kewangan dengan lengkap dan teratur.

(2) Semua rekod kewangan termasuk lejar dan penyata kewangan perlu disimpan dalam tempoh sekurang-kurangnya tujuh (7) tahun di pejabat MPP dan Badan Pelajar Universiti untuk rujukan masa hadapan.

(3) Buku atau rekod kewangan dan perakaunan yang disalin ke dalam bentuk media elektronik, buku atau rekod kewangan dan perakaunan itu boleh dimusnahkan tertakluk kepada peraturan Universiti yang berkuatkuasa.

(4) Tatacara berkaitan dengan penyimpanan dan pengawalan rekod hendaklah diwujudkan bagi memastikan keselamatan rekod berkenaan.

(5) Apa-apa cadangan mengenai pelupusan rekod hendaklah mengikut peraturan pelupusan Universiti yang berkuat kuasa.

Pengauditan

13. (1) Akaun Amanah hendaklah diaudit setiap tahun oleh Juruaudit yang dilantik oleh Lembaga dan kos pengauditan hendaklah menggunakan peruntukkan Akaun Amanah.

(2) MPP hendaklah memastikan semua dokumen termasuk kertas kerja, laporan aktiviti dan rekod kewangan disimpan dengan baik dan selamat sama ada yang melibatkan manual atau secara elektronik untuk tujuan semakan dan pengauditan.

BAHAGIAN III DANA LUAR

Sumber Dana Luar

14. Sumber dana luar MPP dan Badan Pelajar boleh diperolehi melalui—

- (a) Tajaan, sumbangan atau derma berbentuk tunai atau *in-kind* yang diterima dan hendaklah sah di sisi undang-undang serta tidak bercanggah dengan mana-mana undang-undang, peraturan, polisi atau dasar Universiti yang berkuat kuasa.
- (b) Penjanaan pendapatan daripada aktiviti perniagaan yang sah di sisi undang-undang yang berkuat kuasa.

Penggunaan dan Agihan Dana Luar

15. (1) MPP dan Badan Pelajar hendaklah memastikan semua dana luar yang diperolehi dimasukkan ke dalam akaun bank rasmi MPP dan Badan Pelajar yang dibuka dengan kebenaran Universiti.

(2) MPP dan Badan Pelajar bertanggungjawab memastikan dana mencukupi untuk pelaksanaan aktiviti.

(3) MPP dan Badan Pelajar bertanggungjawab melantik juruaudit bagi memastikan tadbir urus akaun bank rasmi MPP dilaksanakan.

(4) Dana luar yang diperolehi boleh digunakan untuk perkara-perkara berikut:

- (a) Perbelanjaan operasi MPP dan Badan Pelajar;
- (b) Aktiviti atau program MPP dan Badan Pelajar yang berdaftar;
- (c) Aktiviti atau program MPP dan Badan Pelajar pelajar yang berimpak tinggi dan mampu menaikkan serta mengharumkan nama Universiti;

(d) Bantuan kebajikan;

(e) Pembelian inventori dibenarkan tertakluk kepada persetujuan MPP;

(f) Lain-lain perbelanjaan yang diluluskan oleh MPP; dan

(g) Modal awalan sesuatu perniagaan pelajar atau badan pelajar yang berdaftar dengan kelulusan MPP.

(5) MPP bertanggungjawab menentu dan meluluskan kaedah dan jumlah pengagihan dana luar.

Tatacara Pengurusan Pendapatan Dana Luar

16. (1) MPP dan Badan Pelajar dibenarkan untuk membuka akaun semasa di bank tempatan berlesen yang berdaftar dengan Bank Negara Malaysia dan disokong oleh Universiti.

(2) MPP dan Badan Pelajar hendaklah memaklumkan secara rasmi kepada Universiti berkenaan akaun bank yang telah dibuka.

(3) Semua pengurusan pendapatan dana luar hendaklah melalui akaun bank atas nama MPP atau Badan Pelajar.

(4) Sebarang penerimaan hendaklah atas nama MPP atau Badan Pelajar yang berkenaan.

(5) Semua pendapatan dari penajaan, sumbangan, perniagaan dan lain-lain pendapatan hendaklah didepositkan ke akaun bank MPP atau Badan Pelajar yang berkenaan.

(6) Pengeluaran wang daripada akaun bank hendaklah mendapat kelulusan MPP atau Badan Pelajar berkaitan dan disahkan oleh penama yang telah dilantik. Sekiranya MPP atau Badan Pelajar tidak dapat bersidang, pengeluaran masih boleh dibuat dengan memperolehi kelulusan daripada sekurang-kurangnya tiga (3) wakil MPP iaitu Yang Dipertua, Bendahari dan Setiausaha atau wakil Badan Pelajar yang telah dilantik untuk menguruskan akaun berkenaan.

(7) Pengurusan akaun bank secara atas talian adalah dibenarkan dan setiap pengeluaran hendaklah mendapat pengesahan kelulusan MPP atau Badan Pelajar yang berkenaan.

(8) MPP dan Badan Pelajar bertanggungjawab untuk menyenggara akaun bank dan mematuhi peraturan kewangan yang berkuat kuasa di Malaysia.

Tanggungjawab Bendahari MPP dan Badan Pelajar

17. Bendahari MPP dan Badan Pelajar hendaklah—

- (a) Memastikan permohonan pembukaan akaun bank diluluskan oleh Mesyuarat Induk MPP dan Badan Pelajar.
- (b) Memastikan tiga (3) orang penama dilantik sebagai penandatangan sah bagi urusan akaun bank MPP dan Badan Pelajar yang terdiri daripada tiga (3) ahli Majlis Tertinggi di kalangan MPP dan Badan Pelajar, iaitu:
 - (i) Yang Dipertua MPP atau Pengerusi Badan Pelajar;
 - (ii) Setiausaha Agong; dan
 - (iii) Bendahari.
- (c) Memastikan semua dokumen permohonan pembukaan akaun bank dikemukakan kepada bank berlesen tempatan yang dipilih setelah disokong oleh pihak pengurusan Universiti.
- (d) Memastikan wang yang dibelanja mendapat kelulusan dan mengikut perancangan bajet yang diluluskan.
- (e) Memastikan pelaporan kewangan dan transaksi akaun bank disedia dan dibentangkan secara berkala semasa Mesyuarat Pengurusan MPP dan Badan Pelajar.
- (f) Memastikan semua dokumen kewangan dan transaksi berkaitan akaun bank diselia dengan rapi dan disimpan dengan selamat bagi tujuan pengauditan.

Kehilangan Wang

18. (1) Sekiranya berlaku kehilangan apa-apa wang, MPP dan Badan Pelajar bertanggungjawab membuat laporan kepada pihak pengurusan Hal Ehwal Pelajar, dan Alumni (HEPA), Bahagian Keselamatan Universiti dan Polis Diraja Malaysia (PDRM) dalam tempoh 24 jam.

(2) MPP dan Badan Pelajar atau wakil hendaklah memberikan kerjasama penuh ke atas siasatan yang dilaksanakan oleh pihak berkuasa berkaitan.

(3) MPP dan Badan Pelajar bertanggungjawab memastikan tindakan sewajarnya diambil setelah menerima hasil siasatan.

Serahan Akaun Bank

19. (1) MPP dan Badan Pelajar terdahulu atau sebelumnya hendaklah menyerahkan semua dokumen kewangan dan transaksi berkaitan akaun bank yang lengkap kepada MPP dan Badan Pelajar bagi lantikan atau penggal yang baharu beserta nota serah tugas yang berkaitan dalam tempoh 14 hari bekerja selepas pelantikan baharu dibuat.

(2) Mantan MPP dan Badan Pelajar wajib menguruskan pemindahan akaun bank kepada penama-penama baharu, iaitu MPP dan Badan Pelajar bagi penggal baharu dalam tempoh 14 hari bekerja selepas pembentukan MPP dan Badan Pelajar yang baharu.

(3) Baki dalam akaun bank akan dibawa ke hadapan bagi kegunaan aktiviti MPP dan Badan Pelajar lantikan baharu tertakluk kepada keputusan MPP dan Badan Pelajar.

Mekanisme Kawalan Dalam Melalui Penyimpanan Buku Dan Rekod Kewangan

20. (1) Semua buku atau rekod kewangan dan perakaunan termasuk rekod dalam bentuk media elektronik hendaklah disimpan oleh MPP dan Badan Pelajar dengan cermat dan selamat dalam tempoh tujuh (7) tahun selepas pengauditan akaun pada tahun yang berkenaan.

(2) Semua rekod kewangan termasuk lejar dan penyata kewangan perlu disimpan dalam tempoh tujuh (7) tahun di pejabat MPP dan Badan Pelajar untuk rujukan masa hadapan.

(3) Tatacara berkaitan dengan penyimpanan dan pengawalan rekod hendaklah diwujudkan bagi memastikan keselamatan rekod berkenaan.

(4) Apa-apa cadangan mengenai pelupusan rekod hendaklah mengikut peraturan pelupusan Universiti yang berkuat kuasa.

Pengauditan

21. (1) MPP dan Badan Pelajar hendaklah memastikan akaun dana luar diaudit setiap tahun oleh Juruaudit bertauliah lantikan MPP dan Badan Pelajar mengikut tempoh perakaunan kewangan yang ditetapkan oleh MPP dan Badan Pelajar.

(2) MPP dan Badan Pelajar hendaklah memastikan semua dokumen termasuk kertas kerja, laporan aktiviti dan rekod kewangan disimpan dengan baik dan selamat sama ada yang melibatkan manual atau secara elektronik untuk tujuan semakan dan pengauditan.

Pengambilan Sementara Pengurusan Dana Luar MPP dan Badan Pelajar

22. Sekiranya berlaku keadaan luar jangka seperti hilang kepercayaan, ketidakpatuhan yang serius atau sebarang kejadian *force majeure*, Universiti melalui pihak Hal Ehwal Pelajar hendaklah mengambil alih sementara pengurusan dana luar MPP dan Badan Pelajar Universiti.

Penutupan Akaun Dana Luar MPP dan Badan Pelajar

23. Penutupan akaun dan pengeluaran keseluruhan wang Dana Luar MPP dan Badan Pelajar daripada akaun yang telah diwujudkan hanya boleh dibuat setelah mendapat kelulusan Universiti melalui permohonan MPP dan Badan Pelajar dengan mengikut arahan atau tatacara yang ditetapkan oleh Universiti.

BAHAGIAN IV SALAH LAKU

Tindakan Terhadap Salah Laku

24. (1) Pelanggaran terhadap mana-mana peraturan ini oleh mana-mana pelajar boleh dikenakan tindakan tatatertib di bawah Kaedah-Kaedah Universiti Sultan Zainal Abidin (Tatatertib Pelajar) 2024.

(2) Tiada apa-apa jua dalam peraturan ini boleh mengurangkan tanggungan mana-mana orang bagi apa-apa kesalahan di bawah undang-undang bertulis yang berkuatkuasa.

BAHAGIAN V PENGUATKUASAAN

Tarikh Kuat Kuasa

25. Peraturan ini berkuat kuasa pada tarikh yang ditetapkan oleh Lembaga Pengarah Universiti.

BAHAGIAN VI AM

Akta, Perlembagaan, Statut, Kaedah, Peraturan dan Lain-lain

26. Peraturan ini hendaklah dibaca bersama Akta, Perlembagaan, Statut, Kaedah, Peraturan, Garis Panduan, Pekeliling dan Arahan-Arahan lain yang diterima pakai oleh Universiti termasuk pindaan-pindaan terhadapnya dari semasa ke semasa.

Dibuat 1 Oktober 2024

TAN SRI CHE KHALIB BIN MOHAMAD NOH
Pengerusi
Lembaga Pengarah
Universiti Sultan Zainal Abidin



UNIVERSITIES AND UNIVERSITY COLLEGES ACT 1971
CONSTITUTION OF UNIVERSITI SULTAN ZAINAL ABIDIN

UNIVERSITI SULTAN ZAINAL ABIDIN
(STUDENT FINANCIAL MANAGEMENT BY STUDENT REPRESENTATIVE
COUNCIL AND STUDENT BODY) REGULATIONS 2024



Approved By	: LPU Meeting No. 4/2024
Approval Date	: 19 August 2024
Effective Date	: 01 October 2024
By	: Office of the Legal Advisor Universiti Sultan Zainal Abidin

UNIVERSITIES AND UNIVERSITY COLLEGES ACT 1971

CONSTITUTION OF UNIVERSITI SULTAN ZAINAL ABIDIN

UNIVERSITI SULTAN ZAINAL ABIDIN (STUDENT FINANCIAL MANAGEMENT BY STUDENT REPRESENTATIVE COUNCIL AND STUDENT BODY) REGULATIONS 2024

ARRANGEMENT OF REGULATIONS

PART I INITIAL

1. Name and Effective Commencement
2. Purposes
3. Use
4. Interpretation

PART II INTERNAL FUNDS

5. Source of Internal Funds
6. Usage and Distribution
7. Procedures for Financial Management of Internal Funds Through Trust Accounts
8. Trust Account Holder Committee
9. Responsibilities of the Trust Account Holder Committee
10. University Responsibilities
11. Responsibilities of SRC
12. Keeping and Maintenance of Financial Books and Records
13. Auditing

PART III EXTERNAL FUNDS

14. External Sources of Funds
15. Use and Distribution of External Funds
16. Procedures for Managing Income from External Funds
17. Responsibilities of SRC Treasurer and Student Body
18. Losing Money
19. Bank Account Submission
20. Internal Control Mechanism Through Bookkeeping and Financial Records

- 21. Auditing
- 22. Temporary Recruitment of SRC External Fund Management and Student Body
- 23. Closure of SRC and Student Body External Fund Accounts

SECTION IV MISCONDUCT

- 24. Action Against Misconduct

SECTION V ENFORCEMENT

- 25. Effective Date

PART VI GENERAL

- 26. Acts, Constitutions, Statutes, Rules, Regulations and Others

UNIVERSITIES AND UNIVERSITY COLLEGES ACT 1971

CONSTITUTION OF UNIVERSITI SULTAN ZAINAL ABIDIN

UNIVERSITI SULTAN ZAINAL ABIDIN (STUDENT FINANCIAL MANAGEMENT BY STUDENT REPRESENTATIVE COUNCIL AND STUDENT BODY) REGULATIONS 2024

In exercising the powers conferred by Section 4(1)(v) and Section 38(5) of the Constitution of Universiti Sultan Zainal Abidin, the Board of Directors of Universiti Sultan Zainal Abidin makes the following regulations:

PART I INITIAL

Name and Effective Commencement

1. (1) This Regulations may be named Universiti Sultan Zainal Abidin (Student Financial Management by Student Representative Council and Student Body) Regulations 2024.

(2) These Rules are deemed to come into force on the date approved by the Board.

Purposes

2. This regulation aims to determine the financial management procedures of the Student Representative Council and the Student Body obtained from internal and external resources of the University.

Use

3. (1) These Rules shall apply to the Student Representative Council and all Student Bodies registered with Student Affairs and Alumni.

(2) These Regulations shall be read in conjunction with the Constitution, Statutes, Rules, Regulations of the University and any laws in force.

Interpretation

4. In these Regulations, unless the context requires another meaning–

“Trust account” means an account established by the University from the proceeds of internal funds to cover the expenditure and implementation of student activities or programmes.

“Assets” means land, buildings, vehicles and machinery as well as equipment with a shelf life of more than 1 year.

“Student Body” means an association, club, society, body or group of students established and approved by the University.

“Internal Fund” means a fund received from the University's internal resources that is used for a purpose or use.

“External Funds” means cash or in-kind receipts obtained from outside parties that are legally obtained and do not conflict with any applicable laws, regulations, policies or policies.

“*Force majeure*” means an event not under the control of the Affected Party, which the Party cannot prevent, avoid or avoid and shall mean war (whether it is declared or not), battle, conquest or action by foreign enemies, insurrection, revolution, coup, civil war or terrorist act, natural disaster including, but not limited to, earthquake, flood, spontaneous underground fire, large waves or any natural disaster which a reasonably experienced person would not be able to take precautions for, nuclear explosion, radioactive or chemical contamination or radiation, wave pressure caused by an airplane or any aerial device moving at sonic or supersonic speeds, riots, commotion or public disturbance or other causes or hazards beyond the control of any Party and including a pandemic or epidemic;

“Student Affairs and Alumni (HEPA)” means the department or division or centre responsible for administrative, advisory or guidance and monitoring of activities and other matters related to student affairs at the University;

“Loss of Trust” means a statement or vote stating that a person is no longer fit to hold office through a vote of no confidence with not less than two-thirds (2/3) of the SRC or Student Body members present and voting;

“In-kind” means the provision of donations for a programme or activity in the form of goods or services or non-cash benefits;

“Inventory” means goods that are worth less than the value of the asset and its use for more than one (1) year such as printers, furniture and so on;

“Chief Administrator / Deputy Registrar (HEPA)” means the Student Affairs and Alumni Officer who is responsible for administrative matters in Student Affairs and Alumni (HEPA);

“Serious non-compliance” means any act relating to misconduct, breach of trust, or any act of dishonesty;

“Student Representative Council (SRC)” means the highest body of the Student Association elected through the process of selecting the Student Representative Council by students who are registered full-time at a Public University.

“Advance Capital” means an advance as business capital and/or an advance payment for approved activities to the SRC/ Student Body/Student;

“Vice-Chancellor” means the Chief Executive Officer of the University who is responsible for the overall administrative and management affairs of the University.

“Asset Value” means the value of goods determined subject to the University's specific procedures for internal funds or the value of goods determined by the SRC and the Student Body for external funds.

“Officer” means an Officer appointed by the Office of the Deputy Vice-Chancellor of HEPA;

“Student” means a student who is enrolled full-time at the University for Diploma, Undergraduate and Postgraduate levels;

“Advisor” means a permanent or contractual University officer appointed as an advisor to a student body;

“Operating Expenses” means operating expenses including wages, rental of premises, purchase of supplies such as stationery, equipment or consumables, maintenance, services and others;

“Constitution” means the Constitution of Universiti Sultan Zainal Abidin;

“Student Body Core” means the main thrust of the implementation of activities, namely leadership, volunteerism, sports and fitness, communication and technology development, arts, culture and social, entrepreneurship and spirituality which are always subject to the current policies in force; and

“Public University” means a Public Institution of Higher Education which is subject to the Universities and University Colleges Act 1971 [Act 30] or the MARA University of Technology Act 1976 [Act 173] or the Constitution of the International Islamic University; and

“University” means Universiti Sultan Zainal Abidin.

PART II INTERNAL FUNDS

Source of Internal Funds

5. Sources of internal funds in SRC and Student Body can be obtained through—
- (a) Distribution of SRC activity fee allocation;
 - (b) Allocation from the University including from a faculty, institute, centre or academy; and/or
 - (c) Cash or in-kind receipts that are legally obtained and channelled through the University.

Usage and Distribution

6. (1) All use, distribution, expenditure and procurement of the Internal Fund from the Trust Account shall comply with the University's Financial Procedures.

(2) Subject to the University's Financial Procedures, the Internal Funds obtained may be used for the following purposes:

- (a) Operating expenses of the SRC and the University Student Body;
- (b) Any SRC and Student Body activities or programmes;
- (c) Any student activities or programs;
- (d) Charity assistance;
- (e) Rental of space and facilities; and/or
- (f) Other activities or programmes approved by the University SRC.

(3) The Internal Fund shall not be used as the initial capital or start-up capital of a business.

(4) The University's SRC is responsible for determining the method and amount of fund distribution through the Internal Fund.

Procedures for Financial Management of Internal Funds Through Trust Accounts

7. (1) The Trust Account shall be established by the University in accordance with the University Trust Account Rules in force.

(2) The SRC Trust Account must have a Trust Deed approved by the University.

SRC Trust Account Holder Committee

8. (1) The Trust Account Holder Committee shall be established with the following memberships:

- | | | |
|---------------------|---|---|
| (a) Chairman | : | Deputy Vice-Chancellor (HEPA) |
| (b) Deputy Chairman | : | Chief Administrator /
Deputy Registrar of HEPA |
| (c) Treasurer | : | Financial Officer |
| (d) Secretary | : | HEPA Employees |
| (e) Member 1 | : | Any Appointed Officer |
| (f) Member 2 | : | SRC members named by SRC |

(2) The committee may determine its own quorum and procedures for conducting meetings.

(3) Committee meetings shall be held at least two (2) times a year.

Responsibilities of the Trust Account Holder Committee

9. The Trust Account Holder Committee shall be responsible for the following matters:

- (a) Approve, verify and determine the estimated annual budget based on the current balance of the Trust Account;
- (b) Approve, verify or ensure that the use of money in the Trust Account complies with the purpose for which the Trust Account was established;
- (c) Ensure that all reports and statements in relation to the SRC Trust Account and the University Student Body are prepared and submitted as stipulated in the Trust Deed and University Financial Procedures;
- (d) Supervise and monitor the University's SRC Trust Account to ensure that there is always a credit balance and every withdrawal is subject to approval.

University Responsibilities

10. The University shall be responsible for the following:

- (a) Establish a Trust Account to manage all income and expenditure for the purpose of SRC activities or programmes, the Student Body and University students including welfare and development matters.
- (b) Channel the allocation of the University's SRC activity fee, any allocation from the university including faculties/institutes/colleges and the receipt of external funds into the Trust Account.
- (c) Segregating all receipts of income and expenditure of trust money in accordance with the requirements of trust deeds, agreements or laws in force in accordance with the purpose of establishing the Trust Account.

Responsibilities of SRC

11. The SRC shall be responsible for the following:

- (a) Ensure sufficient funds for the implementation of activities;
- (b) Ensure that planned activities should be in accordance with the trust account balance and approved budget estimates;

(c) Determine the method and amount of fund distribution through the Internal Fund;

(d) Distribute approved Internal Funds to the Student Bodies or students.

Keeping and Maintenance of Financial Books and Records

12. (1) The Trust Account Holder Committee and SRC are responsible for keeping and maintaining financial records in a complete and orderly manner.

(2) All financial records including ledgers and financial statements must be kept for a period of at least seven (7) years at the office of the SRC and the University Student Body for future reference.

(3) Financial and accounting books or records copied into electronic media form, such financial and accounting books or records may be destroyed subject to the University's regulations in force.

(4) Procedures related to the storage and control of records shall be established to ensure the security of the records.

(5) Any proposal regarding the disposal of records shall be in accordance with the University's disposal regulations in force.

Auditing

13. (1) The Trust Account shall be audited annually by an Auditor appointed by the Board and the auditing costs shall be based on the provisions of the Trust Account.

(2) The SRC shall ensure that all documents, including working papers, activity reports and financial records, are kept properly and securely, whether they involve manual or electronic for review and auditing purposes.

PART III EXTERNAL FUNDS

External Sources of Funds

14. External funding sources for SRC and Student Body can be obtained through—

- (a) Sponsorships, donations or donations in the form of cash or in-kind received and must be legally valid and not conflict with any applicable laws, regulations, policies or policies of the University.
- (b) Income generation from legally valid business activities.

Use and Distribution of External Funds

15. (1) The SRC and the Student Body shall ensure that all external funds obtained are deposited into official bank accounts SRC and Student Body which is opened with permission University.

(2) SRC and the Student Body are responsible for ensuring sufficient funds for the implementation of activities.

(3) The SRC and the Student Body are responsible for appointing auditors to ensure that the governance of the SRC's official bank accounts is implemented.

(4) The external funds obtained may be used for the following purposes:

- (a) Operating expenses of SRC and Student Body;
- (b) Activities or programs of SRC and registered Student Body;
- (c) SRC and Student Body activities or programs that have a high impact and are able to raise and make the University proud;
- (d) Charity assistance;
- (e) Inventory purchases are allowed subject to SRC approval;
- (f) Other expenses approved by the SRC; and
- (g) The initial capital of a student business or student body registered with the approval of the SRC.

(5) The SRC is responsible for determining and approving the method and amount of external fund distribution.

Procedures for Managing Income from External Funds

16. (1) SRC and Student Bodies are allowed to open current accounts at licensed local banks registered with Bank Negara Malaysia and supported by the University.

(2) The SRC and the Student Body shall formally inform the University regarding the bank account that has been opened.

(3) All management of external fund income shall be through a bank account in the name of the SRC or the Student Body.

(4) Any acceptance shall be in the name of the SRC or the relevant Student Body.

(5) All income from the generation, contribution, business and other income shall be deposited into the relevant SRC or Student Body bank account.

(6) Withdrawal of money from a bank account must be approved by the SRC or the relevant Student Body and confirmed by the nominated person. If the SRC or the Student Body is unable to convene, the withdrawal can still be made with the approval of at least three (3) representatives of the SRC, namely the President, the Treasurer and the Secretary or representative of the Student Body who has been appointed to manage the account.

(7) Online bank account management is permitted and each withdrawal must be approved by the SRC or the relevant Student Body.

(8) The SRC and the Student Body are responsible for maintaining bank accounts and complying with the financial regulations in force in Malaysia.

Responsibilities of SRC Treasurer and Student Body

17. The SRC Treasurer and the Student Body should—

(a) Ensure that the application for opening a bank account is approved by the SRC Main Meeting and the Student Body.

(b) To ensure that three (3) nominees are appointed as legal signatories for the bank account of the SRC and the Student Body consisting of three (3) members of the Supreme Council among the SRC and the Student Body, namely:

(i) The President of the SRC or the Chairman of the Student Body;

(ii) Secretary General; And

(iii) Treasurer.

- (c) Ensure that all bank account opening application documents are submitted to the selected local licensed bank after being supported by the University management.
- (d) Ensure that the money spent is approved and in accordance with the approved budget plan.
- (e) Ensure that financial reporting and bank account transactions are prepared and presented regularly during SRC and Student Body Management Meetings.
- (f) Ensure that all financial documents and transactions related to bank accounts are closely supervised and kept securely for auditing purposes.

Loss of Money

18. (1) In the event of any loss of money, the SRC and the Student Body are responsible for making a report to the management of Student Affairs and Alumni (HEPA), University Security Division and the Royal Malaysian Police (PDRM) within 24 hours.

(2) The SRC and the Student Body or their representatives shall give full cooperation to the investigation carried out by the relevant authorities.

(3) SRC and the Student Body are responsible for ensuring that appropriate action is taken upon receipt of the results of the investigation.

Bank Account Submission

19. (1) The previous or previous SRC and the Student Body shall submit all completed financial documents and transactions related to bank accounts to the SRC and the Student Body for the new appointment or term together with the relevant handing over notes within 14 working days after the new appointment is made.

(2) The former SRC and the Student Body are obliged to manage the transfer of bank accounts to the new nominees, i.e. the SRC and the Student Body for the new term within 14 working days after the formation of the new SRC and the Student Body.

(3) The balance in the bank account will be carried forward for the use of the activities of the SRC and the newly appointed Student Body subject to the decision of the SRC and the Student Body.

Internal Control Mechanism Through Bookkeeping and Financial Records

20. (1) All financial and accounting books or records including records in the form of electronic media shall be kept by the SRC and the Student Body carefully and securely within seven (7) years after the auditing of the accounts in the relevant year.

(2) All financial records including ledgers and financial statements must be kept for a period of seven (7) years at the SRC office and the Student Body for future reference.

(3) Procedures related to the storage and control of records shall be established to ensure the security of the records.

(4) Any proposal regarding the disposal of records shall be in accordance with the University's disposal regulations in force.

Auditing

21. (1) The SRC and the Student Body shall ensure that the external fund accounts are audited annually by a certified Auditor appointed by the SRC and the Student Body in accordance with the financial accounting period set by the SRC and the Student Body.

(2) The SRC and the Student Body shall ensure that all documents, including working papers, activity reports and financial records are kept properly and securely, whether they involve manual or electronic for review and auditing purposes.

Temporary Recruitment of SRC External Fund Management and Student Body

22. In the event of contingencies such as loss of trust, serious non-compliance or any *force majeure incident*, the University through the Student Affairs department shall temporarily take over the management of the external funds of the SRC and the University Student Body.

Closure of SRC and Student Body External Fund Accounts

23. The closure of the account and the withdrawal of all funds from the SRC External Fund and the Student Body from the account that has been created can only be made after obtaining the approval of the University through the application of the SRC and

the Student Body in accordance with the instructions or procedures set by the University.

SECTION IV MISCONDUCT

Action Against Misconduct

24. (1) Violation of any of these regulations by any student may be subject to disciplinary action under the Universiti Sultan Zainal Abidin (Student Discipline) Rules 2024.

(2) Nothing in these regulations shall reduce the liability of any person for any offence under any written law in force.

SECTION V ENFORCEMENT

Effective Date

25. These Rules come into force on the date set by the Board of Directors of the University.

PART VI AM

Acts, Constitutions, Statutes, Rules, Regulations and Others

26. These Rules shall be read together with the Acts, Constitution, Statutes, Rules, Regulations, Guidelines, Circulars and other Instructions adopted by the University including amendments thereto from time to time.

Made 1 October 2024

TAN SRI CHE KHALIB BIN MOHAMMED NOH
Chairman
Board
Universiti Sultan Zainal Abidin