



TRANSLATED COPY

**RECTOR REGULATION OF  
UNIVERSITAS PADJADJARAN**

NUMBER 1 OF 2022

CONCERNING

**THE PROCEDURES FOR ESTABLISHMENT AND MANAGEMENT OF BUSINESS UNITS  
AT UNIVERSITAS PADJADJARAN**

BY THE GRACE OF GOD ALMIGHTY  
THE RECTOR OF UNIVERSITAS PADJADJARAN,

- Considering :
- a. that Universitas Padjadjaran has autonomy in setting operational norms and policies in the field of finance;
  - b. that Universitas Padjadjaran has autonomy in determining and establishing business units or managing businesses by utilizing assets and/or expertise possessed in order to support funding for the implementation of the Threefold Missions of Higher Education (*Tridharma Perguruan Tinggi*);
  - c. that implementing Article 14 points a and b of the Government Regulation of the Republic of Indonesia Number 26 of 2015 concerning Forms and Mechanisms of the Funding for Entity State Universities;
  - d. that to carry out the mandate of Article 99 paragraph (4) of the Rector Regulation of Universitas Padjadjaran Number 1 of 2020 and Number 51 of 2015 concerning the Organizational Structure and Management of Universitas Padjadjaran;
  - e. that based on the considerations as referred to in points a, b, c, and d, it is necessary to stipulate a Rector Regulation.
- In view of :
1. Law Number 17 of 2003 on State Finances (State Gazette of the Republic of Indonesia of 2003 Number 47, Supplement to the State Gazette of the Republic of Indonesia Number 4286);
  2. Law Number 1 of 2004 on State Treasury (State Gazette of the Republic of Indonesia of 2004 Number 5, Supplement to the State Gazette of the Republic of Indonesia Number 4355);
  3. Law Number 12 of 2012 on Higher Education (State Gazette of the Republic of Indonesia of 2012 Number 158, Supplement to the State Gazette of the Republic of Indonesia Number 5336);
  4. Government Regulation Number 37 of 1957 concerning the Establishment of Universitas Padjadjaran (State Gazette of the Republic of Indonesia of 1957 Number 91, Supplement to the State Gazette of the Republic of Indonesia Number 1422);
  5. Government Regulation Number 4 of 2014 on the Implementation of Higher Education and Management of Universities (State Gazette of the Republic of Indonesia of 2014 Number 16, Supplement to the State Gazette of the Republic of Indonesia Number 5500);
  6. Government Regulation Number 80 of 2014 on the Designation of Universitas Padjadjaran as a Legal Entity State University (State Gazette of the Republic of Indonesia of 2014 Number 301);
  7. Government Regulation Number 26 of 2015 on the Forms and Mechanisms of the Funding for Legal Entity State Universities (State Gazette of the Republic of Indonesia of 2015 Number 110, Supplement to the State Gazette of the Republic of Indonesia Number 5699);

8. Government Regulation Number 51 of 2015 on the Statute of Universitas Padjadjaran (State Gazette of the Republic of Indonesia of 2015 Number 169, Supplement to the State Gazette Number 5720);
9. Government Regulation Number 35 of 2021 on Work Agreements for Certain Time, Outsourcing, Working Time and Rest Time, and Termination of Employment (State Gazette of the Republic of Indonesia of 2021 Number 45, Supplement to the State Gazette Number 6647);
10. Government Regulation Number 94 of 2021 on the Discipline of Civil Servants (State Gazette of the Republic of Indonesia of 2021 Number 202, Supplement to State Institutions Number 6718);
11. Regulation of the Minister of Finance of the Republic of Indonesia Number 139/PMK.02/2015 concerning Procedures for Provision, Disbursement, and Accountability for Providing Legal Entity University Funding Assistance;
12. Regulation of the Board of Trustees of Universitas Padjadjaran Number 1 of 2020 concerning the Investment Management, Business Activities, and Investment Supervision at Universitas Padjadjaran;
13. Decree of the Board of Trustees of Universitas Padjadjaran Number 15/UN6.MWA/KEP/2019 concerning the Appointment of the Rector of Universitas Padjadjaran for the 2019-2024 Period;
14. Rector Regulation of Universitas Padjadjaran Number 1 of 2020 concerning the Organizational Structure and Management of Universitas Padjadjaran;
15. Rector Regulation of Universitas Padjadjaran Number 2 of 2020 concerning the Bureaucratic Reform of Universitas Padjadjaran;
16. Rector Regulation of Universitas Padjadjaran No. 3 of 2020 concerning the Financial Management of Business Units at Universitas Padjadjaran;
17. Rector Regulation of Universitas Padjadjaran Number 4 of 2020 concerning the Appointment Mechanisms and Specifications for the Management Positions of Universitas Padjadjaran;
18. Rector Regulation of Universitas Padjadjaran Number 7 of 2020 concerning Cooperation at Universitas Padjadjaran;
19. Rector Regulation of Universitas Padjadjaran Number 8 of 2020 concerning Financial Management of Universitas Padjadjaran as a Legal Entity State University;
20. Rector Regulation of Universitas Padjadjaran Number 19 of 2020 concerning Investment Management Agency of Universitas Padjadjaran;
21. Rector Regulation of Universitas Padjadjaran Number 20 of 2020 concerning the Collection and Management of Endowment Funds at Universitas Padjadjaran as a Legal Entity State University;
22. Rector Decree of Universitas Padjadjaran Number 2441/UN6.RKT/Kep/HK/2021 concerning the Guidelines for the Implementation of Universitas Padjadjaran Cooperation.

HAS DECIDED:

To stipulate : RECTOR REGULATION OF UNIVERSITAS PADJADJARAN CONCERNING THE PROCEDURES FOR ESTABLISHMENT AND MANAGEMENT OF BUSINESS UNITS AT UNIVERSITAS PADJADJARAN.

## CHAPTER I

### GENERAL PROVISIONS

#### Article 1

In this Rector Regulation, the terms referred to as:

1. Universitas Padjadjaran, hereinafter referred to as Unpad, is a Legal Entity State University (PTNBH).
2. Rector is an Unpad organ that leads the organization and management of Unpad.
3. The Vice Rector for Resources and Finance is the element that represents the Rector in managing resources and finances.
4. The Director of Finance and Treasury is an element that assists the Vice Rector for Resources and Finance in formulating, coordinating, and implementing as well as evaluating strategic policies, programs, and activities in the field Finance and Treasury.
5. The Director of Human Resources is an element that assists the Vice Rector for Resources and Finance in formulating programs, coordinating implementation, and reporting activities in the field of human resource management.
6. The Director of Facilities, Infrastructure, and Asset Management is an element that assists the Vice Rector for Resources and Finance in formulating programs, coordinating implementation, and reporting activities in the field of facilities and infrastructure.
7. Business Unit, hereinafter referred to as SU, is a work unit within Unpad that carries out professional and commercial services and business activities.
8. SU Managers are Directors and Managers who are assigned the task of managing SUs from within or outside Unpad who are appointed through a Rector Decree.
9. Human Resources, hereinafter referred to as HR as SU employees, are individuals consisting of Unpad civil servants (ASN) and/or non-civil servant professionals both from Unpad and from outside Unpad.
10. Business Unit Financial Management Pattern, hereinafter referred to as PPK-SU, is a financial management pattern that provides flexibility in the form of the flexibility to implement healthy business practices to improve services to the community as regulated in this Rector Regulation, as an exception to the provisions of financial management at Unpad in general.
11. Minimum Service Standards, hereinafter referred to as SPM, are technical specifications regarding the minimum service standards provided by SU to the community.
12. Healthy business practice is the implementation of organizational functions based on good management principles in the context of providing quality and sustainable services.
13. Cooperation charter is an initial agreement between Unpad and partners that contains a general scope written in a jointly signed document in the form of a Memorandum of Understanding (MoU).
14. Cooperation Agreement (PKS) or Memorandum of Agreement (MoA) is an operational agreement and implementation of continued cooperation from the MoU with partners that contains a specific scope and includes rights and obligations as well as those written in a jointly signed document.
15. Procedure is the activity stage to complete an activity.
16. Supervision is a mechanism to ensure that investment activities and business activities are carried out in accordance with the principles of good corporate governance and in accordance with applicable regulations.
17. The Internal Supervisory Unit, hereinafter referred to as SPI, is one of the elements under the Rector which assists in the fields of auditing, advisory, and monitoring the implementation of non-academic activities.
18. Business Plan is a plan made by Unpad SU which contains at least information about program and activity plans, income targets, profit projections, as well as funding strategies, and risk analysis and its mitigation.
19. Shopping for goods and services is expenditure for the purchase of goods and/or services that are consumable to produce goods and/or services that are marketed or not marketed as well as the procurement of goods and/or services that are intended to be delivered or sold to the public.

## CHAPTER II

### OBJECTIVES AND PRINCIPLES OF BUSINESS UNITS

#### Article 2

SU is formed with the aim of:

- a. improving the quality of governance of professional services and expertise to the community at Unpad and the wider community;
- b. optimizing the use of potential and resources owned by Unpad in a professional and commercial manner by providing flexibility in the management of SU based on the principles of good governance and the application of healthy business practices;
- c. supporting academic activities as well as the benefit and welfare of Unpad denizens.

#### Article 3

The implementation of SU must pay attention to the principles of Higher Education Governance as follows;

- a. Transparency;
- b. Accountability;
- c. Responsibility;
- d. Autonomy;
- e. Effectiveness and Efficiency;
- f. Independence.

## CHAPTER III

### PROCEDURES FOR ESTABLISHING BUSINESS UNITS

#### Article 4

The procedures of the establishment of SU go through the following stages:

- a. proposed by the head of the Faculty or the Directorate to the Rector;
- b. completing the administrative requirements for the establishment of SU, among others:
  - 1) Proposal for the establishment of SU;
  - 2) Business Planning;
  - 3) Work Organizational Structure (SOTK);
  - 4) Management Structure;
  - 5) Official Manuscripts; and
  - 6) Guidelines for the Minimum Standards of Personnel Direct Costs (Remuneration/Billing Rate) and Non-Personnel Direct Costs for Consulting Service Business Activities.
- c. The documents as referred to in paragraph (1) are submitted to the Rector for approval;
- d. The establishment of SU is determined by a Rector Decree.

## CHAPTER IV

### MANAGEMENT STRUCTURE OF A BUSINESS UNIT

#### Article 5

- (1) The management structure of SU consists of:
  - a. Director;
  - b. Manager.
- (2) SU managers who come from Unpad ASN must prioritize the Threefold Missions of Higher Education.
- (3) An SU may establish business units according to its needs through a Decree of the SU Director after consulting with the Rector.

## CHAPTER V

### REQUIREMENTS FOR BUSINESS UNIT MANAGERS

#### Article 6

The general requirements for SU Managers consist of:

- a. Indonesian Citizens;
- b. Having faith in God Almighty;
- c. Not currently pursuing further education;
- d. Not currently holding a structural position within Unpad or outside Unpad;
- e. Having a good understanding of Unpad's Vision, Mission, and Strategic Plan, and understanding the organizational culture at Unpad;
- f. Having skills in the use of information and communication technology.

#### Article 7

- (1) Special Requirements for SU Management are prepared and submitted by SU to the Rector for approval and determination.
- (2) The requirements as referred to in paragraph (1) are stipulated in a Rector Decree.

## CHAPTER VI

### MAIN TASKS AND FUNCTIONS

#### Article 8

- (1) SU Main Tasks:
  - a. managing and developing the facilities and expertise of Lecturers of science clumps;
  - b. enhancing intellectuality, technology transfer, and commercialization of innovation;
  - c. carrying out promotive, preventive, curative, and rehabilitative efforts in the educational process;
  - d. becoming a place for conducting research, publishing research results, and registering intellectual property rights for research results that have economic value;
  - e. developing the business as outlined in the Work Plan and Annual Budget which must be submitted to the Rector in early December of the year before;
  - f. Proposing SU service tariffs to the Rector through the Vice Rector for Resources and Finance to be stipulated by the Rector of Unpad;
  - g. Proposing cooperation with cooperation partners through the Vice Rector for Resources and Finance to be stipulated by the Rector of Unpad.
- (2) SU Functions:
  - a. Supporting the implementation of the functions of education, research, and community service.
  - b. As a place/vehicle for education, research, and community service within Unpad and an educational institution outside Unpad.

#### Article 9

The tasks and functions of the SU are specifically regulated and stipulated in a Rector Decree regarding the establishment of each SU.

## CHAPTER VII

### BUSINESS UNIT FINANCIAL MANAGEMENT

#### Part One Planning and Budgeting

##### Article 10

- (1) SU prepares a five-year strategic business plan with reference to the Unpad Strategic Plan.
- (2) SU prepares an annual Business and Budget Plan (RBA) with reference to the business strategic plan as referred to in paragraph (1).
- (3) The RBA as referred to in paragraph (2) is prepared on the basis of performance and cost accounting calculations according to the type of service.
- (4) The RBA of SU is prepared based on the needs and ability of the income that is expected to be received from the community, other agencies, and other sources of funds.

##### Article 11

- (1) RBA is made by SU to get approval and endorsement from the Rector.
- (2) The RBA as referred to in paragraph (1) contains Programs, Activities, Revenue Plans, and Expenditure Plans and attaches proposals for minimum service standards and costs of the outputs to be produced.
- (3) The Directorate of Planning and Information Systems reviews the cost and budget standards of the SU RBA in the context of processing the Annual RKA, as part of the mechanism for submitting and determining the Annual RKA.

#### Part Two Budget Implementation Document

##### Article 12

The SU RBA as referred to in Article 10 paragraph (4) is used as a Budget Implementation Document.

#### Part Three Income and Expenditure

##### Article 13

- (1) Income derived from services provided to the community and unrestricted grants obtained from the community or other entities constitute SU's income.
- (2) Grants with restrictions obtained from the community or other entities are income that must be treated according to their designation.
- (3) The results of SU's cooperation with other parties and/or other business results are income for SU.
- (4) The income as referred to in paragraph (1) and paragraph (3) can be managed directly to finance SU expenditure in accordance with the RBA as referred to in Article 12.

##### Article 14

- (1) SU expenditure consists of cost elements that are in accordance with the cost structure as outlined in the definitive RBA.

- (2) SU expenditure management is carried out flexibly based on the equality between the volume of service activities and the amount of expenditure, following healthy business practices.
- (3) The flexibility of expenditure management as referred to in paragraph (2) applies within the threshold as stipulated in the RBA.
- (4) SU expenditure that exceeds the flexibility threshold as referred to in paragraph (3) must obtain the Rector's approval on the proposal of the SU leader.
- (5) SU expenditure is reported as Unpad goods and services expenditure.

Part Four  
Cash Management

Article 15

- (1) In the context of cash management, SU organizes the following matters:
  - a. planning cash receipts and disbursements;
  - b. collecting income or invoices;
  - c. keeping cash and managing bank accounts;
  - d. making payments;
  - e. obtain sources of funds to cover short-term deficits; and
  - f. take advantage of short-term cash surpluses to generate additional income,
- (2) SU's cash management is carried out based on healthy business practices.
- (3) The bank account as referred to in paragraph (1) point c is opened by the University at a commercial bank.
- (4) The use of the cash surplus as referred to in paragraph (1) point f is carried out as a short-term investment in low-risk financial instruments.

Part Five  
Receivable and Debt Management

Article 16

- (1) SU may provide receivables in connection with the delivery of goods, services, and/or other transactions that are directly or indirectly related to SU's activities.
- (2) SU receivables are managed and settled in an orderly, efficient, economical, transparent, and responsible manner and can provide added value in accordance with healthy business practices and based on the provisions of laws and regulations.
- (3) SU receivables can be written off absolutely or conditionally by the competent authority, the value of which is determined in stages.
- (4) The authority to write off receivables in stages as referred to in paragraph (3) is stipulated by a Rector Regulation by taking into account the provisions of the applicable laws and regulations.

Article 17

- (1) SU may have debts in connection with operational activities and/or lending agreements with other parties after obtaining the Rector's approval.
- (2) SU's debts are managed and settled in an orderly, efficient, economical, transparent, and responsible manner in accordance with healthy business practices.
- (3) Utilization of debts originating from short-term loan agreements is intended only for operational expenditures.
- (4) Utilization of debts originating from long-term loan agreements is intended only for investment.
- (5) The loan agreement is carried out by the SU Leader.
- (6) Repayment of debt as referred to in paragraph (1) is the responsibility of SU.

Part Six  
Goods Management

Article 18

- (1) The procurement of goods/services is carried out by SU based on the principles of efficiency and economy in accordance with healthy business practices.
- (2) The authority to procure goods/services as referred to in paragraph (1) is carried out by KLP based on the proposal of the SU Commitment Maker.
- (3) SU can procure goods and operational services with a maximum total value of 6% (six percent) of the RBA managed by SU.
- (4) The procurement of inventory items is recorded by SU and recorded as Unpad's property.

Article 19

- (1) Unpad's properties can be transferred to another party and/or deleted based on economic considerations.
- (2) The transfer of the BMU as referred to in paragraph (1) can be carried out through the mechanism for submitting a proposal for deletion from SU to University cq. the Directorate of Facilities, Infrastructure, and Asset Management.
- (3) The transfer to another party as referred to in paragraph (1) is carried out by means of sale, exchange, or grant.
- (4) Revenue from the sale of inventory goods as a result of the transfer as referred to in paragraph (2) is SU's income.
- (5) The regulations for the transfer and/or deletion of inventory items as referred to in paragraph (1), paragraph (2), and paragraph (3) refer to the Rector Regulation which regulates this matter.

Part Seven  
Loss Settlement

Article 20

Any SU losses caused by unlawful acts or negligence of a person are resolved in accordance with the provisions of the applicable laws and regulations.

Part Eight  
Financial Accounting, Reporting, and Accountability

Article 21

SU implements a financial management information system in accordance with the needs and healthy business practices.

Article 22

- (1) Every SU financial transaction must be accounted for and the supporting documents are managed in an orderly manner.
- (2) SU's Accounting and Financial Reports are organized in accordance with the Financial Accounting Standards applied by Unpad.

Article 23

- (1) The SU Financial Report as referred to in Article 22 paragraph (2) shall at least include a budget realization report/operational report, a statement of financial position (balance sheet), a comprehensive income statement, cash flow report, and notes to financial statements, accompanied by reports on performance.



- (2) The financial reports of business units organized by SU are consolidated in the financial statements as referred to in paragraph (1).
- (3) The cover sheet of the financial reports of the business units as referred to in paragraph (2) is contained as an attachment to the SU's financial statements.
- (4) The financial reports as referred to in paragraph (1) shall be submitted to the Rector through the Vice Rector for Resources and Finance at the latest on the 10th (tenth) after the end of the reporting period to be consolidated with Unpad's financial reports.
- (5) SU's financial report is an integral part of Unpad's financial accountability report.
- (6) SU's financial accountability report is audited by the Unpad Internal Supervisory Unit (SPI).

Part Nine  
Performance Accountability

Article 24

- (1) The SU leader is responsible for SU's operational performance in accordance with the benchmarks set out in the RBA.
- (2) The SU leader summarizes and reports the operational performance of SU in an integrated manner with the financial reports as referred to in Article 23 paragraph (1).

Part Ten  
Use of Operating Results

Article 25

- (1) SU's residual income is the difference between operating income minus operating costs.
- (2) SU's residual income can be used for the development of the University, Faculties, and/or SU as well as the appreciation of SU managers in the following fiscal year after obtaining approval from the Rector and it is included in the RBA of the following year.

CHAPTER VIII

SERVICE STANDARDS DAN TARIFFS

Part One  
Service Standards

Article 26

- (1) SU which implements the Business Unit Financial Management Pattern (PPK-SU) uses the minimum service standards set by the Rector.
- (2) The minimum service standard as referred to in paragraph (1) is proposed by the SU.
- (3) The minimum service standards as referred to in paragraphs (1) and (2) must take into account the quality of services, equity and equality of services, costs, and the ease of obtaining the services.

Part Two  
Service Tariffs

Article 27

- (1) SU may collect fees from the public as rewards for the goods/services provided.

- (2) The rewards for the goods/services provided as referred to in paragraph (1) are determined in the form of a tariff which is prepared on the basis of calculating the cost per unit of service or the return per investment of funds.
- (3) The service tariff as referred to in paragraph (2) is proposed by SU through the Vice Rector for Resources and Finance to be stipulated by the Unpad Rector.

## CHAPTER IX

### BUSINESS UNIT ACTIVITIES FINANCING

#### Article 28

- (1) The financing of SU activities is independent.
- (2) In the case of the establishment of an SU, part of the funds is provided by the University, Faculties, and/or SU, whose arrangement is carried out in accordance with the provisions of the SU's financial management.
- (3) In addition to the source of financing activities as referred to in paragraph (1), SU can also obtain funds from cooperation partners.

## CHAPTER X

### COOPERATION OF BUSINESS UNITS WITH PARTNERS

#### Article 29

- (1) SU may cooperate with Partners with the approval of the Rector through the Vice Rector for Resources and Finance.
- (2) The Management of SU Cooperation with Partners follows the Rector Decree on Guidelines for Implementing Cooperation at Unpad.

## CHAPTER XI

### SU EMPLOYEES

#### Part One

#### Preparation, Submission, Appointment, and Designation of SU Employees

#### Article 30

- (1) The preparation of the need for the number and types of employee positions is carried out based on job analysis and workload analysis of the SU.
- (2) The need for the number and types of employee positions as referred to in paragraph (1) is carried out in an integrated manner in the SU's Annual Work Plan and Budget (RKAT) which has been approved by the Rector.
- (3) The need for the number and types of employee positions as referred to in paragraph (1) is proposed by the SU leader to the Vice Rector for Resources and Finance c.q the Director of Human Resources.
- (4) SU employees are appointed based on a work agreement made in writing in accordance with the applicable laws and regulations in the field of manpower for a maximum period of 3 (three) years.
- (5) The SU employee work agreement as referred to in paragraph (4) is made between the prospective employee and the Vice Rector for Resources and Finance on behalf of the Rector.
- (6) The need for employees as referred to in paragraph (2) can be met by civil servants and/or non-civil servants of Unpad through an assignment scheme for a period of 1 (one) year and can be proposed to be extended for the next 1 (one) year.

#### Article 31

- (1) The fulfillment of employee needs as referred to in paragraph (2) is appointed and determined by a Rector Decree.
- (2) In appointing and stipulating decrees as referred to in paragraph (4), the Rector may take into account the input of the SU leaders.

#### Part Two

#### Rights and Obligations as well as Discipline and Performance Assessment of SU Employees

#### Article 32

- (1) SU employees are entitled to salaries, performance allowances, leave, and protection guarantees that apply at Unpad and/or laws and regulations in the field of employment and health.
- (2) SU employees who come from civil servants and/or non-civil servants of Unpad as stipulated in Article 30 paragraph (6) are paid for their salary rights by Unpad while the rights to performance allowances and protection guarantees in the field of employment and health are paid by the SU.
- (3) SU employees who are appointed based on the work agreement as regulated in Article 30 paragraph (4) are paid for by the SU.
- (4) The amount of fulfillment of the right to salary, performance allowance, and protection guarantee as referred to in paragraph (3) takes into account the SU's financial capacity.

#### Article 33

Employees at SU are required to:

- a. Loyal and obedient to Pancasila, the 1945 Constitution, and the legitimate government;
- b. Comply with applicable regulations, both nationally applicable laws and regulations, Unpad regulations, and internal regulations at SU;
- c. Carry out duties with full responsibility, honesty, and integrity.

#### Article 34

- (1) SU employees are required to comply with the applicable staffing discipline provisions at Unpad.
- (2) SU leaders are required to enforce employee discipline and report its evaluation to the Vice Rector for Resources and Finance c.q the Director of Human Resources.
- (3) The Director of Human Resources has the authority to enforce discipline directly on SU employees if deemed necessary.

#### Article 35

- (1) Performance assessment of SU employees is carried out by taking into account the targets, achievements, results, and behavior of employees.
- (2) The performance assessment of SU employees as referred to in paragraph (1) is carried out in an objective, measurable, transparent, and accountable manner.
- (3) The employee performance assessment is carried out at the end of the year and evaluated every 6 (six) months by the SU leader and reported to the Vice Rector for Resources and Finance c.q the Director of Human Resources.

## CHAPTER XI

### BUSINESS UNIT FACILITIES

#### Article 36

- (1) SU can use the facilities that are specifically provided, or take advantage of academic facilities as long as it does not interfere with the implementation of academic activities.
- (2) If necessary, the facilities as referred to in paragraph (1) can be used to support the implementation of academic activities.
- (3) The use of the facilities as referred to in paragraph (1) must be coordinated and reported to the Directorate of Facilities, Infrastructure, and Asset Management.
- (4) Every facility and those made as an investment from SU must be reported to the Directorate of Facilities, Infrastructure, and Asset Management, and become Unpad's inventory.
- (5) SU maintains and secures Unpad's facilities as referred to in paragraph (1), and is prohibited from transferring them to other parties in any form.

## CHAPTER XII

### MONITORING AND EVALUATION OF BUSINESS UNITS

#### Article 37

- (1) Each SU must make a Periodic Report containing a Report on the Implementation of Activities and Operations which must be submitted to the Rector through the Vice Rector for Resources and Finance c.q the Director of Finance and Treasury.
- (2) The reports as referred to in paragraph (1) are in the form of Semester Reports (every 6 months no later than July 15 of the current year), and Annual Reports (end of January of the following year).
- (3) The SU's activity and operational report format is determined by the Director of Finance and Treasury.
- (4) The results of monitoring and evaluation of the implementation of activities and operations of each SU are submitted in writing to the Rector through the Vice Rector for Resources and Finance c.q the Director of Finance and Treasury.
- (5) The implementation of SU activities and operations is audited periodically by the Internal Supervisory Unit.
- (6) External audits of SU can be carried out by external auditors in accordance with applicable laws and regulations.

## CHAPTER XIII

### TERMINATION OF BUSINESS UNIT OPERATION

#### Article 38

- (1) The results of monitoring and evaluation as referred to in Article 32 can be taken into consideration for fostering the operation of an SU.
- (2) The guidance on the operation of SU as referred to in paragraph (1) is carried out by the Director of Finance and Treasury within 3 (three) months.
- (3) If the results of the guidance as referred to in paragraph (2) do not show improvement in the performance and productivity of the SU, the Director of Finance and Treasury shall submit the results of the monitoring and evaluation as referred to in paragraph (2) to the Vice Rector for Resources and Finance to recommend the termination of SU to the Rector.
- (4) The termination of an SU is stipulated by a Rector Decree.

CHAPTER XIV

CLOSING

Article 39

- (1) At the time this rector's regulation comes into effect, the Rector Regulation of Universitas Padjadjaran Number 3 of 2020 concerning Business Unit Financial Management is revoked and declared invalid.
- (2) This Rector Regulation is valid since its stipulation date.

Stipulated in Bandung  
On January 3, 2022

RECTOR,

SIGNATURE

RINA INDIASTUTI

This copy conforms to the original  
Director of Governance, Legal, and  
Communication of Universitas Padjadjaran



Isis Ikhwansyah