Civil Aviation Authority of Malaysia

Annual Report 2022

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INTRODUCTION

The Civil Aviation Authority of Malaysia (CAAM) is pleased to present its Annual Report for 2021, a year marked by resilience, adaptability, and progress amid unprecedented challenges. As the aviation sector continued to recover from the profound impacts of the global COVID-19 pandemic, CAAM remained steadfast in its commitment to ensure the safety, security, and efficiency of Malaysia's civil aviation operations. This report highlights the industry's growth, air traffic movements and overview of our strategic initiatives, regulatory advancements, and collaborative efforts to support the industry's recovery while upholding the highest standards of compliance to safety and security. It also reflects our dedication to fostering sustainable growth in the aviation sector, aligning with national and global aspirations for a safe and secure aviation landscape.

> **The key to Aviation Safety is do the right thing even no one is watching**

CEO'S Message

DATUK CAPTAIN CHESTER VOO CHEE SOON

Chief Executive Officer

The year 2022 marked significant milestones and progress for the Malaysian aviation industry. This year, we continued our journey of transformation, resilience, and innovation in a rapidly evolving global aviation landscape. As we navigated the post-pandemic recovery, the Civil Aviation Authority of Malaysia (CAAM) prioritized the revitalization of the Malaysian aviation industry. The reopening of borders and the resumption of international and domestic travel signalled an encouraging recovery, and we worked diligently to ensure that safety, efficiency, and sustainability remained at the forefront of all operations.

In 2022, CAAM made substantial advancements in aligning with international standards and best practices. We are proud to have achieved key regulatory milestones that reflect our commitment to safety and security, including enhancements in air traffic management, certification processes, and safety oversight. These initiatives are instrumental in reinforcing Malaysia's position as a key aviation hub in the region.

Our collaboration with industry stakeholders has been critical in driving this progress. Together, we have addressed the challenges of workforce development and digital transformation. The launch of initiatives to modernize aviation infrastructure reflects our dedication to a future-proof and environmentally responsible aviation sector.

This year's achievements would not have been possible without the unwavering dedication of the CAAM team and the support of our stakeholders. Their collective efforts have enabled us to rise above challenges and set the stage for future growth.

Moving forward, we will remain steadfast in our mission to uphold the highest standards of safety, innovation, and excellence in civil aviation. I am confident that with continued collaboration, we will soar to greater heights, ensuring Malaysia's aviation industry remains resilient and globally competitive.

It is with great pride and gratitude that I present to you CAAM's Annual Report for the year 2022. Among the significant milestones achieved this year, I am delighted to highlight two key accomplishments that underscore our progress:

First, the full operationalization of the new Kuala Lumpur Air Traffic Control Centre (KLATCC) in December 2021 has been transformative. This state-of-the-art facility now stands as a cornerstone of Malaysia's aviation infrastructure, equipped to manage increasing air traffic volumes with enhanced safety, efficiency, and technological sophistication. The new KLATCC has enabled seamless coordination across our airspace, further positioning Malaysia as a key aviation hub in the region.

Secondly is the reinstatement of Malaysia's air-safety ranking to Category 1 by the US Federal Aviation Administration (FAA) under the International Aviation Safety Assessment (IASA) Program. This achievement, following rigorous audits and extensive efforts to address previous gaps, reflects CAAM's dedication to upholding global safety standards. The restoration of Category 1 status reaffirms our commitment to ensuring the highest levels of safety, compliance, and oversight in Malaysia's civil aviation sector.

These milestones, while remarkable, are just a glimpse of the collective progress we have made. They are the result of tireless efforts by CAAM's team, the support of the Malaysian Government, and the cooperation of industry stakeholders.

As we move forward, CAAM remains steadfast in our vision to be a globally recognized authority in civil aviation, driving sustainability, innovation, and operational excellence. Our focus will continue to be on enhancing safety, fostering growth, and aligning with international standards to meet the dynamic needs of the aviation industry.

Chester Voo

DATUK CAPTAIN CHESTER VOO CHEE SOON

TAN SRI MOHD. KHAIRUL ADIB BIN ABD. RAHMAN
Chairman

CAPTAIN CHESTER VOO CHEE SOON
Chief Executive Officer

DATUK ISHAM BIN ISHAK
Secretary General
Ministry of Transport
(Non-Independent & Non-Executive)

ROKHOUN NAFSIAH BINTI ABD RASHID
Representative of the
Ministry of Finance
(Non-Independent & Non-Executive)

TAN SRI IR. PROFESSOR DATO' DR. CHUAH HEAN TEIK
Authority Member
(Independent & Non-Executive)

DATUK BEN CHAN CHONG CHOON
Authority Member
(Independent & Non-Executive)

TAN SRI DATO' SRI DR HALIM MOHAMMAD
Authority Member
(Independent & Non-Executive)

DATO' MOHAMED SHARIL TARMIZI
Authority Member
(Independent & Non-Executive)

CAAM AUTHORITY'S COMMITTEES

Technical and Licensing Committee

Chairman

- Datuk Ben Chan Chong Choon

Members

- Dato' Mohamed Sharil bin Mohamed Tarmizi
- Captain Chester Voo Chee Soon

Audit, Risk and Integrity Committee

Chairman

- Tan Sri Ir. Prof. Dato' Dr. Chuah Hean Teik

Members

- Tan Sri Dato' Seri Dr. Halim Mohammad
- Captain Chester Voo Chee Soon

Finance Committee

Chairman

- Rokhoun Nafsiah binti Abd Rashid

Members

- Mr Guna Arulalan David
- Captain Chester Voo Chee Soon

Nomination and Remuneration Committee

Chairman

- Dato' Mohamed Sharil bin Mohamed Tarmizi

Members

- Datuk Ben Chan Chong Coon
- Captain Chester Voo Chee Soon

Nomination and Remuneration Committee

Chairman

- Datuk Isham bin Ishak

Members

- Tan Sri Ir. Prof. Dato' Dr. Chuah Hean Teik
- Captain Chester Voo Chee Soon

Procurement Committee

Chairman

- YBhg. Datuk Isham bin Ishak (KSU MOT)

Members

- YBhg. Tan Sri Ir. Prof. Dato' Dr. Chuah Hean Teik
- YBhg. Datuk Captain Chester Voo Chee Soon (CEO)

CAAM MANAGEMENT

CAPTAIN CHESTER VOO CHEE SOON
Chief Executive Officer

ZAINUL ABIDIN BIN MASLAN
Deputy CEO (Operations)

CAPTAIN NORAZMAN BIN MAHMUD
Deputy CEO (Regulatory)

CAPTAIN MD. JANI BIN MD. DOM
Quality & Standards

CAPTAIN EMILIA BINTI KAMARUDIN
Acting Director of Flight Operations

COLLIN JOSHUA MELLING
Airworthiness

HAJIJAH BINTI MOHD BUJANG
Air Navigation Services and Aerodrome

MOHAMMAD HAFIZ BIN SALLEH
Aviation Security

MOHD FITRI BIN ISHAK
Air Navigation Services Technical

SURESH VB MENON
Air Navigation Services Operations

KHAIRUL A'AMA-LI BIN ISMAIL
Air Navigation Services Training

NASURUDDIN BIN ZAINOL ABIDIN
Air Navigation Services Safety

JOHNLI BIN IDEK
CAAM Sabah

PETRUS AK COUPON LIM
Deputy Director CAAM Sarawak

MOHD RAZI BIN ABU SAMAH
Deputy Director Malaysia Aviation Academy (MAvA)

DG. SITI NOOR JEHAN BINTI AG. MOHD SAUFI
Management Services

NORAZILAH BINTI ABDULLAH
Finance Management

HASLINDATUL IKMAR BINTI KHISHAM
Legal Advisor

MOHD AMRI BIN MOHD AKIB
State Safety Program

NURILYA ANIS BINTI AB RAHIM
Corporate Communications

NUR FAZIRA BINTI SHAHARUDIN
Integrity

NOOR ILANI BINTI MAT HASSAN
Internal Audit

CAAM OVERVIEW

The incorporation of the Civil Aviation Authority of Malaysia (CAAM) is in line with the requirement of the International Civil Aviation Organization (ICAO) which has called upon contracting states to the Chicago Convention to establish an autonomous civil aviation authority to ensure efficient management of the safety and security of the civil aviation.

CAAM's main role is to contribute to the development of Malaysia's civil aviation technical sector and mandated to comply with ICAO's standards to keep aviation safe, secure, and efficient. Among CAAM's key functions are to regulate, facilitate and promote the nation's aviation/aerospace industry as well as to ensure that the national and international obligations of Malaysia in matters relating to civil aviation can be carried out, and the universal safety and security standards and requirements in civil aviation are implemented, complied with and well-maintained. The establishment of CAAM is also to ensure affairs involving Malaysia's civil aviation industry meet the safety standards and procedures recommended by ICAO.

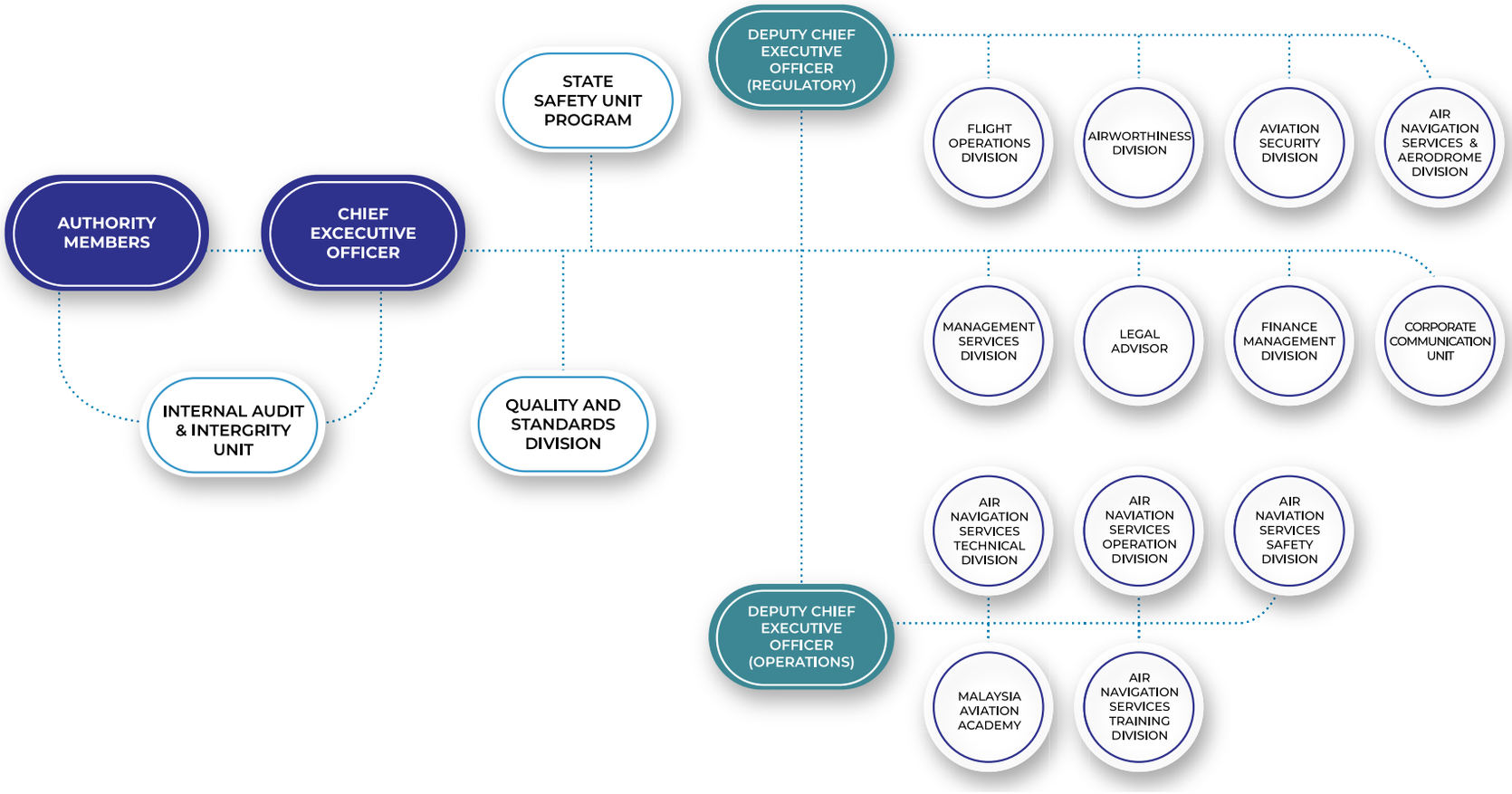
CAAM establishes a comprehensive policy covering all key aspects of aviation, focusing on growth areas, strategic development objectives, long-term strategies and transformational approaches. One of CAAM's vital role is maintaining the country's competitive edge within the global aviation sector. As a regulatory body, CAAM's responsibilities as provided under Act 788 include:

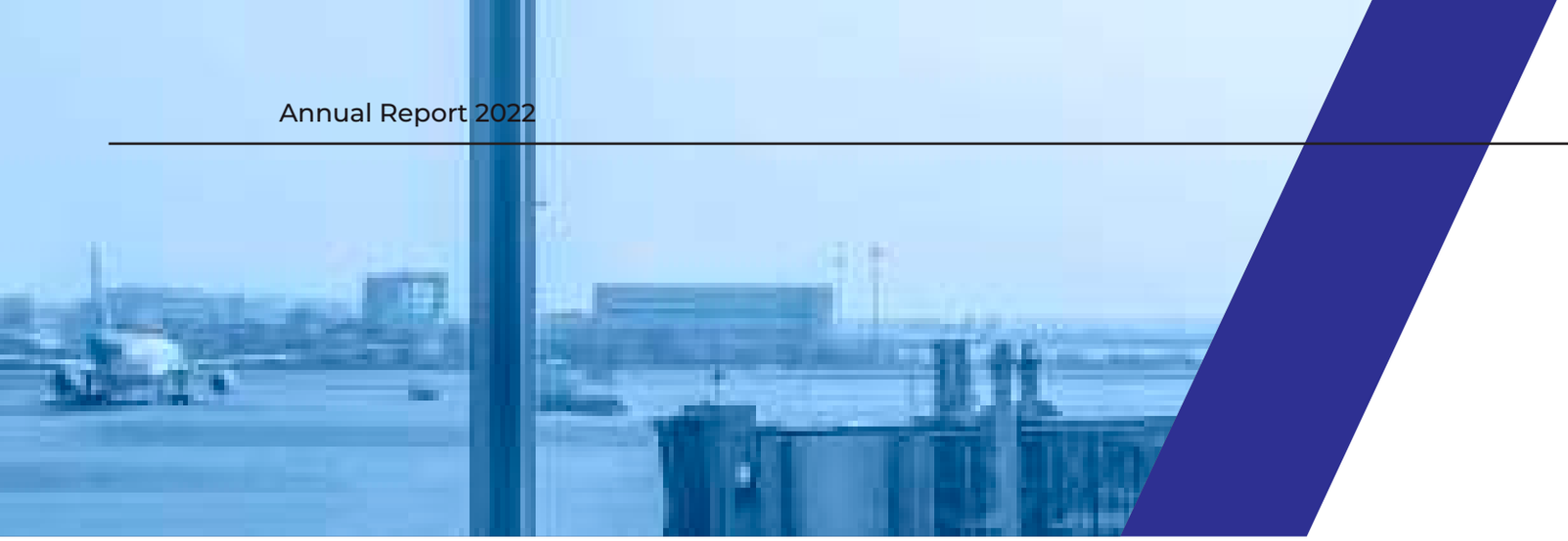
- **Regulate the safety and security of civil aviation operations in Malaysia;**
- **Safeguard civil aviation against any acts of unlawful interference;**
- **Exercise safety regulatory oversight of civil aviation;**
- **Regulate the operation of aerodrome services and facilities in Malaysia;**
- **Provide air navigation services within the Kuala Lumpur and Kota Kinabalu Flight Information Region;**
- **Coordinate search and rescue operations; and**
- **Cooperate with any authority in charge with investigation of aircraft accident and serious incident.**

"CAAM's main role is to contribute to the development of Malaysia's civil aviation technical sector and mandated to comply with ICAO's standards to keep aviation safe, secure, and efficient"

Beyond the regulatory and oversight functions, CAAM also encourage, promote, facilitate, and assist in the development and improvement of civil aviation capabilities, skills, and services in Malaysia by providing technical and consultancy services relating to civil aviation, as well as providing education and training in this industry and promoting research and development of civil aviation sector.

Organization Chart





VISION

To be the world's leading aviation authority

MISSION

To continuously enhance safety, security and efficiency for a sustainable aviation industry

Key Highlight

CAAM Approval Holders

CAAM plays a crucial role in ensuring the safety, security, and efficiency of civil aviation in the country. Among its key functions are issuance of licenses and certifications for various stakeholders in the aviation industry.

799
Registered Aircraft

28
Air Operator Certificate Holders (AOC)

72
Certificate of Aerodrome (CoA)

195
Maintenance, Repair and Overhaul Organisations (MRO)

37
Continuing Airworthiness Management Organisation (CAMO)

17
Maintenance Training Organisations (MTO)

10
Approved Training Organisation-Flight Training Organisation (ATO-FTO)

18
Approved Training Organisation-Type Rating Training Organisation (ATO-TRTO)

4
Approved Training Organisation-Flying Club (ATO-FC)

2
Approved Training Organisation-Remote Pilot Training Organisation (ATO-RPTO)

3
Approved Training Organisation - Air Traffic Control

3770
AIRCRAFT MAINTENANCE LICENSE HOLDERS

2393
(Active)

14680
(Total Pilot)

FLIGHTCREW LICENSE HOLDERS

AIR TRAFFIC MOVEMENTS

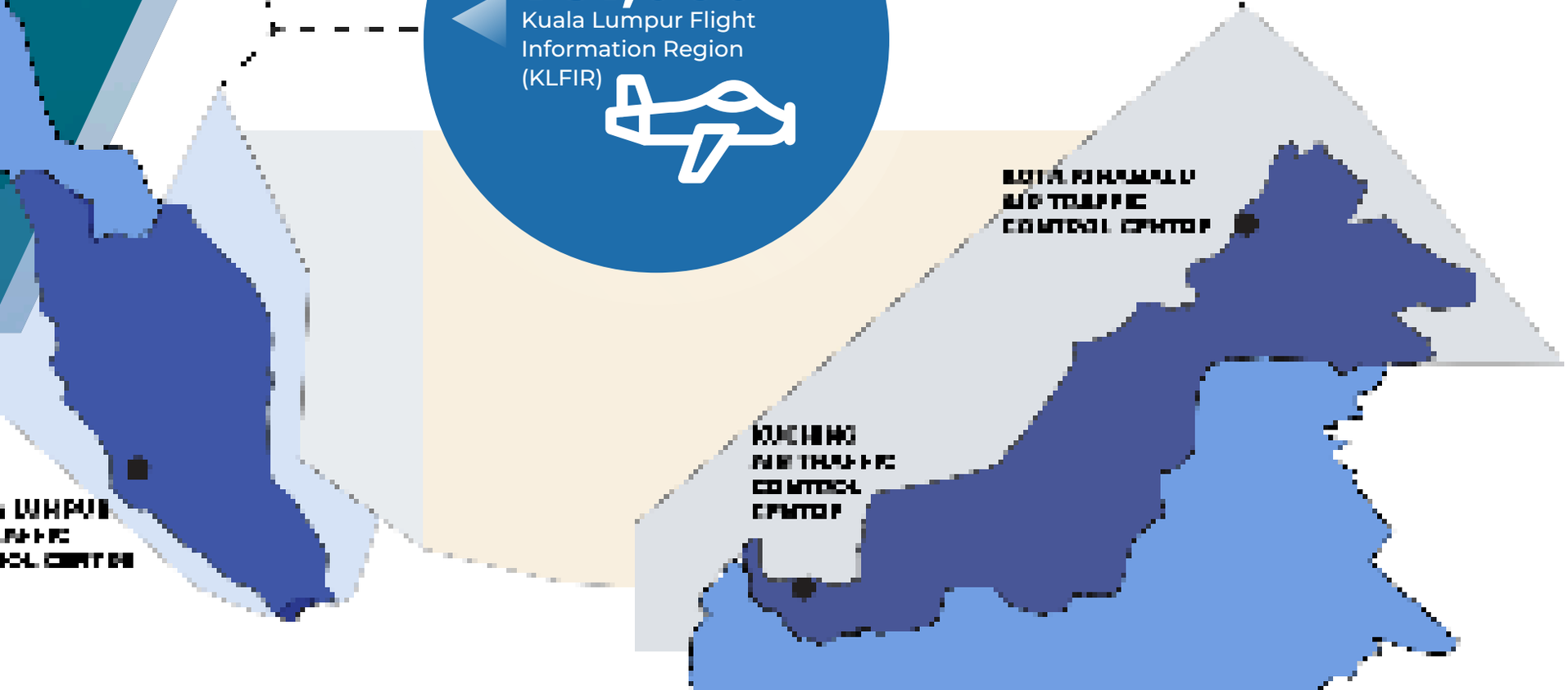
582,624
Commercial Aircraft

1,105,459
Cargo

29.11 MILLION
Passenger

319,418
Kota Kinabalu Flight Information Region (KLFIR)

751,060
Kuala Lumpur Flight Information Region (KLFIR)



EXECUTIVE SUMMARY

In 2022, CAAM achieved significant milestones that underscore its commitment to enhancing the nation's aviation sector. The year's highlights reflect CAAM's strategic focus on operational excellence, global collaboration, and the advancement of safety standards and digital innovation.

Restructuring of the Air Traffic Management Division

2A major initiative during the year was the comprehensive restructuring of the Air Traffic Management (ATM) Division. This initiative aimed to enhance service delivery to the aviation industry and ensure the highest standards of efficiency and safety. The restructuring involved the implementation of streamlined processes, updated technologies, and capacity-building programs for air traffic controllers. These efforts have reinforced Malaysia's position as a pivotal hub for air traffic management in the region.

Regional Engagement and Representation

CAAM actively participated in several regional conferences and forums, showcasing Malaysia's capabilities and fostering international collaboration. These engagements strengthened Malaysia's presence in the global aviation community and highlighted CAAM's commitment to contributing to the advancement of aviation standards across Southeast Asia and beyond. Through these efforts, CAAM has built stronger partnerships and reinforced its leadership role in regional aviation initiatives.

Reinstatement of Malaysia's Air-Safety Ranking

A key achievement in 2022 was the reinstatement of Malaysia's air-safety ranking to Category 1 by the US Federal Aviation Administration (FAA) under the International Aviation Safety Assessment (IASA) program. This milestone reflects CAAM's dedication to addressing previous safety concerns and implementing robust measures to align with international safety standards. Achieving Category 1 status reaffirms Malaysia's reputation as a safe and reliable aviation hub, paving the way for expanded air services and economic growth.

Digital Transformation Mission

In line with its vision to modernize and innovate, CAAM embarked on a mission of digital transformation in 2022. This initiative included the adoption of advanced technologies to enhance operational efficiency, improve stakeholder engagement, and streamline regulatory processes. By embracing digital solutions, CAAM is positioning itself to meet the demands of a rapidly evolving aviation landscape and deliver superior services to industry players and the public.

The achievements of 2022 underscore CAAM's unwavering commitment to elevating Malaysia's aviation industry. Through strategic restructuring, active regional participation, strengthened safety oversight, and a focus on digital transformation, CAAM has laid a solid foundation for sustainable growth and innovation. Moving forward, CAAM will continue to prioritize safety, operational excellence, and global collaboration to ensure Malaysia remains at the forefront of the global aviation sector.

KEY HIGHLIGHTS

Official Visit by the President of the International Civil Aviation Organization Council to Malaysia

CAAM had the honor of welcoming and hosting Mr. Salvatore Sciacchitano, President of ICAO - International Civil Aviation Organization (ICAO) Council on his official visit to Malaysia. The visit was also joined by Mr. Tao Ma, Regional Director of ICAO Asia and Pacific. The 3-days official visit to Malaysia included a meeting with Datuk Seri Ir. Dr. Wee Ka Siong, Minister of Transport Malaysia in Putrajaya, a private lunch with key industry players and followed by a visit to the new Kuala Lumpur Air Traffic Control Centre (KLATCC) in Sepang, Selangor. The tour and visit was led by Datuk Captain Chester Voo, CEO of CAAM and joined by CAAM's Authority Members and the management team.

CAAM Certifies The First Remote Pilot Training Organisation in Malaysia

CAAM issued the first Certificate of Approval (COA) to two Approved Training Organisation for Remote Pilot Training Organisation (ATO-RPTO) in Malaysia. This is part of CAAM's commitment to further support the Unmanned Aircraft System (UAS) or drone industry by providing a strong foundation to allow potential remote pilots to be fully trained with the required skills by going through comprehensive remote pilot training. ATO-RPTO is an organisation approved by CAAM to submit reports for theoretical knowledge instruction and flight instruction and assessment in relation to the competency of remote pilots. An ATO-RPTO assesses the competency of remote pilots against a specific set of requirements and to issue the appropriate certificates. UAV Academy of Asia Sdn Bhd and Air Asia Group Berhad received the RPTO COA under regulation 64 of the Civil Aviation Regulations 2016 which authorises them to conduct examination or test and to provide course of training or instruction in accordance with the attached training specification. UAV Academy of Asia Sdn Bhd, which has been in the drone industry for the past 3 years, whilst Air Asia Group Berhad, a multinational low-cost airline, have both met the standards, requirements and procedures

pertaining to the provisions for RPTO authorised by CAAM.

With the growing number of ATO-RPTO in Malaysia and more remote pilots being certified, a solid regulatory framework and a standardised curriculum approved by CAAM will provide even greater confidence for organisations and for the industries to expand investments into drone technology. This will increase employment opportunities across industries utilising drones such as energy, surveying, surveillance, agriculture and many more. Furthermore, companies will be more open to investing in people and technology whilst having a stronger reassurance and understanding of regulations regarding drone operations. With the advent of this relatively new industry, the utilisation of human capital competency to a higher level will be achieved. Productivity, efficiency, and greater competency will be some of the multiple effects for greater use of drone applications.

The Launching of Sandakan Airport Expansion Project in Sabah

CAAM embarked on a joint venture with Malaysia Airports Holdings Berhad on the expansion of Sandakan Airport. The project was launched by YB Datuk Seri Ir. Dr. Wee Ka Siong, Minister of Transport. The effort to upgrade the third largest airport in Sabah is also capable of being a catalyst in mobilizing progress and development as well as having a double impact in economic growth in Sabah. Now Sandakan and other areas can be connected with a flight frequency of 83 times a week covering 4 destinations namely Kuala Lumpur, Kota Kinabalu, Tawau and Lahad Datu. The scope of the Sandakan Airport Expansion project includes the expansion of the aircraft parking area and the upgrade of flight navigation equipment such as precision approach light, Instrument Landing System / Glide Path (ILS/GP) and Precision Approach Path Indicator (PAPI). In order to improve the surveillance of the airspace around the city of Sandakan as well as improve the safety and efficiency of air traffic management, the Government has also approved the installation of Primary Surveillance Radar/Secondary Surveillance Radar (PSR/SSR) and Automatic Dependent Surveillance-Broadcast (ADS-B) in Sandakan as one one of the scopes under the Kota Kinabalu Flight Information Region (KK FIR) Air Traffic Management System Replacement and Improvement project that covers Sabah and Sarawak.

FAA-EASA International Aviation Safety Conference di Washington D.C, United States

Datuk Captain Chester Voo, CEO of CAAM represented Malaysia to be one of the panelists at the FAA-EASA International Aviation Safety Conference 2022 held in Washington D.C., United States of America. The conference brought together senior aviation professionals, regulators, aerospace industry representatives, and other stakeholders from around the world to share aviation safety information, address current areas of mutual concern, and identify future collaborative opportunities with the global community. Datuk Captain Chester presented on the topic of "New Role of Humans in Fast Evolving Aviation Technologies" alongside four other invited panel members from the Federal Aviation Administration (FAA), the European Union Aviation Safety Agency (EASA), Airbus and the General Aviation Manufacturers Association. The conference ran from June 14 to 16 and brought together aviation authorities and representatives of the aviation industry from around the world. This annual conference serves as a platform for information sharing on civil aviation safety and discussions on how to deal with current issues, trends and the latest innovations in the international aviation sector.

The 57th Conference of Directors General of Civil Aviation Asia and Pacific Region

CAAM actively participated in the 57th Conference of Directors General of Civil Aviation Asia and Pacific Region (DGCA APAC) held in Incheon, Republic of Korea, from 4th to 8th July 2022. Represented by CEO, Datuk Captain Chester Voo, CAAM contributed significantly by presenting three discussion papers focusing on critical aviation topics: the Risk-Based Approach to Organizational Readiness for Aircraft Return-to-Service Activities, the Development of Compliance Questionnaires (CQ) for Air Operator Audits, and the Implementation of Required Navigation Performance Authorization Required (RNPAR) Procedures in Malaysia. Datuk Captain Chester also served as the moderator for Agenda Item 7, facilitating discussions on Aviation and Environment, showcasing CAAM's commitment to advancing aviation safety and sustainability in the region.

The Launching of Airport Collaboration Decision Making (KUL A-CDM)

As part of CAAM's continuous efforts to increase operational efficiency and overall airport management, CAAM provided support for an initiative by Malaysia Airports Sdn. Bhd. together with its strategic partners in the implementation of the Kuala Lumpur Airport Collaborative Decision Making (KUL A-CDM) project. A signing ceremony of the Memorandum of Understanding between Malaysia Airports Sdn. Bhd. together with the KUL A-CDM Project stakeholders including CAAM, Malaysia Airlines Berhad, Air Asia Berhad, Batik Air, Pos Aviation, Aerodarat and Ground Team Red was held in Sepang, Selangot. The KUL A-CDM project is one of the strategic projects to enable national airspace management for Real Time Data to be shared with all stakeholders in Kuala Lumpur Airport in line with efforts to improve operational efficiency and airport management.

CAAM & MOT Launches State Safety Program To Enhance Malaysia's Aviation Safety Standard

CAAM and the Ministry of Transport Malaysia (MOT) successfully launched Malaysia's State Safety Programme (SSP), setting out Malaysia's priorities to further strengthen the safety standard of this highly regulated industry. The auspicious launching event was held in Kuala Lumpur Air Traffic Control Centre (KLATCC) in Sepang, Selangor and graced by the Minister of Transport, YB Datuk Seri Ir. Dr. Wee Ka Siong and YBhg. Datuk Isham Ishak, Secretary General of the Ministry of Transport who is the Accountable Executive of Malaysia's SSP.

SSP encapsulates the commitments of the Government of Malaysia through its aviation agencies namely, MOT, CAAM and the Air Accident Investigation Bureau (AAIB) to the aviation industry and the international community towards achieving the highest level of aviation safety. It is a framework that allows the State safety oversight authority and service providers to interact more effectively in the resolution of safety concerns. The goal is for Malaysia to achieve a robust SSP that defines the regulatory structure and responsibilities of the country and seeks to improve aviation safety by 2025.

Within 15 years, CAAM and MOT will put in place an increasingly effective, robust and eventually more sophisticated safety oversight system to achieve zero fatalities in scheduled commercial operations. The safety priorities support this aspirational goal which identifies safety-related challenges and the prioritisation of areas that require action to enhance safety in Malaysia

The 41st ICAO General Assembly in Montreal

YB Datuk Seri Ir. Dr. Wee Ka Siong, Minister of Transport, who was accompanied by Datuk Captain Chester Voo, CEO of CAAM, represented Malaysia in delivering a statement during the opening ceremony of the 41st International Civil Aviation Organisation (ICAO) General Assembly in Montreal, Canada. Among the key highlights of his statement included Malaysia's commitment to revitalize the aviation sector by focusing on passengers through innovative solutions and digitization. He also reiterates Malaysia's support on the implementation of the Sustainable Development Goals (SDG) of the United Nations (UN), participation in the Carbon Reduction and Offsetting Scheme for International Aviation (CORSIA) program as well as Malaysia's commitment in the Malaysian Technical Cooperation Program (MTCP) that has trained more than 400 aviation personnel from around the world with training held at CAAM's Malaysian Aviation Academy (MAvA), an academy recognised by ICAO.

Malaysia Regains Category 1 of the International Aviation Safety Assessment (IASA) by the United States of America's (USA) Federal Aviation Authority (FAA)

Malaysia successfully reinstated its Category 1 of the International Aviation Safety Assessment (IASA) rating by the United States of America's (USA) Federal Aviation Authority (FAA). This will strengthen Malaysia's position as an aviation hub and increase its network connectivity. The announcement was made by YB Datuk Seri Ir. Dr. Wee Ka Siong, Minister of Transport at the 41st Assembly of the International Civil Aviation Organization (ICAO), in Montreal, Canada.

In November 2019, the FAA announced that Malaysia was assigned to Category 2 rating under the IASA program due to non-compliance with ICAO safety standards after a reassessment of the country's civil aviation authority was made earlier that year. As part of the IASA program, the FAA assesses civil aviation authorities of all countries with air carriers that conduct flights to the United States or participate in code-sharing arrangements with U.S. partner airlines. The assessment in 2019 found that CAAM had 58 findings of which 25 were able to be resolved while 33 remained open. These 33 findings resulted in a downgrading of Malaysia to Category 2 under the IASA program.

Over the past 2 years, CAAM has put in massive efforts to ensure Malaysia's IASA Category 1 rating will be reinstated in spite of the national aviation industry dealing with the after effects of the COVID-19 pandemic. Various efforts were carried out to strengthen its workforce, documentation, and developing comprehensive training policy for the regulatory arm to ensure effective safety oversight is carried out for the civil aviation industry. An extensive transformation took place in CAAM to better manage operational and regulatory complexities. With the reinstatement, it will enhance global confidence in the quality of Malaysia air navigation services and increase the country's network connectivity and hub potential.

Aviation Safety Culture Awareness Campaign at Lawas Airfield, Sarawak

CAAM, in collaboration with the Ministry of Transport, Sarawak State Government, Malaysia Airports Berhad and MASwings organised an aviation safety culture awareness campaign program at Lawas Airfield, Sarawak. The program, officiated by YB Dato' Henry Sum Agong, Deputy Minister of Transport, is aimed to provide exposure and better understanding on aviation safety to students and local residents of Lawas. The activities held throughout the campaign include aviation safety talk, a visit to CAAM Lawas Air Traffic Control Tower, a demonstration by the Airport Fire Rescue Service (AFRS), aviation-themed games program for students, and a flight security scan demonstration.

The 12th Meeting of the Regional Aviation Safety Group – Asia and Pacific Regions

Reflecting on CAAM's significant role in regional aviation safety efforts, CAAM participated in the 12th Meeting of the Regional Aviation Safety Group – Asia and Pacific Regions (RASG-APAC/12), held from 16th to 18th November 2022 at the International Civil Aviation Organization (ICAO) APAC Office in Bangkok, Thailand. CAAM was represented by Datuk Captain Chester Voo who is also the Vice Chairman of RASG-APAC/12.

CAAM actively contributed to the discussions by presenting three working papers and one information paper. These covered key topics, including the development of the CAAM Compliance Questionnaires (CAAM CQ) for the regulatory department, CAAM AOC Compliance Questionnaires, the establishment of an Emergency Operation Committee (EOC), and Malaysia's steadfast commitment to supporting ICAO safety programs. The participation underscored CAAM's dedication to advancing aviation safety standards in the Asia-Pacific region.

The Restructuring of Air Traffic Management Department CAAM's Air Traffic Management Department, responsible for the overall management and operations of air traffic services in Malaysia has gone through a restructuring to strengthen and improve its air traffic services for the aviation industry. This restructuring aims to provide the best air traffic control services through enhanced management roles and better clarity in the communication with external and internal stakeholders. Additionally, it is to standardize the implementation of policies and operations and ensure that each service function under the department is more focused and implemented based on high compliance based on Civil Aviation Directives (CAD) and ICAO Annexes.

Rationalisation of Aerodrome Standards and Air Navigation Services and Standards

Effective July 2022, CAAM's Aerodrome Standards Division (ASD) and Air Navigation Services Standards Division have been merged into one division known as Air Navigation Services and Aerodrome Division (ANSA). The main objective of this merger is to enhance and improve CAAM's capabilities in carrying out safety and security oversight. This will streamline both divisions' functions to efficiently regulate, conduct oversight, facilitate and promote the nation's aviation industry as well as to ensure the national and international obligations of Malaysia in matters relating to civil aviation can be carried out in the most effective manner.

CAAM Conducts Safety Briefing for Helicopter Operators in Malaysia

CAAM conducted a safety briefing as part of CAAM's initiative to further enhance safety awareness among helicopter operators in Malaysia. Helicopter operations are known to be agile and adaptable and have a unique capability to land and take-off in diverse situations. Its agility makes helicopters the preferred form of transportation especially for hard-to-reach and remote areas throughout Malaysia. Thus, this safety briefing is part of CAAM's commitment to increase and strengthen safety oversight for helicopter operations in the country. The safety briefing which was attended by Accountable Managers, Director of Flight Operations and Safety Managers of more than 10 helicopter operators in Malaysia focused on several safety matters that includes the importance of safety occurrence reporting from the general aviation industry for a healthy safety culture. With consistent safety occurrence reporting, it can improve safety of aircraft operations by timely detection of operational hazards and system deficiencies. It plays an essential role in accident prevention enabling the identification of appropriate remedial actions by prompt analysis of safety data and by the exchange of safety information. This is also in accordance with Civil Aviation Regulations 2016 (CAR 2016) Regulation 165, on the requirement to submit a Mandatory Occurrence Report (MOR) when an occurrence occurs within Malaysia or involving an aircraft operated by a Malaysian operator.

Apart from that, CAAM also called upon all operators to immediately increase situational awareness and safety promotions with strict discipline and compliance. It is crucial for all pilots to have situational awareness with regards to the location, flight conditions, configuration, and energy state of the aircraft as well as any other factors that could affect its safety such as proximate terrain, obstructions, airspace reservations and weather systems. With increased situational awareness, it may influence decision making and allows the crew to stay ahead of the aircraft and have better anticipation of the future.

Among other safety matters raised were the importance of open and effective communication for safe operations and this includes pre and post briefing among the maintenance team and pilots. Additionally, pre-flight inspection and regular maintenance checks are also essential to ensure efficient operation, optimized performance, and full compliance with CAAM safety standards and regulatory requirements.

In the world of aviation, it is always about safety. CAAM plays a vital role in safeguarding the civil aviation industry by ensuring the universal safety and security standards and requirements in civil aviation are implemented, complied with and well-maintained.

FINANCIAL **REPORT**

SIJIL KETUA AUDIT NEGARA
MENGENAI PENYATA KEWANGAN
PIHAK BERKUASA PENERBANGAN AWAM MALAYSIA
BAGI TAHUN BERAKHIR 31 DISEMBER 2022

Sijil Mengenai Pengauditan Penyata Kewangan

Pendapat

Saya telah memberikan kuasa kepada firma audit swasta di bawah subseksyen 7(3) Akta Audit 1957 [*Akta 62*] untuk mengaudit Penyata Kewangan Pihak Berkuasa Penerbangan Awam Malaysia. Penyata kewangan tersebut merangkumi Penyata Kedudukan Kewangan pada 31 Disember 2022 Pihak Berkuasa Penerbangan Awam Malaysia dan Penyata Prestasi Kewangan, Penyata Perubahan Aset Bersih, Penyata Aliran Tunai serta Penyata Perbandingan Bajet dan Amaun Sebenar bagi tahun berakhir pada tarikh tersebut dan nota kepada penyata kewangan termasuklah ringkasan polisi perakaunan yang signifikan seperti yang dinyatakan pada muka surat 4 hingga 28.

Pada pendapat saya, penyata kewangan ini memberikan gambaran yang benar dan saksama mengenai kedudukan kewangan Pihak Berkuasa Penerbangan Awam Malaysia pada 31 Disember 2022 dan prestasi kewangan serta aliran tunai bagi tahun berakhir pada tarikh tersebut selaras dengan Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) dan keperluan Akta Pihak Berkuasa Penerbangan Awam Malaysia 2017 [*Akta 788*].

Asas Kepada Pendapat

Pengauditan telah dilaksanakan berdasarkan Akta Audit 1957 dan International Standards of Supreme Audit Institutions. Tanggungjawab saya dihuraikan selanjutnya di perenggan Tanggungjawab Juruaudit Terhadap Pengauditan Penyata Kewangan dalam sijil ini. Saya percaya bahawa bukti audit yang diperoleh adalah mencukupi dan bersesuaian untuk dijadikan asas kepada pendapat saya.

Kebebasan dan Tanggungjawab Etika Lain

Saya adalah bebas daripada Pihak Berkuasa Penerbangan Awam Malaysia dan telah memenuhi tanggungjawab etika lain berdasarkan International Standards of Supreme Audit Institutions.

SIJIL KETUA AUDIT NEGARA
MENGENAI PENYATA KEWANGAN
PIHAK BERKUASA PENERBANGAN AWAM MALAYSIA
BAGI TAHUN BERAKHIR 31 DISEMBER 2022

Sijil Mengenai Pengauditan Penyata Kewangan

Pendapat

Saya telah memberikan kuasa kepada firma audit swasta di bawah subseksyen 7(3) Akta Audit 1957 [*Akta 62*] untuk mengaudit Penyata Kewangan Pihak Berkuasa Penerbangan Awam Malaysia. Penyata kewangan tersebut merangkumi Penyata Kedudukan Kewangan pada 31 Disember 2022 Pihak Berkuasa Penerbangan Awam Malaysia dan Penyata Prestasi Kewangan, Penyata Perubahan Aset Bersih, Penyata Aliran Tunai serta Penyata Perbandingan Bajet dan Amaun Sebenar bagi tahun berakhir pada tarikh tersebut dan nota kepada penyata kewangan termasuklah ringkasan polisi perakaunan yang signifikan seperti yang dinyatakan pada muka surat 4 hingga 28.

Pada pendapat saya, penyata kewangan ini memberikan gambaran yang benar dan saksama mengenai kedudukan kewangan Pihak Berkuasa Penerbangan Awam Malaysia pada 31 Disember 2022 dan prestasi kewangan serta aliran tunai bagi tahun berakhir pada tarikh tersebut selaras dengan Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) dan keperluan Akta Pihak Berkuasa Penerbangan Awam Malaysia 2017 [*Akta 788*].

Asas Kepada Pendapat

Pengauditan telah dilaksanakan berdasarkan Akta Audit 1957 dan International Standards of Supreme Audit Institutions. Tanggungjawab saya dihuraikan selanjutnya di perenggan Tanggungjawab Juruaudit Terhadap Pengauditan Penyata Kewangan dalam sijil ini. Saya percaya bahawa bukti audit yang diperoleh adalah mencukupi dan bersesuaian untuk dijadikan asas kepada pendapat saya.

Kebebasan dan Tanggungjawab Etika Lain

Saya adalah bebas daripada Pihak Berkuasa Penerbangan Awam Malaysia dan telah memenuhi tanggungjawab etika lain berdasarkan International Standards of Supreme Audit Institutions.

merangka dan melaksanakan prosedur audit yang responsif terhadap risiko berkenaan serta mendapatkan bukti audit yang mencukupi dan bersesuaian untuk memberikan asas kepada pendapat saya. Risiko untuk tidak mengesan salah nyata ketara akibat daripada fraud adalah lebih tinggi daripada kesilapan kerana fraud mungkin melibatkan pakatan, pemalsuan, ketinggalan yang disengajakan, representasi yang salah, atau mengatasi kawalan dalaman;

b. memahami kawalan dalaman yang relevan untuk merangka prosedur audit yang bersesuaian tetapi bukan untuk menyatakan pendapat mengenai keberkesanan kawalan dalaman Pihak Berkuasa Penerbangan Awam Malaysia;

c. menilai kesesuaian dasar perakaunan yang diguna pakai, kemunasabahan anggaran perakaunan dan pendedahan yang berkaitan oleh Anggota Pihak Berkuasa;

d. membuat kesimpulan terhadap kesesuaian penggunaan asas perakaunan untuk usaha berterusan oleh Anggota Pihak Berkuasa dan berdasarkan bukti audit yang diperoleh, sama ada wujudnya ketidakpastian ketara yang berkaitan dengan peristiwa atau keadaan yang mungkin menimbulkan keraguan yang signifikan terhadap keupayaan Pihak Berkuasa Penerbangan Awam Malaysia sebagai satu usaha berterusan. Jika saya membuat kesimpulan bahawa ketidakpastian ketara wujud, saya perlu melaporkan dalam Sijil Juruaudit terhadap pendedahan yang berkaitan dalam Penyata Kewangan Pihak Berkuasa Penerbangan Awam Malaysia atau, jika pendedahan tersebut tidak mencukupi, pendapat saya akan diubah. Kesimpulan saya dibuat berdasarkan bukti audit yang diperoleh sehingga tarikh Sijil Juruaudit. Bagaimanapun, peristiwa atau keadaan pada masa hadapan berkemungkinan menyebabkan Pihak Berkuasa Penerbangan Awam Malaysia tidak lagi berupaya meneruskan operasi secara usaha berterusan; dan

e. menilai persembahan secara keseluruhan, struktur dan kandungan Penyata Kewangan Pihak Berkuasa Penerbangan Awam Malaysia, termasuk pendedahannya, dan sama ada penyata kewangan tersebut telah melaporkan asas-asas urus niaga dan peristiwa-peristiwa yang memberikan gambaran saksama.

Anggota Pihak Berkuasa telah dimaklumkan, antaranya mengenai skop dan tempoh pengauditan yang dirancang serta penemuan audit yang signifikan termasuk kelemahan kawalan dalaman yang dikenal pasti semasa pengauditan.

Hal-hal Lain

Sijil ini dibuat untuk Anggota Pihak Berkuasa, Pihak Berkuasa Penerbangan Awam Malaysia berdasarkan keperluan Akta Pihak Berkuasa Penerbangan Awam Malaysia 2017 [*Akta 788*] dan bukan untuk tujuan lain. Saya tidak bertanggungjawab terhadap pihak lain bagi kandungan sijil ini.

(DATUK WAN SURAYA BINTI WAN MOHD RADZI)
KETUA AUDIT NEGARA
MALAYSIA

PUTRAJAYA
4 DISEMBER 2023

4 / 4

PENYATA PENGERUSI DAN SEORANG ANGGOTA PIHAK BERKUASA PENERBANGAN AWAM MALAYSIA

Kami, Dato' Mohamed Sharil Bin Mohamed Tarmizi dan Tan Sri Prof Ir. Dato' Dr. Chuah Hean Teik yang merupakan Timbalan Pengerusi dan salah seorang Anggota Pihak Berkuasa Penerbangan Awam Malaysia dengan ini menyatakan bahawa, pada pendapat Anggota Pihak Berkuasa Penerbangan Awam Malaysia, Penyata Kewangan yang mengandungi Penyata Kedudukan Kewangan, Penyata Prestasi Kewangan, Penyata Perubahan Aset Bersih, Penyata Aliran Tunai dan Penyata Perbandingan Bajet dan Amaun Sebenar yang berikut ini berserta dengan nota-nota kepada Penyata Kewangan di dalamnya, adalah disediakan untuk menunjukkan pandangan yang benar dan saksama berkenaan kedudukan Pihak Berkuasa Penerbangan Awam Malaysia pada 31 Disember 2022 dan hasil kendaliannya serta perubahan kedudukan kewangan bagi tahun berakhir pada tarikh tersebut.

Bagi pihak Anggota Pihak Berkuasa Penerbangan Awam Malaysia

.....

DATO' MOHAMED SHARIL BIN MOHAMED TARMIZI
b.p. Pengerusi
Tarikh: 27 NOV 2023

.....

TAN SRI PROF IR. DATO' DR. CHUAH HEAN TEIK
Anggota Pihak Berkuasa Penerbangan Awam Malaysia
Tarikh: 27 NOV 2023

PENGAKUAN OLEH PEGAWAI UTAMA YANG BERTANGGUNGJAWAB KE ATAS PENGURUSAN KEWANGAN
PIHAK BERKUASA PENERBANGAN AWAM MALAYSIA

Saya **DATO' KAPTEN NORAZMAN BIN MAHMUD**, pegawai utama yang bertanggungjawab ke atas pengurusan kewangan dan rekod-rekod perakaunan **PIHAK BERKUASA PENERBANGAN AWAM MALAYSIA**, dengan ikhlasnya mengakui bahawa Penyata Kedudukan Kewangan, Penyata Prestasi Kewangan, Penyata Perubahan Aset Bersih/Ekuiti, Penyata Aliran Tunai dan Penyata Perbandingan Bajet **PIHAK BERKUASA PENERBANGAN AWAM MALAYSIA** dalam kedudukan kewangan yang berikut ini berserta dengan nota-nota kepada Penyata Kewangan di dalamnya mengikut sebaik-baik pengetahuan dan kepercayaan saya, adalah betul dan saya membuat ikrar ini dengan sebenarnya mempercayai bahawa ia adalah benar dan atas kehendak-kehendak Akta Akuan Berkanun 1960.

Sebenarnya dan sesungguhnya)
diakui oleh penama di atas)
di PUTRAJAYA)
pada 27 NOV 2023)

Di hadapan saya,

PESURUHJAYA SUMPAH
A - W 544
KONG WOON WAH
KEMENTERIAN SENI, BUDAYA DAN PERUBAHAN IKLIM
PESURUHJAYA SUMPAH
1.1.2022 - 30.6.2024
MALAYSIA

CIVIL AVIATION AUTHORITY OF MALAYSIA

(Incorporated under the Civil Aviation Authority of Malaysia Act 2017 – Act 788)

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022

CURRENT ASSETS	**NOTE**	**2022 (RM)**	**2021 (RM) (Restated)**
Cash and Bank Balances	4	124,242,061	54,821,099
Accounts Receivable for Exchange Transactions	5	9,860,779	8,530,020
Accounts Receivable for Non-Exchange Transactions	6	1,480,943	827,785
Deposits and Prepayments		643,851	543,495
Advances		2,806	6,092
Total Current Assets		136,230,440	64,728,491
NON-CURRENT ASSETS			
Property, plant, and equipment	7	8,677,189	2,670,741
Work in Progress	8	2,136,847	386,847
Total Non-Current Assets		10,814,036	3,057,588
Total Assets		147,044,476	67,786,079
CURRENT LIABILITIES			
Accounts Payable for Exchange Transactions	9	53,187,551	20,238,253
Deposits and downpayments	10	358,445	169,135
Income Tax Provisions		9,332	49,383
Provision for Employee Benefits	11	1,539,908	1,561,921
Deferred Grant	12	48,295,886	28,912,109
Total Current Liabilities		103,391,122	50,930,801
NON-CURRENT LIABILITIES			
Provision for Employee Benefits	10	16,213,533	15,985,986
Total Liabilities		119,604,655	66,916,787
NET ASSETS / (LIABILITIES)		27,439,821	869,292
NET ASSETS / (LIABILITIES)			
Accumulated Surplus / (Deficit) of The Authority's Funds		27,439,821	869,292
TOTAL NET ASSETS		27,439,821	869,292

The accompanying notes form an integral part of the financial statements.

Kindly refer to the Malay language version of the financial report for reference on financial terms.

CIVIL AVIATION AUTHORITY OF MALAYSIA

(Incorporated under the Civil Aviation Authority of Malaysia Act 2017 – Act 788)

STATEMENT OF FINANCIAL POSITION
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

REVENUE	NOTE	2022 (RM)	2021 (RM) (Restated)
Revenue from Exchange Transactions	13	59,046,476	29,347,373
Revenue from Non-Exchange Transactions	14	359,765,786	398,150,295
Total Revenue		418,812,262	427,497,668
EXPENSES			
Wages, Salaries and Employee Benefits	15	140,242,361	141,998,545
Supplies, Consumables and Services	16	240,589,920	196,146,384
Rental Expenses	17	3,390,749	2,904,954
Domestic and Foreign Contributions	18	336,950	193,778
Other Expenses	19	646,350	477,981
Depreciation of Property, Plant and Equipment		2,637,660	604,638
Provision for Employee Benefits		4,150,223	17,547,907
Total Expenses		391,994,213	359,874,187
Accumulated Surplus/(Deficit) Before Tax		26,818,049	67,623,481
Tax	20	(247,520)	(49,383)
NET SURPLUS/(DEFICIT) FOR THE CURRENT YEAR		26,570,529	67,574,098

The accompanying notes form an integral part of the financial statements.

(Incorporated under the Civil Aviation Authority of Malaysia Act 2017 – Act 788)

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022

	(Deficit)/ Accumulated Surplus (RM)	Total Net Assets (RM)
Balance As At 1 January 2021	(66,704,806)	(66,704,806)
Surplus for the Financial Year	81,493,646	81,493,646
Prior Year's Adjustments	(13,919,548)	(13,919,548)
As Restated	67,574,098	67,574,098
Balance As At 31 December 2021	869,292	869,292

	Accumulated Surplus (RM)	Total Net Assets (RM)
Balance As At 1 January 2022	869,292	869,292
Surplus For the Financial Year	26,570,529	26,570,529
Balance As At 31 December 2022	27,439,821	27,439,821

The accompanying notes form an integral part of the financial statements.

(Incorporated under the Civil Aviation Authority of Malaysia Act 2017 – Act 788)

STATEMENT OF CHANGES OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

	NOTE	2022 (RM)	2021 (Restated) (RM)
Cash Flows from Operating Activities			
Surplus For the Financial Year		26,818,049	67,623,481
Adjustments for:			
Hibah		(1,054,685)	(260,951)
Property, Plant and Equipment			
- Depreciation		2,637,660	604,638
- Loss on disposal of Property, Plant and Equipment		2	-
Provision for Impairment of Receivables		14,509	(289,129)
Operating Surplus Before Changes in Working Capital		28,415,534	67,678,039
Changes in Accounts Receivable for Exchange Transactions		(1,065,928)	2,753,380
Changes in Accounts Receivable for Non-Exchange Transactions		(928,468)	(23,426)
Changes in Accounts Payable for Exchange Transactions		32,949,298	(69,292,948)
Changes in Deposits & Prepayments		(100,356)	130,061
Changes in Advance		3,286	43,360
Changes in Deposits & Advances		189,310	76,840
Changes in Deferred Grants		19,383,777	28,912,109
Changes in Provision of Employee Benefits		205,533	17,547,907
Cash flows from operating activities		79,05[illegible],987	47,825,321
Hibah received		1,054,685	260,951
Net Cash Flows from Operating Activities		80,106,672	48,086,273
Cash Flows from Investing Activities			
Purchase of property, plant, and equipment		(8,644,110)	(1,495,626)
Payment for Work in Progress		(1,750,000)	(386,847)
Tax Payment		(291,600)	(453,724)
Net Cash Flows from Investing Activities		(10,685,710)	(2,336,197)
Net Increase in Cash and Cash Equivalents		69,420,962	45,750,076
Cash and Cash Equivalents at the Beginning of Period		54,821,099	9,071,023
Cash and Cash Equivalents at the End of Period	4	124,242,061	54,821,099

The accompanying notes form an integral part of the financial statements.

CIVIL AVIATION AUTHORITY OF MALAYSIA

(Incorporated under the Civil Aviation Authority of Malaysia Act 2017 – Act 788)

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

	Budget Amount			*Final and Actual Budget Variance	
	Original RM	Final RM	Actual Amounts RM	RM	*Percentage Variance %
Receipts					
Revenue from Exchange Transactions	22,000,00	22,000,000	59,046,476	37,046,476	168%
Revenue from Non-Exchange Transactions	372,000,000	355,322,654	359,765,786	4,443,132	1%
Total receipts	394,000,000	377,322,654	418,812,262	41,489,608	11%
Payments					
Wages, Salaries and Employee Benefits	150,197,215	150,197,215	140,242,361	(9,954,854)	-7%
Supplies, Consumables and Services	232,887,949	232,887,949	240,589,920	7,701,971	3%
Rental Expenses	-	-	3,390,749	3,390,749	0%
Assets	2,327,992	2,327,992	8,644,110	6,316,118	271%
Domestic and Foreign Contributions	2,825,844	2,825,844	336,950	(2,488,894)	-88%
Other Expenses	6,401,000	6,401,000	646,350	(5,754,650)	-90%
Total payments	394,640,000	394,640,000	393,850,440	(789,560)	-20%
Net payments	(640,000)	(17,317,346)	24,961,822	42,279,168	-244%

*Refer to the difference between the final Budget and Actual Amounts

The explanation of the variance between the actual amount and the final budget amount is as follows:

BUDGET	VARIANTS	EXPLANATION
ACCEPTANCE Revenue from Exchange Transactions	168%	The increase in revenue from Exchange Transactions is in line with the opening of the country's borders after the restrictions and the increase in Malaysian airspace traffic flow.
EXPENSES Total Expenses	-20%	Overall expenses are at a satisfactory level and are accrued as expenses after the service is completed.

The accompanying notes form an integral part of the financial statements.

CIVIL AVIATION AUTHORITY OF MALAYSIA

(Incorporated under the Civil Aviation Authority of Malaysia Act 2017 – Act 788)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

1. GENERAL INFORMATION

1.1 INCORPORATION

The Civil Aviation Authority of Malaysia ("The Authority') which was formerly known as the Department of Civil Aviation was incorporated with the enactment of the Civil Aviation Authority of Malaysia Act 2017 [Act 788] on 19 February 2018.

1.2 MAIN ACTIVITY

The main objective of the incorporation of The Authority is to carry out The Authority's corporation functions in accordance with the Civil Aviation Authority of Malaysia Act 2017 where The Authority serves as the technical regulatory agency for aviation activities and air traffic control service providers.

1.3 FUNCTIONAL CURRENCY FOR THE FINANCIAL STATEMENTS

These Financial Statements are presented in Malaysian Ringgit ("RM") which is the functional and presentation currency of The Authority. All financial information presented is in RM.

2. APPROVAL DATE OF THE FINANCIAL STATEMENTS

These Financial Statements have been presented and approved by the Board of Directors of The Authority on 09 November 2023.

3. ACCOUNTING POLICY

3.1 BASIS OF THE FINANCIAL STATEMENTS

The Authority's Financial Statements have been prepared for the year ending 31 December 2022 on an accrual basis in accordance with Malaysian Public Sector Accounting Standards (MPSAS) and according to historical cost prevalence.

The preparation of financial statements requires judgments, estimates and assumptions that affect the use of policies and amounts for reported assets, liabilities, revenues and expenses.

Estimates and assumptions used will be reviewed continuously. Revisions to accounting estimates will be recognized in the period the estimate is revised, if the revision only affects that period, or in the revision period and future periods if the revision affects the current and future periods.

3.2 IMPAIRMENT OF NON-FINANCIAL ASSETS

3.2.1 CASH GENERATING ASSETS

At each date of the statement of financial position, The Authority reviews the carrying value of the assets to determine if there is any sign of impairment. If any such sign exists, the impairment will be calculated by comparing the asset's carrying value with its recoverable amount. A recoverable amount is the higher value of fair value less cost to sell and value in use.

In determining value in use, the future cash flow is discounted to its present value by using the before-tax discount rate that reflects the current market value of the time value of money and the risks specific to the asset. Whereas in determining fair value less cost to sell, the recent market transactions, if any, are taken into account. If there is no recent market transaction, an appropriate valuation model shall be adopted.

3.2.2 NON-CASH GENERATING ASSETS

The Authority will assess at each reporting date whether there is any sign of impairment of non-cash generating assets. If such a sign exists, therefore The Authority will estimate the total recoverable service of the asset. A recoverable service of an asset is the higher of fair value less cost to sell and value in use.

An impairment loss is recognized as an expense in the surplus or deficit immediately when an asset's carrying value exceeds its recoverable service amount.

In determining value in use, The Authority has adopted the depreciated replacement cost approach.

Under this approach, the present value of the remaining service potential of an asset is determined as the replacement cost of the depreciated asset.

Whereas in determining fair value less cost to sell, the price of an asset in the binding agreement is adjusted to determine the disposal price of the asset. If there is no binding agreement, but the asset is actively traded in the market, fair value less cost to sell can be determined by referring to the current market value deducted with disposal cost. If there is no binding sales agreement or active market for the asset, The Authority determines fair value less cost to sell based on the best available information.

For each asset, an assessment is carried out as at each reporting date whether there is any sign that a previously recognized impairment loss may no longer exist or has subsided. If such a sign exists, The Authority estimates the recoverable service amount of an asset. The previously recognized impairment loss is reserved only if there have been changes in the adopted assumptions for determining the recoverable service amount of an asset since the last impartment loss was recognized. The reversal is limited to the extent that the carrying value of an asset does not exceed the recoverable service or does not exceed the possible carrying value after accumulated depreciation such as no impairment loss was recognized for the asset in the previous year. Such reversals are recognized in the surplus or deficit.

3.3 EMPLOYEE BENEFITS

3.3.1 SHORT-TERM STAFF BENEFITS

The Authority as a statutory body of the government is subject to the staffing rules set by Public Service Department (Jabatan Perkhidmatan Awam or JPA). Short-term staff benefits outlined by JPA are basic salaries, fixed allowances, variable allowances, various leaves including annual leave of up to 35 days, medical facilities at National Heart Institute (Institut Jantung Negara or IJN), dialysis and artificial equipment approved by the Ministry of Health, as well as housing, vehicle and computer loan facilities.

Short-term staff benefits including salaries, wages, bonuses, and social security contributions are calculated as expenses in the year of service rendered by the employee. The accumulating short-term compensated absences such as paid annual leave are taken into account when services rendered employees increase their future entitlement of compensated absences, and non-accumulating short-term compensated absences such as sick leaves are taken into account when the absences occur.

3.3.2 POST-EMPLOYMENT BENEFITS

i) Employee Provision Fund (Kumpulan Wang Simpanan Pekerja or KWSP)

The Authority contributes to Kumpulan Wang Simpanan Pekerja at a statutory rate. Such contributions are charged in surplus or deficit in the financial period in which they occur.

ii) Retirement Fund (Kumpulan Wang Persaraan or KWAP)

The Authority contributes to Kumpulan Wang Persaraan (Incorporated) for employees granted pensionable status at a statutory rate. Such contributions are charged in surplus or deficit in the financial period in which they occur.

iii) Benefits of Leaves and Remuneration for Contract Staff

The permanent staff of The Authority, either opted for pensionable schemes or KWSP, will be rewarded leave of absences (ganjaran cuti rehat or GCR) upon their retirement age. This remuneration is based on Service Circular issued by Jabatan Perkhidmatan Awam and is adopted by The Authority.

The Authority only takes into account the provision of replacement leave for its staff in accordance with the optional retirement conditions under Section 12 of Act 227/239 where they have reached the age of 40 and have served for more than 10 years.

The calculation is based on the following formula:

[1/30 X The final salary to be received based on the projected increase of 3 salary steps X The number of accrued vacation days (subject to a maximum limit of 160 days)]

The Authority will also reward contractual staff who have completed their service based on the following formula:

[17.5% - 12% (employer's EPF contribution) X last basic salary X total months of service]

(-) Share interest on the employer's EPF contribution (estimated at RM100)

3.4 WORK IN PROGRESS

Work in progress is for real estate, plant and equipment construction works as well as computer software in implementation that have not been completed until the end of the financial year. Costs for the construction of real estate, plant and equipment will be capitalized as real estate, plant and equipment as real estate, plant and equipment according to the date the Certificate of Practical Completion is issued or the date the work is completed and paid off. As for the cost of computer software, it will be capitalized when the software is ready to be used and amortized.

3.5 FINANCIAL ASSETS

3.5.1 Financial assets are recognized in the statement of financial position when The Authority becomes a party to the contractual provisions of instruments.

3.5.2 At initial recognition, financial assets are measured at fair value, including the transaction costs for the financial assets not measured at fair value through surplus or deficit, which are directly attributable to the issuance of financial assets.

3.5.3 Upon the initial recognition, financial assets will be classified into one of the four categories of financial assets, such as financial assets measured at fair value through surplus or deficit, loan and receivables, investments held to maturity and financial assets ready for sales.

3.5.4 Purchases or sales of financial assets that require the delivery of assets within the time period stipulated by the rules or convention in the market will be recognized as at the date the transaction is made, which is the date when The Authority commits to buy or sell such an asset.
3.5.5 The Authority only has the following categories of financial assets:

i) Loans and Receivables
Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Upon initial measurement, such financial assets are then measured at amortized cost using the effective interest approach and minus the impairment. Amortized cost is calculated by taking into account any discounts or premiums on the purchase of such asset with fees or costs that form part of the effective interest rate. Losses arising from the impairment are recognized in surplus or deficit.

3.5.6 Impairment of Financial Assets
At the end of each reporting period, The Authority will assess whether there is any objective evidence that a financial asset needs to be impaired. The objective evidence includes:

i. significant financial difficulties by borrowers;
ii. overdue payments;
iii. the possibility that borrowers will go bankrupt;
iv. data showing that there is a decline in the future cash flow estimates.

For the category of financial assets measured at amortized cost, if there is no objective evidence exists to significant individuals, therefore all assets in The Authority that have similar risk characteristics regardless of whether they are significant or not will be assessed collectively to determine if an impairment is required.

Impairment is made on all invoice amounts that are more than one (1) year in arrears.

Impairment losses, in terms of financial assets measured at amortized cost, are measured as the difference between the asset's carrying value and the present value of the estimated cash flow discounted at the original effective interest rate. The asset's carrying value will be reduced through the use of an allowance account. Any impairment loss is recognized in surplus or deficit immediately. If, in the subsequent period, any amount of the impairment loss declines, the previously recognized impairment loss will be reversed directly in the allowance account. Such reversals are recognized in surplus or deficit immediately.

3.5.7 Derecognition of Financial Assets
Financial assets are derecognized when the contractual rights for cash flow from the financial assets expire or are settled, and The Authority has transferred the significant risks and rewards of ownership of the financial assets to another party.

At derecognition of overall financial assets, the difference between carrying value and the amount of consideration received is recognized in surplus or deficit in the period of derecognition.

3.6 REVENUE RECOGNITION

3.6.1 Revenue from Non-Exchange Transactions
Non-Exchange transactions will be recognized as assets when there is future economic benefit or service potential is expected to flow into the entity where they arise from past events and the fair value of the assets can be measured reasonably.

Non-Exchange transactions recognized as assets shall be recognized as revenue, except to the extent that liabilities are also recognized relating to the similar inflow as delayed in the statement of financial position. When the obligation to certain liability is fulfilled, the entity should reduce the recognized carrying amount of that liability and recognize the same amount of revenue by the reduction.

Revenue from Non-Exchange Transactions are as follows:
i) Government Grants
"Government grants granted to The Authority for the operation and execution of the activities of The Authority's as well as not subject to certain future performance conditions are accounted for as revenue in surplus or deficit and are measured at the fair value of assets received."

ii) Licenses, Registration Fees and Permits
The Authority records all payments charged relating to the granting of approvals or authorizations to individuals, corporations, businesses, enterprises and Government Agencies / Departments for regulatory and law enforcement purposes. These include the issuance of any license, permit, certificate, acknowledgment, consent or document issued or granted under any provision of the Civil Aviation Act 1969 or subsidiary legislation made under that Act.

Revenue is recognized when licenses and permits are issued (usually there is no time lag between the time of issuance of license and permit, and the time of payment).

iii) Fines and Penalties
Revenue from these fines and penalties is recognized after The Authority receives payment due to uncertainties in collecting the proceeds from fines and penalties.

iv) Contributions / Compensations from Foreign Countries and Local Contributors
Revenue shall be recognized when there is a likelihood that future economic benefits or service potential will flow to the entity and its fair value can be measured reliably, for instance when the amount is pledged, or a memorandum of understanding is signed.

v) Reimbursements of Expenses
Reimbursements of expenses for the previous year shall be recognized as revenue at the transacted costs. Reimbursements of expenses for the current year will be recognized as reciprocity to the expenses account or related assets at the transacted costs.

3.6.2 Proceeds from Exchange Transactions
Revenue from exchange transactions is recognized when it is probable that future economic benefits or potential services will flow to the entity and these benefits can be measured reliably.

The result of the Exchange Transaction is as follows:

i) Services and Service Fees
These services and service fees involve all receipts in relation to services provided by the Authority including air traffic control services, calibration of navigation and flight communication equipment, examination services and other services provided by the Authority.

Revenue is recognized with reference to the level of completion of the transaction at the reporting date when all of the following conditions are met:

- The amount of revenue can be reliably measured;
- There is a possibility that economic benefits or potential future services associated with the transaction will flow to the Authority;
- The level of completion of the transaction on the reporting date can be reliably measured;
- The cost incurred for the transaction and the cost to complete the transaction can be reliably measured.

Revenue should be measured at the fair value of the consideration received or to be received.

ii) Proceeds from the Sale of Goods
Includes all receipts from the sale of quotation/ tender documents and publications as well as the sale of physical property (excluding investments) and others.

Revenue is recognized when all of the following conditions have been met:

- The Authority has transferred the significant risks and rewards of ownership of the goods to the buyer; and
- The Authority does not maintain continuous involvement in management at the level normally associated with ownership nor effective control over the goods sold.

Revenue should be measured at the fair value of the consideration received or will be accepted.

The amount for the cost of goods sold should be expensed to surplus/deficit simultaneously with revenue recognition.

iii) Rent
Revenue from rental payments on premises owned by the Authority based on the rates and conditions in the rental agreement. Rent earned is recognized as revenue over the rental period.

iv) Interests / Hibah
Revenue shall be recognized on an accrual basis and be measured at the fair value of the consideration received or receivable.

v) Gains from Investments
Gains from investments are recognized on a time proportion basis that takes into account the effective rate of return of that asset. The effective rate of return on an asset is the rate of profit required to discount the expected future cash receipt flow throughout the life of the asset to equate the initial carrying amount of that asset.

vi) Other Receipts
Other receipts are receipts other than those stipulated in items 3.5.2 (i) to 3.5.2 (v) recognized after services are rendered and have been measured reliably.

3.7 PROVISIONS AND LIABILITIES

Provisions are recognized when The Authority has current obligations (legal or constructive) as a result of past events, with a possible outflow of resources bearing economic benefits that should be made to settle the obligations and the amount of the obligations can be estimated reliably. When The Authority expects some or all provisions to be reimbursed, the expenses attributed to provisions are presented in surplus or deficit from any reimbursement.

3.8 PROPERTY, PLANT, EQUIPMENT AND DEPRECIATION

Fixed assets consist of property, plant and equipment where asset recognition is based on MPSAS 17-Property, Plant and Equipment. For assets purchased, only assets with unit cost of RM2,000 or above are considered as fixed assets. Assets reated below RM2,000 will be considered as expenses.

Depreciation of property, plant and equipment is performed on a straight-line basis based on the estimated economic useful life of the assets according to the following rates:

- Buildings and repair facilities 2%
- Vehicles 20%
- Office furniture, fittings, and equipment 20%
- Computer equipment 20%
- Airplane 5%

3.9 CASH AND CASH EQUIVALENTS

The statement of cash flows has been provided using an indirect method. Cash and cash equivalents consist of cash on hand and at bank that are ready to be converted into known cash amounts and are subject to an intangible risk of changes in value.

3.10 BUDGET INFORMATION

The annual budget is provided on a cash basis. As the financial statements are provided on an accrual basis, a Statement of Comparison of Budget and Actual Amounts is provided separately. This statement has been provided using the basis of annual budget preparation.

The Authority's budget was approved and presented on a cash basis for the financial period from 1 January 2022 to 31 December 2022 and was presented in the Authority Meeting Number 11/2021 dated 19 November 2021.

3.11 OFFSETTING FINANCIAL INSTRUMENTS

Financial assets and financial liabilities are only offset when, and only when, the entity has a legal right for offsetting and intends to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

3.12 RELATED PARTIES

The Authority considers a related party as a person or an entity with the ability to exercise control individually or collectively or to exercise important influences on The Authority, or vice versa. Key personnel of the management is considered as a related party and consists of the Chairman and members of the Board of Directors of The Authority.

3.13 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

3.13.1 Contingent Liabilities are present obligations that are not recognized because no probability that an outflow of resources is required to settle the obligations or in very rare cases, the liability cannot be recognized because it cannot be measured reliably.

Contingent liabilities are not recognized but are disclosed in the financial statements. Obligations arising from past events, of which the existence can only be confirmed through the occurrence or non-occurrence of one or more uncertain future events, not under the full control of The Authority are also disclosed as contingent liabilities unless the probability of the outflow of economic resources is small.

3.13.2 Contingent Assets are assets that are likely to exist from past events whose existence will only be confirmed through occurrence or non-occurrence of one or more uncertain future events that are not in the full control of The Authority. The Authority does not recognize contingent assets in the financial statements but discloses their existence where inflows of economic benefits are possible but not certain.

3.14 FINANCIAL LIABILITIES

3.14.1 Financial liabilities are recognized in the statement of financial position when The Authority becomes a party to the provisions of the contract of the instrument.

3.14.2 At initial recognition, financial liabilities are measured at fair value, including transaction cost for the financial liabilities that are not measured at fair value through surplus or deficit, which are directly involved in the issuance of financial liabilities.

3.14.3 Upon initial recognition, financial liabilities are classified into one of the two categories of financial liabilities, namely financial liabilities measured at fair value through surplus or deficit and payables.

3.14.4 The Authority has the following categories of financial liabilities:

i) Borrowings and Payables
Upon initial recognition, borrowings and payables are measured at amortized cost using the effective interest method. Gains or losses are recognized in surplus or deficit when financial liabilities are derecognized or depreciated.

The effective interest method is the method for calculating the amortized cost of financial liabilities and allocating interest expenses over the relevant period. An effective interest rate is the accurate discount rate of the future cash payment through the life of the financial liability or, when appropriate, a shorter period, with the carrying value of that financial liability.

3.14.5 Financial liabilities are derecognized when the obligations specified in contracts are discharged, terminated, or expired.Any difference between the carrying values of derecognized financial liabilities and paid consideration is recognized in surplus or deficit in the period of derecognition.

3.15 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATED UNCERTAINTY

3.15.1 CRITICAL ACCOUNTING JUDGEMENTS
There are no critical accounting judgments that have significant effects on the amount recognized in the financial statements.

3.15.2 KEY SOURCES OF ESTIMATION UNCERTAINTY
The key estimates of the future, and other primary sources of estimation uncertainty as at the reporting date, that have significant risks of resulting in important adjustments to the carrying values of assets and liabilities in the ensuing financial year are as follows:

i) Impairment Losses on Accounts receivable
The Authority assesses at each reporting date whether there is any objective evidence of impairment of financial assets. To determine whether there is any objective evidence of impairment, The Authority considers factors like insolvency of debtors and significant default or delayed payments. If there is objective evidence of impairment, the amount and time of future cash flow are estimated based on historical loss experience for assets with similar credit risk characteristics.

3.16 FOREIGN CURRENCIES
All matters involving foreign currencies have been translated into Malaysian Ringgit (Ringgit Malaysia) at the exchange rate at that
date of exchange. Assets and liabilities in foreign currency at the end of the financial year are translated at the exchange rates at that date. All differences are credited or charged to surplus or deficit.

3.17 Income Tax
Current income tax assets and liabilities are valued at the amount expected to be earned or paid to the Inland Revenue Board (IRB) using tax rates and laws that have been enacted or substantially enacted at the reporting date in which the Authority operates and generates taxable income.

4. CASH AND BANK BALANCES

	2022 (RM)	2021 (RM)
Cash on hand	9,000	9,000
Cash at bank	124,233,061	54,812,099
	124,242,061	54,821,099

5. ACCOUNTS RECEIVABLE FOR TRANSACTIONS

	2022 (RM)	2021 (RM)
Air Navigation Facility Charges (ANFC)	11,426,582	10,140,889
Calibrations	765,891	1,020,260
Other professions	44,734	10,130
	12,237,207	11,171,279
Less: Provision for Impairment of Receivables	(2,376,428)	(2,641,259)
	9,860,779	8,530,020

Accounts Receivable are interest-free and generally the period involved is from 1 day to 30 days. Accounts Receivable are recognized at Fair Value during initial recognition. The amount is expected to recover within 12 months, will be recognized at the original invoice amounts. Otherwise, they will be recognized at the Present Value of the original invoice amounts.

Accounts Receivable has an age ranging from 1 month to more than 1 year. Impairment is made on all invoice amounts that are more than one (1) year in arrears. Following the Covid-19 pandemic that occurred since 2020, the Authority provides facilities to airlines which are exempted from making provisions for the impairment of receivables.

6. ACCOUNTS RECEIVABLE FOR NON-EXCHANGE TRANSACTIONS

	2022 (RM)	2021 (RM)
Air Operator Certificate and Pilot License Renewal Services	202,724	299,600
Other Services	1,178,946	384,355
Certificate of Airworthiness Charge	226,035	143,830
Other Accounts Receivable	148,548	-
	1,756,253	827,785
Less: Provision for Impairment of Receivables	(275,310)	-
	1,480,943	827,785

7. PROPERTY, PLANT AND EQUIPMENT

2022 Cost	**Vehicle** **RM**	**Airplane** **RM**	**Office Furniture, Fitting and Equipment** **RM**	**Computer Equipment** **RM**	**Amounts** **RM**
As at 1 January 2022	5,364,847	13,900,000	7,427,480	4,854,375	31,546,702
Addition	-	-	478,859	8,165,251	8,644,110
Disposal	(286,898)	-	-	-	(286,898)
As at 31 December 2022	5,077,949	13,900,000	7,906339	13,019,626	39,903,914
Accumulated Depreciation					
As at 1 January 2022	4,736,266	13,899,997	5,470,867	4,768,831	28,875,961
Current depreciation	146,793	-	659,202	1,831,665	2,637,660
Disposal	(286,896)	-	-	-	(286,896)
As at 31 December 2022	4,596,163	13,899,997	6,130,069	6,600,496	31,226,725
Net book value					
As at 31 December 2022	481,786	3	1,776,270	6,419,130	8,677,189

2021 Cost	**Vehicle** **RM**	**Airplane** **RM**	**Office Furniture, Fitting and Equipment** **RM**	**Computer Equipment** **RM**	**Amounts** **RM**
As at 1 January 2021	4,936,506	13,900,000	6,385,635	4,828,935	30,051,076
Addition	428,341	-	1,041,845	25,440	1,495,626
As at 31 December 2021	5,364,847	13,900,000	7,427,48	4,854,375	31,546,702
Accumulated Depreciation					
As at 1 January 2021	4,658,634	13,899,997	4,996,874	4,715,818	28,271,323
Current depreciation	77,632	-	473,993	53,013	604,638
As at 31 December 2021	4,736,266	13,899,997	5,470,867	4,768,831	28,875,961
Net book value					
As at 31 December 2021	628,581	3	1,956,613	85,544	2,670,741

8. WORK IN PROGRESS	2022 (RM)	2021 (RM) (Restated)
As at 1 January 2022	386,847	-
Addition	1,750,000	386,847
Balance as at 31 December 2022	2,136,847	386,847

Included in the current year's additions are the implementation of the Financial and Human Resource System and the e-Licensing System

9. ACCOUNTS PAYABLE FOR EXCHANGE TRANSACTIONS	2022 (RM)	2021 (RM) (Restated)
Trade Creditors	30,601,785	16,477,869
Various staff creditors	104,506	483,905
Other Creditors	10,152,464	742,231
Accrued Expenses	12,328,796	2,534,248
	53,187,551	20,238,253

There is no interest on the stated liability amount. The entire liability has been planned to be accommodated using the Development Expenditure Grant that has been approved by the Ministry of Finance with the allocation for 2021 amounting to RM236,000,000 which is part of the total amount of RM608,000,000.

10. DEPOSITS AND ADVANCES	2022 (RM)	2021 (RM)
Deposit - Advance Received	168,445	169,135
Deposit - Collateral	190,000	-
	358,445	169,135

11. PROVISION OF EMPLOYEE BENEFITS	2022 (RM)	2021 (RM) (Restated)
Balance on 1 January	17,547,907	-
Additions in the current year	4,150,223	17,547,907
Payments in the current year	(3,944,689)	-
Balance on 31 Decembe	17,753,441	17,547,907
Analysis of Employee Benefits Allocation		
Payment does not exceed 1 year	1,539,908	1,561,921
Payment over 1 year	16,213,533	15,985,986
	17,753,441	17,547,907

12. DEFERRED GRANT	2022 (RM)	2021 (RM)
Balance on 1 January	28,912,109	-
(+) Add the current year	200,899,327	253,500,000
	229,811,436	224,587,891
(-) Current year amortization	(181,515,550)	(223,587,891)
Balance on 31 December	48,295,886	28,912,109

Types of Grant Receipts

i. Development grants are intended to be used by the Authority that has been appointed as the implementing agency for the development of projects under RMK-11 and RMK-12.
ii. Development grants (classification of operational expenditure to development expenditure) are intended to cover the maintenance and upkeep of the assets of Air Traffic Operations and Civil Aviation Safety (CAAM).

13. REVENUE FROM EXCHANGE TRANSACTIONS	2022 (RM)	2021 (RM)
Air Navigation Facility Charges (ANFC)	57,851,861	27,928,325
Calibrations	-	1,153,510
Others	139,930	4,587
Hibah	1,054,685	260,951
	59,046,476	29,347,373

The calibration flight service service is responsible for carrying out calibration flight tasks for all navigation equipment (ILS, DVOR, DME, NDB, PAPI, Radar and others) in Malaysia and also Brunei. There is navigation equipment owned by RMAF, MAHB, SATS and Brunei Darussalam that is subject to payment charges for calibration flight services. Starting on 01/01/2022 this calibration flight service has been outsourced through tender procurement.

14. REVENUE FROM NON-EXCHANGE TRANSACTIONS	2022 (RM)	2021 (RM)
Certificate of Airworthiness	10,240,687	9,301,963
Pilot's Licenses	5,751,958	4,100,164
Airport Operating Licenses	5,971,820	3,033,678
Engineer Licenses	898,048	708,826
Aircraft Registrations	587,352	293,250
Aviation Operation Certificate (AOC)	1,776,142	2,741,059
Others	440,351	1,069,538
Air Service License and Permits	593,125	270,000
Pilot Examinations	1,108,176	453,145
Ground Handling	1,342,752	162,700
Engineer Examinations	39,825	29,200
Grants	331,015,550	375,986,772
	359,765,786	398,150,295

The proceeds from the grant consist of a managing grant for the payment of emoluments amounting to RM149,500,000, amortization of payments under development grants amounting to RM45,110,565 and amortization of payments under development grants (classification of operating expenses to development expenses) - Asset Maintenance and Preservation - Air Traffic Operations Assets and Civil Aviation Security (CAAM) totaled RM136,404,985.

15. WAGES, SALARIES AND EMPLOYEE BENEFITS	2022 (RM)	2021 (RM)
Salaries and Wages	97,653,253	96,578,232
Allowances and Fixed Remunerations	38,119,800	38,611,069
Remuneration Payments and Special Financial	-	1,652,450
Other Financial Benefits	3,264,919	2,659,967
Overtime Allowances	594,274	298,213
Statutory Contribution for Staff	-	-
Alternative Vacation	-	1,610,389
Monthly Fixed Allowances for Board Members	438,065	424,121
Executive Management Committee Chairman's Allowances	-	-
Board Meeting Attendance Allowances	40,000	42,750
Committee Meeting Attendance Allowances	52,250	45,250
The Authority's Benefits	79,800	76,104
	140,242,361	141,998,545

16. SUPPLIES, CONSUMABLES AND SERVICES	2022 (RM)	2021 (RM) (Restated)
Maintenance and Purchased Minor Repair	174,290,855	137,661,984
Professional and Other Purchased Services and Hospitality	46,214,364	42,308,943
Travelling and Lodging Expenses	4,561,111	2,207,403
Communications and Utilities	14,238,301	11,459,099
Supplies of Raw Materials and Materials for Maintenance and Repairs	154,177	765,762
Supplies and Other Materials	954,972	880,655
Transportation of Goods	176,140	862,528
	240,589,920	196,146,384

17. RENTAL EXPENSES	2022 (RM)	2021 (RM) (Restated)
Rental Expenses	3,390,749	2,904,954

18. DOMESTIC AND FOREIGN CONTRIBUTIONS	2022 (RM)	2021 (RM)
Domestic contributions	8,100	9,000
Foreign contributions	328,850	184,778
	336,950	193,778

19. OTHER EXPENSES	2022 (RM)	2021 (RM)
Foods and Beverages	15,558	9,071
Uncapitalized Assets	158,093	359,990
Gains/Losses of Foreign Currency	55,306	55,108
Insurance and Compensation Claims	78,001	93,981
Rewards	289,976	320,216
Fines	-	(71,256)
Write Off Duty	28,07	-
Stamp Money and Various	6,868	-
Loss on Disposal of Property, Plant and Equipment	2	-
Provision for Impairment of Receivables	14,509	(289,129)
	646,350	477,981

20. TAX ALLOCATION	2022 (RM)	2021 (RM)
Current Year's Tax Allocation	247,520	49,383

The significant difference between tax expense and accounting surplus multiplied by the statutory tax rate is provided by the tax effect arising from the following:

	2022 (RM)	2021 (RM)
Surplus / (Deficit) Before Tax	26,818,049	67,623,481
Income Tax Rate (28% - 2022 and 24.5% - 2021)	7,509,054	16,567,753
Adjustment of the Tax Effect on :		
Difference Tax Rate	(47,792)	(14,550)
Non-taxable income	(116,972,122)	(104,672,996)
Non-allowable expenses	109,758,380	88,169,176
Under provision of income tax for last year	247,520	49,383

21. HUMAN RESOURCES

For the financial year ended 2022, the Authority has permanent, contractual and borrowed officers and staff. The Authority's operation is managed by officers and staff of The Authority's in the following numbers:-

	2022 Total Number	2021 Total Number
Top Management Group	2	3
Management and Professional	610	647
Group Executive Group	740	768

22. KEY MANAGEMENT PERSONNEL

Key management personnel are those who have authority and responsibility for planning, directing and controlling the Authority's activities either directly or indirectly. The Authority's main management consists of the Chairman and members of the Board of Directors appointed by Y.B. Minister of Transport. The aggregate allowance received by Key Management is as follows:

	2022 (RM)	2021 (RM)
Monthly Fixed Allowance for Board Members	438,065	424,121
Board of Directors Meeting Attendance Allowance	40,000	42,750
Committee Meeting Attendance Allowance	52,250	45,250
Authority Benefits	79,800	76,104
The total amount of Aggregate Allowance	610,115	588,225
Total number of Chairman and Members of the Board of Directors	7	7

23. LAST YEAR'S ADJUSTMENTS

The reductions and increases due to adjustments that occurred in the year and restated in the 2021 statement that affect changes such as the Statement of Financial Position, Statement of Financial Performance and Cash Flow Statement are as follows:

Financial Performance Statement for the year ending 31 December 2021	As Stated Earlier (RM)	Previous Year Adjustments (RM)	As Restated (RM)
Supplies, Consumables and Services	172,925,163	23,221,221	196,146,384
Rental Expenses	26,126,175	(23,221,221)	2,904,954
Allocation of Employee Benefits	3,628,359	13,919,548	17,547,907
Statement of Financial Position for the year ending 31 December 2021			
Non-Current Assets			
(a) Work in Progress	-	386,847	386,847
Current Liabilities			
(a) Accounts Payable for Exchange Transactions	19,851,506	386,747	20,238,253
(b) Allocation of Employee Benefits	984,207	577,714	1,561,921
Non-Current Liabilities			
(a) Allocation of Employee Benefits	2,644,152	13,341,834	15,985,986

Note 23
Supplies, Consumables and Services
Rental Expenses

- Adjustments are made to give a true picture of supplies, consumables, services and rental expenses. Air Traffic Control Center line communication services in the Peninsula, Sabah and Sarawak were previously recorded as rental expenses reclassified to supplies, consumables, services.

Allocation of Employee Benefits

- Adjustments are made for the correction of the calculation of the discounted value in making the allocation of staff benefits.

Non-Current Assets

a. Work in Progress; and

Current Liabilities

a. Accounts Payable for Exchange Transactions

- Adjustments were made to record works under construction for the implementation of the Financial and Human Resources System.

Current Liabilities

b. Allocation of Employee Benefits; and

Non-Current Liabilities

a. Allocation of Employee Benefits

- Adjustments are made for the correction of the calculation of the discounted value in making the allocation of staff benefits.

24. FINANCIAL RISK MANAGEMENT

24.1 Financial Management Risk Objectives and Policies

The Authority's financial risk management policy aims to ensure that there are sufficient financial resources for business development, managing credit, foreign exchange and liquidity risks. The Authority operates under clearly defined guidelines approved by the Authority and the Authority's policy is not to involve the Authority in speculative transactions.

24.2 Credit Risk

Credit risk or the risk of a third party failing to pay, controlled by the application of credit approval procedures, limits and strict supervision. Credit risk is minimized and strictly monitored by limiting the Authority's cooperation with business partners who have high creditworthiness. Debtors are continuously monitored through the Authority's management reporting procedures.

The Authority does not have significant exposure to any individual customer or third party nor any significant concentration of credit risk associated with any financial instrument.

24.3 Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of the Authority's financial instruments will change due to changes in the interest rate market.

The Authority is not exposed to interest rate risk as it has no long-term interest-bearing assets or interest-bearing debt as at 31 December 2022.

24.4 LIQUIDITY RISK

Liquidity and cash flow risk is the risk that The Authority will face difficulties in fulfilling financial obligations due to a lack of funds. The exposure of The Authority to liquidity risk exists from the difference in the maturity of financial assets and financial liabilities. The table below shows the maturity profile of The Authority's liabilities as at the reporting date based on the repayment obligations with contract discounts.

The Authority manages liquidity and cash flow risk by ensuring adequate cash and providing adequate funds for fulfilling commitments from operating expenses and financial liabilities.

Accounts Payable for Exchange Transactions	Within a Year (RM)	More Than a Year (RM)	Amount (RM)
On 31 December 2022	52,819,180	368,371	53,187,551
On 31 December 2021	19,851,638	386,615	20,238,253

24.5 FOREIGN EXCHANGE RISK

The Authority operates in Malaysia as well as outside Malaysia and is therefore exposed to foreign exchange risk.

24.6 FAIR VALUE

The carrying value of cash and cash equivalents, receivables and payables are equal to its fair value due to its short maturity.

25. CAPITAL RISK MANAGEMENT

The main objective of the Authority's capital risk management is to ensure that it maintains a strong credit rating and a good capital ratio to ensure that it can support operations and maximize the Fund.

26. NOTES FOR BUDGET AND ACTUAL COMPARISON STATEMENTS

The Authority's budget was approved and presented for the financial period from 1 January 2022 to 31 December 2022 presented in Authority Meeting Number 11/2021 dated 19 December 2021.

The Authority's budget and financial statements are prepared using a different basis from the financial statements. Financial statements are prepared on an accrual basis using a classification based on the type of expenditure in the statement of financial performance, while the budget is prepared on a cash basis. The amounts in these financial statements have been rearranged from the accrual basis to the cash basis and reclassified with the presentation being on the same basis as the approved budget. A comparison of the budgeted and actual totals, prepared in comparison with the approved budget, is then presented in the budget and actual comparison statement. In addition to these fundamental differences, adjustments to the amounts in the financial statements are also made for differences in the format and classification adopted for the presentation of the financial statements and the approved budget.

Timing differences exist when the period in which the budget is prepared differs from the financial period in which these financial statements are prepared.

Entity differences exist when the budget does not take into account programs or activities that are not recorded in these financial statements. The reconciliation between the actual amount as stated in the budget and actual comparison statement and the actual amount in the cash flow statement for the financial year ending 31 December 2022 is as below:

	Operation (RM)	Investment (RM)	Funding (RM)	Amounts (RM)
The actual comparable amount as presented in the statement of comparison of budget and actual amounts	33,605,932	(10,685,710)	-	22,920,222
Difference in bases	46,500,740	-	-	46,500,740
The actual comparable amount in the Statement of Cash Flows	80,106,672	(10,685,710)	-	69,420,962

27. EVENTS AFTER THE REPORTING DATE

Based on MPSAS 14, events after the reporting date are satisfactory and unsatisfactory events that occur between the reporting date and the date the financial statements are confirmed for publication. Among the two types of events that can be identified are events that prove the conditions that exist at the reporting date (events that require adjustment after the reporting date) and events that show conditions that exist after the reporting date (events that do not require adjustment after the reporting date).

In 2023, Malaysia enters the phase of transition to endemic and the country's borders are opened at the same time. However, this is an event that does not require adjustment after the reporting date of 31 December 2022 because it does not have any effect on the figures that have been reported until the financial year ending 31 December 2022.

PENYATA KEWANGAN

PIHAK BERKUASA PENERBANGAN AWAM MALAYSIA

PIHAK BERKUASA PENERBANGAN AWAM MALAYSIA
(Ditubuhkan di bawah Akta Pihak Berkuasa Penerbangan Awam Malaysia 2017 - Akta 788)
PENYATA KEDUDUKAN KEWANGAN
PADA 31 DISEMBER 2022

	Nota	2022 RM	2021 RM Seperti Dinyatakan Semula
ASET SEMASA			
Tunai dan Baki di Bank	4	124,242,061	54,821,099
Akaun Belum Terima Bagi Urus Niaga Pertukaran	5	9,860,779	8,530,020
Akaun Belum Terima Bagi Urus Niaga Bukan Pertukaran	6	1,480,943	827,785
Deposit dan Prabayar		643,851	543,495
Pendahuluan Diri		2,806	6,092
Jumlah Aset Semasa		136,230,440	64,728,491
ASET BUKAN SEMASA			
Hartanah, Loji dan Peralatan	7	8,677,189	2,670,741
Kerja Dalam Kemajuan	8	2,136,847	386,847
Jumlah Aset Bukan Semasa		10,814,036	3,057,588
Jumlah Aset		147,044,476	67,786,079
LIABILITI SEMASA			
Akaun Belum Bayar Bagi Urus Niaga Pertukaran	9	53,187,551	20,238,253
Deposit dan Pendahuluan	10	358,445	169,135
Peruntukan Cukai Pendapatan		9,332	49,383
Peruntukan Manfaat Kakitangan	11	1,539,908	1,561,921
Geran Tertunda	12	48,295,886	28,912,109
Jumlah Liabiliti Semasa		103,391,122	50,930,801
LIABILITI BUKAN SEMASA			
Peruntukan Manfaat Kakitangan	11	16,213,533	15,985,986
Jumlah Liabiliti		119,604,655	66,916,787
ASET BERSIH		27,439,821	869,292
ASET BERSIH			
Lebihan Terkumpul Kumpulan Wang Pihak Berkuasa		27,439,821	869,292
JUMLAH ASET BERSIH		27,439,821	869,292

Nota-nota yang disertakan merupakan sebahagian daripada penyata kewangan ini.

PIHAK BERKUASA PENERBANGAN AWAM MALAYSIA
(Ditubuhkan di bawah Akta Pihak Berkuasa Penerbangan Awam Malaysia 2017 - Akta 788)
PENYATA PRESTASI KEWANGAN
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2022

	Nota	2022 RM	2021 RM Seperti Dinyatakan Semula
Hasil			
Hasil daripada Urus Niaga Pertukaran	13	59,046,476	29,347,373
Hasil daripada Urus Niaga Bukan Pertukaran	14	359,765,786	398,150,295
Jumlah Hasil		418,812,262	427,497,668
Perbelanjaan			
Upah, Gaji dan Manfaat Pekerja	15	140,242,361	141,998,545
Bekalan, Bahan Guna Habis dan Perkhidmatan	16	240,589,920	196,146,384
Perbelanjaan Sewa	17	3,390,749	2,904,954
Pemberian Dalam dan Luar Negeri	18	336,950	193,778
Perbelanjaan Lain-Lain	19	646,350	477,981
Susut Nilai Hartanah, Loji dan Peralatan		2,637,660	604,638
Peruntukan Manfaat Kakitangan		4,150,223	17,547,907
Jumlah Perbelanjaan		391,994,213	359,874,187
Lebihan Terkumpul Sebelum Cukai		26,818,049	67,623,481
Cukai	20	(247,520)	(49,383)
LEBIHAN BERSIH BAGI TAHUN SEMASA		26,570,529	67,574,098

Nota-nota yang disertakan merupakan sebahagian daripada penyata kewangan ini.

PIHAK BERKUASA PENERBANGAN AWAM MALAYSIA
(Ditubuhkan di bawah Akta Pihak Berkuasa Penerbangan Awam Malaysia 2017 - Akta 788)
PENYATA PERUBAHAN ASET BERSIH
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2022

	(Kurangan) / Lebihan Terkumpul RM	Jumlah Aset Bersih RM
Baki Pada 1 Januari 2021	(66,704,806)	(66,704,806)
Lebihan Bagi Tahun Kewangan	81,493,646	81,493,646
Pelarasan Tahun Lepas	(13,919,548)	(13,919,548)
Seperti Dinyatakan Semula	67,574,098	67,574,098
Baki Pada 31 Disember 2021	869,292	869,292

	Lebihan Terkumpul RM	Jumlah Aset Bersih RM
Baki Pada 1 Januari 2022	869,292	869,292
Lebihan Bagi Tahun Kewangan	26,570,529	26,570,529
Baki Pada 31 Disember 2022	27,439,821	27,439,821

Nota-nota yang disertakan merupakan sebahagian daripada penyata kewangan ini.

PIHAK BERKUASA PENERBANGAN AWAM MALAYSIA
(Ditubuhkan di bawah Akta Pihak Berkuasa Penerbangan Awam Malaysia 2017 - Akta 788)
PENYATA ALIRAN TUNAI
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2022

	Nota	2022 RM	2021 RM Seperti Dinyatakan Semula
Aliran Tunai Dari Aktiviti Operasi			
Lebihan Bagi Tempoh Kewangan		26,818,049	67,623,481
Pelarasan bagi:			
Hibah		(1,054,685)	(260,951)
Hartanah, Loji dan Peralatan			
- Susut nilai		2,637,660	604,638
- Kerugian atas pelupusan Hartanah, Loji dan Peralatan		2	-
Peruntukan rosot nilai penghutang		14,509	(289,129)
Lebihan Operasi Sebelum Perubahan Modal Kerja		28,415,534	67,678,039
Perubahan dalam Akaun Belum Terima Bagi Urus Niaga Pertukaran		(1,065,928)	2,753,380
Perubahan dalam Akaun Belum Terima Bagi Urus Niaga Bukan Pertukaran		(928,468)	(23,426)
Perubahan dalam Akaun Belum Bayar Bagi Urus Niaga Pertukaran		32,949,298	(69,292,948)
Perubahan dalam Deposit dan Prabayar		(100,356)	130,061
Perubahan dalam Pendahuluan Diri		3,286	43,360
Perubahan dalam Deposit dan Pendahuluan		189,310	76,840
Perubahan dalam Geran Tertunda		19,383,777	28,912,109
Perubahan dalam Peruntukan Manfaat Kakitangan		205,533	17,547,907
Aliran tunai daripada aktiviti operasi		79,051,987	47,825,321
Hibah diterima		1,054,685	260,951
Aliran Tunai Bersih Daripada Aktiviti Operasi		80,106,672	48,086,273
Aliran Tunai Dari Aktiviti Pelaburan			
Pembelian Hartanah Loji dan Peralatan		(8,644,110)	(1,495,626)
Pembayaran bagi Kerja Dalam Kemajuan		(1,750,000)	(386,847)
Bayaran cukai		(291,600)	(453,724)
Aliran Tunai Bersih Daripada Aktiviti Pelaburan		(10,685,710)	(2,336,197)
Tambahan bersih dalam tunai dan kesetaraan tunai		69,420,962	45,750,076
Tunai dan Kesetaraan Tunai pada Awal Tempoh		54,821,099	9,071,023
Tunai dan Kesetaraan Tunai pada Akhir Tempoh	4	124,242,061	54,821,099

Nota-nota yang disertakan merupakan sebahagian daripada penyata kewangan ini.

PIHAK BERKUASA PENERBANGAN AWAM MALAYSIA
(Ditubuhkan di bawah Akta Pihak Berkuasa Penerbangan Awam Malaysia 2017 - Akta 788)
PENYATA PERBANDINGAN BAJET DAN AMAUN SEBENAR
BAGI TAHUN BERAKHIR 31 DISEMBER 2022

	Jumlah Bajet Asal RM	Jumlah Bajet Akhir RM	Jumlah Sebenar RM	±Varian Bajet Akhir Dan RM	*Varian Peratusan %
Penerimaan					
Hasil daripada:					
Urus Niaga Pertukaran	22,000,000	22,000,000	59,046,476	37,046,476	168%
Urus Niaga Bukan Pertukaran	372,000,000	355,322,654	359,765,786	4,443,132	1%
Jumlah penerimaan	394,000,000	377,322,654	418,812,262	41,489,608	11%
Pembayaran					
Upah, Gaji dan Manfaat Pekerja	150,197,215	150,197,215	140,242,361	(9,954,854)	-7%
Bekalan, Bahan Guna Habis dan Perkhidmatan	232,887,949	232,887,949	240,589,920	7,701,971	3%
Perbelanjaan Sewa	-	-	3,390,749	3,390,749	0%
Aset	2,327,992	2,327,992	8,644,110	6,316,118	271%
Pemberian Dalam dan Luar Negeri	2,825,844	2,825,844	336,950	(2,488,894)	-88%
Perbelanjaan Lain-Lain	6,401,000	6,401,000	646,350	(5,754,650)	-90%
Jumlah pembayaran	394,640,000	394,640,000	393,850,440	(789,560)	-20%
Bayaran bersih	(640,000)	(17,317,346)	24,961,822	42,279,168	-244%

*Merujuk kepada varian di antara Jumlah Bajet akhir dan Jumlah Sebenar.

Penjelasan varian di antara jumlah sebenar dan juga jumlah bajet akhir adalah seperti berikut:

BAJET	VARIAN	PENJELASAN
PENERIMAAN		
Hasil daripada Urus Niaga Pertukaran	168%	Peningkatan hasil daripada Urus Niaga Pertukaran selaras selaras dengan pembukaan sempadan negara selepas sekatan serta kenaikan aliran trafik ruang udara Malaysia.
PERBELANJAAN		
Perbelanjaan keseluruhan	-20%	Perbelanjaan keseluruhan berada di tahap yang memuaskan serta diakrukan sebagai belanja setelah perkhidmatan selesai dijalankan.

Nota-nota yang disertakan merupakan sebahagian daripada penyata kewangan ini.

PIHAK BERKUASA PENERBANGAN AWAM MALAYSIA
(Ditubuhkan di bawah Akta Pihak Berkuasa Penerbangan Awam Malaysia 2017 - Akta 788)
NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2022

1. Maklumat Am

1.1 Penubuhan

Pihak Berkuasa Penerbangan Awam Malaysia ("Pihak Berkuasa"), yang sebelumnya dikenali sebagai Jabatan Penerbangan Awam telah ditubuhkan dengan berkuatkuasanya Akta Pihak Berkuasa Penerbangan Awam Malaysia 2017 [Akta 788] pada 19 Februari 2018.

1.2 Kegiatan Utama

Objektif utama penubuhan Pihak Berkuasa adalah untuk melaksanakan fungsi-fungsi perbadanan Pihak Berkuasa selaras dengan Akta Pihak Berkuasa Penerbangan Awam Malaysia 2017 di mana Pihak Berkuasa merupakan sebuah agensi yang berperanan sebagai agensi kawal selia teknikal bagi aktiviti penerbangan dan penyedia perkhidmatan kawalan trafik udara.

1.3 Mata Wang Fungsian untuk Penyata Kewangan

Penyata Kewangan ini dibentangkan dalam Ringgit Malaysia ("RM") yang merupakan mata wang fungsian dan persembahan Pihak Berkuasa. Semua maklumat kewangan yang dibentangkan adalah dalam RM.

2. Tarikh Penyata Kewangan Diluluskan

Penyata Kewangan ini telah dibentangkan dan diluluskan oleh Anggota Pihak Berkuasa pada 09 November 2023.

3. Dasar Perakaunan

3.1 Asas Penyediaan Penyata Kewangan

Penyata kewangan Pihak Berkuasa telah disediakan untuk tahun berakhir 31 Disember 2022 pada asas akruan mengikut Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) serta menurut kelaziman kos sejarah.

Penyediaan penyata kewangan memerlukan pertimbangan, anggaran dan andaian yang memberi kesan kepada penggunaan dasar dan amaun bagi aset, liabiliti, hasil dan belanja yang dilaporkan.

Anggaran dan andaian yang digunakan akan disemak secara berterusan. Semakan semula kepada anggaran perakaunan akan diiktiraf dalam tempoh anggaran tersebut disemak, jika semakan semula hanya memberi kesan kepada tempoh tersebut, atau dalam tempoh semakan dan tempoh masa hadapan sekiranya semakan semula memberi kesan kepada tempoh semasa dan masa yang akan datang.

3.2 Rosot Nilai Aset Bukan Kewangan

3.2.1 Aset Penjanaan Tunai

Pada setiap tarikh penyata kedudukan kewangan, Pihak Berkuasa mengkaji semula nilai dibawa bagi aset-asetnya untuk menentukan sama ada terdapat sebarang petunjuk kemerosotan nilai. Jika sebarang petunjuk wujud, rosot nilai dikira dengan membandingkan nilai dibawa aset dengan amaun boleh pulih. Amaun boleh pulih adalah nilai tertinggi di antara nilai saksama ditolak kos untuk dijual dan nilai dalam penggunaan.

Dalam menentukan nilai dalam penggunaan, aliran tunai masa hadapan akan didiskaun kepada nilai semasanya menggunakan kadar diskaun sebelum cukai yang menggambarkan nilai pasaran semasa nilai masa wang dan risiko khusus kepada aset tersebut. Dalam menentukan nilai saksama ditolak kos untuk dijual pula, urus niaga pasaran terkini akan diambilkira, jika ada. Jika tiada urus niaga pasaran terkini berlaku, model penilaian yang sesuai hendaklah digunakan.

3. Dasar Perakaunan (Sambungan)

3.2 Rosot Nilai Aset Bukan Kewangan (Sambungan)

3.2.1 Aset Penjanaan Tunai (Sambungan)

Kerugian kemerosotan diiktiraf sebagai perbelanjaan dalam lebihan atau kurangan serta merta apabila nilai dibawa aset melebihi amaun boleh pulihnya, melainkan aset tersebut dibawa pada jumlah penilaian semula. Sebarang kerugian kemerosotan aset yang dinilai semula akan dikurangkan setakat lebihan penilaian semula yang masih belum digunakan bagi aset yang sama.

3.2.2 Aset Penjanaan Bukan Tunai

Pihak Berkuasa akan menilai pada setiap tarikh pelaporan sama ada terdapat petunjuk bahawa aset penjanaan bukan tunai mungkin terjejas. Jika sebarang petunjuk wujud, maka Pihak Berkuasa akan membuat anggaran ke atas jumlah perkhidmatan boleh pulih aset. Jumlah perkhidmatan boleh pulih aset adalah nilai tertinggi di antara nilai saksama ditolak kos untuk dijual dan nilai dalam penggunaan.

Kerugian kemerosotan diiktiraf sebagai perbelanjaan dalam lebihan atau kurangan serta merta apabila nilai dibawa aset melebihi jumlah perkhidmatan boleh pulihnya.

Dalam menentukan nilai dalam penggunaan, Pihak Berkuasa telah mengguna pakai pendekatan kos penggantian yang disusut nilai. Di bawah pendekatan ini, nilai semasa baki potensi perkhidmatan aset ditentukan sebagai kos penggantian aset yang telah disusut nilai. Kos penggantian yang disusut nilai akan diukur dengan mengambilkira kos penggantian aset ditolak susut nilai terkumpul yang dikira atas kos itu bagi mencerminkan potensi perkhidmatan aset yang telah digunakan atau sudah luput.

Dalam menentukan nilai saksama ditolak kos untuk dijual pula, harga aset dalam perjanjian yang mengikat akan dilaraskan bagi menentukan harga pelupusan aset tersebut. Jika tiada perjanjian yang mengikat, tetapi aset tersebut diniagakan di pasaran secara aktif, maka nilai saksama ditolak kos untuk dijual adalah ditentukan dengan merujuk kepada nilai pasaran terkini ditolak kos pelupusan. Jika tiada perjanjian jual mengikat atau pasaran aktif bagi aset, Pihak Berkuasa menentukan nilai saksama ditolak kos untuk menjual berdasarkan maklumat yang ada yang terbaik.

Bagi setiap aset, penilaian dibuat pada setiap tarikh laporan sama ada terdapat sebarang petunjuk yang sebelum ini kerugian rosot nilai yang diiktiraf mungkin tidak lagi wujud atau telah berkurangan. Jika petunjuk sedemikian wujud, Pihak Berkuasa menganggarkan jumlah perkhidmatan boleh pulih aset. Kerugian kemerosotan nilai yang diiktiraf sebelumnya dibalikkan hanya jika terdapat perubahan dalam andaian yang digunakan untuk menentukan jumlah perkhidmatan boleh pulih aset sejak kerugian kemerosotan nilai terakhir diiktiraf. Pembalikan adalah terhad setakat nilai dibawa aset tidak melebihi jumlah perkhidmatan boleh pulih atau tidak melebihi nilai dibawa yang mungkin setelah susut nilai terkumpul seperti tiada kerugian kemerosotan nilai diiktiraf bagi aset tersebut dalam tahun sebelumnya. Pembalikan tersebut diiktiraf dalam lebihan atau kurangan.

3. Dasar Perakaunan (Sambungan)

3.3 Manfaat Kakitangan

3.3.1 Manfaat Kakitangan Jangka Pendek

Pihak Berkuasa sebagai badan berkanun kerajaan adalah tertakluk kepada peraturan-peraturan perjawatan yang ditetapkan oleh Jabatan Perkhidmatan Awam (JPA). Manfaat pekerja jangka pendek yang digariskan oleh JPA adalah gaji pokok, elaun-elaun tetap, elaun-elaun berubah, pelbagai cuti termasuk cuti tahunan sehingga 35 hari, kemudahan perubatan di Institut Jantung Negara (IJN), dialisis dan peralatan bahan tiruan yang diluluskan oleh Kementerian Kesihatan dan kemudahan pinjaman perumahan, kenderaan dan komputer.

Faedah kakitangan jangka pendek termasuk gaji, upah, bonus, dan caruman keselamatan sosial dikira sebagai perbelanjaan dalam tahun di mana perkhidmatan berkaitan diberikan oleh pekerja. Pengumpulan ganti rugi jangka pendek bagi ketidakhadiran seperti cuti tahunan bergaji akan diambil kira apabila perkhidmatan diberikan oleh pekerja di mana hak mereka terhadap ganti rugi ketidakhadiran di masa hadapan akan meningkat dan ganti rugi jangka pendek yang tidak dikumpulkan di atas ketidakhadiran seperti cuti sakit akan dikira apabila ketidakhadiran berlaku.

3.3.2 Manfaat Selepas Perkhidmatan

i) Kumpulan Wang Simpanan Pekerja (KWSP)

Pihak Berkuasa mencarum kepada Kumpulan Wang Simpanan Pekerja pada kadar yang dikanunkan. Caruman tersebut dicaj ke dalam lebihan atau kurangan dalam tempoh kewangan ianya berlaku.

Pihak Berkuasa mencarum kepada Kumpulan Wang Persaraan (Diperbadankan) bagi kakitangan yang diberi taraf berpencen pada kadar yang dikanunkan. Caruman tersebut dicaj ke dalam lebihan atau kurangan dalam tempoh kewangan ianya berlaku.

iii) Manfaat Cuti Rehat dan Ganjaran Kakitangan Kontrak

Bagi kakitangan tetap Pihak Berkuasa sama ada memilih skim berpencen mahupun KWSP akan mendapat ganjaran cuti rehat (GCR) apabila tiba umur persaraan mereka. Ganjaran ini adalah berdasarkan Pekeliling Perkhidmatan yang dikeluarkan oleh Jabatan Perkhidmatan Awam dan diguna pakai oleh Pihak Berkuasa.

Pihak Berkuasa hanya mengambil kira peruntukan gantian cuti rehat bagi kakitangannya mengikut syarat persaraan pilihan di bawah Seksyen 12 Akta 227/239 di mana telah mencapai umur 40 tahun keatas dan telah berkhidmat lebih dari 10 tahun.

Pengiraan adalah berdasarkan formula berikut:

1/30 X Gaji akhir yang akan diterima berdasarkan unjuran kenaikan 3 tangga gaji X Jumlah hari cuti rehat yang dikumpulkan (tertakluk kepada had maksimum 160 hari)]

Pihak Berkuasa juga akan memberi ganjaran kepada kakitangan kontrak yang telah tamat tempoh perkhidmatan mereka berdasarkan formula berikut:
[17.5% - 12% (caruman KWSP majikan) X gaji pokok terakhir X jumlah bulan perkhidmatan]

(-) Faedah syer ke atas caruman KWSP majikan (anggaran RM100)

3. Dasar Perakaunan (Sambungan)

3.4 Kerja Dalam Kemajuan

Kerja dalam kemajuan adalah bagi kerja-kerja pembinaan hartanah, loji dan peralatan serta perisian komputer dalam pelaksanaan yang belum disempurnakan sehingga akhir tahun kewangan. Kos bagi pembinaan hartanah, loji dan peralatan akan dipermodalkan sebagai hartanah, loji dan peralatan sebagai hartanah, loji dan peralatan mengikut tarikh Sijil Perakuan Siap (*Certificate of Practical Completion*) dikeluarkan atau tarikh siap kerja dan dilunaskan. Bagi kos perisian komputer pula ia akan dipermodalkan apabila perisian tersebut sedia untuk digunakan dan dilunaskan.

3.5 Aset Kewangan

3.5.1 Aset kewangan diiktiraf dalam penyata kedudukan kewangan apabila Pihak Berkuasa menjadi pihak kepada peruntukan kontrak instrumen.

3.5.2 Pada pengiktirafan awal, aset kewangan adalah diukur pada nilai saksama, termasuk kos urusniaga untuk aset kewangan yang tidak diukur pada nilai saksama menerusi lebihan atau kurangan, yang terlibat secara langsung di dalam pengisuan aset kewangan.

3.5.3 Selepas pengiktirafan awal, aset kewangan akan dikelaskan kepada salah satu daripada empat kategori aset kewangan iaitu aset kewangan diukur pada nilai saksama menerusi lebihan atau kurangan, pinjaman dan belum terima, pelaburan dipegang hingga matang dan aset kewangan sedia untuk dijual.

3.5.4 Pembelian atau penjualan aset kewangan yang memerlukan penyerahan aset dalam tempoh masa yang ditetapkan oleh peraturan atau konvensyen di dalam pasaran akan diiktiraf pada tarikh transaksi itu dibuat, iaitu tarikh di mana Pihak Berkuasa membuat komitmen untuk membeli atau menjual aset tersebut.

3.5.5 Pihak Berkuasa hanya mempunyai kategori aset kewangan seperti berikut:

i) Pinjaman dan Belum Terima

Pinjaman dan belum terima adalah aset kewangan bukan derivatif dengan bayaran tetap atau boleh ditentukan yang tidak disebut harga dalam pasaran aktif. Selepas pengukuran awal, aset kewangan tersebut kemudiannya diukur pada kos dilunaskan menggunakan kaedah faedah berkesan dan ditolak rosot nilai. Kos dilunaskan dikira dengan mengambil kira apa-apa diskaun atau premium atas pembelian aset tersebut serta yuran atau kos yang merupakan sebahagian daripada kadar faedah berkesan. Kerugian yang timbul daripada kemerosotan nilai diiktiraf dalam lebihan atau kurangan.

3.5.6 Rosot Nilai Aset Kewangan

Pada akhir setiap tempoh pelaporan, Pihak Berkuasa akan menilai sama ada terdapat sebarang bukti objektif bahawa aset kewangan perlu untuk dirosot nilai. Bukti objektif termasuk:

i) kesukaran kewangan yang ketara oleh peminjam;
ii) pembayaran tertunggak;
iii) kemungkinan bahawa peminjam akan muflis; atau
iv) data yang menunjukkan bahawa terdapat penurunan di dalam anggaran aliran tunai masa depan.

3. Dasar Perakaunan (Sambungan)

3.5 Aset Kewangan (Sambungan)

3.5.6 Rosot Nilai Aset Kewangan (Sambungan)

Bagi kategori aset kewangan yang diukur pada kos dilunaskan, jika tiada bukti objektif wujud bagi individu yang ketara, maka semua aset dalam Pihak Berkuasa yang mempunyai ciri-ciri risiko yang serupa tidak kira sama ada ia ketara atau tidak, akan dinilai secara kolektif untuk menentukan sama ada ia perlu dibuat rosot nilai.

Rosot nilai dibuat ke atas kesemua amaun invois yang mempunyai tunggakan lebih dari satu (1) tahun.

Kerugian rosot nilai, berhubung dengan aset kewangan yang diukur pada kos dilunaskan, diukur sebagai perbezaan di antara nilai dibawa aset berkenaan dan nilai semasa anggaran aliran tunai yang didiskaunkan pada kadar faedah berkesan yang asal. Nilai dibawa aset tersebut akan dikurangkan melalui penggunaan akaun elaun. Sebarang kerugian rosot nilai diiktiraf dalam lebihan atau kurangan dengan serta-merta. Jika, dalam tempoh kemudiannya, sebarang amaun kerugian rosot nilai menurun, kerugian rosot nilai yang diiktiraf sebelumnya akan dibalikkan secara langsung dalam akaun elaun. Pembalikkan ini diiktiraf dalam lebihan atau kurangan dengan serta-merta.

3.5.7 Penyahiktirafan Aset

Aset kewangan dinyahiktiraf apabila hak kontrak untuk aliran tunai daripada aset kewangan tersebut tamat tempoh atau diselesai serta Pihak Berkuasa telah memindahkan risiko dan ganjaran pemilikan aset kewangan yang ketara kepada pihak lain.

Pada penyahiktirafan aset kewangan secara keseluruhannya, perbezaan di antara nilai dibawa dan jumlah pertimbangan diterima diiktiraf dalam lebihan atau kurangan dalam tempoh penyahiktirafan.

3.6 Pengiktirafan Pendapatan

3.6.1 Hasil daripada Urus Niaga Bukan Pertukaran

Urusniaga bukan pertukaran akan diiktiraf sebagai aset apabila terdapat manfaat ekonomi masa depan atau potensi perkhidmatan dijangka mengalir ke dalam entiti, ianya berpunca daripada peristiwa lampau serta nilai saksama aset dapat diukur dengan munasabah. Urus niaga bukan pertukaran yang diiktiraf sebagai aset hendaklah diiktiraf sebagai hasil, kecuali setakat liabiliti yang juga diiktiraf berkenaan dengan aliran masuk yang sama sebagai tertunda di dalam penyata kedudukan kewangan. Apabila obligasi terhadap sesuatu liabiliti itu telah dipenuhi, entiti hendaklah mengurangkan amaun bawaan liabiliti yang diiktiraf itu dan mengiktiraf amaun hasil yang sama dengan pengurangan itu.

Hasil daripada Urus Niaga Bukan Pertukaran adalah seperti berikut :

i) Geran Kerajaan

Geran Kerajaan yang diberikan kepada Pihak Berkuasa untuk operasi dan pelaksanaan aktiviti-aktiviti Pihak Berkuasa serta tidak dikenakan syarat-syarat prestasi masa depan yang tertentu diambil kira sebagai hasil di dalam lebihan atau kurangan dan diukur pada nilai saksama aset yang diterima.

3. Dasar Perakaunan (Sambungan)

3.6 Pengiktirafan Pendapatan (Sambungan)

3.6.1 Hasil daripada Urus Niaga Bukan Pertukaran (Sambungan)

ii) Lesen, Fi Pendaftaran dan Permit

Pihak Berkuasa merekodkan semua bayaran yang dikenakan berhubung dengan pemberian kelulusan atau kebenaran kepada individu, perbadanan, perniagaan, perusahaan dan Agensi / Jabatan Kerajaan untuk tujuan kawalselia dan penguatkuasaan undang-undang. Ianya termasuk pengeluaran apa-apa lesen, permit, sijil, perakuan, keizinan atau dokumen yang dikeluarkan atau diberikan di bawah mana-mana peruntukan Akta Penerbangan Awam 1969 atau perundangan subsidiari yang dibuat di bawah Akta tersebut.

Hasil diiktiraf apabila lesen dan permit dikeluarkan (lazimnya tiada selang masa antara waktu pengeluaran lesen dan permit dengan waktu pembayaran).

iii) Denda dan Penalti

Denda dan penalti merupakan bayaran yang dikenakan kerana melanggar undang-undang atau kerana kegagalan memenuhi komitmen kontrak sama ada berkaitan dengan spesifikasi atau masa. Ianya termasuk bayaran kompaun, penalti kelewatan kontrak (Gantirugi Ditentukan-LAD) dan apa-apa bayaran sebagai hukuman kepada pelanggaran undang-undang di bawah mana-mana peruntukan Akta Penerbangan Awam 1969 atau perundangan subsidiari yang dibuat di bawah Akta tersebut.

iii) Denda dan Penalti

Hasil bagi denda dan penalti ini diiktiraf setelah Pihak Berkuasa menerima bayaran kerana ketidakpastian dalam membuat kutipan ke atas hasil denda dan penalti.

iv) Sumbangan / Pampasan daripada Negara Luar dan Penyumbang Tempatan

Hasil hendaklah diiktiraf apabila terdapat kemungkinan bahawa manfaat ekonomi atau potensi perkhidmatan masa hadapan akan mengalir kepada entiti dan nilai saksamanya boleh diukur dengan pasti, contohnya, apabila amaun itu dijadikan sandaran, atau memorandum persefahaman ditandatangani.

v) Bayaran Balik Perbelanjaan

Bayaran balik perbelanjaan bagi tahun sebelumnya hendaklah diiktiraf sebagai hasil pada kos yang diurusniagakan.

Bayaran balik perbelanjaan untuk tahun semasa akan diiktiraf sebagai timbal balik kepada akaun belanja atau aset yang berkaitan pada kos yang diurusniagakan.

3.6.2 Hasil daripada Urus Niaga Pertukaran

Hasil daripada urusniaga pertukaran diiktiraf apabila terdapat kemungkinan bahawa manfaat ekonomi masa hadapan atau potensi perkhidmatan akan mengalir kepada entiti dan manfaat ini boleh diukur dengan pasti.

3. Dasar Perakaunan (Sambungan)

3.6 Pengiktirafan Pendapatan (Sambungan)

3.6.2 Hasil daripada Urus Niaga Pertukaran (Sambungan)

Hasil daripada Urus Niaga Pertukaran adalah seperti berikut :

i) Perkhidmatan dan Fi Perkhidmatan

Perkhidmatan dan fi perkhidmatan ini melibatkan semua terimaan berhubung dengan perkhidmatan yang diberikan oleh Pihak Berkuasa termasuk perkhidmatan kawalan trafik udara, kalibrasi peralatan pandu arah dan komunikasi penerbangan, perkhidmatan peperiksaan dan lain-lain perkhidmatan yang diberikan oleh Pihak Berkuasa.

Hasil diiktiraf dengan merujuk kepada tahap penyempurnaan urus niaga pada tarikh pelaporan apabila kesemua syarat berikut dipenuhi:

- Amaun hasil boleh diukur dengan pasti;
- Terdapat kemungkinan bahawa manfaat ekonomi atau potensi perkhidmatan masa hadapan yang dikaitkan dengan urus niaga akan mengalir kepada Pihak Berkuasa;
- Tahap penyempurnaan urus niaga pada tarikh pelaporan dapat diukur dengan pasti; dan
- Kos yang dikenakan bagi urus niaga dan kos bagi menyempurnakan urus niaga boleh diukur dengan pasti.

Hasil hendaklah diukur pada nilai saksama bagi pertimbangan yang diterima atau akan diterima.

ii) Perolehan daripada Jualan Barangan

Melibatkan semua terimaan daripada jualan dokumen sebutharga/tender dan penerbitan serta jualan harta benda fizikal (tidak termasuk pelaburan) dan lain-lain.

Hasil diiktiraf apabila kesemua syarat berikut telah dipenuhi:

- Pihak Berkuasa telah memindahkan risiko dan ganjaran yang signifikan bagi pemilikan barang kepada pembeli; dan
- Pihak Berkuasa tidak mengekalkan penglibatan berterusan dalam pengurusan pada tahap yang biasanya dikaitkan dengan pemilikan mahupun kawalan efektif ke atas barangan yang dijual.

Hasil hendaklah diukur pada nilai saksama bagi pertimbangan yang diterima atau akan diterima.

Amaun bagi kos barang yang dijual hendaklah dibelanjakan kepada lebihan/kurangan serentak dengan pengiktirafan hasil.

iii) Sewaan

Hasil bayaran sewaan ke atas premis yang dimiliki oleh Pihak Berkuasa berdasarkan kadar dan syarat dalam perjanjian penyewaan.

Sewa yang diperoleh diiktiraf sebagai hasil sepanjang tempoh penyewaan.

3. Dasar Perakaunan (Sambungan)

3.6 Pengiktirafan Pendapatan (Sambungan)

3.6.2 Hasil daripada Urus Niaga Pertukaran (Sambungan)

iv) Faedah / Hibah

Hasil hendaklah diiktiraf berasaskan akruan dan diukur pada nilai saksama bagi pertimbangan yang diterima atau akan diterima.

v) Faedah daripada Pelaburan

Hasil keuntungan daripada pelaburan diiktiraf atas dasar perkadaran masa yang mengambilkira kadar pulangan hasil efektif atas aset tersebut. Kadar pulangan hasil efektif ke atas aset ialah kadar keuntungan yang diperlukan untuk mendiskaunkan jangkaan aliran penerimaan tunai masa hadapan sepanjang hayat aset tersebut untuk disamakan dengan amaun bawaan awal aset tersebut.

vi) Lain - Lain Terimaan

Lain-lain terimaan adalah terimaan selain dinyatakan pada perkara 3.5.2 (i) hingga 3.5.2 (v) diiktiraf selepas perkhidmatan diberikan dan telah diukur dengan pasti.

3.7 Peruntukan dan Liabiliti

Peruntukan diiktiraf apabila Pihak Berkuasa mempunyai obligasi semasa (perundangan atau konstruktif) hasil daripada peristiwa lalu, terdapat kemungkinan bahawa aliran keluar sumber yang mengandungi manfaat ekonomi perlu dilakukan untuk menyelesaikan obligasi dan jumlah obligasi boleh dianggarkan dengan pasti. Apabila Pihak Berkuasa menjangkakan beberapa atau semua peruntukan akan dibayar balik, perbelanjaan berkaitan peruntukan dibentangkan dalam lebihan atau kurangan daripada sebarang pembayaran balik.

3.8 Hartanah, Loji, Peralatan dan Susut nilai

Aset tetap terdiri daripada hartanah loji dan peralatan yang mana pengiktirafan aset adalah berdasarkan MPSAS 17- Hartanah, Loji dan Peralatan. Bagi aset-aset yang dibeli , hanya aset kos seunit RM2,000 atau lebih dianggap aset tetap. Aset-aset yang dinilai kurang dari RM2,000 akan dianggap sebagai belanja.

Bagi susut nilai ke atas hartanah, loji dan peralatan ia dibuat secara kaedah garisan lurus berasaskan anggaran jangka hayat kegunaan aset yang ekonomik mengikut kadar-kadar berikut:

Bangunan dan Kemudahan Pembaikan	2%
Kenderaan	20%
Perabot, kelengkapan dan peralatan peja	20%
Peralatan Komputer	20%
Pesawat	5%

3.9 Tunai dan Kesetaraan Tunai

Penyata aliran tunai telah disediakan menggunakan kaedah tidak langsung. Tunai dan kesetaraan tunai terdiri daripada tunai di tangan dan di bank yang sedia ditukar kepada amaun tunai yang diketahui dan tertakluk kepada risiko perubahan nilai yang tidak ketara.

3. Dasar Perakaunan (Sambungan)

3.10 Maklumat Bajet

Bajet tahunan disediakan berdasarkan asas tunai. Memandangkan penyata kewangan disediakan menggunakan asas akruan, maka satu Penyata Perbandingan Bajet dan Sebenar disediakan secara berasingan. Penyata ini telah disediakan menggunakan asas penyediaan bajet tahunan.

Bajet Pihak Berkuasa telah diluluskan dan dibentangkan atas asas tunai bagi tempoh kewangan dari 1 Januari 2022 sehingga 31 Disember 2022 telah dibentangkan dalam Mesyuarat Pihak Berkuasa Bilangan 11/2021 bertarikh 19 November 2021.

3.11 Mengkontra Instrumen Kewangan

Aset kewangan dan liabiliti kewangan hanya dikontra jika, dan hanya jika, terdapat hak undang-undang pengimbangan dan terdapat tujuan menyelesaikannya pada nilai bersih atau untuk merealisasikan aset dan menyelesaikan liabiliti secara serentak.

3.12 Pihak Berkaitan

Pihak Berkuasa menganggap pihak berkaitan sebagai orang atau entiti dengan keupayaan untuk mengenakan kawalan secara individu atau bersama, atau untuk melaksanakan pengaruh penting ke atas Pihak Berkuasa, atau sebaliknya. Kakitangan penting pihak pengurusan dianggap sebagai pihak berkaitan dan terdiri Pengerusi dan ahli-ahli Lembaga Pengarah Pihak Berkuasa.

3.13 Liabiliti Luar Jangka dan Aset Luar Jangka

3.13.1 Liabiliti luar jangka adalah obligasi semasa yang tidak diiktiraf kerana tiada kebarangkalian aliran keluar sumber akan diperlukan untuk menyelesaikan obligasi atau dalam kes yang sangat jarang berlaku di mana liabiliti tidak dapat diiktiraf kerana ia tidak boleh diukur secara pasti. Liabiliti luar jangka tidak diiktiraf tetapi didedahkan dalam penyata kewangan. Obligasi yang muncul dari peristiwa yang lepas, yang kewujudannya hanya dapat disahkan melalui berlakunya atau tidak berlakunya satu atau lebih peristiwa akan datang yang belum pasti, tidak di bawah kawalan Pihak Berkuasa keseluruhan juga didedahkan sebagai liabiliti luar jangka melainkan kebarangkalian aliran keluar sumber ekonomi adalah kecil.

3.13 Liabiliti Luar Jangka dan Aset Luar Jangka (Sambungan)

3.13.2 Aset luar jangka adalah aset yang berkemungkinan wujud daripada peristiwa lalu yang kewujudannya akan hanya disahkan apabila berlaku atau tidak berlakunya satu atau lebih peristiwa yang tidak pasti pada masa hadapan yang bukan dalam kawalan penuh Pihak Berkuasa. Pihak Berkuasa tidak mengiktiraf aset luar jangka dalam penyata kewangan tetapi mendedahkan kewujudannya di mana aliran masuk manfaat ekonomi adalah berkemungkinan, tetapi tidak pasti.

3.14 Liabiliti Kewangan

3.14.1 Liabiliti kewangan diiktiraf dalam penyata kedudukan kewangan apabila Pihak Berkuasa menjadi pihak kepada peruntukan kontrak instrumen.

3.14.2 Pada pengiktirafan awal, liabiliti kewangan adalah diukur pada nilai saksama, termasuk kos urusniaga untuk liabiliti kewangan yang tidak diukur pada nilai saksama menerusi lebihan atau kurangan, yang terlibat secara langsung di dalam pengisuan liabiliti kewangan.

3. Dasar Perakaunan (Sambungan)

3.14 Liabiliti Kewangan (Sambungan)

3.14.3 Selepas pengiktirafan awal, liabiliti kewangan dikelaskan kepada salah satu daripada dua kategori liabiliti kewangan iaitu liabiliti kewangan diukur pada nilai saksama menerusi lebihan atau kurangan dan pinjaman belum bayar.

3.14.4 Pihak Berkuasa mempunyai kategori liabiliti kewangan seperti berikut :

(i) Pinjaman dan Belum Bayar

Selepas pengiktirafan awal, pinjaman dan belum bayar adalah diukur pada kos dilunaskan menggunakan kaedah faedah berkesan. Keuntungan atau kerugian diiktiraf di dalam lebihan atau kurangan apabila liabiliti kewangan dinyahiktiraf atau dirosot nilai.

Kaedah faedah berkesan adalah kaedah untuk mengira kos dilunaskan liabiliti kewangan dan untuk memperuntukan perbelanjaan faedah ke atas tempoh yang berkaitan. Kadar faedah berkesan adalah kadar diskaun anggaran pembayaran tunai masa depan yang tepat menerusi jangka hayat liabiliti kewangan atau, apabila sesuai, tempoh yang lebih singkat, dengan nilai dibawa liabiliti kewangan tersebut.

3.14.5 Liabiliti kewangan dinyahiktiraf apabila obligasi yang dinyatakan dalam kontrak telah dilepaskan, dibatalkan atau tamat hayat.

Sebarang perbezaan di antara nilai dibawa liabiliti kewangan yang dinyahiktiraf dan pertimbangan dibayar adalah diiktiraf di dalam lebihan atau kurangan dalam tempoh penyahiktirafan.

3.15 Pertimbangan Perakaunan Kritikal dan Sumber Utama Ketidakpastian Anggaran

3.15.1 Pertimbangan Perakaunan Kritikal

Tiada sebarang pertimbangan perakaunan kritikal yang mempunyai kesan ketara ke atas jumlah yang diiktiraf di dalam penyata kewangan.

3.15.2 Sumber Utama Ketidakpastian Anggaran

Anggaran utama berkenaan masa hadapan, dan lain-lain sumber utama ketidakpastian anggaran pada tarikh pelaporan, yang mempunyai risiko ketara yang akan menyebabkan pelarasan penting terhadap nilai dibawa aset dan liabiliti di dalam tahun kewangan seterusnya adalah seperti berikut:

i) Kerugian Rosot nilai bagi Akaun belum terima

Pihak Berkuasa menilai pada setiap tarikh pelaporan sama ada terdapat sebarang bukti objektif bahawa aset kewangan terjejas. Untuk menentukan sama ada terdapat bukti objektif rosot nilai, Pihak Berkuasa menganggap faktor seperti ketidakmampuan bayar penghutang dan keingkaran atau kelewatan pembayaran yang ketara. Jika terdapat bukti objektif kemerosotan nilai, jumlah dan masa aliran tunai masa depan dianggarkan berdasarkan sejarah pengalaman kerugian untuk aset yang mempunyai ciri-ciri risiko kredit yang serupa.

3. Dasar Perakaunan (Sambungan)

3.16 Matawang Asing

Semua urusan yang melibatkan matawang asing telah ditukarkan kepada Ringgit Malaysia mengikut kadar-kadar pertukaran pada tarikh pertukaran tersebut. Aset dan liabiliti dalam matawang asing pada akhir tahun kewangan ditukarkan mengikut kadar-kadar pertukaran pada tarikh tersebut. Semua perbezaan dikreditkan atau dicajkan ke lebihan atau kurangan.

3.17 Cukai Pendapatan

Aset dan liabiliti cukai pendapatan semasa dinilai pada amaun yang dijangka akan diperolehi atau dibayar kepada Lembaga Hasil Dalam Negeri (LHDN) menggunakan kadar cukai dan undang-undang yang telah digubal atau sebahagian besarnya digubal pada tarikh pelaporan di mana Pihak Berkuasa beroperasi dan menjana pendapatan bercukai.

4. Tunai dan Baki di Bank

	2022 RM	2021 RM
Tunai di tangan	9,000	9,000
Tunai di bank	124,233,061	54,812,099
	124,242,061	54,821,099

5. Akaun Belum Terima Bagi Urus Niaga Pertukaran

	2022 RM	2021 RM
Caj Pemaliman Udara	11,426,582	10,140,889
Kalibrasi	765,891	1,020,260
Lain-lain Ikhtisas	44,734	10,130
	12,237,207	11,171,279
Tolak: Peruntukan Rosot Nilai Penghutang	(2,376,428)	(2,641,259)
	9,860,779	8,530,020

Akaun Belum Terima tidak dikenakan faedah dan secara umumnya tempoh yang terlibat dari 1 hari ke 30 hari. Akaun Belum Terima diiktiraf pada Nilai Saksama semasa pengiktirafan awal. Amaun dijangka boleh pulih dalam masa 12 bulan, akan diiktiraf pada amaun invois asal. Jika tidak, ia akan diiktiraf pada Nilai Kini amaun invois asal.

Akaun Belum Terima mempunyai umur di antara 1 bulan hingga lebih dari 1 tahun. Rosot nilai dibuat keatas kesemua amaun invois yang mempunyai tunggakan lebih dari satu (1) tahun.

6. Akaun Belum Terima Bagi Urus Niaga Bukan Pertukaran

	2022 RM	2021 RM
Perkhidmatan Memperbaharui Sijil Pengendalian Udara dan Lesen Juruterbang	202,724	299,600
Perkhidmatan lain-lain	1,178,946	384,355
Caj Certificate of Airworthiness	226,035	143,830
Penghutang lain-lain	148,548	-
	1,756,253	827,785
Tolak: Peruntukan Rosot Nilai Penghutang	(275,310)	-
	1,480,943	827,785

7. Hartanah, Loji dan Peralatan

2022	**Kenderaan**	**Pesawat Kapal Terbang**	**Perabot, kelengkapan dan peralatan pejabat**	**Peralatan komputer**	**Jumlah**
	RM	**RM**	**RM**	**RM**	**RM**
Kos					
Pada 1 Januari 2022	5,364,847	13,900,000	7,427,480	4,854,375	31,546,702
Tambahan	-	-	478,859	8,165,251	8,644,110
Pelupusan	(286,898)	-	-	-	(286,898)
Pada 31 Disember 2022	5,077,949	13,900,000	7,906,339	13,019,626	39,903,914
Susut nilai terkumpul					
Pada 1 Januari 2022	4,736,266	13,899,997	5,470,867	4,768,831	28,875,961
Susut nilai semasa	146,793	-	659,202	1,831,665	2,637,660
Pelupusan	(286,896)	-	-	-	(286,896)
Pada 31 Disember 2022	4,596,163	13,899,997	6,130,069	6,600,496	31,226,725
Nilai buku bersih					
Pada 31 Disember 2022	481,786	3	1,776,270	6,419,130	8,677,189

2021	**Kenderaan**	**Pesawat Kapal Terbang**	**Perabot, kelengkapan dan peralatan pejabat**	**Peralatan komputer**	**Jumlah**
	RM	**RM**	**RM**	**RM**	**RM**
Kos					
Pada 1 Januari 2021	4,936,506	13,900,000	6,385,635	4,828,935	30,051,076
Tambahan	428,341	-	1,041,845	25,440	1,495,626
Pada 31 Disember 2021	5,364,847	13,900,000	7,427,480	4,854,375	31,546,702
Susut nilai terkumpul					
Pada 1 Januari 2021	4,658,634	13,899,997	4,996,874	4,715,818	28,271,323
Susut nilai semasa	77,632	-	473,993	53,013	604,638
Pada 31 Disember 2021	4,736,266	13,899,997	5,470,867	4,768,831	28,875,961
Nilai buku bersih					
Pada 31 Disember 2021	628,581	3	1,956,613	85,544	2,670,741

8. Kerja Dalam Kemajuan

	2022 RM	2021 RM Seperti Dinyatakan Semula
Baki pada 1 Januari	386,847	-
Tambahan	1,750,000	386,847
Baki pada 31 Disember	2,136,847	386,847

Termasuk dalam tambahan tahun semasa adalah kerja-kerja pelaksanaan Sistem Kewangan dan Sumber Manusia dan Sistem Perlesenan e-Licensing.

9. Akaun Belum Bayar Bagi Urus Niaga Pertukaran

	2022 RM	2021 RM Seperti Dinyatakan Semula
Pemiutang Perniagaan	30,601,785	16,477,869
Pemiutang Pelbagai Kakitangan	104,506	483,905
Pemiutang lain-lain	10,152,464	742,231
Belanja Terakru	12,328,796	2,534,248
	53,187,551	20,238,253

Tiada sebarang kenaan faedah kepada jumlah liabiliti yang dinyatakan. Sebahagian liabiliti tersebut telah dirancang untuk ditampung menggunakan peruntukan Geran Belanja Pembangunan yang telah diluluskan oleh pihak Kementerian Kewangan.

10. Deposit dan pendahuluan

	2022 RM	2021 RM
Deposit - Terimaan terdahulu	168,445	169,135
Deposit - Cagaran	190,000	-
	358,445	169,135

11. Peruntukan Manfaat Kakitangan

	2022 RM	2021 RM Seperti Dinyatakan Semula
Baki pada 1 Januari	17,547,907	-
Tambahan dalam tahun semasa	4,150,223	17,547,907
Pembayaran dalam tahun semasa	(3,944,689)	-
Baki pada 31 Disember	17,753,441	17,547,907
Analisa Peruntukan Manfaat Kakitangan		
Bayaran tidak melebihi 1 tahun	1,539,908	1,561,921
Bayaran melebihi 1 tahun	16,213,533	15,985,986
	17,753,441	17,547,907

12. Geran Tertunda

	2022 RM	2021 RM
Baki pada 1 Januari	28,912,109	-
(+) Tambahan tahun semasa	200,899,327	253,500,000
	229,811,436	253,500,000
(-) Pelunasan tahun semasa	(181,515,550)	(224,587,891)
Baki pada 31 Disember	48,295,886	28,912,109

Jenis - jenis terimaan geran

i) Geran pembangunan bertujuan untuk digunakan oleh Pihak Berkuasa yang telah dilantik sebagai agensi pelaksana bagi pembangunan projek-projek di bawah RMK-11 dan RMK-12.

ii) Geran pembangunan (klasifikasi belanja operasi kepada belanja pembangunan) bertujuan untuk menampung penyelenggaraan dan pemeliharaan aset - aset Operasi trafik udara dan keselamatan penerbangan awam (CAAM).

13. Hasil daripada Urus Niaga Pertukaran

	2022 RM	2021 RM
Caj Pemaliman Udara	57,851,861	27,928,325
Kalibrasi	-	1,153,510
Lain-lain	139,930	4,587
Hibah	1,054,685	260,951
	59,046,476	29,347,373

Servis perkhidmatan penerbangan kalibrasi bertanggungjawab untuk menjalankan tugas penerbangan kalibrasi bagi semua peralatan panduarah (ILS, DVOR, DME, NDB, PAPI, Radar dan lain-lain) di Malaysia dan juga Brunei. Terdapat peralatan panduarah yang dimiliki oleh TUDM, MAHB, SATS dan Brunei Darussalam yang dikenakan caj pembayaran bagi servis penerbangan kalibrasi. Bermula pada 01/01/2022 perkhidmatan penerbangan kalibrasi ini telah disumberluarkan (*outsource*) melalui perolehan tender.

14. Hasil daripada Urus Niaga Bukan Pertukaran

	2022 RM	2021 RM
Certificate Of Airworthiness	10,240,687	9,301,963
Lesen Juruterbang	5,751,958	4,100,164
Lesen Operasi Lapangan Terbang	5,971,820	3,033,678
Lesen Jurutera	898,048	708,826
Pendaftaran Kapal Terbang	587,352	293,250
Sijil Pengendalian Udara / *Aviation Operation Certificate* (AOC)	1,776,142	2,741,059
Lain-Lain	440,351	1,069,538
Lesen dan Permit Perkhidmatan Udara	593,125	270,000
Peperiksaan Juruterbang	1,108,176	453,145
Ground Handling	1,342,752	162,700
Peperiksaan Jurutera	39,825	29,200
Geran	331,015,550	375,986,772
	359,765,786	398,150,295

* Hasil daripada geran terdiri daripada geran mengurus bagi pembayaran emolumen berjumlah RM149,500,000 pelunasan bayaran di bawah geran pembangunan berjumlah RM45,110,565 dan pelunasan bayaran di bawah geran pembangunan (klasifikasi belanja operasi kepada belanja pembangunan) - Penyelenggaraan dan Pemeliharaan Aset - Aset Operasi Trafik Udara dan Keselamatan Penerbangan Awam (CAAM) berjumlah RM136,404,985.

15. Upah, Gaji dan Manfaat Pekerja

	2022 RM	2021 RM
Gaji dan Upahan	97,653,253	96,578,232
Elaun dan Imbuhan Tetap	38,119,800	38,611,069
Bayaran Imbuhan dan Bantuan Khas Kewangan	-	1,652,450
Faedah-Faedah Kewangan yang Lain	3,264,919	2,659,967
Elaun Lebih Masa	594,274	298,213
Sumbangan Berkanun untuk Kakitangan	-	-
Gantian Cuti Rehat	-	1,610,389
Elaun Tetap Bulanan Ahli Lembaga Pengarah	438,065	424,121
Elaun Pengerusi Jawatankuasa Pengurusan Eksekutif	-	-
Elaun Kehadiran Mesyuarat Ahli Lembaga Pengarah	40,000	42,750
Elaun Kehadiran Mesyuarat Jawatankuasa	52,250	45,250
Kemudahan Pihak Berkuasa	79,800	76,104
	140,242,361	141,998,545

16. Bekalan, Bahan Guna Habis dan Perkhidmatan

	2022 RM	2021 RM Seperti Dinyatakan Semula
Penyelenggaraan dan Pembaikan Kecil yang Dibeli	174,290,855	137,661,984
Perkhidmatan Ikhtisas dan Lain yang Dibeli dan Hospitaliti	46,214,364	42,308,943
Perbelanjaan Perjalanan dan Sara Hidup	4,561,111	2,207,403
Perhubungan dan Utiliti	14,238,301	11,459,099
Bekalan Bahan Mentah dan Bahan untuk Penyelenggaraan	154,177	765,762
Bekalan dan Bahan-Bahan Lain	954,972	880,665
Pengangkutan Barang-Barang	176,140	862,528
	240,589,920	196,146,384

17. Perbelanjaan sewa

	2022 RM	2021 RM Seperti Dinyatakan Semula
Perbelanjaan sewa	3,390,749	2,904,954

18. Pemberian Dalam dan Luar Negeri

	2022 RM	2021 RM
Pemberian dalam negeri	8,100	9,000
Pemberian luar negeri	328,850	184,778
	336,950	193,778

19. Perbelanjaan Lain-lain

	2022 RM	2021 RM
Bahan-bahan makanan minuman	15,558	9,071
Aset tidak dipermodalkan	158,093	359,990
Untung rugi mata wang asing	55,306	55,108
Tuntutan insuran dan pampasan	78,001	93,981
Ganjaran	289,976	320,216
Denda	-	(71,256)
Hapuskira	28,037	-
Duti Stamp dan pelbagai	6,868	-
Kerugian atas pelupusan Hartanah, Loji dan Peralatan	2	-
Peruntukan rosot nilai penghutang	14,509	(289,129)
	646,350	477,981

20. Peruntukan Cukai

	2022 RM	2021 RM
Peruntukan cukai tahun semasa	247,520	49,383

Perbezaan yang ketara di antara perbelanjaan cukai dan lebihan perakaunan didarab dengan kadar cukai berkanun adalah disediakan oleh kesan cukai yang timbul dari perkara berikut:

	2022 RM	2021 RM
Lebihan sebelum cukai	26,818,049	67,623,481
Kadar cukai pendapatan (28% - 2022 dan 24.5% - 2021)	7,509,054	16,567,753
Pelarasan kesan cukai terhadap:-		
Perbezaan kadar cukai	(47,792)	(14,550)
Pendapatan tidak dikenakan cukai	(116,972,122)	(104,672,996)
Perbelanjaan tidak dibenarkan dari pengiraan cukai	109,758,380	88,169,176
	247,520	49,383

21. Sumber Manusia

Bagi tahun kewangan berakhir 2022, Pihak Berkuasa mempunyai pegawai dan kakitangan tetap, kontrak dan peminjaman. Operasi Pihak Berkuasa diuruskan oleh pegawai dan kakitangan Pihak Berkuasa seperti berikut:-

	2022 Bilangan Jumlah	2021 Bilangan Jumlah
Kumpulan Pengurusan Tertinggi	2	3
Kumpulan Pengurusan dan Profesional	610	647
Kumpulan Pelaksana	740	768

22. Kakitangan Penting Pihak Pengurusan

Kakitangan penting pihak pengurusan adalah mereka yang mempunyai kuasa dan tanggungjawab untuk perancangan, arahan dan kawalan ke atas aktiviti-aktiviti Pihak Berkuasa sama ada secara langsung atau tidak langsung. Pengurusan utama Pihak Berkuasa adalah terdiri dari Pengerusi dan ahli-ahli Lembaga Pengarah yang dilantik oleh Y.B. Menteri Pengangkutan. Agregat elaun yang diterima oleh Pengurusan Utama adalah seperti berikut:

	2022 RM	2021 RM
Elaun Tetap Bulanan Ahli Lembaga Pengarah	438,065	424,121
Elaun Kehadiran Mesyuarat Ahli Lembaga Pengarah	40,000	42,750
Elaun Kehadiran Mesyuarat Jawatankuasa	52,250	45,250
Kemudahan Pihak Berkuasa	79,800	76,104
Jumlah keseluruhan Aggregat Elaun	**610,115**	**588,225**
Bilangan jumlah Pengerusi dan Ahli-ahli Lembaga Pengarah	7	7

23. Pelarasan Tahun Lepas

Pengurangan dan pertambahan disebabkan pelarasan yang berlaku dalam tahun tersebut dan dinyatakan semula pada penyata tahun 2021 yang memberi kesan perubahan seperti Penyata Kedudukan Kewangan, Penyata Prestasi Kewangan dan Penyata Aliran Tunai adalah seperti berikut:

	Seperti Dinyatakan Terdahulu RM	Pelarasan Tahun Lalu RM	Seperti Dinyatakan Semula RM
Penyata Prestasi Kewangan bagi tahun berakhir 31 Disember 2021			
Bekalan, Bahan Guna Habis dan Perkhidmatan	172,925,163	23,221,221	196,146,384
Perbelanjaan Sewa	26,126,175	(23,221,221)	2,904,954
Peruntukan Manfaat Kakitangan	3,628,359	13,919,548	17,547,907
Penyata Kedudukan Kewangan bagi tahun berakhir 31 Disember 2021			
Aset Bukan Semasa (a) Kerja Dalam Kemajuan	-	386,847	386,847
Liabiliti Semasa			
(a) Akaun Belum Bayar bagi Urusniaga Pertukaran	19,851,506	386,747	20,238,253
(b) Peruntukan Manfaat Kakitangan	984,207	577,714	1,561,921
Liabiliti Bukan Semasa			
(a) Peruntukan Manfaat Kakitangan	2,644,152	13,341,834	15,985,986

Nota 23

Bekalan, Bahan Guna Habis dan Perkhidmatan
Perbelanjaan Sewa
- Pelarasan dibuat bagi memberi gambaran sebenar kepada bekalan, bahan guna habis, perkhidmatan dan perbelanjaan sewa. Perkhidmatan komunikasi talian Pusat Kawalan Trafik Udara di Semenanjung, Sabah dan Sarawak dahulunya direkodkan sebagai perbelanjaan sewa diklasifikasikan semula kepada bekalan, bahan guna habis, perkhidmatan.

23. Pelarasan Tahun Lepas (Sambungan)

Nota 23 (Sambungan)

Peruntukan Manfaat Kakitangan
- Pelarasan dibuat bagi pembetulan pengiraan nilai terdiskaun dalam membuat peruntukan manfaat kakitangan.

Aset Bukan Semasa
(a) Kerja Dalam Kemajuan; dan

Liabiliti Semasa
(a) Akaun Belum Bayar bagi Urusniaga Pertukaran
- Pelarasan dibuat bagi merekodkan kerja-kerja dalam pembinaan bagi pelaksanaan Sistem Kewangan dan Sumber Manusia.

Liabiliti Semasa
(b) Peruntukan Manfaat Kakitangan; dan

Liabiliti Bukan Semasa
(a) Peruntukan Manfaat Kakitangan
- Pelarasan dibuat bagi pembetulan pengiraan nilai terdiskaun dalam membuat peruntukan manfaat kakitangan.

24. Pengurusan Risiko Kewangan

24.1 Objektif dan Polisi Risiko Pengurusan Kewangan

Dasar pengurusan risiko kewangan Pihak Berkuasa bertujuan untuk memastikan bahawa terdapatnya sumber kewangan yang mencukupi untuk pembangunan perniagaan, menguruskan risiko kredit, tukaran asing dan kecairan. Pihak Berkuasa beroperasi di bawah garis panduan yang telah ditetapkan dengan jelas yang diluluskan oleh Pihak Berkuasa dan dasar Pihak Berkuasa adalah untuk tidak melibatkan Pihak Berkuasa dalam urusniaga spekulatif.

24.2 Risiko Kredit

Risiko kredit atau risiko pihak ketiga gagal membayar, dikawal dengan penerapan tatacara kelulusan kredit, had dan pengawasan yang ketat. Risiko kredit diminimumkan dan diawasi secara ketat dengan menghadkan kerjasama Pihak Berkuasa dengan rakan perniagaan yang mempunyai kepercayaan kredit yang tinggi. Penghutang diawasi secara berterusan melalui tatacara pelaporan pengurusan Pihak Berkuasa.

Pihak Berkuasa tidak mempunyai pendedahan yang besar terhadap mana-mana pelanggan individu atau pihak ketiga mahupun sebarang penumpuan besar bagi risiko kredit yang berkaitan dengan sebarang instrumen kewangan.

24.3 Risiko Kadar

Risiko kadar faedah adalah risiko bahawa nilai wajar atau aliran tunai masa hadapan bagi instrumen kewangan Pihak Berkuasa akan berubah-ubah kerana perubahan dalam pasaran kadar faedah.

Pihak Berkuasa tidak terdedah kepada risiko kadar faedah kerana ia tidak mempunyai aset jangka panjang yang menanggung faedah atau hutang yang menanggung faedah pada 31 Disember 2022.

24. Pengurusan Risiko Kewangan (Sambungan)

24.4 Risiko Kecairan

Risiko kecairan dan aliran tunai adalah risiko bahawa Pihak Berkuasa akan menghadapi kesukaran dalam memenuhi kewajipan kewangan oleh kerana kekurangan dana. Pendedahan Pihak Berkuasa kepada risiko kecairan wujud daripada perbezaan dalam kematangan aset kewangan dan liabiliti kewangan. Jadual di bawah menunjukkan profil kematangan liabiliti Pihak Berkuasa pada tarikh laporan berdasarkan obligasi pembayaran semula tanpa diskaun kontrak.

Pihak Berkuasa mengurus risiko kecairan dan aliran tunai dengan memastikan tunai yang mencukupi dan menyediakan dana yang cukup bagi memenuhi komitmen daripada perbelanjaan operasi dan liabiliti kewangan.

Akaun Belum Bayar Bagi Urus Niaga Pertukaran	Dalam tempoh setahun RM	Lebih tempoh setahun RM	Jumlah RM
Pada 31 Disember 2022	52,819,180	368,371	53,187,551
Pada 31 Disember 2021	19,851,638	386,615	20,238,253

Pihak Berkuasa mengurus risiko kecairan dan aliran tunai dengan memastikan tunai yang mencukupi dan menyediakan dana yang cukup bagi memenuhi komitmen daripada perbelanjaan operasi dan liabiliti kewangan.

24.5 Risiko Tukaran Asing

Pihak Berkuasa beroperasi di Malaysia dan luar Malaysia dan dengan itu terdedah kepada risiko tukaran asing.

24.6 Nilai Saksama

Nilai dibawa tunai dan kesetaraan tunai, belum terima dan belum bayar adalah menyamai nilai saksamanya kerana tempoh matangnya yang pendek.

25. Pengurusan Risiko Modal

Objektif utama pengurusan risiko modal Pihak Berkuasa adalah untuk memastikan ianya mempertahankan penarafan kredit yang kukuh dan nisbah modal yang baik bagi memastikan ianya dapat menampung operasi dan memaksimakan Kumpulan Wang.

26. Nota Bagi Penyata Perbandingan Bajet Dan Sebenar

Bajet Pihak Berkuasa telah diluluskan dan dibentangkan bagi tempoh kewangan dari 1 Januari 2022 sehingga 31 Disember 2022 dibentangkan dalam Mesyuarat Pihak Berkuasa Bilangan 11/2021 bertarikh 19 November 2021.

Belanjawan dan penyata kewangan Pihak Berkuasa disediakan dengan menggunakan asas yang berlainan daripada penyata kewangan. Penyata kewangan disediakan pada asas akruan menggunakan klasifikasi berdasarkan jenis perbelanjaan di dalam penyata prestasi kewangan, manakala bajet disediakan pada asas tunai. Jumlah dalam penyata kewangan ini telah disusun semula dari asas akruan kepada asas tunai dan dikelaskan semula dengan pembentangan berada pada asas yang sama sepertimana bajet yang telah diluluskan. Perbandingan jumlah bajet dan sebenar, yang disediakan secara perbandingan dengan bajet yang diluluskan, kemudiannya dibentangkan di dalam penyata perbandingan bajet dan sebenar. Selain perbezaan asas ini, pelarasan kepada jumlah dalam penyata kewangan juga dibuat untuk perbezaan dalam format dan klasifikasi yang diterima pakai bagi pembentangan penyata kewangan dan bajet yang diluluskan.

26. Nota Bagi Penyata Perbandingan Bajet Dan Sebenar (Sambungan)

Perbezaan masa wujud apabila tempoh bajet disediakan berbeza daripada tempoh kewangan penyata kewangan ini disediakan.

Perbezaan entiti wujud apabila bajet tidak mengambilkira program-program atau aktiviti-aktiviti yang tidak direkodkan didalam penyata kewangan ini.

Penyesuaian antara jumlah sebenar seperti yang dinyatakan di dalam penyata perbandingan bajet dan sebenar dan jumlah sebenar dalam penyata aliran tunai bagi tahun kewangan berakhir 31 Disember 2022 adalah seperti di bawah:

	Operasi RM	Pelaburan RM	Pembiayaan RM	Jumlah RM
Jumlah sebenar setanding seperti yang dikemukakan dalam penyata perbandingan bajet dan sebenar	33,605,932	(10,685,710)	-	22,920,222
Perbezaan asas	46,500,740	-	-	46,500,740
Jumlah sebenar setanding dalam Penyata Aliran Tunai	80,106,672	(10,685,710)	-	69,420,962

27. Peristiwa Selepas Tarikh Pelaporan

Berdasarkan MPSAS 14, peristiwa selepas tarikh pelaporan ialah peristiwa yang memuaskan dan tidak memuaskan yang berlaku diantara tarikh pelaporan dan tarikh kewangan disahkan untuk penerbitan. Antara dua jenis peristiwa yang boleh dikenalpasti adalah pertistiwa yang membuktikan keadaan yang wujud pada tarikh pelaporan (peristiwa perlu pelarasan selepas tarikh pelaporan) dan peristiwa yang menunjukkan keadaan yang wujud selepas tarikh pelaporan (peristiwa tidak perlu pelarasan selepas tarikh pelaporan).

Pada tahun 2023, Malaysia memasuki fasa peralihan ke endemik dan sempadan negara dibuka dalam masa yang sama. Hal ini bagaimanapun adalah peristiwa tidak perlu pelarasan selepas tarikh pelaporan 31 Disember 2022 kerana ia tidak memberi sebarang kesan terhadap angka yang telah dilaporkan sehingga tahun kewangan berakhir 31 Disember 2022.

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