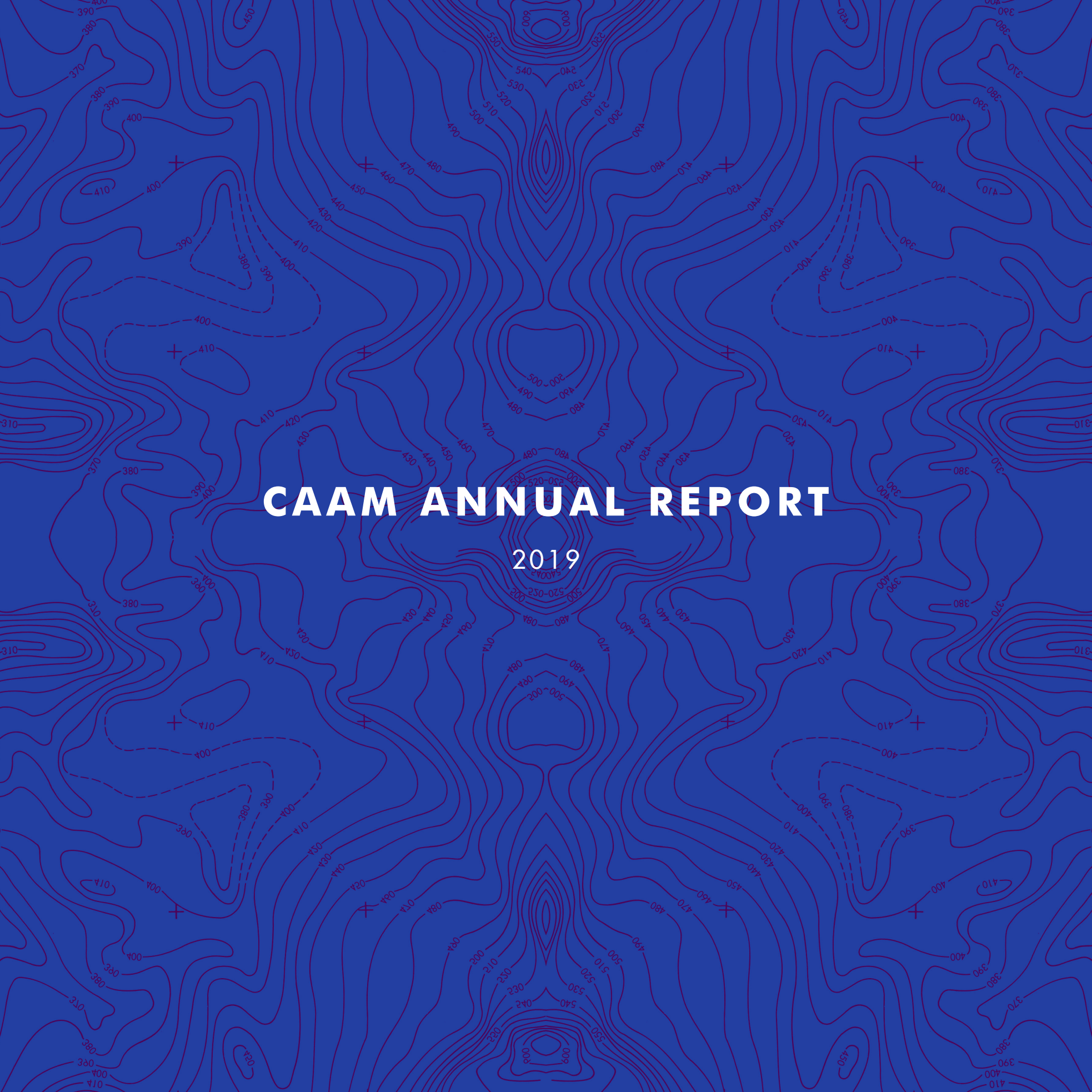


The background of the entire page is a detailed topographic map. It features a complex network of brown contour lines of varying thicknesses, representing different elevation levels. Interspersed among these lines are numerous numerical values, such as 310, 320, 330, 340, 350, 360, 370, 380, 390, 400, 410, 420, 430, 440, 450, 460, 470, 480, 490, 500, 510, 520, 530, 540, 550, 560, 570, 580, 590, and 600, indicating specific elevations. The map also includes several small, white crosshair symbols (+) placed at various points, likely representing specific locations or peaks. The overall pattern is symmetrical and intricate, creating a textured, map-like appearance.

CAAM ANNUAL REPORT

2019

CONTENT

- CAAM FUNCTION.....06**
- HISTORY.....08**
- LEGISLATION.....10**
 - Core Function
 - Legislative Framework
 - Act of Parliament
 - Subsidiary Legislations
 - Notice, Circular, Directive, Requirement & Information
- AUTHORITY MEMBERS.....12**
- CAAM ORGANIZATIONAL CHART.....18**
- VISION & MISSION19**
- FLIGHT OPERATIONS DIVISION.....20**
 - Mission & Objectives
 - Activities
- AIRWORTHINESS.....24**
 - Introduction
 - List of Roles/Activities
- AERODROME STANDARDS.....28**
 - Main Functions
 - Division Achivement
 - Aerorome (Airport) Certification
 - Flow Chart for Certification of Aerodrome
 - Helideck Certification
 - Global Reporting Format (GRF)



AIR TRAFFIC MANAGEMENT..... 34

Introduction
Roles/Activities/Achievements
Achievements

AVIATION SECURITY DIVISION..... 44

Introduction
Programme and Activities

AIR NAVIGATION SERVICES STANDARDS..... 48

List of Roles/Activities
Accomplishments

MALAYSIA AVIATION ACADEMY (MAVA)..... 52

Introduction
Function
Program & Activities
Achievements

FINANCIAL REPORT..... 56

Statement of Financial Position
Statement of Financial Performance
Statement of Changes of Net Assets
Statement of Changes of Cash Flows
Statement of Comparison of Budget and Actual Amounts
Notes to the Financial Statements

CAAM FUNCTION

The Civil Aviation Authority of Malaysia (CAAM), previously known as the Department of Civil Aviation (DCA), is a government agency that was formed under the Ministry of Transport Malaysia in 1969. Effective 19th February 2018, DCA was incorporated into a statutory body known as CAAM.

The incorporation of 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.

The regulatory responsibility of civil aviation technical matters is vested in CAAM. 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.



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.

In terms of environment, CAAM has been working with the Malaysian Government and stakeholders to minimise environmental impact due to aviation activities. On this note, CAAM has given its agreement to ICAO on the implementation of **Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)**.

HISTORY: THE TRANSFORMATION OF DCA TO CAAM



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The incorporation of 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.

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- 1947** — Department of Civil Aviation (DCA) was first established in Singapore.
— DCA was responsible for air services provided in the Federation of Malaya and Borneo.
- 1948** — DCA was placed under the purview of the Ministry of Lands, Mines and Communications.
- 1953** — DCA for Federation of Malaya was later formed in Kuala Lumpur.
— It was placed under the purview of the Ministry of Posts and Telecommunications to provide domestic services.
- 1969** — DCA Malaysia was established when the Civil Aviation Act 1969 [Act 3] was promulgated.
— Its main objective was to administer the country's aviation safety and regulatory programs and to provide systematic air traffic control services to air aircraft in its airspace.
— Activities regulated include aircraft certification, registration, personnel certification, airport licensing, air operators' certification, air traffic control and air navigation equipment certification.
- 1976** — DCA became a self-accounting department under the Ministry of Transport.
- 1992** — DCA was separated into two entities namely Department of Civil Aviation (DCA) and a corporatized Malaysia Airports Berhad (MAB).
— DCA remained as the regulatory authority for technical, safety and operational standards of civil aviation in Malaysia.
— Meanwhile, MAB focused on the operation, management and maintenance of airports in Malaysia.
- 2001** — DCA's head office was relocated from Wisma Semantan, Kuala Lumpur to Putrajaya.
- 2018** — DCA was transformed into an independent regulatory and statutory body known as Civil Aviation Authority of Malaysia (CAAM) under the Civil Aviation Authority of Malaysia Act 2017 [Act 788].
— CAAM is an agency under the purview of the Ministry of Transport Malaysia.
— The core function is to regulate the safety and security of the civil aviation in the country including the establishment of standards of their enforcement.
— To ensure that all aerodrome services and facilities are regulated and conducted in accordance to laws of Malaysia.
— It also plays an important role in maintaining the nation's competitive edge within the global aviation sector.

LEGISLATION

CORE FUNCTION OF LEGAL OFFICE

- Provide legal advice to CAAM on all aspects relating to aviation law
- Assist in the interpretation of civil aviation law and other related legislation
- Draft or vet legal documents, principal legislations, and subsidiary legislations
- Attend debate in Parliament which involve any Bill of CAAM

LEGISLATIVE FRAMEWORK

Legislative framework consists of:

- Act of Parliament; a piece of primary aviation legislation passed by the Parliament of Malaysia.
- Subsidiary legislations refer to regulations made by the Minister of Transport based on the power delegated to him by Parliament through the Civil Aviation Act 1969.
- Notice, Circular, Directive, Requirement and Information are made by the Chief Executive Officer based on the power given by the Civil Aviation Act 1969 and subsidiary legislations.

All legislations have the same legal force, and they are legally enforceable against and binding on everybody throughout Malaysia.

ACT OF PARLIAMENT

- Civil Aviation Act 1969 [Act 3]
Malaysia as a Contracting State to the Chicago Convention is duty bound to comply with the Articles of the Chicago Convention and the Standards in the Annexes. In order to ensure compliance with its obligations enunciated in both the Chicago Convention and the Standards in the Annexes, Act 3 has been enacted in 1969 and in force ever since.
- Carriage by Air Act 1974
An Act to give effect to the provisions of the Warsaw Convention and Montreal Convention concerning international carriage by air and for purposes connected therewith.

- Civil Aviation Offences Act 1984
An Act to give effect to the Convention on Offences and Certain Other Acts Committed on Board Aircraft signed at Tokyo on 14 September 1963, the Convention for the Suppression of Unlawful Seizure of Aircraft signed at The Hague on 16 December 1970, the Convention for the Suppression of Unlawful Acts against the Safety of Civil Aviation signed at Montreal on 23 September 1971, and its Protocol and for purposes connected therewith.

- International Interests in Mobile Equipment (Aircraft) Act 2006
An Act to give effect to the provisions of the Convention on International Interests in Mobile Equipment, its Protocol and for purposes connected therewith.

- Civil Aviation Authority of Malaysia Act 2017
An Act to incorporate the Department of Civil Aviation (DCA), which is a government department, to be a statutory body by the name of Civil Aviation Authority of Malaysia of which the primary function is to regulate the safety and security civil aviation. This is in line with the requirement of the ICAO which has called upon the 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.





SUBSIDIARY LEGISLATIONS

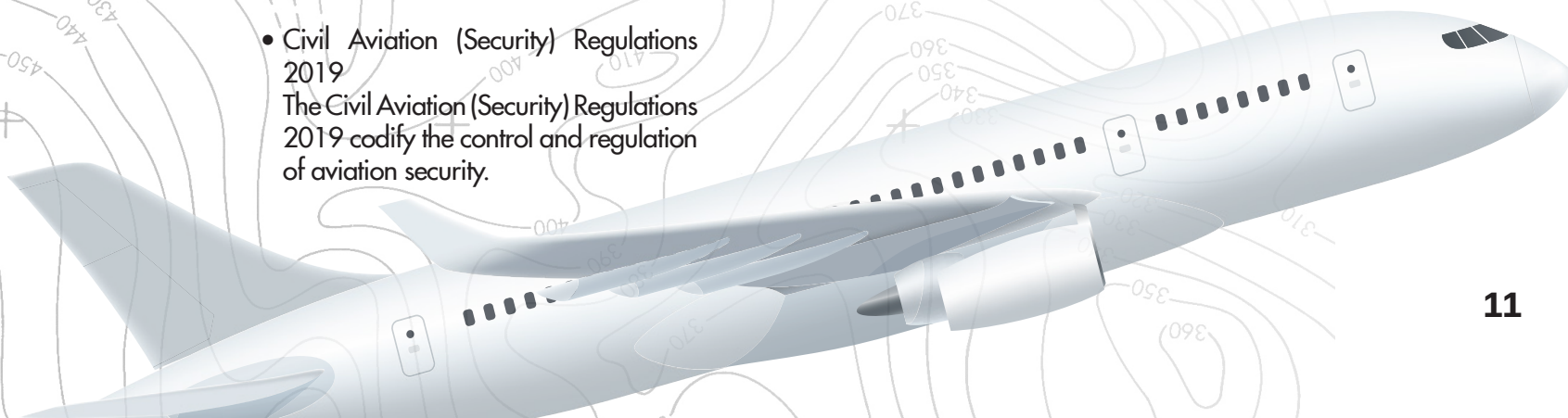
Act 3 does not provide detailed provisions of the obligations as stipulated in the Chicago Convention and its Annexes. Be that as it may, section 3(1) of Act 3 is intended by Parliament of Malaysia to be the enabling provisions which gives the power making regulation to the Minister to make regulations to give effect to the Chicago Convention, its Annexes and any amendments of such Chicago Convention and Annexes. Pursuant to this power as vested by Parliament vide section 3 of Act 3 in its present form, the Minister made the subsidiary legislations as follows:

- Civil Aviation Regulations 2016
The Civil Aviation Regulations 2016 codify the safety requirements of civil aviation.
- Civil Aviation (Aerodrome Operations) Regulations 2016
The Civil Aviation (Aerodrome Operations) Regulation 2016 codify the control and regulation of aerodrome operations.
- Civil Aviation (Fees and Charges) Regulation 2016
The Civil Aviation (Fees and Charges) Regulation 2016 codify the fees and charges that shall be payable to the Civil Aviation Authority of Malaysia.
- Civil Aviation (Security) Regulations 2019
The Civil Aviation (Security) Regulations 2019 codify the control and regulation of aviation security.

NOTICE, CIRCULAR, DIRECTIVE, REQUIREMENT AND INFORMATION

Due to the dynamic nature of the civil aviation requirements as determined by the ICAO which are subject to amendments from time to time, section 24O and section 24Q of Act 3 empowers the Chief Executive Officer to issue any notice, circular, directive, requirement, and information. There are numbers of notice, circular, directive, requirement and information which are issued by the Chief Executive Officer.

- Safety Directive
- CEO Directive
- Airport Standard Directives
- Flight Operation Notices
- Flight Operation Directives
- Airworthiness Notices
- Air Navigation Services Standards Directives



AUTHORITY



**CAPTAIN AHMAD
RIDZWAN BIN
MOHD SALLEH**

Chairman
(Independent &
non-Executive)

**YBHG DATUK MOHD.
KHAIRUL ADIB
BIN ABD. RAHMAN**

Secretary General
Ministry of Transport
(non-Independent & non-
Executive)

**YBHG DATO' SHAHROL
ANUWAR BIN
SARMAN**

Representative of the Ministry of
Finance(non-Independent &
non-Executive)

**YBHG COMMANDER
(H) PROFESSOR DATUK
RAZALI MAHFAR**

Authority Member
(Independent & non-Executive)

MEMBERS



**YBHG IR. PROFESSOR
DATO' DR. CHUAH HEAN
TEIK**

Authority Member
(Independent & non-Executive)



AFZAL ABDUL RAHIM

Authority Member
(Independent & non-Executive)



RAGUNATH KESAVAN

Authority Member
(Independent & non-Executive)



**AHMAD NIZAR
ZOLFAKAR**

Chief Executive Officer

DIRECTORS



**AHMAD NIZAR
ZOLFAKAR**
Chief Executive Officer

**NOOR IZHAR
BIN BAHARIN**
Air Traffic
Management

**DR NOORLINAH
BINTI G MOHD**
Malaysian Aviation
Academy

**ZAINUL ABIDIN
BIN MASLAN**
Air Navigation
Services Standards

**COLLIN JOSHUA
MELLING**
Airworthiness



**CAPTAIN
MD. JANI
BIN MD. DOM**
Flight Operations

**DR ZAINUL FUAD
BIN MD WAHI**
Aerodrome Standards

**ABDUL RAHMAN
BIN MAHAT**
Aviation Security

**HASAN
BIN MUDA**
Management Services

**FLORA
CHIN LEE SA**
Strategic Affairs

DIRECTORS



**MOHD FADHLI BIN
ABD HADI**
Finance Division

**CAPTAIN JAMALUDDIN
TAMBYCHIK**
Flight Calibration

MOHD AZLI BIN DAUD
CAAM Peninsular Region

JOHNLI IDEK
CAAM Sabah Region

LING SWEE ING
CAAM Sarawak Region



JAMIL KHIR BIN MOHAMED
Air Traffic Control Centre

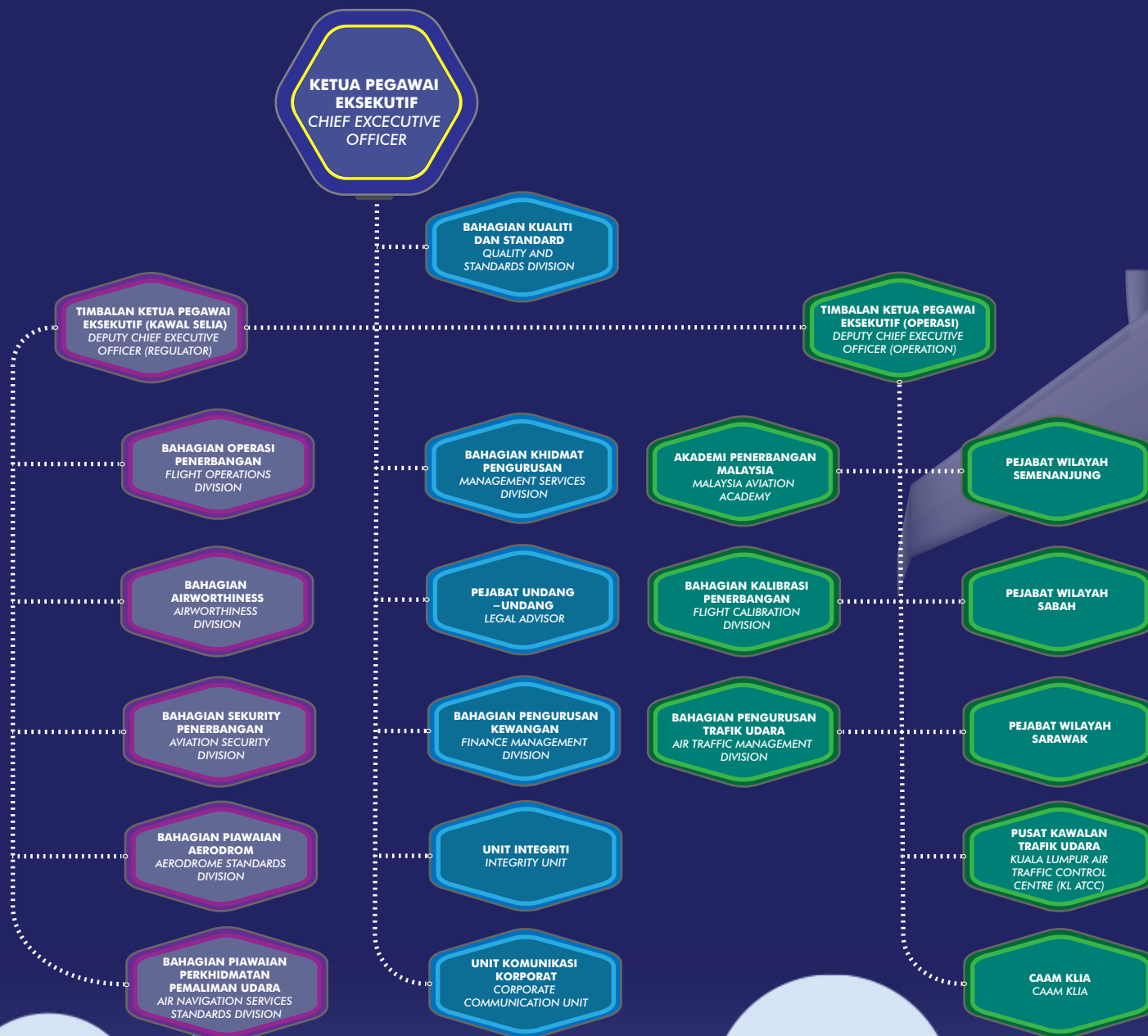
OMRAN BIN ZAKARIA
CAAM KLIA

AIDA NURDIANA BINTI CHE KAMARULZAMAN
Legal Advisor

NIK MASSIDEE BIN NIK HARUN @ NIK ARIFF
Integrity Unit

NURILYA ANIS BINTI AB RAHIM
Corporate Communications

CAAM ORGANIZATIONAL CHART



VISION

TO BE THE WORLD'S LEADING AVIATION AUTHORITY

MISSION

TO CONTINUOUSLY ENHANCE SAFETY, SECURITY AND EFFICIENCY FOR A SUSTAINABLE AVIATION INDUSTRY

VALUE

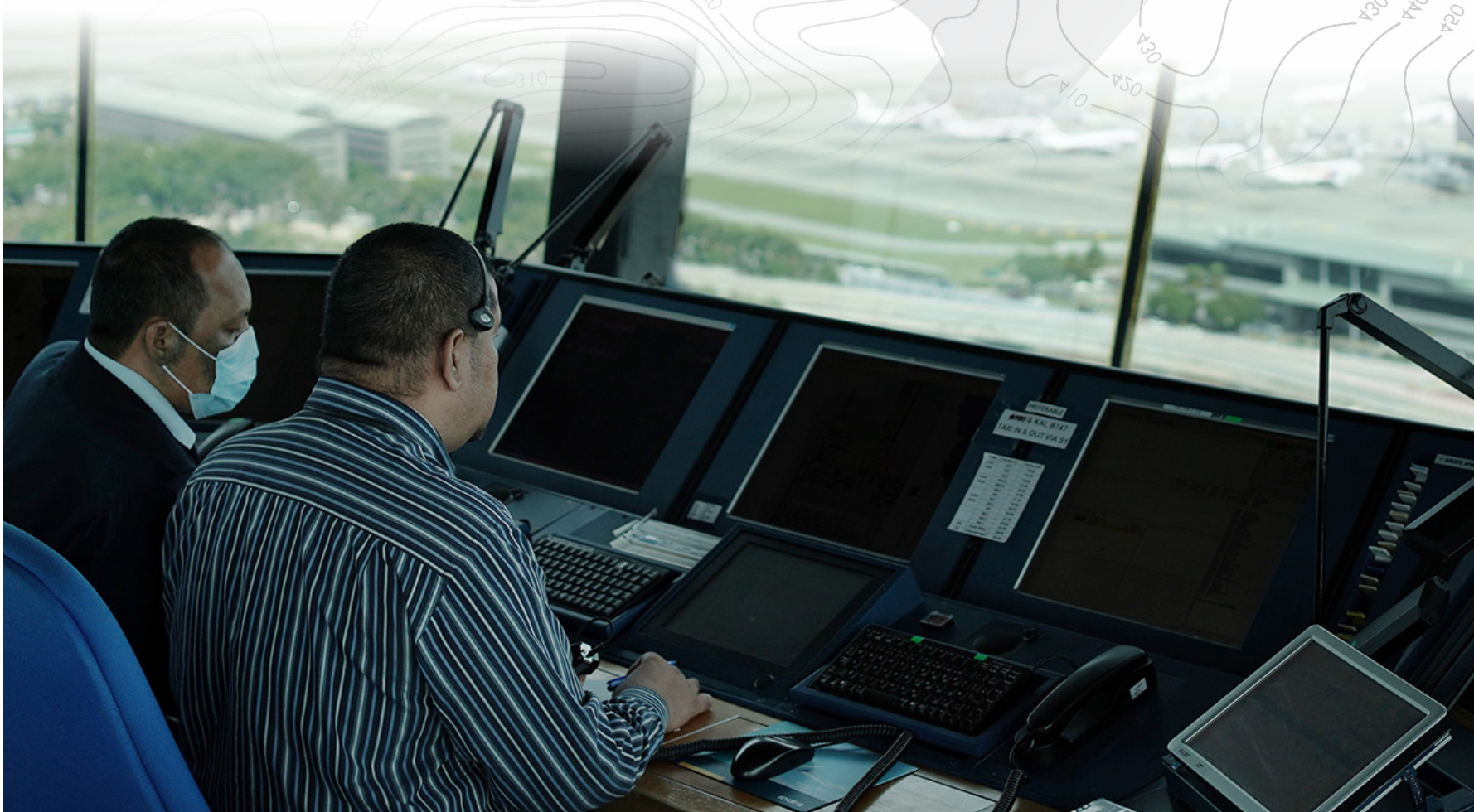
- PROFESSIONAL
- EXCELLENCE
- INTEGRITY
- ACCOUNTABLE
- ESPRIT DE CORPS



FLIGHT OPERATIONS DIVISION

MISSION

TO PROVIDE THE HIGHEST STANDARD OF SAFETY AND QUALITY
IN FLIGHT OPERATIONS OF MALAYSIAN CIVIL AIRCRAFT





OBJECTIVES

- A. TO ACHIEVE THE HIGHEST LEVEL OF FLIGHT SAFETY THROUGH REGULATING AND ADMINISTERING STANDARDS APPLICABLE TO FLIGHT CREW LICENSING.
- B. TO ACHIEVE THE HIGHEST LEVEL OF FLIGHT SAFETY THROUGH THE ISSUANCE AND RENEWAL OF AIR OPERATORS CERTIFICATE (AOC) AND THE CONTINUOUS SURVEILLANCE OF AIR OPERATORS.
- C. TO ACHIEVE THE HIGHEST LEVEL OF FLIGHT SAFETY THROUGH CERTIFICATION OF FLIGHT CREW TRAINING ORGANIZATIONS.
- D. TO ACHIEVE THE HIGHEST LEVEL OF FLIGHT SAFETY THROUGH CERTIFICATION OF FLIGHT SIMULATORS.
- E. TO ACHIEVE THE HIGHEST LEVEL OF FLIGHT SAFETY THROUGH THE CONTINUOUS SURVEILLANCE OF GENERAL AVIATION AND AERIAL WORK OPERATIONS.
- F. TO PROVIDE TECHNICAL ASSISTANCE AND EXPERTISE WHEN REQUIRED TO AIR ACCIDENT INVESTIGATION BUREAU (AAIB) OF MALAYSIA DURING AIRCRAFT ACCIDENT INVESTIGATION.

ACTIVITIES FOR 2019

SER	ACTIVITIES	PLANNED	ACTUAL	REMARKS
01	AIR OPERATOR CERTIFICATES	18	16	
02	CERTIFICATE OF APPROVAL			
	APPROVED FLYING TRAINING ORGANISATION	12	12	
	APPROVED TYPE RATING TRAINING ORGANISATION	14	13	
	FLYING CLUBS	07	07	
	ENGLISH PROFICIENCY CENTRES	02	01	
03	FOREIGN AOC	01	34	New application
04	SURVEILLANCE STATION AUDITS	International: 30 Domestic: 11	26 11	
05	RAMP INSPECTIONS	08	05	
06	FLIGHT SIMULATOR TRAINING DEVICE (FSTD)	Number of FSTD: MAB: 08 CAE: 11 Airbus Heli: 03 PWN: 01 MFA: 06 HMA: 03 Helang: 01 Layang2: 01 IATAC: 04	08 11 03 01 06 03 01 01 04	
07	USER APPROVAL	36	36	
08	AUTHORISED EXAMINER COURSE (AE)	04 courses	03 courses	Number of pilots: June: 15 September: 20 December: 16

09	EXAMINATIONS	12	2517	The only planned exams are those carried out at MAVA. Flight training schools will request once the students are due for exams
10	INITIAL QUALIFYING PROGRAMME (IQP)		25	Not planned as the operators will request upon initial qualification of their instructors
11	RE-QUALIFYING PROGRAMME (RQP)		18	Not planned as the operators will request upon expiry of their instructors
12	CREW RESOURCE MANAGEMENT INSTRUCTOR INITIAL QUALIFYING (CRMI)		07	Not planned as the operators will request upon initial certification of their CRM instructors
13	CABIN SAFETY INSTRUCTOR QUALIFYING		01	Not planned as the operators will request upon initial qualification of their Cabin Safety instructors
14	INSTRUCTOR RE-APPROVAL		00	Not planned as the operators will request upon expiry of their instructors
15	INVIGILATOR QUALIFYING		00	Not planned as the operators will request upon initial qualification of their invigilators
16	EXAMINER QUALIFYING		00	Not planned as the operators will request upon initial qualification of their examiners
17	LICENSES ISSUANCE			
	Student Pilot Licence (SPL)		267	
	Private Pilot Licence (PPL)		25	
	Commercial Pilot Licence (CPL)		200	
	Airline Transport Pilot Licence (ATPL)		202	
	Flight Simulator Instructor (FSI)		17	
	Flight Simulator Examiner (FSE)		00	
	Authorised Examiner (AE)		50	
	Type Rating Instructor (TRI)		25	
	Verifications		201	
	Validations		304	
	Radio Telephony Operating Licence (RTOL)		26	

AIRWORTHINESS

BRIEF INTRODUCTION

Airworthiness Division's primary function encompass safety oversight on standards provisioned in Annex 1, 6, 7, 8, 16 and 19 to the Convention on International Civil Aviation, specifically on airworthiness related activities.

There are 3 sections within Airworthiness Division – Quality and Standards, Initial Airworthiness and Continuing Airworthiness. Quality and Standards Section focuses on airworthiness inspectors' training need and competency, development of airworthiness related regulations and guidance material, monitoring compliance with ICAO SARPs, aircraft registration, and oversight on implementation of safety management system (SMS). While Initial Airworthiness Section focuses on various areas of technical specialization such as structures, airframe systems, avionics systems, engine and propulsions, and aircraft performance. Airworthiness inspectors in Continuing Airworthiness Section are qualified according to various type of aircraft.

LIST OF ROLES/ACTIVITIES

Initial Airworthiness Section core activities include aircraft type certification, production approval of aeronautical product, evaluation and approval of modifications and repairs, and approval of design organisation and production organisation. Continuing Airworthiness Section core activities include approval of maintenance organisation, continuing airworthiness management organisation and maintenance training organisation, aircraft airworthiness certification, and aircraft maintenance personnel licensing.

DESIGN ORGANISATION APPROVAL (DOA)

There was no new application for the approval of design organisation in 2019. One (1) organisation was issued with Provisional Certificate of Approval.

VALIDATION OF FOREIGN TYPE CERTIFICATE (VTC)

Validation process normally takes around 3 to 6 months to complete. One of the main factors that affects the duration is the time taken for type certificate holder to response to issues raised by CAAM. In 2019, CAAM received applications to validate the following type certificates:

- i) Airbus A321-251NX
- ii) Airbus A321-252NX
- iii) Airbus A321-253NX
- iv) Airbus A321-271NX
- v) Airbus A321-272NX
- vi) Diamond DA 42M-NG (based on Normal TC)





VALIDATION OF FOREIGN SUPPLEMENTAL TYPE CERTIFICATE (VSTC)

Validation process normally takes around 1 to 3 months to complete. Similar with validation of foreign type certificate, the main factor that affects the duration is the time taken for supplemental type certificate holder to response to issues raised by CAAM. Total 27 VSTC were issued in 2019 and primarily involved the following:

- i) Installation of satellite communication system (SATCOM);
- ii) Installation of WiFi and IFE (in-flight entertainment);
- iii) Large aeroplane and helicopters cabin reconfiguration; and
- iv) Traffic collision avoidance system (TCAS) upgrade

APPROVAL OF MODIFICATIONS/REPAIRS

Design of modification and repair that is classified as 'MAJOR' shall be approved by CAAM before it can be embodied on aircraft. In 2019, CAAM received 83 applications for approval of modifications and repairs.

ISSUANCE OF PERMIT TO FLY (PTF)

A Permit to Fly is issued to allow aircraft to perform flight testing after embodiment of modification or to perform post-maintenance flight test. There are also circumstances where a permit to fly is issued to allow damaged aircraft to fly to suitable maintenance facility for repair. The operator must adhere to strict limitations and conditions imposed by CAAM to perform the flight in a safely manner.

VALIDATION OF USED AIRCRAFT

The validation of used aircraft is a process to determine eligibility for issuance of Certificate of Airworthiness. The validation process will normally take around 1 to 3 months to complete. However, the duration varies depending on the time taken for operator to provide feedback to CAAM on issues such as additional information regarding the status of modifications and repairs. One of the key challenges faced in the process is availability of technical records, especially for older aircraft that has been previously operated by many operators.

FLIGHT TEST SCHEDULE APPROVAL

There are circumstances where an aircraft is required to be flight tested. The flight test schedule must be reviewed and approved by CAAM before the aircraft can undergo flight test.

APPROVAL OF AIRCRAFT MAINTENANCE ORGANISATION (AMO)

An organisation will be approved as an aircraft maintenance organisation once the organisation demonstrated compliance with applicable Airworthiness Notices. The accountable manager, quality manager and other nominated post holders are assessed for acceptable level of competency. Exposition document is subject to review and approval by CAAM. The facility, maintenance personnel, tools, equipment etc. are assessed and audited to determine compliance with applicable requirements. There is a total of 202 maintenance organisation approved by CAAM, in which 68 organisations are located in Malaysia. In 2019, CAAM approved 6 new maintenance organisations in Malaysia and 7 new foreign maintenance organisations.

APPROVAL OF CONTINUING AIRWORTHINESS MANAGEMENT ORGANISATION (CAMO)

An organisation will be approved as continuing airworthiness management organisation once the organisation demonstrated compliance with applicable Airworthiness Notices. The accountable manager, quality manager and other nominated post holder are assessed for acceptable level of competency. The Airworthiness Review Signatory (ARS) are assessed to ensure they understand applicable airworthiness requirements and are competent to execute ARS function. Exposition document is subject

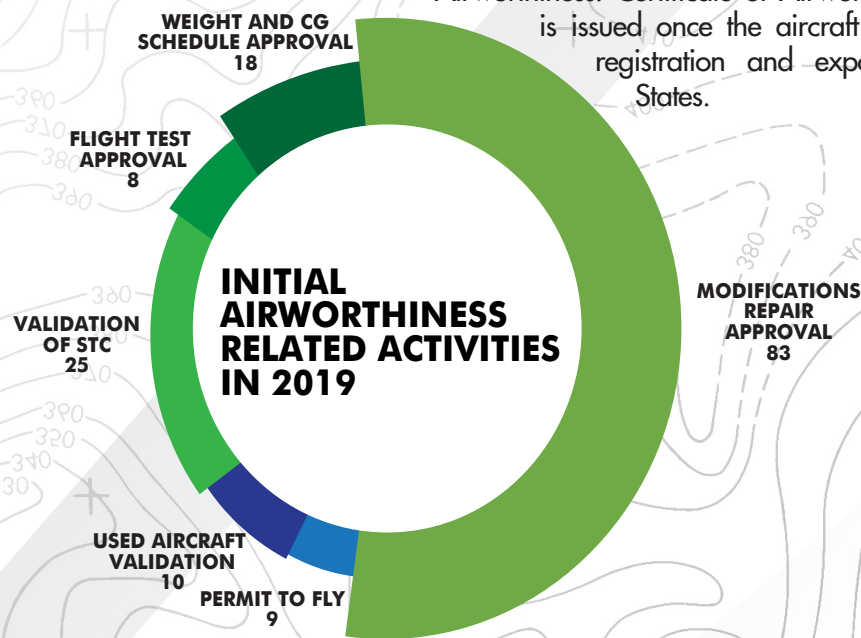
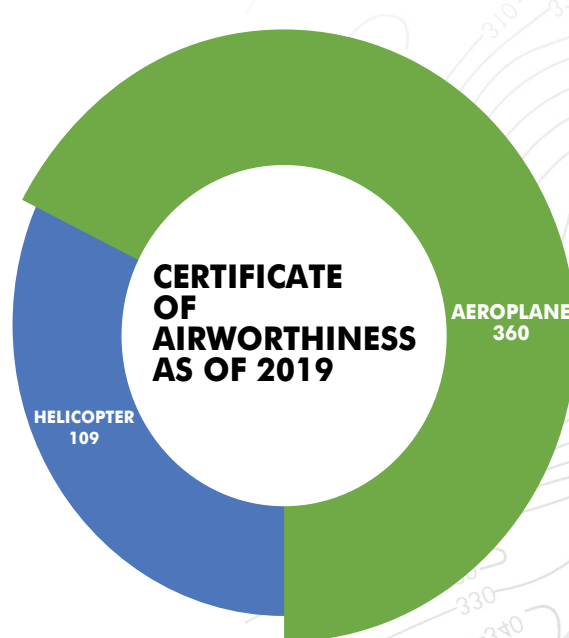
to review and approval. The facility, technical personnel, tools, equipment etc. are assessed and audited to determine compliance with applicable requirements. There are 38 CAMO in Malaysia including 3 new CAMO approved in 2019.

APPROVAL OF MAINTENANCE TRAINING ORGANISATION (MTO)

An organisation will be approved as maintenance training organisation once the organisation demonstrated compliance with applicable Airworthiness Notices. The accountable manager, quality manager and other nominated post holder are assessed for acceptable level of competency. The Knowledge Examiner and Practical Assessor are assessed and approved to ensure they understand applicable airworthiness requirements and are competent to execute their functions. Exposition document as well as question banks are subject to review and approval by CAAM. The facility, technical personnel, tools, equipment etc. are assessed and audited to determine compliance with applicable requirements.

REGISTRATION AND AIRWORTHINESS CERTIFICATION OF AIRCRAFT

Typically, aircraft registration is performed together with issuance of certificate of airworthiness as part of aircraft delivery process. The physical aircraft and records are inspected to ensure compliance with applicable requirements prior to issuance of Certificate of Airworthiness. Certificate of Airworthiness for Export is issued once the aircraft is ready for de-registration and exportation to other States.



APPROVAL OF AIRCRAFT MAINTENANCE PROGRAM AND MINIMUM EQUIPMENT LIST

Every aircraft will be maintained according to the approved aircraft maintenance programme. The maintenance programme is reviewed against manufacturer's maintenance schedule. Minimum Equipment List will be reviewed and approved by CAAM before the operator is allowed to use the List during operation.

AIRWORTHINESS EVALUATION ON SPECIFIC OPERATIONAL APPROVAL AND AOC MATTERS

Specific operational approval such as RVSM, PBN, EDTO, PBCS, ADS-B Out and LVO requires airworthiness evaluation on aircraft equipage and system, continuing airworthiness elements, aircraft system reliability and maintenance training elements.

LICENSING OF AIRCRAFT MAINTENANCE PERSONNEL

Aircraft Maintenance Licence (AML) will be issued once the applicant has completed the approved training programme, passed all required examinations and successfully demonstrated the required competency level. CAAM has issued 349 AML in 2019. Total number of AML issued is 5594.

CONTINUING SURVEILLANCE ON APPROVED ORGANISATION

Approved organisations are subjected to scheduled and unscheduled surveillance. Surveillance may be in the form of system audit, product audit, ramp inspection and aircraft inspection.

SUMMARY REPORT OF 2019

Airworthiness Division primary task is to perform safety oversight functions on airworthiness activities especially those related to Annex 1, 6, 7, 8, 16 and 19 of the Convention. Two core Sections – Initial Airworthiness and Continuing Airworthiness are equipped with airworthiness inspectors of various technical specializations to conduct design, certification, maintenance, and continuing airworthiness activities, including carrying out audits and surveillance on approved organizations.

Despite the constraints and challenges faced by the Division, it managed to satisfactorily achieve its safety oversight objectives planned for 2019. The Division will continue its effort to improve the level of efficiency in its delivery system. In addition, the Division will provide better guidance to the aviation industry and increase the capacity of its inspectors to meet the increasing demand and challenges of the aviation industry especially in emerging technologies such as unmanned aircraft system (UAS) and Urban Air Mobility (UAM).

AMATEUR BUILT AIRCRAFT
MICROLIGHT / BALOON
45

HELICOPTER
155

**NUMBER OF
AIRCRAFT
REGISTERED IN
MALAYSIA
AS OF 2019**

AEROPLANE
512

6000

5000

4000

3000

2000

1000

0

CATEGORY A

CATEGORY B

**TOTAL AIRCRAFT MAINTENANCE
LICENCE ISSUED AS OF 2019**

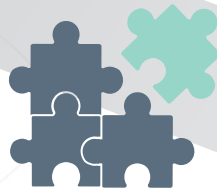
AERODROME STANDARDS

MAIN FUNCTIONS



Aerodrome Certification

1. Public Transport Aerodrome
2. Non Public Transport Aerodrome



CNS / ATM Certification

1. CNS / ATM



Safety Management

1. Safety Management System



Rules & Regulation:

1. Civil Aviation Act 1969
2. MCAR 2016 (Amendments 2019)
3. MCAR (Aerodromes) 2016 (Amendments 2018)
4. MCAR (Fees & Charges) 2016 (Amendments 2019)



OLS Approval

1. OLS Approval
2. Obstacle Lightning Approval



Approved Training Centre Certification

1. ATSEP
2. Aerodrome Operation Related



New Aerodrome

1. Safety Management System

ICAO SARPs:

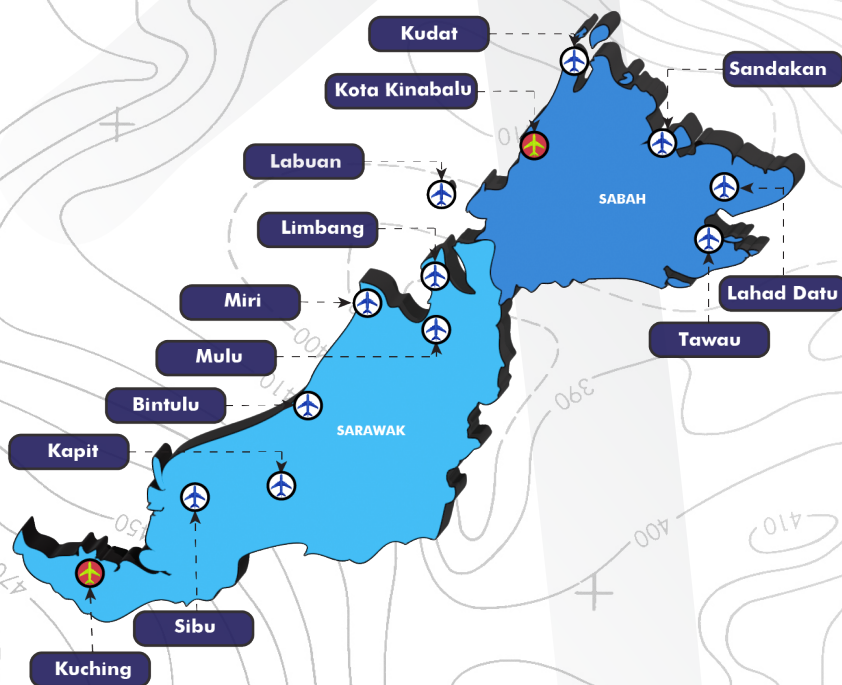
1. Annex 10
2. Annex 14
3. Annex 19

The primary role of Aerodrome Standards Division is to regulate and enforce legislations and standards related to aerodrome activities in ensuring safe and efficient operations for public safety in the vicinity of aerodromes.

DIVISION ACHIEVEMENT

I. AERODROME (AIRPORT) CERTIFICATION

In 2016, the Civil Aviation (Aerodrome Operation) Regulation 2016 came into effect. Following the establishment of this regulation, the Chief Executive Officer (CEO) of CAAM has issued Aerodrome Standards Directive 103 (ASD 103) Volume I (Certification of Aerodrome) which is related to aerodrome certification. ASD 103 Volume I, effective January 2019, describes in detail the aerodrome certification procedure starting from the application until the granting of the certificate of an aerodrome. It also describes the obligations of the aerodrome operator, duration of the certificate, renewal of the certificate, suspension, revocation, and surrender of certificate.

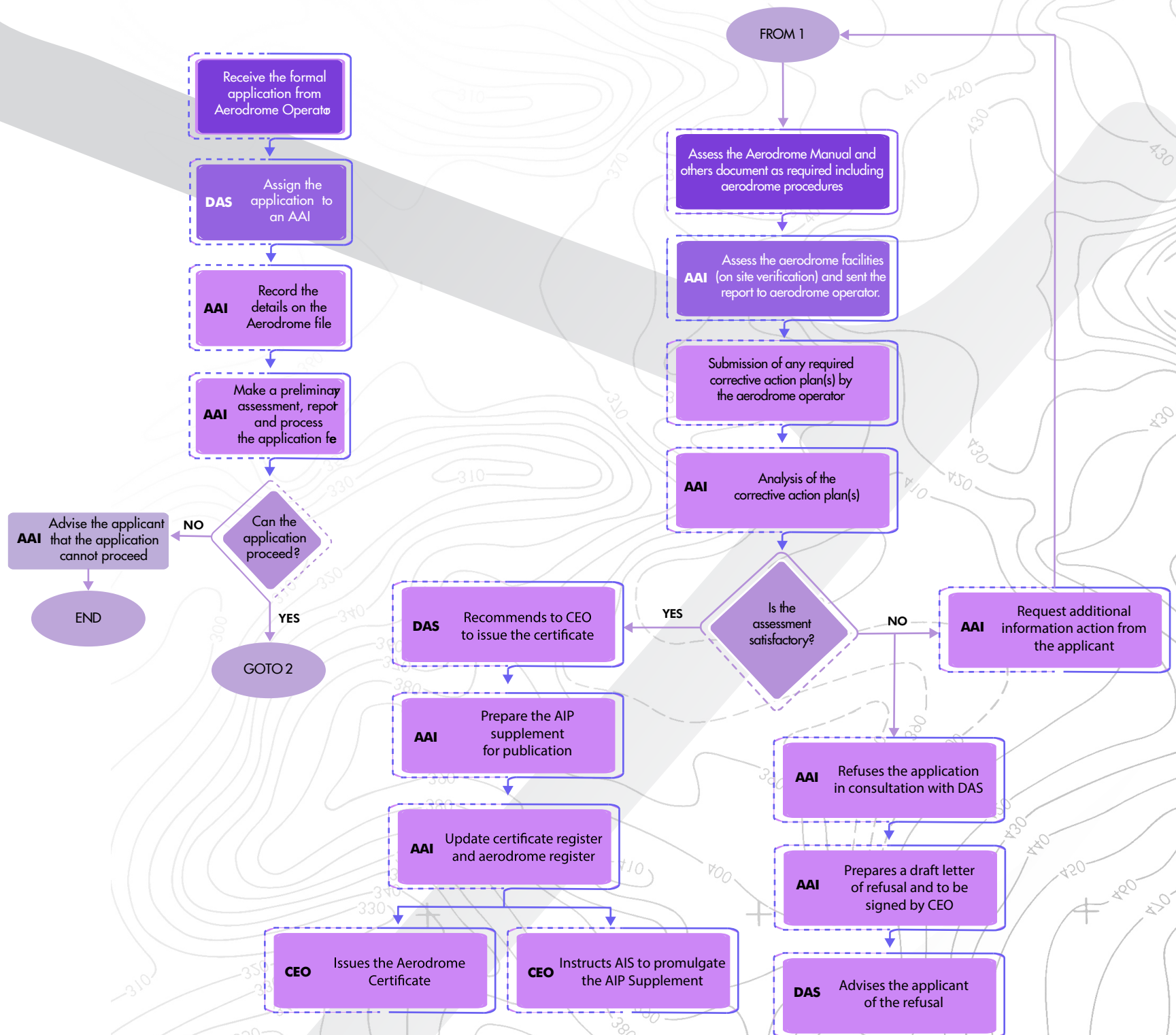


Previously, all certificates of aerodrome issued by the Department of Civil Aviation have an open-ended validity. However, beginning 2019, all certificates of aerodrome issued by CAAM has a two-year validity. Hence, starting from 2019, Aerodrome Standards Division (ASD) has been actively carrying out its responsibilities to certify all aerodromes in Malaysia in accordance with requirements set forth in the Civil Aviation (Aerodrome Operations) Regulations 2016 and ASD 103 Volume I. In 2019, ASD has successfully certified these aerodromes;

- i. Kuala Lumpur International Airport
- ii. Kuching International Airport
- iii. Langkawi International Airport
- iv. Penang International Airport
- v. Bintulu Airport
- vi. Malacca Airport
- vii. Miri Airport
- viii. Sultan Ismail Petra Airport
- ix. Sultan Mahmud Airport

These aerodromes will be issued with a certificate of an aerodrome and shall be valid for two years. Within that period, ASD will conduct a safety oversight audit to make sure the aerodrome operators always comply with the safety requirements set by CAAM.

FLOW CHART FOR CERTIFICATION OF AERODROME



II. HELIDECK CERTIFICATION

In 2019, Aerodrome Standards Division focused on the continuity of Helideck Certification Process. Globally including Malaysia, the helicopter is an essential mode of transportation for oil and gas industry with regards to the safety of crew commuting from shore to platform.

The nature of flight between shore (airport/heliport) and an offshore platform is categorized as 'commercial air transport operation' by CAAM and the International Civil Aviation Organization (ICAO).

Helideck operator shall ensure the helideck is maintained to comply with all aviation regulations and industrial standards.

The helicopter operators as holders of Air Operators Certificates (AOC) are to ensure that the landing area meets minimum safety requirements for their helicopter's operation.

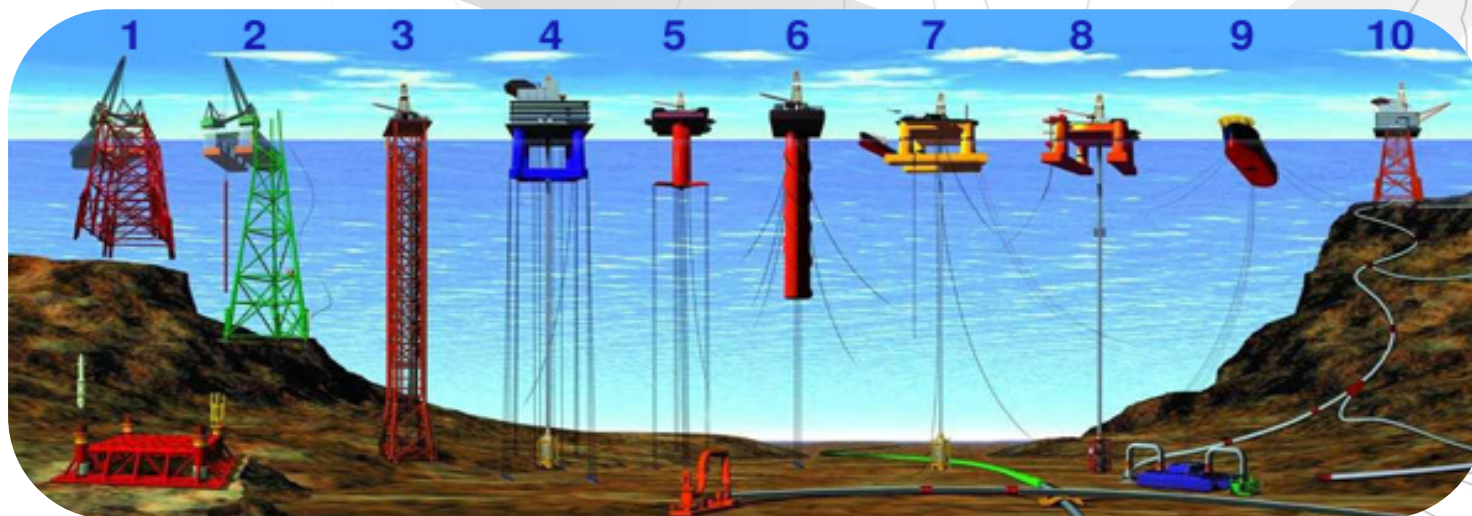


In 2019, a number of ninety-eight (98) helideck has passed the certification process.

Fifty-three (53) of fixed helideck, consist of twenty (20) of Normally Manned Installation (NMI) helideck and thirty-three (33) of Normally Unmanned Installation (NUI) helideck.

Meanwhile, forty-five (45) are mobile type helideck. There are four (4) type of mobile installation helideck that applied certification process on 2019, which is thirteen (13) of Jack up rig, seventeen (17) of Vessel, seven (7) of FPSO&FSO and eleven (11) of Barge.

HELIDECK TYPE	TYPE OF INSTALLATION	NUMBER OF CERTIFIED
Fixed	Manned	20
	Unmanned	33
Mobile	Jack-up Rig	13
	Vessel	17
	FPSO & FSO	7
	Barge	11



1, 2) Fixed platforms

3) Compliant tower

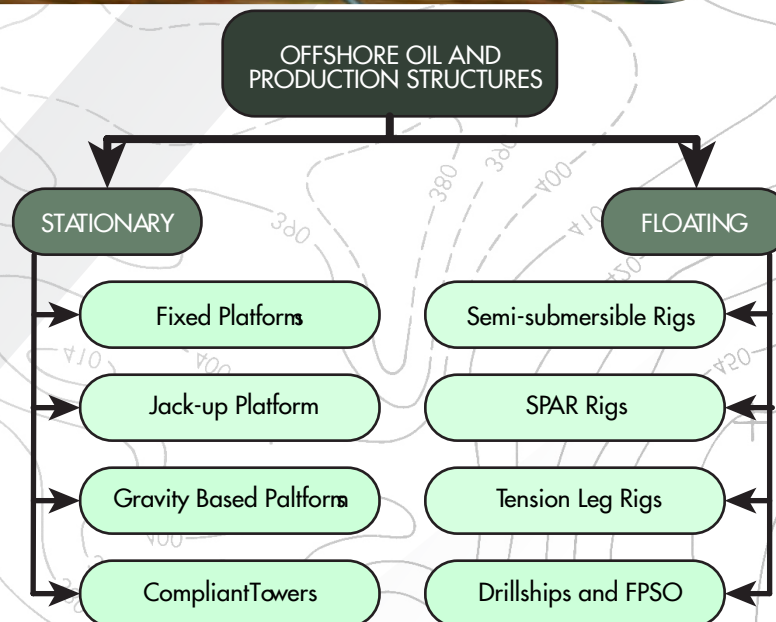
4, 5) Vertically moored tension leg and mini-tension leg platform

6) Spar

7, 8) Semi-submersibles

9) Floating production, storage, and offloading facility

10) Sub-sea completion and tie-back to host facility



GLOBAL REPORTING FORMAT (GRF)

The main objective of Global Reporting Format (GRF) is to ensure aerodrome personnel trained in the relevant fields of competence and their competence verified in a manner required by the State (CAAM) to ensure confidence and accuracy in their assessments.



SUMMARY

The safety and efficiency standards to be complied with by the aerodrome owners and/or operators are laid out as Standards and Recommended Practices [SARPS] of Annex 14 to the Convention on International Civil Aviation and Aerodrome Directives published by Civil Aviation Authority of Malaysia.

They form the basis for an assessment for the certification and registration of aerodrome, taking into account the scale and scope of the aviation activity that is to take place at the aerodrome. All aspects of the aerodrome and its management which have an impact on aeronautical safety are considered.

The Aerodrome Standards Division works closely with aerodromes owners and/or operators to establish efficient safety management systems to maintain and, where possible, increase safety levels against a background of forecast growth and demands of the aviation industry.

AIR TRAFFIC MANAGEMENT

1.0 BRIEF INTRODUCTION

ATM is the largest division within CAAM headquartered in Putrajaya. The ATM Division is administered at two levels namely headquarters and operations, headed by a Senior Air Traffic Controller as the Director of the ATM Division. The ATM division is responsible for the provision of air traffic services to ensure the safe and efficient conduct of flights within Malaysian airspace pursuant to the Chicago Convention 1947. The Malaysian airspace is divided into two Flight Information Regions (FIR), namely the Kuala Lumpur FIR and the Kota Kinabalu FIR. Air Traffic Service is a generic term which encompasses air traffic control, advisory, flight information and alerting service.



Figure 1: The ATM Director is supported by regional directors, directors KLATCC and KLIA

The New Kuala Lumpur Air Traffic Control Centre (KL ATCC) near KLIA is nearing completion, it is set to replace the current 25 year old KL ATCC in Subang. Included in the scope of this project, was the replacement of the Langkawi Surveillance Radar and the installation of a new Surveillance Radar in Mersing. This ultramodern facility houses the En-Route and Approach Units together with the Aeronautical Search and Rescue Coordination Centre including the associated Management offices. The commissioning of the COSPAS-SARSAT would further enhance the Search and Rescue capabilities of CAAM within the Kuala Lumpur and Kota Kinabalu FIRs. Once fully operational, it would facilitate improved air traffic capacity for both, KLIA and klia2. This facility is expected to be operational during the second quarter of 2021.

Apart from the construction of the New KL ATCC, an upgrading of the Air Traffic Management Systems would take place within the Kota Kinabalu FIR. The project includes the replacement

of the aging Kota Kinabalu and Kuching Surveillance Radars and the installation of a new Surveillance Radar in Sandakan. The Air Traffic Control System in Miri would be upgraded and a new Doppler VHF Omni-directional Radio Range (DVOR) be commissioned there too. Four new Automatic Dependent Surveillance-Broadcast (ADSB) sensors would be installed at various locations in Sabah and Sarawak to further enhance Air Traffic Control's (ATC) monitoring and separation of aircraft within the FIR. This project is expected to be completed and operational during the first quarter of 2022.

The ATM division is responsible for the provision of air traffic services to ensure the safe and efficient conduct of flights within Malaysian airspace pursuant to the Chicago Convention 1947. Air Traffic Service is a generic term which encompasses air traffic control, advisory, flight information and alerting service.

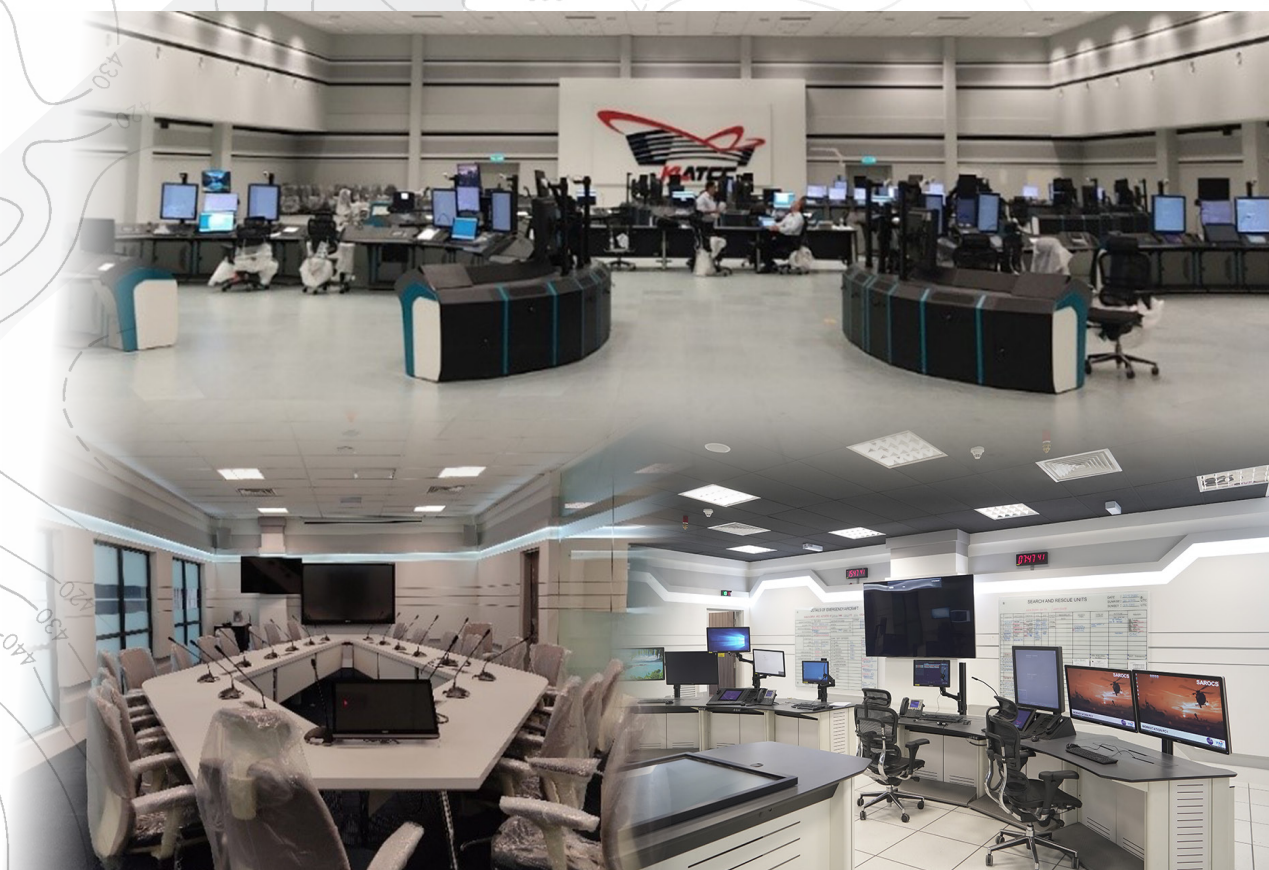


Image content: The new KL ATCC (under construction) will be the most advanced and key driver of air traffic control management for KL FIR.

2.0 ROLES / ACTIVITIES / ACHIEVEMENTS

Management of the ATM division is subdivided into 10 units representing planning and operational traits in order to ensure effective delivery, and the implementation of ATM's functions are strategically and efficiently delivered and in line with ICAO SARPS.

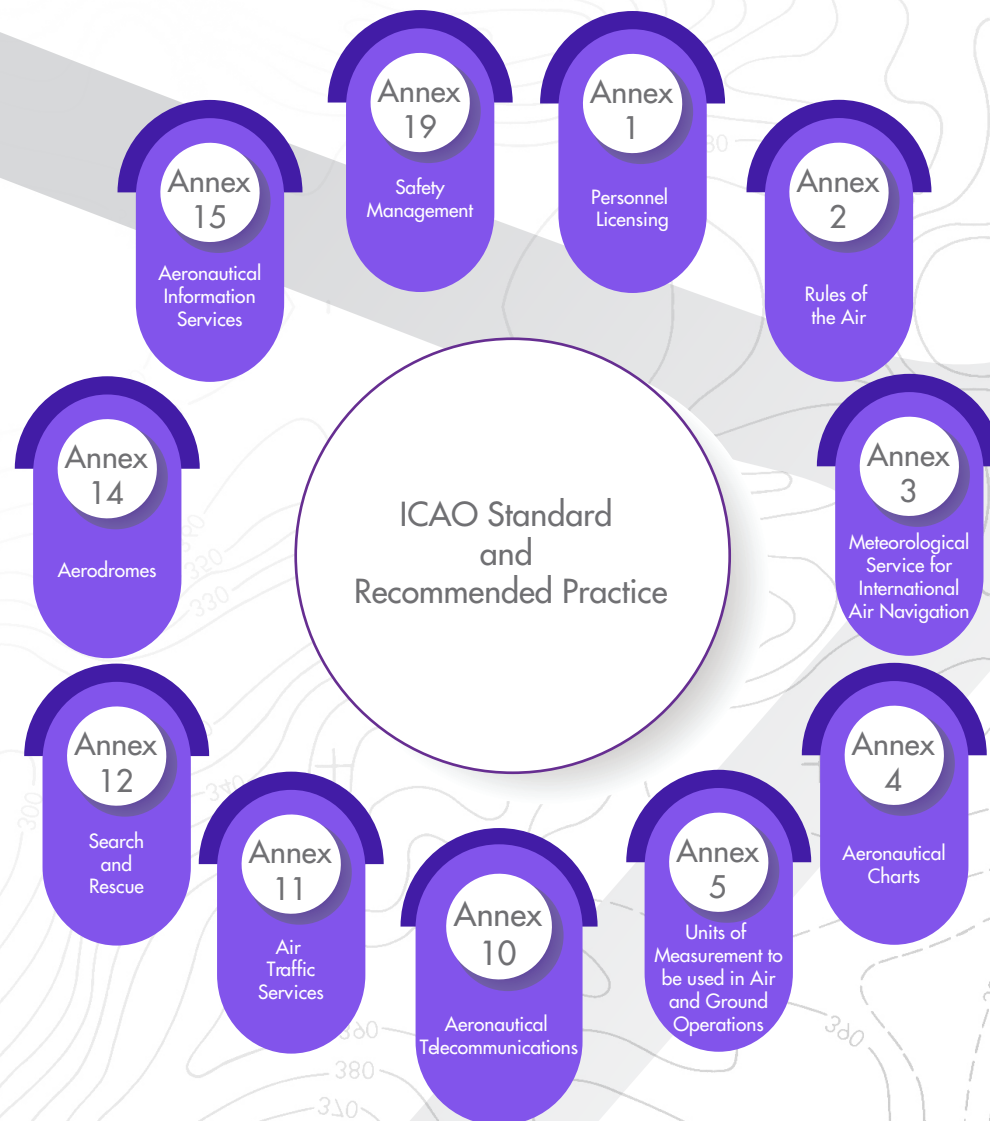


Figure 2: ICAO standard and recommended practices (SARPS) associated with the responsibility of ATM division.

3.0 ACHIEVEMENTS

PANS-OPS; Procedures for Air Navigation Services – Aircraft Operations

[SME expertise unit that's responsible for designing instrument approach and departure procedures. Such procedures are used to allow aircraft to land and take off with minimal disruptions during meteorological conditions (IMC)]

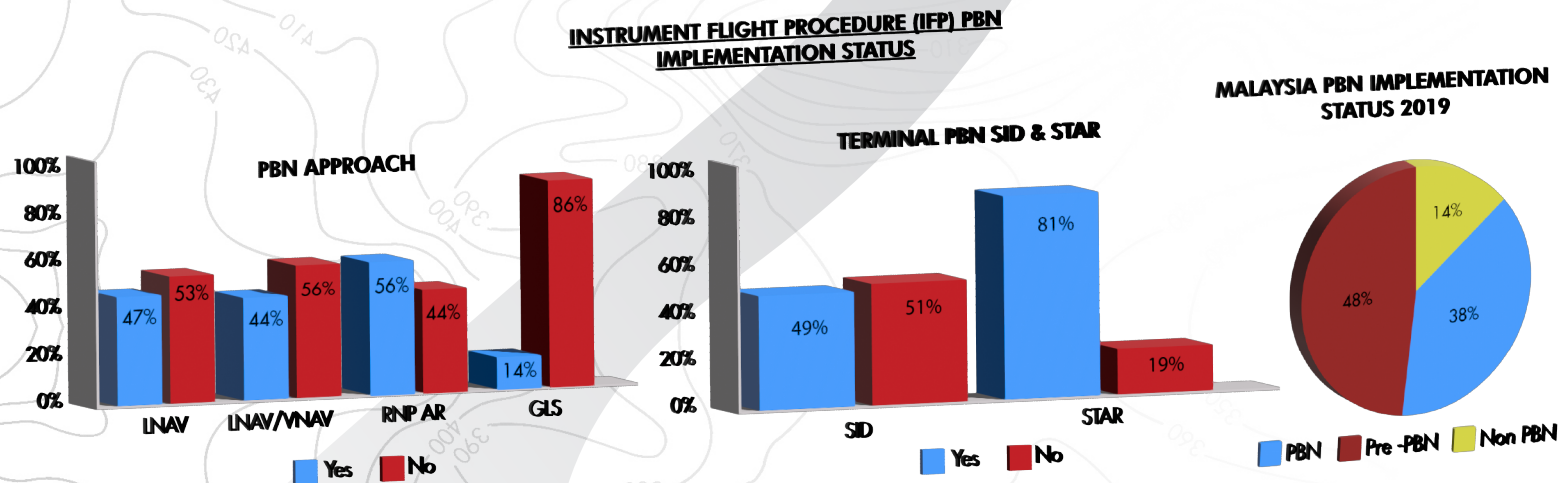


Figure 3: ATM-PANS OPS achievement for 2019

STANDARD & AUDIT

[Responsible for performing internal safety audits in related to ATS, AIS-CHART, SAR, PANS-OPS and CNS units. The objective is to ensure compliance and adherence to the standard procedures set in addition to ensuring its effectiveness.]

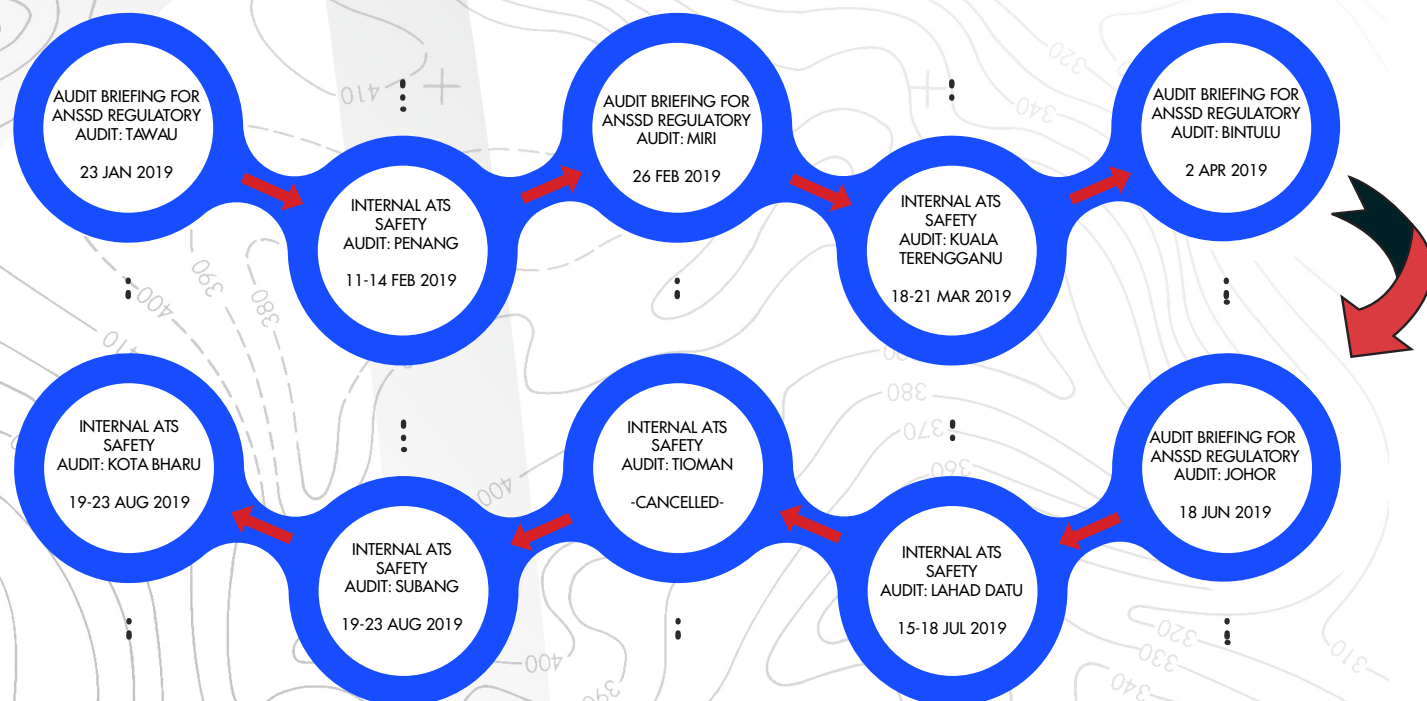


Figure 4: ATM-Standard & Audit accomplishment for 2019

SMS; SAFETY MANAGEMENT SYSTEM

[Design and implement a structured management approach and promote proactive actions in preventing serious incidents or accidents by identifying possible causes and making safety recommendations to prevent recurrence]

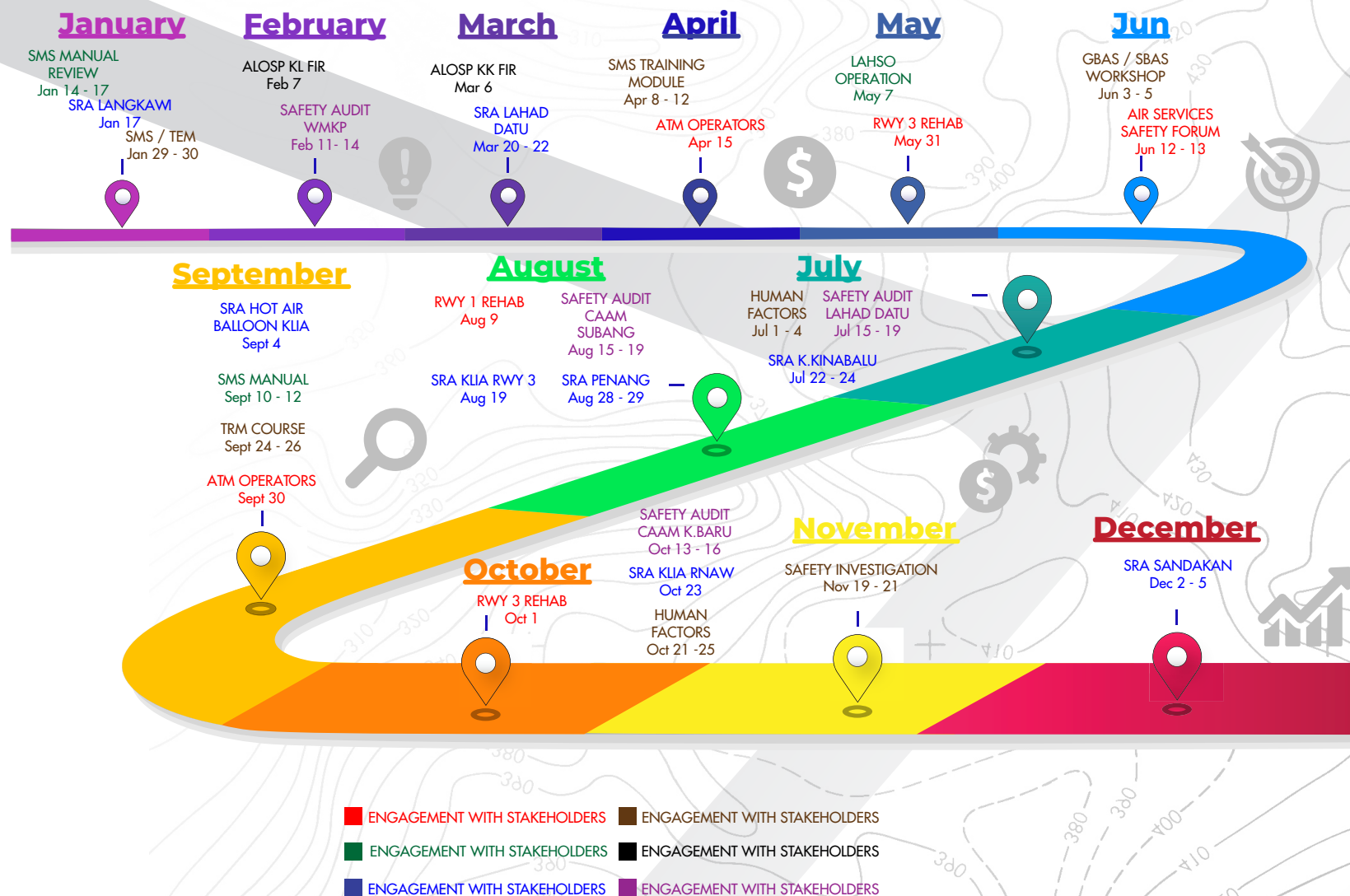


Figure 5: ATM-SMS activities for 2019

AIS; AERONAUTICAL INFORMATION SERVICES

[Ensures the flow of information necessary for the safety, regularity and efficiency of international and national air navigation within the area of its responsibility]

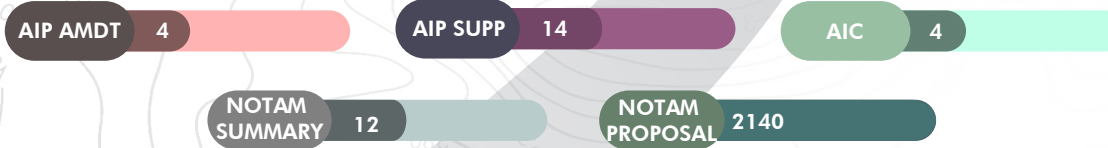


Figure 6: AATM-AIS publications for 2019

ANFC; AIR NAVIGATION FACILITY CHARGES

[Responsible for managing invoices for airlines operating within Malaysian FIR. ANFC is CAAM's highest revenue contributor and had raised MYR 97.4 million in 2019]

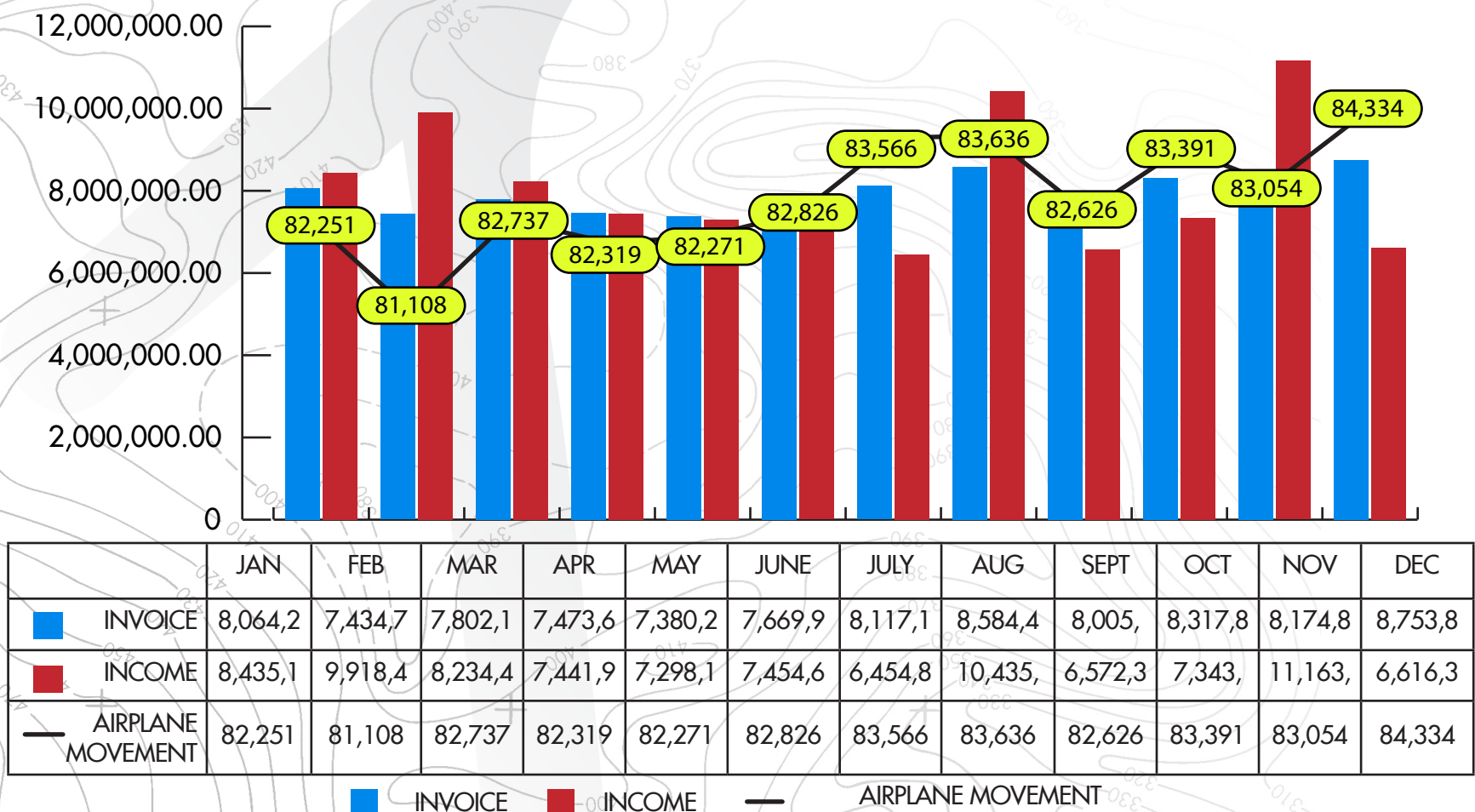


Figure 7: ATM-ANFC invoices, aircraft movement and revenue for 2019

CNS; COMMUNICATION, NAVIGATION AND SURVEILLANCE

[CNS's key functions forms the infrastructure for ATM to ensure air traffic is safe and efficient. This unit strategically plans, develop and maintain all matters related to CNS, ensuring the systems is always in good condition and is at the appropriate accepted international standard]

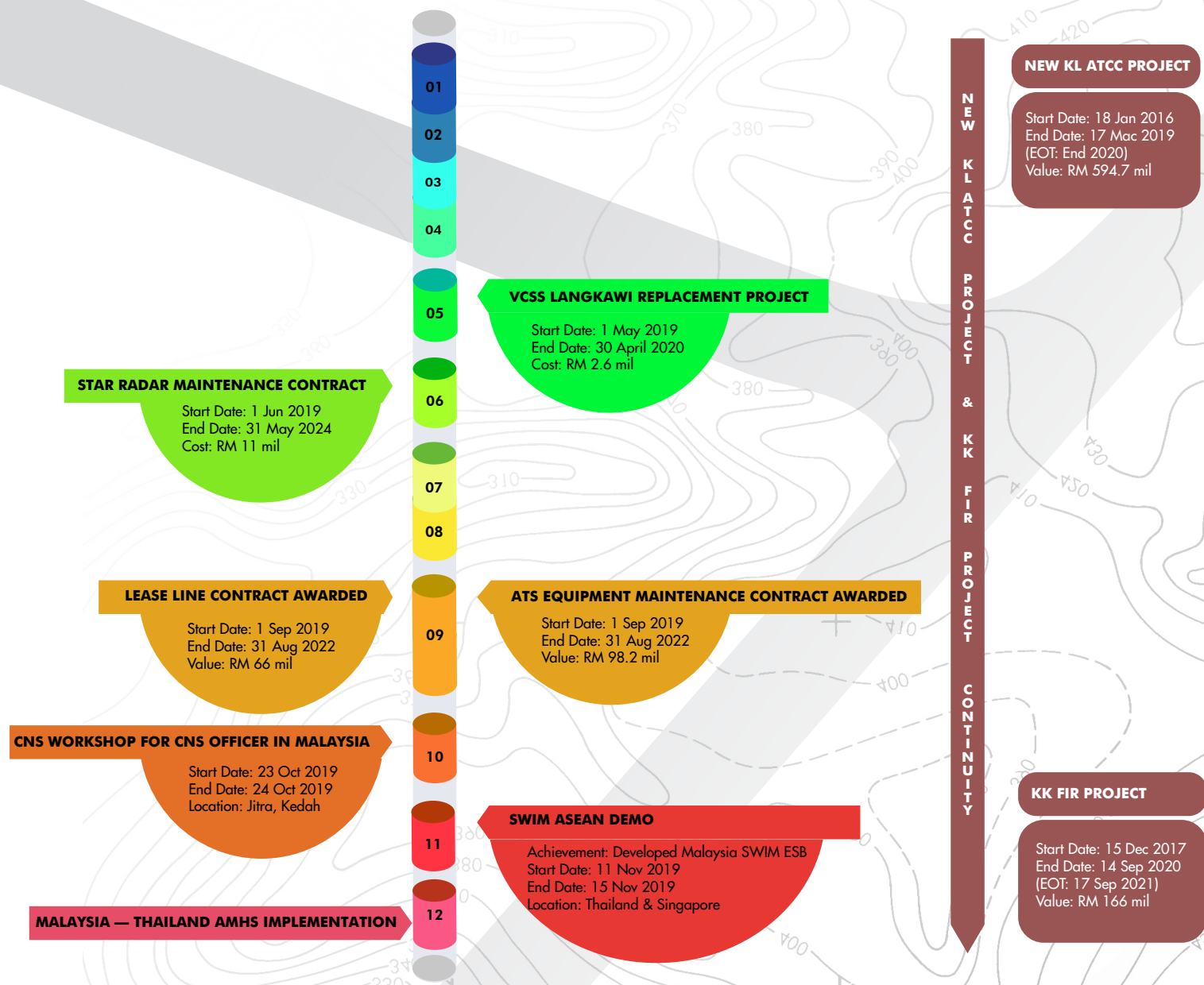


Figure 9 : ATM-CNS approved projects and commenced in 2019

AIRSPACE; AIRSPACE MANAGEMENT AND PROCEDURES

[Ensure that ICAO SARPs regarding airspace management is complied with in both the KL and KK FIRs, facilitate cross-border coordination with the neighbouring ATS Authority and carry out internal coordination with other agencies. Strategically plan airspace capacity optimization and ensure activities are carried out in accordance with airspace management policies]

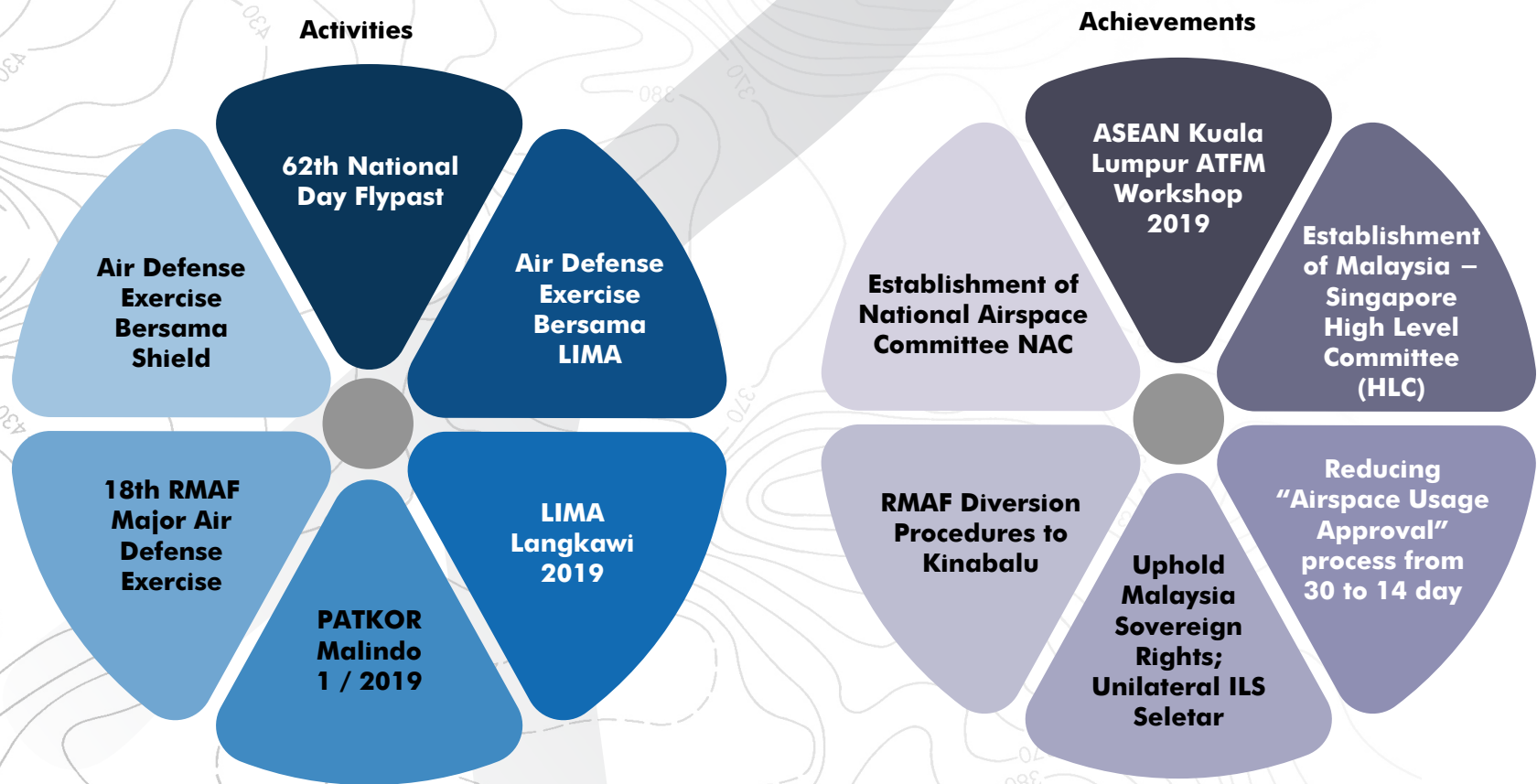


Figure 10: ATM-Airspace activities and achievements in 2019

ICAO & PBN; INTERNATIONAL CIVIL AVIATION ORGANIZATION & PERFORMANCE BASED NAVIGATION

[Liaises closely with the PANS-OPS unit but focuses more on planning activities besides observing and analysing documents, information and notices from ICAO through the CAAM-ANSS and ICAO websites.]

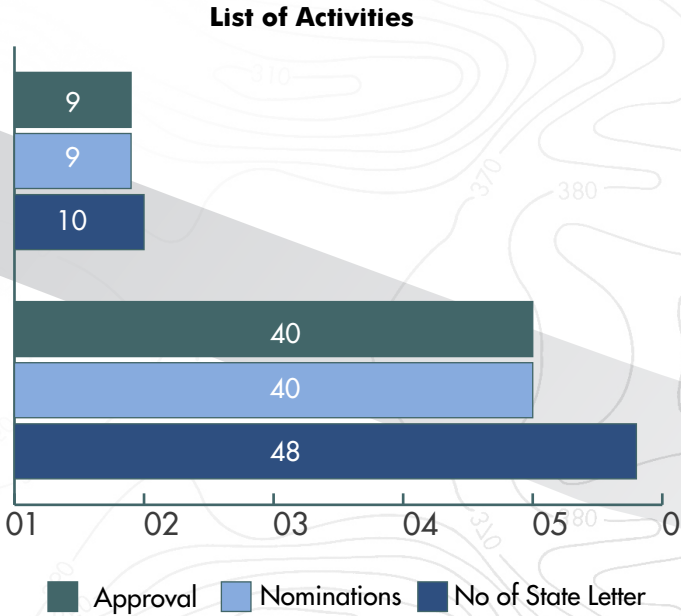


Figure 10: ATM-ICAO & PBN activities in 2019

SAR & AIR SAFETY; SEARCH AND RESCUE & AIR SAFETY

[Serves to plan and implement Aeronautical Search and Rescue services and policies in Malaysia are in line with the requirements of ICAO to ensure the service delivery system fulfils the vision and mission of CAAM as a whole]

No	SAREX & LEVEL	DATE	PLACE
1.	SAREX LIMA 2019 LEVEL 3	25 February - 1 March 2019	Langkawi, Kedah
2.	SAREXCAMAR02/2019(OFFSHORE - JOINT SAR OPERATION BETWEEN PRIVATE ENTITIES & GOVERNMENT SAR AUTHORITY -LEVEL 3 (ACTIVATION)	7 - 10 October 2019	Government - CAAM (KK ARCC, KUC ARSC, MIRI FOB, MIRI ATC) & APMM (KUC MRSC) O&G Air Operator - WESTSTAR AVIATION@ MIRI (RO & ECC) O&G Operator - SHELL@MIRI (ECC) MPM - COMCEN@KLCC OSC-JATI SEVEN@OFFSHORE AREA
3.	SAREX KK-KUCHING 4/20189 -LEVEL 2	20 - 23 November 2019	Tawau, Sabah

No	ACTIVITIES	DATE	PLACE
1.	SAREX LIMA 2019 MEETING	January & February 2019	Langkawi, Kedah
2.	A-SAR SERVICE FOR LIMA 2019	21 - 31 March 2019	Langkawi, Kedah
3.	MALAYSIA CIVIL-MILITARY HADR WORKSHOP	17-19 April 2019	WISMA PERWIRA ATM, KL
4.	AVIATION SAR SERVICES BRIEFINGS	2 May 2019	KOMPLEK BELIA & SUKAN KUCHING
5.	EQUIPMENT DELIVERY INSPECTION (EDI) SAROCs	25 June 2019	NEW KL ATCC, KLIA
6.	IAT RSC TAWAU (SAROCs,IPICS,RCC PRISMA)	23 July 2019	CAAM TAWAU, SABAH
7.	IAT RSC KUCHING (SAROCs, IPICS & RCC PRISMA	25 - 26 July 2019	Kuching ARSC
8.	CAAM's LIFERAFT INSPECTION	July & August 2019	PU Kota Kinabalu, PU Butterworth PU Kuantan, PU Labuan, PU Subang
9.	IAT EO/MCC (COSPAS SARSAT)	14 - 15 August 2019	NEW KL ATCC, KLIA
10.	IAT RCC/PRISMA	16 August 2019	NEW KL ATCC, KLIA
11.	UAT MEO/MCC/RCC/PRISMA (COSCAS SARSAT)	21- 23 August 2019	NEW KL ATCC, KLIA
12.	VISIT TO COMCEN, MPM (Offshore-Joint SAR Operation)	26 August 2019	KLCC
13.	IAT SAROCs	17 - 18 September 2019	NEW KL ATCC, KLIA
14.	IAT RSC TERENGGANU (SAROCs, IPICS & RCC PRISMA)	19 - 20 September 2019	CAAM Kuala Terengganu
15.	PROGRAM SUAIKENAL AGENSI SAR & TAKLIMAT SAR CAAM	22 October 2019	CAAM Sibu
16.	RCC AV SYSTEM TRAINING	1 November 2019	NEW KL ATCC, KLIA
17.	UAT SAROCs	25 - 27 November 2019	NEW KL ATCC, KLIA
18.	MEETING SAR CAAM & MET KLIA	20 December 2019	MET KLIA

AVIATION SECURITY DIVISION

INTRODUCTION

Aviation Security (AVSEC) refers to the techniques and methods used to protect passengers, staff, aircraft, airport property and airlines property from accidental/malicious harm, crime, terrorism, cyber threat, and other threats. In addition, AVSEC is the combination of human and material resources to safeguard civil aviation against unlawful interference that could be in the acts of terrorism, sabotage, life and property threat, communication of false threat, bombing, etc.

CAAM AVSEC Division is committed to maintain the highest standards in aviation security required by ICAO for all airports and airlines in Malaysia. AVSEC is responsible to safeguard domestic and international civil aviation against act of unlawful interference in accordance with the ICAO Annexes 17 (Security), Annexes 18 (Safe Transport of Dangerous Goods by Air) and Annexes 9 (Facilitation). Furthermore, it's also to develop, promote and coordinate implementation of sustainable civil aviation security and safety oversight systems in the partner state to deliver and attain a safe and secure efficient regional aviation industry.

PROGRAMME AND ACTIVITIES

AVIATION SECURITY PROGRAMS are developed by relevant organisations to ensure that the level of security measures within an airport, airlines, cargo, catering, foreign airlines, dangerous goods and at vital installations satisfies national laws and ICAO standards. This includes security requirements during airport construction and renovation. The program defines laws, standard and regulation of aviation security associated to Airlines Security Programme which is based on NCASP and ICAO regulation. The Division also reviews the standard operating procedure of security units and evaluates Contingency Plans.



TRANSPORTATION OF DANGEROUS GOODS BY AIR

shall abide by laws, standards and regulations as stipulated by ICAO. The AVSEC Division processes and issues approval related to carriage of dangerous goods such as radioactive material, weapons, ammunition, and explosive. Reviews of laws and operational audits are performed periodically to ensure safety.

INVESTIGATION function carried out by this Division covers unlawful interferences at airports and airlines and incidents related to carriage of dangerous goods by air.

INTELLIGENCE information regarding aviation security issues from official and reliable sources is gathered, process, screened and circulated, to assist in the prevention of smuggling activities.

TRAINING CERTIFICATION endorses institutions and programs which are based on the National Civil Aviation Security Training Programme. Subsequently, the Division also certifies aviation security staff as competent to perform passenger screening functions.

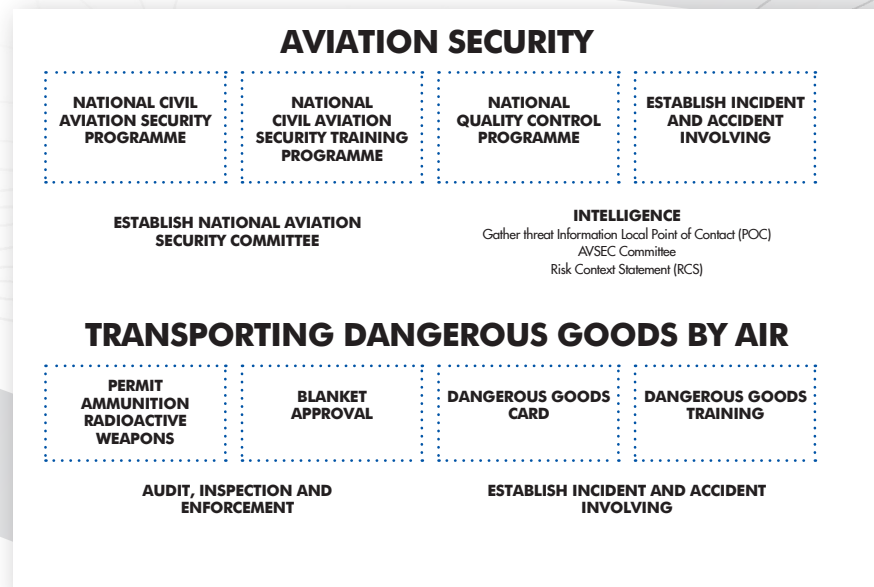
QUALITY CONTROL programs are conducted to organisations associated with operations closely related to aviation security, such as catering companies, ground handlers, training institutions, national carriers and air transportation companies. The Division liaises with these organisations to conduct audit, inspection, observation, testing and enforcement.

ICAO UNIVERSAL SECURITY AUDIT PROGRAMME CONTINUOUS MONITORING APPROACH (USAP – CMA)

USAP-CMA audit in Malaysia was conducted from 8 to 17 April 2019 in accordance with a Memorandum of Understanding (MoU) signed between Malaysia and ICAO on 15 October 2018. Scope of the USAP-CMA audit in that particular attention was given to the presence of adequate legislation, programmed, procedures and processes established and maintained Malaysia, as well as an appropriate authority for aviation security empowered with Quality Control and enforcement capabilities to assist this State in fulfilling its compliance and oversight obligations. The USAP-CMA audit results based on Oversight indicator, compliance indicators and protocol question indicator.

AVSEC – ICAO APAC VISIT TO CAAM

The representative of Mr Lockie Ross, Regional Officer, AVSEC and Facilitation and Mr. Kyal Barter, Regional Officer, AVSEC – ICAO APAC Regional Office Combined Action Team (CAT) ICAO APAC Regional Office Combined Action Team (CAT) to willing come Malaysia 29 July 2019 to 1 August 2019 with a mission to conducted of four (4) days to work with AVSEC CAAM in term of particular emphasis on the Critical Elements (CEs) 1-5 of the CAAM AVSEC oversight system as well as the airport operator at the capital airport focusing on operational aspects of the implementation of security measures as reflected under CE 6 to 8. Furthermore, this visit will help CAAM assist to works towards the relevant aspirational Effective Implementation targets established by the ICAO Council in the Global Aviation Security Plan (GASep). CAAM are concern about a Risk Management methodology and activities such as develop to support the regulator and industry participants through the consistent application of quality control activities and designed to verify the implementation of the NCASP and the correct application of measures and procedures (via the training requirements of the NCASTP).





TSA AUDIT

Sensitive Security Information (SSI) by the Transportation Security Administration (TSA) of the U.S Department of Homeland Security (DHS) conduct of security activities which is conducted on 24-26 August 2019 at Penang International Airport needs assessments to evaluate the implementation of Civil Aviation Security Standards and appropriate Recommended Practices set forth in Annex 17 (Amendment 15) and Annex 14 to the Convention of International Civil Aviation to which Malaysia is a signatory.

RISK MANAGEMENT WORKSHOP

MAHB in collaboration with CAAM organized the Risk Management Workshop from 6 to 9 October 2019 at Sama-Sama Hotel KLIA. This workshop involved all Head of Security under MAHB and the facilitator from AVSEC CAAM. In accordance with Annex 17 each contracting state is required to constantly review the level of threat to civil aviation operations within its territory and adjust relevant elements and risk management with together from the basic of the viable and cost-effective security response to those threats the target civil aviation. This workshop will expose participants to guidance material incorporated with CAAM and provide the skills necessary to apply risk management methodology when determining the appropriate level of security measure to be implemented.

RURAL AIR SERVICES CORPORATE SOCIAL RESPONSIBILITY (CSR)/MEETING AND SECURITY AWARENESS AT BARIO STOL PORT (24-26 SEPTEMBER 2019)

AVSEC and security stakeholders organized a safety and security awareness programme at Bario, Sarawak STOL Port. This programme engaged in corporate social responsibility (CSR) projects for MASwings Sdn Bhd (MASwings). This programme was also an inspection to existing security measures and procedures to determine how effective that airport or aircraft operator are being carried out.

AIR NAVIGATION SERVICES STANDARDS

In 1985, the Inspectorate Unit was established, under the Air Traffic Services (ATS) Division, Department of Civil Aviation (DCA) with the objective to ensure that air traffic controllers (ATCOs) possess the knowledge, experience, competence, skill, physical and mental fitness in accordance with the provisions of ICAO Annex 1 to the Chicago Convention – Personnel Licensing. However, only the function of air traffic control (ATC) examinations was conducted by the Unit due to various constraints at that time. Subsequently, the licensing of ATCOs commenced on 1st November 1990; this requirement (Malaysia Civil Aviation Regulations 1996, Regulation 92) is applicable to all ATCOs in DCA, including the Royal Malaysian Air Force (RMAF), in particular for ATCOs controlling traffic for civil aircraft. In view of the Unit's increased activities related to additional scope of job functions and responsibilities in ATS, the Unit was upgraded to a Division in 2002. The newly established ATS Inspectorate Division comprised of suitably qualified ATCOs who were selected based on their specific work experience, knowledge and attributes. Following the ICAO Universal Safety Oversight Audit Programme (USOAP) in 2005, other than the safety oversight of ATS, the functions and responsibilities of the ATS Inspectorate Division were expanded to include safety oversight in the other areas of Air Navigation Services (ANS), namely Procedures for ANS-Aircraft Operations (PANS-OPS), Aeronautical Information Services (AIS), Aeronautical Charts (CHART), Communication Navigation and Surveillance (CNS), Aeronautical Meteorology (MET) and Search and Rescue (SAR). The renamed Air Traffic Inspectorate Division was vested with regulatory responsibility to ensure that the ANS providers implement ANS-related provisions in accordance with the national legislations and all ANS-related ICAO Annexes, namely Annex 1 Personnel Licensing (ATC licensing and ATC-ATO portions only), Annex 2 Rules of the Air, Annex 3 Meteorological Service for International Air Navigation, Annex 4 Aeronautical Charts, Annex 10 Aeronautical Telecommunications, Annex 11

Air Traffic Services, Annex 12 Search & Rescue, Annex 15 AIS, and including Annex 5 Units of Measurement to be used in Air and Ground Operations.

In April 2015, the regulatory functions of the Inspectorate were further re-aligned to focus on the safety oversight of the ANS providers for ATS, PANS-OPS, AIS, CHART, MET and SAR excluding CNS (which is now vested with the Airport Standards Division). Consequently, the applicable ICAO Annexes that relate to the Inspectorate's safety oversight functions are Annex 1 Personnel Licensing (ATC licensing portion only), Annex 2 Rules of the Air, Annex 3 Meteorological Service for International Air Navigation, Annex 4 Aeronautical Charts (Instrument Chart portion only), Annex 11 Air Traffic Services, Annex 12 Search & Rescue, Annex 15 AIS and Annex 19 Safety Management (ATS portion only).

(Note : all references below to ANS shall exclude CNS).

On 1 March 2019, the Air Traffic Inspectorate Division was renamed to Air Navigation Services Standards Division (ANSSD).

2 LIST OF ROLES/ACTIVITIES

ANSSD is the regulatory body that oversees the provision of ANS by the ANS providers to ensure compliance with the national legislations, namely the Civil Aviation Act 1969 and the Civil Aviation Regulations 2016, together with its related ICAO Annexes to the Chicago Convention and ICAO Docs.

2.1 PROGRAMME & ACTIVITIES

ANSSD develops and establishes the ANS standards and performs safety oversight and surveillance activities with the sole aim of regulating the ANS providers. The Air Traffic Inspectorate Directives (ATIDs), Director General Directives and Air Navigation Services Standards Directives (ANSSD) contains the requirements and procedures pertaining to the provision of



the ANS, based mainly on the standards and recommendation (SARPs) of ICAO Annexes to the Chicago Convention, other ICAO documents and best practices, as may be determined by the AND, to be applicable in Malaysia.

2.2 SAFETY OVERSIGHT AUDIT / INSPECTION OF ANS PROVIDERS

are conducted to effectively regulate the provision of ANS. ANSSD schedules formal annual audits and inspections, and random inspections (as and when required) for which no prior notification is given to ANS providers. The audits/inspections utilise protocol questions and compliance checklists to evaluate the level of adherence to stipulated national legislations, and ANS-related ICAO Annexes to the Chicago Convention and ICAO documents, including best practices. ANSSD also conducts oversight of the ATS provider's safety management system (SMS) to ensure its formal and systematic implementation by all ATSUs, including compliance with stipulated requirements. Currently, the ANS providers that are regulated by ANSSD include the Air Traffic Management Sector of CAAM, Malaysian Meteorological Department, RMAF and the Malaysian Army.

2.3 PERSONNEL LICENSING FOR ATCOs

provisions are promulgated in the Civil Aviation Regulations 2016. ANSSD is the authority for issuance, renewal, endorsement and validation of an ATC Licence in accordance with ICAO Annex 1 to the Chicago Convention.

(A) ATC EXAMINATION activities include all ATC courses at ATC approved training organisations (ATC-ATOs) that are approved by the CEO and operational ATC examinations at the ATS units that control civil traffic. However, some functions are delegated to designated ATC Examiners who are appointed on a two-year basis by the CEO.

(B) ENGLISH LANGUAGE PROFICIENCY (ELP) ASSESSMENT is required for ATCOs, and they must meet the minimum required proficiency level for radiotelephony communications i.e. Level 4 in accordance with ICAO Annex 1 to the Chicago Convention. Implemented on 31 March 2011, an ATC Licence will not be issued or renewed unless the applicant has achieved a minimum ELP Level 4.

(C) CLASS 3 MEDICAL ASSESSMENT

FOR ATCOs, as part of the pre-requisite for an ATC Licence, shall only be issued by a Designated Medical Examiner (ME). ANSSD maintains a comprehensive database on all licensing information for all licence holders.

2.4 CERTIFICATION & AUDIT OF ATC-ATO

for an organisation that is responsible for the training of ATCOs. Such an organisation is required to demonstrate its capability to provide ATC training by holding an ATC-ATO approval certificate that is issued by the CEO. ANSSD conducts a regular oversight programme, including random inspections on the approved ATC-ATO to ensure continuing compliance with the approval requirements.

2.5 ATC INCIDENT INVESTIGATIONS

are carried out for ATC safety-related occurrences to evaluate and review the effectiveness of the ATC system and its components, as well as recommending mitigation actions towards safety enhancements. The investigative process includes the Incident Review Panel (IRP), the Board of Inquiry (BOI) and the Safety Review Board (SRB).

3 ACCOMPLISHMENTS FOR THE YEAR 2019

3.1 ANS STANDARD DIVISION SAFETY OVERSIGHT AUDIT FOR AIR TRAFFIC SERVICES OPERATING UNITS

The objective of the Safety Oversight Audit is to ensure conformity with ATS prescribed standards and requirements in the provision of ATS by the provider. The audit team used the Audit Protocol – Air Traffic Management protocol questionnaires (PQ) and previous audit report as tools to conduct the safety oversight audits. The relevant Air Traffic Inspectorate Directives, ICAO Annexes, documents and manuals were used to identify differences between ATSUs practices and those established by ANS Standard Division.

3.2 CERTIFICATION OF AIR TRAFFIC CONTROL (ATC) APPROVED TRAINING ORGANISATION (ATO)

The objective of the audit is to ensure conformity with ATC-ATO prescribed standards and requirements in the provision of ATC-ATO by the provider. It is to determine the effectiveness of the regulation, directives or procedures stipulated to meet specified ATC-ATO objectives and to identify areas for improvements in terms of ATC-ATO safety and integrity. Audits conducted were as part of ATC-ATO renewal application process by INSPRA and MAVA. To ensure continuous compliance to approval requirements, both ATC-ATOs shall be subjected to regular audit / oversight programme.

The audit programmes that were carried out are as follows:

No	Station	Date
1	Institut Latihan Pengurusan Ruang Angkasa (INSIPA)	14 - 17 Jan
2	Malaysia Aviation Academy (MAVA)	03 - 05 Apr
3	Tawau (WBKW)	18 - 21 Mar
4	Miri (WBGR)	26 - 29 Aug

Audit Programme Conducted

3.3 ALoSP

The ALoSP meeting was conducted as follows:

- ATSU (KL FIR) – 11 February 2019
- RMAF – 28 February 2019
- ATSU (KK FIR) – 5 March 2019

The meetings agreed that the current year target is 5% average rate improvement over the average rate for the preceding year.



3.4 ATC EXAMINATIONS

APPROVAL OF ATC EXAMINATION - Theory, Practical & Oral Exam and ATC EXAMINATION CONDUCTED IN ATC-ATO (MAvA)

NO	ATSUs	MONTH												TOTAL
		1	2	3	4	5	6	7	8	9	10	11	12	
1		80	39	110	70	160	55	130	130	132	116	101	42	1165
2		0	0	0	15	9	4	0	0	4	0	0	0	32
3		27	9	75	84	26	1	252	120	31	64	8	10	737
TOTAL		107	48	185	169	253	60	382	250	167	180	109	52	1934

3.5 ATC PERSONNEL LICENSING TASKING

- CAAM, RMAF & PUTD

NO	TYPES OF ATC PERSONNEL LICENSING ACTIVITIES	MONTH												TOTAL
		1	2	3	4	5	6	7	8	9	10	11	12	
1	ATC Exam in ATC-ATO	-	-	-	-	-	0	252	120	29	64	8	0	473
2	ATC Exam Approval	-	-	-	-	-	49	130	130	136	116	71	-	632
3	Number of Invoices issued	-	-	-	-	-	81	181	149	150	106	61	-	728
4	LIC Endorsement -CAAM	84	98	122	88	176	99	194	171	175	115	96	214	1632
5	LIC Endorsement - Military	6	2	6	28	5	9	35	68	0	15	0	24	198
6	Issuance of New Licence	0	0	0	0	1	0	15	10	10	5	3	9	53
7	ATC Licence with New Format	5	6	2	2	4	5	8	3	10	5	3	9	270
8	PEL Surveillance : Notice Issued	17	3	0	15	0	4	20	0	0	21	18	0	98
9	Record of Expired Licence	4	2	0	2	2	4	7	5	4	6	1	3	40
10	Memo to BKP on Licence Expired for > 30 days (CAAM)	1	1	0	0	2	0	3	1	4	0	1	0	13
TOTAL		117	112	130	135	190	251	845	657	518	453	262	259	4137

MALAYSIA AVIATION ACADEMY (MAVA)

INTRODUCTION

Malaysia Aviation Academy (MAVA) is an Approved Training Organisation (ATO) in compliance with ICAO Annex 1- Personnel Licensing and ICAO Doc 9841- Manual on the Approval of Training Organisations. MAVA is also a full member of the TRAINAIR PLUS Program, under the auspices of ICAO Global Aviation Training (GAT).

MAVA's training programs primarily are to meet the human resource demands for air traffic management personnel. These include personnel licensing associated courses such as Primary ATC, Aerodrome Control, Area Control Non-radar, Approach Control Non-radar, Area Radar Control and Approach Radar Control. The courses are all based on ICAO Annex 1 requirements. Other courses offered are associated to career enrichment, enhancement and advancement such as Safety Management System, OJT Instructors, Search and Rescue Mission Coordinators, Performance Based Navigation and Safety Investigation and three ICAO TRAINAIR Standard Training Packages (STP) developed by MAVA's course development unit namely Handling Emergencies and Unexpected Events in Terminal and Enroute Airspace, Search Area Calculation for SAR Operation and Performing ADS-B System Equipment Maintenance.

In addition to CAAM's personnel, MAVA offers similar training programs to participants of international and local agencies. Although the foreign and some non-CAAM participants are fee paying customers, training slot priority has always been accorded to CAAM's personnel. To date, more than 400 participants from about eighty foreign countries have undergone training in MAVA including those under the Malaysian Technical Cooperation Programme (MTCP).





The MTCP is a Malaysia's commitment to the South-South Cooperation, in which through the MTCP it shares its development experiences and expertise with other developing countries. MAVA, under the Civil Aviation Authority of Malaysia (CAAM) is the selected agency to conduct specialized training in its area of expertise – Civil Aviation in general, but more specifically in the field of Air Traffic Management.

FUNCTION

MAVA provides aviation related training to meet national and international needs; for operational and management personnel in accordance with ICAO's standard and recommended practices and international best practices.

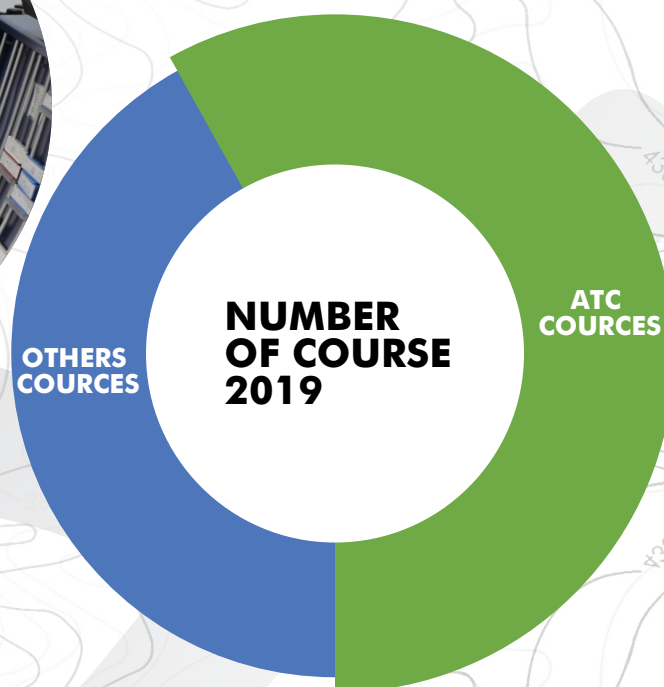
PROGRAM & ACTIVITIES

The primary activities of MAVA are associated with Air Traffic Controllers training, which shall observe international standards and up-to-date techniques. ATC courses scheduling is coordinated with the ATM Sector on a need basis.

Other aviation related management courses will be conducted towards building MAVA as a centre of excellence for training. MAVA also takes part in Malaysian Technical Cooperation Program (MTCP) and provides training for international participants under ICAO's umbrella.

The following training programs are conducted at MAVA:

- Primary ATC
- Aerodrome Control Course
- Approach Control Non-Radar Course
- Approach Radar (Surveillance) Control Course
- Area Control Non-Radar Course
- Area Radar (Surveillance) Control Course
- Search and rescue Mission Coordinator (SAR MC)
- On-Job-Training (OJT) Instructor
- Basic Instructional Techniques
- Performance-based Navigation (PBN) for ATC
- Safety Management System
- ICAO Standardized Training Package (STP)- Handling emergencies and unexpected Events in Terminal and En-route Airspace
- ICAO Standardized Training Package (STP) - Search Area Calculation for SAR Operation
- ICAO Standardized Training Package (STP) - Performing ADSB System Equipment Maintenance
- ICAO Standardized Training Package (STP) - Training Instructor Course (TIC) Part 2
- ICAO Standardized Training Package (STP) - Training Developer Course (TDC)
- Radiotelephony Communication for Airside Operators



ACHIEVEMENTS FOR THE YEAR 2019

In 2019, a total of eighteen (18) ATC courses or an equivalent to one thousand and thirty (1,030) training days was delivered to one hundred seventy-nine (179) air traffic controllers. The total training days include classroom sessions, simulator practical exercises, study visits and examinations. Of the total course participants, one hundred sixty-seven (167) were CAAM personnel and twelve (12) were foreign participants from Brunei and other local ATM service providers. In addition to ATC operational courses, MAVA also

conducts twelve (12) Air Traffic Management (ATM) associated courses participated by one hundred eighty (180) personnel; of which one hundred sixty-seven (167) were CAAM personnel, twenty-one (21) foreign participants from various countries and forty-five (45) from local organisation such as the RMAF and Malaysia Airports Holdings Berhad (MAHB). Out of the 45 foreign participants, 17 of them were trained under the MTCP from LACAC, AFCAC, ACAO and CASSOS and thus fulfilling Malaysia's commitment to the international aviation communities.

ATC-ATO COURSES OTHER COURSES



2019 COURSE PARTICIPANTS

SUMMARY

Overall, in 2019 MAVa have successfully conducted 85% of the planned ATC courses and 70% of the non-ATC training programmes despite the worrying conditions of the infrastructures which have deteriorated over the years and are in urgent need of repairs or replacements. Necessary actions has taken place to rectify all the deficiencies. Regardless of the setbacks, with MAVa's optimistic approach, MAVa managed to fulfil CAAM operational requirements as well as Malaysia's commitment to the international aviation communities.

The training conducted, while increasing MAVa's profile in the aviation community would also enhance Malaysia's reputation globally. Ultimately the networking and goodwill established is translated into support for Malaysia onto the ICAO Council and other international organisations. Being a member of ICAO Council will enable Malaysia to take part directly in decision making process on policies and regulations in aviation. MAVa will continue with this commitment to provide all the necessary training and development of CAAM requirements as well as local and international aviation organisation.



FINANCIAL REPORT



**SIJIL KETUA AUDIT NEGARA
MENGENAI PENYATA KEWANGAN
PIHAK BERKUASA PENERBANGAN AWAM MALAYSIA
BAGI TAHUN BERAKHIR 31 DISEMBER 2019**

Sijil Mengenai Pengauditan Penyata Kewangan

Pendapat Bertentangan

Penyata Kewangan Pihak Berkuasa Penerbangan Awam Malaysia yang merangkumi Penyata Kedudukan Kewangan pada 31 Disember 2019 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 dinyatakan pada muka surat 4 hingga 32, telah diaudit oleh wakil saya.

Pada pendapat saya, disebabkan oleh perkara yang signifikan seperti yang dinyatakan dalam perenggan Asas Kepada Pendapat Bertentangan, penyata kewangan ini tidak memberi gambaran yang benar dan saksama terhadap kedudukan kewangan Pihak Berkuasa Penerbangan Awam Malaysia pada 31 Disember 2019 dan prestasi kewangan serta aliran tunai bagi tahun kewangan berakhir pada tarikh tersebut selaras dengan Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) dan Akta Pihak Berkuasa Penerbangan Awam Malaysia 2017 (Akta 788).

Asas Kepada Pendapat Bertentangan

Pengauditan telah dilaksanakan berdasarkan Akta Audit 1957 dan *International Standards of Supreme Audit Institutions*. Tanggungjawab saya diuraikan 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 bertentangan saya.

a. Nota 4 – Tunai Dan Baki Di Bank RM69,577,238

Pihak Berkuasa Penerbangan Awam Malaysia tidak menyediakan penyata penyesuaian bagi dua (2) akaun bank dari bulan Jun hingga Disember 2019. Sehubungan dengan itu, perbezaan baki di bank berjumlah RM22,463,214 pada 31 Disember 2019 tidak dapat disahkan.



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- b. Nota 5 – Akaun Belum Terima Bagi Urus Niaga Pertukaran RM36,889,081**
Termasuk dalam Akaun Belum Terima Bagi Urus Niaga Pertukaran adalah sejumlah RM36,860,570 bagi terimaan yang tidak dikenal pasti, tidak dapat disahkan serta tiada jadual sokongan.
- c. Nota 6 – Akaun Belum Terima Bagi Urus Niaga Bukan Pertukaran RM27,996,589**
Termasuk dalam Akaun Belum Terima Bagi Urus Niaga Bukan Pertukaran adalah sejumlah RM18,852,625 Akaun Belum Bayar dan RM8,620,259 Pemiutang Perniagaan yang berbaki debit, tidak dapat disahkan dengan jadual sokongan.
- d. Nota 8 – Akaun Belum Bayar Bagi Urus Niaga Pertukaran RM62,462,653**
Termasuk dalam Akaun Belum Bayar Bagi Urus Niaga Pertukaran adalah sejumlah RM61,668,928 Pemiutang yang masih belum dilaraskan, tidak dapat disahkan dengan jadual sokongan.
- e. Nota 9 – Akaun Belum Bayar Bagi Urus Niaga Bukan Pertukaran RM20,551,156**
Termasuk dalam Akaun Belum Bayar Bagi Urus Niaga Bukan Pertukaran adalah sejumlah RM20,166,150 Akaun Belum Terima berbaki kredit, tidak dapat disahkan kerana tiada jadual sokongan.
- f. Kelemahan Dalam Penyediaan Penyata Kewangan**
Terdapat kelemahan dalam penyediaan penyata kewangan melibatkan isu kawalan dalaman, isu pengurusan dan isu teknologi maklumat seperti yang dibangkitkan dalam Surat Pengurusan. Pihak Berkuasa Penerbangan Awam Malaysia disarankan untuk mempertingkatkan kawalan kualiti bagi memastikan penyediaan penyata kewangan yang tepat dan betul.

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*.

Maklumat Lain Selain Daripada Penyata Kewangan dan Sijil Juruaudit Mengenainya

Anggota Pihak Berkuasa Penerbangan Awam Malaysia bertanggungjawab terhadap maklumat lain dalam Laporan Tahunan. Pendapat saya terhadap Penyata Kewangan Pihak Berkuasa Penerbangan Awam Malaysia tidak meliputi maklumat lain selain daripada Penyata Kewangan dan Sijil Juruaudit mengenainya dan saya tidak menyatakan sebarang bentuk kesimpulan jaminan mengenainya.



Tanggungjawab Anggota Pihak Berkuasa Terhadap Penyata Kewangan

Anggota Pihak Berkuasa bertanggungjawab terhadap penyediaan Penyata Kewangan Pihak Berkuasa Penerbangan Awam Malaysia yang memberi gambaran benar dan saksama selaras dengan Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) dan Akta Pihak Berkuasa Penerbangan Awam Malaysia 2017 (Akta 788). Anggota Pihak Berkuasa juga bertanggungjawab terhadap penetapan kawalan dalaman yang perlu bagi membolehkan penyediaan Penyata Kewangan Pihak Berkuasa Penerbangan Awam Malaysia yang bebas daripada salah nyata yang ketara, sama ada disebabkan fraud atau kesilapan.

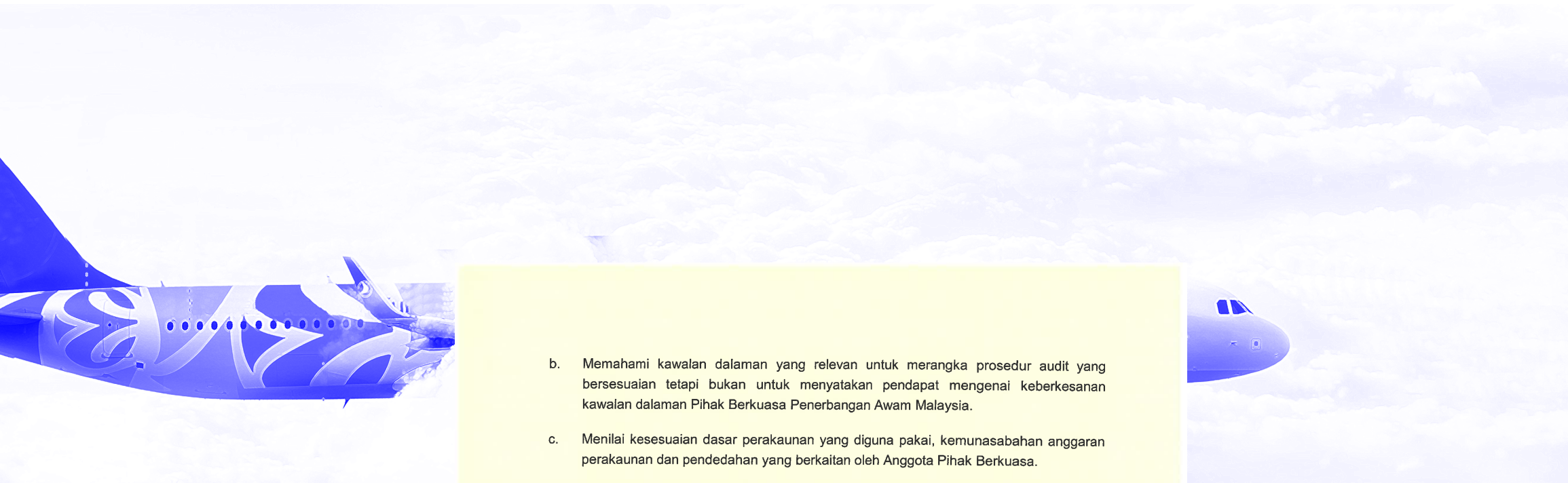
Semasa penyediaan Penyata Kewangan Pihak Berkuasa Penerbangan Awam Malaysia, Anggota Pihak Berkuasa bertanggungjawab untuk menilai keupayaan Pihak Berkuasa Penerbangan Awam Malaysia untuk beroperasi sebagai satu usaha berterusan, mendedahkannya jika berkaitan serta menggunakannya sebagai asas perakaunan.

Tanggungjawab Juruaudit Terhadap Pengauditan Penyata Kewangan

Objektif saya adalah untuk memperoleh keyakinan yang munasabah sama ada Penyata Kewangan Pihak Berkuasa Penerbangan Awam Malaysia secara keseluruhannya adalah bebas daripada salah nyata yang ketara, sama ada disebabkan fraud atau kesilapan, dan mengeluarkan Sijil Juruaudit yang merangkumi pendapat saya. Jaminan yang munasabah adalah satu tahap jaminan yang tinggi, tetapi bukan satu jaminan bahawa audit yang dijalankan mengikut *International Standards of Supreme Audit Institutions* akan sentiasa mengesan salah nyata yang ketara apabila ia wujud. Salah nyata boleh wujud daripada fraud atau kesilapan dan dianggap ketara sama ada secara individu atau agregat sekiranya boleh dijangkakan dengan munasabah untuk mempengaruhi keputusan ekonomi yang dibuat oleh pengguna berdasarkan penyata kewangan ini.

Sebagai sebahagian daripada pengauditan mengikut *International Standards of Supreme Audit Institutions*, saya menggunakan pertimbangan profesional dan mengekalkan keraguan profesional sepanjang pengauditan. Saya juga:

- a. Menenal pasti dan menilai risiko salah nyata ketara dalam Penyata Kewangan Pihak Berkuasa Penerbangan Awam Malaysia, sama ada disebabkan fraud atau kesilapan, 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.



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- 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.
- e. Menilai sama ada keseluruhan persembahan termasuk pendedahan Penyata Kewangan Pihak Berkuasa Penerbangan Awam Malaysia memberi gambaran yang saksama.

Laporan Mengenai Keperluan Perundangan dan Peraturan Lain

Berdasarkan keperluan Akta Pihak Berkuasa Penerbangan Awam Malaysia 2017 (Akta 788), saya juga melaporkan bahawa pada pendapat saya, rekod perakaunan dan rekod lain yang dikehendaki Akta Pihak Berkuasa Penerbangan Awam Malaysia 2017 (Akta 788) untuk disimpan oleh Pihak Berkuasa Penerbangan Awam Malaysia tidak disimpan dengan sempurna seperti yang dinyatakan di perenggan Asas Kepada Pendapat Bertentangan.

Hal-hal Lain

Sijil ini dibuat untuk Anggota Pihak Berkuasa berdasarkan 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 NIK AZMAN NIK ABDUL MAJID)
KETUA AUDIT NEGARA
MALAYSIA

PUTRAJAYA
26 JANUARI 2021

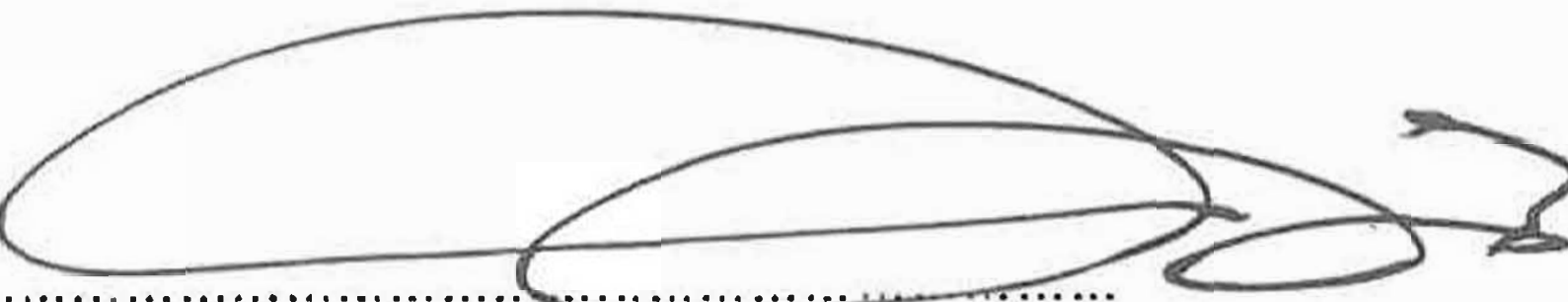


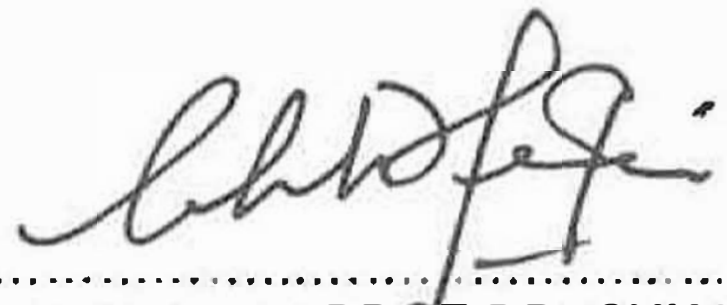


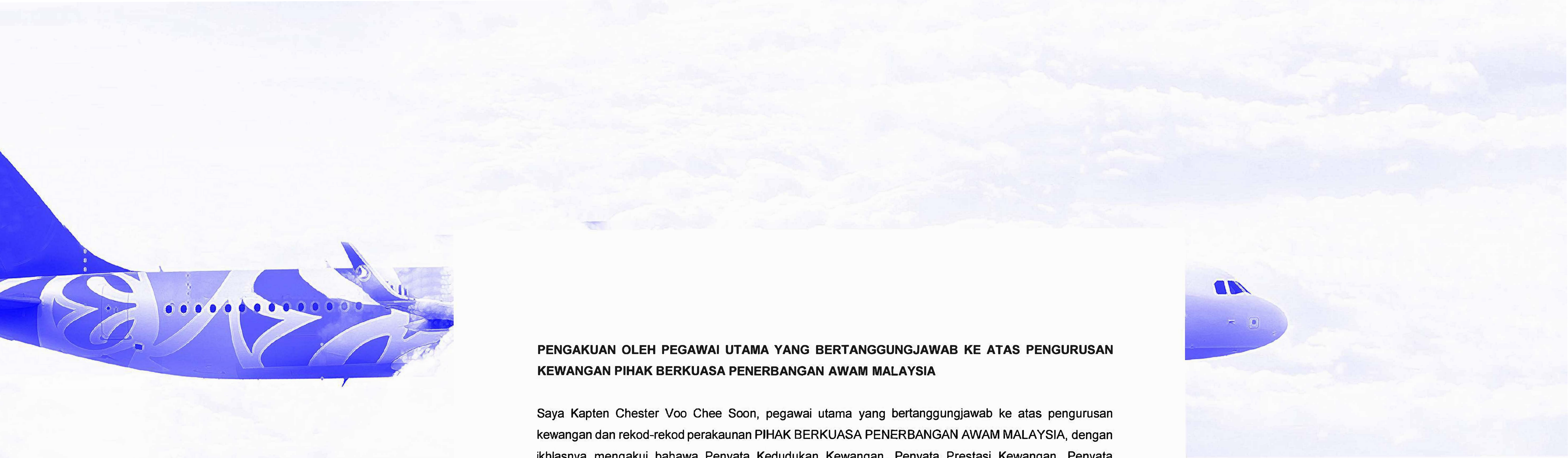
PENYATA PENERUSI DAN SEORANG ANGGOTA PIHAK BERKUASA PENERBANGAN AWAM MALAYSIA

Kami Tan Sri Dato' Seri Mohd Khairul Adib Bin Abd Rahman dan Tan Sri Dato' Ir. Prof Dr. Chuah Hean Teik yang merupakan 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 2019 dan hasil kendaliannya serta perubahan kedudukan kewangan bagi tahun berakhir pada tarikh tersebut.

Bagi pihak Anggota Pihak Berkuasa Penerbangan Awam Malaysia


.....
TAN SRI DATO' SERI MOHD KHAIRUL ADIB BIN ABD RAHMAN
Pengerusi
Tarikh: **19.01.2021**


.....
TAN SRI DATO' IR. PROF DR. CHUAH HEAN TEIK
Anggota Pihak Berkuasa Penerbangan Awam Malaysia
Tarikh: **19.01.2021**



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

Saya Kapten Chester Voo Chee Soon, 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, Penyata Aliran Tunai dan Penyata Perbandingan Bajet dan Amaun Sebenar 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 diatas)
KAPTEN CHESTER VOO CHEE SOON
di.....PUTRAJAYA.....)
WILAYAH PERSEKUTUAN
pada.....19 JAN 2021.....)


.....
KAPTEN CHESTER VOO CHEE SOON
751018-12-5141
KETUA PEGAWAI EKSEKUTIF

Di hadapan saya,


PESURUH JAYA SUMPAH
D-3-2 Ayer@8, Jalan P8G,
Presint 8,
62250 Putrajaya

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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 2019

CURRENT ASSETS	Note	2019 (RM)	2018 (RM)
Cash and Bank Balances	4	69,577,238	56,426,483
Accounts Receivable for Exchange Transactions	5	36,889,081	14,977,682
Accounts Receivable for Non-Exchange Transactions	6	27,996,589	329,981
Deposits and prepayments		54,707	-
Stocks		7,835	-
Total Current Assets		134,525,450	71,734,146
NON-CURRENT ASSETS			
Property, plant, and equipment	7	574,590	-
Total Assets		135,100,040	71,734,146
CURRENT LIABILITIES			
Accounts Payable for Exchange Transactions	8	62,462,653	13,229,322
Accounts Payable for Non-Exchange Transactions	9	20,551,156	-
Deposits and advances		104,103	-
Total Current Liabilities		83,117,912	13,229,322
Total Liabilities		83,117,912	13,229,322
NET ASSETS		51,982,128	58,504,824
NET ASSETS			
Accumulated Surplus of the Authority Fund		51,982,128	58,504,824
TOTAL NET ASSETS		51,982,128	58,504,824

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 PERFORMANCE FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

	Note	2019(RM)	19.02.2018 to 31.12.2018(RM)
Revenue			
Revenue from Exchange Transactions	10	99,676,130	61,218,829
Revenue from Non-Exchange Transactions	11	248,855,785	10,043,187
Total Revenue		348,531,915	71,262,016
Expenses			
Wages, Salaries and Employee Benefits	12	136,523,099	566,899
Supplies, Consumables and Services	13	199,549,077	12,162,633
Rental Expenses	14	15,790,907	27,660
Domestic and Foreign Contributions	15	2,365,928	-
Other Expenses	16	791,061	-
Depreciation of Property, Plant and Equipment	7	34,540	-
Total Expenses		355,054,611	12,757,192
Accumulated (Deficit)/Surplus of the Authority Fund		(6,522,696)	58,504,824

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 CHANGES OF NET ASSETS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

	The Authority Fund (RM)	Total Net Assets (RM)
Balance As At 19 February 2018 (Effective Date)	-	-
Surplus For the Financial Year	58,504,824	58,504,824
Revenue from Non-Exchange Transactions	58,504,824	58,504,824

	The Authority Fund (RM)	Total Net Assets (RM)
Balance As At 1 January 2019	58,504,824	58,504,824
Deficit For the Financial Year	(6,522,696)	(6,522,696)
Balance As At 31 December 2019	51,982,128	51,982,128

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 CHANGES OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

	2019 (RM)	19.02.2018 to 31.12.2018 (RM)
Cash Flows from Operating Activities		
Surplus/(Deficit) For the Financial Year	(6,522,696)	58,504,824
Adjustments for:		
Hibah	(353,464)	(115,246)
Depreciation of property, plant and equipment	34,539	-
(Deficit)/Surplus Before Changes in Working Capital	(6,841,621)	58,389,578
Changes in Accounts Receivable for Exchange Transactions	(21,911,399)	(14,977,682)
Changes in Accounts Receivable for Non-Exchange Transactions	(27,666,608)	(329,981)
Changes in Accounts Payable for Exchange Transactions	49,233,331	13,229,322
Changes in Accounts Payable for Non-Exchange Transactions	20,551,156	-
Changes in Stock	(7,835)	-
Changes in Deposits & Prepayments	(54,707)	-
Changes in Deposits & Advances	104,103	-
Cash flows from operating activities	13,406,420	56,311,237
Hibah received	353,464	115,246
Net Cash Flows from Operating Activities	13,759,884	56,426,483
Cash Flows from Investing Activities		
Purchase of property, plant, and equipment	(609,129)	-
Net Cash Flows from Investing Activities	(609,129)	-
Net Increase in Cash and Cash Equivalents	13,150,755	56,426,483
Cash and Cash Equivalents at the Beginning of Period	56,426,483	-
Cash and Cash Equivalents at the End of Period	69,577,238	56,426,483

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 2019

	Budget Amount		Actual Amounts RM	*Difference: Final Budget and Actual Amounts RM
	Original RM	Final RM		
Receipts				
Revenue from Exchange Transactions	126,699,273	126,699,273	99,676,130	27,023,143
Revenue from Non-Exchange Transactions	233,328,264	232,109,278	248,855,785	(16,746,507)
Total receipts	360,027,537	358,808,551	348,531,915	10,276,636
Payments				
Wages, Salaries and Employee Benefits	147,502,773	146,283,787	136,523,099	9,760,688
Supplies, Consumables and Services	209,916,667	209,916,667	199,549,077	10,367,590
Domestic and Foreign Contributions	2,455,560	2,455,560	2,365,928	89,632
Other Expenses	10,936,800	10,324,892	16,581,968	(6,257,076)
Total payments	370,811,800	368,980,906	355,020,072	13,960,834
Net payments	(10,784,263)	(10,172,355)	(6,488,157)	(3,684,198)

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

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 2019

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 18 January 2021.

3. ACCOUNTING POLICY

3.1 BASIS OF THE FINANCIAL STATEMENTS

The Financial Statements of The Authority have been provided on an accrual basis according to the Malaysian Public Sector Accounting Standards (MPSAS) and the historical cost convention.

The financial statements of The Authority are the second transitional financial statements provided in compliance with MPSAS standards. MPSAS 33 allows users to recognize and measure certain Assets and Liabilities within a period of one (1) up to three (3) years. During the transitional period where MPSAS is on an accrual basis, The Authority has taken the opportunity to use the transitional provisions and exemptions as disclosed in Note 3.17 of the financial statements. Therefore, The Authority was unable to make explicit and blatant

statements on the compliance with MPSAS on an accrual basis in the preparation of the MPSAS transitional financial statements for this reporting period.

The preparation of financial statements required considerations, estimates and assumptions that would impact the application of policies and amounts of assets, liabilities, revenue and expenses reported.

The estimates and assumptions adopted will be reviewed on an ongoing basis. Revisions to the accounting estimates will be recognized within the period in which those estimates are revised. If the revisions only affect that period, or in the revised period and future period if the revisions affect current and future periods.

As long as the considerations, estimates and assumptions affect significantly the recognized amount in the financial statements, they have been disclosed in Note 3.14 to the financial statements.

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.

An impairment loss is recognized as an expense in surplus or deficit immediately when the carrying value of an asset exceeds its recoverable amount unless the asset is taken at revaluation amount. Any impairment loss of a revaluated asset will be deducted with the unutilized revaluated surplus of the same asset.

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. The depreciated replacement cost is measured by taking into account the replacement cost of an asset deducted with accumulated depreciation calculated on that cost to reflect the service potential of the used or expired 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 impairment 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 take into account the provision of leave replacement for its staff who has the age of 40 years for women and 45 years for men, and is calculated based on the following formula:

$1/30 \times \text{Final salary to be received based on the projected increase of 3 salary steps} \times \text{Number of days leaves accumulated}$

(Subject to a maximum limit of 150 days)

The Authority also rewards contract staff whose term of service has expired based on the following formula:

$[17.5\% - 12\% (\text{employer's KWSP contribution}) \times \text{final basic salary} \times \text{total months of service}] (-) \text{Share interest on employer's KWSP contribution (approximately RM100)}$

3.4 FINANCIAL ASSETS

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

3.4.2 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.

3.4.3 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.

3.4.4 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.

3.4.5 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.

3.4.6 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; or
- 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 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.

3.4.7 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.

3.5 Revenue Recognition

3.5.1 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) 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

Fines and penalties are fees imposed for violating the law or failing to fulfill contractual commitments relating to either specification or time. These include payments of compounds, contract delay penalties (Liquidated Ascertained Damages- or LAD-determining compensation) and any payment as punishment for breaching of law under any provision of the Civil Aviation Act 1969 or subsidiary legislation made under that Act.

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.

3.5.2 Revenue from Exchange Transactions

Revenue from exchange transactions is recognized when there is a likelihood that future economic benefits or service potential will flow to the entity and these benefits can be measured reliably.

Revenue from Exchange Transactions is as follows:

i) Services and Service Fees

These services and service fees involve all receipts relating to services provided by The Authority including air traffic control services, calibrations of flight navigational and communication equipment, examination services and other services provided by The Authority.

Revenue is recognized by referring to the extent of completion of the transaction as at reporting date provided all of the following conditions are fulfilled:

- The amount of revenue can be measured reliably;
- There is a likelihood that future economic benefits or service potential relating to transactions will flow to The Authority;
- The extent of completion of the transaction at the reporting date can be measured reliably, and
- The cost incurred for the transaction and the cost for completing the transaction can be measured reliably.

Revenue shall be measured at the fair value of the consideration received or receivable.

ii) Proceeds from Sales of Goods

This involves all receipts from the sales of quotation/tender documents and publication as well as sales of physical properties (excluding investments), and others. Revenue is recognized provided all of the following conditions are fulfilled:

- The Authority has transferred the significant risks and rewards of ownership of the goods to buyers; and

- The Authority does not maintain continued involvement in the management at the level usually associated with ownership or effective control on the sold items.

Revenue shall be measured at the fair value of the consideration received or receivable.

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

iii) Rentals

Revenue of rental payments on the premises owned by The Authority based on the rates and conditions stipulated in the rental agreements.

Rentals acquired are recognized as proceeds throughout the lease term.

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.

3.6 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.

3.7 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%

3.8 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.

3.9 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 has been approved and is presented on a cash basis for the financial period from 1 January 2019 to 31 December 2019 which has been approved by the Ministry of Transport on 24 November 2018. The budget as approved by the Ministry of Transport has also been presented at The Authority's Meeting No. 12/2018 dated 26 November 2018.

3.10 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.

3.11 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.

3.12 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

3.12.1 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.

3.12.2 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.

3.13 FINANCIAL LIABILITIES

3.13.1 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.

3.13.2 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.

3.13.3 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.

3.13.4 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.

3.13.5 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.

3.14 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATED UNCERTAINTY

3.14.1 CRITICAL ACCOUNTING JUDGEMENTS

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

3.14.2 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.

3.15 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.

3.16 LEASES

Leases of property, plant and equipment are classified as finance leases when most risks and rewards of ownership of the property, but not the legitimate ownership, are transferred to The Authority.

The Authority initially recognized its use rights and obligations under finance leases as assets and liabilities in the statement of financial position at the amount equal to the fair value of the leased assets or, if lower, the present value of minimum lease payments, determined at the inception of leases. Any direct initial costs are added to the amount recognized as assets.

The minimum lease payments are divided between finance charges and the reduction of outstanding liabilities using the effective interest method. Finance charges are allocated at each period throughout the lease term to work out the fixed period interest rate of the remaining liabilities.

The depreciation policy for leased assets is consistent with depreciable assets owned. If there is no justified certainty that The Authority will gain the ownership by the end of the lease term, leased assets are fully depreciated over their lease terms and useful lives, whichever is shorter. At each reporting date, The Authority assesses whether leased properties under finance leases should be impaired.

Operational leases are recognized as an expense in profit or loss on a straight-line basis over the lease term. The aggregate benefit of incentives that are provided by lessors are recognized as deductions from the rental expenses over the lease term using the straight-line method.

3.17 PROVISIONS AND EXEMPTION WITHIN THE TRANSITIONAL PERIOD

3.17.1 These financial statements are transitional financial statements of The Authority that are presented using the MPSAS accounting framework. The Authority has also used the following provisions and exemptions while preparing these financial statements which are first provided in accordance with the MPSAS accounting framework.

I) OPENING BALANCE OF ASSETS AND LIABILITIES

The Authority was formerly known as the Department of Civil Aviation. The Authority was incorporated and serves as a statutory body effective 19 February 2018. However, the opening balances of assets and liabilities such as property, plant and equipment, cash and bank balances, accounts receivable and accounts payable from the Department of Civil Aviation have not been recorded in the financial statements of The Authority. The Authority has chosen provisions and exemptions for the opening balances for a period of three years commencing from the date of adopting MPSAS or until such assets and liabilities are recognized and measured (whichever is earlier). This is because The Authority is still in the process of maintaining information and obtaining approval from the Malaysian government.

II) EMPLOYEE BENEFITS

MPASA 25 Employee Benefits requires an entity to recognize all benefits given to employees using the Projected Unit Credit method that takes into account several assumptions such as salary rises. Given that The Authority has the obligation to pay Replacement Leave, Contractual Rewards, Gratuities and other retirement benefits (except pension payments) to its employees when they retire/resign in the future. The Authority has chosen provisions and exemptions for the recognition of these employee benefits for a period of three years commencing from the date of adopting MPASA or until the assets are recognized and measured (whichever is earlier). This is because The Authority is still in the process of maintaining the information on its employee benefits.

III) INVENTORIES

The Authority has inventories such as computer hardware spare parts, field spare parts and others that are not capitalized in the financial statements. MPSAS requires these assets to be capitalized. The Authority has chosen provisions and exemptions for the recognition of these inventories for a period of three years commencing from the date of adopting MPSAS or until such assets are recognized and measured (whichever is earlier). This is because The Authority is still in the process of maintaining the information on its inventories.

IV) PROPERTY, PLANT AND EQUIPMENT

The Authority has chosen provisions and exemptions for the recognition of the asset opening balances of property, plant and equipment from the Department of Civil Aviation for a period of three years commencing from the date of adopting MPSAS until such assets are recognized and measured (whichever is earlier). This is because The Authority is still in the process of maintaining the information on the assets of property, plant and equipment.

4. CASH AND BANK BALANCES

Cash on hand
Cash at bank

	19.02.2018 to 31.12.2018 (RM)
2019 (RM)	
49,423	39,175
69,527,815	56,387,308
69,577,238	56,426,483

5. ACCOUNTS RECEIVABLE FOR EXCHANGE TRANSACTIONS

Air Navigation Facility Charges (ANFC)
Calibrations
Other professions

	19.02.2018 to 31.12.2018 (RM)
2019 (RM)	
36,889,081	14,718,592
-	258,540
-	550
36,889,081	14,977,682

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's ages are between 1 to 6 months.

6. ACCOUNTS RECEIVABLE FOR NON-EXCHANGE TRANSACTIONS

Pilot License Renewal Services
Other services
Certificate of Airworthiness charge

	19.02.2018 to 31.12.2018 (RM)
2019 (RM)	
-	136,250
27,996,589	180,784
-	12,947
27,996,589	329,981

7. PROPERTY, PLANT AND EQUIPMENT

	Building and asset– repairing facilities	Vehicles	Office furniture, fitting and equipment	Computer equipment	Amounts
	RM	RM	RM	RM	RM
2019					
Cost					
As at 1 January 2019	-	-	-	-	-
Addition	485,263	7,500	66,930	49,436	609,129
Reclassification/expenses	-	-	-	-	-
As at 31 December 2019	485,263	7,500	66,930	49,436	609,129
<u>Accumulated Depreciation</u>					
As at 1 January 2019	-	-	-	-	-
Current depreciation	9,705	1,500	13,386	9,948	34,539
As at 31 December 2019	9,705	1,500	13,386	9,948	34,539
<u>Net book value</u>					
As at 31 December 2019	475,558	6,000	53,544	39,488	574,590

	Building and asset– repairing facilities	Vehicles	Office furniture, fitting and equipment	Computer equipment	Amounts
	RM	RM	RM	RM	RM
2018					
Cost					
As at 1 January 2018	-	-	-	-	-
Addition	-	-	-	-	-
Reclassification/expenses	-	-	-	-	-
As at 31 December 2018	-	-	-	-	-
<u>Accumulated Depreciation</u>					
As at 1 January 2018	-	-	-	-	-
Current depreciation	-	-	-	-	-
As at 31 December 2018	-	-	-	-	-
<u>Net book value</u>					
As at 31 December 2018	-	-	-	-	-

8. ACCOUNTS PAYABLE FOR EXCHANGE TRANSACTIONS

	2019 (RM)	19.02.2018 to 31.12.2018 (RM)
Trade Creditors	-	12,061,943
Various staff creditors	61,668,928	528,654
Other Creditors	793,725	638,725
	62,462,653	13,229,322

The above financial liabilities are non-interest bearing and are usually settled on a term of 14 days, subject to the Financial Regulations.

9. ACCOUNTS PAYABLE FOR NON-EXCHANGE TRANSACTIONS

	2019 (RM)	19.02.2018 to 31.12.2018 (RM)
Accounts Payable for Non-Exchange Transactions	20,551,156	-
	20,551,156	-

10. REVENUE FROM EXCHANGE TRANSACTIONS

	2019 (RM)	19.02.2018 to 31.12.2018 (RM)
Air Navigation Facility Charges (ANFC)	97,644,714	60,261,714
Calibrations	1,223,768	663,987
Others	454,184	177,882
Hibah	353,464	115,246
	99,676,130	61,218,829

11. REVENUE FROM NON-EXCHANGE TRANSACTIONS

	2019 (RM)	19.02.2018 to 31.12.2018 (RM)
Certificate Of Airworthiness	9,166,387	4,456,157
Pilot Licenses	2,373,273	2,439,750
Airport Operating Licenses	3,721,060	1,509,700
Engineer Licenses	857,849	394,275
Aircraft Registrations	1,404,763	125,975
Aviation Operation Certificate (AOC)	4,176,036	299,713
Others	4,942,604	423,969
Air Service Licenses and Permits	270,771	110,780
Pilot Examinations	1,502,115	90,790
Ground handling	420,250	120,500
Engineer Examinations	119,225	69,528
Processing Fees	9,129	2,000
License Copies	-	50
Grants	219,892,324	-
	248,855,785	10,043,187

12. WAGES, SALARIES AND EMPLOYEE BENEFITS

	2019 (RM)	19.02.2018 to 31.12.2018 (RM)
Salaries and Wages	95,423,032	18,224
Allowances and Fixed Remunerations	34,856,283	222,300
Payments of Remunerations and Special Financial Aids	1,243,895	-
Other Financial Benefits	2,336,906	26,812
Overtime Allowances	984,307	102,890
Statutory Contributions for Employees	17,589	-
Leave Replacements	1,260,107	-
Monthly Fixed Allowances for Board Members	255,260	150,323
Board Meeting Attendance Allowances	39,250	25,750
Committee Meeting Attendance Allowances	46,000	3,500
The Authority's Facilities	60,470	17,100
	136,523,099	566,899

13. SUPPLIES, CONSUMABLES AND SERVICES

Maintenance and Purchased Minor Repair
Professional and Other Purchased Services and
Hospitality
Travelling and Lodging Expenses
Communications and Utilities
Supplies of Raw Materials and Materials for
Maintenance and Repairs
Supplies and Other Materials
Transportation of Goods

	19.02.2018 to 31.12.2018 (RM)
2019 (RM)	
107,648,623	11,313,821
8,897,529	665,357
5,453,021	128,330
10,040,030	45,487
4,922,455	1,390
62,286,850	2,861
300,569	5,387
199,549,077	12,162,633

14. RENTAL EXPENSES

Rental Expenses

	19.02.2018 to 31.12.2018 (RM)
2019 (RM)	
15,790,907	27,660
15,790,907	27,660

15. DOMESTIC AND FOREIGN CONTRIBUTIONS

Domestic contributions
Foreign contributions

	19.02.2018 to 31.12.2018 (RM)
2019 (RM)	
40,072	-
2,325,856	-
2,365,928	-

16. OTHER EXPENSES

	2019 (RM)	19.02.2018 to 31.12.2018 (RM)
Foods and beverages	7,290	18,224
Uncapitalized assets	662,716	222,300
Losses of foreign currency Insurance	17,283	-
and compensation claims Interests,	78,255	26,812
dividends and other charges Rewards	16,642	102,890
Fines	6,326	-
	2,549	-
	791,061	370,226

17. HUMAN RESOURCES

For the financial year ended 2019, 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:-

	2019 (TOTAL NUMBER)	19.02.2018 to 31.12.2018 (TOTAL NUMBER)
Top Management Group	-	4
Management and Professional Group	586	581
Executive Group	748	748

18. KEY MANAGEMENT PERSONNEL

The key management personnel are those who have the authority and responsibility in planning, giving instructions and exercising control over activities of The Authority, either directly or indirectly. The Authority's top management is comprised of the Chairman and members of the Board of Directors who were appointed by the Honourable (YB) Minister of Transport. The aggregate allowance received by the Top Management are as follows:

**19.02.2018
to
31.12.2018
(RM)**

2019 (RM)

Fixed Monthly Allowances for Board Members
Board Meeting Attendance Allowance
Committee Meeting Attendance Allowance The
Authority's Benefits
Total Aggregate Allowance

255,260
39,250
46,000
60,470
400,980

150,323
25,750
3,500
17,100
196,673

Number of Chairman and Board Members

7

7

19. FINANCIAL RISK MANAGEMENT

19.1 OBJECTIVE AND POLICY OF FINANCIAL RISK MANAGEMENT

The Authority's policy of financial risk management aims to ensure the availability of sufficient funding for the business developments, 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.

19.2 CREDIT RISK

Credit Risk or the risks of a third party's failure to pay is controlled with adopted of the strict approval procedure, limit and supervision. Credit risk is minimized and monitored closely by limiting cooperations of The Authority with business partners with high creditworthiness. Debtors are monitored continuously through the management reporting procedure of The Authority.

The Authority does not have substantial exposure to any individual customer or third party nor any substantial concentration of credit risk that is associated with any financial instruments.

19.3 INTEREST RATE RISK

Interest rate risk is the risk that fair value or future cash flow for financial instruments of The Authority will vary due to changes in the interest rate market.

The Authority is not exposed to interest rate risk as it does not have long-term interest-bearing assets or interest-bearing debts at 31 December 2019.

19.4 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.

	Within one year (RM)	Within one year (RM)	Total (RM)
Accounts Payable For Exchange Transactions			
As at 31 December 2019	36,889,081	-	36,889,081
As at 31 December 2018	13,229,322	-	13,229,322

19.5 FOREIGN EXCHANGE RISK

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

19.6 FAIR VALUE

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

20. CAPITAL RISK MANAGEMENT

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

21. COMPARATIVE FIGURES

Comparative Figures exist in the year 2019 which is the second year of the financial statements of The Authority were provided.

22. NOTES FOR STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

The budget of The Authority has been approved and presented on a cash basis for the financial period commencing from 1 January 2019 to 31 December 2019 which has been approved by the Ministry of Transport on 24 November 2018. The budget as approved by the Ministry of Transport was also presented in The Authority's meeting No. 12/2018 dated 26 November 2018.

The budget and the financial statements of The Authority were provided using a different basis from the financial statements. The financial statements were provided on an accrual basis using a classification based on types of expenses in the statement of financial performance, while the budget was provided on a cash basis. The amount in these financial statements was restructured from an accrual basis to a cash basis and reclassified with presentations on the same basis as the approved budget. The comparison of the budget and actual

amounts, which is provided in comparison with the approved budget, was then presented in the statement of comparison of budget and actual amounts. Apart from the difference in these bases, adjustments to the amount in the financial statements are also made for differences in format and classification adopted for the presentation of the approved financial statements and budget.

Time difference exists when the period of the budget is provided differs from the financial period of the financial statements provided.

The entity difference exists when the budget does not take into account programs or activities not recorded in these financial statements.

The adjustment between actual amount as specified in the statement of comparison of budget and actual amounts and the actual amount in the statement of cash flows for the financial year ended 31 December 2019 is as follows:

The actual comparable amount as presented in the statement of comparison of budget and actual amounts
Difference in bases
The actual comparable amount in the Statement of Cash Flows

Operation RM	Investments RM	Financing RM	Total RM
(5,879,027)	(609,129)	- -	(6,488,157)
19,638,911	-	- -	19,638,911
13,759,884	(609,129)	- -	13,150,755

23. EVENTS AFTER THE REPORTING DATE

Based on MPSAS 14, events after the reporting date are satisfactory and unsatisfactory events that take place between the reporting date and the financial date confirmed for the issuance. Between two types of events that can be identified are events that provide evidence of conditions existing at the reporting date (adjusting events after the reporting date) and events that show the conditions arising after the reporting date (non-adjusting events after the reporting date).

On 16 March 2020, the Malaysian government announced the Movement Control Order (Perintah Kawalan Pergerakan or PKP) as a consequence of the Coronavirus (Covid-19) pandemic. The initial stage of PKP was from 18 March 2020 to 31 March 2020. The duration of PKP was extended to 28 April 2020 and was then implemented in several phases until 31 August 2020. This matter however is a non-adjusting event after the reporting date of 31 December 2019 because it did not give any impact on the figures reported until the financial year ended 31 December 2019.

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 2019

	Nota	2019 RM	2018 RM
ASET SEMASA			
Tunai dan Baki di Bank	4	69,577,238	56,426,483
Akaun Belum Terima Bagi Urus Niaga Pertukaran	5	36,889,081	14,977,682
Akaun Belum Terima Bagi Urus Niaga Bukan Pertukaran	6	27,996,589	329,981
Deposit dan prabayar		54,707	-
Stok		7,835	-
Jumlah Aset Semasa		<u>134,525,450</u>	<u>71,734,146</u>
ASET BUKAN SEMASA			
Hartanah, Loji dan Peralatan	7	574,590	-
Jumlah Aset		<u>135,100,040</u>	<u>71,734,146</u>
LIABILITI SEMASA			
Akaun Belum Bayar Bagi Urus Niaga Pertukaran	8	62,462,653	13,229,322
Akaun Belum Bayar Bagi Urus Niaga Bukan Pertukaran	9	20,551,156	-
Deposit dan pendahuluan		104,103	-
Jumlah Liabiliti Semasa		<u>83,117,912</u>	<u>13,229,322</u>
Jumlah Liabiliti		<u>83,117,912</u>	<u>13,229,322</u>
ASET BERSIH		<u>51,982,128</u>	<u>58,504,824</u>
ASET BERSIH			
Lebihan Terkumpul Kumpulan Wang Pihak Berkuasa		51,982,128	58,504,824
JUMLAH ASET BERSIH		<u>51,982,128</u>	<u>58,504,824</u>

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 2019

		2019	19.02.2018 hingga 31.12.2018
	Nota	RM	RM
Hasil			
Hasil daripada Urus Niaga Pertukaran	10	99,676,130	61,218,829
Hasil daripada Urus Niaga Bukan Pertukaran	11	248,855,785	10,043,187
Jumlah Hasil		<u>348,531,915</u>	<u>71,262,016</u>
Perbelanjaan			
Upah, Gaji dan Manfaat Pekerja	12	136,523,099	566,899
Bekalan, Bahan Guna Habis dan Perkhidmatan	13	199,549,077	12,162,633
Perbelanjaan Sewa	14	15,790,907	27,660
Pemberian Dalam dan Luar Negeri	15	2,365,928	-
Perbelanjaan Lain-Lain	16	791,061	-
Susut nilai Hartanah, Loji dan Peralatan	7	34,540	-
Jumlah Perbelanjaan		<u>355,054,611</u>	<u>12,757,192</u>
(Kurangan)/Lebihan Terkumpul Kumpulan Wang Pihak Berkuasa		<u>(6,522,696)</u>	<u>58,504,824</u>

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 2019

	<u>Kumpulan Wang Pihak Berkuasa RM</u>	<u>Jumlah Aset Bersih RM</u>
Baki Pada 19 Februari 2018 (Tarikh Berkuatkuasa)	-	-
Lebihan Bagi Tahun Kewangan	58,504,824	58,504,824
Hasil daripada Urus Niaga Bukan Pertukaran	<u>58,504,824</u>	<u>58,504,824</u>
	<u>Kumpulan Wang Pihak Berkuasa RM</u>	<u>Jumlah Aset Bersih RM</u>
Baki Pada 1 Januari 2019	58,504,824	58,504,824
Kurangan Bagi Tahun Kewangan	(6,522,696)	(6,522,696)
Baki Pada 31 Disember 2019	<u>51,982,128</u>	<u>51,982,128</u>

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 2019

	2019 RM	19.02.2018 hingga 31.12.2018 RM
Aliran Tunai Dari Aktiviti Operasi		
Lebihan/(Kurangan) Bagi Tahun Kewangan	(6,522,696)	58,504,824
Pelarasan bagi:		
Hibah	(353,464)	(115,246)
Susut nilai hartanah loji dan peralatan	34,539	-
(Kurangan)/Lebihan Operasi Sebelum Perubahan Modal Kerja	(6,841,621)	58,389,578
Perubahan dalam Akaun Belum Terima Bagi Urus Niaga Pertukaran	(21,911,399)	(14,977,682)
Perubahan dalam Akaun Belum Terima Bagi Urus Niaga Bukan Pertukaran	(27,666,608)	(329,981)
Perubahan dalam Akaun Belum Bayar Bagi Urus Niaga Pertukaran	49,233,331	13,229,322
Perubahan dalam Akaun Belum Bayar Bagi Urus Niaga Bukan Pertukaran	20,551,156	-
Perubahan dalam Stok	(7,835)	-
Perubahan dalam Deposit & Prabayar	(54,707)	-
Perubahan dalam Deposit & Pendahuluan	104,103	-
Aliran tunai daripada aktiviti operasi	13,406,420	56,311,237
Hibah diterima	353,464	115,246
Aliran Tunai Bersih Daripada Aktiviti Operasi	13,759,884	56,426,483
Aliran Tunai Dari Aktiviti Pelaburan		
Pembelian hartanah loji dan peralatan	(609,129)	-
Aliran Tunai Bersih Daripada Aktiviti Pelaburan	(609,129)	-
Tambahan bersih dalam tunai dan kesetaraan tunai	13,150,755	56,426,483
Tunai dan Kesetaraan Tunai pada Awal Tempoh	56,426,483	-
Tunai dan Kesetaraan Tunai pada Akhir Tempoh	69,577,238	56,426,483

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 2019

	Jumlah Bajet		Jumlah	±Varian Bajet
	Asal	Akhir	Sebenar	Akhir Dan
	RM	RM	RM	RM
Penerimaan				
Hasil daripada Urus Niaga Pertukaran	126,699,273	126,699,273	99,676,130	27,023,143
Hasil daripada Urus Niaga Bukan Pertukaran	233,328,264	232,109,278	248,855,785	(16,746,507)
Jumlah penerimaan	360,027,537	358,808,551	348,531,915	10,276,636
Pembayaran				
Upah, Gaji dan Manfaat Pekerja	147,502,773	146,283,787	136,523,099	9,760,688
Bekalan, Bahan Guna Habis dan Perkhidmatan	209,916,667	209,916,667	199,549,077	10,367,590
Pemberian Dalam dan Luar Negeri	2,455,560	2,455,560	2,365,928	89,632
Perbelanjaan Lain-lain	10,936,800	10,324,892	16,581,968	(6,257,076)
Jumlah pembayaran	370,811,800	368,980,906	355,020,072	13,960,834
Bayaran bersih	(10,784,263)	(10,172,355)	(6,488,157)	(3,684,198)

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

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 2019

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 Lembaga Pengarah Pihak Berkuasa pada 18 Januari 2021.

3. Dasar Perakaunan

3.1 Asas Penyediaan Penyata Kewangan

Penyata kewangan Pihak Berkuasa telah disediakan pada asas akrual mengikut Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) serta menurut kelaziman kos sejarah.

Penyata kewangan Pihak Berkuasa adalah merupakan penyata kewangan peralihan kedua yang disediakan berdasarkan piawaian MPSAS. MPSAS 33 membenarkan pengguna untuk mengiktiraf dan mengukur Aset dan Liabiliti tertentu dalam tempoh satu (1) sehingga tiga (3) tahun. Semasa tempoh peralihan kepada MPSAS berasaskan akrual, Pihak Berkuasa telah mengambil peluang menggunakan peruntukan dan pengecualian peralihan seperti yang didedahkan dalam Nota 3.17 kepada penyata kewangan. Oleh itu, Pihak Berkuasa tidak dapat membuat pernyataan yang eksplisit dan secara terang-terangan tentang pematuhan kepada MPSAS berasaskan akrual dalam penyediaan penyata kewangan peralihan MPSAS bagi tempoh pelaporan ini.

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.

Sekiranya pertimbangan, anggaran dan andaian ini memberi kesan signifikan kepada amaun yang diiktiraf dalam penyata kewangan, ia telah didedahkan dalam Nota 3.14 kepada penyata kewangan.

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 2019

3.2 Rosot nilai Aset Bukan Kewangan

3.2.1 Aset Penajaan 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.

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 Penajaan Bukan Tunai

Pihak Berkuasa akan menilai pada setiap tarikh pelaporan sama ada terdapat petunjuk bahawa aset penajaan 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.

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 2019

3. Dasar Perakaunan (Sambungan)

3.2.2 Aset Penajaan Bukan Tunai (Sambungan)

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.

3.3 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.

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 2019

3. Dasar Perakaunan (Sambungan)

3.3 Manfaat Kakitangan (Sambungan)

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.

ii) Kumpulan Wang Persaraan (KWAP)

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

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 yang telah mencapai umur 40 tahun bagi wanita dan 45 tahun bagi lelaki dan dikira berdasarkan formula berikut:

$1/30 \times \text{Gaji akhir yang akan diterima berdasarkan unjuran kenaikan 3 tangga gaji} \times \text{Jumlah hari cuti rehat yang dikumpulkan}$
(tertakluk kepada had maksimum 150 hari)

Pihak Berkuasa juga akan memberi ganjaran kepada kakitangan kontrak yang telah tamat tempoh perkhidmatan mereka berdasarkan formula berikut:

$[17.5\% - 12\% (\text{ caruman KWSP majikan}) \times \text{ gaji pokok terakhir} \times \text{ jumlah bulan perkhidmatan}]$

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

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 2019

3. Dasar Perakaunan (Sambungan)

3.4 Aset Kewangan

- 3.4.1 Aset kewangan diiktiraf dalam penyata kedudukan kewangan apabila Pihak Berkuasa menjadi pihak kepada peruntukan kontrak instrumen.
- 3.4.2 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.
- 3.4.3 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.
- 3.4.4 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.
- 3.4.5 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.

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 2019

3. Dasar Perakaunan (Sambungan)

3.4 Aset Kewangan (Sambungan)

3.4.6 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
- iii) kemungkinan bahawa peminjam akan muflis; atau
- iv) data yang menunjukkan bahawa terdapat penurunan di dalam anggaran aliran tunai masa depan.

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.

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.

3.4.7 Penyahiktirafan Aset Kewangan

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.

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 2019

3. Dasar Perakaunan (Sambungan)

3.5 Pengiktirafan Pendapatan

3.5.1 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

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.

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).

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 2019

3. Dasar Perakaunan (Sambungan)

3.5 Pengiktirafan Pendapatan (Sambungan)

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.

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.

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 2019

3. Dasar Perakaunan (Sambungan)

3.5 Pengiktirafan Pendapatan (Sambungan)

3.5.2 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.

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.

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 2019

3. Dasar Perakaunan (Sambungan)

3.5.2 Hasil daripada Urus Niaga Pertukaran (Sambungan)

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 pelibatan 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.

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.

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 2019

3. Dasar Perakaunan (Sambungan)

3.6 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.

3.7 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 keatas 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 pejabat	20%
Peralatan Komputer	20%

3.8 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.

3.9 Maklumat Bajet

Bajet tahunan disediakan berdasarkan asas tunai. Memandangkan penyata kewangan disediakan menggunakan asas akrual, 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 2019 sehingga 31 Disember 2019 yang mana telah diluluskan oleh pihak Kementerian Pengangkutan pada 24 November 2018. Bajet sepertimana kelulusan pihak Kementerian Pengangkutan ini turut telah dibentangkan dalam Mesyuarat Pihak Berkuasa Bilangan 12/2018 bertarikh 26 November 2018.

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 2019

3. Dasar Perakaunan (Sambungan)

3.10 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.

3.11 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.

3.12 Liabiliti Luar Jangka dan Aset Luar Jangka

3.12.1 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.

3.12.2 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.

3.13 Liabiliti Kewangan

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

3.13.2 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.

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 2019

3. Dasar Perakaunan (Sambungan)

3.13 Liabiliti Kewangan (Sambungan)

3.13.3 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.

3.13.4 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.

3.13.5 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.

3.14 Pertimbangan Perakaunan Kritikal dan Sumber Utama Ketidakpastian Anggaran

3.14.1 Pertimbangan Perakaunan Kritikal

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

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 2019

3. Dasar Perakaunan (Sambungan)

3.14.2 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.

3.15 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.

3.16 Pajakan

Pajakan hartanah, loji dan peralatan adalah dikelaskan sebagai pajakan kewangan apabila sebahagian besar risiko dan ganjaran dengan pemilikan harta, tetapi bukan pemilikan yang sah disisi undang-undang, dipindahkan kepada Pihak Berkuasa.

Pihak Berkuasa pada awalnya mengiktiraf hak penggunaan dan obligasinya di bawah pajakan kewangan sebagai aset dan liabiliti dalam penyata kedudukan kewangan pada amaun yang sama dengan nilai saksama aset yang dipajak atau, jika yang lebih rendah, nilai semasa bayaran pajakan minimum, ditentukan pada permulaan pajakan. Sebarang kos langsung awal ditambah kepada amaun yang diiktiraf sebagai aset.

Bayaran pajakan minimum adalah dibahagikan antara caj kewangan dan pengurangan tanggungan tertunggak dengan menggunakan kaedah faedah efektif. Caj kewangan adalah diperuntukan pada setiap tempoh sepanjang tempoh pajakan untuk menghasilkan kadar faedah tempoh yang tetap ke atas baki liabiliti.

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 2019

3. Dasar Perakaunan (Sambungan)

3.16 Pajakan (Sambungan)

Dasar susut nilai bagi aset pajakan adalah konsisten dengan aset yang boleh disusut nilai yang dimiliki. Jika tiada kepastian yang munasabah bahawa Pihak Berkuasa akan mendapat pemilikan menjelang akhir tempoh pajakan, aset pajakan disusut nilai sepenuhnya dalam jangka pajakan dan hayat bergunanya, yang mana lebih singkat. Pada setiap tarikh pelaporan, Pihak Berkuasa menilai sama ada harta pajakan di bawah pajakan kewangan perlu dirosot nilai.

Pajakan operasi adalah diiktiraf sebagai perbelanjaan dalam untung atau rugi pada garis lurus sepanjang tempoh pajakan. Manfaat agregat insentif yang disediakan oleh pemberi pajak adalah diiktiraf sebagai pengurangan daripada perbelanjaan sewa sepanjang tempoh pajakan menggunakan kaedah garis lurus.

3.17 Peruntukan dan Pengecualian di dalam Tempoh Peralihan

3.17.1 Penyata kewangan ini adalah merupakan penyata kewangan peralihan Pihak Berkuasa yang dibentangkan menggunakan rangka kerja perakaunan MPSAS. Pihak Berkuasa juga telah menggunakan peruntukan dan pengecualian berikut ketika menyediakan penyata kewangan ini yang pertama kali disediakan mengikut rangka kerja perakaunan MPSAS.

i) Baki pemula "*Opening Balance*" aset dan liabiliti

Pihak Berkuasa sebelumnya dikenali sebagai Jabatan Penerbangan Awam. Pihak Berkuasa telah ditubuhkan dan berperanan sebagai badan berkanun berkuatkuasa 19 Februari 2018. Namun, baki pemula aset dan liabiliti seperti hartanah, loji dan peralatan, tunai dan baki di bank, akaun belum terima dan akaun belum bayar daripada Jabatan Penerbangan Awam masih belum direkodkan di dalam penyata kewangan Pihak Berkuasa. Pihak Berkuasa telah memilih peruntukan dan pengecualian bagi baki pemula ini bagi tempoh tiga tahun bermula dari tarikh menerimapakai MPSAS atau sehingga aset dan liabiliti tersebut diiktiraf dan diukur (mana yang terdahulu). Ini disebabkan Pihak Berkuasa masih lagi di dalam proses untuk menyelenggara maklumat dan mendapatkan kelulusan daripada pihak Kerajaan.

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 2019

3. Dasar Perakaunan (Sambungan)

3.17 Peruntukan dan Pengecualian di dalam Tempoh Peralihan (Sambungan)

ii) Manfaat pekerja

MPSAS 25 *Employee Benefits* menghendaki entiti mengiktiraf semua manfaat yang diberikan kepada kakitangan menggunakan kaedah *Projected Unit Credit* iaitu dengan mengambil kira beberapa andaian seperti kenaikan gaji. Memandangkan Pihak Berkuasa mempunyai obligasi untuk membayar Gantian Cuti Rehat, Ganjaran Kontrak, Gratuiti dan lain-lain faedah persaraan (kecuali pembayaran pencen) kepada kakitangannya apabila mereka bersara/tamat kelak, Pihak Berkuasa telah memilih peruntukan dan pengecualian bagi pengiktirafan manfaat kakitangan ini bagi tempoh tiga tahun bermula dari tarikh menerimapakai MPSAS atau sehingga aset tersebut diiktiraf dan diukur (mana yang terdahulu). Ini disebabkan oleh Pihak Berkuasa masih lagi di dalam proses untuk menyelenggara maklumat berhubung manfaat kakitangannya.

iii) Inventori

Pihak Berkuasa memiliki inventori seperti alat ganti perkakasan komputer, alat ganti lapangan dan lain-lain yang tidak dipermodalkan di dalam penyata kewangan. MPSAS menghendaki aset-aset ini dipermodalkan. Pihak Berkuasa telah memilih peruntukan dan pengecualian bagi pengiktirafan inventori ini bagi tempoh tiga tahun bermula dari tarikh menerimapakai MPSAS atau sehingga aset tersebut diiktiraf dan diukur (mana yang terdahulu). Ini disebabkan oleh Pihak Berkuasa masih lagi di dalam proses untuk menyelenggara maklumat berhubung inventornya.

iv) Hartanah, loji dan peralatan

Pihak Berkuasa telah memilih peruntukan dan pengecualian bagi pengiktirafan baki pemula aset hartanah, loji dan peralatan daripada Jabatan Penerbangan Awam bagi tempoh tiga tahun bermula dari tarikh menerimapakai MPSAS atau sehingga aset tersebut diiktiraf dan diukur (mana yang terdahulu). Ini disebabkan oleh Pihak Berkuasa masih lagi di dalam proses untuk menyelenggara maklumat berhubung aset hartanah, loji dan peralatan.

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 2019

4. Tunai dan Baki di Bank

	2019 RM	19.02.2018 hingga 31.12.2018 RM
Tunai di tangan	49,423	39,175
Tunai di bank	69,527,815	56,387,308
	<u>69,577,238</u>	<u>56,426,483</u>

5. Akaun Belum Terima Bagi Urus Niaga

	2019 RM	19.02.2018 hingga 31.12.2018 RM
Caj Pemaliman Udara/Air Navigation Facility Charges (ANFC)	36,889,081	14,718,592
Kalibrasi	-	258,540
Lain-lain Ikhtisas	-	550
	<u>36,889,081</u>	<u>14,977,682</u>

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 invoice asal. Jika tidak, ia akan diiktiraf pada Nilai Kini amaun invoice asal.

Akaun Belum Terima mempunyai umur di antara 1 hingga 6 bulan.

6. Akaun Belum Terima Bagi Urus Niaga Bukan Pertukaran

	2019 RM	19.02.2018 hingga 31.12.2018 RM
Perkhidmatan Memperbaharui Lesen Juruterbang	-	136,250
Perkhidmatan lain-lain	27,996,589	180,784
Caj <i>Certificate of Airworthiness</i>	-	12,947
	<u>27,996,589</u>	<u>329,981</u>

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 2019

7. Hartanah, Loji dan Peralatan

	Bangunan dan kemudahan pembaikan	Kenderaan	Perabot, kelengkapan dan peralatan pejabat	Peralatan komputer	Jumlah
	RM	RM	RM	RM	RM
2019					
<u>Kos</u>					
Pada 1 Januari 2019	-	-	-	-	-
Tambahan	485,263	7,500	66,930	49,436	609,129
Pengelasan semula/perbelanjaan	-	-	-	-	-
Pada 31 Disember 2019	485,263	7,500	66,930	49,436	609,129
<u>Susut nilai terkumpul</u>					
Pada 1 Januari 2019	-	-	-	-	-
Susut nilai semasa	9,705	1,500	13,386	9,948	34,539
Pada 31 Disember 2019	9,705	1,500	13,386	9,948	34,539
<u>Nilai buku bersih</u>					
Pada 31 Disember 2019	475,558	6,000	53,544	39,488	574,590
	Bangunan dan kemudahan pembaikan	Kenderaan	Perabot, kelengkapan dan peralatan pejabat	Peralatan komputer	Jumlah
	RM	RM	RM	RM	RM
2018					
<u>Kos</u>					
Pada 1 Januari 2018	-	-	-	-	-
Tambahan	-	-	-	-	-
Pengelasan semula/perbelanjaan	-	-	-	-	-
Pada 31 Disember 2018	-	-	-	-	-
<u>Susut nilai terkumpul</u>					
Pada 1 Januari 2018	-	-	-	-	-
Susut nilai semasa	-	-	-	-	-
Pada 31 Disember 2018	-	-	-	-	-
<u>Nilai buku bersih</u>					
Pada 31 Disember 2018	-	-	-	-	-

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 2019

8. Akaun Belum Bayar Bagi Urus Niaga Pertukaran

	2019	19.02.2018
	RM	hingga
		31.12.2018
		RM
Pemiutang Perniagaan	-	12,061,943
Pemiutang Pelbagai Kakitangan	61,668,928	528,654
Pemiutang lain-lain	793,725	638,725
	<u>62,462,653</u>	<u>13,229,322</u>

Liabiliti kewangan di atas adalah tidak dikenakan faedah dan pada kebiasaannya diselesaikan atas terma 14 hari, tertakluk kepada Peraturan Kewangan.

9. Akaun Belum Bayar Bagi Urus Niaga Bukan Pertukaran

	2019	19.02.2018
	RM	hingga
		31.12.2018
		RM
Akaun Belum Bayar Bagi Urus Niaga Bukan Pertukaran	20,551,156	-
	<u>20,551,156</u>	<u>-</u>

10. Hasil daripada Urus Niaga Pertukaran

	2019	19.02.2018
	RM	hingga
		31.12.2018
		RM
Caj Pemaliman Udara/Air Navigation Facility Charges (ANFC)	97,644,714	60,261,714
Kalibrasi	1,223,768	663,987
Lain-lain	454,184	177,882
Hibah	353,464	115,246
	<u>99,676,130</u>	<u>61,218,829</u>

11. Hasil daripada Urus Niaga Bukan Pertukaran

	2019	19.02.2018
	RM	hingga
		31.12.2018
		RM
Certificate Of Airworthiness	9,166,387	4,456,157
Lesen Juruterbang	2,373,273	2,439,750
Lesen Operasi Lapangan Terbang	3,721,060	1,509,700
Lesen Jurutera	857,849	394,275
Pendaftaran Kapal Terbang	1,404,763	125,975
Sijil Pengendalian Udara / Aviation Operation Certificate (AOC)	4,176,036	299,713
Lain-Lain	4,942,604	423,969
Lesen dan Permit Perkhidmatan Udara	270,771	110,780
Peperiksaan Juruterbang	1,502,115	90,790
Ground Handling	420,250	120,500
Peperiksaan Jurutera	119,225	69,528
Bayaran Pemprosesan	9,129	2,000
Salinan Lesen	-	50
Geran	219,892,324	-
	<u>248,855,785</u>	<u>10,043,187</u>

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 2019

12. Upah, Gaji dan Manfaat Pekerja

	2019	19.02.2018 hingga 31.12.2018
	RM	RM
Gaji dan Upahan	95,423,032	18,224
Elaun dan Imbuhan Tetap	34,856,283	222,300
Bayaran Imbuhan dan Bantuan Khas Kewangan	1,243,895	-
Faedah-Faedah Kewangan yang Lain	2,336,906	26,812
Elaun Lebih Masa	984,307	102,890
Sumbangan Berkanun untuk Kakitangan	17,589	-
Gantian Cuti Rehat	1,260,107	-
Elaun Tetap Bulanan Ahli Lembaga Pengarah	255,260	150,323
Elaun Kehadiran Mesyuarat Ahli Lembaga Pengarah	39,250	25,750
Elaun Kehadiran Mesyuarat Jawatankuasa	46,000	3,500
Kemudahan Pihak Berkuasa	60,470	17,100
	136,523,099	566,899

13. Bekalan, Bahan Guna Habis dan Perkhidmatan

	2019	19.02.2018 hingga 31.12.2018
	RM	RM
Penyelenggaraan dan Pembaikan Kecil yang Dibeli	107,648,623	11,313,821
Perkhidmatan Ikhtisas dan Lain yang Dibeli dan Hospitaliti	8,897,529	665,357
Perbelanjaan Perjalanan dan Sara Hidup	5,453,021	128,330
Perhubungan dan Utiliti	10,040,030	45,487
Bekalan Bahan Mentah dan Bahan untuk Penyelenggaraan Pembaikan	4,922,455	1,390
Bekalan dan Bahan-Bahan Lain	62,286,850	2,861
Pengangkutan Barang-Barang	300,569	5,387
	199,549,077	12,162,633

14. Perbelanjaan sewa

	2019	19.02.2018 hingga 31.12.2018
	RM	RM
Perbelanjaan sewa	15,790,907	27,660
	15,790,907	27,660

15. Pemberian Dalam dan Luar Negeri

	2019	19.02.2018 hingga 31.12.2018
	RM	RM
Pemberian dalam negeri	40,072	-
Pemberian luar negeri	2,325,856	-
	2,365,928	-

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 2019

16. Belanja lain-lain

	2019	19.02.2018
	RM	hingga
		31.12.2018
		RM
Bahan-bahan makanan minuman	7,290	18,224
Aset tidak dipermodalkan	662,716	222,300
Untung rugi mata wang asing	17,283	-
Tuntutan insuran dan pampasan	78,255	26,812
Faedah, dividen dan kenaan bayaran lain	16,642	102,890
Ganjaran	6,326	-
Denda	2,549	-
	791,061	370,226

17. Sumber Manusia

Bagi tahun kewangan berakhir 2019, Pihak Berkuasa mempunyai pegawai dan kakitangan tetap, kontrak dan peminjaman. Operasi Pihak Berkuasa diuruskan oleh pegawai dan kakitangan Pihak Berkuasa seperti berikut:-

	2019	19.02.2018
	Bilangan	hingga
	Jumlah	31.12.2018
		Bilangan
		Jumlah
Kumpulan Pengurusan Tertinggi	-	4
Kumpulan Pengurusan dan Profesional	586	581
Kumpulan Pelaksana	748	748

18. 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:

	2019	19.02.2018
	RM	hingga
		31.12.2018
		RM
Elaun Tetap Bulanan Ahli Lembaga Pengarah	255,260	150,323
Elaun Kehadiran Mesyuarat Ahli Lembaga Pengarah	39,250	25,750
Elaun Kehadiran Mesyuarat Jawatankuasa	46,000	3,500
Kemudahan Pihak Berkuasa	60,470	17,100
Jumlah keseluruhan Agregat Elaun	400,980	196,673
Jumlah Pengerusi dan Ahli-ahli Lembaga Pengarah	7	7

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 2019

19. Pengurusan Risiko Kewangan

19.1 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.

19.2 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.

19.3 Risiko Kadar Faedah

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 2019.

19.4 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.

	Dalam tempoh setahun RM	Lebih tempoh setahun RM	Jumlah RM
Akaun Belum Bayar Bagi Urus Niaga Pertukaran			
Pada 31 Disember 2019	36,889,081	-	36,889,081
Pada 31 Disember 2018	13,229,322	-	13,229,322

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.

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 2019

19. Pengurusan Risiko Kewangan (Sambungan)

19.5 Risiko Tukaran Asing

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

19.6 Nilai Saksama

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

20. 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.

21. Angka Bandingan

Perbandingan angka wujud pada tahun 2019 yang merupakan tahun kedua penyata kewangan Pihak Berkuasa disediakan.

22. Nota Bagi Penyata Perbandingan Bajet Dan Sebenar

Bajet Pihak Berkuasa telah diluluskan dan dibentangkan atas asas tunai bagi tempoh kewangan dari 1 Januari 2019 sehingga 31 Disember 2019 yang mana telah diluluskan oleh pihak Kementerian Pengangkutan pada 24 November 2018. Bajet sepertimana kelulusan pihak Kementerian Pengangkutan ini turut telah dibentangkan dalam Mesyuarat Pihak Berkuasa Bilangan 12/2018 bertarikh 26 November 2018.

Belanjawan dan penyata kewangan Pihak Berkuasa disediakan dengan menggunakan asas yang berlainan daripada penyata kewangan. Penyata kewangan disediakan pada asas akrual 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 akrual 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.

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 2019

22. 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.

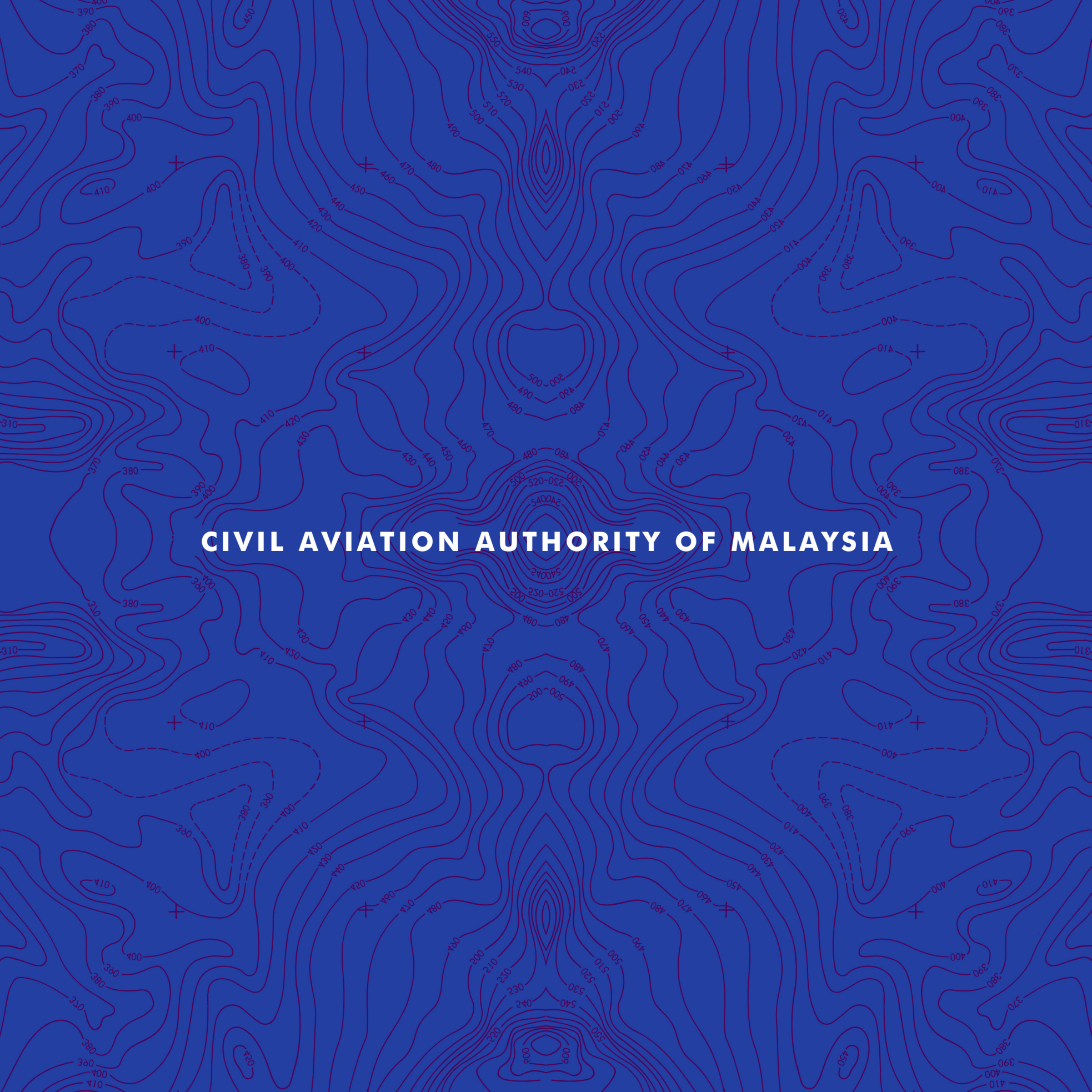
Penyesuaian antara jumlah sebenar seperti yang dinyatakan didalam penyata perbandingan bajet dan sebenar dan jumlah sebenar dalam penyata aliran tunai bagi tahun kewangan berakhir 31 Disember 2019 adalah seperti di bawah:

	Operasi RM	Pelaburan RM	Pembiayaan RM	Jumlah RM
Jumlah sebenar setanding seperti yang dikemukakan dalam penyata perbandingan bajet dan sebenar	(5,879,027)	(609,129)	-	(6,488,157)
Perbezaan asas	19,638,911	-	-	19,638,911
Jumlah sebenar setanding dalam Penyata Aliran	13,759,884	(609,129)	-	13,150,755

23. 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 peristiwa 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 16 Mac 2020, Kerajaan Malaysia telah mengumumkan Perintah Kawalan Pergerakan (PKP) berikutan pandemik Corona Virus (Covid-19). Peringkat awal PKP adalah daripada 18 Mac 2020 sehingga 31 Mac 2020. Tempoh PKP telah dipanjangkan sehingga 28 April 2020 dan seterusnya dilaksanakan dalam beberapa fasa sehingga 31 Ogos 2020. Hal ini bagaimanapun adalah peristiwa tidak perlu pelarasan selepas tarikh pelaporan 31 Disember 2019 kerana ia tidak memberi sebarang kesan terhadap angka yang telah dilaporkan sehingga tahun kewangan berakhir 31 Disember 2019.

The background is a detailed topographic map with brown contour lines on a light beige background. The map shows various elevation points, with some peaks marked by small black crosses. The text 'CIVIL AVIATION AUTHORITY OF MALAYSIA' is centered in a bold, black, sans-serif font.

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