



2022



CIVIL AVIATION AUTHORITY OF MALAYSIA
ANNUAL REPORT

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INTRODUCTION

The Civil Aviation Authority of Malaysia (CAAM) is pleased to present its Annual Report for 2020, a year marked by resilience, adaptability, and progress amid unprecedented challenges. As the aviation sector faced the profound impacts of the global COVID-19 pandemic, CAAM remained steadfast in its commitment to ensure the safety, security, and efficiency of Malaysia's civil aviation operations. This report highlights the air traffic movements and overview of our strategic initiatives, regulatory advancements, and collaborative efforts to support the industry while upholding the highest standards of compliance to safety and security. It also reflects our dedication to fostering sustainable growth in the aviation sector, aligning with national and global aspirations for a safe and secure aviation landscape.



CEO'S MESSAGE




**CAPTAIN CHESTER VOO
CHEE SOON**

Chief Executive Officer

The year 2020 was a defining moment for the global aviation industry, and Malaysia was no exception. It was a year that reflected our resilience, adaptability, and commitment to excellence amid unprecedented challenges. The onset of the COVID-19 pandemic disrupted air travel worldwide, bringing a sharp decline in passenger traffic and presenting a unique set of challenges to the aviation sector. Despite these adversities, the Civil Aviation Authority of Malaysia (CAAM) remained steadfast in its mission to uphold the highest standards of safety, security, and efficiency in Malaysian airspace.

In 2020, as we navigated the crisis, CAAM prioritized the implementation of measures to mitigate the impact of the pandemic on the aviation ecosystem. From facilitating safe repatriation flights to supporting the transportation of essential goods, including medical supplies and vaccines, we worked closely with stakeholders to ensure continuity and resilience.

We also extended support to airlines, airports, and service providers through regulatory flexibility and operational guidance. These measures were vital in safeguarding the sustainability of Malaysia's aviation industry during these challenging times.



Strengthening safety and security remained at the core of our operations. Despite the reduced flight volumes, CAAM continued to enhance oversight mechanisms, update regulations in line with international standards, and conduct rigorous audits and inspections. Our collaboration with the International Civil Aviation Organization (ICAO) and other global aviation bodies ensured that Malaysia remained aligned with global best practices.

The crisis underscored the need for innovation and adaptability. CAAM leveraged digital technologies to modernize air traffic management and improve operational efficiency. Virtual training programs and remote inspections became part of our new normal, enabling us to maintain operational integrity while adhering to health protocols.

I would like to express my deepest gratitude to the dedicated team at CAAM, our industry stakeholders, and the Government of Malaysia for their unwavering support throughout this challenging year. Together, we have demonstrated resilience and unity in overcoming adversity.

As we look ahead, CAAM remains committed to driving recovery and strengthening Malaysia's position as a regional aviation hub. By fostering innovation, sustainability, and collaboration, we aim to build a future-ready aviation ecosystem that contributes to Malaysia's economic growth and global connectivity.



CAPTAIN CHESTER VOO CHEE SOON

AUTHORITY MEMBERS



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



**CAPTAIN CHESTER VOO
CHEE SOON**
Chief Executive Officer



**YBHG. DATUK ISHAM
BIN ISHAK**
Secretary General Ministry of
Transport Non-Independent &
Non-Executive



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



**YBHG IR.
PROFESSOR DATO' DR.
CHUAH HEAN TEIK**
Independent & Non-Executive



**YBHG. DATUK BEN CHAN
CHONG CHOON**
Independent & Non-Executive



**YBHG. DATO' MOHAMED
SHARIL TARMIZI**
Independent & Non-Executive



**YBHG. TAN SRI
DATO' SRI DR HALIM
MOHAMMAD**
Independent & Non-Executive

CAAM AUTHORITY'S COMMITTEES

Technical and Licensing Committee

Chairman

- YBhg. Datuk Ben Chan Chong Choon

Members

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

Audit, Risk and Integrity Committee

Chairman

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

Members

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

Finance Committee

Chairman

- Mrs Rokhoun Nafsiah binti Abd Rashid

Members

- Mr Guna Arulalan David
- Captain Chester Voo Chee Soon

Nomination and Remuneration Committee

Chairman

- YBhg. Dato' Mohamed Sharil bin Mohamed Tarmizi

Members

- YBhg. Datuk Ben Chan Chong Choon
- Captain Chester Voo Chee Soon

Procurement Committee

Chairman

- YBhg. Datuk Isham bin Ishak

Members

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

MANAGEMENT



**CAPTAIN CHESTER VOO
CHEE SOON**
Chief Executive Officer



**ZAINUL ABIDIN
BIN MASLAN**
Deputy Chief
Executive Officer (Regulator)



**NOOR IZHAR
BIN BAHARIN**
Deputy Chief
Executive Officer (Operation)



**CAPTAIN MD. JANI
BIN MD. DOM**
Quality and Standards



**CAPTAIN NORAZMAN
BIN MAHMUD**
Flight Operations



**COLLIN JOSHUA
MELLING**
Airworthiness

AMCAAM



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



**MOHD HAFIZ
BIN SALLEH**
Aviation Security



**ROHDIZAD
BIN ARIFFIN**
Air Navigation Services and Standard



**KAPTEN JAMALUDDIN
TAMBY CHIK**
Flight Calibration



**NASURUDDIN
B. ZAINOL ABIDIN**
Air Traffic Management



**MOHD AZLI BIN
MAT DAUD**
CAAM Peninsular Region

#TTE



JOHNLI ADEK
CAAM Sabah Region



LING SWEE ING
CAAM Sarawak Region



SURESH MENON
CAAM KLIA



**HOOD
BIN MUSTAPHA**
Kuala Lumpur Air Traffic Control Centre
(KLATCC)



**EN KHAIRUL AAMALI
BIN ISMAIL**
Malaysia Aviation Academy
(MAvA)



**DG SITI NOOR JEHAN
BT AWG. MOHD SAUFI**
Management Services

AMCAAM



**MOHD FADHLI
BIN ABDUL HADI**
Finance



**AIDA NURDIANA
BINTI CHE KAMARULZAMAN**
Legal Advisor



**NURILYA ANIS BINTI
AB RAHIM**
Corporate Communications



**NUR FAZIRA BINTI
SHAHARUDIN**
Integrity

CAAM OVERVIEW

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

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

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

- **REGULATE THE SAFETY AND SECURITY OF CIVIL AVIATION OPERATIONS IN MALAYSIA;**
- **SAFEGUARD CIVIL AVIATION AGAINST ANY ACTS OF UNLAWFUL INTERFERENCE;**
- **EXERCISE SAFETY REGULATORY OVERSIGHT OF CIVIL AVIATION;**
- **REGULATE THE OPERATION OF AERODROME SERVICES AND FACILITIES IN MALAYSIA;**
- **PROVIDE AIR NAVIGATION SERVICES WITHIN THE KUALA LUMPUR AND KOTA KINABALU FLIGHT INFORMATION REGION;**
- **COORDINATE SEARCH AND RESCUE OPERATIONS; AND**
- **COOPERATE WITH ANY AUTHORITY IN CHARGE WITH INVESTIGATION OF AIRCRAFT ACCIDENT AND SERIOUS INCIDENT.**



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.

VISION

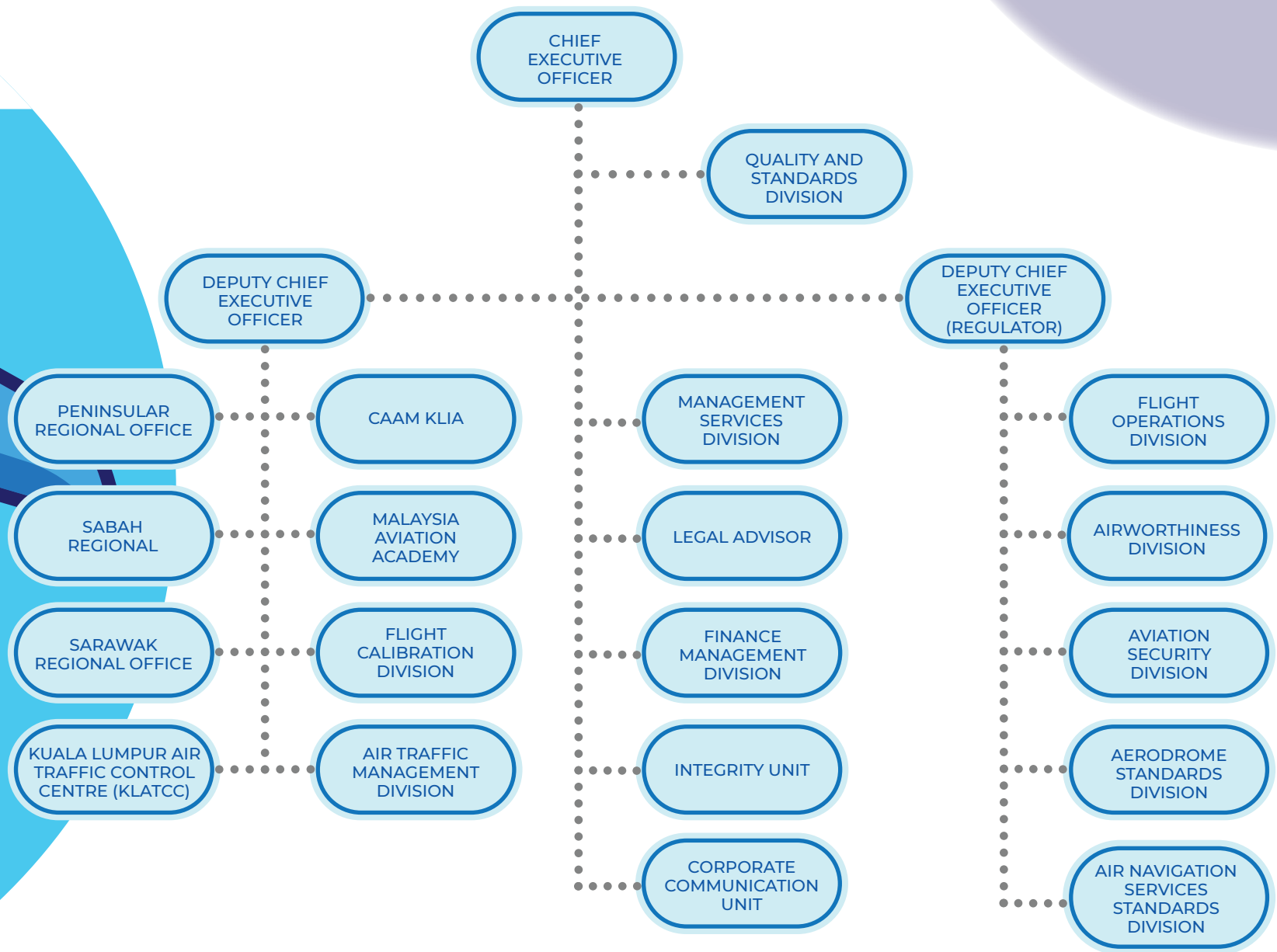
TO BE THE WORLD'S
LEADING AVIATION
AUTHORITY

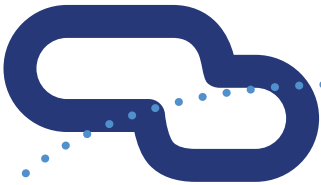
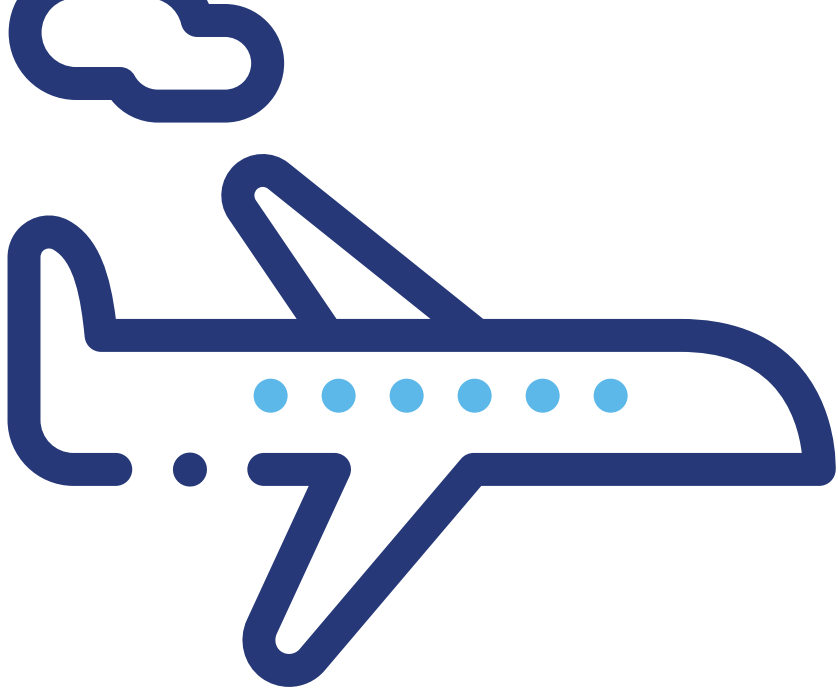
MISSION

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



ORGANIZATION CHART





CAAM APPROVAL HOLDERS

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

A large commercial airplane is parked on a wet tarmac. In the foreground, a blue ground support vehicle with yellow railings is positioned near the aircraft. The scene is set against a backdrop of a cloudy sky with a soft, purple and blue light, suggesting either dawn or dusk. The wet surface of the tarmac reflects the light and the aircraft.

REGISTERED AIRCRAFT

801

AIR OPERATOR CERTIFICATE HOLDERS
(AOC)

28

CERTIFICATE OF AERODROME (COA)

85

MAINTENANCE, REPAIR AND
OVERHAUL ORGANISATIONS (MRO)

179

CONTINUING AIRWORTHINESS
MANAGEMENT ORGANISATION (CAMO)

41

MAINTENANCE TRAINING
ORGANISATIONS (MTO)

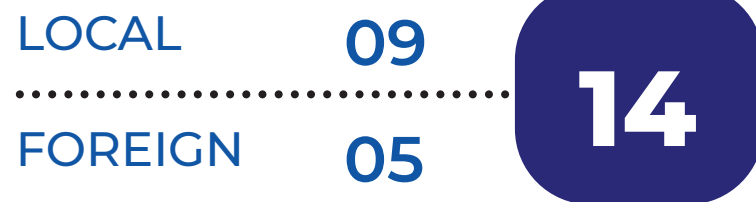
16

DESIGN ORGANISATIONS (DOA)

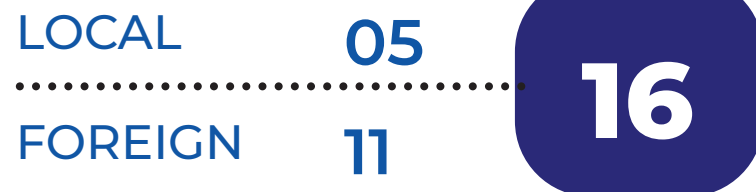
5

APPROVED TRAINING ORGANISATIONS (ATO)

APPROVED TRAINING ORGANISATION-FLIGHT TRAINING ORGANISATION (ATO-FTO)



APPROVED TRAINING ORGANISATION-TYPE RATING TRAINING ORGANISATION (ATO-TRTO)



6

APPROVED TRAINING ORGANISATION-FLYING CLUB
(ATO-FC)



AIR TRAFFIC MOVEMENT

COMMERCIAL AIRCRAFT

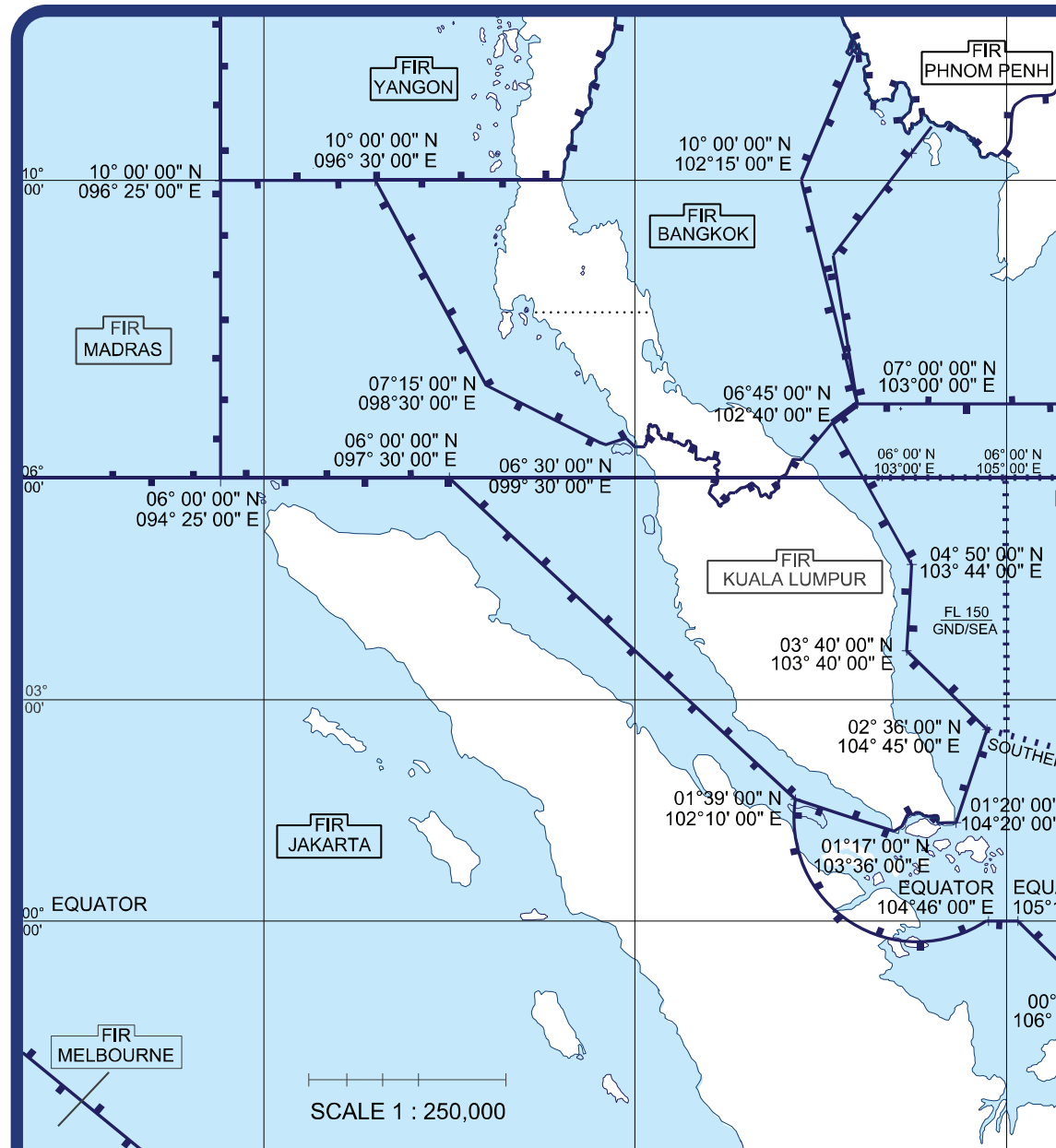
373,327

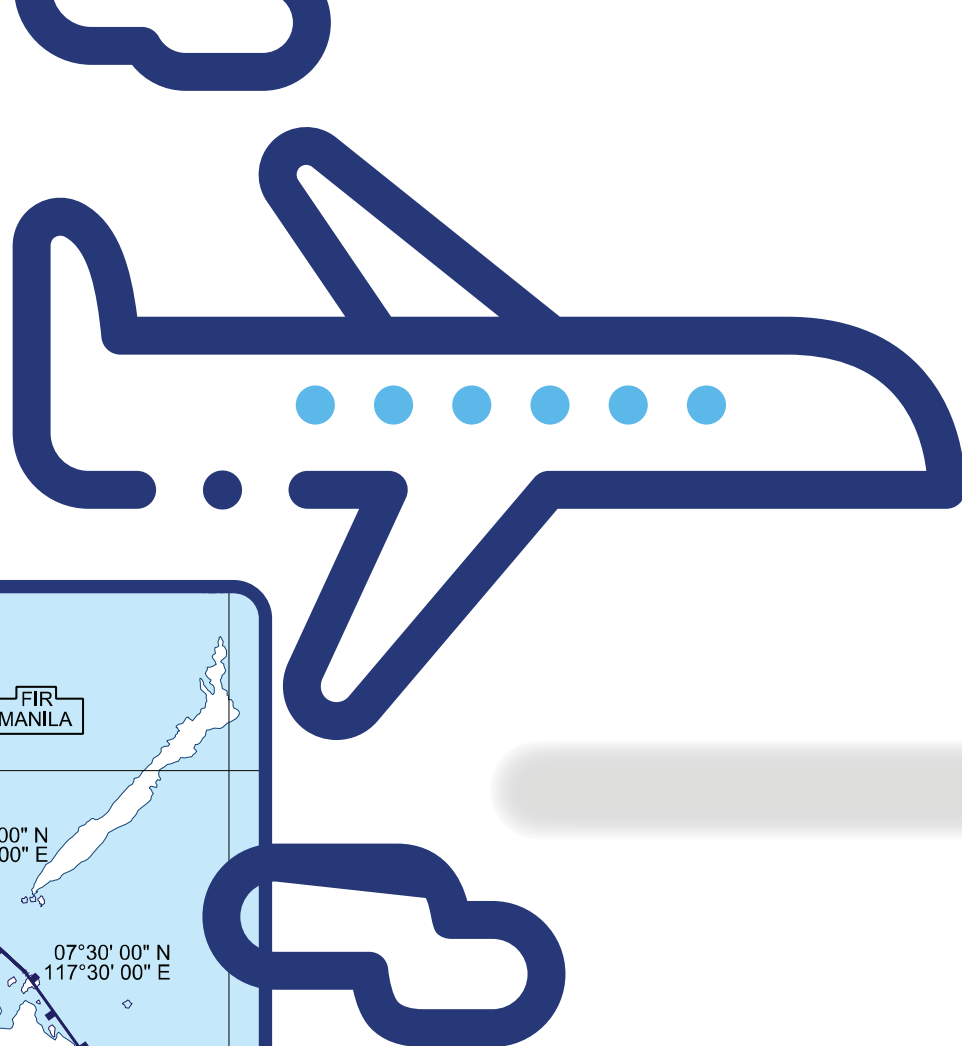
CARGO

820,901

PASSENGER

**15.65
MILLION**





KUALA LUMPUR FLIGHT
INFORMATION REGION
(KLFIR)

465,435

KOTA KINABALU FLIGHT
INFORMATION REGION
(KKFIR)

188,383



EXECUTIVE SUMMARY

CAAM Annual Report for 2020 highlights CAAM's performance, challenges, and key achievements amid an unprecedented year dominated by the COVID-19 pandemic. The report underscores CAAM's commitment to maintaining the safety, security, and efficiency of Malaysia's civil aviation sector while adapting to rapidly changing circumstances.



Operational Impact of COVID-19

- The pandemic caused a significant downturn in air traffic, with passenger numbers and flights drastically reduced.
- CAAM implemented measures to ensure continued regulatory oversight, safety compliance, and airspace management despite resource constraints.

Safety and Security Oversight

- Conducted audits and inspections to ensure compliance with international aviation standards, despite operational disruptions.
- Focused on the implementation of remote and hybrid inspection models to adapt to travel restrictions.

Economic and Industry Recovery Initiatives

- Supported stakeholders through regulatory relief measures, including fee waivers and extensions of licensing validity.
- Collaborated with industry players to develop strategies for a sustainable recovery post-pandemic.

Capacity Building and Digital Transformation

- Enhanced training programs for CAAM personnel to adapt to evolving industry needs.
- Progressed with digital initiatives to streamline operations and improve service delivery.

Regulatory Updates

- Adopted amendments to aviation regulations in line with recommendations from the International Civil Aviation Organization (ICAO).
- Strengthened oversight mechanisms to address gaps identified during the Universal Safety Oversight Audit Programme (USOAP).

Challenges and Resilience

- Faced budgetary constraints due to reduced revenues from aviation fees and services.
- Demonstrated resilience through strategic cost management and prioritization of core functions.

KEY HIGHLIGHTS

INITIATIVES BY CAAM

FOR THE AVIATION INDUSTRY AMID COVID-19 PANDEMIC



The Publication of CAAM COVID-19 Guidelines for the Aviation Industry

- CAAM published a national guideline to facilitate and support the operations of airlines and operators which is reviewed from the International Civil Aviation Organization's (ICAO) Council Aviation Recovery Task Force (CART) Take-off: Guidance for Air Travel through the COVID-19 Public Health Crisis.

To reduce the financial burden of the aviation industry affected by the COVID-19 pandemic, CAAM has implemented the option of deferment of payment of fees and charges of:



Air Navigation Fees & Charges

RM 10 Million



Personnel Licensing

RM 4 Million



Regulatory charges other than personnel licensing

RM 6.6 Million



Total financial relief by deferment for Malaysian Aviation Industry

RM 20.6 Million

Exemption for carriage and stowage of cargo in the aircraft passenger cabin

- CAAM has approved under dispensation for Malaysian carriers for the carriage of cargo in the passenger cabin which includes cargo on seats.
- The estimated additional opportunity due to the lack of passenger flights:
- USD652, 173 per 50 flights completed

**This is based on industry average fare for cargo



Air Traffic Management's Initiatives in Support of Airlines and Airport Operators:



- Provide track shortening to operating aircrafts
 - Shorten taxi routes on ground
 - Optimum cruising levels
- * This helps minimize fuel burn and reduce carbon emission into the environment



- Coordinating with airport operators and ground support teams to:
- Reduce turnaround time to accommodate for COVID-19 testing at airports
- Ensure smooth gradual transitioning from non-peak to peak operating hours



- Reduced airport operating hours or single runway operations at KLIA



- Enhanced surveillance by Air Traffic Controllers in monitoring read-back/hear-back of pilots' transmission



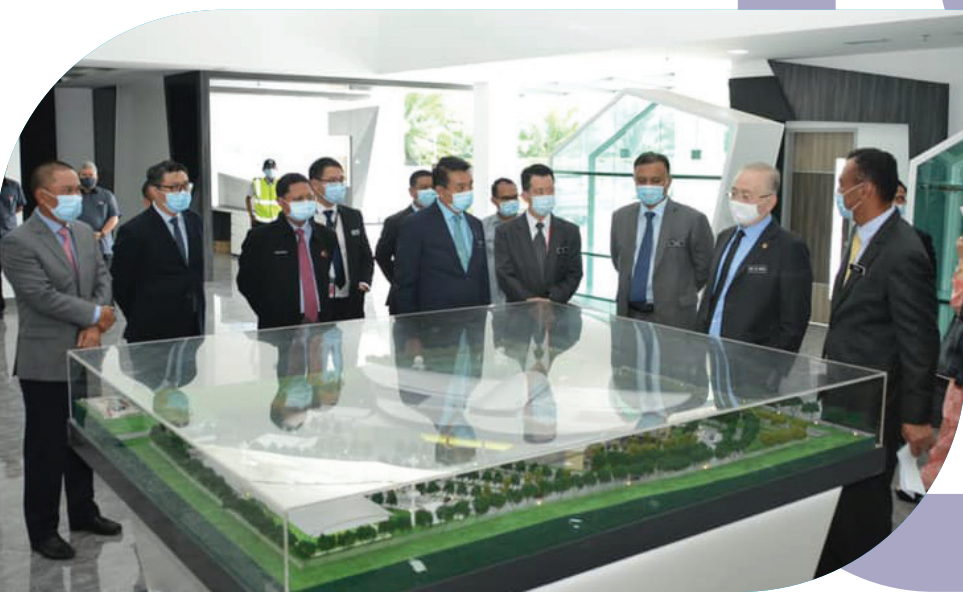
- Collaboration with National Slot Coordination Malaysia (NSCM) to improve predictability of traffic demand.



The modernization of Malaysia's air traffic management systems with new Kuala Lumpur Air Traffic Control Centre (KLATCC) Project

CAAM welcomed a site visit by YB Datuk Seri Ir. Dr. Wee Ka Siong, Minister of Transport to the new Kuala Lumpur Air Traffic Control Centre Complex (KLATCC), the latest and greatest landmark of Malaysia's civil aviation sector. The visit was also joined by Datuk Mohd Khairil Adib Abd Rahman, Chairman of CAAM; Captain Chester Voo, CEO of CAAM and Datuk Isham Ishak, Secretary-General of the Ministry of Transport, along with senior officers of the Ministry.

During the visit, YB Minister was briefed by the Project Director, Mr Noor Izhar bin Baharin on the project development of KLATCC and its plan on Operational Readiness and Transfer (ORAT). With this state-of-the-art complex, Malaysia will have the world's most advanced techs in Communications, Navigation, Surveillance and Air Traffic Management (CNS/ATM) to manage and monitor the country's air sectors. Besides being the main pillar of Malaysia's air traffic management, the new KLATCC, expected to be fully operational in 2021, will also be the main coordination hub for Search and Rescue efforts.



Strengthening Strategic Partnerships

The team from CAAM led by Captain Chester Voo, CEO of CAAM paid a visit to the office of Datuk Dr Noor Hisham Bin Abdullah, Director General of the Ministry of Health Malaysia to discuss and present on the current developments and safety updates pertaining to Malaysia's civil aviation industry that has been badly hit due to the COVID-19 pandemic. A harmonization between the country's civil aviation and health authority is crucial in order to minimize the spread of the virus and for the safety of air travel.



Support for the Aviation Industry: CAAM's Measures to Assist Airlines, Airports, and Aviation Stakeholders During COVID-19

To ensure compliance with the COVID-19 Guidelines for Safe Air Travel, CAAM took proactive steps to support airlines, airports, and other aviation stakeholders during pandemic-related restrictions.

The Secretary General of the Ministry of Transport Malaysia, Datuk Isham Ishak, and CAAM CEO, Captain Chester Voo, conducted a site visit to KLIA and KLIA2 Terminal Buildings to monitor adherence to these guidelines.

During the visit:

- The delegation toured AirAsia Headquarters, accompanied by Mr. Riad Asmat, CEO of AirAsia Berhad.
- A visit to Malaysia Airlines' Flight Management Building was joined by Mr. Ahmad Luqman Mohd Azmi, COO of Malaysia Airlines Berhad.
- Also present were YBhg Dato' Mohd Shukrie Mohd Salleh, Group CEO of Malaysia Airports Holdings Berhad, and Captain Mushafiz

Mustafa Bakri, CEO of Malindo Airways Sdn Bhd.

The Malaysian aviation industry - including airlines, aircraft manufacturers, and airport operators - has intensified efforts to address safety concerns related to COVID-19. CAAM remains committed to prioritizing the safety and well-being of all travelers, ensuring strict compliance with health and safety measures to restore confidence in air travel.



Supporting the Growth of the Drone Industry

With the growing number of UAS/Drones operating in Malaysia, CAAM, the sole civil aviation technical regulator in Malaysia, is working to establish clearer rules and regulations that would bolster the drone sector in this country. The year 2020 saw CAAM increasing its engagements with key drone industry players and related governments to discuss the development and implementation of new regulations governing drone operations in Malaysia. CAAM will continue to be facilitative in supporting the drone community in Malaysia whilst upholding the required regulations with the right framework and infrastructure with safety and security as the top priority.



FINANCIAL REPORT



**SIJIL KETUA AUDIT NEGARA
MENGENAI PENYATA KEWANGAN
PIHAK BERKUASA PENERBANGAN AWAM MALAYSIA
BAGI TAHUN BERAKHIR 31 DISEMBER 2020**

Sijil Mengenai Pengauditan Penyata Kewangan

Pendapat

Saya telah mewakili sebuah firma audit swasta untuk mengaudit Penyata Kewangan Pihak Berkuasa Penerbangan Awam Malaysia. Penyata kewangan tersebut merangkumi Penyata Kedudukan Kewangan pada 31 Disember 2020 Pihak Berkuasa Penerbangan Awam Malaysia dan Penyata Prestasi Kewangan, Penyata Perubahan Aset Bersih, Penyata Aliran Tunai serta Penyata Perbandingan Bajet dan Amaun Sebenar bagi tahun berakhir pada tarikh tersebut dan nota kepada penyata kewangan termasuklah ringkasan polisi perakaunan yang signifikan seperti yang dinyatakan pada muka surat 4 hingga 32.

Pada pendapat saya, penyata kewangan ini memberikan gambaran yang benar dan saksama mengenai kedudukan kewangan Pihak Berkuasa Penerbangan Awam Malaysia pada 31 Disember 2020 dan prestasi kewangan serta aliran tunai bagi tahun berakhir pada tarikh tersebut selaras dengan Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) dan keperluan Akta Pihak Berkuasa Penerbangan Awam Malaysia 2017 (Akta 788).

Asas Kepada Pendapat

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

Kebebasan dan Tanggungjawab Etika Lain

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

Maklumat Lain Selain Daripada Penyata Kewangan dan Sijil Juruaudit Mengenainya

Anggota Pihak Berkuasa, 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 keperluan 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. Mengetahui 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.
- 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 diperolehi, 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 diperolehi sehingga tarikh Sijil Juruaudit.
- e. Menilai persembahan secara keseluruhan, struktur dan kandungan Penyata Kewangan Pihak Berkuasa Penerbangan Awam Malaysia termasuk pendedahannya dan sama ada Penyata Kewangan Pihak Berkuasa Penerbangan Awam Malaysia telah melaporkan asas-asas urus niaga dan peristiwa-peristiwa yang memberi gambaran saksama.

Hal-hal Lain

Pihak Berkuasa Penerbangan Awam Malaysia perlu menambah baik kelemahan dalam penyediaan penyata kewangan yang melibatkan isu kawalan dalaman berkaitan rekod kutipan hasil. Ini untuk memastikan penyata kewangan yang disediakan adalah tepat dan betul serta mengurangkan risiko fraud dan salah nyata. Semua rekod kewangan perlu diselenggarakan dengan tepat dan kemas kini bagi memastikan penyata kewangan memberikan gambaran yang benar dan saksama.

Pihak Berkuasa Penerbangan Awam Malaysia juga perlu meningkatkan keupayaan penggunaan teknologi maklumat dalam sistem perakaunan dan kewangan dengan memastikan pematuhan kepada sistem perakaunan standard bagi agensi kerajaan.

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



(AZUNAN BIN DAUD c.a (M))
b.p. KETUA AUDIT NEGARA



PUTRAJAYA
29 OKTOBER 2021

**PENYATA Pengerusi dan seorang Anggota Pihak Berkuasa Penerbangan
Awam Malaysia**

Kami, Tan Sri Mohd Khairul Adib bin Abd Rahman dan Tan Sri Prof Ir. Dato' 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 2021 dan hasil kendaliannya serta perubahan kedudukan kewangan bagi tahun berakhir pada tarikh tersebut.

Bagi pihak Anggota Pihak Berkuasa Penerbangan Awam Malaysia



.....
TAN SRI MOHD KHAIRUL ADIB BIN ABD RAHMAN
Pengerusi
Tarikh: 02 DISEMBER 2022




.....
TAN SRI PROF IR. DATO' DR. CHUAH HEAN TEIK
Anggota Pihak Berkuasa Penerbangan Awam Malaysia
Tarikh: 02 DISEMBER 2022

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

Saya Datuk 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 Akaun Berkanun, 1960.

Sebenarnya dan sesungguhnya)
diakui oleh penama diatas)

di **PUTRAJAYA WILAYAH PERSEKUTUAN**)
pada **02 DEC 2022**)


.....
DATUK KAPTEN CHESTER VOO CHEE SOON
751018-12-5144
KETUA PEGAWAI EKSEKUTIF

Di hadapan saya



CIVIL AVIATION OF AUTHORITY MALAYSIA

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

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2020

CURRENT ASSETS	NOTE	2020 (RM)	2019 RE-STATE (RM)
Cash and Bank Balances	4	9,071,023	89,116,931
Accounts Receivable For Exchange Transactions	5	10,994,271	8,473,496
Accounts Receivable For Non-Exchange Transactions	6	804,359	1,609,249
Deposits and Prepayments		673,556	72,415
Advances		49,452	12,765
Total Current Assets		21,592,661	99,284,856
NON-CURRENT ASSETS			
Property, plant and equipment	7	1,779,753	178,417
Total Non-Current Assets		1,779,753	178,417
Total Assets		23,372,414	99,463,273
CURRENT LIABILITIES			
Accounts Payable For Exchange Transactions	8	89,531,201	34,619,742
Deposit and Advances	9	92,295	-
Income Tax Provision		453,724	-
Total Current Liabilities		90,077,220	34,619,742
Total Liabilities		90,077,220	34,619,742
NET (LIABILITIES) / ASSETS		(66,704,806)	64,843,531
NET (LIABILITIES) / ASSETS			
Accumulated (Deficit)/Surplus of The Authority's Fund		(66,704,806)	64,843,531
TOTAL NET (LIABILITIES) / ASSETS		(66,704,806)	64,843,531

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

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

REVENUE	NOTE	2020 (RM)	2019 RE-STATED (RM)
Revenue from Exchange Transactions	10	51,489,554	93,588,981
Revenue from Non-Exchange Transactions	11	173,781,072	250,443,861
Total Revenue		225,270,626	344,032,842
Expenses			
Wages, Salaries and Employee BenefitsSupplies, Consumables and Services	12	138,659,143	148,747,465
Rental Expenses	13	185,160,740	165,552,806
Domestic and Foreign Contributions	14	26,813,851	19,848,656
Other Expenses	15	2,423,015	2,366,288
Depreciation of Property, Plant and Equipment	16	3,731,169	1,173,195
	7	446,246	5,725
Total Expenses		357,234,164	337,694,135
Accumulated (Deficit) / Surplus Before-Tax		(131,963,538)	6,338,707
Tax	17	(453,724)	-
NET (DEFICIT) / SURPLUS FOR THE CURRENT YEAR		(132,417,262)	6,338,707

**STATEMENT OF CHANGES OF NET ASSETS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

	ACCUMULATED (DEFICIT) /SURPLUS OF THE AUTHORITY'S FUNDS (RM)	TOTAL NET ASSETS (RM)
AS AT 1 JANUARY 2019		
As At 1 January 2019	58,504,824	58,504,824
(Deficit) for the current financial year		
- As reported earlier	(6,522,696)	(6,522,696)
- Re-statement	12,861,403	12,861,403
- As re-stated	6,338,707	6,338,707
Balance As At 31 December 2019 (Re-stated)	64,843,531	64,843,531
Balance As At 1 January 2020	64,843,531	64,843,531
Data migration transactions in pre-transition period	868,925	868,925
Deficit For The Financial Year	(132,417,262)	(132,417,262)
Balance As At 31 December 2020	(66,704,806)	(66,704,806)

**STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

REVENUE	NOTE	2020 (RM)	2019 RE-STATE (RM)
Cash Flows from Operating Activities (Deficit)/Surplus For The Financial Year		(131,963,538)	6,338,707
Adjustments for:			
Hibah		(858,950)	(1,001,922)
Depreciation of property, plant and equipment		446,246	5,725
Provision for Impairment of debtors		2,930,389	-
Operational (Deficit)/Surplus Before Change in Working Capital		(129,445,854)	5,342,510
Change in Accounts Receivable for Exchange Transactions		(5,451,164)	6,504,187
Change in Accounts Receivable for Non-Exchange Transactions		804,890	(1,279,268)
Change in Accounts Payable for Exchange Transactions		54,911,459	21,390,419
Change in Deposits and Prepayments		(601,141)	(12,765)
Change in Advances		(36,687)	(72,415)
Change in Deposits and Advances		(6,081)	-
Cash flows from operating activities		(79,824,577)	31,872,668
Hibah received		858,950	1,001,922
Net Cash Flows From Operating Activities		(78,965,627)	32,874,590
Cash Flows From Investing Activities			
Purchase of property, plant and equipment		(1,080,281)	(184,142)
Net Cash Flows From Investing Activities		(1,080,281)	(184,142)
Net Increase in Cash and Cash Equivalents		(80,045,908)	32,690,448
Cash and Cash Equivalents at the Beginning of Period		89,116,931	56,426,483
Cash and Cash Equivalents at the End of Period	4	9,071,023	89,116,931

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

	BUDGET AMOUNT ORIGINAL RM	BUDGET AMOUNT FINAL RM	ACTUAL AMOUNT RM	*VARIANCE BETWEEN FINAL BUDGET AND ACTUAL RM
RECEIPTS				
Revenue from Exchange Transactions	95,000,000	95,000,000	51,489,554	43,510,446
Revenue from Non-Exchange Transactions	156,500,000	156,500,000	173,781,072	(17,281,072)
Total receipts	251,500,000	251,500,000	225,270,626	26,229,374
Payments				
Wages, Salaries and Employee Benefits	170,819,046	170,819,046	138,659,143	32,159,903
Supplies, Consumables and Services	239,958,187	239,958,187	185,160,740	55,462,076
Rental Expenses	27,485,340	27,485,340	26,813,851	671,489
Assets	1,681,000	1,681,000	1,080,281	600,719
Domestic and Foreign Contributions	2,213,560	2,213,560	2,423,015	(209,455)
Other Expenses	6,090,058	6,090,058	3,731,169	2,358,889
Total payments	448,247,191	448,247,191	357,868,199	91,043,621
Net payment	(196,747,191)	(196,747,191)	(132,597,573)	(64,814,247)

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

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 for the year ended 31 December 2020 on an accrual basis according to the Malaysian Public Sector Accounting Standards (MPSAS) and the historical cost convention.

The preparation of the 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 revision period and future period provided that the revisions affect current and future periods.

3.2 Impairment of Non-Financial Assets

3.2.1 Cash Generating Assets

At each date of the statement of financial position, The Authority reviews the carrying value of the assets to determine if there is any sign of impairment. If such a sign exists, 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 that asset is taken at a 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 an earlier 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 earlier 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 the 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 by employees increase their future entitlement of compensated absences, and non-accumulating short-term compensated absences such as sick leave are taken into account when the absences occur.

3.3.2 Post-employment Benefits

i) Employee Provision Fund (Kumpulan Wang

Simpanan Pekerja or KWSP)

(approximately RM100)

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

iii) Leave Benefit 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:

$\frac{1}{30} \times \text{Final salary to be received based on the projected increase of 3 salary steps} \times \text{Number of days of leave accumulated (subject to a maximum limit of 150 days)}$ The Authority also rewards contract staff whose term of service has expired based on the following formula:

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

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 is made on all invoice amounts with arrears of more than one (1) year. Following the Covid-19 pandemic that has occurred since 2020, The Authority provides facilities to airlines that are exempt from the provision for impairment of debtors.

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 earlier 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 the 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 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 of 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 of 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 a unit cost of RM2,000 or above are considered as fixed assets. Assets rated 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%
Aircrafts 5%

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 2020 to 31 December 2020 has been presented at The Authority's Meeting No. 13/2019 dated 27 November 2019.

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. The key management personnel 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 nonoccurrence 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 outflows 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 contractual provisions of instruments

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) Loans and Payables

Upon initial recognition, loans 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 Estimation 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 recognizes 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 is 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 the final-year transitional financial statements of The Authority that are presented using the MPSAS accounting framework. The Authority has recognized some provisions and exemptions in its preparation 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. The opening balances of assets and liabilities such as property, plant

and equipment, and deposits for receipts of the air navigation facility charges were recorded in the financial statements of The Authority ended 31 December 2020.

ii) Employee Benefits

MPSAS 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 MPSAS 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

All transactions involving inventories have been recorded directly as an expense.

3.18 Income Tax

Assets and liabilities of the current income tax are valued at an amount that is expected to be acquired or paid to Inland Revenue Board (Lembaga Hasil Dalam Negeri or LHDN) using tax rates that have been enacted or substantively enacted at the reporting date in which The Authority operates and generates taxable gains.

4. CASH AND BANK BALANCES

	2020 RM	2019 RE-STATED RM
Cash on hand	9,046	16,994
Cash at bank	9,061,977	89,099,937
	9,071,023	89,116,931

5. ACCOUNTS RECEIVABLE FOR EXCHANGE TRANSACTIONS

	2020 RM	2019 RE-STATED RM
Air Navigation Facility Charges (ANFC)	13,138,532	7,678,327
Calibrations	761,671	776,405
Other professions	24,457	18,764
	13,924,660	8,473,496
Less: Provision for Impairment of Receivables	(2,930,389)	-
	10,994,271	8,473,496

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.

The age of Accounts Receivable ranges between 1 month to over 1 year. Impairment is made on all invoice amounts with arrears of more than one (1) year. Following the Covid-19 pandemic that has occurred since 2020, The Authority provides facilities to airlines that are exempt from the provision for impairment of debtors.

6. ACCOUNTS RECEIVABLE FOR NON-EXCHANGE TRANSACTIONS

	2020 RM	2019 RE-STATED RM
Pilot License Renewal Services		
Other services	105,350	106,650
Certificate of Airworthiness Fees	569,372	1,419,636
Other debtors	129,247	81,247
	390	1,716
	804,359	1,609,249

7. PROPERTY, PLANT AND EQUIPMENT

2020	VEHICLES (RM)	AIRCRAFTS (RM)	OFFICE FURNITURE, FITTING AND EQUIPMENT (RM)	COMPUTER EQUIPMENT (RM)	AMOUNT (RM)
Cost					
As at 1 January 2020	7,500	-	155,503	21,139	184,142
Addition	298,838	-	775,943	5,500	1,080,281
Recognition/Reclassification of assets	4,630,168	13,900,000	5,454,189	4,802,296	28,786,653
As at 31 December 2020	4,936,506	13,900,000	6,385,635	4,828,935	30,051,076
Accumulated depreciation					
As at 1 January 2020	489	-	4,624	612	5,725
Asset Recognition	4,630,118	13,899,997	4,630,928	4,658,309	27,819,352
Current depreciation	28,027	-	361,322	56,897	446,246
As at 31 December 2020	4,658,634	13,899,997	4,996,874	4,715,818	28,271,323
Net book value					
As at 31 December 2020	277,872	3	1,388,761	113,117	1,779,753

2019 (RE-STATED)	VEHICLES (RM)	AIRCRAFTS (RM)	OFFICE FURNITURE, FITTING AND EQUIPMENT (RM)	COMPUTER EQUIPMENT (RM)	AMOUNT (RM)
Cost					
As at 1 January 2019	-	-	-	-	-
Addition	7,500	-	155,503	21,139	184,142
As at 31 December 2019	7,500	-	155,503	21,139	184,142
Accumulated depreciation					
As at 1 January 2019 - - - -	-	-	-	-	-
Current depreciation	489	-	4,624	612	5,725
As at 31 December 2019	489	-	4,624	612	5,725
Net book value					
As at 31 December 2019	7,011	-	150,879	20,527	178,417

8. ACCOUNTS PAYABLE FOR EXCHANGE TRANSACTIONS

	2020	2019
	RM	RE-STATE D RM
Trade Creditors	87,632,778	32,007,073
Various staff creditors	1,170,502	1,927,932
Other Creditors	727,921	684,737
	89,531,201	34,619,742

There is no charge of interest to the amount of liabilities specified. The entire liability is planned to be accommodated using the allocation of The Development Expense Grant (Geran Belanja Pembangunan) approved by the Ministry of Finance (Kementerian Kewangan) with the 2021 allocation amounting to RM236,000,000 which is part of the total amount of RM608,000,000.

9. DEPOSITS AND ADVANCES

	2020	2019
	RM	RE-STATE D RM
Deposits – Receipts in advance	92,295	-
	92,295	-

10. REVENUE FROM EXCHANGE TRANSACTIONS

	2020	2019
	RM	RE-STATE D RM
Air Navigation Facility Charges (ANFC)	48,825,151	90,972,318
Calibrations	1,641,850	1,421,125
Others	163,603	193,616
Hibah	858,950	1,001,922
	51,489,554	93,588,981

11. REVENUE FROM NON-EXCHANGE TRANSACTIONS

	2020 RM	2019 RE-STATEd RM
Certificate Of Airworthiness	7,062,390	10,050,300
Pilot Licenses	4,774,768	5,661,561
Airport Operating Licenses	2,984,000	4,419,042
Engineer Licenses	740,700	983,399
Aircraft Registrations	344,425	693,207
Aviation Operation Certificate (AOC)	1,059,764	1,833,084
Others	3,524,886	4,638,646
Air Service Licenses and Permits	302,350	314,971
Pilot Examinations	1,153,178	1,506,118
Ground Handling	603,344	333,000
Engineer Examinations	66,550	118,250
Processing Fees	550	13,530
Grants	151,164,167	219,878,753
	173,781,072	250,443,861

12. WAGES, SALARIES AND EMPLOYEE BENEFITS

	2020 RM	2019 RE-STATEd RM
Salaries and Wages	96,580,344	107,162,068
Allowances and Fixed Remunerations	35,896,728	35,044,959
Payments of Remunerations and Special Financial Aids	1,110,250	1,244,795
Other Financial Benefits	2,448,808	2,577,101
Overtime Allowances	437,052	918,272
Statutory Contributions for Employees	-	16,797
Leave Replacements	1,499,748	1,398,721
Monthly Fixed Allowances for Board Members	390,717	204,069
Allowance for Chairman of Executive Management Committee	134,270	40,833
Board Meeting Attendance Allowance	40,250	38,750
Committee Meeting Attendance Allowance	50,500	46,000
The Authority's Benefits	70,476	55,100
	138,659,143	148,747,465

13. SUPPLIES, CONSUMABLES AND SERVICES

	2020	2019
	RM	RE-STATE RM
Maintenance and Purchased Minor Repair	152,277,490	129,471,829
Professional and Other Purchased Services and Hospitality	13,963,236	11,511,587
Travelling and Lodging Expenses	3,009,919	6,011,661
Communications and Utilities	11,863,822	11,847,001
Supplies of Raw Materials and Materials for Maintenance and Repairs	497,700	4,918,478
Supplies and Other Materials	3,335,927	1,248,983
Transportation of Goods	212,646	543,267
	185,160,740	165,552,806

14. RENTAL EXPENSES

	2020	2019
	RM	RE-STATE RM
Rental expenses	26,813,851	19,848,656
	26,813,851	19,848,656

15. DOMESTIC AND FOREIGN CONTRIBUTIONS

	2020	2019
	RM	RE-STATE RM
Domestic contributions	852,637	40,432
Foreign contributions	1,570,378	2,325,856
	2,423,015	2,366,288

16. OTHER EXPENSES

	2020	2019
	RM	RE-STATE RM
Foods and beverages	4,859	4,727
Uncapitalized assets	512,395	704,853
Gains/Losses of foreign currency	64,351	146,314
Insurance and compensation claims	75,130	78,255
Interests, dividends and other charges	-	16,642
Rewards	55,229	6,326
Fines	78,008	2,550
Write off	-	213,528
Stamp duty and miscellaneous	10,808	-
Provision for impairment of debtors	2,930,389	-
	3,731,169	1,173,195

17. TAX PROVISION

	2020 RM	2019 RE-STATED RM
Tax provision of current year	200,977	-
Deficit of tax provision for the previous year	252,747	-
	453,724	-

The significant difference between tax expenses and accounting surplus is multiplied with the statutory tax rates is prepared by tax impact arising from the following events:

(Deficit) / Surplus Before-tax	(131,963,538)	6,338,707
Income tax rate (26%)	(34,310,520)	(1,648,064)
Adjustments of tax impact on:		
Difference in tax rates	(22,350)	-
Non-taxable income	(58,347,036)	1,648,064
Non-allowable expenses	92,880,883	-
Under provision of income tax for last year	252,747	-
	453,724	-

18. HUMAN RESOURCES

For the financial year ended 2020, The Authority managed by officers and staff of The Authority's has permanent, contractual and borrowed officers and staff. The Authority's operation is in the following numbers:-

	2020 TOTAL NUMBER	2019 TOTAL NUMBER
Top Management Group	3	-
Management and Professional Group	598	586
Executive Group	740	748

19. 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:

	2020 RM	2019 RE-STATE RM
Fixed Monthly Allowances for Board Members	390,717	204,069
Allowance for Chairman of Executive Management Committee	134,270	40,833
Board Meeting Attendance Allowance	40,250	38,750
Committee Meeting Attendance Allowance	50,500	46,000
The Authority's Benefits	70,476	55,100
Total Aggregate Allowance	686,213	384,752
Number of Chairman and Board Members	7	7

20. Financial Risk Management

20.1 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.

20.2 Credit Risk

Credit Risk or the risk of a third party's failure to pay is controlled with adoption 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.

20.3 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 2020.

20.4 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	MORE THAN ONE YEAR RM	TOTAL RM
Accounts Payable For Exchange Transactions			
As at 31 December 2020	89,405,086	126,115	89,531,201
As at 31 December 2019	34,619,742	-	34,619,742

20.5 Foreign Exchange Risk

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

20.6 Fair Value

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

21. Capital Risk Management

The main objective of The Authority's capital risk management 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.

22. Prior Year Adjustments

With reference to the basis to the contrary opinion reported by the Auditor General in

the 2019 Financial Statements which referred indirectly to three (3) key issues namely the Bank Reconciliation Statement of Bank Revenue and Expenditure for W1-Semenanjung, Accounts Receivables (Akauan Belum Terima or ABT) and Account Payable (Akaun Belum Bayar or ABB) requiring adjustments to the revenue and expenditure.

The adjustments for the financial year ended 2019 have been adjusted and re-stated in these 2020 Financial Statements.

23. Comparative Figures

Comparative figures for these Financial Statements have been stated and re-classified in accordance with the presentation of the Financial Statements according to the requirement of the MPSAS.

STATEMENT OF FINANCIAL POSITION

	AS STATED EARLIER 2019 (RM)	AS RE-STATED 2019 (RM)
CURRENT ASSETS		
Cash and Bank Balances	69,577,238	89,116,931
Accounts Receivable For Exchange Transactions	36,889,081	8,473,496
Accounts Receivable For Non-Exchange Transactions	27,996,589	1,609,249
Deposits and Prepayments	54,707	72,415
Advances	-	12,765
Stocks	7,835	-
Total Current Assets	134,525,449	99,284,856
NON-CURRENT ASSETS		
Property, Plant and Equipment	574,590	178,417
Total Assets	135,100,039	99,463,273
CURRENT LIABILITIES		
Accounts Payable For Exchange Transactions	62,462,653	34,619,742
Accounts Payable For Non-Exchange Transactions	20,551,156	-
Deposits and downpayments	104,103	-
Total Current Liabilities	83,117,911	34,619,742
NET ASSETS	51,982,128	64,843,531
NET ASSETS		
Accumulated Surplus of The Authority' Fund	51,982,128	64,843,531
TOTAL NET ASSETS	51,982,128	64,843,531

STATEMENT OF FINANCIAL PERFORMANCE

	AS STATED EARLIER 2019 (RM)	AS RE-STATED 2019 (RM)
Revenue		
Revenue from Exchange Transactions	99,676,130	93,588,981
Revenue from Non-Exchange Transactions	248,855,785	250,443,861
Total Revenue	348,531,915	344,032,842
Expenses		
Wages, Salaries and Employee Benefits	136,523,099	148,747,465
Supplies, Consumables and Services	199,549,077	165,552,806
Rental Expenses	15,790,907	19,848,656
Domestic and Foreign Contributions	2,365,928	2,366,288
Other Expenses	791,061	1,173,195
Depreciation of Property, Plant and Equipment	34,540	5,725
Total Expenses	355,054,611	337,694,135
Accumulated Surplus/(Deficit) of The Authority's Fund	(6,522,696)	6,338,707

24. Notes for Statement of Comparison of Budget and Actual Amounts

The budget of The Authority was approved and presented on a cash basis for the financial period commencing from 1 January 2020 to 31 December 2020, and was also presented in The Authority's meeting No. 13/2019 dated 27 November 2019.

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 2020 is as follows:

	OPERATION (RM)	INVESTMENTS (RM)	FINANCING (RM)	TOTAL (RM)
The actual comparable amount as presented in the statement of comparison of budget and actual amounts	(131,517,293)	(1,080,281)	-	(132,597,573)
Difference in bases - -	(52,551,666)	-	-	(52,551,666)
The actual comparable amount in the Statement of Cash Flows	(78,965,627)	(1,080,281)		(80,045,907)

25. 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).

In 2021, the Malaysian government has continued a number of phases and types of movement control orders following the extended Coronavirus (Covid-19) pandemic since 2020. However, this is a non-adjusting event after the reporting date of 31 December 2020 as it does not give any impact on the figures telah have been reported until the financial year ended 31 December 2020.

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 2020

	Nota	2020 RM	2019 Dinyatakan Semula RM
ASET SEMASA			
Tunai dan Baki di Bank	4	9,071,023	89,116,931
Akaun Belum Terima Bagi Urus Niaga Pertukaran	5	10,994,271	8,473,496
Akaun Belum Terima Bagi Urus Niaga Bukan Pertukaran	6	804,359	1,609,249
Deposit dan Prabayar		673,556	72,415
Pendahuluan Diri		49,452	12,765
Jumlah Aset Semasa		<u>21,592,661</u>	<u>99,284,856</u>
ASET BUKAN SEMASA			
Hartanah, Loji dan Peralatan	7	1,779,753	178,417
Jumlah Aset Bukan Semasa		<u>1,779,753</u>	<u>178,417</u>
Jumlah Aset		<u>23,372,414</u>	<u>99,463,273</u>
LIABILITI SEMASA			
Akaun Belum Bayar Bagi Urus Niaga Pertukaran	8	89,531,201	34,619,742
Deposit dan Pendahuluan	9	92,295	-
Peruntukan Cukai Pendapatan		453,724	-
Jumlah Liabiliti Semasa		<u>90,077,220</u>	<u>34,619,742</u>
Jumlah Liabiliti		<u>90,077,220</u>	<u>34,619,742</u>
(LIABILITI) / ASET BERSIH		<u>(66,704,806)</u>	<u>64,843,531</u>
(LIABILITI) / ASET BERSIH			
(Kurangan) / Lebihan Terkumpul Kumpulan Wang			
Pihak Berkuasa		(66,704,806)	64,843,531
JUMLAH (LIABILITI) / ASET BERSIH		<u>(66,704,806)</u>	<u>64,843,531</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 2020

	Nota	2020 RM	2019 Dinyatakan Semula RM
Hasil			
Hasil daripada Urus Niaga Pertukaran	10	51,489,554	93,588,981
Hasil daripada Urus Niaga Bukan Pertukaran	11	173,781,072	250,443,861
Jumlah Hasil		<u>225,270,626</u>	<u>344,032,842</u>
Perbelanjaan			
Upah, Gaji dan Manfaat Pekerja	12	138,659,143	148,747,465
Bekalan, Bahan Guna Habis dan Perkhidmatan	13	185,160,740	165,552,806
Perbelanjaan Sewa	14	26,813,851	19,848,656
Pemberian Dalam dan Luar Negeri	15	2,423,015	2,366,288
Perbelanjaan Lain-Lain	16	3,731,169	1,173,195
Susut Nilai Hartanah, Loji dan Peralatan		446,246	5,725
Jumlah Perbelanjaan		<u>357,234,164</u>	<u>337,694,135</u>
(Kurangan) / Lebihan Berkumpul Sebelum Cukai		(131,963,538)	6,338,707
Cukai	17	(453,724)	-
(KURANGAN) / LEBIHAN BERSIH BAGI TAHUN SEMASA		<u>(132,417,262)</u>	<u>6,338,707</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 2020

	<u>(Kurangan) /</u> <u>Lebihan</u> <u>Terkumpul</u> RM	<u>Jumlah Aset</u> <u>Bersih</u> RM
Baki Pada 1 Januari 2019	58,504,824	58,504,824
(Kurangan) bagi tahun kewangan semasa		
- Seperti yang dilaporkan sebelum ini	(6,522,696)	(6,522,696)
- Pernyataan semula	12,861,403	12,861,403
- Seperti dinyatakan semula	<u>6,338,707</u>	<u>6,338,707</u>
Baki Pada 31 Disember 2019 (Dinyatakan semula)	<u>64,843,531</u>	<u>64,843,531</u>
	<u>(Kurangan) /</u> <u>Lebihan</u> <u>Terkumpul</u> RM	<u>Jumlah Aset</u> <u>Bersih</u> RM
Baki Pada 1 Januari 2020	64,843,531	64,843,531
Transaksi data migrasi tempoh pra peralihan	868,925	868,925
Kurangan Bagi Tahun Kewangan	<u>(132,417,262)</u>	<u>(132,417,262)</u>
Baki Pada 31 Disember 2020	<u>(66,704,806)</u>	<u>(66,704,806)</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 2020

	Nota	2020 RM	2019 Dinyatakan Semula RM
Aliran Tunai Dari Aktiviti Operasi			
(Kurangan)/Lebihan Bagi Tempoh Kewangan		(131,963,538)	6,338,707
Pelarasan bagi:			
Hibah		(858,950)	(1,001,922)
Susut nilai hartanah loji dan peralatan		446,246	5,725
Peruntukan rosot nilai penghutang		2,930,389	-
(Kurangan)/Lebihan Operasi Sebelum Perubahan Modal Kerja		<u>(129,445,854)</u>	<u>5,342,510</u>
Perubahan dalam Akaun Belum Terima Bagi Urus Niaga Pertukaran		(5,451,164)	6,504,187
Perubahan dalam Akaun Belum Terima Bagi Urus Niaga Bukan Pertukaran		804,890	(1,279,268)
Perubahan dalam Akaun Belum Bayar Bagi Urus Niaga Pertukaran		54,911,459	21,390,419
Perubahan dalam Deposit dan Prabayar		(601,141)	(12,765)
Perubahan dalam Pendahuluan Diri		(36,687)	(72,415)
Perubahan dalam Deposit dan Pendahuluan		(6,081)	-
Aliran tunai daripada aktiviti operasi		<u>(79,824,577)</u>	<u>31,872,668</u>
Hibah diterima		858,950	1,001,922
Aliran Tunai Bersih Daripada Aktiviti Operasi		<u>(78,965,627)</u>	<u>32,874,590</u>
Aliran Tunai Dari Aktiviti Pelaburan			
Pembelian hartanah loji dan peralatan		(1,080,281)	(184,142)
Aliran Tunai Bersih Daripada Aktiviti Pelaburan		<u>(1,080,281)</u>	<u>(184,142)</u>
Tambahan bersih dalam tunai dan kesetaraan tunai		(80,045,908)	32,690,448
Tunai dan Kesetaraan Tunai pada Awal Tempoh		<u>89,116,931</u>	<u>56,426,483</u>
Tunai dan Kesetaraan Tunai pada Akhir Tempoh	4	<u><u>9,071,023</u></u>	<u><u>89,116,931</u></u>

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

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PENYATA PERBANDINGAN BAJET DAN AMAUN SEBENAR
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	Jumlah Bajet		Jumlah Sebenar RM	*Varian Bajet Akhir Dan Sebenar RM
	Asal RM	Akhir RM		
Penerimaan				
Hasil daripada Urus Niaga Pertukaran	95,000,000	95,000,000	51,489,554	43,510,446
Hasil daripada Urus Niaga Bukan Pertukaran	156,500,000	156,500,000	173,781,072	(17,281,072)
Jumlah penerimaan	251,500,000	251,500,000	225,270,626	26,229,374
Pembayaran				
Upah, Gaji dan Manfaat Pekerja	170,819,046	170,819,046	138,659,143	32,159,903
Bekalan, Bahan Guna Habis dan Perkhidmatan	239,958,187	239,958,187	185,160,740	55,462,076
Perbelanjaan Sewa	27,485,340	27,485,340	26,813,851	671,489
Aset	1,681,000	1,681,000	1,080,281	600,719
Pemberian Dalam dan Luar Negeri	2,213,560	2,213,560	2,423,015	(209,455)
Perbelanjaan Lain-Lain	6,090,058	6,090,058	3,731,169	2,358,889
Jumlah pembayaran	448,247,191	448,247,191	357,868,199	91,043,621
Bayaran bersih	(196,747,191)	(196,747,191)	(132,597,573)	(64,814,247)

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

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

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NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2020

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 27 Oktober 2021.

3. Dasar Perakaunan

3.1 Asas Penyediaan Penyata Kewangan

Penyata kewangan Pihak Berkuasa telah disediakan untuk tahun berakhir 31 Disember 2020 pada asas akruan mengikut Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) serta menurut kelaziman kos sejarah.

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

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

3.2 Rosot nilai Aset Bukan Kewangan

3.2.1 Aset Penjanaan Tunai

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

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3. Dasar Perakaunan (Sambungan)

3.2 Rosot nilai Aset Bukan Kewangan (Sambungan)

3.2.1 Aset Penjanaan Tunai (Sambungan)

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 Penjanaan Bukan Tunai

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

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

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

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

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3. Dasar Perakaunan (Sambungan)

3.2 Rosot nilai Aset Bukan Kewangan (Sambungan)

3.2.2 Aset Penjanaaan Bukan Tunai (Sambungan)

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.

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.

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3. Dasar Perakaunan (Sambungan)

3.3.2 Manfaat Selepas Perkhidmatan

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 Kontrak

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

Pihak Berkuasa hanya mengambil kira peruntukan gantian cuti rehat bagi kakitangannya 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:

$[17.5\% - 12\% (\text{ caruman KWSP majikan}) \times \text{gaji pokok terakhir} \times \text{jumlah bulan} (-) \text{Faedah syer ke atas caruman KWSP majikan (anggaran RM100)}$

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.

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3. Dasar Perakaunan (Sambungan)

3.4 Aset Kewangan (Sambungan)

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.

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 tertunggak;
- iii) kemungkinan bahawa peminjam akan mufliis; 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.

Rosot nilai dibuat keatas kesemua amaun invois yang mempunyai tunggakan lebih dari satu (1) tahun. Susulan pandemik Covid19 yang berlaku sejak dari tahun 2020, Pihak Berkuasa menyediakan kemudahan kepada syarikat penerbangan yang mana dikecualikan dari dibuat peruntukan rosot nilai penghutang.

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

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 pemilihan aset kewangan yang ketara kepada pihak lain.

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3. Dasar Perakaunan (Sambungan)

3.4 Aset Kewangan (Sambungan)

3.4.7 Penyahiktirafan Aset Kewangan (Sambungan)

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

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).

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.

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3. Dasar Perakaunan (Sambungan)

3.5 Pengiktirafan Pendapatan (Sambungan)

3.5.1 Hasil daripada Urus Niaga Bukan Pertukaran (Sambungan)

Hasil daripada Urus Niaga Bukan Pertukaran adalah seperti berikut (Sambungan) :

iii) Denda dan Penalti (Sambungan)

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

iv) Sumbangan / Pampasan daripada Negara Luar dan Penyumbang Tempatan

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

v) Bayaran Balik Perbelanjaan

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

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

3.5.2 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:

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3.5 Pengiktirafan Pendapatan (Sambungan)

3.5.2 Hasil daripada Urus Niaga Pertukaran (Sambungan)

i) Perkhidmatan dan Fi Perkhidmatan (Sambungan)

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

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

ii) Perolehan daripada Jualan Barangan

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

Hasil diiktiraf apabila kesemua syarat berikut telah dipenuhi:

- Pihak Berkuasa telah memindahkan risiko dan ganjaran yang signifikan bagi pemilikan barang kepada pembeli; dan
- Pihak Berkuasa tidak mengekalkan 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.

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3.5 Pengiktirafan Pendapatan (Sambungan)

3.5.2 Hasil daripada Urus Niaga Pertukaran (Sambungan)

v) Faedah daripada Pelaburan

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

vi) Lain - Lain Terimaan

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

3.6 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%
Pesawat	5%

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.

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3.9 Maklumat Bajet

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

Bajet Pihak Berkuasa telah diluluskan dan dibentangkan atas asas tunai bagi tempoh kewangan dari 1 Januari 2020 sehingga 31 Disember 2020 telah dibentangkan dalam Mesyuarat Pihak Berkuasa Bilangan 13/2019 bertarikh 27 November 2019.

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.

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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.
- 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.

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3.14 Pertimbangan Perakaunan Kritikal dan Sumber Utama Ketidakpastian Anggaran

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.

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.

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3.16 Pajakan (Sambungan)

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 tahun terakhir penyata kewangan peralihan bagi Pihak Berkuasa yang dibentangkan menggunakan rangka kerja perakaunan MPSAS. Pihak Berkuasa telah mengiktiraf sebahagian peruntukan dan pengecualian dan 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. Baki pemula aset dan liabiliti seperti hartanah, loji dan peralatan, dan deposit terimaan bagi hasil caj pemaliman udara direkodkan di dalam penyata kewangan Pihak Berkuasa yang berakhir pada 31 Disember 2020 ini.

ii) **Manfaat pekerja**

MPSAS 25 *Employee Benefits* menghendaki entiti mengiktiraf semua manfaat yang diberikan kepada kakitangan menggunakan kaedah *Projected Unit Credit* iaitu dengan mengambilkira 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 masih di dalam proses untuk melantik pihak berkaitan menyelenggara maklumat berhubung manfaat kakitangannya.

iii) **Inventori**

Segala transaksi yang melibatkan inventori telah direkodkan terus sebagai perbelanjaan.

3.18 Cukai pendapatan

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

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4. Tunai dan Baki di Bank

	2020	2019
	RM	Dinyatakan semula RM
Tunai di tangan	9,046	16,994
Tunai di bank	9,061,977	89,099,937
	<u>9,071,023</u>	<u>89,116,931</u>

5. Akaun Belum Terima Bagi Urus Niaga Pertukaran

	2020	2019
	RM	Dinyatakan semula RM
Caj Pemaliman Udara/Air Navigation Facility Charges (ANFC)	13,138,532	7,678,327
Kalibrasi	761,671	776,405
Lain-lain Ikhtisas	24,457	18,764
	<u>13,924,660</u>	<u>8,473,496</u>
Tolak: Peruntukan Rosot Nilai Penghutang	<u>(2,930,389)</u>	<u>-</u>
	<u>10,994,271</u>	<u>8,473,496</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 bulan hingga lebih dari 1 tahun. Rosot nilai dibuat keatas kesemua amaun invoice yang mempunyai tunggakan lebih dari satu (1) tahun. Susulan pandemik Covid19 yang berlaku sejak dari tahun 2020, Pihak Berkuasa menyediakan kemudahan kepada syarikat penerbangan yang mana dikecualikan dari dibuat peruntukan rosot nilai penghutang.

6. Akaun Belum Terima Bagi Urus Niaga Bukan Pertukaran

	2020	2019
	RM	Dinyatakan semula RM
Perkhidmatan Memperbaharui Lesen	105,350	106,650
Perkhidmatan lain-lain	569,372	1,419,636
Caj Certificate of Airworthiness	129,247	81,247
Penghutang lain-lain	390	1,716
	<u>804,359</u>	<u>1,609,249</u>

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7. Hartanah, Loji dan Peralatan

<u>2020</u> Kos	<u>Kenderaan</u> RM	<u>Pesawat Kapal Terbang</u> RM	<u>Perabot, kelengkapan dan peralatan pejabat</u> RM	<u>Peralatan komputer</u> RM	<u>Jumlah</u> RM
Pada 1 Januari 2020	7,500	-	155,503	21,139	184,142
Tambahan	298,838	-	775,943	5,500	1,080,281
Pengiktirafan/ Pengelasan semula aset	4,630,168	13,900,000	5,454,189	4,802,296	28,786,653
Pada 31 Disember 2020	<u>4,936,506</u>	<u>13,900,000</u>	<u>6,385,635</u>	<u>4,828,935</u>	<u>30,051,076</u>
<u>Susut nilai terkumpul</u>					
Pada 1 Januari 2020	489	-	4,624	612	5,725
Pengiktirafan aset	4,630,118	13,899,997	4,630,928	4,658,309	27,819,352
Susut nilai semasa	28,027	-	361,322	56,897	446,246
Pada 31 Disember 2020	<u>4,658,634</u>	<u>13,899,997</u>	<u>4,996,874</u>	<u>4,715,818</u>	<u>28,271,323</u>
<u>Nilai buku bersih</u>					
Pada 31 Disember 2020	<u>277,872</u>	<u>3</u>	<u>1,388,761</u>	<u>113,117</u>	<u>1,779,753</u>
<u>2019 (Dinyatakan Semula)</u> Kos	<u>Kenderaan</u> RM	<u>Pesawat Kapal Terbang</u> RM	<u>Perabot, kelengkapan dan peralatan pejabat</u> RM	<u>Peralatan komputer</u> RM	<u>Jumlah</u> RM
Pada 1 Januari 2019	-	-	-	-	-
Tambahan	7,500	-	155,503	21,139	184,142
Pada 31 Disember 2019	<u>7,500</u>	<u>-</u>	<u>155,503</u>	<u>21,139</u>	<u>184,142</u>
<u>Susut nilai terkumpul</u>					
Pada 1 Januari 2019	-	-	-	-	-
Susut nilai semasa	489	-	4,624	612	5,725
Pada 31 Disember 2019	<u>489</u>	<u>-</u>	<u>4,624</u>	<u>612</u>	<u>5,725</u>
<u>Nilai buku bersih</u>					
Pada 31 Disember 2019	<u>7,011</u>	<u>-</u>	<u>150,879</u>	<u>20,527</u>	<u>178,417</u>

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8. Akaun Belum Bayar Bagi Urus Niaga Pertukaran

	2020	2019
	RM	Dinyatakan semula RM
Pemiutang Perniagaan	87,632,778	32,007,073
Pemiutang Pelbagai Kakitangan	1,170,502	1,927,932
Pemiutang lain-lain	727,921	684,737
	<u>89,531,201</u>	<u>34,619,742</u>

Tiada sebarang kenaikan faedah kepada jumlah liabiliti yang dinyatakan. Keseluruhan liabiliti tersebut telah dirancang untuk ditampung menggunakan peruntukan Geran Belanja Pembangunan yang telah diluluskan oleh pihak Kementerian Kewangan dengan peruntukan tahun 2021 berjumlah RM236,000,000 yang merupakan sebahagian daripada jumlah keseluruhan sebanyak RM608,000,000.

9. Deposit dan pendahuluan

	2020	2019
	RM	Dinyatakan semula RM
Deposit - Terimaan terdahulu	92,295	-
	<u>92,295</u>	<u>-</u>

10. Hasil daripada Urus Niaga Pertukaran

	2020	2019
	RM	Dinyatakan semula RM
Caj Pemaliman Udara/ <i>Air Navigation Facility Charges</i> (ANFC)	48,825,151	90,972,318
Kalibrasi	1,641,850	1,421,125
Lain-lain	163,603	193,616
Hibah	858,950	1,001,922
	<u>51,489,554</u>	<u>93,588,981</u>

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11. Hasil daripada Urus Niaga Bukan Pertukaran

	2020	2019
	RM	Dinyatakan RM
<i>Certificate Of Airworthiness</i>	7,062,390	10,050,300
Lesen Juruterbang	4,774,768	5,661,561
Lesen Operasi Lapangan Terbang	2,984,000	4,419,042
Lesen Jurutera	740,700	983,399
Pendaftaran Kapal Terbang	344,425	693,207
Sijil Pengendalian Udara / <i>Aviation Operation Certificate (AOC)</i>	1,059,764	1,833,084
Lain-Lain	3,524,886	4,638,646
Lesen dan Permit Perkhidmatan Udara	302,350	314,971
Peperiksaan Juruterbang	1,153,178	1,506,118
Ground Handling	603,344	333,000
Peperiksaan Jurutera	66,550	118,250
Bayaran Pemprosesan	550	13,530
Geran	151,164,167	219,878,753
	<u>173,781,072</u>	<u>250,443,861</u>

12. Upah, Gaji dan Manfaat Pekerja

	2020	2019
	RM	Dinyatakan semula RM
Gaji dan Upahan	96,580,344	107,162,068
Elaun dan Imbuan Tetap	35,896,728	35,044,959
Bayaran Imbuan dan Bantuan Khas Kewangan	1,110,250	1,244,795
Faedah-Faedah Kewangan yang Lain	2,448,808	2,577,101
Elaun Lebih Masa	437,052	918,272
Sumbangan Berkanun untuk Kakitangan	-	16,797
Gantian Cuti Rehat	1,499,748	1,398,721
Elaun Tetap Bulanan Ahli Lembaga Pengarah	390,717	204,069
Elaun Pengerusi Jawatankuasa Pengurusan Eksekutif	134,270	40,833
Elaun Kehadiran Mesyuarat Ahli Lembaga Pengarah	40,250	38,750
Elaun Kehadiran Mesyuarat Jawatankuasa	50,500	46,000
Kemudahan Pihak Berkuasa	70,476	55,100
	<u>138,659,143</u>	<u>148,747,465</u>

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13. Bekalan, Bahan Guna Habis dan Perkhidmatan

	2020	2019
	RM	Dinyatakan semula RM
Penyelenggaraan dan Pembaikan Kecil yang Dibeli	152,277,490	129,471,829
Perkhidmatan Ikhtisas dan Lain yang Dibeli dan Hospitaliti	13,963,236	11,511,587
Perbelanjaan Perjalanan dan Sara Hidup	3,009,919	6,011,661
Perhubungan dan Utiliti	11,863,822	11,847,001
Bekalan Bahan Mentah dan Bahan untuk Penyelenggaraan	497,700	4,918,478
Bekalan dan Bahan-Bahan Lain	3,335,927	1,248,983
Pengangkutan Barang-Barang	212,646	543,267
	<u>185,160,740</u>	<u>165,552,806</u>

14. Perbelanjaan sewa

	2020	2019
	RM	Dinyatakan semula RM
Perbelanjaan sewa	26,813,851	19,848,656
	<u>26,813,851</u>	<u>19,848,656</u>

15. Pemberian Dalam dan Luar Negeri

	2020	2019
	RM	Dinyatakan semula RM
Pemberian dalam negeri	852,637	40,432
Pemberian luar negeri	1,570,378	2,325,856
	<u>2,423,015</u>	<u>2,366,288</u>

16. Perbelanjaan Lain-lain

	2020	2019
	RM	Dinyatakan semula RM
Bahan-bahan makanan minuman	4,859	4,727
Aset tidak dipermodalkan	512,395	704,853
Untung rugi mata wang asing	64,351	146,314
Tuntutan insuran dan pampasan	75,130	78,255
Faedah, dividen dan kenaikan bayaran lain	-	16,642
Ganjaran	55,229	6,326
Denda	78,008	2,550
Hapuskira	-	213,528
Duti Stamp dan pelbagai	10,808	-
Peruntukan rosot nilai penghutang	2,930,389	-
	<u>3,731,169</u>	<u>1,173,195</u>

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17. Peruntukan Cukai

	2020	2019
	RM	Dinyatakan semula RM
Peruntukan cukai tahun semasa	200,977	-
Kurangan peruntukan cukai bagi tahun terdahulu	252,747	-
	<u>453,724</u>	<u>-</u>
Perbezaan yang ketara di antara perbelanjaan cukai dan lebih perakaunan didarab dengan kadar cukai berkanun adalah disediakan oleh kesan cukai yang timbul dari perkara berikut:		
(Kurangan) / Lebihan sebelum cukai	<u>(131,963,538)</u>	<u>6,338,707</u>
Kadar cukai pendapatan (26%)	(34,310,520)	(1,648,064)
Pelarasan kesan cukai terhadap:-		
Perbezaan kadar cukai	(22,350)	-
Pendapatan tidak dikenakan cukai	(58,347,036)	1,648,064
Perbelanjaan tidak dibenarkan dari pengiraan cukai	92,880,883	-
Kurangan peruntukan cukai pada tahun terdahulu	252,747	-
	<u>453,724</u>	<u>-</u>

18. Sumber Manusia

Bagi tahun kewangan berakhir 2020, Pihak Berkuasa mempunyai pegawai dan kakitangan tetap, kontrak dan peminjaman. Operasi Pihak Berkuasa diuruskan oleh pegawai dan kakitangan Pihak Berkuasa seperti berikut:-

	2020	2019
	Bilangan Jumlah	Bilangan Jumlah
Kumpulan Pengurusan Tertinggi	3	-
Kumpulan Pengurusan dan Profesional	598	586
Kumpulan Pelaksana	740	748
	<u>740</u>	<u>748</u>

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19. 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:

	2020	2019
	RM	Dinyatakan
		RM
Elaun Tetap Bulanan Ahli Lembaga Pengarah	390,717	204,069
Elaun Pengerusi Jawatankuasa Pengurusan Eksekutif	134,270	40,833
Elaun Kehadiran Mesyuarat Ahli Lembaga Pengarah	40,250	38,750
Elaun Kehadiran Mesyuarat Jawatankuasa	50,500	46,000
Kemudahan Pihak Berkuasa	70,476	55,100
Jumlah keseluruhan Agregat Elaun	<u>686,213</u>	<u>384,752</u>
Bilangan jumlah Pengerusi dan Ahli-ahli Lembaga Pengarah	<u>7</u>	<u>7</u>

20. Pengurusan Risiko Kewangan

20.1 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 urusan niaga spekulatif.

20.2 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.

20.3 Risiko Kadar

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

Pihak Berkuasa tidak terdedah kepada risiko kadar faedah kerana ia tidak mempunyai aset jangka panjang yang menanggung faedah atau hutang yang menanggung faedah pada 31 Disember 2020.

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20. Pengurusan Risiko Kewangan (Sambungan)

20.4 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 2020	<u>89,405,086</u>	<u>126,115</u>	<u>89,531,201</u>
Pada 31 Disember 2019	<u>34,619,742</u>	<u>-</u>	<u>34,619,742</u>

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.

20.5 Risiko Tukaran Asing

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

20.6 Nilai Saksama

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

21. 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 memaksimumkan Kumpulan Wang.

22. Pelarasan Tahun Sebelum

Merujuk kepada asas kepada pendapat bertentangan yang dilaporkan oleh Ketua Audit Negara di dalam Penyata Kewangan 2019 yang merujuk kepada tiga (3) isu utama iaitu Penyata Penyesuaian Bank Hasil dan Bank Belanja bagi W1-Semenanjung, Akaun Belum Terima (ABT) dan Akaun Belum Bayar (ABB) secara tidak langsung memerlukan pelarasan kepada hasil dan belanja.

Pelarasan bagi tahun kewangan yang berakhir pada 2019 telah dilaraskan dan dinyatakan semula didalam Penyata Kewangan tahun 2020 ini.

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23. Angka Bandingan

Angka-angka perbandingan bagi Penyata Kewangan ini telah dinyatakan dan dikelaskan semula selaras dengan pembentangan Penyata Kewangan berdasarkan keperluan dan kehendak MPSAS.

Penyata Kedudukan

	SEPERTI YANG DINYATAKAN 2019 RM	SEPERTI YANG DINYATAKAN SEMULA 2019 RM
ASET SEMASA		
Tunai dan Baki di Bank	69,577,238	89,116,931
Akaun Belum Terima Bagi Urus Niaga	36,889,081	8,473,496
Akaun Belum Terima Bagi Urus Niaga	27,996,589	1,609,249
Deposit dan prabayar	54,707	72,415
Pendahuluan Diri	-	12,765
Stok	7,835	-
Jumlah Aset Semasa	134,525,449	99,284,856
ASET BUKAN SEMASA		
Hartanah, Loji dan Peralatan	574,590	178,417
Jumlah Aset	135,100,039	99,463,273
LIABILITI SEMASA		
Akaun Belum Bayar Bagi Urus Niaga	62,462,653	34,619,742
Akaun Belum Bayar Bagi Urus Niaga Bukan Pertukaran	20,551,156	-
Deposit dan pendahuluan	104,103	-
Jumlah Liabiliti Semasa	83,117,911	34,619,742
ASET BERSIH	51,982,128	64,843,531
ASET BERSIH		
Lebihan Terkumpul Kumpulan Wang Pihak	51,982,128	64,843,531
JUMLAH ASET BERSIH	51,982,128	64,843,531

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23. Angka Bandingan (Sambungan)

Penyata Prestasi Kewangan

	SEPERTI YANG DINYATAKAN 2019 RM	SEPERTI YANG DINYATAKAN SEMULA 2019 RM
Hasil		
Hasil daripada Urus Niaga Pertukaran	99,676,130	93,588,981
Hasil daripada Urus Niaga Bukan Pertukaran	248,855,785	250,443,861
Jumlah Hasil	<u>348,531,915</u>	<u>344,032,842</u>
Perbelanjaan		
Upah, Gaji dan Manfaat Pekerja	136,523,099	148,747,465
Bekalan, Bahan Guna Habis dan Perkhidmatan	199,549,077	165,552,806
Perbelanjaan Sewa	15,790,907	19,848,656
Pemberian Dalam dan Luar Negeri	2,365,928	2,366,288
Perbelanjaan Lain-Lain	791,061	1,173,195
Susut nilai Hartanah, Loji dan Peralatan	34,540	5,725
Jumlah Perbelanjaan	<u>355,054,611</u>	<u>337,694,135</u>
Lebihan/(Kurangan) Terkumpul Kumpulan Wang Pihak	<u>(6,522,696)</u>	<u>6,338,707</u>

24. Nota Bagi Penyata Perbandingan Bajet Dan Sebenar

Bajet Pihak Berkuasa telah diluluskan dan dibentangkan atas asas tunai bagi tempoh kewangan dari 1 Januari 2020 sehingga 31 Disember 2020 dibentangkan dalam Mesyuarat Pihak Berkuasa Bilangan 13/2019 bertarikh 27 November 2019.

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.

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.

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

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 2020 adalah seperti di bawah:

	Operasi RM	Pelaburan RM	Pembiayaan RM	Jumlah RM
Jumlah sebenar setanding seperti yang dikemukakan dalam penyata perbandingan	(131,517,293)	(1,080,281)	-	(132,597,573)
Perbezaan asas	(52,551,666)	-	-	(52,551,666)
Jumlah sebenar setanding dalam Penyata Aliran	<u>(78,965,627)</u>	<u>(1,080,281)</u>	<u>-</u>	<u>(80,045,907)</u>

25. 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 tahun 2021, Kerajaan Malaysia telah meneruskan beberapa fasa dan jenis perintah kawalan pergerakan berikutan pandemik Corona Virus (Covid-19) yang berlarutan sejak dari tahun 2020. Hal ini bagaimanapun adalah peristiwa tidak perlu pelarasan selepas tarikh pelaporan 31 Disember 2020 kerana ia tidak memberi sebarang kesan terhadap angka yang telah dilaporkan sehingga tahun kewangan berakhir 31 Disember 2020.



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