

# LAPORAN TAHUNAN *ANNUAL REPORT 2021*



PEMULIHAN INDUSTRI PASCA PANDEMIK  
*INDUSTRY REVIVAL POST PANDEMIC*



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# PEMULIHAN INDUSTRI PASCA PANDEMIK

INDUSTRY REVIVAL, POST PANDEMIC

Tahun 2021 merupakan satu lagi tahun yang penuh cabaran. Bertentangan dengan harapan ramai, situasi pandemik masih belum reda. Hanya pada akhir tahun wabak mula dapat dikawal dan sekatan dalam pergerakan dan aktiviti ekonomi dilonggarkan secara beransur-ansur. Banyak projek telah disambung semula dan dimulakan membolehkan industri pembinaan sekali lagi berkembang dan menyumbang secara signifikan kepada pembangunan negara.

Penglibatan aktif CIDB sebagai barisan hadapan bagi industri pembinaan telah menyokong dan memudahkan industri dalam meminimumkan isu dan cabaran yang dibangkitkan semasa pandemik Covid-19. CIDB telah mengambil peranan utama sebagai rujukan untuk semua agensi dan pihak berkepentingan sepanjang pandemik dengan mengerahkan sumber yang diperlukan untuk menjana garis panduan, SOP dan penyelesaian yang dilaksanakan untuk membantu industri pembinaan yang terjejas oleh pandemik tersebut.

Sementara Malaysia sedang dalam peralihan ke arah endemisiti di mana sekatan mungkin akan dilonggarkan dari masa ke semasa dan ekonomi makin pulih, sikap berjaga-jaga perlu diambil kerana masih terdapat risiko pandemik muncul kembali. Adalah penting agar industri pembinaan bukan sahaja pulih tetapi bangkit semula dengan cara yang kukuh dan mampan. Ini memerlukan CIDB untuk membuat penambahbaikan berterusan dan penciptaan semula dalam mengukuhkan asas industri untuk masa hadapan. Peluang untuk pembaharuan yang tersedia akibat krisis ini mesti direbut secara positif dengan memanfaatkan teknologi yang terbaik yang boleh membantu dalam melaksanakan lebih banyak dengan sumber yang lebih sedikit.

*The year 2021 has been yet another challenging year. Contrary to the hopes of many, the pandemic situation still had not abated. It was later in the year that the pandemic was brought under control and restrictions on movement and economic activity were gradually relaxed. Many projects were resumed and commenced enabling the construction industry to once again grow and contribute significantly to the nation's development.*

*CIDB's active involvement as a front liner for the construction industry had supported and facilitated the industry in minimising the issues and challenges raised during the Covid-19 pandemic. CIDB had taken the leading role as a reference for all agencies and stakeholders throughout the pandemic by deploying required resources to generate guidelines, SOPs and solutions implemented to aid the construction industry affected by the pandemic.*

*While Malaysia is in a transition towards endemicity where restrictions will likely be eased over time thus setting the stage for a rebound in the economy, caution must be exercised as the risk of the pandemic resurgence still remains. It is important that the construction industry not only recovers but does so in a strong and sustainable way. This will require CIDB to continuously improve and reinvent itself in strengthening the industry's foundation for the future. Windows of opportunities for reforms and renewal due to this crisis must be taken positively by making the best out of technology that can assist in doing more with fewer resources.*

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# MAKLUMAT KORPORAT

*CORPORATE INFORMATION*

010



# FUNGSI CIDB MALAYSIA DI BAWAH AKTA 520

## FUNCTIONS OF CIDB MALAYSIA UNDER ACT 520

Lembaga Pembangunan Industri Pembinaan telah ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan 1994 (Akta 520) untuk mengawal selia, membangun dan memudahkan industri pembinaan menuju ke arah mencapai daya saing global.

Lembaga Pengarah menasihatkan Kerajaan Persekutuan, Kerajaan Negeri serta pihak lain yang berkepentingan mengenai perkara yang berkaitan dengan industri pembinaan.

### Fungsi-fungsi ini adalah seperti berikut:

- |  |   |
|--|---|
| 1. Memajukan dan merangsang pembangunan, penambahbaikan dan pengembangan industri pembinaan;   | 9. Mengadakan, memajukan, mengkaji semula dan menyelaraskan latihan dalam industri pembinaan;   |
| 2. Menasihati dan mengesyorkan kepada Kerajaan Persekutuan dan Kerajaan Negeri mengenai perkara yang menyentuh atau berkaitan dengan industri pembinaan;               | 10. Mendaftar dan mengakreditasi kontraktor, mengenakan apa-apa syarat pendaftaran dan akreditasi kontraktor dan membatalkan, menggantung atau mengembalikan semula pendaftaran dan akreditasi kontraktor itu;                        |
| 3. Memajukan, merangsang dan mengusahakan penyelidikan mengenai apa-apa perkara yang berhubungan dengan industri pembinaan;  | 11. Mendaftar, mengakreditasi dan memperakukan personel binaan dan membatalkan, menggantung atau mengembalikan semula pendaftaran, akreditasi dan pemerakuan personel binaan itu;   |
| 4. Memajukan, merangsang dan membantu dalam pengeksporan perkhidmatan berhubungan dengan industri pembinaan;   | 12. Mengawal selia pelaksanaan bagi kerja pembinaan yang berkualiti dan selamat;  |
| 5. Mengadakan perkhidmatan perundingan dan nasihat berkenaan dengan industri pembinaan;  | 13. Mengawal selia pelaksanaan Sistem Binaan Berindustri dalam industri pembinaan; dan  |
| 6. Memajukan dan menggalakkan jaminan kualiti dalam industri pembinaan;  | 14. Menguruskan apa-apa aduan atau laporan yang dibuat berkenaan dengan apa-apa kegagalan kerja pembinaan atau kerja pembinaan yang telah siap yang menyentuh keselamatan awam dan mengambil tindakan yang sesuai untuk menanganinya. |
| 7. Mengawal selia pematuhan standard bagi buatan kerja binaan dan bahan binaan;  |   |
| 8. Mendapatkan, menyiarkan, memulakan dan menyenggarakan maklumat yang berhubungan dengan industri pembinaan termasuklah penubuhan sistem maklumat industri pembinaan; |   |

The Construction Industry Development Board was established under the Construction Industry Development Board Act 1994 (Act 520) to regulate, develop and facilitate the construction industry towards achieving global competitiveness.

The Board advises the Federal and the State Governments, as well as other stakeholders on matters affecting or connected with the construction industry.

### Functions as listed below:

- |   |  |
|---|--|
| 1. To promote and stimulate the development, improvement and expansion of the construction industry;  | 9. To provide, promote, review and coordinate training in the construction industry;   |
| 2. To advise and make recommendations to the Federal Government and the State Government on matters affecting or connected with the construction industry;                | 10. To register and accredit contractors, to impose any conditions of registration and accreditation of the contractors and to revoke, suspend or reinstate the registration and accreditation;      |
| 3. To promote, stimulate and undertake research into any matter relating to the construction industry;  | 11. To register, accredit and certify construction personnel and to revoke, suspend or reinstate the registration, accreditation and certification of such construction personnel;                   |
| 4. To promote, stimulate and assist in the export of services relating to the construction industry;  | 12. Regulating implementation for safe and quality construction work;  |
| 5. To provide consultancy and advisory services with respect to the construction industry;  | 13. To regulate the implementation of Industrialised Building System in the construction industry; and   |
| 6. To promote and encourage quality assurance in the construction industry;   | 14. To attend to any complaint or report made in relation to any failure of construction works or completed construction works that affect public safety and take appropriate actions to address it. |
| 7. To regulate the conformance of standards for construction workmanship and materials;   |  |
| 8. To obtain, publish, initiate and maintain information relating to the construction industry including the establishment of a construction industry information system; |  |



# VISI

## VISION

Menjadi pihak berkuasa yang menerajui penyediaan penyelesaian untuk membangunkan industri yang bertanggungjawab terhadap sosial dan alam sekitar.

*To become the leading authority on solutions for developing a socially and environmentally responsible industry.*

Mengawal selia, membangun dan memudahcara industri pembinaan dengan menerapkan profesionalisme dan memanfaatkan inovasi untuk menghasilkan persekitaran binaan yang berkualiti, produktif dan mampan.

*To regulate, develop and facilitate the construction industry by inculcating professionalism and leveraging on innovation to deliver quality, productive and sustainable built environment.*

# MISI

## MISSION

*To develop the capacity and capability of the construction industry through enhanced quality and productivity by emphasizing professionalism towards quality of life.*

# OBJEKTIF

## OBJECTIVE

# NILAI TERAS CIDB MALAYSIA

## CIDB MALAYSIA CORE VALUES





# 1

## BERSIKAP TERBUKA OPENNESS



**BERITAHU SAYA**  
Saya mendapatkan dan menghargai input dan maklum balas yang berbeza  
**TELL ME**  
*I seek and value input and feedback*

**DENGAR DAN FAHAM**  
Saya mendengar dengan jelas pandangan orang lain dan menilainya dengan terperinci  
**LISTEN AND UNDERSTAND**  
*I genuinely listen to others and evaluate their suggestions thoroughly*

**TEROKA PERSPEKTIF YANG BERBEZA**  
Saya mempertimbangkan semua pendapat dan perspektif bagi membuat keputusan yang terbaik  
**EXPLORE DIFFERENT PERSPECTIVE**  
*I consider all perspectives to make the best decisions*

**DAPATKAN DAN BERI PENJELASAN**  
Saya berani berkongsi pandangan dan idea untuk kebaikan organisasi  
**SEEK AND PROVIDE CLARITY**  
*I am brave to share my views and ideas for the good of the organisation*

# 2

## MENGHORMATI RESPECT



**EMPATI**  
Saya sentiasa peka dan memikirkan perasaan mereka yang berlainan jantina, bangsa, agama dan latar belakang  
**EMPATHY**  
*I have compassion towards others who are of different gender, race, religion and background*

**BERLAKU ADIL**  
Saya membuat keputusan dengan saksama dan tidak pilih kasih  
**BE FAIR**  
*I am just in making decisions*

**MENGIKTIRAF**  
Saya mengakui dan mengiktiraf usaha dan pencapaian ahli pasukan saya  
**RECOGNISE**  
*I acknowledge and recognise my team members efforts and accomplishments*

**MENGHARGAI**  
Saya menghormati masa dan mengiktiraf usaha orang lain  
**APPRECIATE**  
*I value people's time and effort*

# 3

## MEMIMPIN DENGAN HATI NURANI LEAD WITH CONSCIENCE



**BERINTEGRITI**  
Saya mematuhi prinsip dan nilai moral tanpa kompromi  
**HONOUR INTEGRITY**  
*I abide by principles and moral values without compromise*

**JUJUR DAN IKHLAS**  
Saya membuang segala bentuk kepentingan pribadi semasa membuat keputusan  
**BE HONEST AND SINCERE**  
*I remove any form of self-interest when making decisions*

**BUAT PERKARA YANG BETUL**  
Saya membuat perkara yang betul walaupun ketika tiada sesiapa melihatnya  
**DO THE RIGHT THING**  
*I do the right thing even when nobody is watching*

**TELUS**  
Berterus terang, tidak bersembunyi atau menyebabkan kesangsian  
**BE TRANSPARENT**  
*I am honest, and do not hide anything that may cause doubts*

**SELESAIKAN MASALAH DARI AKARNYA**  
Saya mencari punca masalah dan berusaha menyelesaikannya, dari akar umbi dan bukan sekadar merawat simptom  
**SOLVE ROOT CAUSE**  
*I find the root cause and solve it and not just treat the symptoms*

**HASIL YANG DIINGINKAN**  
Fikirkan dan ukur hasil yang perlu dicapai dan bukan aktiviti  
**BEGIN WITH THE END IN MIND**  
*I think about and measure the result to be achieved and not activities*

**BERTINDAK DENGAN EFEKTIF**  
Saya memberi fokus kepada usaha yang akan memberi hasil yang terbaik  
**BE EFFECTIVE**  
*I focus on efforts which brings powerful results*

# 4

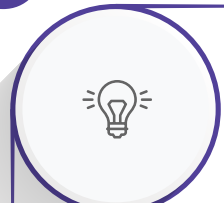
## BERFOKUSKAN IMPAK IMPACT FOCUSED



**UTAMAKAN PELANGGAN**  
Memenuhi keperluan pelanggan adalah keutamaan bagi saya  
**CUSTOMER FIRST**  
*Customer's needs are my no.1 priority*

# 5

## BERPACUKAN INOVASI INNOVATION DRIVEN



**BERFIKIR DI LUAR KOTAK**  
Saya berani berfikir di luar kotak  
**THINK OUT OF THE BOX**  
*I dare to think and suggest out of the box ideas to get the best outcome*

**GUNAKAN KREATIVITI**  
Saya mencari cara kreatif dalam menyelesaikan masalah dan isu  
**BE CREATIVE**  
*I find creative ways to solve problems and issues*

**CABAR STATUS QUO KEBIASAAN**  
Saya berani melakukan perubahan untuk mendapat hasil yang terbaik  
**CHALLENGE STATUS QUO**  
*I dare to change in order to get the best results*

**CEKAP**  
Saya memberikan penyelesaian kepada masalah pelanggan  
**BE EFFICIENT**  
*I provide solutions for customers*





# PIAGAM PELANGGAN CIDB MALAYSIA

## CIDB MALAYSIA CUSTOMER CHARTER

Sebagai sebahagian daripada Piagam Pelanggan, CIDB Malaysia berusaha untuk mencapai objektif-objektif berikut :

### A

#### PENDAFTARAN KONTRAKTOR TEMPATAN

Tempoh yang diambil untuk memproses permohonan-permohonan berikut adalah lima (5) hari bekerja selepas permohonan diterima beserta bayaran proses secara dalam talian oleh pegawai proses di Bahagian Operasi Setempat (BOS) :

- Permohonan Baru (R1)
- Pembaharuan (R4)
- Pendaftaran Semula (R10)
- Perubahan Gred/ Kategori/ Pengkhususan (R5)
- Perubahan Butir (R6)
- Permohonan Kebenaran Khas

### B

#### PENDAFTARAN PERSONEL BINAAN

Sebanyak 85% Perakuan Pendaftaran Personel Binaan dijana dalam tempoh tiga (3) hari dari tarikh resit bayaran di Sistem CIMS CIDB.

### C

#### PENGISYTIHARAN KERJA PEMBINAAN DAN PENGENAAN LEVI

Pengisytiharan kerja pembinaan dilaksanakan berdasarkan kepada pengisytiharan sendiri oleh pihak kontraktor melalui sistem CIMS. Semua kerja pembinaan wajib diisytihar kepada CIDB Malaysia selaras dengan keperluan Akta 520.

Levi pada kadar 0.125% dari jumlah keseluruhan nilai projek akan dikenakan sejurus pengisytiharan dibuat pada projek pembinaan yang layak dilevi.

As part of its Customer Charter, CIDB Malaysia undertakes to carry out the following objectives :

### A

#### LOCAL CONTRACTOR'S REGISTRATION

The period taken to process the following applications will be five (5) working days after the application together with the processing fee is received via online by the processing officer in Bahagian Operasi Setempat (BOS) :

- New Applications (R1)
- Renewals (R4)
- Re-registrations (R10)
- Modifications in Grades/ Categories/ Specialisations (R5)
- Changes to Registration Details (R6)
- Special Approvals Application

### B

#### CONSTRUCTION PERSONNEL REGISTRATION

85% of the Construction Personnel Registration Certificate is generated within three (3) days from the date of payment receipt in the CIDB CIMS.

### C

#### DECLARATION OF CONSTRUCTION WORK AND LEVY IMPOSITION

Declaration of construction work is implemented based on self-declaration by the contractor through the CIMS system. All construction work must be declared to CIDB Malaysia in accordance with the requirements of Act 520.

Levy at the rate of 0.125% of the total project value will be imposed upon the declaration made on the construction of projects eligible to be levied.





# IBU PEJABAT, PEJABAT NEGERI & PEJABAT CAWANGAN

HEAD OFFICE, STATE OFFICES & BRANCH OFFICES

## LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA (CIDB)

Tingkat 10, Menara Dato' Onn  
Pusat Dagangan Dunia  
No. 45, Jalan Tun Ismail  
50480 Kuala Lumpur  
Tel: +603-4047 7000 (Talian Am) /  
+603-5567 3300 (Talian CIDB Careline)  
Faks: +603-4047 7070

## CIDB WILAYAH PERSEKUTUAN KUALA LUMPUR

Tingkat 11, Wisma FGV  
Jalan Raja Laut  
50350 Kuala Lumpur  
Tel: +603-2618 0000  
Faks: +603-2618 0101 (Pentadbiran & Kewangan /  
Administration & Finance)  
Pn. Zainora Zainal (Pengarah / Director)

## CIDB NEGERI SELANGOR

Tingkat 5 & 6, Wisma PKPS  
Persiaran Perbandaran, Seksyen 14  
40675 Shah Alam  
Selangor  
Tel: +603-5512 8600  
Faks: +603-5512 8620  
En. Suhaimi Mansor (Pengarah / Director)

## CIDB NEGERI JOHOR

Kompleks CIDB  
Batu 3, Jalan Tampoi  
81200 Johor Bahru  
Johor  
Tel: +607-2300 520  
Faks: +607-2314 472  
En. Annis Othman (Pengarah / Director)

## CIDB NEGERI MELAKA

No. 31-1, Jalan TU 49A  
Kompleks Komersial Boulevard  
Taman Tasik Utama  
75450 Ayer Keroh  
Melaka  
Tel: +606-2328 895  
Faks: +606-2328 950  
Pn. Alinda Puteh (Pengarah / Director)

## CIDB NEGERI SEMBILAN

Wisma KoCIDB  
Lot D30, Persiaran Utama S2 / B2  
Seremban 2  
70300 Seremban  
Negeri Sembilan  
Tel: +606-6016 311  
Faks: +606-6017 311  
Pn. Rohana Abdul Manan (Pengarah / Director)

## CIDB NEGERI PERAK

Tingkat 5, Bangunan KWSP  
Jalan Greentown  
30450 Ipoh  
Perak  
Tel: +605-2423 488  
Faks: +605-2555 488  
En. Ahmad Ridzuan Ismail (Pengarah / Director)

## CIDB NEGERI KEDAH

Lot 7 & 8, Kompleks Perniagaan Asas Jaya  
Jalan Stadium  
05100 Alor Setar  
Kedah  
Tel: +604-7331 243  
Faks: +604-7331 175  
En. Mohd Azmi Dzulkifli (Pengarah / Director)

## CIDB NEGERI PULAU PINANG

Tingkat 9, Bangunan KWSP  
No. 3009 Off Lebuhr Tenggori 2  
Bandar Seberang Jaya  
13700 Seberang Jaya  
Pulau Pinang  
Tel: +604-3902 448  
Faks: +604-3907 448  
En. Zahidi Hashim (Pengarah / Director)

## CIDB NEGERI PERLIS

No 10, Jalan Tuanku Syed Putra  
(Jalan Kangar-Alor Setar), Seriab  
01000 Perlis  
Tel: +604-9781 243  
Faks: +604-9781 244  
En. Rosli Zainon (Pengarah / Director)

## CIDB NEGERI PAHANG

A1, Tingkat Bawah  
Jalan Seri Kuantan 2  
Seri Kuantan Square  
25050 Kuantan  
Pahang  
Tel: +609-5178 734  
Faks: +609-5178 751  
En. Mohamad Norsani Katap (Pengarah / Director)

## CIDB NEGERI TERENGGANU

Tingkat 7, Menara Yayasan Islam Terengganu  
Jalan Sultan Omar  
20300 Kuala Terengganu  
Terengganu  
Tel: +609-6245 311  
Faks: +609-6238 973  
En. Jasmi Mohd Salleh (Pengarah / Director)

## CIDB NEGERI KELANTAN

AG-01-07, Tingkat 1  
Alwaqf Garden Boulevard @ Tunjung  
H-Elite Hotel, Jalan Kuala Krai  
16010 Kota Bharu, Kelantan  
Tel: +609-7444 311  
Faks: +609-7434 311  
En. Nazri Zakaria (Pengarah / Director)

## CIDB NEGERI SARAWAK

Tingkat 1, Blok A, Kompleks CIDB  
Jalan Sultan Tengah  
93050 Kuching  
Sarawak  
Tel: +6082-445 833  
Faks: +6082-447 833  
En. Mohd. Noor Ab. Rahman (Pengarah / Director)

## CIDB NEGERI SARAWAK (CAWANGAN MIRI)

Lot 1140, Block 9,  
Miri Concession Land District  
Miri Waterfront  
98000 Miri  
Sarawak  
Tel: +6085-417 431  
Faks: +6085-417 432  
En. Che 'Ahmad Isyai' Che Said (Pengurus Cawangan /  
Branch Manager)

## CIDB NEGERI SARAWAK (CAWANGAN BINTULU)

Lot 4372, Fasa 7, Parkcity Commercial Area  
Off Jalan Di Warta  
97000 Bintulu  
Sarawak  
Tel: +6086-343 413  
Faks: +6086-343 412  
En. Kamarul Azman A. Razak (Pengurus Cawangan /  
Branch Manager)

## CIDB NEGERI SARAWAK (CAWANGAN SIBU)

Tingkat 4 & 5, Lot 865, Blok 5 Sibu Town Square  
Commercial Centre, Lorong Lau King Howe 1  
96000 Sibu  
Sarawak  
Tel: +6084-256 745  
Faks: +6084-256 746  
En. Chuang Kuang Hong (Pengurus Cawangan /  
Branch Manager)

## CIDB NEGERI SABAH

Blok A, Tingkat 4, Bangunan KWSP  
88100 Kota Kinabalu  
Sabah  
Tel: +6088-244 423/ 658/ 506  
Faks: +6088-242 481  
En. Rosmen Ag. Hassan (Pengarah / Director)

## CIDB NEGERI SABAH (CAWANGAN TAWAU)

Lot 20 & Lot 21, Blok D, Plaza Damai  
Jalan Damai, Off Jalan Apas, Beg Berkunci No. 7  
91009 Tawau  
Sabah  
Tel: +6089-777 841/ 842/ 846  
Faks: +6089-777 840  
En. Hassan Ismail (Pengurus Cawangan / Branch Manager)

## CIDB NEGERI SABAH (CAWANGAN SANDAKAN)

Lot 03-GF, 03-1F & 03-2F  
Blok A, Bandar Labuk Jaya D  
Batu 7, Jalan Labuk  
90000 Sandakan  
Sabah  
Tel: +6089-668 015  
Faks: +6089-668 000  
En. Mohd Hanif Abdul Rahman (Pengurus Cawangan /  
Branch Manager)



# ANGGOTA LEMBAGA CIDB MALAYSIA 2021

*CIDB Malaysia Board Members 2021*



**Datuk Zainal Abidin Abu Hassan**

Ahli / Member

**YB. Ir. Hj. Yusuf Hj. Abd. Wahab**

Pengerusi / Chairman

**Dato' Sri Dr. Syed Omar Sharifuddin Syed Ikhsan**

Ahli / Member  
Sehingga 5 Dis 2021  
Up to 5 Dec 2021

**Dato' Zamzuri Abdul Aziz**

Ahli / Member



**Dato' Jamil Rakon**

Ahli / Member

**Dato' Ir. Soam Heng Choon**

Ahli / Member

**Datuk Hj. Azman Hj. Yusoff**

Ahli / Member



**Tn. Hj. Ir. Alhadi Ibrahim**

Ahli / Member

**Tan Sri Sufri Hj. Mhd Zin**

Ahli / Member  
Dilantik 21 Jan 2021  
Appointed 21 Jan 2021

**Datuk Nik Airina Nik Jaffar**

Ahli / Member

**Datuk Dr. Roland Chia Ming Shen**

Ahli / Member

## STATISTIK KEHADIRAN MESYUARAT ANGGOTA LEMBAGA 2021

### 2021 BOARD MEMBERS MEETING ATTENDANCE STATISTICS

Berdasarkan kepada Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520) :

- (i) Lembaga hendaklah bermesyuarat sekurang-kurangnya dua (2) bulan sekali;
- (ii) Kuorum Lembaga ialah tujuh (7) orang;
- (iii) Tertakluk kepada peruntukan Akta ini, Lembaga hendaklah menentukan tatacaranya sendiri.

Based on the Construction Industry Development Board Malaysia Act 1994 (Act 520) :

- (i) The Board shall meet at least once every two (2) months;
- (ii) The quorum of the Board shall be seven (7) people;
- (iii) Subject to the provisions of this Act, the Board shall determine its own procedure.

### MESYUARAT ANGGOTA LEMBAGA CIDB MALAYSIA TAHUN 2021 2021 CIDB MALAYSIA BOARD MEETINGS

BIL. NO.	NAMA NAME	BIL. 1 / NO. 1 26 Feb 2021	BIL. 2 / NO. 2 9 April 2021	BIL. 3 / NO. 3 30 Julai 2021	BIL. 4 / NO. 4 24 Sept 2021	BIL. 5 / NO. 5 29 Okt 2021	BIL. 6 / NO. 6 27 Nov 2021	JUMLAH KEHADIRAN TOTAL ATTENDANCE
1	YB. Ir. Hj. Yusuf Hj. Abd. Wahab	✓	✓	✓	✓	✓	✓	6/6
2	Dato' Sri Dr. Syed Omar Sharifuddin Syed Ikhsan	✓	X	✓	✓	✓	✓	5/6
3	Datuk Zainal Abidin Abu Hassan	✓	✓	✓	✓	X	X	4/6
4	Dato' Jamil Rakon	✓	✓	✓	✓	✓	X	5/6
5	Dato' Zamzuri Abdul Aziz	✓	X	✓	X	✓	✓	4/6
6	Datuk Hj. Azman Hj. Yusoff	✓	✓	✓	✓	✓	✓	6/6
7	Dato' Ir. Soam Heng Choon	✓	✓	✓	✓	✓	✓	6/6
8	Tan Sri Sufri Hj. Mhd Zin	✓	✓	✓	✓	✓	✓	6/6
9	Datuk Nik Airina Nik Jaffar	✓	✓	✓	✓	✓	✓	6/6
10	Datuk Dr. Roland Chia Ming Shen	✓	✓	✓	✓	✓	✓	6/6
11	Tn. Hj. Ir. Alhadi Ibrahim	✓	✓	✓	✓	✓	X	5/6
JUMLAH KEHADIRAN / KORUM TOTAL ATTENDANCE / QUORUM		11/11	9/11	11/11	10/11	10/11	8/11	

Nota :  
Tidak Hadir Dengan Kebenaran

Notes:  
Absent With Permission



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Datuk Ir. Ahmad 'Asri Abdul Hamid telah menyumbang kepada industri pembinaan Malaysia selama 37 tahun sebagai penjawat awam dengan memulakan kerjayanya sebagai Jurutera Mekanikal di Jabatan Kerja Raya (JKR) Pahang pada tahun 1985 sehingga 1991 sebelum dinaikkan pangkat kepada Jurutera Kanan Mekanikal di Ibu Pejabat JKR sehingga tahun 1998.

”

“

Datuk Ir. Ahmad 'Asri Abdul Hamid had contributed to the Malaysian construction industry for 37 years as a public servant, beginning his career as a Mechanical Engineer in the Pahang Public Works Department (PWD) in 1985 until 1991 before being promoted to Senior Mechanical Engineer at PWD Headquarters until 1998.

”

**Datuk Ir. Ahmad 'Asri Abdul Hamid**  
Ketua Eksekutif / Chief Executive

37

**TAHUN PENGALAMAN**  
YEARS OF EXPERIENCE

## PROFIL KETUA EKSEKUTIF

### CHIEF EXECUTIVE'S PROFILE

Datuk Ir. Ahmad 'Asri dilantik sebagai Ketua Eksekutif Lembaga Pembangunan Industri Pembinaan (CIDB) Malaysia pada 1 Mac 2016. Beliau mempunyai lebih dari 20 tahun pengalaman di CIDB Malaysia bermula tahun 1998 sebagai Ketua Unit Pungutan Levi sehingga tahun 2000. Beliau kemudian dipindahkan ke Unit Bisnes Antarabangsa sebagai Ketua Unit. Pada tahun 2007, beliau telah dipinjamkan ke Unit Perancang Ekonomi (EPU), Jabatan Perdana Menteri sebagai Timbalan Ketua Unit Khas Projek Luar Negara sebelum dilantik sebagai Presiden *Professional Services Development Corporation (PSDC)* dari tahun 2008 – 2011. Beliau kembali ke CIDB Malaysia selepas itu dan ditugaskan sebagai Pengurus Besar Bahagian Korporat sehingga 2012 sebelum dinaikkan pangkat kepada Pengurus Besar Kanan Sektor Pembangunan dari tahun 2012 hingga 2014 dan Pengurus Besar Kanan Sektor Pengurusan dari tahun 2015 sebelum dilantik sebagai Ketua Eksekutif.

*Datuk Ir. Ahmad 'Asri was appointed as the Chief Executive (CEO) of the Construction Industry Development Board (CIDB) Malaysia on 1 March 2016. He has over 20 years of experience in CIDB Malaysia which started in 1998 as Head of Levy Collection Unit until 2000. He was later transferred to the International Business Unit as Head of Unit. In 2007, he was seconded to the Economic Planning Unit (EPU), Prime Minister's Department as Deputy Head of the Overseas Project Special Unit before being appointed as the President of the Professional Services Development Corporation (PSDC) from 2008 - 2011. He returned to CIDB Malaysia thereafter and served as the General Manager of the Corporate Division until 2012 before being promoted to Senior General Manager of the Development Sector from 2012 to 2014 and Senior General Manager of the Management Sector from 2015 before assuming the post of Chief Executive.*

Antara peranan signifikan beliau dalam sektor perkhidmatan adalah semasa beliau memegang jawatan Presiden PSDC, di mana beliau bertanggungjawab untuk membangunkan kapasiti dan keupayaan sektor perkhidmatan profesional untuk menghadapi cabaran liberalisasi. Datuk Ir. Ahmad 'Asri memegang ijazah kepujian kelas pertama dalam Kejuruteraan Mekanikal dari Adelaide University, Australia dan Sarjana Pentadbiran Perniagaan (MBA) dari Open University, United Kingdom.

*Among his significant roles in the services sector was during his tenure as the President of PSDC, where he was responsible for developing the capability and capacity of the professional services sector to face the challenges of liberalisation. Datuk Ir. Ahmad 'Asri holds a first-class honours degree in Mechanical Engineering from University of Adelaide, Australia and the Masters of Business Administration (MBA) from the Open University, United Kingdom.*

Beliau adalah Jurutera Profesional yang berdaftar dengan Lembaga Jurutera Malaysia dan Felo *Institution of Engineers, Malaysia (IEM)*. Beliau juga adalah Felo *Chartered Institute of Building, Malaysia (CIOB)*, ahli *Royal Institution of Chartered Surveyors (RICS)*, Felo Kehormat *ASEAN Federation of Engineering Organizations (AFEQ)* pada tahun 2019 dan juga Profesor Adjung untuk *School of Professional and Continuous Education (SPACE)* di Universiti Teknologi Malaysia (UTM) pada tahun 2020.

*He is Professional Engineer registered with the Board of Engineers Malaysia (BEM) and a Fellow of the Institution of Engineers, Malaysia (IEM). He is also a Fellow of the Chartered Institute of Building Malaysia (CIOB), a member of the Royal Institution of Chartered Surveyors (RICS), Honorary Fellow of Prestigious ASEAN Federation of Engineering Organizations (AFEQ) in 2019 and also the Adjunct Professor for School of Professional and Continuing Education (SPACE) in Universiti Teknologi Malaysia (UTM) in 2020.*

Selain daripada itu, beliau juga adalah Ahli Majlis Penasihat Universiti - Industri, Universiti Utara Malaysia (MPUI - UUM), Ahli Tetap Majlis Perumahan Mampu Milik Negara (MPMMN) yang dipengerusikan oleh YAB Perdana Menteri, Ahli Jawatankuasa Pemandu IBS yang dipengerusikan oleh Ketua Setiausaha, Kementerian Kerja Raya, Ahli Jawatankuasa Majlis Pembangunan Perkhidmatan Malaysia (MSDC) yang dipengerusikan oleh Menteri MITI dan Anggota Tetap Jawatankuasa Eksekutif Majlis Tindakan Sara Hidup Negara (NACCOL), yang dilantik oleh Menteri Perdagangan Dalam Negeri, Koperasi dan Kepenggunaan.

*Apart from that, he is also a Member of the Advisory Council of University - Industry, Universiti Utara Malaysia (MPUI - UUM), Permanent Member of the National Affordable Housing Council (MPMMN) chaired by the YAB Prime Minister, Member of the IBS Steering Committee chaired by the Secretary General, Ministry of Works, Member of the Malaysian Services Development Council (MSDC) Committee chaired by the Minister of MITI and Permanent Member of the Executive Committee of the National Action Council on Cost of Living (NACCOL), appointed by the Minister of Domestic Trade, Cooperatives and Consumerism.*

Beliau telah dianugerahkan beberapa pengiktirafan termasuk Pingat Khidmat Cemerlang (PKC) daripada (DYMM) Sultan Pahang Darul Makmur (1990), Anugerah Kesatria Mangku Negara (KMN - 2009) dan Anugerah Johan Mahkota Wilayah (JMW - 2015) daripada (DYMM) Seri Paduka Baginda Yang di-Pertuan Agong, Darjah Indera Mahkota Pahang (DIMP - 2016) dan yang terkini Panglima Jasa Negara (PJJN) daripada (DYMM) Seri Paduka Baginda Yang di-Pertuan Agong pada tahun 2019.

Selain itu, sumbangan dan pengiktirafan beliau juga tidak terhad di dalam negara sahaja malah ke peringkat antarabangsa. Beliau juga banyak terlibat dalam memberi input dalam persidangan antarabangsa seperti *Malaysia - Australia Business Council (MABC) Forum, Second PAN Commonwealth Conference* dan lain - lain.

*He has been awarded several recognitions including the Pingat Khidmat Cemerlang (PKC) from (DYMM) Sultan of Pahang Darul Makmur (1990), Anugerah Kesatria Mangku Negara (KMN - 2009) and Anugerah Johan Mahkota Wilayah (JMW - 2015) from (DYMM) Seri Paduka Baginda Yang di-Pertuan Agong, Darjah Indera Mahkota Pahang (DIMP - 2016) and the latest Panglima Jasa Negara (PJJN) from (DYMM) Seri Paduka Baginda Yang di-Pertuan Agong in 2019.*

*Apart from that, his contribution and recognition are not limited locally but also internationally. He was also involved in providing input in international conferences such as the Malaysia - Australia Business Council (MABC) Forum, Second PAN Commonwealth Conference and others.*

# TADBIR URUS KORPORAT

## CORPORATE GOVERNANCE

Lembaga ditadbir berdasarkan Prinsip Tadbir Urus Korporat selaras dengan Akta CIDB 520 serta mematuhi arahan dan pekeliling Kerajaan sejajar dengan fungsi dan tanggungjawabnya dalam membangunkan industri pembinaan negara.

### ANGGOTA LEMBAGA

Anggota Lembaga telah diamanahkan dengan tugas dan tanggungjawab untuk membimbing dan memberi panduan kepada Pengurusan dalam menjaga kepentingan Kerajaan dan pihak-pihak berkepentingan.

### KOMPOSISI LEMBAGA

Lembaga terdiri daripada sebelas anggota-anggota seperti berikut:

- Pengerusi;
- Empat (4) wakil yang memegang jawatan dalam perkhidmatan awam;
- Enam (6) wakil daripada sektor swasta.

### JAWATANKUASA DI PERINGKAT LEMBAGA

Di peringkat Lembaga, beberapa jawatankuasa telah ditubuhkan bagi memantau dan mengukuhkan pelaksanaan program-program industri serta proses dalaman CIDB Malaysia seperti berikut:

- 1 Jawatankuasa Kewangan, Akaun dan Pelaburan (JKKAP)
- 2 Jawatankuasa Audit (JA)
- 3 Jawatankuasa Pengurusan Risiko CIDB Malaysia (JKPR)
- 4 Jawatankuasa Tatatertib dan Jawatankuasa Rayuan Tatatertib CIDB Malaysia
- 5 Jawatankuasa Kenaikan Pangkat Kumpulan Pengurusan Tertinggi (Jawatan Ketua Eksekutif)

Setiap Jawatankuasa Lembaga dipengerusikan oleh seorang Ahli Lembaga. Ahli-ahli Jawatankuasa terdiri daripada beberapa orang Ahli Lembaga di samping beberapa wakil daripada Kerajaan, industri atau pun ahli akademik yang mempunyai kepakaran yang diperlukan secara khusus oleh Jawatankuasa.

Butiran keahlian setiap Jawatankuasa Lembaga dan terma rujukan Jawatankuasa boleh diperolehi dari Bahagian Strategi dan Tadbir Urus di bawah Sektor Dasar & Korporat.

### MEMBERS OF THE BOARD

The Board Members are entrusted with the duty and responsibility of guiding and advising the Management in advancing the interest of the Government and its stakeholders.

### COMPOSITION OF THE BOARD

The board consists of eleven members as follows:

- Chairman;
- Four (4) representatives who shall hold office in the public services;
- Six (6) representatives from the private sector.

### BOARD COMMITTEES

Numerous committees have been established at the Board level to monitor and reinforce the implementations of the industry's programmes such as:

- 1 The Finance, Account and Investment Committee (JKKAP)
- 2 The Audit Committee (JA)
- 3 CIDB Malaysia Risk Management Committee (JKPR)
- 4 CIDB Malaysia Disciplinary Committee and Disciplinary Appeal Committee
- 5 Top Management Group Promotion Committee (Chief Executive Position)

A member of the Board chairs each Committee. Committee members consist of some of the members of the Board as well as several representatives from the Government, industry or academia who have particular expertise needed by the Committee.

Details of each Board Committee membership and terms of reference of the Committee can be obtained from the Strategy and Governance Division under the Policy & Corporate Sector.



# SENARAI ANAK SYARIKAT CIDB MALAYSIA

## LIST OF CIDB MALAYSIA SUBSIDIARIES

Sepanjang tahun 2021, anak-anak syarikat CIDB telah terlibat secara aktif dalam menyokong pelaksanaan pelbagai program pembangunan industri. Anak-anak syarikat tersebut adalah seperti berikut :-

*Throughout 2021, CIDB's subsidiaries have been actively involved in supporting the implementation of various industry development programmes. They are as follows :-*

<p><b>1. CIDB Holdings Sdn. Bhd.</b></p> <p>Melaksanakan Program CIDB dan pengurusan Akademi Binaan Malaysia (ABM).</p> <p>CIDB Holdings Sdn. Bhd. pula mempunyai anak-anak syarikat seperti berikut :</p> <p>a) CIDB IBS Sdn Bhd Menjadi peneraju utama dalam penyelesaian dan pemangkin kepada transformasi industri IBS.</p> <p>b) Enam (6) buah Akademi Binaan Malaysia (ABM) yang ditauliahkan oleh CIDB Malaysia sebagai pusat penilaian dan latihan kompetensi kemahiran pembinaan yang terdiri daripada :</p> <ul style="list-style-type: none"> <li>• Akademi Binaan Malaysia Wilayah Tengah</li> <li>• Akademi Binaan Malaysia Wilayah Utara</li> <li>• Akademi Binaan Malaysia Wilayah Timur</li> <li>• Akademi Binaan Malaysia Wilayah Selatan</li> <li>• Akademi Binaan Malaysia Wilayah Sabah</li> <li>• Akademi Binaan Malaysia Wilayah Sarawak</li> </ul> <p>c) CIDB Technologies Sdn Bhd Pusat penilaian dan latihan CIDB Malaysia untuk Kimpalan, Pengujian Tanpa Musnah (NDT) dan Operasi Peledakan &amp; Mengecat (BPO).</p>	<p><b>1. CIDB Holdings Sdn. Bhd.</b></p> <p><i>The implementation arm of CIDB Programmes and management of Akademi Binaan Malaysia (ABM).</i></p> <p><i>CIDB Holdings Sdn. Bhd. also has the following subsidiaries :</i></p> <p>a) <i>CIDB IBS Sdn Bhd Ultimately leading the solution and catalyst for the transformation of the IBS industry.</i></p> <p>b) <i>Six (6) Akademi Binaan Malaysia (ABM) accredited by CIDB Malaysia as a center for competence assessment and construction skills training consisting of :</i></p> <ul style="list-style-type: none"> <li>• <i>Akademi Binaan Malaysia Central Region</i></li> <li>• <i>Akademi Binaan Malaysia Northern Region</i></li> <li>• <i>Akademi Binaan Malaysia Eastern Region</i></li> <li>• <i>Akademi Binaan Malaysia Southern Region</i></li> <li>• <i>Akademi Binaan Malaysia Sabah Region</i></li> <li>• <i>Akademi Binaan Malaysia Sarawak Region</i></li> </ul> <p>c) <i>CIDB Technologies Sdn Bhd An assessment and training centre of CIDB Malaysia for Welding, Non-Destructive Testing (NDT) and Blasting &amp; Painting Operation (BPO).</i></p>
<p><b>2. CIDB e-Construct Services Sdn. Bhd.</b></p> <p>Melaksanakan program peningkatan <i>Information Communication Technologies (ICT)</i> dan <i>Building Information Modelling (BIM)</i> bagi industri pembinaan.</p>	<p><b>2. CIDB e-Construct Services Sdn. Bhd.</b></p> <p><i>Implements the Information Communication Technologies (ICT) and Building Information Modelling (BIM) enhancement programmes for the construction industry.</i></p>
<p><b>3. Construction Research Institute of Malaysia (CREAM)</b></p> <p>Menjalankan program-program penyelidikan dan kajian berkaitan teknologi dan inovasi pembinaan, kualiti, kesihatan, keselamatan dan kemampanan alam sekitar. CREAM turut menawarkan perkhidmatan pengujian dan pensijilan bahan binaan; serta program penilaian kepada industri pembinaan.</p>	<p><b>3. Construction Research Institute of Malaysia (CREAM)</b></p> <p><i>Conducts research and study programmes related to technology and innovation in construction, quality, health, safety and environmental sustainability. CREAM also offers testing and certification of building materials; as well as assessment programmes for the construction industry.</i></p>
<p><b>4. Construction Labour Exchange Centre Berhad (CLAB)</b></p> <p>Membekalkan pekerja binaan dan menyediakan Pusat Penempatan Pekerja (CLQ).</p>	<p><b>4. Construction Labour Exchange Centre Berhad (CLAB)</b></p> <p><i>Supplies construction workers and provides Centralised Labour Quarters (CLQ) for construction workers.</i></p>

### ALAMAT ANAK SYARIKAT :

### ADDRESSES OF THE SUBSIDIARIES :

<p><b>CIDB Holdings Sdn. Bhd.</b> Tingkat 22, Menara Dato' Onn Pusat Dagangan Dunia (WTC) Jalan Tun Ismail 50480 Kuala Lumpur Tel: 03-4042 8880 Faks: 03-4042 2880</p>	<p><b>Construction Research Institute of Malaysia (CREAM)</b> Level 29, Sunway Putra Tower No 100, Jalan Putra 50350 Kuala Lumpur Tel: 03-4040 0040 Faks: 03-4050 2649</p>	<p><b>CIDB IBS Sdn Bhd</b> Lot 8, Jalan Chan Sow Lin 55200 Kuala Lumpur Tel: 03-9281 5903/5910 Faks: 03-9281 5908</p>
<p><b>Construction Labour Exchange Centre Berhad (CLAB)</b> Level 2, Annexe, Menara Milenium No. 8, Jalan Damanlela Pusat Bandar Damansara 50490 Kuala Lumpur Tel: 03-2095 9599 Faks: 03-2095 9566</p>	<p><b>CIDB Technologies Sdn Bhd</b> Lot 8, Seksyen 91 Jalan Chan Sow Lin 55200 Kuala Lumpur Tel: 03-9281 2391 Faks: -</p>	<p><b>CIDB E-Construct Services Sdn. Bhd.</b> Pejabat Pengurusan myBIM Centre Tingkat 11, Menara Sunway Putra Lot 100, Jalan Putra 50350 Kuala Lumpur Tel: 03-4040 0399 Faks: 03-4040 1289</p>
<p><b>Akademi Binaan Malaysia Wilayah Tengah</b> Lot 8, Jalan Chan Sow Lin 55200 Kuala Lumpur Tel: 03-9200 2008 Faks: 03-9200 2009</p>	<p><b>Akademi Binaan Malaysia Wilayah Timur</b> Jenagor, 21700 Kuala Berang Terengganu Tel: 09-681 8327 / 28 / 86 / 96 / 97 Faks: 09-681 8329</p>	<p><b>Akademi Binaan Malaysia Wilayah Utara</b> Lot 2991 &amp; 2992 Jalan Sintok - Padang Sanai 06010 Sintok Kedah Tel: 04-924 2200 Faks: 04-924 1100</p>
<p><b>Akademi Binaan Malaysia Wilayah Sabah</b> 0.6KM, Jalan Kayu Madang 4 Kampung Kayu Madang, Telipok 88450 Kota Kinabalu Sabah Tel: - Faks: -</p>	<p><b>Akademi Binaan Malaysia Wilayah Selatan</b> Lot 2067, Batu 3, Jalan Tampoi 81200 Johor Bahru Johor Tel: 07-238 8152 Faks: 07-234 5808</p>	<p><b>Akademi Binaan Malaysia Sarawak</b> Tingkat 1, Blok C, Kompleks CIDB Jalan Sultan Tengah 93050 Kuching Sarawak Tel: 082-446 700 / 448 700 Faks: 082-442 700</p>

# KUMPULAN PENGURUSAN

MANAGEMENT TEAM



**Datuk Ir. Ahmad 'Asri Abdul Hamid**

Ketua Eksekutif  
*Chief Executive*

**Megat Kamil Azmi Megat Rus Kamarani**

Timbalan Ketua Eksekutif I  
*Deputy Chief Executive I*



**Sr. Mohd Zaid Zakaria**

Timbalan Ketua Eksekutif II  
*Deputy Chief Executive II*

## PENGURUS BESAR KANAN

*SENIOR GENERAL MANAGER*



**Sr. Ahmad Farrin Mokhtar**

Pengurus Besar Kanan  
*Senior General Manager*  
Sektor Dasar & Korporat  
*Policy & Corporate Sector*



**Ir. Raslim Salleh**

Pengurus Besar Kanan  
*Senior General Manager*  
Sektor Personel Binaan  
*Construction Personnel Sector*



**Ir. M. Ramuseren**

Pengurus Besar Kanan  
*Senior General Manager*  
Sektor Pembangunan Teknologi  
*Technology Development Sector*



**Norlida Nabil**

Pengurus Besar Kanan  
*Senior General Manager*  
Sektor Kontraktor & Levi  
*Contractor & Levy Sector*



**Naidatul Mazidah Latif**

Pengurus Besar Kanan  
*Senior General Manager*  
Sektor Pengurusan  
*Management Sector*



**Razuki Ibrahim**

Pengurus Besar Kanan  
*Senior General Manager*  
Sektor Penguatkuasaan  
*Enforcement Sector*



# PENGURUS BESAR

## GENERAL MANAGER



**Abdul Razak Husin**

Pengurus Besar  
*General Manager*  
Pejabat Penasihat Undang-Undang  
*Legal Advisor's Office*



**Shahrulizam Zainal Abidin**

Pengurus Besar  
*General Manager*  
Bahagian Audit & Risiko  
*Audit & Risk Division*



**Noryani Ismail**

Pengurus Besar  
*General Manager*  
Bahagian Komunikasi Korporat  
*Corporate Communication Division*



**Nur Iskandar Zulkefli**

Pengurus Besar  
*General Manager*  
Bahagian Teknologi Binaan & Inovasi  
*Construction Technology & Innovation Division*



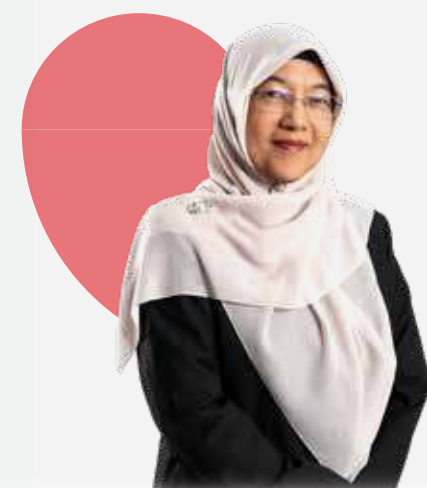
**Mohd Idrus Din**

Pengurus Besar  
*General Manager*  
Bahagian Standard & Bahan Binaan  
*Standard & Construction Materials Division*



**Mohammad Farris Abdul Aziz**

Pengurus Besar  
*General Manager*  
Bahagian Pengurusan Levi  
*Levy Management Division*



**Haslina Abdul Halim**

Pengurus Besar  
*General Manager*  
Bahagian Strategi & Tadbir Urus  
*Strategy & Governance Division*



**Che Saliza Che Soh**

Pengurus Besar  
*General Manager*  
Bahagian Bisnes  
*Business Division*



**Mohammad Farid A Hamid**

Pengurus Besar  
*General Manager*  
Bahagian SHEQ  
*SHEQ Division*



**Saini Saidi**

Pengurus Besar  
*General Manager*  
Bahagian Pendaftaran Kontraktor  
*Contractor Registration Division*



**Haniza Soid Hamidi**

Pengurus Besar  
*General Manager*  
Bahagian Pembangunan Kontraktor  
*Contractor Development Division*



**Heryanti Hilmi**

Pengurus Besar  
*General Manager*  
Bahagian Latihan & Kompetensi  
*Training & Competency Division*


**Rozaiman Haji Hassan**

Pengurus Besar  
*General Manager*  
Bahagian Pentauliahan  
Kompetensi  
*Competency Accreditation  
Division*

**Ibrahim Mohammad Yusoff**

Pengurus Besar  
*General Manager*  
Bahagian Penilaian & Pensijilan  
*Assessment & Certification Division*

**Hil Me Haji Md Isa**

Pengurus Besar  
*General Manager*  
Bahagian Dasar  
Personel Binaan  
*Construction Personnel  
Policy Division*

**Marina Puteh**

Pengurus Besar  
*General Manager*  
Bahagian Sumber Manusia  
*Human Resource Division*


**Fadliah Hamed**

Pengurus Besar  
*General Manager*  
Bahagian Kewangan & Akaun  
*Finance & Account Division*

**Nazeriah Md Kassim**

Pengurus Besar  
*General Manager*  
Bahagian Pengurusan Maklumat  
*Information Management Division*

**Azhar Abdullah**

Pengurus Besar  
*General Manager*  
Bahagian Pematuhan  
*Compliance Division*

## PENGURUS KANAN

### SENIOR MANAGER


**Suhana Mohd Said**

Pengurus Kanan  
*Senior Manager*  
Bahagian Strategi &  
Tadbir Urus  
*Strategy & Governance  
Division*

**Azihal Syarmey  
Che Abdul Aziz**

Pengurus Kanan  
*Senior Manager*  
Bahagian Strategi &  
Tadbir Urus  
*Strategy & Governance  
Division*

**Nur Ima Zainol Abidin**

Pengurus Kanan  
*Senior Manager*  
Bahagian Bisnes  
*Business Division*

**Ruzaihah Abdullah**

Pengurus Kanan  
*Senior Manager*  
Bahagian SHEQ  
*SHEQ Division*


**Zaini Yahya**

Pengurus Kanan  
*Senior Manager*  
Bahagian Standard & Bahan Binaan  
*Standard & Construction Materials  
Division*

**Nor Hamiza Zahar**

Pengurus Kanan  
*Senior Manager*  
Bahagian Standard & Bahan Binaan  
*Standard & Construction Materials  
Division*

**Farrah Fazini Mohamad**

Pengurus Kanan  
*Senior Manager*  
Bahagian Pendaftaran  
Kontraktor  
*Contractor Registration  
Division*



## PENGARAH DIRECTOR



### Khairunnizam Sulaiman

Pengurus Kanan  
*Senior Manager*  
Bahagian Pembangunan  
Kontraktor  
*Contractor Development  
Division*



### Siti Rahayu Yaakub

Pengurus Kanan  
*Senior Manager*  
Bahagian Latihan &  
Kompetensi  
*Training & Competency  
Division*



### Emasria Ismail

Pengurus Kanan  
*Senior Manager*  
Bahagian Penilaian  
& Pensijilan  
*Assessment & Certification  
Division*



### Tuan Masliza Tuan Yacob

Pengurus Kanan  
*Senior Manager*  
Bahagian Sumber Manusia  
*Human Resource Division*



### Zainora Zainal

Pengarah  
*Director*  
Wilayah Persekutuan Kuala Lumpur



### Suhaimi Mansor

Pengarah  
*Director*  
Negeri Selangor



### Annis Othman

Pengarah  
*Director*  
Negeri Johor



### Rosmadi Harun

Pengurus Kanan  
*Senior Manager*  
Bahagian Pengurusan  
Maklumat  
*Information Management  
Division*



### Nurul Hayati Khalil

Pengurus Kanan  
*Senior Manager*  
Bahagian Pengurusan Fasiliti  
*Facility Management Division*



### Mohammad Faizal Abdul Hamid

Pengurus Kanan  
*Senior Manager*  
Bahagian Operasi  
*Operation Division*



### Mohd Noor Ab Rahman

Pengarah  
*Director*  
Negeri Sarawak



### Mohamad Norsani Katap

Pengarah  
*Director*  
Negeri Pahang



### Mohd Azmi Dzulkifli

Pengarah  
*Director*  
Negeri Kedah

## PENGURUS CAWANGAN

### BRANCH MANAGER



**Rosmen Ag Hassan**

Pengarah  
*Director*  
Negeri Sabah

**Jasmi Mohd Salleh**

Pengarah  
*Director*  
Negeri Terengganu

**Rohana Abdul Manan**

Pengarah  
*Director*  
Negeri Sembilan

**Ahmad Ridzuan Ismail**

Pengarah  
*Director*  
Negeri Perak



**Hassan Ismail**

Pengurus  
*Manager*  
Negeri Sabah, Cawangan Tawau  
*Sabah State, Tawau Branch*

**Mohd Hanif Abdul Rahman**

Pengurus  
*Manager*  
Negeri Sabah, Cawangan Sandakan  
*Sabah State, Sandakan Branch*

**Che 'Ahmad Isyai' Che Said**

Pengurus  
*Manager*  
Negeri Sarawak, Cawangan Miri  
*Sarawak State, Miri Branch*



**Alinda Puteh**

Pengarah  
*Director*  
Negeri Melaka

**Zahidi Hashim**

Pengarah  
*Director*  
Negeri Pulau Pinang

**Nazri Zakaria**

Pengarah  
*Director*  
Negeri Kelantan

**Rosli Zainon**

Pengarah  
*Director*  
Negeri Perlis



**Kamarul Azman A Razak**

Pengurus  
*Manager*  
Negeri Sarawak, Cawangan Bintulu  
*Sarawak State, Bintulu Branch*

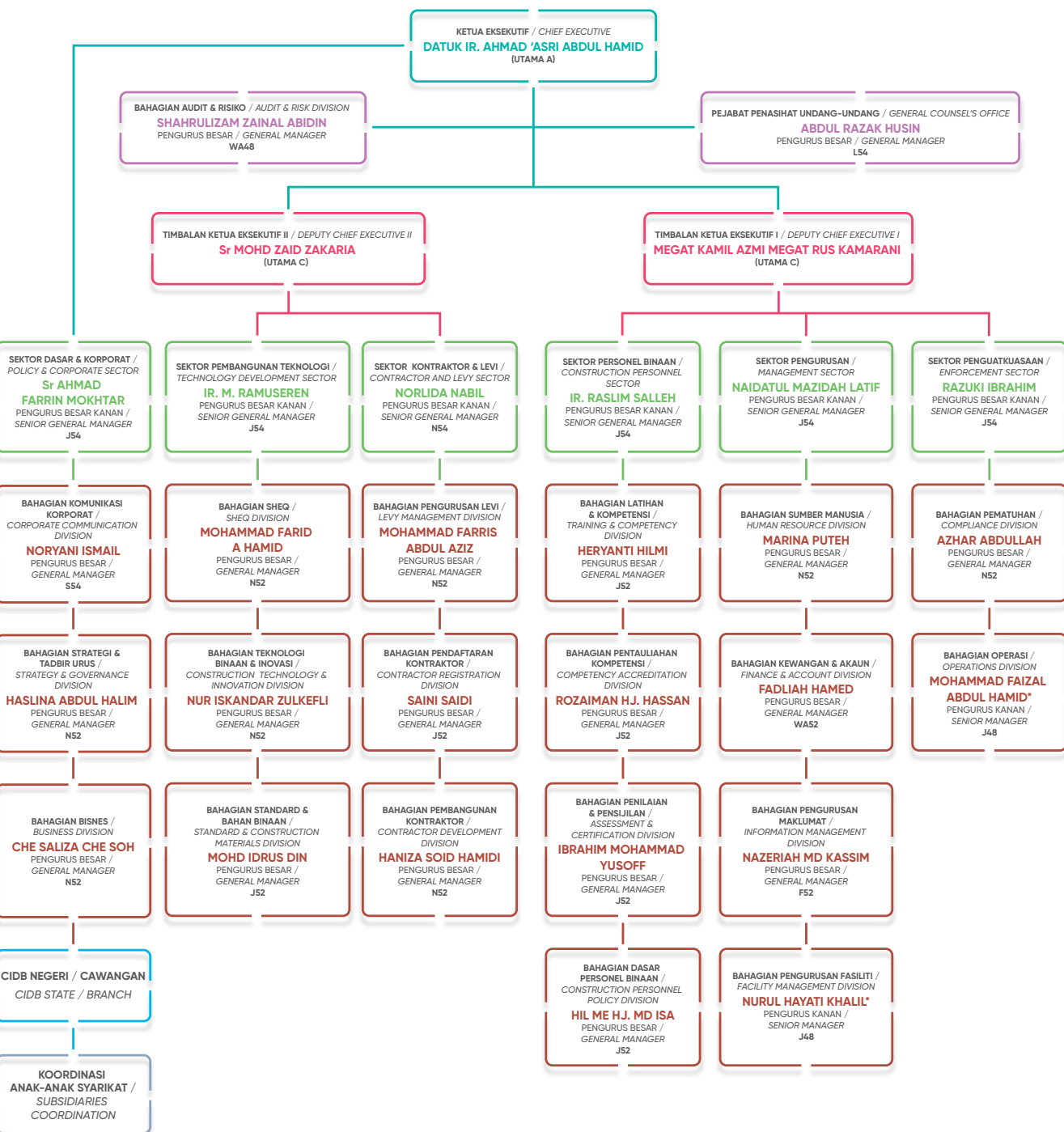
**Chuang Kuang Hong**

Pengurus  
*Manager*  
Negeri Sarawak, Cawangan Sibul  
*Sarawak State, Sibul Branch*



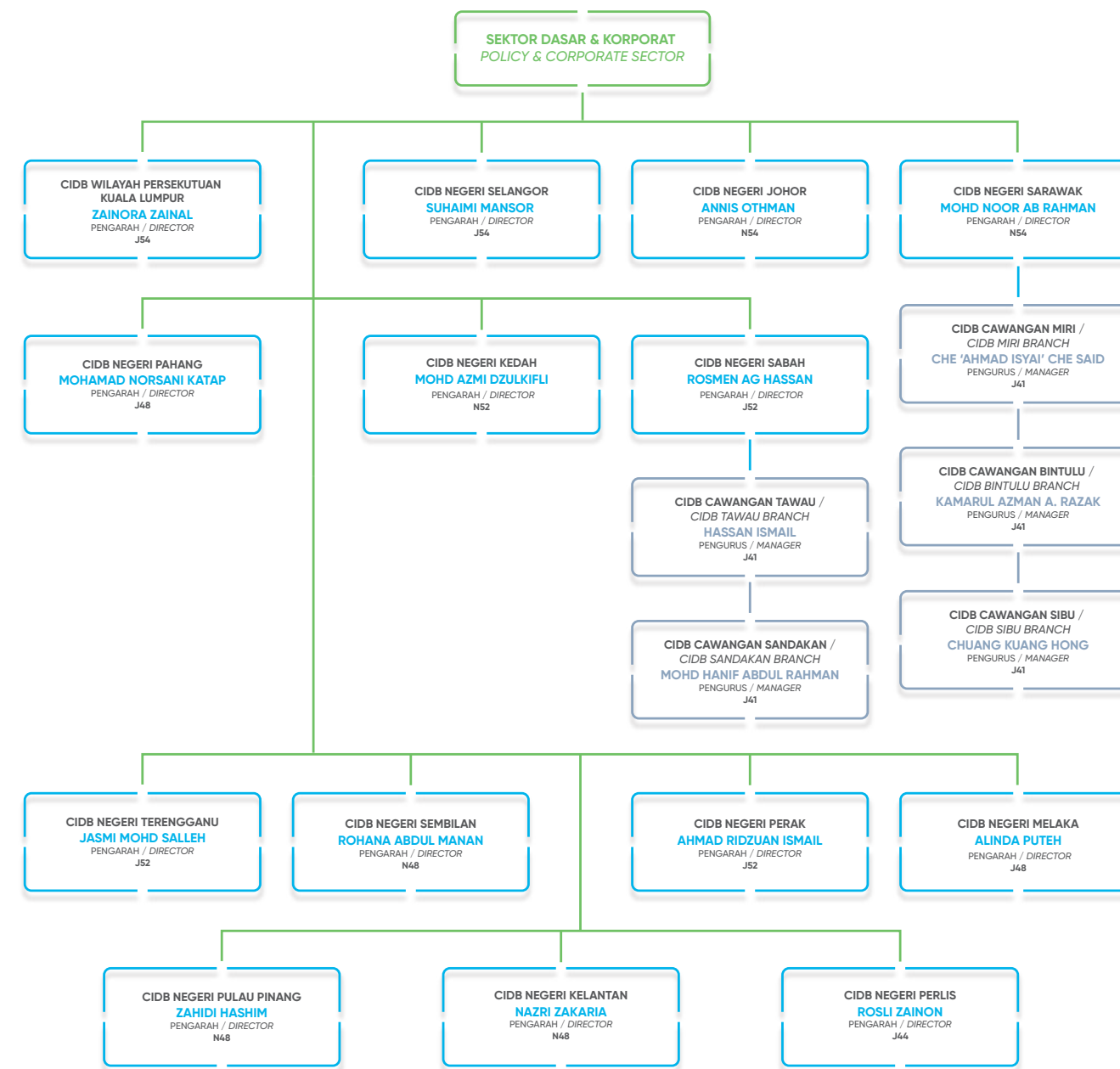
# CARTA ORGANISASI CIDB MALAYSIA 2021

## CIDB MALAYSIA 2021 ORGANISATION CHART



# STRUKTUR ORGANISASI CIDB NEGERI / CAWANGAN 2021

## CIDB STATE / BRANCH 2021 ORGANISATION STRUCTURE



TARIKH BERKUATKUASA - 20 NOVEMBER 2021  
EFFECTIVE DATE - 20 NOVEMBER 2021

TARIKH BERKUATKUASA - 20 NOVEMBER 2021  
EFFECTIVE DATE - 20 NOVEMBER 2021

PETUNJUK  
\* BERKUATKUASA - 1 DISEMBER 2021  
\* EFFECTIVE DATE - 1 DECEMBER 2021

# SUMBER MANUSIA

## HUMAN RESOURCE

Pada akhir Disember 2021, CIDB Malaysia mempunyai seramai 1006 orang staf di mana seramai 368 orang daripada jumlah tersebut terdiri daripada staf lantikan tetap mengisi waran perjawatan yang telah diluluskan oleh Jabatan Perkhidmatan Awam (JPA).

Sementara itu, seramai 633 orang staf berstatus kontrak terus memainkan peranan penting dalam menjayakan pelaksanaan fungsi-fungsi utama CIDB Malaysia sebagaimana yang digariskan di bawah Akta CIDB 520 (Pindaan) 2011. Terdapat pengurangan sebanyak 1.56% keseluruhan jumlah staf berbanding 2020. Pecahan staf mengikut kategori pada tahun 2021 berbanding tahun 2020 adalah seperti di bawah :

*At the end of December 2021, CIDB Malaysia has a total of 1006 employees in which a total of 368 staff were permanent staff filling the approved posts warranted by the Public Service Department (PSD).*

*Meanwhile, 633 contractual staff continue to play an important role in ensuring the implementation of CIDB Malaysia's key functions as set out under the CIDB Act 520 (Amendment) Act 2011. There was a decrease of 1.56% in the total number of staff compared to 2020. The breakdown of staff by category in 2021 compared to 2020 is as follows :*

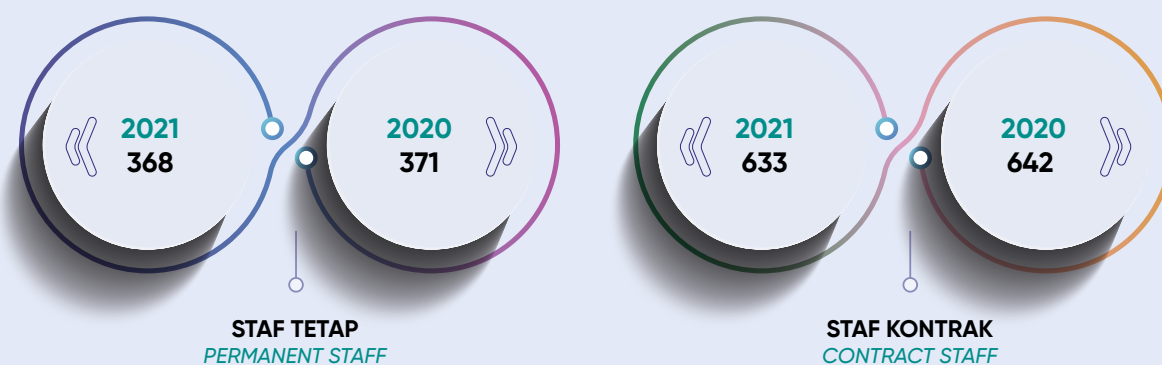
### Bilangan dan pengisian jawatan pada akhir Disember 2021 berbanding 2020

*Number of positions and posts filled at the end of December 2021 compared to 2020*

KATEGORI / KUMPULAN JAWATAN CATEGORIES / GROUP OF POSTS	BILANGAN JAWATAN TETAP Number of Permanent Posts	PENGISIAN JAWATAN POSTS FILLED							
		TETAP Permanent		PINJAMAN Secondment		KONTRAK Contract		JUMLAH Total	
		2021	2020	2021	2020	2021	2020	2021	2020
Jawatan Utama Sektor Awam (JUSA) Public Sector Superscale	4	4	6	0	0	0	0	4	6
Pengurusan & Profesional Management & Professional	84	82	83	4	7	98	101	184	191
Pelaksana (Sokongan) Implementors (Support)	287	282	282	1	2	535	541	818	825
<b>JUMLAH TOTAL</b>	<b>375</b>	<b>368</b>	<b>371</b>	<b>5</b>	<b>9</b>	<b>633</b>	<b>642</b>	<b>1006</b>	<b>1022</b>

### Bilangan staf tetap berbanding staf kontrak

*Number of permanent staff against contract staff*



Dari segi taburan staf, Ibu Pejabat CIDB Malaysia mempunyai 420 orang staf pada tahun 2021, manakala pejabat-pejabat negeri dan cawangan mempunyai seramai 586 staf. Terdapat pengurangan sebanyak 6.7% jumlah staf di Ibu Pejabat dan pertambahan sebanyak 2.5% di pejabat-pejabat negeri dan cawangan berbanding 2020. Taburan staf mengikut kategori pada tahun 2021 berbanding tahun 2020 adalah seperti di bawah :

*In terms of staff distribution, CIDB Malaysia Head Office has 420 employees in 2021, while state and branch offices have a total of 586 employees. There was a decrease of 6.7% in the number of staff at the Head Office and an increase of 2.5% in the state and branch offices compared to 2020. Staff distribution by category in 2021 compared to 2020 is as below :*

### Taburan Staf Staff Distribution

KATEGORI / KUMPULAN JAWATAN CATEGORIES / GROUP OF POSTS	IBU PEJABAT Head Office		PEJABAT / CAWANGAN NEGERI State / Branch Offices		Jumlah Total	
	2021	2020	2021	2020	2021	2020
Jawatan Utama Sektor Awam (JUSA) Public Sector Superscale	4	6	0	0	4	6
Pengurusan & Profesional Management & Professional	134	143	50	48	184	191
Pelaksana (Sokongan) Implementors (Support)	282	301	536	524	818	825
<b>JUMLAH TOTAL</b>	<b>420</b>	<b>450</b>	<b>586</b>	<b>572</b>	<b>1006</b>	<b>1022</b>



# PRESTASI KEWANGAN

## FINANCIAL PERFORMANCE

### HASIL

Berdasarkan Penyata Kewangan Telah Diaudit 2021, jumlah hasil yang diterima di peringkat CIDB sehingga 31 Disember 2021 adalah sebanyak RM272.4 juta. Secara keseluruhannya, hasil CIDB 2021 meningkat sebanyak RM26.4 juta (11%) berbanding hasil tahun 2020 yang berjumlah RM246.0 juta. Penaan levi masih kekal sebagai penyumbang utama hasil CIDB iaitu sebanyak RM161.7 juta atau 59% daripada jumlah keseluruhan hasil. Hasil daripada yuran pendaftaran adalah sebanyak RM66.1 juta (24%), hasil faedah deposit tetap sebanyak RM8.7 juta (3%), hasil verifikasi bahan sebanyak RM8.0 juta (3%) dan hasil yang lain sebanyak RM27.9 juta (11%).

### REVENUE

Based on Audited Financial Report 2021, total revenue received by CIDB as at 31 December 2021 stood at RM272.4 million. Overall, it shows an increase of RM26.4 million (11%) in revenue compared to 2020 amounting to RM246.0 million. Levy imposition remains the biggest source of revenue totalling RM161.7 million or 59% from the total revenue. Other revenue includes RM66.1 million (24%) for registration fees, revenue for interest and dividend RM8.7 million (3%), RM8.0 million (3%) for verification, and other revenue RM27.9 million (11%).

Jadual I menunjukkan Hasil CIDB dan Kumpulan pada tahun 2021  
Schedule I shows CIDB and the Group Revenue for 2021

Sumber Hasil / Source of Revenue	Peringkat Kumpulan / Group Level		Peringkat CIDB / CIDB Level	
	2021	2020	2021	2020
<b>Hasil Daripada Urus Niaga Bukan Pertukaran / Revenue From Non-Exchange Transactions</b>	<b>234.8</b>	<b>194.4</b>	<b>235.4</b>	<b>189.7</b>
Levi Levy	161.7	113.0	161.7	113.0
Yuran Pendaftaran / Registration Fee	66.1	59.1	66.1	59.1
Kompaun dan Penalti / Compound and Penalty	5.3	5.1	5.3	5.1
Geran Kerajaan / Government Grant	0.6	15.0	2.3	12.5
Lain-lain Urus Niaga Bukan Pertukaran / Others Non-Exchange Transactions	1.1	2.2	-	-
<b>Hasil Daripada Urus Niaga Pertukaran / Revenue From Exchange Transactions</b>	<b>63.8</b>	<b>58.6</b>	<b>25.5</b>	<b>35.6</b>
Yuran Penilaian Kemahiran / Evaluation Skills Fees	4.2	6.4	3.3	6.0
Yuran Kursus / Training Fees	15.6	14.9	2.6	4.7
Hasil Sewaan / Rental Revenue	2.3	1.6	0.5	1.5
Faedah Deposit Tetap / Fixed Deposits Interest	9.2	15.8	8.7	15.2
Hibah / Hibah	1.5	0.3	1.4	0.2
Verifikasi Bahan / Material Verification	8.0	7.1	8.0	7.1
Jualan Dokumen / Sales Documents	0.2	0.2	0.1	0.1
Lain-lain Urus Niaga Pertukaran / Others Exchange Transactions	2.0	4.0	0.7	0.6
Fi Pengurusan Projek Perundingan, Pensijilan dan Pendaftaran / Management Fees for Project Consultation, Certification and Registration	19.1	7.2	-	-
<b>Lain-lain Hasil / Others Revenue</b>	<b>12.2</b>	<b>22.3</b>	<b>11.5</b>	<b>20.7</b>
Bayaran Balik Geran Grant Repayments	4.6	17.4	4.6	17.4
Pendapatan Hutang Ragu Doubtful Debt Income	6.2	2.8	6.2	2.7
Pelbagai Hasil Miscellaneous Revenue	1.4	2.1	0.7	0.6
<b>Jumlah / Total</b>	<b>310.8</b>	<b>275.3</b>	<b>272.4</b>	<b>246.0</b>

## PERBELANJAAN

Di peringkat CIDB, perbelanjaan keseluruhan telah menurun sebanyak RM25.5 juta (8%) daripada RM307.4 juta untuk tahun 2020 kepada RM281.9 juta pada tahun 2021. Perbelanjaan mengurus tahun 2021 meningkat sebanyak RM7.2 juta (5%) kepada RM144.3 juta berbanding tahun 2020 yang berjumlah RM137.1 juta.

Perbelanjaan bagi program pembangunan industri pula menurun sebanyak RM25.7 juta (21%) kepada RM96.0 juta berbanding RM121.7 juta pada tahun 2020. Perbelanjaan modal menurun sebanyak RM7.0 juta (14%) kepada RM41.6 juta berbanding RM48.6 juta pada tahun 2020.

## EXPENDITURE

At CIDB level, total expenditure decreased by RM25.5 million (8%) from RM307.4 million in 2020 to RM281.9 million in 2021. The operational expenditure in 2021 increased by RM7.2 million (5%) to RM144.3 million compared to RM137.1 million in 2020.

The industry development program decreased by RM25.7 million (21%) to RM96.0 million compared to RM121.7 million in 2020. The capital expenditure decreased by RM7.0 million (14%) to RM41.6 million compared to RM48.6 million in 2020.

Jadual II menunjukkan Perbelanjaan CIDB dan Kumpulan pada tahun 2021  
Schedule II shows CIDB and the Group Expenditure for 2021

Jenis Perbelanjaan / Types Of Expenditure		Perbelanjaan / Expenditure RMJuta Million)		Perbelanjaan / Expenditure RMJuta Million)	
		Peringkat Kumpulan / Group Level	Peringkat CIDB / CIDB Level	2021	2020
Kos Pengeluaran / Production Cost	a	11.4	12.6	-	-
Emolument Emolument	b	103.0	96.1	77.0	71.2
Bekalan Perkhidmatan / Service Supplies	c	3.6	3.2	3.1	2.1
Belanja Operasi / Operational Expenditure	d	79.9	80.5	64.2	63.8
(A) Belanja Mengurus / Management Expenditure	e=a+b+c+d	197.9	192.4	144.3	137.1
(B) Program Pembangunan Industri / Industry Development Programmes		84.7	108.0	96.0	121.7
(C) Belanja Modal / Capital Expenditure		47.2	53.6	41.6	48.6
<b>Jumlah / Total</b>	<b>A+B+C</b>	<b>329.8</b>	<b>354.0</b>	<b>281.9</b>	<b>307.4</b>

## KEUNTUNGAN TERKUMPUL

Keuntungan terkumpul bersih di peringkat CIDB meningkat sebanyak RM26.9 juta (3%) iaitu daripada RM789.7 juta pada tahun 2020 kepada RM816.6 juta pada tahun 2021.

Sementara itu kedudukan keuntungan terkumpul bersih di peringkat Kumpulan juga meningkat sebanyak RM22.6 juta (3%) daripada RM829.9 juta pada tahun 2020 kepada RM852.5 juta pada tahun 2021.

## ACCUMULATED PROFIT

The total accumulated income at CIDB level shows a RM26.9 million (3%) increase from RM789.7 million in 2020 to RM816.6 million in 2021.

At the Group level, total accumulated income also increased by RM22.6 million (3%) from RM829.9 million in 2020 to RM852.5 million in 2021.

Jadual III menunjukkan Keuntungan Terkumpul CIDB dan Kumpulan pada tahun 2021  
Schedule III shows Accumulated Profit for CIDB and the Group for 2021

Jenis Perbelanjaan / Types Of Expenditure		Perbelanjaan / Expenditure RMJuta Million)		Perbelanjaan / Expenditure RMJuta Million)	
		Peringkat Kumpulan / Group Level	Peringkat CIDB / CIDB Level	2021	2020
Kurangan Pendapatan Sebelum Cukai / Deficit Income Before Tax	a	28.2	(25.1)	32.1	(12.8)
Cukai Pendapatan / Income Tax	b	5.0	4.9	4.7	4.5
Zakat	c	0.6	0.4	0.5	0.2
Kepentingan Minoriti / Minority Interest	d	-	0.4	-	-
<b>(A) Kurangan Pendapatan Selepas Cukai / Deficit Income After Tax</b>	<b>e=a-b-c-d</b>	<b>22.6</b>	<b>(30.8)</b>	<b>26.9</b>	<b>(17.5)</b>
(B) Lebihan Pendapatan Di Bawa Ke Hadapan / Surplus Income Brought Forward	f	829.9	864.1	789.7	809.1
Kerugian Penilaian Aktuari Actual Valuation Loss	g	-	(2.8)	-	(1.9)
Dividen Dibayar Kepada Kepentingan Bukan Kawalan Dividends Paid to Non-Controlling Interests	h	-	-	-	-
Terbitan Ekuiti Modal Pencairan Pegangan Subsidiari Equity Issue From Capital Dilution Of Subsidiary Holdings	i	-	(0.6)	-	-
<b>Jumlah / Total</b>	<b>e+f+g+h+i</b>	<b>852.5</b>	<b>829.9</b>	<b>816.6</b>	<b>789.7</b>



# TINJAUAN PENGERUSI

CHAIRMAN'S OVERVIEW



## DENGAN NAMA ALLAH YANG MAHA PEMURAH, MAHA PENYAYANG.

Bagi pihak Lembaga Pengarah, saya berbesar hati untuk membentangkan Laporan Tahunan CIDB 2021 dan Penyata Kewangan untuk tahun kewangan berakhir 31 Disember 2021.

Tidak dinafikan tahun 2021 merupakan satu lagi tahun yang mencabar dalam banyak aspek berikutan ekonomi dan komuniti terus bergelut dengan kesan Covid-19. Namun, penglibatan aktif CIDB sebagai barisan hadapan industri pembinaan, dengan memainkan pelbagai peranan penting telah dapat menyokong dan menyumbang kepada penstabilan dan penguatan industri.

## IN THE NAME OF ALLAH, THE MOST GRACIOUS, MOST MERCIFUL.

*On behalf of the Board of Directors, I am honoured to present the 2021 CIDB Annual Report and the Financial Statements for the financial year ended 31 December 2021.*

*It had undoubtedly been another challenging year in many aspects as economies and communities continued to battle with the repercussions of Covid-19. However, CIDB's active involvement as the front line of the construction industry, by playing various important roles had been able to support and contribute to the stabilization and strengthening of the industry.*

### YB. Ir. Hj. Yusuf Hj. Abd. Wahab

Pengerusi / Chairman

#### Peranan Barisan Hadapan CIDB

CIDB telah bertindak sebagai barisan hadapan industri pembinaan dalam menangani pandemik Covid-19 dengan peranan-peranan berikut :

- Menjadi rujukan bagi semua agensi dan pemegang taruh sepanjang Perintah Kawalan Pergerakan (PKP) dan Pelan Pemulihan Negara (PPN);
- Menjalankan penguatkuasaan di tapak pembinaan di seluruh negara. Sepanjang tahun 2021, sejumlah 16,815 pemeriksaan telah dibuat terhadap 6,521 tapak pembinaan.
- Menyediakan SOP serta garis panduan yang perlu dipatuhi oleh industri pembinaan untuk beroperasi. Sehingga kini sebanyak 20 versi SOP telah dibangunkan dan menjadi rujukan bagi industri pembinaan, merangkumi SOP untuk PKP, PKPB, PKPP dan PPN;
- Mengadakan sesi libat urus bersama pemain industri bagi mendapatkan maklumbalas ke atas pelbagai isu yang dibangkitkan semasa pandemik seperti isu harga bahan binaan, pekerja asing, kos pematuhan SOP, peninapan pekerja, levi HRDF, kontrak pembinaan, perolehan kerajaan dan lain-lain serta memberikan cadangan penyelesaian kepada Kerajaan;
- Melaksanakan pakej PRIHATIN bagi membantu pemain industri yang terjejas akibat pandemik COVID-19;
- Terlibat secara aktif dalam pelbagai jawatankuasa di peringkat Kementerian dan Nasional seperti Jawatankuasa Dasar KKR, Jawatankuasa Kumpulan Kerja Teknikal Pengurusan Pandemik di bawah Majlis Keselamatan Negara (MKN), Jawatankuasa Penyelarasan Senarai Perkhidmatan Perlu di bawah Kementerian Perdagangan Antarabangsa dan Industri (MITI).
- Memproses permohonan kebenaran operasi sektor pembinaan melalui CIMS MITI yang melibatkan semua pihak dalam rantai bekalan pembinaan.
- Menjalankan program Vaksinasi Industri Pembinaan (CIVAC) di lima buah negeri bagi meningkatkan kadar vaksinasi di kalangan pekerja tapak binaan.

#### CIDB's Front Line Role

*CIDB had acted as the forefront of the construction industry in dealing with the Covid-19 pandemic with the following roles:*

- As a reference for all agencies and stakeholders throughout the Movement Control Order (MCO) and the National Recovery Plan (PPN);*
- Execute enforcement at construction sites throughout the country. A total of 16,815 inspections were made on 6,521 construction sites in 2021.*
- Produce SOPs and guidelines for the construction industry to adhere in order to operate. To date, 20 versions of SOPs have been developed and referred to by the construction industry, including SOPs for MCO, PKPB, PKPP and PPN;*
- Hold engagement sessions with industry players to get feedback on various issues raised during the pandemic such as issues of construction materials' prices, foreign workers, the cost of SOP compliance, workers accommodation, HRDF levy, construction contracts, government procurement and others as well as provide proposed solution to the Government;*
- Implement the PRIHATIN package to assist industry players affected by the COVID-19 pandemic;*
- Actively involved in various committees at the Ministry and National level such as the KKR Policy Committee, the Pandemic Management Technical Working Group Committee under the National Security Council (MKN), the Necessary Services List Coordination Committee under the Ministry of International Trade and Industry (MITI).*
- Process construction sector operation authorization applications through the MITI CIMS which involves all parties in the construction supply chain.*
- Conduct the Construction Industry Vaccination (CIVAC) programme in five states to increase the vaccination rate among construction site workers.*

#### Persekitaran Ekonomi

Pandemik Covid-19 terus membentuk landskap ekonomi global pada tahun 2021 walaupun telah pulih secara beransur-ansur apabila dunia menyesuaikan diri dengan norma baharu dan vaksinasi semakin meluas. Ini telah membolehkan aktiviti disambung semula. Oleh itu, ekonomi dunia telah berkembang kepada 6.1% berbanding -3.1% pada tahun 2020. Namun, kekuatan pemulihan itu telah dilemahkan oleh lonjakan kes Covid-19 di tengah-tengah penyebaran varian baharu yang membimbangkan. Ekonomi global juga berdepan dengan ketidakpastian pasaran kewangan, gangguan rantai bekalan, harga komoditi yang lebih tinggi dan kekurangan pekerja. Beberapa faktor ini telah mengakibatkan tekanan inflasi, di tengah-tengah pemulihan dalam permintaan apabila ekonomi mula dibuka semula.

#### Economic Environment

*The Covid-19 pandemic continued to shape the global economic landscape in 2021 although it gradually recovered as the world adapted to the new normal and vaccinations became prevalent. This had allowed for activities to resume. As such, the world economy had expanded to 6.1% compared to -3.1% in 2020. However, the strength of the recovery was dampened by the spike in Covid-19 cases, amid the spread of new variants of concern. The global economy was also confronted with financial market volatility, supply chain disruptions, higher commodity prices and labour shortages. Several of these factors resulted in inflationary pressures, amid a recovery in demand as economies began to reopen.*

Ekonomi Malaysia juga berada di landasan pemulihan pada tahun 2021. Bagaimanapun, memandangkan kes Covid-19 tempatan mula meningkat pada Mei 2021, Kerajaan terpaksa memperkenalkan semula langkah-langkah pembendungan yang ketat di seluruh negara di bawah fasa pertama Pelan Pemulihan Nasional (NRP) pada Jun 2021. Ini telah menjejaskan momentum pemulihan. Namun begitu, kemajuan pantas Program Imunisasi Covid-19 Kebangsaan telah membolehkan sektor ekonomi dibuka semula secara beransur-ansur pada suku ketiga tahun itu. Eksport yang kukuh dan bantuan dasar berterusan untuk isi rumah dan perniagaan juga memberi sokongan kepada pertumbuhan dalam negeri. Secara keseluruhannya, ekonomi Malaysia menyaksikan pemulihan sederhana, dengan KDNK berkembang sebanyak 3.1% pada 2021 (2020: -5.5%).

*The Malaysian economy was also on the path of recovery in 2021. However, as local Covid-19 cases began to surge in May 2021, the Government had to reintroduce strict nationwide containment measures under the first phase of the National Recovery Plan (NRP) in June 2021. This affected the recovery momentum. Nonetheless, the swift progress of the National Covid-19 Immunisation Programme enabled economic sectors to gradually reopen in the third quarter of the year. Strong exports and continued policy aid for households and businesses also lent support to domestic growth. Overall, the Malaysian economy saw a moderate recovery, with GDP growing by 3.1% in 2021 (2020: -5.5%).*

#### Tinjauan Industri Pembinaan Malaysia

Pertumbuhan dalam sektor pembinaan mencatatkan penguncupan sebanyak 5.2% berbanding -19.4% pada tahun 2020. Ini disokong oleh peningkatan dalam aktiviti pembinaan khusus, bangunan bukan kediaman dan subsektor bangunan kediaman.

Sehingga Disember 2021, sebanyak 10,707 projek bernilai RM95.6 bilion telah direkodkan berbanding 7,655 projek bernilai RM68.7 bilion pada tahun 2020. Peningkatan ini telah didorong oleh penyambungan semula banyak projek pembinaan yang tergendala secara berperingkat yang memberi kesan besar dalam mengurangkan kerugian industri pembinaan.

#### Malaysian Construction Industry Overview

*Growth in the construction sector recorded a contraction of 5.2% compared to -19.4% in 2020. This was supported by an improvement in specialised construction activities, non-residential buildings and residential buildings subsectors.*

*As of December 2021, a total of 10,707 projects worth RM95.6 billion was recorded compared to 7,655 projects worth RM68.7 billion in 2020. The increase was spurred by the resumption of many stalled construction projects in stages which had a major impact in reducing the losses of the construction industry.*

#### Prospek Masa Hadapan

Ekonomi global diunjurkan berkembang sebanyak 3.2% pada 2022, berikutan jangkaan peningkatan beransur-ansur dalam kedua-dua ekonomi maju serta pasaran sedang pesat membangun dan ekonomi membangun.

Ekonomi Malaysia diunjur berkembang antara 5.5% hingga 6.5% pada 2022. Pertumbuhan akan disokong oleh penerusan pakej untuk memerangi Covid-19 yang mempunyai kesan limpahan untuk meningkatkan ekonomi. Ia juga disokong oleh peningkatan ketara dalam perdagangan global, harga komoditi yang stabil, pembendungan pandemik, dan peningkatan beransur-ansur dalam sentimen pengguna dan perniagaan.

Sektor pembinaan diunjurkan pulih sebanyak 11.5% pada tahun 2022 berikutan prestasi yang lebih baik dalam semua subsektornya. Subsektor kejuruteraan awam dijangka memperoleh semula pertumbuhan positifnya, berikutan beberapa projek infrastruktur utama, seperti Transit Aliran Ringan 3 (LRT3), Mass Rapid Transit 3 (MRT3), Sistem Transit Rapid Johor-Singapura (RTS) serta lebuh raya Pan Borneo di Sabah dan Sarawak diteruskan dan dipercepatkan. Projek utiliti termasuk Hidroelektrik Baleh, Program Grid Bekalan Air Sarawak dan loji Solar 3 Berskala Besar, juga diunjurkan memacu pertumbuhan. Begitu juga, subsektor bangunan kediaman dijangka terus berkembang sejajar dengan langkah Kerajaan untuk menangani kekurangan rumah mampu milik. Langkah-langkah tersebut antara lain adalah penerusan skim Sewa Untuk Dimiliki dan pengecualian duti setem penuh untuk pembeli rumah kali pertama serta program Rumah Mesra Rakyat dan Perumahan Rakyat. Di samping itu, subsektor bangunan bukan kediaman dijangka bertambah baik, disokong oleh projek komersil yang sedang dijalankan, iaitu Kwasa Damansara, Tun Razak Exchange dan KLIA Aeropolis.

#### Future Prospects

*The global economy is projected to expand by 3.2% in 2022, following the expected gradual improvement in both advanced economies as well as emerging market and developing economies.*

*The Malaysian economy is projected to expand between 5.5% to 6.5% in 2022. Growth will be underpinned by the continuation of the packages to combat Covid-19 having spill over effects to boost the economy. It is also supported by significant improvement in global trade, stabilised commodity prices, containment of the pandemic, and gradual improvement in consumer and business sentiments.*

*The construction sector is projected to turn around by 11.5% in 2022 on account of better performance in all its subsectors. The civil engineering subsector is anticipated to regain its positive growth, following the continuation and acceleration of major infrastructure projects, such as Light Rail Transit 3 (LRT3), Mass Rail Transit 3 (MRT3), Johor-Singapore Rapid Transit System (RTS) as well as the Pan Borneo highways in Sabah and Sarawak. Utility projects including Baleh Hydroelectric, Sarawak Water Supply Grid Programme and Large-Scale Solar 3 plant, are also projected to spur growth. Similarly, the residential buildings subsector is expected to expand further in line with the Government's measures to address the shortage of affordable houses. The measures, among others, are the continuation of the Rent-to-Own scheme and full stamp duty exemptions for first-time home buyers as well as Rumah Mesra Rakyat and People's Housing programmes. In addition, the non-residential buildings subsector is anticipated to improve, backed by ongoing commercial projects, namely Kwasa Damansara, Tun Razak Exchange and KLIA Aeropolis.*

#### Prestasi CIDB Tahun 2021

Dalam memastikan setiap program dan inisiatif yang dilaksanakan oleh CIDB akan menjana impak positif yang diperlukan untuk memajukan pertumbuhan industri pembinaan, tiga Pelan Strategik utama telah dibangunkan untuk memandu organisasi iaitu :

- Pelan Strategik CIDB 2021 - 2025 (CSP);
- Pelan Strategik ICT CIDB 2020 - 2025 (ISP); dan
- Pelan Antirasuah Organisasi CIDB 2021 - 2025 (OACP)

CSP merupakan pelan strategik 5 tahun bermula pada tahun 2021 yang mensasarkan CIDB menjadi peneraju dan rujukan utama dalam membangunkan industri pembinaan. Pencapaian CSP bagi tahun 2021 adalah sebanyak 97.2% berbanding sasaran 100% yang melibatkan 81 Strategik Inisiatif (SI).

ISP CIDB telah dibangunkan untuk tempoh pelaksanaan bermula 2020 sehingga 2025, dengan objektif agar CIDB menjadi *Insight-Driven Organization (IDO)* yang melangkaui penggunaan teknologi secara maksimum, dan pada masa yang sama ke arah organisasi yang menggalakkan penjanaan idea dan langkah penyelesaian masalah secara inovatif. Pada tahun 2021 sebanyak 21 KPI ISP telah berjaya dilaksanakan dengan pencapaian 98.3% berbanding sasaran 100%.

OACP CIDB 2021 - 2025 telah dibangunkan bagi menyokong Pelan Antirasuah Nasional (NACP) 2019 - 2023. OACP telah dilancarkan pada 12 Januari 2021 dengan memberi fokus kepada rasuah, integriti, salahguna kuasa, penyelewengan dan sebagainya. Ia merupakan sebuah pelan strategik dalam meningkatkan integriti CIDB dalam memberi khidmat kepada industri pembinaan. Pada tahun 2021, pencapaian OACP CIDB adalah 93% berbanding sasaran 100%.

Selain daripada pelan-pelan di atas, CIDB juga menyumbang sebanyak 21 KPI yang telah ditetapkan di bawah Pelan Strategik Organisasi Kementerian Kerja Raya. Daripada jumlah tersebut, 20 KPI telah mencapai 100%, manakala satu KPI mencapai 98%, menjadikan pencapaian keseluruhan adalah 99.5% berbanding sasaran 100%.

Pelan Induk C4.0 yang telah dilancarkan pada hujung tahun 2020 telah fokus kepada penyiapan strategi implementasi untuk dilaksanakan pada tahun 2022.

#### CIDB Performance in 2021

*In ensuring that every programme and initiative implemented by CIDB would generate the positive impact required to advance the growth of the construction industry, three main Strategic Plans had been developed to successfully steer the organization namely :*

- CIDB Strategic Plan 2021 - 2025 (CSP);
- CIDB ICT Strategic Plan 2020 - 2025 (ISP); and
- CIDB Organizational Anti-Corruption Plan 2021 - 2025 (OACP)

*The CSP is a 5-year strategic plan commencing in 2021 that targets CIDB to be the main leader and key reference in developing the construction industry. The CSP achievement for 2021 was 97.2% against the target of 100% involving 81 Strategic Initiatives (SI).*

*CIDB's ISP had been developed for the implementation period from 2020 to 2025, with the objective of CIDB becoming an Insight-Driven Organization (IDO) that transcends maximum use of technology, as well as moving towards an organization that encourages the generation of ideas and innovative solutions. In 2021, a total of 21 ISP KPIs had been successfully implemented with an achievement of 98.3% against the target of 100%.*

*The CIDB OACP 2021 - 2025 had been developed to support the National Anti-Corruption Plan (NACP) 2019-2023. The OACP was launched on 12 January 2021 with a focus on corruption, integrity, abuse of power, malfeasance and others. It is a strategic plan to enhance CIDB's integrity in serving the construction industry. In 2021, CIDB's OACP achievement was 93% against the target of 100%.*

*Apart from the above plans, CIDB also contributed a total of 21 KPIs that have been set under the Organizational Strategic Plan of the Ministry of Works. Out of these, 20 KPIs had achieved 100%, while one KPI had achieved 98%, making the overall achievement at 99.5% against the target of 100%.*

*The C4.0 Master Plan which was launched at the end of 2020 had focused on the completion of the implementation strategies for implementation in 2022.*



### Penghargaan

Berlatarbelakangkan persekitaran yang mencabar, CIDB telah berjaya memainkan peranannya dalam memastikan industri pembinaan mampu bangkit dan menyumbang secara signifikan ke arah pembinaan negara. Ini tidak akan dapat dicapai tanpa sokongan dan komitmen yang tidak berbelah bahagi daripada semua pihak yang berkenaan, sama ada dari dalaman mahupun luaran.

Saya ingin mengambil kesempatan ini untuk merakamkan setinggi-tinggi penghargaan dan ucapan terima kasih Lembaga Pengarah kepada Datuk Dr. Syed Sharifuddin Syed Ikhsan yang telah bersara daripada perkhidmatan awam. Khidmat cemerlang yang dicurahkan sepanjang tempoh perkhidmatan beliau amat penting terutamanya dalam memudahkan urusan berkaitan Kementerian Kerja Raya. Lembaga Pengarah juga ingin merakamkan setinggi-tinggi penghargaan dan pengiktirafan kepada Datuk Ir. Elias Ismail, bekas Timbalan Ketua Eksekutif I yang juga telah bersara daripada perkhidmatan awam selepas berkhidmat selama 23 tahun di CIDB. Semoga Allah mengurniakan masa depan yang maju dengan penuh kesihatan dan kesejahteraan untuk kedua-duanya.

Kami mengalu-alukan pelantikan Tan Sri Sufri Mohd Zin, Presiden *Master Builders Association Malaysia (MBAM)* yang menyertai kami pada Jan 2021. Saya amat percaya Tan Sri Sufri akan dapat mempertingkatkan dan mengukuhkan lagi CIDB dengan pengetahuan, kepakaran dan pengalamannya yang luas dalam membimbing CIDB ke tahap yang lebih tinggi.

Sesungguhnya, masa yang mencabar untuk industri masih belum surut, walaupun terdapat beberapa sebab untuk berasa optimis di masa hadapan, sikap berjaga-jaga masih perlu diamalkan. Isu yang dihadapi oleh industri hari ini adalah lebih kompleks dan pelbagai, justeru memerlukan tenaga kerja yang adaptif dan dilengkapi dengan pengetahuan dan kemahiran yang diperlukan. Hanya dengan itu CIDB akan dapat menyampaikan mandatnya secara berkesan dengan standard profesionalisme dan integriti yang tinggi.

Akhir sekali, terima kasih kepada semua pihak berkepentingan, pasukan pengurusan yang berdedikasi dan warga CIDB yang komited. Dengan sokongan padu mereka, kita berada di landasan yang betul bagi merealisasikan aspirasi untuk menjadi pihak berkuasa yang menerajui penyediaan penyelesaian bagi membangunkan industri yang bertanggungjawab terhadap sosial dan alam sekitar.

### Appreciations

*Against the backdrop of a challenging environment, CIDB had managed to continue playing its role diligently in ensuring the construction industry is able to revive and significantly contribute towards nation-building. This would not be made possible without the unwavering support and commitment of all parties concerned, both internally as well as externally.*

*I want to take this opportunity to express the entire Board's sincere gratitude and appreciation to Datuk Dr. Syed Sharifuddin Syed Ikhsan who had since retired from the civil service. The excellent services rendered during his term had been instrumental, especially in facilitating matters concerning the Ministry of Works. The Board would also want to express our utmost commendation and recognition for Datuk Ir. Elias Ismail, the former Deputy Chief Executive I who had also retired from the civil service after having served CIDB for 23 years. May Allah accord a prosperous and healthy future for both.*

*We welcome the appointment of Tan Sri Sufri Mohd Zin, the President of Master Builders Association Malaysia (MBAM) who joined us in Jan 2021. I sincerely believe that Tan Sri Sufri will further enhance and strengthen CIDB with his vast knowledge, expertise and experience in guiding CIDB to greater heights.*

*Indeed, challenging times for the industry have yet to recede, though there is some cause for optimism in the path ahead, we must remain vigilant. The issues confronting the industry today are more complex and diverse, thus requiring a workforce that is adaptive and equipped with the necessary knowledge and skills. Only then will CIDB be able to deliver its mandate effectively with the highest standards of professionalism and integrity.*

*Finally, thank you to all our stakeholders, our dedicated management team and committed Warga CIDB. With their steadfast support, we are on track to realise our aspiration of becoming the leading authority on solutions for developing a socially and environmentally responsible industry.*

“

**“Berlatarbelakangkan persekitaran yang mencabar, CIDB telah berjaya memainkan peranannya dalam memastikan industri pembinaan mampu bangkit dan menyumbang secara signifikan ke arah pembinaan negara.”**

***Against the backdrop of a challenging environment, CIDB had managed to continue playing its role diligently in ensuring the construction industry is able to be revived and significantly contribute towards nation-building.***

”

**YB. Ir. Hj. Yusuf Hj. Abd. Wahab**

Pengerusi / Chairman





# ACARA UTAMA

## MAIN EVENTS

30 JUN  
JUNE  
2021

**LAWATAN KERJA MENTERI SAINS, TEKNOLOGI DAN INOVASI MALAYSIA, YB KHAIRY JAMALUDDIN KE PUSAT PEMBERIAN VAKSIN (PPV) CONSTRUCTION INDUSTRY VACCINATION (CIVAC) PROGRAMME SEKTOR PEMBINAAN DI PUSAT KONVENSYEN CIDB MALAYSIA**

**WORKING VISIT BY THE MINISTER OF SCIENCE, TECHNOLOGY AND INNOVATION MALAYSIA, YB KHAIRY JAMALUDDIN TO THE CONSTRUCTION INDUSTRY VACCINATION (CIVAC) PROGRAMME VACCINATION CENTRE (PPV) CONSTRUCTION SECTOR AT THE CIDB MALAYSIA CONVENTION CENTRE**

Menteri Kanan Kerja Raya, YB Dato' Sri Haji Fadillah bin Haji Yusof bersama YB Khairy Jamaluddin, Menteri Penyelaras Program Imunisasi Covid-19 Kebangsaan telah meninjau proses vaksinasi di Pusat Pemberian Vaksin (PPV) *Construction Industry Vaccination (CIVac) Programme* di Pusat Konvensyen CIDB.

Industri pembinaan dianggarkan memerlukan dua juta dos vaksin bagi memastikan semua pekerja dalam sektor itu mendapat imunisasi terhadap Covid-19, agar dapat kembali menyumbang kepada pembangunan ekonomi negara.

Dalam melaksanakan proses imunisasi pekerja sektor pembinaan, Lembaga Pembangunan Industri Pembinaan Malaysia (CIDB) telah memperkenalkan program CIVac yang merupakan program kerjasama kerajaan dan swasta. Ia bertujuan untuk mempercepatkan pengambilan vaksinasi di kalangan pekerja pembinaan bagi mengurangkan bilangan kluster Covid-19 dalam kelompok tempat kerja.

Selain daripada program CIVac di Pusat Konvensyen CIDB Jalan Cheras untuk pekerja binaan di Wilayah Persekutuan Kuala Lumpur dan Putrajaya, program ini juga telah dibuka di Kompleks Sukan Negara Panasonic, Shah Alam, Dewan Besar CIDB Negeri Johor, Grand Darul Makmur Hotel Kuantan dan Sunway Carnival Convention Centre Seberang Jaya, Pulau Pinang. Sebanyak 202,982 vaksin telah digunakan untuk pekerja binaan yang meliputi 102,802 orang bagi dos 1 dan 100,180 orang untuk dos 2.

*Senior Minister of Public Works, YB Dato' Sri Haji Fadillah bin Haji Yusof together with YB Khairy Jamaluddin, the Coordinating Minister for the National Covid-19 Immunization Programme inspected the vaccination process at the Construction Industry Vaccination (CIVac) programme Vaccination Centre (PPV) at the CIDB Convention Centre.*

*The construction industry is estimated to require two million doses of vaccine to ensure that all workers in the sector are immunized against Covid-19, in order to continue contributing to the country's economic development.*

*In implementing the immunization process for workers in the construction sector, the Malaysian Construction Industry Development Board (CIDB) introduced the CIVac programme which was a government and private collaboration programme. It aimed at accelerating the uptake of vaccination among construction workers to reduce the number of Covid-19 clusters in the workplace.*

*Apart from the CIVac programme at the CIDB Convention Centre Jalan Cheras for construction workers in the Federal Territories of Kuala Lumpur and Putrajaya, this program was also opened at the Panasonic National Sports Complex, Shah Alam, CIDB Johor Main Hall, Grand Darul Makmur Hotel Kuantan and Sunway Carnival Convention Centre Seberang Jaya, Pulau Pinang. A total of 202,982 vaccines were used for construction workers covering 102,802 workers for dose 1 and 100,180 workers for dose 2.*

Inisiatif Lembaga Pembangunan Industri Pembinaan Malaysia (CIDB) untuk meningkatkan keselamatan dalam pembinaan telah dapat dilaksanakan melalui satu kerjasama dengan *Master Builders Association Malaysia* (MBAM) bagi menjalankan program peningkatan kemahiran untuk Penyelia Pengangkat di Malaysia. Ia merupakan sebahagian daripada pembangunan dalam latihan CIDB yang disasarkan kepada personel industri pembinaan.

Kontraktor dan personel binaan adalah digalakkan untuk terus meningkatkan kemahiran dan mengemas kini pengetahuan mereka dalam pembinaan memandangkan industri telah semakin maju dengan teknologi dan inovasi. Program ini selaras dengan Pelan Strategik CIDB 2021 - 2025, yang memperincikan Keselamatan dan Profesionalisme sebagai salah satu tonggak terasnya dalam memacu industri pembinaan ke hadapan.

Sejak 2019, CIDB telah memberi subsidi 50% daripada yuran latihan untuk Penyelia Pengangkat serta latihan untuk Pegawai Keselamatan & Kesihatan (SHO) dan Penyelia Keselamatan Tapak (SSS). CIDB telah memperuntukkan bajet yang bernilai hampir RM1 juta untuk memberi subsidi kepada latihan SHO, SSS dan Penyelia Pengangkat untuk tahun hadapan.

*The initiative of the Malaysian Construction Industry Development Board (CIDB) to improve safety in construction had been implemented through a partnership with the Master Builders Association of Malaysia (MBAM) to conduct an upskilling programme for Lifting Supervisors in Malaysia. It is part of CIDB's development in training targeted at construction industry personnel.*

*Contractors and construction personnel are encouraged to continuously upskill and update their knowledge in construction as the industry has become more advanced with technology and innovation. This programme is in line with the CIDB Strategic Plan 2021 - 2025, which details Safety and Professionalism as one of its core pillars in driving the construction industry forward.*

*Since 2019, CIDB had been subsidizing 50% of the training fees for Lifting Supervisors as well as training for Safety & Health Officers (SHO) and Site Safety Supervisors (SSS). CIDB had allocated a budget worth close to RM1 million to subsidise SHO, SSS and the Lifting Supervisor training for next year.*

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**CIDB BEKERJASAMA DENGAN MBAM UNTUK MENINGKATKAN KEMAHIRAN PENYELIA PENGANGKAT BAGI MENAMBAHBAIK KESELAMATAN DALAM PEMBINAAN**

**CIDB PARTNERS WITH MBAM TO UPSKILL LIFTING SUPERVISORS TO IMPROVE SAFETY IN CONSTRUCTION**



## MAJLIS MENANDATANGANI MEMORANDUM PERSEFAHAMAN ANTARA CIDB MALAYSIA DAN KERAJAAN NEGERI KELANTAN

### THE SIGNING CEREMONY OF THE MEMORANDUM OF UNDERSTANDING BETWEEN CIDB MALAYSIA AND THE GOVERNMENT OF KELANTAN

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Lembaga Pembangunan Industri Pembinaan Malaysia (CIDB) telah bekerjasama dengan Kerajaan Negeri Kelantan untuk mewujudkan Taman Perindustrian Sistem Binaan Berindustri (IBS) yang pertama di negara ini. Kerjasama ini dimeterai melalui Memorandum Persefahaman (MoU) yang ditandatangani oleh CIDB bersama Kerajaan Negeri Kelantan di Kota Bharu, Kelantan.

Taman Perindustrian IBS ini yang merupakan salah satu inisiatif di bawah Program Kecemerlangan IBS di Kelantan akan dibangunkan di tanah berkeluasan 200 ekar di Sungai Bagan, Machang yang telah disumbangkan oleh Kerajaan Negeri Kelantan. Ia akan memperkukuhkan jaringan ekosistem IBS di Malaysia seterusnya dapat meningkatkan bilangan penggiat IBS terutamanya di kalangan Bumiputera dan usahawan kecil & sederhana (SMEs).

MoU ini ditandatangani oleh Setiausaha Kerajaan Kelantan, YB Dato' Kaya Setia Datuk Nazran Bin Muhammad dan Ketua Eksekutif CIDB, Datuk Ir. Ahmad 'Asri Bin Abdul Hamid.

*The Malaysian Construction Industry Development Board (CIDB) had collaborated with the Kelantan State Government to create the first Industrial Building System (IBS) Industrial Park in the country. This cooperation was sealed through a Memorandum of Understanding (MoU) signed by CIDB with the Kelantan State Government in Kota Bharu, Kelantan.*

*This IBS Industrial Park is one of the initiatives under the IBS Excellence Program in Kelantan to be developed on 200 acres of land in Sungai Bagan, Machang contributed by the Kelantan State Government. It will strengthen the IBS ecosystem network in Malaysia and further increase the number of IBS players especially among the Bumiputera and small & medium entrepreneurs (SMEs).*

*This MoU was signed by the Secretary to the Government of Kelantan, YB Dato' Kaya Setia Datuk Nazran Bin Muhammad and CIDB Chief Executive, Datuk Ir. Ahmad 'Asri Bin Abdul Hamid. The ceremony was witnessed by the Menteri Besar of Kelantan, YAB Dato' Bentara Kanan Ustaz Dato' Haji Ahmad Bin Yakob as well as the Senior Minister of Public Works, YB Dato' Sri Haji Fadillah Bin Haji Yusof and the Minister in the Prime Minister's Department (Economy), YB Dato' Sri Mustapa Bin Mohamed.*

*Efforts to increase and expand the use of IBS construction methods began in 2018, when CIDB Malaysia through its subsidiary CIDB IBS Sdn Bhd entered into a collaboration with the Kelantan Housing Contractors Association (PKPK). The collaboration had been the catalyst for the usage of IBS in construction projects in Kelantan and became the starting point for the Kelantan State Government to expand the initiative to entrepreneurs in Kelantan, especially in the construction sector. One of the best methods to realize the agenda is through the proposed construction of the IBS Industrial Park.*

Majlis disaksikan oleh Menteri Besar Kelantan, YAB Dato' Bentara Kanan Ustaz Dato' Haji Ahmad Bin Yakob serta Menteri Kanan Menteri Kerja Raya, YB Dato' Sri Haji Fadillah Bin Haji Yusof dan Menteri di Jabatan Perdana Menteri (Ekonomi), YB Dato' Sri Mustapa Bin Mohamed.

Usaha bagi meningkat dan mengembangkan penggunaan kaedah pembinaan IBS telah bermula pada tahun 2018, apabila CIDB Malaysia melalui anak syarikatnya, CIDB IBS Sdn Bhd menjalin kerjasama dengan Persatuan Kontraktor Perumahan Kelantan (PKPK). Kolaborasi ini telah menjadi pemangkin kepada penggunaan IBS dalam projek pembinaan di Kelantan dan menjadi titik tolak kepada Kerajaan Negeri Kelantan untuk memperluaskan inisiatif ini kepada usahawan di Kelantan terutama dalam sektor pembinaan. Salah satu kaedah terbaik bagi merealisasikan agenda tersebut adalah melalui cadangan pembinaan Taman Perindustrian IBS.

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## MAJLIS MENANDATANGANI MEMORANDUM PERSEFAHAMAN DI ANTARA CIDB MALAYSIA DAN MARA

### THE SIGNING CEREMONY OF THE MEMORANDUM OF UNDERSTANDING BETWEEN CIDB MALAYSIA AND MARA

Majlis Amanah Rakyat (MARA) dan Lembaga Pembangunan Industri Pembinaan Malaysia (CIDB) telah memeterai satu Memorandum Persefahaman (MoU) bagi inisiatif meningkatkan keupayaan dan daya saing kontraktor bumiputera dalam industri pembinaan.

MARA di bawah kelolaan Kementerian Pembangunan Luar Bandar sedang berusaha untuk membangunkan rantaian bekalan sistem binaan berindustri (IBS) di mana CIDB boleh membantu dalam menyediakan program pembangunan IBS yang berstruktur dan komprehensif menerusi pemeteraian MoU berkenaan.

MARA sentiasa mencari peluang bagi memastikan graduan lepasan Institusi Pendidikan MARA (IPMA) serta pelatih Giat MARA dalam bidang seni bina dan teknologi bangunan menjadi modal insan yang kompeten di pasaran pekerjaan. Justeru, kerjasama bersama CIDB merupakan satu kolaborasi industri yang tepat dalam memacu pembangunan industri pembinaan dalam negara. CIDB dan MARA akan bekerjasama membangun dan memudahcara usahawan IBS melalui Program Pembangunan Vendor (VDP) IBS.

MoU ini ditandatangani oleh Ketua Pengarah MARA, Datuk Azhar Abdul Manaf dan Ketua Eksekutif CIDB, Datuk Ir. Ahmad 'Asri Bin Abdul Hamid. Majlis disaksikan oleh Menteri Pembangunan Luar Bandar, Datuk Seri Mahdzir Khalid serta Menteri Kanan Kerja Raya, YB Dato' Sri Haji Fadillah Bin Haji Yusof.

*Majlis Amanah Rakyat (MARA) and the Malaysian Construction Industry Development Board (CIDB) had signed a Memorandum of Understanding (MoU) for an initiative to increase the ability and competitiveness of bumiputera contractors in the construction industry.*

*MARA under the management of the Ministry of Rural Development is working to develop an industrialized building system (IBS) supply chain where CIDB can assist in providing a structured and comprehensive IBS development program through the signing of the MoU.*

*MARA is always looking for opportunities to ensure graduates of the MARA Educational Institution (IPMA), as well as Giat MARA trainees in the field of architecture and building technology develop into competent human capital in the job market. Thus, the cooperation with CIDB is an industry collaboration that is most appropriate in driving the development of the construction industry in the country. CIDB and MARA will work together to develop and facilitate IBS entrepreneurs through the IBS Vendor Development Program (VDP).*

*The MoU was signed by the Director General of MARA, Datuk Azhar Abdul Manaf and the Chief Executive of CIDB, Datuk Ir. Ahmad 'Asri Bin Abdul Hamid. The ceremony was witnessed by the Minister of Rural Development, Datuk Seri Mahdzir Khalid and the Senior Minister of Public Works, YB Dato' Sri Haji Fadillah Bin Haji Yusof.*



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#### MINGGU PEMBINAAN ANTARABANGSA (ICW) 2021

#### INTERNATIONAL CONSTRUCTION WEEK (ICW) 2021

Majlis Pembukaan *International Construction Week (ICW) 2021 & ASEAN Super 8 Virtual Connect Exhibition 2021* telah disempurnakan menerusi sidang layar oleh Yang Amat Berhormat Dato' Sri Ismail Sabri Yaakob Perdana Menteri Malaysia yang telah dihadiri seramai 824 orang jemputan dari dalam dan luar negara.

ICW 2021 telah menggabungkan beberapa program yang meliputi seminar, pameran, persidangan dan padanan perniagaan. Kesemua aktiviti tersebut telah dilaksanakan dengan kerjasama beberapa Jabatan Kerajaan, Syarikat Swasta dan Persatuan Industri Pembinaan.

Seramai 3055 orang peserta dan pengunjung telah turut serta dalam program-program ICW 2021 & ASEAN Super 8 2021 termasuk pameran, persidangan dan webinar. Program tahunan ini turut menarik penglibatan dan sokongan 61 rakan industri termasuk PETRONAS, SIME DARBY, MATRADE, RISM, UEM dan WCT.

*The Opening Ceremony of the International Construction Week (ICW) 2021 & ASEAN Super 8 Virtual Connect Exhibition 2021 was officiated virtually by the Honourable Prime Minister of Malaysia, Dato' Sri Ismail Sabri Yaakob which was attended by 824 participants from local and international.*

*ICW 2021 had integrated several programmes covering seminars, exhibitions, conferences and business matchings. All these activities had been carried out in collaboration with several Government Departments, Private Companies and Construction Industry Associations.*

*A total of 3055 participants and visitors had participated in ICW 2021 & ASEAN Super 8 2021 programmes including exhibitions, conferences and webinars. This annual programme had also attracted the involvement and support of 61 industry partners including PETRONAS, SIME DARBY, MATRADE, RISM, UEM and WCT.*

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#### MAJLIS PENGANUGERAHAN DAN PENCAPAIAN CEMERLANG QLASSIC - SHASSIC 2021

#### QLASSIC - SHASSIC 2021 EXCELLENCE AWARD AND ACHIEVEMENT CEREMONY

Lembaga Pembangunan Industri Pembinaan (CIDB) Malaysia telah meraikan syarikat-syarikat pembinaan yang berjaya mencapai skor yang tinggi dalam Sistem Penilaian Kualiti dalam Pembinaan (QLASSIC) dan Sistem Penilaian Keselamatan dan Kesihatan dalam Pembinaan (SHASSIC) yang telah dinilai pada tahun 2020.

Hari QLASSIC serta Hari SHASSIC merupakan acara tahunan yang dianjurkan oleh CIDB untuk mengiktiraf penggiat industri yang mencapai kecemerlangan dalam kualiti pembinaan serta amalan keselamatan dan kesihatan.

Majlis yang telah diadakan di Pusat Konvensyen CIDB Malaysia, Cheras dirasmikan oleh Timbalan Menteri Kerja Raya, YB Datuk Arthur Joseph Kurup yang turut menyampaikan anugerah kepada syarikat yang terlibat. Turut hadir adalah Datuk Ir. Ahmad 'Asri bin Abdul Hamid, Ketua Eksekutif CIDB Malaysia.

*The Malaysian Construction Industry Development Board (CIDB) had celebrated construction companies that had achieved high scores in the Quality Assessment System in Construction (QLASSIC) and the Health and Assessment System in Construction (SHASSIC) which were assessed in 2020.*

*QLASSIC Day and SHASSIC Day are annual events organized by CIDB to recognize industry players who achieved excellence in construction quality as well as safety and health practices.*

*The ceremony which was held at CIDB Malaysia Convention Centre, Cheras was officiated by the Deputy Minister of Public Works, YB Datuk Arthur Joseph Kurup who also presented the awards to the companies involved. Also present was Datuk Ir. Ahmad 'Asri bin Abdul Hamid, the Chief Executive of CIDB Malaysia.*

Untuk tahun 2020, purata skor penilaian QLASSIC telah meningkat kepada 71% berbanding tahun 2019 iaitu 69%. Sebanyak 13 projek pembinaan telah mendapat skor 85% ke atas berbanding tiga (3) projek pembinaan pada tahun 2019. Trend projek yang mendapat skor QLASSIC 85% dan ke atas dilihat terus meningkat sejak QLASSIC dilaksanakan. Skor tertinggi yang dicapai untuk QLASSIC sehingga tahun 2020 adalah 90%.

Bagi SHASSIC pula, jumlah penilaian projek di tapak bina pada tahun 2020 hanyalah 100 projek berbanding 352 projek pada tahun 2019 berikutan Perintah Kawalan Pergerakan (PKP) akibat pandemik Covid-19 yang telah menyebabkan banyak projek tergendala. Daripada jumlah itu, 40 projek berjaya mencapai taraf 5 bintang iaitu mencapai peratusan skor 90 ke atas.

*For 2020, the average QLASSIC assessment score had increased to 71% compared to 2019 which was 69%. A total of 13 construction projects had received a score of 85% and above compared to three (3) construction projects in 2019. The trend of projects that received a QLASSIC score of 85% and above is seen to be increasing since QLASSIC was implemented. The highest score achieved for QLASSIC until 2020 was 90%.*

*As for SHASSIC, the total number of project assessments on construction sites in 2020 was only 100 projects compared to 352 projects in 2019 following the Movement Control Order (MCO) due to the Covid-19 pandemic which had disrupted many projects. Of that number, 40 projects managed to attain the 5 star standard, i.e. achieving a percentage score of 90 or above.*





# DIARI CIDB MALAYSIA 2021

CIDB MALAYSIA 2021 DIARY

**12** JAN / JAN  
2021



Majlis Penyerahan Dokumen CSP 2021 - 2025 dan Pelan Tindakan OACP 2021 - 2025 kepada Ketua-ketua Bahagian CIDB

*Handing Over Ceremony for the CSP 2021 - 2025 Document and OACP 2021 - 2025 Action Plan to CIDB Heads of Division*



JAN / JAN  
2021 **25**

Sesi Libat Urus Bersama Wakil Industri Berkaitan Pematuhan dan Penguatkuasaan SOP di Tapak Pembinaan

*Engagement Session with Industry Representatives Related to SOP Compliance and Enforcement at Construction Sites*



**03** FEB / FEB  
2021

Operasi Penguatkuasaan Pematuhan Akta 466 & Akta 342 Jabatan Tenaga Kerja WPKL bersama CIDB MALAYSIA, JKPP & PERKESO

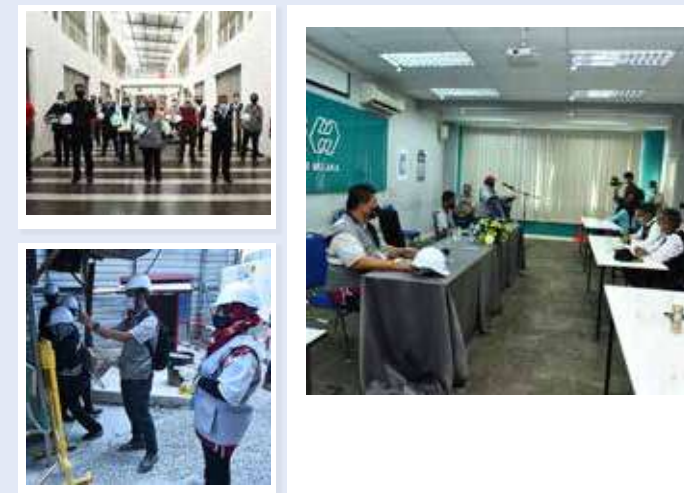
*Enforcement Operation on Compliance to Act 446 & Act 342 by Department of Labour WPKL Together with CIDB Malaysia, DOSH & SOCSO*



**23** FEB / FEB  
2021

Operasi Penguatkuasaan Khas Tapak Pembinaan CIDB Negeri Melaka Bersama Agensi - Jabatan Kerajaan Negeri Melaka

*Special Enforcement Operation of Melaka State CIDB Construction Site Together with Melaka State Government Department and Agencies*



**05** FEB / FEB  
2021

Pemeriksaan Penempatan Pekerja Tapak Bina Di Projek Pembinaan Pangsapuri Mewah Di Bukit Bintang

*Inspection on the Workers' Quarters of the Luxury Apartment Construction Project in Bukit Bintang*

**05** FEB / FEB  
2021

Pemeriksaan Mengejut Menteri Kanan Kerja Raya ke Tapak Projek Pembinaan Pangsapuri Mewah di Jalan Uthant

*Surprise Inspection by the Senior Minister of Works to the Luxury Apartment Construction Project Site at Jalan Uthant*







# 04 MAC / MARCH 2021

Mesyuarat Jawatankuasa Menteri CITP ke-8 di Kementerian Kerja Raya  
*8th CITP Ministerial Committee Meeting at the Ministry of Works*



# 10 MAC / MARCH 2021

Sesi Libat Urus bersama Penganjur Industri Pembinaan bagi Membincangkan mengenai Penginapan Pekerja di Tapak Bina  
*Engagement Session With Construction Industry Players To Discuss Construction Site Workers Accommodation*



Operasi Penguatkuasaan CIDB Ke Projek Pembinaan Pangsapuri Servis di Kepong  
*CIDB Enforcement Operations on the Serviced Apartment Construction Project in Kepong*

# MEI / MAY 02 2021

# 30 JUN / JUNE 2021

Lawatan Kerja Menteri Sains, Teknologi dan Inovasi Malaysia, YB Khairy Jamaluddin ke Pusat Pemberian Vaksin (PPV) Construction Industry Vaccination Programme (CIVac) Sektor Pembinaan di Pusat Konvensyen CIDB Malaysia

*Working Visit by the Minister of Science, Technology and Innovation Malaysia, YB Khairy Jamaluddin to the Construction Industry Vaccination Program (CIVac) Vaccination Centre (PPV) Construction Sector at the CIDB Malaysia Convention Centre*



# 30 SEP / SEP 2021

CIDB Bekerjasama dengan MBAM untuk Meningkatkan Kemahiran Penyelia Pengangkat bagi Menambahbaik Keselamatan dalam Pembinaan

*CIDB Partners with MBAM to Upskill Lifting Supervisors to improve Safety in Construction*



# 17 OKT / OCT 2021

Kunjungan Hormat Menteri Kanan Kerja Raya ke atas Menteri Besar Kelantan

*Courtesy Visit by Senior Minister of Works to the Chief Minister of Kelantan*



# 17 OKT / OCT 2021

Majlis Menandatangani Memorandum Persefahaman Antara CIDB Malaysia dan Kerajaan Negeri Kelantan

*The signing ceremony of the Memorandum of Understanding between CIDB Malaysia and the Government of Kelantan*



# 12 NOV / NOV 2021

Majlis Lambaian Kasih YBhg Datuk Ir. Elias Ismail, Timbalan Ketua Eksekutif I CIDB Malaysia

*Farewell Ceremony for YBhg Datuk Ir. Elias Ismail, Deputy Chief Executive I CIDB Malaysia*



MAKLUMAT KORPORAT // CORPORATE INFORMATION



# 02 NOV / NOV 2021

Majlis Menandatangani Memorandum Persefahaman di antara CIDB Malaysia dan MARA

*The Signing Ceremony of the Memorandum of Understanding between CIDB Malaysia and MARA*



# NOV / NOV 2021 29

Kunjungan Hormat Persatuan Kontraktor Mekanikal Bumiputera Malaysia (PKMBM) ke CIDB Malaysia

*Courtesy Visit by the Malaysian Bumiputera Mechanical Contractors Association (PKMBM) to CIDB Malaysia*



# 09 NOV / NOV 2021

Minggu Pembinaan Antarabangsa (ICW) 2021  
*International Construction Week 2021*



# 14 DIS / DEC 2021

Majlis Penganugerahan & Pencapaian Cemerlang GLASSIC - SHASSIC 2021

*GLASSIC - SHASSIC 2021 Outstanding Award & Achievement Ceremony*



# STATISTIK UTAMA 2021

## MAIN STATISTICS 2021

### 1. BILANGAN PROJEK SEKTOR AWAM DAN SWASTA

#### NUMBER OF PUBLIC AND PRIVATE SECTOR PROJECTS

Sektor / Sector	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Awam / Public	2,001	1,971	1,800	1,902	2,232	2,378	1,937	3,053	2,770	4,168
Swasta / Private	5,997	6,228	6,276	5,653	6,060	6,353	6,619	6,963	4,885	6,539
Jumlah / Total	7,998	8,199	8,076	7,555	8,292	8,731	8,556	10,016	7,655	10,707

### 2. NILAI PROJEK SEKTOR AWAM DAN SWASTA (RM BILION)

#### VALUE OF PUBLIC AND PRIVATE SECTOR PROJECTS (RM BILLION)

Sektor / Sector	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Awam / Public	18.8	23.1	23.6	24.7	66.6	38.5	36.7	29.2	18.8	34.1
Swasta / Private	112.5	113.6	161.4	117.4	210.2	125.2	103.0	78.9	49.9	61.5
Jumlah / Total	131.3	136.7	185.0	142.1	276.8	163.7	139.7	108.1	68.7	95.6

### 3. BILANGAN PROJEK MENGIKUT KATEGORI

#### NUMBER OF PROJECTS BY CATEGORY

Kategori / Category	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Kediaman / Residential	2,307	2,365	2,321	2,096	2,182	2,252	2,215	2,411	1,659	2,011
Bukan Kediaman / Non Residential	2,884	3,075	3,019	2,697	2,918	3,090	3,238	3,529	2,741	4,145
Kemudahan Sosial / Social Amenities	918	731	702	727	926	973	779	890	688	793
Infrastruktur / Infrastructure	1,889	2,028	2,034	2,035	2,266	2,416	2,324	3,186	2,567	3,758
Jumlah / Total	7,998	8,199	8,076	7,555	8,292	8,731	8,556	10,016	7,655	10,707

### 4. NILAI PROJEK MENGIKUT KATEGORI (RM BILION)

#### VALUE OF PROJECTS BY CATEGORY (RM BILLION)

Kategori / Category	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Kediaman / Residential	33.7 (26%)	38.3 (28%)	36.9 (20%)	53.8 (38%)	50.5 (18%)	49.6 (30%)	42.7 (30%)	34.3 (32%)	24.1 (35%)	22.9 (24%)
Bukan Kediaman / Non Residential	43.8 (33%)	55.3 (41%)	95.9 (52%)	53.7 (38%)	54.8 (20%)	51.5 (32%)	41.0 (29%)	37.2 (34%)	21.1 (31%)	44.0 (46%)
Kemudahan Sosial / Social Amenities	7.4 (6%)	9.9 (7%)	8.2 (4%)	5.5 (4%)	9.4 (3%)	13 (8%)	9.2 (7%)	6.0 (6%)	4.7 (7%)	6.7 (7%)
Infrastruktur / Infrastructure	46.4 (35%)	33.2 (24%)	44.0 (24%)	29.1 (20%)	162.1 (59%)	49.6 (30%)	46.9 (34%)	30.6 (28%)	18.8 (27%)	22.0 (23%)
Jumlah / Total	131.3	136.7	185.0	142.1	276.8	163.7	139.8	108.1	68.7	95.6

### 5. BILANGAN KONTRAKTOR BERDAFTAR MENGIKUT GRED

#### NUMBER OF REGISTERED CONTRACTORS BY GRADE

Gred / Grade	2014	2015	2016	2017	2018	2019	2020	2021
G1	33,941	33,744	35,149	35,347	36,604	42,173	56,866	65,540
G2	10,639	12,097	16,253	17,402	22,128	24,148	24,366	24,154
G3	8,874	9,246	10,628	12,510	15,415	16,406	17,206	18,539
G4	3,103	3,341	3,896	4,112	4,759	5,031	5,282	5,426
G5	4,294	4,656	5,101	5,455	6,073	6,220	6,370	6,713
G6	1,526	1,557	1,703	1,803	2,018	2,128	2,105	2,010
G7	5,788	6,066	7,084	7,402	9,000	8,752	8,841	8,739
Jumlah / Total	68,165	70,707	79,814	84,031	95,997	104,858	121,036	131,121



## 6. BILANGAN KONTRAKTOR BERDAFTAR MENGIKUT NEGERI

## NUMBER OF REGISTERED CONTRACTORS BY STATE

Negeri / State	G1		G2		G3		G4		G5		G6		G7		Jumlah / Total	
	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021
Johor	5,233	6,423	2,918	2,915	2,173	2,379	534	529	534	547	131	136	728	700	12,251	13,629
Kedah	4,247	5,379	1,329	1,249	533	547	187	176	167	189	69	68	226	227	6,758	7,835
Kelantan	4,211	4,818	1,603	1,484	368	401	156	155	102	108	62	55	165	151	6,667	7,172
Melaka	1,840	2,194	813	759	548	569	182	191	180	186	45	39	192	183	3,800	4,121
Negeri Sembilan	2,588	3,204	1,442	1,524	624	627	205	198	202	202	60	64	181	173	5,302	5,992
Pahang	3,789	4,780	1,446	1,380	541	549	256	258	181	165	65	58	164	160	6,442	7,350
Perak	5,099	6,019	1,483	1,456	891	940	258	240	255	273	105	99	259	258	8,350	9,285
Perlis	1,149	1,463	289	280	66	65	26	23	17	16	5	4	32	31	1,584	1,882
Pulau Pinang	2,081	2,706	1,096	1,182	1,234	1,325	298	329	388	415	127	122	554	553	5,778	6,632
Sabah	8,033	7,425	3,237	3,176	1,008	1,045	292	284	309	312	122	129	622	621	13,623	12,992
Sarawak	5,536	5,266	1,815	1,594	1,115	1,112	231	238	336	348	174	163	728	747	9,935	9,468
Selangor	6,018	7,702	4,250	4,493	4,512	5,048	1,462	1,537	1,811	1,982	532	522	2,298	2,314	20,883	23,598
Terengganu	4,472	4,777	1,267	1,135	468	453	181	181	183	184	94	83	215	219	6,880	7,032
Wilayah Persekutuan Kuala Lumpur	2,197	2,947	1,227	1,386	3,062	3,407	995	1,071	1,696	1,775	504	459	2,454	2,378	12,135	13,423
Wilayah Persekutuan Labuan	265	286	130	120	45	49	11	7	7	10	3	4	13	12	474	488
Wilayah Persekutuan Putrajaya	108	151	21	21	18	23	8	9	2	1	7	5	10	12	174	222
Jumlah / Total	56,866	65,540	24,366	24,154	17,206	18,539	5,282	5,426	6,370	6,713	2,105	2,010	8,841	8,739	121,036	131,121

## 7. STATUS PROJEK YANG DILAKSANAKAN KONTRAKTOR MALAYSIA DI LUAR NEGARA (1 JAN 1980 – 31 DIS 2021)

## STATUS OF PROJECTS UNDERTAKEN BY MALAYSIAN CONTRACTORS OVERSEAS (1 JAN 1980 – 31 DEC 2021)

Status Projek / Project Status	Bilangan Projek / Number of Projects		Nilai Projek / Projects Value (RM)	
	1980 - 2020	1980 - 2021	1980 - 2020	1980 - 2021
Siap / Completed	1,121	1,141	144.3 Billion	164.36 Billion
Sedang Dilaksanakan / Ongoing	71	99	35.1 Billion	45.59 Billion

## 8. BILANGAN DAN NILAI PROJEK YANG DILAKSANAKAN KONTRAKTOR MALAYSIA MENGIKUT RANTAU (1 JAN 1980 – 31 DIS 2021)

## NUMBER AND VALUE OF PROJECTS UNDERTAKEN BY MALAYSIAN CONTRACTORS BY REGION (1 JAN 1980 – 31 DEC 2021)

Rantau / Region	Bilangan Projek / Number of Projects		Nilai Projek / Projects Value (RM)	
	1980 - 2020	1980 - 2021	1980 - 2020	1980 - 2021
Asia	111	119	13.3	13.8
Asean	422	429	31.5	31.7
South Asia	337	337	27.2	27.2
Gulf Region	202	202	51.7	51.7
Middle east & North Africa	79	80	27.9	28.2
Australia & Oceania	25	25	6.7	6.7
Africa	21	21	2.6	2.6
Europe	16	16	3.6	3.6
South America	5	8	5.6	28.01
North America	3	3	17.3	17.3
Central America & Caribbean	1	1	0.41	0.41

Nota / Note : Indochina termasuk dalam Asean / Indochina is included in Asean

### 9. 10 NEGARA TERTINGGI PENGLIBATAN KONTRAKTOR MALAYSIA DI PERINGKAT GLOBAL

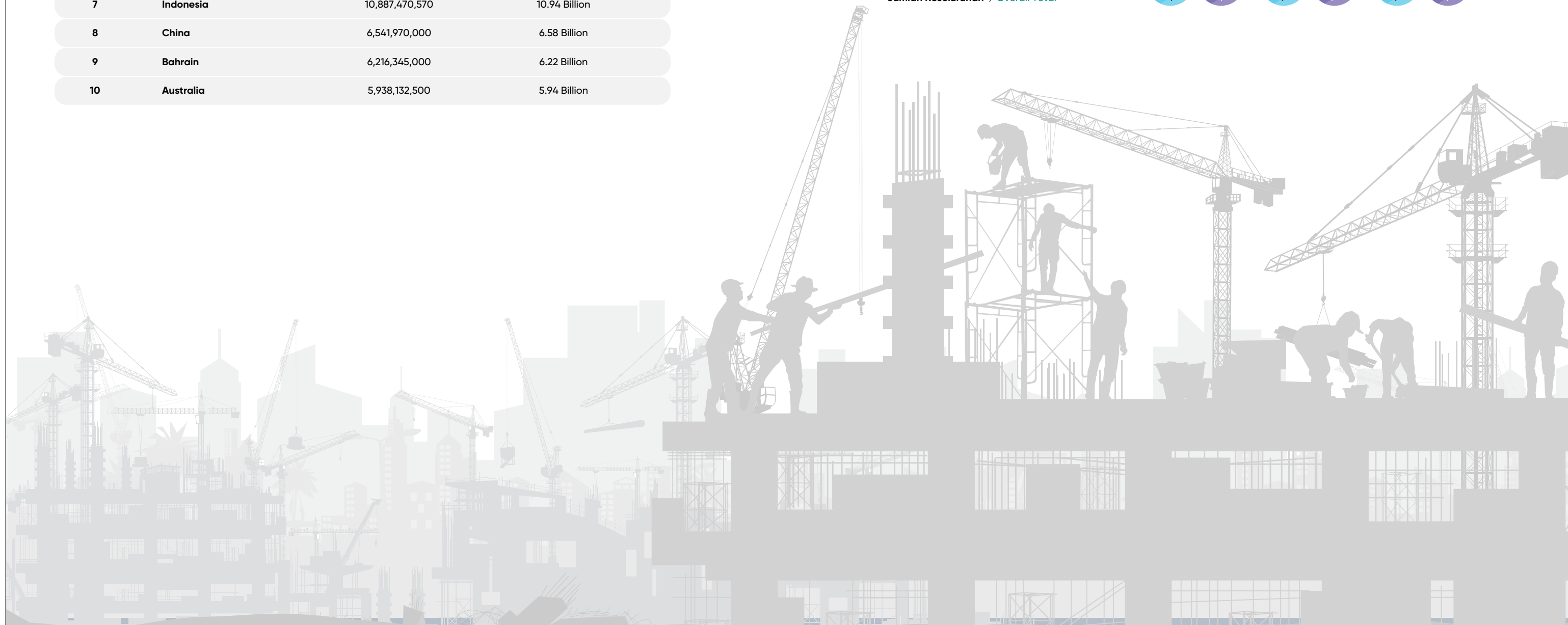
#### 10 TOP COUNTRIES FOR INVOLVEMENT OF MALAYSIAN CONTRACTORS GLOBALLY

Bil. / No.	Negara / Country	Nilai Projek / Project Value	
		1980 - 2020	1980 - 2021
1	United Arab Emirates	28,913,295,000	28.91 Billion
2	Brazil	5,360,000,000	27.11 Billion
3	India	23,815,972,500	24.02 Billion
4	United States	16,463,180,000	16.46 Billion
5	Qatar	15,962,534,500	16.30 Billion
6	Saudi Arabia	14,097,871,676	14.10 Billion
7	Indonesia	10,887,470,570	10.94 Billion
8	China	6,541,970,000	6.58 Billion
9	Bahrain	6,216,345,000	6.22 Billion
10	Australia	5,938,132,500	5.94 Billion

### 10. BILANGAN PERSONEL BINAAN YANG BERDAFTAR MENGIKUT KATEGORI

#### NUMBER OF REGISTERED CONSTRUCTION PERSONNEL BY CATEGORY

Kategori / Category	Tempatan / Local		Asing / Foreign		Jumlah / Total	
	2020	2021	2020	2021	2020	2021
Pekerja Am / General Worker	338,301	306,784	145,587	106,976	483,888	413,760
Pekerja Mahir / Skilled Worker	69,832	81,700	5,693	9,529	75,525	91,229
Penyelia Tapak / Site Supervisor	8,453	6,776	188	65	8,641	6,841
Pengurus Projek / Project Manager	106,162	105,903	1,740	814	107,902	106,717
Pentadbiran / Administration	128,774	133,158	1,992	1,410	130,766	134,568
Pelatih / Trainee	11,688	16,236	0	0	11,688	16,236
<b>Jumlah Keseluruhan / Overall Total</b>	<b>663,210</b>	<b>650,557</b>	<b>155,200</b>	<b>118,794</b>	<b>818,410</b>	<b>769,351</b>





# STATISTIK SEPINTAS LALU 2021

STATISTICS AT A GLANCE 2021

## LATIHAN

### TRAINING

1

Bilangan kontraktor Pengurusan Fasiliti yang dilatih  
*Number of Facility Management contractors trained*

**150** sasaran  
target

**175** pencapaian  
achievement

Bilangan penyertaan yang diterima untuk Program Latihan Pembangunan Kontraktor  
*Number of entries received for the Contractor Development Training Programme*

**7,500** sasaran  
target

**16,240** pencapaian  
achievement

2

Bilangan personel binaan yang dilatih dan ditauliah di bawah program Penyeliaan dan Pengurusan  
*Number of construction personnel trained and certified under the Supervision and Management programme*

**1,500** sasaran  
target

**1,603** pencapaian  
achievement

3

Bilangan personel binaan yang dilatih untuk Pegawai Keselamatan dan Kesihatan (Safety Health Officer - SHO) dan Pegawai Keselamatan Tapak (Site Safety Supervisor - SSS)  
*Number of construction personnel trained for Safety and Health Officers (SHO) and Site Safety Supervisors (SSS)*

**400** sasaran  
target

**644** pencapaian  
achievement

4

5

Bilangan profesional yang dilatih dalam Pemodelan Maklumat Bangunan (Building Information Modelling - BIM)  
*Number of professionals trained in Building Information Modelling (BIM)*

**200** sasaran  
target

**418** pencapaian  
achievement

Bilangan dokumen untuk latihan (Standard, Modul dan Soalan Penilaian) yang dibangunkan  
*Number of documents (Standards, Modules and Assessment Questions) developed*

**43** sasaran  
target

**183** pencapaian  
achievement

6

7

Bilangan personel binaan BIM yang dilatih  
*Number of BIM construction personnel trained*

**500** sasaran  
target

**618** pencapaian  
achievement

Bilangan belia yang menjalani latihan kompetensi  
*Number of youths undergoing competency training*

**3,250** sasaran  
target

**3,736** pencapaian  
achievement

8

9

Bilangan penyertaan di bawah latihan program CCD  
*Number of participants under CCD programme training*

**20,000** sasaran  
target

**39,280** pencapaian  
achievement

**PENILAIAN**

**ASSESSMENT**



**PEMATUHAN**

**COMPLIANCE**



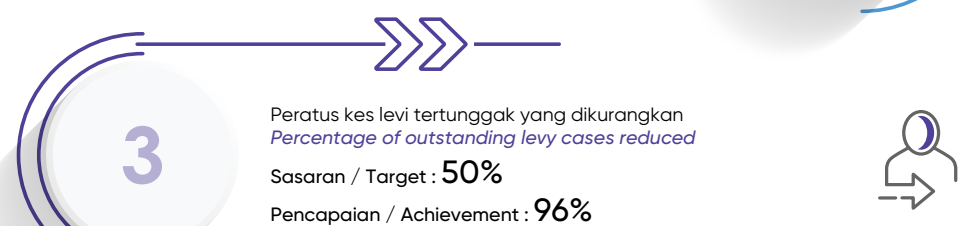
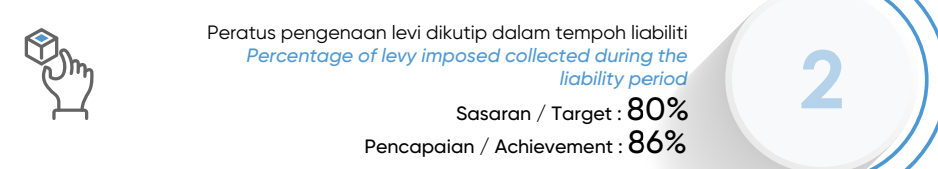
**PENJENAMAAN**

**BRANDING**



**KEWANGAN**

**FINANCIAL**







# LAPORAN PRESTASI

PERFORMANCE REPORT

# 2020

## INTISARI PELAN-PELAN STRATEGIK CIDB MALAYSIA

### CIDB MALAYSIA STRATEGIC PLANS OVERVIEW

#### LATARBELAKANG

CIDB Malaysia telah membangunkan beberapa pelan strategik untuk memastikan peranannya bagi membangun, dan memajukan perkembangan industri pembinaan diurus dengan berkesan. Setiap program dan inisiatif yang dijalankan perlu memberikan impak yang positif kepada industri pembinaan. CIDB juga berperanan sebagai penasihat serta membuat syor kepada Kerajaan berkaitan dengan industri pembinaan.

Pelaksanaan program-program CIDB dipacu oleh tiga (3) Pelan Strategik utama di peringkat organisasi iaitu :

- Pelan Strategik CIDB 2021 - 2025 (CSP);
- Pelan Strategik ICT CIDB 2020 - 2025 (ISP); dan
- Pelan Antirasuah Organisasi CIDB 2021 - 2025 (OACP).

Selain daripada pelan-pelan di atas, CIDB juga menyumbang beberapa KPI yang telah ditetapkan di bawah Pelan Strategik Organisasi Kementerian Kerja Raya. Pelan Induk C4.0 yang telah dilancarkan pada hujung tahun 2020 telah fokus kepada penyiapan strategi implementasi untuk dilaksanakan pada tahun 2022.

#### BACKGROUND

*CIDB Malaysia has developed a number of strategic plans to ensure that its role in developing and advancing the growth of the construction industry is managed effectively. Every program and initiative implemented should generate a positive impact on the construction industry. CIDB also acts as an advisor and make recommendations to the Government in relation to the construction industry.*

*The implementation of CIDB programmes is driven by three (3) main Strategic Plans at the organizational level, namely :*

- *CIDB Strategic Plan 2021 - 2025 (CSP);*
- *CIDB ICT Strategic Plan 2020 - 2025 (ISP); and*
- *CIDB Organizational Anti - Corruption Plan 2021 - 2025 (OACP).*

*Apart from the above plans, CIDB also contributed a number of KPIs that have been set under the Organizational Strategic Plan of the Ministry of Works. The C4.0 Master Plan which was launched at the end of 2020 had focused on the completion of the implementation strategies for implementation in 2022.*

# PELAN-PELAN STRATEGIK CIDB MALAYSIA

## CIDB MALAYSIA STRATEGIC PLANS

### a) Pelan Strategik CIDB 2021 - 2025 (CSP)

CSP merupakan pelan strategik lima (5) tahun bermula pada tahun 2021 yang mensasarkan CIDB menjadi peneraju dan rujukan utama dalam membangunkan industri pembinaan. Pencapaian CSP bagi tahun 2021 adalah sebanyak 97.2% berbanding sasaran 100% yang melibatkan 81 Strategik Inisiatif (SI).



### a) CIDB Strategic Plan 2021 - 2025 (CSP)

*The CSP is a five (5) year strategic plan commencing in 2021 that targets CIDB to be the main leader and key reference in developing the construction industry. The CSP achievement for 2021 is 97.2% against the target of 100% involving 81 Strategic Initiatives (SI).*

### b) Pelan Strategik ICT CIDB 2020 - 2025 (ISP)

ISP CIDB telah dibangunkan untuk tempoh pelaksanaan bermula 2020 sehingga 2025, dengan objektif agar CIDB menjadi *Insight-Driven Organization (IDO)* yang melangkaui penggunaan teknologi secara maksimum, dan pada masa yang sama ke arah organisasi yang menggalakkan penjana idea dan langkah penyelesaian masalah secara inovatif. Pada tahun 2021 sebanyak 21 KPI ISP telah berjaya dilaksanakan dengan pencapaian 98.3% berbanding sasaran 100%.



### b) CIDB ICT Strategic Plan 2020 - 2025 (ISP)

*CIDB's ISP had been developed for the implementation period from 2020 to 2025, with the objective of CIDB becoming an Insight - Driven Organization (IDO) that transcends maximum use of technology, as well as moving towards an organization that encourages the generation of ideas and innovative solutions. In 2021, a total of 21 ISP KPIs have been successfully implemented with an achievement of 98.3% against the target of 100%.*

### c) Pelan Antirasuah Organisasi CIDB 2021 - 2025 (OACP)

OACP CIDB 2021 - 2025 telah dibangunkan bagi menyokong Pelan Antirasuah Nasional (NACP) 2019 - 2023. OACP telah dilancarkan pada 12 Januari 2021 dengan memberi fokus kepada antirasuah, integriti, salahguna kuasa, penyelewengan dan sebagainya. Ia merupakan sebuah pelan strategik dalam meningkatkan integriti CIDB dalam memberi khidmat kepada industri pembinaan. Pada tahun 2021, pencapaian OACP CIDB adalah 93% berbanding sasaran 100%.



### c) CIDB Organizational Anti-Corruption Plan 2021 - 2025 (OACP)

*The CIDB OACP 2021 - 2025 had been developed to support the National Anti-Corruption Plan (NACP) 2019 - 2023. The OACP was launched on 12 January 2021 with a focus on anti-corruption, integrity, abuse of power, malfeasance and others. It is a strategic plan to enhance CIDB's integrity in serving the construction industry. In 2021, CIDB's OACP achievement is 93% against the target of 100%.*

Sebanyak 21 KPI telah ditetapkan di peringkat Kementerian dibawah Pelan Strategik Organisasi Kementerian Kerja Raya pada tahun 2021 dan daripada jumlah tersebut, 20 KPI telah mencapai 100%, manakala satu KPI mencapai 98%, menjadikan pencapaian keseluruhan adalah 99.5% berbanding sasaran 100%.

Butiran pencapaian akan dilaporkan di bawah pelbagai Pelan Strategik di atas.

*A total of 21 KPIs have been set at the Ministry level under the Ministry of Works Organizational Strategic Plan in 2021 and out of these, 20 KPIs have achieved 100%, while one KPI had achieved 98%, making the overall achievement at 99.5% against the target of 100%.*

*Details of achievements will be reported under the various Strategic Plans above.*



# PELAN STRATEGIK CIDB MALAYSIA 2021 - 2025 (CSP)

*CIDB MALAYSIA STRATEGIC PLAN 2021 - 2025 (CSP)*

Pengenalan	Introduction
<p>Pelan Strategik CIDB 2021 - 2025 (CSP) adalah sebuah pelan strategik lima (5) tahun bermula pada tahun 2021. Dengan tema "Peneraju Industri Pembinaan Malaysia", ia mensasarkan CIDB sebagai peneraju dalam membangunkan industri pembinaan yang lebih prihatin serta bertanggungjawab terhadap aspek-aspek sosial dan alam sekitar.</p> <p>CSP berisikan "Menjadi pihak berkuasa yang menerajui penyediaan penyelesaian untuk membangunkan industri yang bertanggungjawab secara sosial dan mesra alam" beserta misi "Mengawal selia, membangun dan memudahcara industri pembinaan dengan menerapkan profesionalisme dan memanfaatkan inovasi untuk menghasilkan persekitaran binaan yang berkualiti, produktif dan mampan".</p> <p>CSP mempunyai tiga (3) objektif jangka panjang di bawah Perspektif Pihak Berkepentingan (S1-S3), 17 Objektif Strategik (SO) merangkumi empat (4) di bawah Perspektif Pelanggan (C1 - C4); lapan (8) di bawah Perspektif Proses Dalaman (P1-P8) dan lima (5) di bawah Perspektif Kapasiti Organisasi (OC1 - OC5) beserta 88 Inisiatif Strategik.</p> <p>Objektif jangka panjang di bawah Perspektif Pihak Berkepentingan merupakan matlamat yang ingin dicapai setelah kesemua 17 SO mencapai sasaran yang telah ditetapkan. Objektif jangka panjang tersebut adalah seperti berikut :</p> <p>S1 - Mengurangkan kesan negatif terhadap alam sekitar hasil daripada industri pembinaan S2 - Meningkatkan prestasi industri pembinaan S3 - Menyediakan peluang pekerjaan bernilai tinggi untuk warga tempatan</p> <p>CSP ditadbir urus melalui dua (2) peringkat iaitu Pasukan Teras Pusat CSP dan peringkat tertinggi iaitu Jawatankuasa Pemandu CSP. Pasukan Teras Pusat CSP berperanan melakukan semakan berkala terhadap prestasi <i>scorecard</i> dan menyelaraskannya jika perlu. Ia juga mengumpul dan menilai idea baharu berkaitan strategi bagi perbincangan di peringkat Jawatankuasa Pemandu CSP. Jawatankuasa ini berfungsi mengkaji strategi dan membuat keputusan mengenai isu-isu yang dibentangkan.</p> <p>Pada tahun 2021, CSP mensasarkan pencapaian utama yang meliputi penyediaan perkara-perkara berikut :</p> <ul style="list-style-type: none"> <li>• Pelan Induk Pelaksanaan C4.0 dan Pelan Pelaksanaan Teknologi Pembinaan (CTI)</li> <li>• Pelan Strategik 10 tahun untuk industri FM</li> <li>• Rangka Kerja Big Data Analitik</li> <li>• Penilaian Kesiapan Perubahan akhir tahun menunjukkan kesiapan</li> </ul>	<p><i>The CIDB Strategic Plan 2021 - 2025 (CSP) is a five (5) year strategic plan starting in 2021. With the theme "Leading the Malaysian Construction Industry", it targets CIDB as a leader in developing a more caring and responsible construction industry towards social and environmental aspects.</i></p> <p><i>The vision of CSP is "To become the leading authority in solutions for developing a socially and environmentally responsible industry" with the mission "To regulate, develop and facilitate the construction industry by inculcating professionalism and leveraging on innovation to deliver quality, productive and sustainable built environment".</i></p> <p><i>The CSP has three long-term objectives under the Stakeholder Perspective (S1 - S3), 17 Strategic Objectives (SOs) comprising four (4) under the Customer Perspective (C1-C4); eight (8) under the Internal Process Perspective (P1-P8) and five (5) under the Organizational Capacity Perspective (OC1-OC5) along with 88 Strategic Initiatives.</i></p> <p><i>The long-term objectives under the Stakeholder Perspective are the goals to be achieved once all 17 SOs have achieved the set targets. The long-term objectives are as follows :</i></p> <p><i>S1 - Minimise adverse environmental impact from the construction industry</i> <i>S2 - Improve construction industry performance</i> <i>S3 - Create high value employment opportunities for locals</i></p> <p><i>The CSP is governed through two (2) levels, namely the CSP Central Core Team and the highest level, the CSP Steering Committee. The CSP Central Core Team has the role of periodically reviewing the performance of the scorecard and aligning it where necessary. It also collects and evaluates new ideas related to strategy for discussion at the CSP Steering Committee. This committee serves to review strategies and make decisions on escalated issues.</i></p> <p><i>In 2021, the CSP had targeted key milestones that included the completion of the following :</i></p> <ul style="list-style-type: none"> <li>• <i>C4.0 Implementation Master Plan and Construction Technology Implementation Plan (CTI)</i></li> <li>• <i>10 year Strategic Plan for the FM industry</i></li> <li>• <i>Big Data Analytics Framework</i></li> <li>• <i>End year Change Readiness Assessment indicates readiness</i></li> </ul>

## Pencapaian CSP 2021 - 2025

CSP telah mencapai 97.2% berbanding sasaran 100% pada tahun 2021. Pada asalnya terdapat 88 Inisiatif Strategik (SI) yang telah dirangka. Walau bagaimanapun, dalam pelaksanaan CSP, terdapat keperluan untuk menggugurkan atau menggabungkan tujuh SI untuk disesuaikan dengan keadaan semasa. Baki 81 SI mencapai prestasi berikut :

## Achievements of CSP 2021 - 2025

*The CSP had achieved 97.2% against the target of 100% in 2021. Originally there were 88 Strategic Initiatives (SI) that have been formulated. However, during the implementation of the CSP, seven SIs were dropped or merged to adapt to the current situation. The remaining 81 SIs attained the following achievements :*

# HEBAT

## GREAT

(melebihi 85%) = 78 / 81 SI  
(over 85%) = 78 / 81 SI



# BAGUS

## GOOD

(antara 60% - 85%) = 3 / 81 SI  
(between 60% - 85%) = 3 / 81 SI



# USAHA LAGI

## TRY HARDER

(bawah 60%) = 0 / 81 SI  
(below 60%) = 0 / 81 SI



Butiran pencapaian SI dilaporkan di bawah perspektif yang dinyatakan dalam Peta Strategi CSP merangkumi berikut :

- Perspektif Pelanggan (C1-C4);
- Perspektif Proses Dalaman (P1-P8) dan
- Perspektif Kapasiti Organisasi (OC1-OC5)

*Details of the SI's achievements are reported under the perspectives set out in the CSP Strategy Map which are:*

- *Customer Perspective (C1-C4);*
- *Internal Process Perspective (P1-P8) and*
- *Organizational Capacity Perspective (OC1-OC5)*

## Perspektif Pelanggan

Perspektif Pelanggan menerangkan hasil, iaitu apa yang harus disampaikan oleh CIDB kepada pelanggan untuk merealisasikan impak yang diharapkan dalam Perspektif Pihak Berkepentingan. Ia disokong oleh empat (4) SO berikut :

- C1 - Menyampaikan penyelesaian, produk dan perkhidmatan yang berkesan kepada pelanggan
- C2 - Meningkatkan produktiviti syarikat pembinaan
- C3 - Melahirkan lebih ramai tenaga kerja tempatan dengan kompetensi bernilai tinggi
- C4 - Menambahbaik persekitaran kerja untuk pekerja

## Customer Perspective

*The Customer Perspective describes the outcome, i.e. what CIDB must deliver to create the impact envisioned in the Stakeholder Perspective. It is supported by the following four (4) SOs :*

- C1 - Deliver impactful solutions, products and services to customers*
- C2 - Enhanced productivity of construction companies*
- C3 - Develop more locals with high-value competencies*
- C4 - Improve work environment for workers*

Perspektif Pelanggan mempunyai 13 SI di bawah empat (4) SO di atas di mana 12 SI mencapai melebihi 85% dan hanya satu (1) SI mencapai antara 60% - 85%. Pencapaian setiap SI di bawah Perspektif Pelanggan adalah seperti berikut :

*The Customer Perspective has 13 SIs under the four (4) SOs above where 12 SIs achieved over 85% and only one (1) SI achieved between 60% - 85%. The achievements of each SI under the Customer Perspective are as follows :*

NO	KOD / CODE	PENCAPAIAN / ACHIEVEMENT
1.	C1.1.1	Pangkalan data projek pembinaan diwad kepada kontraktor dan pengilang Malaysia di pasaran global telah dikemaskini secara berkala dengan 16 projek, tujuh (7) syarikat, lapan (8) negara dan jumlah nilai projek RM1.3 billion (tidak termasuk empat (4) projek NDA). <i>The database of construction projects awarded to Malaysian contractors and manufacturers in the global market has been updated periodically with 16 projects, seven (7) companies, eight (8) countries and a total project value of RM1.3 billion (excluding four (4) NDA projects).</i>
2.	C1.1.2	Kemasukan penilaian QLASSIC sebagai syarat pendaftaran kontraktor sedang diteliti dari segi undang-undang. Sebanyak 237 projek bangunan telah dinilai dengan QLASSIC berbanding sasaran 250. <i>The inclusion of the QLASSIC assessment as a condition for contractor registration is being appraised legally. A total of 237 building projects were assessed with QLASSIC against the target of 250.</i>
3.	C1.1.3	Modul pemantauan projek telah dirangkumkan sebagai sebahagian daripada penambahbaikan CIMS. <i>A project monitoring module has been included as part of the CIMS enhancement.</i>
4.	C1.1.4	Proses Kenali Pelanggan Anda (KYC) telah diluluskan oleh JPICT dan sedang dibangunkan oleh Bahagian Pendaftaran Kontraktor. <i>The Know Your Customer (KYC) process has been approved by JPICT and is being developed by the Contractor Registration Division.</i>
5.	C1.2.1	Sebanyak 10 penilaian untuk MyCREST dan lima (5) penilaian untuk Sustainable INFRSTAR telah dilaksanakan. <i>A total of 10 assessments for MyCREST and five (5) assessments for Sustainable INFRSTAR were implemented.</i>
6.	C2.1.1	Sistem Pengurusan Kontraktor (CMS) untuk pengurusan kualiti dan pensijilan telah dicetak untuk edaran dan dimuatnaik dalam laman web CIDB. <i>The Contractor Management System (CMS) for quality management and certification has been printed for distribution and uploaded on the CIDB website.</i>
7.	C2.1.2	Pelan Tindakan Pelaksanaan Pembinaan 4.0 (C4.0) telah siap dibangunkan. <i>Construction 4.0 (C4.0) Implementation Action Plan has been completed.</i>
8.	C2.1.4	CREAM telah memajukan dua (2) skop kajian data SCORE ke atas syarikat yang telah menyertai program SCORE CIDB. <i>CREAM had submitted two (2) scopes of the study on SCORE data of companies that have participated in the CIDB SCORE programme.</i>
9.	C3.1.1	Sebanyak 189 dokumen (9 Standard, 10 Modul dan 170 Soalan Penilaian) telah siap dibangunkan berbanding sasaran 43 dokumen. <i>A total of 183 documents (9 Standards, 10 Modules and 170 Assessment Questions) were completed compared to the target of 43 documents.</i>



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C1.1.2

**PROJEK  
BANGUNAN  
BUILDING  
PROJECTS**



C2.1.2  
Pelan Tindakan Pelaksanaan Pembinaan 4.0 (C4.0) telah siap dibangunkan.  
*Construction 4.0 (C4.0) Implementation Action Plan has been completed.*

NO	KOD / CODE	PENCAPAIAN / ACHIEVEMENT
10.	C3.1.2	Seramai 618 Personel Binaan BIM telah dilatih berbanding sasaran 500. <i>A total of 618 BIM Construction Personnel were trained against the target of 500.</i>
11.	C3.1.3	Seramai 13,640 Belia dan Personel Binaan telah diakredit dan diperakukan berbanding sasaran 13,556. <i>A total of 13,640 Youths and Construction Personnel were accredited and certified against a target of 13,556.</i>
12.	C3.1.5	<ul style="list-style-type: none"> <li>Pentauliahan di bawah <i>Construction TVET- Skills Qualification Framework (CSQF)</i> termasuk 79 PLKB dan 65 PPKB; 31 Pengajar dan 38 Penilai bagi program Penyeliaan &amp; Pengurusan; 33 CIV, 20 CEV, 11 QCIV dan lima (5) QCEV; 29 Penilai dan Pengajar bagi tred <i>Welding, NDT</i> dan <i>Blaster &amp; Painter</i>.</li> <li>Accreditation under <i>Construction TVET- Skills Qualification Framework (CSQF)</i> included 79 P LKB and 65 PPKB; 31 Trainers and 38 Assessors for the Supervision &amp; Management programmes; 33 CIVs, 20 CEVs, 11 QCIVs and five (5) QCEVs; 29 Assessors and Trainers for the <i>Welding, NDT</i> and <i>Blaster &amp; Painter</i> trades.</li> <li>Sebanyak 10 Dokumen CSQF (1 Dokumen Induk, 3 Kod Praktis dan 6 Garis Panduan) telah disemak dan dikemaskini.</li> <li>A total of 10 CSQF Documents (1 Master Document, 3 Codes of Practice and 6 Guidelines) have been reviewed and updated.</li> <li>Sebanyak 19 Manual Prosedur (MP) bagi persijilan ISO17024 dan ISO9712 telah dibangunkan.</li> <li>A total of 19 Manual Procedures (MP) for ISO17024 and ISO9712 certification have been developed.</li> <li>Sebanyak lima (5) TOR (Panel Rayuan &amp; Pentauliahan, Jawatankuasa Pentauliahan, Pensijilan &amp; Teknikal Kompetensi Pembinaan) telah dimuktamadkan.</li> <li>A total of five (5) TORs (Appeals &amp; Commissioning Panel, Commissioning, Certification, &amp; Construction Competence Technical Committee) have been finalized.</li> <li>Deraf kedua bagi tiga (3) Skim Pensijilan (<i>Welding, BPO &amp; NDT</i>) telah disemak.</li> <li>The second draft of the three (3) Certification Schemes (<i>Welding, BPO &amp; NDT</i>) had been reviewed.</li> <li>CIMS untuk projek perintis ISO 17024 sedang dalam penambahbaikan.</li> <li>The CIMS for the ISO 17024 pilot project is currently under enhancement.</li> </ul>
13.	C4.1.1	Kemasukan penilaian SHASSIC sebagai syarat pendaftaran kontraktor sedang diteliti dari segi undang-undang. Sebanyak 61 projek telah dinilai SHASSIC berbanding sasaran 100. <i>The inclusion of the SHASSIC assessment as a condition for contractor registration is being appraised legally. A total of 61 projects were assessed with SHASSIC against the target of 100.</i>



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C4.1.1

**PROJEK  
BANGUNAN  
BUILDING  
PROJECTS**



C3.1.3  
Seramai 13,640 belia dan personel binaan telah diakredit dan diperakukan berbanding sasaran 13,556  
*A total of 13,640 youths and construction personnel were accredited and certified against a target of 13,556*



### Perspektif Proses Dalaman

Perspektif Proses Dalaman menerangkan keutamaan aktiviti operasi dalam menyampaikan penyelesaian bermanfaat kepada pelanggan seperti yang dinyatakan dalam Perspektif Pelanggan. Ia disokong oleh lapan (8) SO yang dikategorikan mengikut lima (5) Tema terdiri daripada berikut :

#### Tema : Menyampaikan Penyelesaian

- P1 - Membangunkan kepakaran dalam penyampaian penyelesaian
- P2 - Membangunkan penyelesaian yang lestari

#### Tema : Memperkukuh Operasi

- P3 - Meningkatkan perkhidmatan semasa dengan penanda aras dan teknologi baharu

#### Tema : Memacu Inovasi

- P4 - Membangunkan Pusat Kecemerlangan
- P5 - Meningkatkan kolaborasi penyelidikan
- P6 - Menguruskan pengkomersialan inovasi

#### Tema : Memperkukuh Pengurusan Perhubungan

- P7 - Menguruskan penglibatan pihak berkepentingan ke arah penyampaian penyelesaian

#### Tema : Meneraju penajajaran semula

- P8 - Menguruskan pelaksanaan CSP - Pengurusan Perubahan dan Pelan Komunikasi

### Internal Process Perspective

The Internal Process Perspective describes the priorities within the operational activities to deliver CIDB's value propositions to the customers stated in the Customer Perspective. It is supported by eight (8) SOs categorized according to five (5) Themes consisting of the following :

#### Theme : Deliver Solutions

- P1 - Develop solutioning expertise
- P2 - Develop scalable solutions

#### Theme : Strengthen Operations

- P3 - Improve current services with new benchmarks and technologies

#### Theme : Drive Innovations

- P4 - Develop Centre of Excellence
- P5 - Enhance research collaborations
- P6 - Manage commercialization of innovation

#### Theme : Strengthen Relationship Management

- P7 - Manage stakeholder engagement towards solutioning

#### Theme : Lead Realignment

- P8 - Manage CSP execution - Change Management and Communication Plan

Perspektif Proses Dalaman mempunyai SI terbanyak berjumlah 50 di bawah lapan (8) SO di atas di mana 48 (SI) mencapai melebihi 85% dan dua (2) SI mencapai antara 60% - 85%. Pencapaian setiap SI di bawah Perspektif Proses Dalaman adalah seperti berikut :

Number of SIs totalling 50 under the eight (8) SOs above where 48 SIs achieved over 85% and two (2) SIs achieved between 60% - 85%. The achievements of each SI under the Internal Process Perspective are as follows :

NO	KOD / CODE	PENCAPAIAN / ACHIEVEMENT
1.	P2.1.1	Sebanyak 38 rekabentuk piawai RMM telah siap 100%; Sistem Penilaian Bersepadu telah siap 90%; Blok Sistem IHBS telah siap 100%; Kajian penggunaan teknologi pintar (Smart Tech UTEM) telah siap 80% dan pembangunan Ruleset for Commercial telah siap 50%. <i>A total of 38 RMM standard designs were 100% completed; the Integrated Evaluation System was 90% completed; the IHBS System Block was 100% completed; the study on the use of smart technology (Smart Tech UTEM) was 80% completed and the development of Ruleset for Commercial was 50% completed.</i>
2.	P2.1.2	Pembangunan soalan kaji selidik (survey) oleh Lembaga Jurutera Malaysia, Lembaga Arkitek Malaysia, Lembaga Juruukur Malaysia dan Lembaga Perancang Bandar Malaysia berada pada peringkat akhir. <i>Development of questionnaires for the survey by the Board of Engineers Malaysia, Board of Architects Malaysia, Board of Surveyors Malaysia and Board of Town Planners Malaysia is in the final stages.</i>
3.	P3.1.1	Modul latihan kontraktor dengan rangkuman silibus berkaitan Akta 520 dan lain-lain akta industri yang berkaitan telah siap 100%. <i>The Contractor training module with the inclusion of a syllabus related to Act 520 and other related industry acts was 100% completed.</i>
4.	P3.1.2	<ul style="list-style-type: none"> <li>• Mesyuarat Jawatankuasa Audit Bil. 3 &amp; 4 / 2021 telah diadakan;</li> <li>• <i>Audit Committee Meeting No. 3 &amp; 4 / 2021 was held;</i></li> <li>• Pemeriksaan Mengejut Pengurusan Kewangan &amp; Pentadbiran (Ibu Pejabat &amp; Pejabat Negeri / Cawangan) telah dijalankan;</li> <li>• <i>A surprise inspection on Financial Management &amp; Administration (Headquarters &amp; State / Branch Offices) was conducted;</i></li> <li>• Anugerah Penilaian Audit Tahun 2021 dan pengauditan Anak Syarikat telah dijalankan.</li> <li>• <i>The 2021 Audit Assessment Award and the auditing of the Subsidiaries had been executed.</i></li> </ul>
5.	P3.1.3	<i>International Construction Week (ICW) 2021 &amp; ASEAN Super 8 Virtual Connect Exhibition 2021</i> telah diadakan dengan kehadiran 3055 orang peserta dan pengunjung dari dalam dan luar negara serta penglibatan dan sokongan 61 rakan industri. <i>The International Construction Week (ICW) 2021 &amp; ASEAN Super 8 Virtual Connect Exhibition 2021 were held with the presence of 3055 participants and visitors from local and abroad as well as the involvement and support of 61 industry partners.</i>

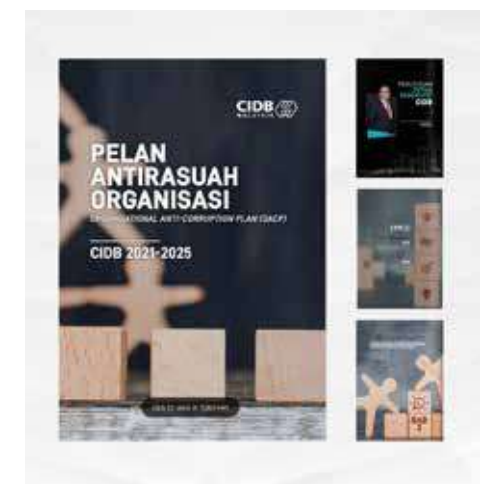
NO	KOD / CODE	PENCAPAIAN / ACHIEVEMENT
6.	P3.1.4	Laman web QLASSIC telah siap ditambahbaik dan sedang dikemaskini secara berkala. <i>The QLASSIC website had been improved and is being updated regularly.</i>
7.	P3.1.5	Pembangunan Portal Bersepadu Teknologi siap 30%. <i>The Technology Integrated Portal development was 30% completed.</i>
8.	P3.1.6	Sistem CCPM telah siap dikemaskini dan telah go live untuk pelaksanaan disemua pejabat CIDB Negeri / Cawangan. <i>The CCPM system had been updated and had gone live for implementation in all CIDB State / Branch offices.</i>
9.	P3.1.7	102.34% (4,006) kes telah lengkap diaudit berbanding sasaran 80% di mana 3,345 kes patuh dan 661 kes tidak patuh. <i>102.34% (4,006) cases were completely audited against the target of 80% where 3,345 cases were compliant and 661 cases were non-compliant.</i>
10.	P3.1.8	Penggunaan Sistem Pengurusan Kompetensi (CMS) dalam CIMS sedang dalam pembangunan. <i>The application of the Competency Management System (CMS) in CIMS is being developed.</i>
11.	P3.1.9	Proses pentauliahannya institusi dan program TVET siap diselaraskan dengan keperluan CSQF dan MQA di mana 65 tenaga pengajar telah dilatih. <i>The accreditation process of TVET institutions and programmes is now aligned with CSQF and MQA requirements where 65 trainers have been trained.</i>
12.	P3.1.10	Seramai 105 personel FM telah dilatih dan diakredit sebagai sasaran. <i>A total of 105 FM personnel had been trained and accredited as targeted.</i>
13.	P3.1.11	Sebanyak 51,695 kad pendaftaran personel binaan telah dicetak dengan ciri keselamatan. <i>A total of 51,695 construction personnel registration cards were printed with security features.</i>
14.	P3.1.12	Enam (6) draf SOP ICT telah dibangunkan melibatkan pengurusan projek, pengurusan aset, pengurusan pembekal, pengurusan risiko, pemulihan bencana dan tadbir urus. <i>Six (6) ICT SOPs drafts were developed involving project management, asset management, supplier management, risk management, disaster recovery and governance.</i>
15.	P3.1.13	Sistem penguatkuasaan telah siap ditambahbaik dan integrasi diantara modul bahagian Pendaftaran Kontraktor, Bahagian Pengurusan Levi dan CCA dalam proses penyediaan. <i>The enforcement system had been enhanced and the integration of the modules between the Contractor Registration Division, Levy Management Division and CCA are in the process of completion.</i>
16.	P3.1.14	Sistem Pemetaan Maklumat Sumber (SPMS) siap dibangunkan dan vendor untuk menyelenggara dan merekodkan data tambahan SPMS telah dilantik. <i>The Resource Information Mapping System (SPMS) had been developed and the vendor to maintain and record additional SPMS data had been appointed.</i>
17.	P3.1.15	Mobile apps bagi penilaian SHASSIC telah digunakan sepenuhnya dan portal SHASSIC siap dibangunkan serta dikemaskini secara berkala. <i>Mobile apps for SHASSIC assessment had been fully utilised and the SHASSIC portal had been developed and updated regularly.</i>
18.	P3.1.16	Pindaan Jadual Keempat Akta 520 telah diluluskan, digazet dan dikuatkuasakan mulai 13 September 2021. <i>The Fourth Schedule Amendment of Act 520 has been approved, gazetted and enforced from 13 September 2021.</i>
19.	P3.1.17	Pembangunan pendigitalan maklumat kontraktor mikro bagi tujuan pembangunan kontraktor sedang dijalankan dan dijangka siap pada Q1 2022. <i>The micro contractor information digitization development for the purpose of contractor development is underway and is expected to be completed in Q1 2022.</i>
20.	P3.1.18	Sistem Manual e-Strategic telah diluluskan oleh JPICT dan sedang dalam proses pembangunan. <i>The e-Strategic Manual System had been approved by JPICT and is in the process of development.</i>
21.	P3.1.19	Nilai PR mencapai melebihi RM230 juta berbanding sasaran RM80 juta. <i>The PR value achieved more than RM230 million against the target of RM80 million.</i>
22.	P3.1.20	Capaian penggunaan Facebook hampir 8.5 juta berbanding sasaran 8 juta. <i>Facebook usage reached nearly 8.5 million against the target of 8 million.</i>
23.	P3.1.21	Panel Pembangunan Sumber Manusia CIDB telah meluluskan tambahan dua (2) jawatan Gred F29 (Kontrak) bagi pengukuhan struktur BPM. <i>The CIDB Human Resource Development Panel had approved an additional two (2) Grade F29 (Contract) posts to strengthen the BPM structure.</i>
24.	P3.1.22	Seramai enam (6) orang staf BPM telah menghadiri kursus Foundation ITIL V4 pada 1 - 3 Sept 2021 yang diadakan secara virtual oleh penganjur. <i>A total of six (6) BPM staff attended the ITIL V4 Foundation course on 1 - 3 Sept 2021 which was held virtually by the organizers.</i>

NO	KOD / CODE	PENCAPAIAN / ACHIEVEMENT
25.	P3.1.23	Perjanjian Persefahaman antara CIDB dan JUPEM bagi perkongsian data spatial Sistem Pemetaan E-Kadaster akan dimeterai pada tahun 2022. <i>A Memorandum of Understanding between CIDB and JUPEM for the sharing of spatial data of the E-Cadastral Mapping System will be signed in 2022.</i>
26.	P3.1.24	Manual Prosedur Kerja telah siap ditambahbaik. <i>The Working Procedure Manual had been enhanced.</i>
27.	P3.1.25	Kelengkapan untuk aktiviti penguatkuasaan meliputi peranti, dron, kad kuasa,encana dan pakaian seragam telah diedarkan. <i>Equipment for enforcement activities covering devices, drones, authorization cards, badges and uniforms had been distributed.</i>
28.	P3.1.26	Penguatkuasaan kolaborasi antara bahagian di CIDB dijalankan melibatkan kerja-kerja levi, CCA, PPK, bahan binaan, personel binaan dan lain-lain. <i>Strengthening collaboration between divisions in CIDB was executed involving works related to levy, CCA, PPK, building materials, construction personnel and others.</i>
29.	P3.1.27	Kolaborasi bersama Agensi / PBT telah diadakan melalui pelbagai program melibatkan pejabat Timbalan Pendakwa Raya, PDRM, JKKP, Kementerian kesihatan, JTK, JUPEM dan KWSP. <i>Collaboration with Agencies / Local Authorities was held through various programmes involving the Deputy Public Prosecutor's office, Royal Malaysia Police, DOSH, Ministry of Health, Labour Department, Department of Survey and Mapping Malaysia (JUPEM) and EPF.</i>
30.	P3.2.1	Laporan Akhir Pengurusan Risiko Komprehensif CIDB (12 Risiko Utama) telah dibentangkan pada Mesyuarat Bil.2 / 2021 : Jawatankuasa Pengurusan Risiko Peringkat Pengurusan dan Lembaga. Senarai 'Key Risk Indicators' (KRI) juga telah disediakan. <i>CIDB Comprehensive Risk Management Final Report (12 Key Risks) was presented at Meeting No.2 / 2021: Management and Board Level Risk Management Committees. The list of Key Risk Indicators (KRI), was also produced.</i>
31.	P3.2.2	Kajian kepuasan pelanggan sedang dijalankan dan laporan akan dikeluarkan pada Januari 2022. <i>A customer satisfaction survey is underway and the report will be released in January 2022.</i>
32.	P3.2.3	Pembangunan pangkalan data FM (sistem LCCSoft) telah siap 100%. Sebanyak 394 maklumat kos projek telah diterima di mana 150 telah disemak. <i>The development of the FM database (LCCSoft system) was 100% completed. 394 project cost information were received of which 150 were reviewed.</i>
33.	P3.2.4	Penyediaan infrastruktur yang selamat dan pintar untuk ibu pejabat baharu CIDB sedang dalam proses penyiapan. <i>The provision of a secure and smart infrastructure for CIDB's new headquarters is in the process of completion.</i>
34.	P3.2.5	Rekabentuk bagi ruang dalaman The Met sedang dalam fasa pembinaan dan dijadualkan siap pada Mac 2022. <i>The interior design of The Met is currently in the construction phase and is scheduled for completion in March 2022.</i>
35.	P3.2.6	Fasiliti komputer riba kepada staf yang ditugaskan melaksanakan tugas luar dan juga Bekerja Dari Rumah (BDR) telah dibekalkan. <i>Laptop facilities for staff assigned to carry out outstation assignments and also Work From Home (WFH) had been provided.</i>
36.	P3.3.1	Perkhidmatan penyelenggaraan dan merekodkan data tambahan SPMS bagi meningkatkan aplikasi CONVINC dengan fungsi GIS telah dilaksanakan. <i>SPMS maintenance and additional data recording services to improve the CONVINC application with GIS functionality have been implemented.</i>
37.	P3.3.2	Sistem Pengurusan Dokumen Digital (DDMS) siap digunakan dan tiga (3) buku panduan sedang dibangunkan. <i>The Digital Document Management System (DDMS) is ready for use and three (3) guide books are being developed.</i>
38.	P3.3.3	Penambahbaikan penggunaan e-Latihan untuk Staf CIDB siap 100%. <i>Enhancement of the e-Training for CIDB Staff was 100% completed.</i>
39.	P3.3.4	Sistem Manual e-Strategic telah diluluskan oleh JPICT dan sedang dalam proses pembangunan. <i>The e-Strategic Manual System had been approved by JPICT and is in the process of development.</i>
40.	P3.3.5	11 fungsi dalam sistem e-learning telah go live dan aliran proses untuk pelaporan kursus dikemaskini serta diintegrasikan dalam CIMS. <i>11 functions in the e-learning system have gone live and the process flow for course reporting had been updated and integrated in the CIMS.</i>
41.	P3.3.6	Malaysian Contractor's Portal (MCP) telah siap untuk diguna pakai. <i>The Malaysian Contractor's Portal (MCP) had been completed for use.</i>

NO	KOD / CODE	PENCAPAIAN / ACHIEVEMENT
42.	P3.3.7	Penambahbaikan sistem CCPM dan ePermit telah siap dan telah go live pada November 2021. <i>Enhancement to the CCPM and ePermit systems have been completed and had gone live in November 2021.</i>
43.	P3.3.8	Sebanyak 42,294 dokumen projek telah diimbas dari anggaran dokumen sebanyak 120,000 dalam proses pendigitalan dokumen levi. <i>A total of 42,294 project documents were scanned from an estimated 120,000 documents in the process of digitizing levy documents.</i>
44.	P3.3.9	MOU dengan JUPEM untuk pembangunan e-Kadaster dijangka dimeterai pada awal 2022. <i>An MOU with JUPEM for the development of e-Cadastral is expected to be signed in early 2022.</i>
45.	P5.1.1	Kajian penggunaan teknologi pintar (smart technology) bagi pelaksanaan penilaian kualiti bangunan dan pembangunan Blok sistem telah siap 100%. <i>A study on the use of smart technology for the implementation of building quality assessment and development Block system had been 100% completed.</i>
46.	P7.1.1	Enam (6) kolaborasi untuk penyelidikan berimpak tinggi telah dijalankan bersama pihak UTHM, JKR, KA BINA, MIDA, MARA dan Leviat. <i>Six (6) collaborations for high-impact research were conducted with UTHM, JKR, KA BINA, MIDA, MARA and Leviat.</i>
47.	P7.1.2	Program kolaborasi bersama UTM bagi menambah kapasiti Fasilitator MyCREST sedang dijalankan. <i>A collaboration program with UTM to increase the capacity of MyCREST Facilitators is underway.</i>
48.	P8.1.1	Garis masa pelaksanaan CSP telah dibangunkan dan dibentangkan dalam Mesyuarat CCC. <i>The timeline for the implementation of the CSP was developed and presented at the CCC Meeting.</i>
49.	P8.1.2	OACP 2021 - 2025 telah dilancarkan dan dilaksanakan mengikut perancangan. <i>The OACP 2021 - 2025 was launched and implemented as planned.</i>
50.	P8.1.3	Kemajuan CSP dan ISP telah dilaporkan dalam mesyuarat yang berkaitan dan sistem e-Mars 2.0 telah digunakan bagi pelaporan 2021. <i>The progress of CSP and ISP had been reported in the relevant meetings and the e-Mars 2.0 system had been used for the 2021 reporting.</i>



P3.3.7  
Penambahbaikan sistem CCPM dan ePermit telah siap dan telah go live pada November 2021.  
*Enhancement to the CCPM and ePermit systems have been completed and had gone live in November 2021.*



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OACP 2021 - 2025 telah dilancarkan dan dilaksanakan mengikut perancangan.  
*The OACP 2021 - 2025 was launched and implemented as planned.*





Perspektif Kapasiti Organisasi	Organizational Capacity Perspective
<p>Perspektif Kapasiti Organisasi menjelaskan bahawa warga CIDB, budaya, ICT dan objektif strategik berkaitan kewangan adalah kritikal untuk memastikan kejayaan pelaksanaan objektif dalam Perspektif Proses Dalam. Ia disokong oleh lima (5) SO di bawah tiga (3) Bahagian yang terdiri daripada berikut :</p> <p>Sumber manusia CIDB</p> <ul style="list-style-type: none"> <li>OC1 – Membentuk pemimpin masa hadapan</li> <li>OC2 – Memperluas kompetensi untuk mendukung inovasi &amp; penyelesaian penyelesaian</li> <li>OC3 – Memupuk nilai baharu dan budaya yang komited ke arah berprestasi tinggi</li> </ul> <p>Sumber ICT &amp; Kewangan</p> <ul style="list-style-type: none"> <li>OC4 – Melaksanakan penyelesaian yang berwawasan</li> <li>OC5 – Kelestarian Kewangan</li> </ul>	<p><i>The Organizational Capacity Perspective describes critical enablers: CIDB's staff, culture, ICT and financial related strategic objectives that are critical to ensure the successful execution of the objectives in the Internal Process Perspective. It is supported by five (5) SOs under three (3) Divisions consisting of the following :</i></p> <p><i>Human resources of CIDB</i></p> <ul style="list-style-type: none"> <li><i>OC1 - Develop future leaders</i></li> <li><i>OC2 - Broaden competencies pool to support innovation &amp; solutioning</i></li> <li><i>OC3 - Cultivate new values and high-commitment performance culture</i></li> </ul> <p><i>ICT &amp; Financial resources</i></p> <ul style="list-style-type: none"> <li><i>OC4 - Implement insight-driven solutions</i></li> <li><i>OC5 - Financial Sustainability</i></li> </ul>
<p>Perspektif Kapasiti Organisasi mempunyai 18 SI di bawah lima (5) SO di atas di mana kesemua SI mencapai melebihi 85%. Pencapaian setiap SI di bawah Perspektif Kapasiti Organisasi adalah seperti berikut :</p>	<p><i>The Organizational Capacity Perspective has 18 SI below the five (5) SOs above where all the SIs achieved over 85%. The achievements of each SI under the Organizational Capacity Perspective are as follows :</i></p>

NO	KOD / CODE	PENCAPAIAN / ACHIEVEMENT
1.	OC1.1.1	Sebanyak empat (4) kursus dalaman dan tujuh (7) kursus luaran kepimpinan melibatkan 137 pegawai CIDB telah dikendalikan berdasarkan model kepimpinan yang telah dibangunkan. <i>A total of four (4) internal and seven (7) external leadership courses involving 137 CIDB officers were conducted based on the leadership model that had been developed.</i>
2.	OC2.1.1	Kumpulan pakar bahan binaan telah dibentuk melalui pembangunan latihan Subject Matter Expert (SME) dan pewujudan Special Interest Group (SIG). <i>The building material expert group had been formed through the development of Subject Matter Expert (SME) training and the creation of a Special Interest Group (SIG).</i>
3.	OC2.1.2	Peningkatan kompetensi dalam bidang tugas untuk menyokong inovasi & penyampaian penyelesaian telah dilaksanakan melalui 94 kursus (52 teknikal dan 42 generik) dalaman dan luaran. <i>Enhancement of work competency to support innovation &amp; solutioning had been implemented through 94 internal and external courses (52 technical and 42 generic courses).</i>
4.	OC3.1.1	Indeks kajian kepuasan pelanggan mencapai 81% dan hasil kaji selidik nilai-nilai teras CIDB terhadap staf menunjukkan kesedaran dan kefahaman yang tinggi. <i>The customer satisfaction survey index achieved 81% and the results of a survey on CIDB's core values among staff showed a high level of awareness and understanding.</i>
5.	OC3.1.2	Peralatan disinfeksi telah dibekalkan ke semua pejabat-pejabat CIDB. <i>Disinfection equipment had been provided to all CIDB offices.</i>
6.	OC4.1.1	Sistem untuk menganalisa perisikan data FM telah siap dibangunkan dan menanda aras parameter penting untuk FM sedang dijalankan. <i>A system to analyse FM data intelligence had been developed and benchmarking of important parameters for FM is underway.</i>
7.	OC4.1.2	Sebanyak 42,294 dokumen projek telah diimbas dari anggaran dokumen sebanyak 120,000 dalam usaha pendigitalan dokumen levi. <i>A total of 42,294 project documents were scanned from an estimated 120,000 documents in the effort to digitize levy documents.</i>
8.	OC4.1.3	Sebanyak 149,647 maklumat pendaftaran kontraktor dan projek pembinaan yang diterima telah disemak dan dibersihkan dalam tempoh lima (5) hari bekerja. <i>A total of 149,647 information on contractor registration and construction project received was reviewed and cleared within five (5) working days.</i>
9.	OC4.1.4	Data sumber manusia telah dimuatnaik ke dalam Sistem SAP : HANA untuk digunakan secara optimum bagi melancarkan urusan berkaitan perkhidmatan staf. <i>Human resource data has been uploaded into the SAP : HANA System to be optimally used to facilitate matters related to staff services.</i>

NO	KOD / CODE	PENCAPAIAN / ACHIEVEMENT
10.	OC4.1.5	Sebanyak 105 kursus/latihan secara hybrid telah dijalankan (89 kursus atas talian dan 16 kursus secara fizikal). <i>A total of 105 hybrid courses/training have been conducted (89 online courses and 16 physical courses).</i>
11.	OC4.1.6	Templat bagi menganalisa kewangan CIDB telah disediakan untuk digunakan dalam melaporkan prestasi kewangan CIDB. <i>A template to analyze CIDB's finances had been prepared for usage in reporting CIDB's financial performance.</i>
12.	OC4.1.7	Pembangunan dan pelaksanaan Analitik Data Raya telah siap seperti yang dinyatakan dalam ISP ST6. <i>The development and implementation of Big Data Analytics had been completed as specified in ISP ST6.</i>
13.	OC4.1.8	Ruang dalaman The Met yang dilengkapi dan diintegrasikan dengan keperluan Audio Visual (AV) dan IT sedang dibina dan dijangka siap pada 2022. <i>The Met's interior spaces equipped and integrated with Audio Visual (AV) and IT requirements are being constructed with a completion date in 2022.</i>
14.	OC5.1.1	Proses dan koordinasi bajet CIDB telah ditambahbaik untuk penyediaan Bajet 2022. <i>The CIDB budget process and coordination had been enhanced for the preparation of the 2022 Budget.</i>
15.	OC5.1.2	Penyelenggaraan dan penambahbaikan Portal CONVINCe siap 100% di mana 38 CR (change request) telah dilaksanakan. CONVINCe versi 2.0 (pindaan) telah go live pada 13 Disember 2021 dengan bilangan pengguna berdaftar seramai 6,041. <i>The maintenance and enhancement of the CONVINCe Portal were 100% complete where 38 CR (change requests) had been implemented. CONVINCe version 2.0 (amendment) go live on 13 December 2021 with a total of 6,041 registered users.</i>
16.	OC5.2.1	Pelan penjimatan kos yang melibatkan percetakan berwarna telah disediakan untuk digunakan pada 2022. <i>A cost saving plan involving colour printing had been prepared for use in 2022.</i>
17.	OC5.3.1	Polisi penetapan Had Minimum Rizab CIDB telah ditetapkan kepada 12 bulan berjumlah RM120 juta setelah mengambil kira liabiliti. <i>CIDB's Reserve Minimum Limit policy has been set at 12 months amounting to RM120 million after taking into account liabilities.</i>
18.	OC5.4.2	Prestasi perbelanjaan tahun 2021 berjaya mencapai matlamat tidak melebihi peruntukan Bajet 2021 melalui kawalan bajet dalam Sistem SAP. <i>The 2021 expenditure performance had successfully achieved the goal of not exceeding the 2021 budget allocation through budget control in the SAP System.</i>



OC5.1.2  
CONVINCe versi 2.0 (pindaan) telah go live pada 13 Disember 2021.  
CONVINCe version 2.0 (amendment) go live on 13 December 2021.

# PELAN STRATEGIK ICT CIDB 2020-2025 (ISP)

*CIDB ICT STRATEGIC PLAN 2021-2025 (ISP)*

## Pengenalan

Pelan Strategik ICT CIDB 2020 - 2025 (ISP) telah dibangunkan untuk mewujudkan sebuah hala tuju ICT yang akan menyokong CIDB melalui peningkatan kemahiran ICT, proses, teknologi, data dan keupayaan strategik menerusi enam (6) Teras Strategik yang terangkum dalam pelan ini. Ia berhasrat untuk memberikan kemudahan yang terbaik kepada semua lapisan masyarakat melalui penggunaan teknologi.

Dengan tema "Membangunkan Idea, Mencapai Inspirasi", ISP bervisikan "Untuk menggerakkan CIDB sebagai satu Organisasi Berteraskan Wawasan, dijamin dan mampan" beserta misi "Untuk meningkatkan ekosistem ICT CIDB ke arah organisasi inovatif, inklusif dan bersepadu".

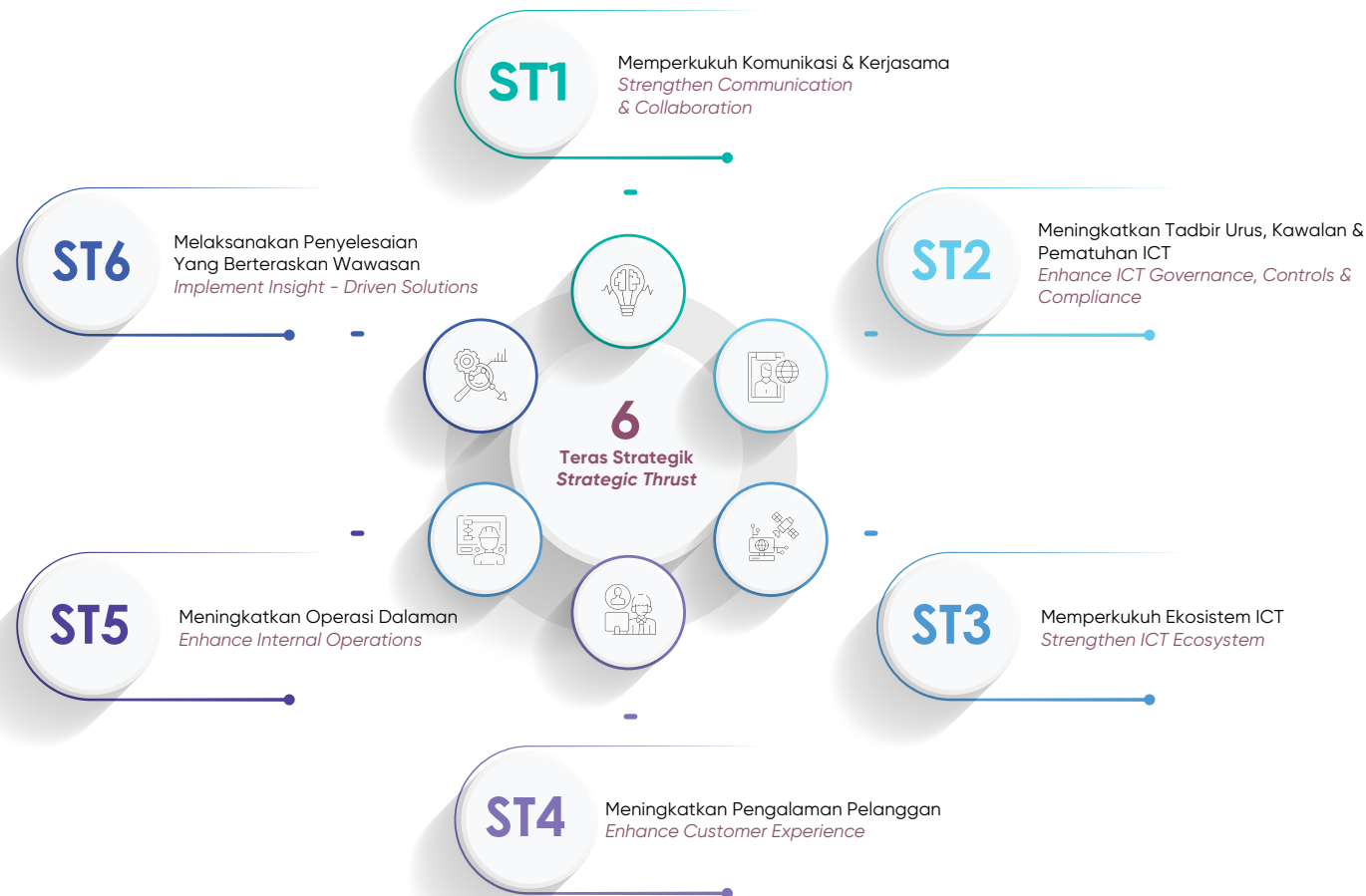
ISP disokong oleh enam (6) Teras Strategik (ST) yang menjadi asas kepada hala tuju ICT CIDB terdiri daripada berikut :

## Introduction

The CIDB ICT Strategic Plan 2020 - 2025 (ISP) was developed to establish an ICT direction that will support CIDB through the enhancement of ICT skills, processes, technology, data and strategic capabilities through the six (6) Strategic Thrusts contained in this plan. It intends to provide the best facilities to all walks of life through the use of technology.

With the theme "Developing Ideas, Achieving Inspiration", ISP has a vision "To propel CIDB towards an Insight-Driven Organization, secured and sustainable" with a mission "To enhance the CIDB ICT ecosystem towards an innovative, inclusive and integrated organization".

ISP is supported by six (6) Strategic Thrusts (ST) that form the core to CIDB's ICT direction, consisting of the following :



Enam (6) ST di atas didukung oleh lapan (8) Strategi Utama yang akan dilaksanakan melalui 46 program oleh pelbagai Sektor, Bahagian dan Unit di seluruh CIDB. Strategi Utama tersebut adalah :

The six (6) STs above are supported by eight (8) Main Strategies that will be implemented through 46 programmes by various Sectors, Divisions and Units throughout CIDB. The main strategies are :

- S.1** Meningkatkan Penglibatan Dengan Pihak Berkepentingan  
*Enhance Engagement With Stakeholders*
- S.2** Memperkukuh Keselamatan ICT  
*Strengthen ICT Security*
- S.3** Menggunakan dan Menyokong Penyelesaian Mampan & Inovatif;  
*Deploy and Maintain Sustainable & Innovative Solutions*
- S.4** Meningkatkan Kemahiran dan Kecekapan Tenaga Kerja  
*Enhance Workforce Skills and Competencies*
- S.5** Meningkatkan Perkhidmatan ICT  
*Enhance ICT Services*
- S.6** Mendorong Transformasi Digital  
*Drive Digital Transformation*
- S.7** Mewujudkan Ekosistem yang Berteraskan Wawasan di CIDB  
*Institutionalise an Insight Driven Ecosystem in CIDB*
- S.8** Melaksanakan Piawaian dan Amalan Terbaik ICT  
*Implement Standards and ICT Best Practices*

Tadbir urus ICT adalah perlu untuk meningkatkan ketelusan, akauntabiliti, kecekapan dan memperuntukkan sumber bagi CIDB mencapai Visi dan Misi ICT yang dikehendaki disamping mengawal kos dan belanjawan sepanjang tempoh pelaksanaannya. Untuk tujuan itu, ISP telah menggunakan tadbir urus CSP bagi segala urusan pelaporan dan pemantauan.

ICT governance is necessary to enhance transparency, accountability, efficiency and to allocate resources for CIDB to achieve the desired ICT Vision and Mission whilst controlling costs and budgets throughout its implementation period. For that purpose, ISP has used the CSP governance for all reporting and monitoring matters.



## Pencapaian ISP 2020 - 2025

Tahun 2021 merupakan tahun kedua pelaksanaan ISP yang berjaya mencapai kemajuan 98.3% berbanding sasaran 100%. Sebanyak 21 KPI daripada 46 KPI asal telah berjaya dilaksanakan dengan pencapaian 20 KPI melebihi 95% (hijau) dan hanya satu (1) KPI mencapai antara 50% - 95% (kuning). Berikut adalah ringkasan status KPI ISP beserta pencapaiannya :

### ISP Achievements 2020 - 2025

The year 2021 is the second year of ISP implementation which successfully achieved 98.3% progress compared to the target of 100%. A total of 21 KPIs out of the original 46 KPIs have been successfully implemented with the achievement of 20 KPIs exceeding 95% (green) and only one (1) KPI reaching between 50% - 95% (yellow). The following is a summary of ISP KPI status and its achievements :

ST	KPI	PROGRAM / PROGRAMMES	KENYATAAN / PENCAPAIAN / REMARKS / ACHIEVEMENTS
1.	1.1	Menaik Taraf Portal Korporat CIDB. <i>Enhance CIDB's Corporate Portal.</i>	Portal Korporat CIDB telah dinaiktaraf pada Q2 2021. <i>The CIDB Corporate Portal was upgraded in Q2 2021.</i>
	1.2	Membangunkan Portal Staf CIDB. <i>Develop CIDB's Staff Portal.</i>	KPI telah digabungkan dibawah ST5.9. <i>The KPI was merged under ST5.9.</i>
2.	2.1	Membangun, Mengemaskini, Komunikasi, Menyelenggara dan Menguatkuasakan Dasar ICT. <i>Develop, Update, Communicate, Maintain and Enforce ICT Policies.</i>	Program telah dicapai dan pelaksanaannya diteruskan. <i>The programme was achieved and its implementation continues.</i>
	2.2	Membangunkan Rangka Kerja Enterprise Architecture CIDB. <i>Develop a CIDB Enterprise Architecture Framework.</i>	KPI akan bermula pada tahun 2023. <i>The KPI will commence in 2023.</i>
	2.3	Pelaksanaan ISP secara berterusan. <i>Continuous implementation of ISP.</i>	Program telah dicapai dan pelaksanaannya diteruskan. <i>The programme was achieved and its implementation continues.</i>
	3.1	Transformasi BPM. <i>BPM Transformation.</i>	Program telah dicapai dan pelaksanaannya diteruskan. <i>The programme was achieved and its implementation continues.</i>
3.	3.2	Meningkatkan Pengurusan Aset ICT. <i>Enhance ICT Asset Management.</i>	KPI telah digabungkan di bawah ST2.1. <i>The KPI was merged under ST2.1.</i>
	3.3	Membangunkan dan melaksanakan Proses Keselamatan ICT dan SOP untuk mencegah, mengurangkan dan memperbetulkan Isu keselamatan. <i>Develop and formalise ICT Security Processes and SOPs to prevent, mitigate and rectify security issues.</i>	KPI telah digabungkan di bawah ST3.2. <i>The KPI was merged under ST3.2.</i>
	3.4	Pelaksanaan ISMS. <i>Implementation of ISMS.</i>	KPI akan bermula pada tahun 2023. <i>The KPI will commence in 2023.</i>
	3.5	Mendapatkan Pensijilan ITIL. <i>Obtain ITIL Certification.</i>	Program telah dicapai dan pelaksanaannya diteruskan. <i>The programme was achieved and its implementation continues.</i>
	3.6	Menyediakan Kemudahan Fasiliti ICT di Ibu Pejabat CIDB yang baru. <i>Implementation of ICT facilities for CIDB's new HQ.</i>	KPI akan bermula pada tahun 2022. <i>The KPI will commence in 2022.</i>
	3.7	Membangun dan Menyenggara Pelan Pengurusan Rangkaian. <i>Develop and maintain the Network Management Plan.</i>	Program telah dicapai dan pelaksanaannya diteruskan. <i>The programme was achieved and its implementation continues.</i>
	3.8	Mengoptimumkan Infrastruktur ICT CIDB. <i>Optimise CIDB's ICT Infrastructure.</i>	Program akan dilaksanakan setelah CIDB berpindah ke The Met. <i>The programme will be implemented after CIDB moves to The Met.</i>
	3.9	Meningkatkan Pengurusan Hubungan dengan Pembekal. <i>Enhance Supplier Relationship Management.</i>	KPI telah digabungkan di bawah ST5.13. <i>The KPI was merged under ST5.13.</i>

ST	KPI	PROGRAM / PROGRAMMES	KENYATAAN / PENCAPAIAN / REMARKS / ACHIEVEMENTS
4.	4.1	Penambahbaikan dan Pelaksanaan Portal Kontraktor Malaysia (MCP). <i>Enhancement and Implementation of Malaysia Contractor's Portal (MCP).</i>	Program telah dicapai dan pelaksanaannya diteruskan. <i>The programme was achieved and its implementation continues.</i>
	4.2	Menyediakan platform Marketplace CIDB. <i>Set up an online CIDB Marketplace.</i>	KPI telah digabungkan di bawah ST4.12. <i>The KPI was merged under ST4.12.</i>
	4.3	Meningkatkan Pengurusan Media Sosial untuk Pengurusan Pihak Berkepentingan dan Kempen Atas Talian. <i>Enhancing Social Media Management for Stakeholder Management and Online Campaigns.</i>	KPI telah digabungkan di bawah ST4.12. <i>The KPI was merged under ST4.12.</i>
	4.4	Penggabungan Fungsi Atas Talian BIM. <i>Consolidation of BIM online functions.</i>	Program telah dicapai dan pelaksanaannya diteruskan. <i>The programme was achieved and its implementation continues.</i>
	4.5	Penambahbaikan Portal SHASSIC. <i>Enhancement of SHASSIC Portal.</i>	Program telah dicapai pada tahun 2020. <i>The programme was achieved in 2020.</i>
	4.6	Membangunkan Portal Pembinaan Mampan. <i>Development of a Sustainable Construction Portal.</i>	KPI telah dipindahkan kepada Program C4.0. <i>The KPI was moved to the C4.0 Programme.</i>
	4.7	Penambahbaikan CCPM (termasuk Proses Pelaporan Tatatertib). <i>Enhancement of CCPM (to include the Disciplinary Reporting Process).</i>	Program telah dicapai pada Q3 2021. <i>The programme was achieved in Q3 2021.</i>
	4.8	Membangunkan Pensijilan Produk dan Aplikasi Pengujian untuk Barang-barang Import. <i>Development of a Product Certification and Testing Application for Imported Materials.</i>	Program diubah kepada penambahbaikan sistem CCPM (untuk bahan binaan import) dan akan bermula pada tahun 2022. <i>The programme was amended to the enhancement of the CCPM system (for imported construction materials) and will commence in 2022.</i>
	4.9	Penambahbaikan Aplikasi E-Learning. <i>Enhance E-Learning Application.</i>	Program telah dicapai dan pelaksanaannya diteruskan. <i>The programme was achieved and its implementation continues.</i>

#### 4.1

Penambahbaikan dan Pelaksanaan Portal Kontraktor Malaysia (MCP).  
*Enhancement and Implementation of Malaysia Contractor's Portal (MCP).*



#### 4.5

Penambahbaikan Portal SHASSIC.  
*Enhancement of SHASSIC Portal.*



ST	KPI	PROGRAM / PROGRAMMES	KENYATAAN / PENCAPAIAN / REMARKS / ACHIEVEMENTS
	4.10	Penambahbaikan Portal Pekerjaan CIDB. <i>Enhance CIDB's Job Portal.</i>	Program telah digugurkan berikutan Job Portal personel binaan telah diguna pakai. <i>The programme was dropped following the adoption of the construction personnel Job Portal.</i>
	4.11	Penambahbaikan E-Iklan untuk Pemakluman Tender. <i>Enhancement of E-Iklan to push Tender Notifications.</i>	KPI akan bermula pada tahun 2022. <i>The KPI will commence in 2022.</i>
	4.12	Penambahbaikan Aplikasi Convince untuk tambahan Fungsi GIS. <i>Enhance Convince Application for added GIS functionalities.</i>	Program telah dicapai dan pelaksanaannya diteruskan. <i>The programme was achieved and its implementation continues.</i>
	4.13	Penambahbaikan CIMS. <i>Enhancement of CIMS.</i>	Program telah dicapai pada tahun 2020. <i>The programme was achieved in 2020.</i>
	4.14	Penambahbaikan QLASSIC. <i>Enhancement of QLASSIC.</i>	Program telah dicapai pada Q2 2021. <i>The programme was achieved in Q2 2021.</i>
5.	5.1	Kajian Semula Aplikasi VDI. <i>VDI Application Review.</i>	Program telah dicapai pada tahun 2020. <i>The programme was achieved in 2020.</i>
	5.2	Penambahbaikan MyProjaxis. <i>Enhancement of MyProjaxis.</i>	Program telah dicapai pada tahun 2020. <i>The programme was achieved in 2020.</i>
	5.3	Pelaksanaan Pengurusan Identiti & Pengurusan Akses Pengguna. <i>Implementation of an Identity Management &amp; User Access Management.</i>	Program telah dicapai dan pelaksanaannya diteruskan. <i>The programme was achieved and its implementation continues.</i>
	5.4	Pelaksanaan Sistem Pengurusan Kenderaan. <i>Implementation of a Vehicle Management System.</i>	KPI akan bermula pada tahun 2023. <i>The KPI will commence in 2023.</i>
	5.5	Penambahbaikan Sistem Audit Kendiri dan Pemeriksaan Mengejut. <i>Enhancement of Self Audit &amp; Surprise Inspection Application</i>	KPI akan bermula pada tahun 2022. <i>The KPI will commence in 2022.</i>
	5.6	Penubuhan Pangkalan Data Teknikal Bersepadu. <i>Establishment of Integrated Technical Database.</i>	KPI telah digabungkan di bawah ST2.2. <i>The KPI was merged under ST2.2.</i>
	5.7	Pendigitalan Dokumen. <i>Digitisation of Documents.</i>	KPI telah digabungkan di bawah ST5.16. <i>The KPI was merged under ST5.16.</i>
	5.8	Mengautomasikan Proses Pendaftaran IBS Manufacturer & Product Assessment & Certification (IMPACT). <i>Automating the IMPACT Registration Process.</i>	Program telah dicapai pada Q4 2021. <i>The programme was achieved in Q4 2021.</i>
	5.9	Transformasi Digital Proses Bahagian Pengurusan Sumber Manusia. <i>Digital Transformation of Human Resource Department Processes.</i>	Program telah dicapai dan pelaksanaannya diteruskan. <i>The programme was achieved and its implementation continues.</i>
	5.10	Penyatuan Proses Penyelesaian Kewangan. <i>Consolidation of Finance Reconciliation Process.</i>	Program telah dicapai pada tahun 2020. <i>The programme was achieved in 2020.</i>
	5.11	Pelaksanaan Sistem Tanpa Tunai CIDB. <i>Implementation of CIDB Cashless System.</i>	Program telah dicapai dan pelaksanaannya diteruskan. <i>The programme was achieved and its implementation continues.</i>
	5.12	Pelaksanaan Sistem Pengurusan ISO Untuk ISO 9001, ISO 31001, 37001, 45000. <i>Implementation of an ISO Management System for ISO 9001, ISO 31001, 37001, 45000.</i>	KPI akan bermula pada tahun 2023. <i>The KPI will commence in 2023.</i>
	5.13	Sistem Maklumat Perolehan. <i>Procurement Information System.</i>	KPI akan bermula pada tahun 2022. <i>The KPI will commence in 2022.</i>

ST	KPI	PROGRAM / PROGRAMMES	KENYATAAN / PENCAPAIAN / REMARKS / ACHIEVEMENTS
	5.14	Membangunkan Perisian Audit Command Language (ACL) dan Program Latihan Berkaitan untuk Memperbaiki Aktiviti Audit. <i>Develop an Audit Command Language (ACL) Software and related Training programs to improve audit activities.</i>	KPI akan bermula pada tahun 2023. <i>The KPI will commence in 2023.</i>
	5.15	Melaksanakan Sistem Pemantauan Geran Daripada Pembayaran Sehingga Selesai. <i>Implement a Grant Monitoring System From Disbursement To Completion.</i>	KPI telah digabungkan di bawah ST5.13. <i>The KPI was merged under ST5.13.</i>
	5.16	Melaksanakan Sistem Pengurusan Dokumen Digital. <i>Implement a Digital Document Management.</i>	Program telah dicapai dan pelaksanaannya diteruskan. <i>The programme was achieved and its implementation continues.</i>
6.	6.1	Program Peningkatan ICT untuk CIDB. <i>ICT Upscaling Programme for CIDB.</i>	Program telah dicapai dan pelaksanaannya diteruskan. <i>The programme was achieved and its implementation continues.</i>
	6.2	Pelaksanaan Analitik Data Raya ke Arah IDO. <i>Implementation of Big Data Analytics towards an Insight-Driven Organisation.</i>	Program telah dicapai pada tahun 2021. <i>The programme was achieved in 2021.</i>





# PELAN ANTIRASUAH ORGANISASI CIDB 2021 - 2025 (OACP)

## CIDB ORGANISATIONAL ANTI CORRUPTION PLAN 2021 - 2025 (OACP)

### Pengenalan

Pelan Organisasi Antirasuah (OACP) CIDB 2021 - 2025 telah dibangunkan bagi menyokong Pelan Antirasuah Nasional (NACP) 2019 - 2023 dalam mencapai aspirasi negara bagi memantapkan integriti secara menyeluruh. OACP ini merangkumi empat Bidang Keutamaan, empat (4) Strategi, 13 Objektif Strategik dan 94 Inisiatif yang menjurus kepada memperkukuhkan ketelusan, kredibiliti, keberkesanan dan kecekapan CIDB dalam menyampaikan perkhidmatan yang berintegriti dan unggul. Ia telah dilancarkan pada 12 Januari 2021 dengan memberi fokus kepada rasuah, integriti, salahguna kuasa, penyelewengan dan sebagainya.

Visi OACP CIDB adalah "Menjadi peneraju industri pembinaan yang berintegriti dan bebas rasuah", manakala misinya adalah "Mengukuhkan integriti di dalam segala aspek pengurusan dan perkhidmatan CIDB" bagi mencapai matlamat untuk meningkatkan kredibiliti CIDB di dalam industri pembinaan.

Empat Bidang Keutamaan beserta strategi, bilangan Objektif Strategik dan Inisiatif masing-masing adalah seperti berikut :

### Introduction

*CIDB Organizational Anti-Corruption Plan (OACP) 2021 - 2025 was developed to support the National Anti-Corruption Plan (NACP) 2019 - 2023 in achieving the country's aspirations to strengthen integrity as a whole. The OACP consisted of four Priority Areas, four (4) Strategies, 13 Strategic Objectives and 94 initiatives aimed at strengthening CIDB's transparency, credibility, effectiveness and efficiency in delivering services with integrity and excellence. It was launched on 12 January 2021 with a focus on corruption, integrity, abuse of power, embezzlement and so on.*

*The CIDB OACP vision is "To be a leader in the construction industry with integrity and corruption free", while its mission is to "Strengthen integrity in all aspects of CIDB's management and services" to achieve the goal of increasing CIDB's credibility in the construction industry.*

*The four Priority Areas along with their strategies, the number of Strategic Objectives and Initiatives are as follows :*

No.	Bidang Keutamaan / Priority Areas	Strategi / Strategy	Bilangan Objektif Strategik / No. of Strategic Objectives	Bilangan Inisiatif / No. of Initiatives
1	Penguatkuasaan Akta & Pematuhan Industri. <i>Enforcement of the Act &amp; Industry Compliance.</i>	Memperkukuh Kredibiliti Penguatkuasaan Akta & Pemantauan Industri. <i>Strengthening the Credibility of Act Enforcement &amp; Industry Monitoring.</i>	4	29
2	Sistem Penyampaian & Prosedur. <i>Delivery System &amp; Procedures.</i>	Memantapkan Kecekapan & Keberkesanan Sistem Penyampaian dan Prosedur. <i>Strengthening the Efficiency &amp; Effectiveness of Delivery Systems and Procedures.</i>	2	33
3	Perolehan & Kewangan. <i>Procurement &amp; Finance.</i>	Meningkatkan Keberkesanan & Ketelusan dalam Pengurusan Perolehan & Kewangan CIDB. <i>Enhancing Efficiency &amp; Transparency in CIDB's Procurement &amp; Financial Management.</i>	3	15
4	Pentadbiran & Sumber Manusia. <i>Administration &amp; Human Resources.</i>	Memperkukuh Sistem Pentadbiran & Sumber Manusia. <i>Strengthening the Administration &amp; Human Resources System.</i>	4	17
<b>JUMLAH / TOTAL</b>			13	94

OACP CIDB dilaksanakan secara menyeluruh melibatkan kerjasama antara pihak pengurusan tertinggi agensi, warga agensi dan pemegang taruh untuk memastikan sasaran inisiatif antirasuah dapat dicapai dengan cekap dan sistematik. Ia ditadbir urus melalui tiga (3) peringkat yang terdiri daripada :

- Jawatankuasa OACP CIDB yang dipengerusikan oleh Timbalan Ketua Eksekutif 1 CIDB
- Jawatankuasa Antirasuah (JAR) CIDB yang dipengerusikan oleh Ketua Eksekutif CIDB
- Jawatankuasa Antirasuah (JAR) Kementerian Kerja Raya (KKR) yang dipengerusikan oleh Ketua Setiausaha KKR

*The CIDB OACP is implemented comprehensively involving collaboration between the agency's top management, agency staff and stakeholders to ensure that the targets of the anti-corruption initiative can be achieved efficiently and systematically. It is governed through three (3) levels consisting of :*

- *CIDB OACP Committee chaired by CIDB Deputy Chief Executive 1*
- *CIDB Anti-Corruption Committee (JAR) chaired by CIDB Chief Executive*
- *Anti-corruption Committee (JAR) of the Ministry of Public Works (KKR) chaired by the Secretary - General of KKR*

### Pencapaian OACP 2021 - 2025

Pada tahun 2021, pencapaian OACP CIDB adalah 93% berbanding sasaran 100%. Pada asalnya terdapat 94 inisiatif yang telah dirangka. Walau bagaimanapun, sebagai penyesuaian kepada keadaan semasa pelaksanaan OACP, 18 inisiatif telah digugurkan, dua (2) inisiatif digabungkan dan sembilan (9) inisiatif akan bermula pada tahun 2022. Baki 66 inisiatif mencapai prestasi berikut :

- Hijau (melebihi 90%) = 64 / 66 inisiatif
- Kuning (antara 70% - 89%) = 0 / 66 inisiatif
- Merah (bawah 69%) = 2 / 66 inisiatif

Butiran pencapaian inisiatif dilaporkan di bawah Bidang-Bidang Keutamaan.

#### Bidang Keutamaan 1

Bidang Keutamaan 1 menjurus kepada Penguatkuasaan Akta & Pematuhan Industri. Ia disokong oleh empat (4) Objektif Strategik (OS) beserta 29 inisiatif pada mulanya bagi mencapai strategi dalam memperkukuhkan kredibiliti penguatkuasaan Akta & pemantauan industri. Semasa pelaksanaannya, empat (4) inisiatif telah digugurkan dan satu (1) inisiatif akan bermula pada tahun 2022 menjadikan jumlah inisiatif terkini sebanyak 24. Objektif Strategik beserta jumlah inisiatif tersebut adalah seperti berikut :

- OS 1.1 - Menambahbaik keberkesanan pelaksanaan penguatkuasaan di lapangan dengan sembilan (9) inisiatif
- OS 1.2 - Meningkatkan profesionalisme, akauntabiliti, dan integriti staf dalam penguatkuasaan undang-undang dan Akta 520 dengan enam (6) inisiatif
- OS 1.3 - Memantapkan kecekapan dan akauntabiliti staf dalam pengurusan pentauliahan dan pemantauan pusat Latihan dengan lima (5) inisiatif
- OS 1.4 - Mempertingkatkan kecekapan dan akauntabiliti staf dalam pelaksanaan proses di CIDB dengan empat (4) inisiatif

Bidang Keutamaan 1 mencapai 90% berbanding sasaran 100% dengan prestasi pencapaian inisiatif seperti berikut :

- Hijau (melebihi 90%) = 23 / 24 inisiatif
- Kuning (antara 70% - 89%) = 0 / 24 inisiatif
- Merah (bawah 69%) = 1 / 24 inisiatif

Pencapaian setiap inisiatif di bawah Bidang Keutamaan 1 adalah seperti berikut :

### OACP Achievements 2021 - 2025

*In 2021, the CIDB OACP achieved 93% progress against the target of 100%. Originally there were 94 Initiatives that were formulated. However, as an alignment to the current situation of the OACP implementation, 18 Initiatives were dropped, two (2) Initiatives were merged and nine (9) Initiatives will commence in 2022. The remaining 66 Initiatives attained the following achievements :*

- *Green (over 90%) = 64 / 66 initiatives*
- *Yellow (between 70% - 89%) = 0 / 66 initiative*
- *Red (below 69%) = 2 / 66 initiatives*

*Details of the initiative achievements are reported under the Priority Areas.*

### Priority Area 1

Priority Area 1 is geared towards Enforcement of the Act & Industry Compliance. It is supported by four (4) Strategic Objectives (OS) along with 29 initiatives originally to achieve the strategy of strengthening the credibility of Act enforcement & industry monitoring. During its implementation, four (4) initiatives were dropped to align with current needs, taking the latest number of initiatives to 24. The Strategic Objectives along with the number of initiatives are as follows :

- OS 1.1 – Improve the effectiveness of enforcement in the field with sembilan (9) initiatives
- OS 1.2 – Increase the professionalism, accountability, and integrity of staff in law enforcement and Act 520 with six (6) initiatives
- OS 1.3 – Strengthen staff efficiency and accountability in the commissioning and monitoring management of Training centres with five (5) initiatives
- OS 1.4 – Improve the efficiency and accountability of staff in the implementation of processes at CIDB with empat (4) initiatives

Priority Area 1 achieved 90% against the target of 100% with the achievement of initiatives as follows :

- Green (over 90%) = 23 / 24 initiative
- Yellow (between 70% - 89%) = 0 / 24 initiative
- Red (below 69%) = 1 / 24 initiative

The achievements of each initiative under Priority Area 1 are as follows :

NO	INISIATIF / INITIATIVE	PENCAPAIAN / ACHIEVEMENT
1.	1.1.1	Penambahbaikan SOP penguatkuasaan termasuk semakan semula keseluruhan SOP; penambahan notis yang digunakan (Notis N3E / 2021); penyediaan platform mesyuarat pengurusan penguatkuasaan yang dipengerusikan oleh Pengurus Besar Kanan Sektor dan penyediaan kelengkapan yang meningkatkan imej penguatkuasaan. <i>Enhancements to enforcement SOPs included revision of the entire SOP; addition of notices issued (Notice N3E / 2021); the provision of an enforcement management meeting platform chaired by the Senior General Manager of the Sector and the provision of equipment that enhances the image of enforcement.</i>
2.	1.1.2	Penambahbaikan SOP penguatkuasaan bagi insiden atau kemalangan termasuk pelaporan insiden dari semasa kesemasa melalui platform CIMS yang telah ditambahbaik; semakan berterusan terhadap tindakan penyediaan kertas siasatan dan pendigitalan SOP. <i>Enhancements to enforcement SOPs for incidents or accidents included reporting of incidents from time to time through the enhanced CIMS platform; continuous review of the preparation of investigation papers and digitization of SOPs.</i>
3.	1.1.3	SOP proses permohonan PPS bahan binaan tempatan telah ditambahbaik dan diedarkan kepada semua pejabat CIDB Negeri. Taklimat SOP untuk memastikan proses kerja adalah seragam juga telah dilaksanakan. <i>The local building material PPS application process SOP had been enhanced and distributed to all CIDB State offices. SOP briefing to ensure a uniform work process had also been implemented.</i>
4.	1.1.4	Cadangan rangka kerja pelaksanaan program mekanisme penyiasatan menerusi <i>Intelligent Driven</i> bagi menjadikan pengurusan levi yang lebih efisien sedang disediakan setelah kajian keperluan program dan sesi libat urus diadakan bersama Bahagian Bisnes dan Bahagian Penguatkuasaan. <i>The proposed framework to implement an Intelligent Driven investigation mechanism programme in making levy management more efficient is being prepared after a study of the programme's needs and an engagement session held with the Business Division and the Enforcement Division.</i>
5.	1.1.5	Pelbagai langkah pelaksanaan tugas dan tindakan telah melibatkan pegawai daripada bahagian lain sementara proses pengeluaran notis dan pematuhan telah melibatkan pemunya program. <i>Various measures in the implementation of tasks and actions had involved officers from other divisions while the process of issuing notices and compliance had involved the programme owner.</i>
6.	1.1.6	Pemerkasaan SOP Semakan Kepatuhan Kontraktor (CCA) telah dilaksanakan dengan penggunaan Surat Pembetulan Hukuman Tindakan Pematuhan; Surat Kebenaran Khas; pengeluaran SOP rayuan CCA; Surat Tindakan Semakan Semula Ketidapatuhan CCA dan Garis Panduan Pelaksanaan Hukuman Tindakan Pematuhan bagi semakan semula ketidapatuhan CCA. <i>Strengthening of the Contractor Compliance Assurance (CCA) SOP had been implemented with the use of Compliance Action Penalty Correction Letter; Special Authorization Letter; issuance of CCA appeal SOP; CCA Noncompliance Review Action Letter and Compliance Action Penalty Implementation Guidelines for CCA non-compliance reviews.</i>
7.	1.1.7	Sebanyak 12 aduan telah diterima dan satu kemalangan dilaporkan di mana lawatan pemeriksaan telah dilaksanakan bersama-sama CIDB Negeri dan Badan Pensijilan. Operasi bersepadu bersama Agensi Kerajaan terpaksa ditangguhkan berikutan PKP yang dikuatkuasakan. <i>A total of 12 complaints were received and one accident was reported where an inspection visit was carried out together with the State CIDB and the Certification Body. Integrated operations with Government Agencies had to be postponed following the enforced MCO.</i>

NO	INISIATIF / INITIATIVE	PENCAPAIAN / ACHIEVEMENT
8.	1.1.8	Sesi latihan telah dilaksanakan melalui platform digital bagi meningkatkan kompetensi staf penguatkuasaan sementara pelaksanaan naziran di pejabat negeri dijalankan untuk memastikan tugas mengikut SOP dan arahan terkini. <i>Training sessions were carried out through a digital platform to improve the competence of enforcement staff while monitoring of state offices was carried out to ensure that assignments were in accordance with the latest SOPs and instructions.</i>
9.	1.1.10	Satu senarai semak naziran pengurusan levi ke atas pejabat CIDB Negeri/Cawangan telah disediakan dan dua (2) sesi libat urus bersama pejabat CIDB Negeri (Johor dan Kedah) bagi membincangkan hal pengurusan levi telah diadakan secara maya. Lapan (8) sesi naziran beserta laporan telah dijalankan di pejabat CIDB Negeri. <i>A checklist to inspect CIDB State/Branch offices levy management had been prepared and two (2) engagement sessions with CIDB State offices (Johor and Kedah) to discuss levy management matters had been held virtually. Eight (8) monitoring sessions and reports were conducted at CIDB States offices.</i>
10.	1.2.1	Pembangunan garis panduan dalam pengenalan kompaun telah dilaksanakan melalui bengkel bersama penguatkuasa Ibu Pejabat dan negeri; taklimat dan mesyuarat kompaun serta maklumbalas kadar kompaun bersama CIDB negeri dan naziran pengenalan kadar kompaun oleh CIDB Negeri. <i>The development of guidelines in the imposition of compounds was implemented through a joint workshop with Headquarters and state enforcement; compound briefings and meetings as well as feedback on compound rates with the CIDB state and monitoring of the imposition of compounds rates by the CIDB states.</i>
11.	1.2.2	Jawatankuasa Pengurusan Kompaun bagi semakan semula kadar kompaun telah ditubuhkan dan jawatankuasa telah mengadakan lapan Mesyuarat Pengurusan Kompaun dengan panel yang berbeza untuk setiap mesyuarat kecuali Pengerusi. <i>The Compound Management Committee for the review of compound rates had been established and the committee held eight Compound Management Meetings with a different panel for each meeting except the Chairman.</i>
12.	1.2.3	Langkah penggunaan teknologi seperti <i>bodycam</i> , <i>dash cam</i> dan GPS tracking masih baharu diperkenalkan di negara ini dan pihak-pihak berkuasa seperti PDRM dan Imigresen masih mengkaji penggunaannya di lapangan. SOP telah dipinda dengan memasukkan elemen pembuktian digital dalam pelaksanaan penguatkuasaan. <i>Measures to use technology such as bodycam, dash cam and GPS tracking are still newly introduced in this country and authorities such as PDRM and Immigration are still studying their use in the field. The SOP had been amended to include the element of digital proof in the implementation of enforcement.</i>
13.	1.2.4	Sebanyak 15 program integriti telah dijalankan bagi menyebar luas mesej kesedaran mematuhi Akta SPRM 2009 dan Akta Badan Berkanun (Tatatertib & Surcaj) 2000. <i>A total of 15 integrity programs have been carried out to widely spread the awareness message of complying with the MACC Act 2009 and the Statutory Bodies (Discipline &amp; Surcharge) Act 2000.</i>
14.	1.2.6	Penambahbaikan Sistem CCPM (untuk sijil PPS bahan binaan tempatan) telah dilaksanakan melalui proses cetakan sijil PPS secara atas talian (online) – self printing & QR Code dan sistem sijil PPS atas talian telah go live / berkuatkuasa pada 15 Nov 2021. Penambahbaikan Sistem CCPM (Import) telah dilaksanakan melalui integrasi antara sistem ePermit dan CCPM untuk membolehkan pembayaran verifikasi dibuat bagi permohonan yang telah wujud di Sistem ePermit. Sijil PPS hanya dibenarkan untuk dicetak bagi produk pada Jadual Keempat CIDB sahaja. Untuk produk selain daripada Jadual keempat hanya 'view only' akan dibenarkan bagi mengelakkan kekeliruan PPS dikeluarkan kepada produk yang tiada dalam Jadual keempat. <i>Enhancements to the CCPM System (for local building materials PPS certificates) had been implemented through the process of printing PPS certificates online (self-printing &amp; QR Code) and the online PPS certificate system has gone live / effective on 15 Nov 2021. Enhancements to the CCPM System (Import) had been implemented through the integration between the ePermit and CCPM systems to allow verification payments to be made for applications that already exist in the ePermit System. PPS certificates are only allowed to be printed for products on CIDB's Fourth Schedule. For products other than the fourth Schedule, 'view only' will be allowed in order to avoid confusion of PPS being issued to products that are not in the Fourth Schedule.</i>
15.	1.2.7	Naziran ke atas bahan binaan telah dilaksanakan terhadap CIDB Holdings di pelabuhan. Dua (2) naziran kilang dilaksanakan di Kilang Henglass di Bandar Kinrara, Selangor dan Kilang Klang Valley Wire di Kuantan. Naziran Pejabat CIDB Negeri untuk proses permohonan PPS dan COA telah dilaksanakan di Kedah dan Pulau Pinang. <i>Inspection of construction materials was carried out against CIDB Holdings at the port. Two (2) factory inspections were carried out at the Henglass Factory in Bandar Kinrara, Selangor and the Klang Valley Wire Factory in Kuantan. Inspection of the CIDB State Offices for the PPS and COA application process had been carried out in Kedah and Penang.</i>



NO	INISIATIF / INITIATIVE	PENCAPAIAN / ACHIEVEMENT
16.	1.3.1	Pemeriksaan mekanisme permohonan, kelulusan dan pemantauan Pusat Latihan Bertauliah (PLB) secara di dalam talian telah bermula pada Jan 2021 melalui pelancaran modul CIMS untuk PLB Penyeliaan & Pengurusan atas talian; pelaporan program pentauliah institusi dijana melalui sistem; keperluan rekayasa sistem sedia ada adalah berdasarkan carta alir yang telah dimuktamadkan. <i>The strengthening of the application, approval and monitoring mechanism for Certified Training Centres (PLB) online had commenced starting Jan 2021 through the launch of the CIMS module for PLB Supervision &amp; Management online; institutional accreditation programme reporting was generated through the system; the existing system engineering requirements were based on the flow chart that had been finalized.</i>
17.	1.3.2	Sesi libat urus dan perbincangan bersama perunding telah dilaksanakan bagi mengenalpasti modul dan data untuk memperkasakan peranan Unit Levi. <i>Engagement sessions and discussions with consultants were carried out to identify modules and data to strengthen the role of the Levy Unit.</i>
18.	1.3.3	Taklimat dan latihan kompetensi pemantapan pemahaman terhadap SOP yang telah dikemaskini dan pemantauan pusat latihan kepada pegawai CIDB yang berkenaan tidak dapat mencapai sasaran kerana kekangan PKP (hanya satu (1) latihan telah diadakan secara maya). <i>Briefing and competency training to strengthen understanding of the updated SOP and monitoring of the training centre for related CIDB officers could not achieve the target due to MCO constraints (only one (1) training was held virtually).</i>
19.	1.3.4	Latihan kompetensi dan teknikal berkenaan kepelbagaian produk bahan binaan kepada semua pegawai CIDB yang melaksanakan verifikasi telah dilaksanakan melalui pembangunan pelan keseluruhan dan modul latihan penguatkuasaan bahan binaan serta menjalankan latihan penguatkuasaan bahan binaan tahap 1. <i>Competency and technical training regarding the diversity of building material products to all CIDB officers who execute verification had been implemented through the development of an overall plan and building material enforcement training module as well as conducting level 1 building material enforcement training.</i>
20.	1.3.5	Latihan kompetensi berkenaan pengurusan levi kepada semua staf CIDB telah dijalankan melalui sesi-sesi pendedahan, libat urus, naziran, bengkel dan taklimat. <i>Competency training regarding levy management for all CIDB staff had been conducted through awareness sessions, engagement, supervision, workshops and briefings.</i>
21.	1.4.1	Penguatkuasaan SOP Pematuhan Standard Bahan Binaan telah dilaksanakan melalui pengedaran garis panduan (Manual Prosedur) pematuhan bahan binaan (pindaan 1) yang telah berkuatkuasa dan penyelarasan maklum balas daripada Pejabat CIDB Negeri untuk tindakan lanjut. <i>The strengthening of the Construction Materials Standard Compliance SOP had been implemented through the distribution of guidelines (Procedure Manual) for construction materials compliance (amendment 1) which had come into force and the coordination of feedback from the CIDB State Offices for further action.</i>
22.	1.4.3	Garis panduan tindakan terhadap pengimport, pengilang, pembekal dan kontraktor yang menggunakan bahan binaan yang tiada PPS telah dikemaskini dengan mengintegrasikan syarat-syarat pematuhan dalam sijil PPS secara online. <i>Guidelines on actions against importers, manufacturers, suppliers and contractors who use construction materials without PPS had been updated by integrating the compliance conditions in the online PPS certificate.</i>
23.	1.4.5	Sesi libat urus secara berkala dengan agensi terlibat telah diadakan melalui Task Force CIDB-SIRIM-MISIF; program Authorized Economic Operator (AEO); Conversation with Petronas Team; penglibatan dalam Jawatankuasa Teknikal (TC) dan Kumpulan Kerja (WG); perbincangan dan mesyuarat bersama industri; Webinar; taklimat dan lawatan kerja. <i>Regular engagement sessions with the agencies involved were held through the CIDB-SIRIM-MISIF Task Force; the Authorized Economic Operator (AEO) program; Conversation with Petronas Team; involvement in Technical Committees (TCs) and Working Groups (WGs); discussions and meetings with industry; Webinars; briefings and work visits.</i>
24.	1.4.6	Pengstrukturkan jawatankuasa pentauliah pusat latihan berdasarkan CSQF telah dilaksanakan dengan mengenalpasti panel jawatankuasa yang terdiri daripada KKR, JPKKP, MQA, KBS, MBAM dan PKMM. Carta Alir Tadbir Urus CSQF juga telah diluluskan. <i>The structuring of the training centre accreditation committee based on CSQF had been implemented by identifying a committee panel consisting of KKR, JPKKP, MQA, KBS, MBAM and PKMM. The CSQF Governance Flow Chart had also been approved.</i>

## Bidang Keutamaan 2

Bidang Keutamaan 2 menjurus kepada Sistem Penyampaian & Prosedur. Ia disokong oleh dua (2) Objektif Strategik beserta 33 inisiatif pada mulanya bagi memantapkan kecekapan dan keberkesanan sistem penyampaian & prosedur. Semasa pelaksanaannya, sembilan inisiatif telah digugurkan, dua (2) inisiatif digabungkan dan tujuh (7) inisiatif akan bermula pada tahun 2022 menjadikan jumlah inisiatif terkini sebanyak 16. Objektif Strategik beserta jumlah inisiatif tersebut adalah seperti berikut :

- OS 2.1 – Menambahbaik sistem dan prosedur bisnes teras di CIDB dengan 11 inisiatif
- OS 2.2 – Memantapkan kecekapan dan akauntabiliti staf dalam pendaftaran personel binaan, pendaftaran kontraktor, pengisytiharan projek, pengurusan pentauliah, akreditasi dan permohonan pekerja asing/ekspatriat dengan lima (5) inisiatif

Bidang Keutamaan 2 mencapai 90% berbanding sasaran 100% dengan prestasi pencapaian inisiatif seperti berikut :

- Hijau (melebihi 90%) = 15 / 16 inisiatif
- Kuning (antara 70% - 89%) = 0 / 16 inisiatif
- Merah (bawah 69%) = 1 / 16 inisiatif

Pencapaian setiap inisiatif di bawah Bidang Keutamaan 2 adalah seperti berikut :

NO	INISIATIF / INITIATIVE	PENCAPAIAN / ACHIEVEMENT
1.	2.1.1	Penambahbaikan SOP latihan kemahiran sedia ada telah dijalankan melalui pelaksanaan kerangka CSQF dan ISO 17024:2012 melibatkan tadbir urus CSQF, fungsi, keahlian dan kadar Honorarium setiap Jawatankuasa; penggunaan CMS sepenuhnya merangkumi permohonan, semakan kelayakan, pengesahan latihan, pemilihan pegawai penilai, keputusan penilaian dan penjaan siji maya. <i>The enhancement of the existing skills training SOP had been carried out through the implementation of the CSQF framework and ISO 17024:2012 involving CSQF governance, functions, membership and Honorarium rates of each Committee; full use of CMS includes application, qualification review, training verification, selection of assessment officers, assessment results and virtual certificate generation.</i>
2.	2.1.7	Mekanisme punitif di dalam SOP Pusat Latihan, Pengajar dan Pegawai Penilai telah dikenalpasti termasuk keperluan perundangan untuk penguatkuasaan; struktur tadbir urus berkaitan tindakan punitif, pemantauan dan penguatkuasaan. <i>Punitive mechanisms in the SOP of Training Centres, Instructors and Assessing Officers had been identified including legal requirements for enforcement; governance structure related to punitive actions, monitoring and enforcement.</i>
3.	2.1.11	Pangkalan data bank soalan bagi penilaian dengan ciri-ciri sekuriti data yang kukuh telah dibangunkan melalui pemakaian CMS bagi program Latihan Belia & Personel di mana sesi pilot akan dilaksanakan melibatkan tred di bawah pensijilan ISO 17024 (Welding, NDT dan Blasting and Painting). <i>An assessment question bank database with strong data security features had been developed through the use of CMS for the Youth &amp; Personnel Training program where pilot sessions will be implemented involving trades under ISO 17024 certification (Welding, NDT and Blasting and Painting).</i>
4.	2.1.12	Pelaksanaan pilihan penilaian bertulis atau peperiksaan bagi penilaian kompetensi penyeliaan dan pengurusan secara E-exam telah dijalankan dengan menambahbaik skop. Soalan Teori (Tahap 1-6 & Soalan Praktikal (Tahap 3-6), menjana secara automatik set soalan (teori) dan menganalisis soalan (SWOT). <i>The options to assess supervisory and management competency via a written assessment or an examination by E-exam had been carried out by enhancing the scope on Theory Questions (Levels 1-6 &amp; Practical Questions (Levels 3-6), automatically generating question sets (theory) and analyzing questions (SWOT).</i>
5.	2.1.13	Semakan bagi menentukan plagiarism tool yang sesuai untuk digunakan oleh pegawai penilai masih dalam proses. Inisiatif telah berpindah milik dan baharu diambil tindakan. <i>The review to determine the appropriate plagiarism tool to be used by the assessment officer is still in process. The initiative had changed ownership and is just being acted upon.</i>

## Priority Area 2

Priority Area 2 focuses on Delivery Systems & Procedures. It is supported by two (2) Strategic Objectives along with 33 initiatives initially to strengthen the efficiency and effectiveness of delivery systems & procedures. During its implementation, nine (9) initiatives were dropped, two (2) initiatives were combined and seven (7) initiatives will start in 2022 making the latest number of initiatives 16. The Strategic Objectives along with the number of initiatives are as follows :

- OS 2.1 – Improve core business systems and procedures at CIDB with 11 initiatives
- OS 2.2 – Strengthen staff efficiency and accountability in construction personnel registration, contractor registration, project declaration, commissioning management, accreditation and application of foreign/expatriate workers with five (5) initiatives

Priority Area 2 achieved 90% against the target of 100% with the achievement of initiatives as follows :

- Green (over 90%) = 15 / 16 initiatives
- Yellow (between 70% - 89%) = 0 / 16 initiative
- Red (below 69%) = 1 / 16 initiative

The achievements of each initiative under Priority Area 2 are as follows :

NO	INISIATIF / INITIATIVE	PENCAPAIAN / ACHIEVEMENT
6.	2.1.14	Penambahbaikan SOP penilaian secara bertulis dan penilaian secara temuduga telah dilaksanakan melalui pelantikan Pemeriksa Markah bagi penilaian secara bertulis; menyemak semula kelayakan kemasukkan peserta; penubuhan Jawatankuasa Penilaian & Pensijilan bagi pengesahan laporan markah daripada penilai / pemeriksa; mengenakan yuran proses dan penilaian kepada peserta; menyemak semula peratusan markah lulus dan gagal dan pemilihan set soalan ditentukan oleh pihak CIDB. <i>The enhancement of the SOP for written and interview assessment had been implemented through the appointment of Marks Examiners for written assessment; reviewing the eligibility of participants; the establishment of an Evaluation &amp; Certification Committee for the verification of marks reports from assessors/examiners; charging process and assessment fee to participants; reviewing the percentage of the pass and fail marks and the selection of question sets determined by CIDB.</i>
7.	2.1.17	Pemeriksaan kaedah permohonan dan pemantauan program pembangunan kontraktor menggunakan kaedah pendigitalan telah dilaksanakan melalui pembangunan prosedur permohonan mata CCD melalui CMS; latihan penggunaan CMS dan penganalisaan keberkesanan CMS. <i>The strengthening of the application method and the monitoring of the contractor's development program through digitization had been implemented via the development of the CCD point application procedure using the CMS; CMS usage training and CMS effectiveness analysis.</i>
8.	2.1.18	Penambahbaikan SOP program pentauliah berdasarkan CSQF telah dilaksanakan melalui penyediaan carta Alir TPA dengan mengambilkira Training Programme Accreditation Process, Training Programme Accreditation – Approved with Condition dan Compliance Process. <i>The enhancement of the accreditation programme SOP based on CSQF had been implemented through the preparation of the TPA Flow chart taking into account the Training Program Accreditation Process, Training Program Accreditation – Approved with Condition and Compliance Processes.</i>
9.	2.1.22	Pengemaskinian kod tatalaku penilai dan penyemakan SOP pelantikan penilai telah dilaksanakan dengan menganalisa jurang keperluan kod tatalaku pengajar dan penilai; menyelaraskan kod dan SOP berdasarkan garis panduan semasa dan menyediakan Undertaking of Impartiality & Confidentiality untuk assessor. <i>The updating of the assessors' code of conduct and the revision of the SOP for the appointment of assessors had been implemented by analyzing the gaps in the requirements of the code of conduct for trainers and assessors; coordinating codes and SOPs based on current guidelines and providing Undertaking of Impartiality &amp; Confidentiality for assessors.</i>
10.	2.1.23	Deraf dokumen prosedur audit untuk skim QLASSIC dan SHASSIC telah dibangunkan. <i>A draft audit procedure document for the QLASSIC and SHASSIC schemes had been developed.</i>
11.	2.1.24	Terma rujukan dan SOP proses berkaitan kelulusan dan rayuan sokongan Ekspatriat telah siap dibangunkan dan digunakan. <i>The terms of reference and process SOP related to the approval and support appeal of Expatriates had been developed and utilised.</i>
12.	2.2.1	Penambahbaikan mekanisme semakan ke atas dokumen yang dikemukakan oleh kontraktor telah dilaksanakan ke atas CIMS beserta semakan secara atas talian untuk sebahagian universiti / agensi ke atas sijil yang dikeluarkan oleh CIDB. Garis Panduan mekanisme semakan juga telah siap dan dicetak. <i>Enhancement to the mechanism in reviewing documents submitted by contractors had been implemented on CIMS along with online review for some universities/agencies on certificates issued by CIDB. Guidelines for the review mechanism had also been completed and printed.</i>
13.	2.2.2	Penggiliran kerja dan pertukaran penempatan staf dilakukan berdasarkan permohonan dan keperluan perkhidmatan tertakluk kelulusan Mesyuarat Panel Pembangunan Sumber Manusia (PPSM). Pada Q3 seramai 25 orang staf telah terlibat dengan pertukaran penempatan yang melibatkan Kumpulan Pengurusan & Profesional dan Kumpulan Pelaksana. <i>Work rotation and staff transfers were done based on application and service requirements subject to the approval of the Human Resources Development Panel Meeting (PPSM). In Q3, a total of 25 staff were involved in transfers involving the Management &amp; Professional Group and the Implementation Group.</i>
14.	2.2.3	Program latihan kepada staf CIDB yang memproses permohonan pendaftaran kontraktor & projek telah dilaksanakan melalui dua (2) bengkel dan sembilan (9) latihan kepada staf dan anak syarikat. <i>The training programme for CIDB staff who processes contractor &amp; project registration applications had been implemented through two (2) workshops and nine (9) training sessions for staff and subsidiaries.</i>
15.	2.2.7	Pengeluaran Sijil Kompetensi Kemahiran Pembinaan (SKKP) secara maya telah dilaksanakan sepenuhnya bagi Program Belia, Personel Binaan dan Penilaian Kompetensi Kemahiran (PKK). Program latihan untuk tred yang melibatkan pegawai penilai dari agensi luar, sijil masih dikeluarkan secara fizikal berikutan CMS belum dapat memenuhi keperluan pendaftaran penilai tersebut. <i>The virtual issuance of Construction Skills Competency Certificates (SKKP) had been fully implemented for the Youth, Construction Personnel and Skills Competency Assessment Programmes (PKK). Training programmes for trades involving assessors from external agencies, certificates are still issued physically due to CMS has yet to meet the external assessors' registration requirements.</i>
16.	2.2.8	Sistem untuk mengawal proses pengeluaran surat sokongan ekspatriat telah dibangunkan dan digunakan. <i>A system to control the process of issuing expatriate support letters had been developed and utilised.</i>

### Bidang Keutamaan 3

Bidang Keutamaan 3 menurus kepada Perolehan & Kewangan. Ia disokong oleh tiga (3) Objektif Strategik beserta 15 inisiatif pada asalnya bagi mencapai strategi dalam meningkatkan keberkesanan dan ketelusan dalam pengurusan perolehan dan kewangan CIDB. Semasa pelaksanaannya, hanya satu (1) inisiatif telah digugurkan dan satu (1) inisiatif akan bermula pada tahun 2022 menjadikan jumlah inisiatif terkini sebanyak 13 inisiatif. Objektif Strategik beserta jumlah inisiatif tersebut adalah seperti berikut :

- OS 3.1 – Meningkatkan ketelusan perolehan, pengurangan risiko rasuah, penyelewengan pasaran, anti persaingan dan akauntabiliti dengan enam (6) inisiatif
- OS 3.2 – Mempertingkatkan pengetahuan, kecekapan dan kemahiran dalam pengurusan perolehan CIDB dengan satu (1) inisiatif
- OS 3.3 – Memperkukuhkan pentadbiran dengan memfokus kepada pemantapan integriti dan akauntabiliti staf CIDB dengan enam (6) inisiatif

Bidang Keutamaan 3 mencapai 96% berbanding sasaran 100% dengan kesemua 13 inisiatif mencatat pencapaian melebihi 90% (hijau). Pencapaian setiap inisiatif di bawah Bidang Keutamaan 3 adalah seperti berikut :

### Priority Area 3

Priority Area 3 is geared towards Procurement & Finance. It is supported by three (3) Strategic Objectives along with 15 initiatives originally to achieve the strategy of increasing effectiveness and transparency in CIDB's procurement and financial management. During its implementation, only one (1) initiative was dropped and one (1) initiative will start in 2022, taking the latest number of initiatives to 13. The Strategic Objective and the number of initiatives are as follows :

- OS 3.1 – Increasing procurement transparency, reducing the risk of corruption, market distortion, anti-competition and accountability with six (6) initiatives
- OS 3.2 – Improve knowledge, efficiency and skills in CIDB procurement management with one (1) initiative
- OS 3.3 – Strengthen administration by focusing on strengthening the integrity and accountability of CIDB staff with six (6) initiatives

Priority Area 3 achieved 96% against the target of 100% with all 13 initiatives recording achievements above 90% (green). The achievements of each initiative under Priority Area 3 are as follows :

NO	INISIATIF / INITIATIVE	PENCAPAIAN / ACHIEVEMENT
1.	3.1.1	Penambahbaikan prosedur perolehan telah dilaksanakan dengan menambahbaik borang pendaftaran vendor, borang permohonan perolehan, tatacara perolehan secara lantikan terus dan Arahan Pentadbiran Bil. 5 Tahun 2020 dengan pelaksanaan Arahan Pentadbiran Bil. 4 Tahun 2021 yang telah berkuatkuasa pada 18 Jun 2021 mengenai tatacara pemberian geran CIDB. <i>Enhancements in procurement procedures had been implemented by enhancing vendor registration forms, procurement application forms and procurement procedures for direct appointment and Administrative Instruction No. 5 of 2020 with the implementation of Administrative Instruction No. 4 of 2021 which came into force on 18 June 2021 regarding CIDB grant awarding procedures.</i>
2.	3.1.2	Staf yang terlibat dengan proses perolehan telah mengikuti Kursus Pengurusan Perolehan dan Pematuhan Kawalan Projek anjuran INSTITUT PENGURUSAN DAN INTEGRITI MELAKA (INSPIM). <i>Staff involved in the procurement process had attended the Procurement Management and Project Control Compliance Course organized by the MELAKA INSTITUTE OF MANAGEMENT AND INTEGRITY (INSPIM).</i>
3.	3.1.3	Surat Akuan Antirasuah (Sijil) & Akauntabiliti (Integrity Pact) (Sijil) kepada staf yang terlibat dengan proses perolehan di Ibu Pejabat, Pejabat Negeri dan Pejabat Cawangan sedang dalam proses penyediaan. <i>Anti-corruption Declaration (certificate) &amp; Accountability (Integrity Pact) (Certificate) for staff involved in the procurement process at Headquarters, State Offices and Branch Offices are being prepared.</i>
4.	3.1.4	Mesej kesedaran berkaitan integriti, Akta SPRM 2009, pengurusan aduan dan saluran pemberi maklumat telah disebar luas melalui edaran 60 poster & 30 bunting bagi kempen kesedaran antirasuah kepada semua bahagian di Ibu Pejabat CIDB, Pejabat CIDB Negeri / Cawangan dan Persatuan-Persatuan Pembinaan; Pelan Antirasuah Organisasi (OACP) CIDB 2021 - 2025 telah dimuatnaik ke laman Intranet CIDB; penambahan modul integriti ke dalam Modul Induksi Staf dan pelaksanaan 15 program pengukuhan integriti dan antirasuah melibatkan 1,355 orang staf CIDB. <i>Awareness messages related to integrity, the MACC Act 2009, complaint management and whistle blower channels had been widely disseminated through the distribution of 60 posters &amp; 30 buntings for the anti-corruption awareness campaign to all sections at CIDB Headquarters, CIDB State / Branch Offices and Construction Associations; CIDB's Organizational Anti-Corruption Plan (OACP) 2021 - 2025 had been uploaded to CIDB's Intranet site; the addition of an integrity module to the Staff Induction Module and the implementation of 15 integrity and anti-corruption strengthening programmes involving 1,355 CIDB staff.</i>



NO	INISIATIF / INITIATIVE	PENCAPAIAN / ACHIEVEMENT
5.	3.1.6	Audit pengurusan perolehan Bahagian-Bahagian di Ibu Pejabat dan semua Pejabat Negeri / Cawangan telah selesai dijalankan melalui program Pemeriksaan Mengejut. <i>Audits on procurement management of Divisions at Headquarters and all State/Branch Offices had been completed through the Surprise Inspection programme.</i>
6.	3.1.7	Memo pemakluman mengenai larangan penggunaan alat komunikasi semasa mesyuarat perolehan telah diedarkan pada Sept 2021. <i>A notification memo regarding the ban on the use of communication tools during procurement meetings was distributed in Sept 2021.</i>
7.	3.2.2	Penilaian oleh Panel Hakim telah dilaksanakan di tiga (3) PTJ yang disenarai pendek dalam mewujudkan mekanisma penghargaan dan pengiktirafan PTJ sebagai penanda aras untuk pengkongsian amalan perolehan terbaik. <i>Assessments by a Panel of Judges were carried out at three (3) shortlisted PTJs in establishing a mechanism of appreciation and recognition of PTJs as a benchmark for sharing best procurement practices.</i>
8.	3.3.1	Penambahbaikan Sistem Bayaran (Account Payable-SAP) telah dilaksanakan melalui kajian keperluan sistem; pengesahan keperluan system; pembangunan system & ujian di server DEV; sesi Ujian Penerimaan Pengguna & sign-off di server QAS dan sesi Ujian Akhir Pengguna (Final Acceptance Test - FAT), sign-off di server PRD & Go-Live pada Okt 2021. <i>Enhancements to the Payment System (Account Payable-SAP) had been implemented through the system requirement study; verification of system requirements; system development &amp; testing on DEV servers; User Acceptance Test session &amp; sign-off at the QAS server and the Final Acceptance Test (FAT), sign-off at the PRD server &amp; Gone Live in Oct 2021.</i>
9.	3.3.2	100% terimaan tanpa tunai telah dilaksanakan di kaunter-kaunter kewangan seluruh pejabat CIDB Malaysia. <i>100% cashless acceptance had been implemented at the financial counters of all CIDB Malaysia offices.</i>
10.	3.3.3	Pekeliling Penutupan Akaun CIDB, Subsidiari dan Sub-Subsidiari CIDB telah dikeluarkan sebagai peringatan kepada semua PTJ dan Subsidiari. <i>Closing of Account Circular for CIDB, CIDB Subsidiaries and Sub-Subsidiaries had been issued as a reminder to all PTJs and Subsidiaries.</i>
11.	3.3.4	Tiga (3) kursus berkenaan tuntutan bayaran yang betul telah dilaksanakan kepada Penolong Akauntan dan Pembantu Tadbir Kewangan. <i>Three (3) courses on correct payment claims were implemented for Assistant Accountants and Financial Administration Assistants.</i>
12.	3.3.5	Sebanyak dua (2) program berkenaan pengurusan kewangan kepada staf CIDB secara berterusan telah dilaksanakan. <i>A total of two (2) programmes regarding financial management for CIDB staff had been implemented continuously.</i>
13.	3.3.6	Penambahbaikan sistem Pengurusan Pembayaran PMS - CIMS telah dilaksanakan melalui pengujian modul pembayaran levi, SCORE dan MSCORE oleh Bahagian-Bahagian Pengurusan Maklumat, Pengurusan Levi dan Pendaftaran Kontraktor. Kerja-kerja migrasi data resit levi ke sistem PMS sedang dilakukan supaya semua maklumat pembayaran berada di satu sumber sahaja. Pembayaran secara atas talian SCORE, MSCORE, modul levi dan business to business (B2B) telah go live pada Q4 2021. <i>The enhancement of the PMS - CIMS Payment Management system was implemented through the testing of the levy payment, SCORE and MSCORE modules by the Divisions of Information Management, Levy Management and Contractor Registration. The migration of levy receipt data to the PMS system is ongoing so that all payment information is in a single source. SCORE, MSCORE, levy and business to business (B2B) online payments have gone live in Q4 2021.</i>

#### Bidang Keutamaan 4

Bidang Keutamaan 4 menjurus kepada Pentadbiran & Sumber Manusia. Ia disokong oleh empat (4) Objektif Strategik beserta 17 inisiatif pada asalnya bagi mencapai strategi dalam memperkukuh sistem pentadbiran dan sumber manusia. Semasa pelaksanaannya, empat (4) inisiatif telah digugurkan untuk diselaraskan dengan keperluan semasa menjadikan jumlah inisiatif terkini sebanyak 13. Objektif Strategik beserta jumlah inisiatif tersebut adalah seperti berikut :

- OS 4.1 – Kejuruteraan perkhidmatan awam ke arah tadbir urus baik dengan enam (6) inisiatif
- OS 4.2 – Mengukuhkan integriti dan akauntabiliti staf dengan tiga (3) inisiatif
- OS 4.3 – Menambahbaik keberkesanan Pendidikan dan pembangunan profesional berterusan dalam kalangan staf dengan tiga (3) inisiatif
- OS 4.4 – Menggalakkan merit dan integriti dalam proses pengambilan, pemilihan dan pelantikan mana-mana jawatan dengan satu (1) inisiatif

Bidang Keutamaan 4 mencapai 98% berbanding sasaran 100% dengan kesemua 13 inisiatif mencatat pencapaian melebihi 90% (hijau). Pencapaian setiap inisiatif di bawah Bidang Keutamaan 4 adalah seperti berikut :

NO	INISIATIF / INITIATIVE	PENCAPAIAN / ACHIEVEMENT
1.	4.1.2	Pengukuhan pelaksanaan Polisi Antirasuah telah dijalankan melalui sesi-sesi bengkel Refresher Internal Auditor MS ISO 37001:2016; kursus Juruaudit Dalaman; bengkel penambahbaikan Daftar Risiko ABMS; audit dalaman dan audit pemantauan MS ISO 37001 : 2016 oleh SIRIM QAS International Sdn. Bhd. <i>Strengthening the implementation of the Anti-corruption Policy was carried out through MS ISO 37001:2016 Internal Auditor Refresher workshop sessions; Internal Auditor courses; ABMS Risk Register enhancement workshop; internal audits and MS ISO 37001 : 2016 surveillance audit by SIRIM QAS International Sdn. Bhd.</i>
2.	4.1.4	Profil risiko di semua Bahagian di Ibu Pejabat dan CIDB Negeri telah dibangunkan untuk tahun 2021. <i>Risk profiles across all Divisions at Headquarters and CIDB States had been developed for 2021.</i>
3.	4.1.5	Program pembudayaan kerja yang cemerlang telah dijalankan melalui kaji selidik Nilai-Nilai Teras CIDB; mengedarkan poster Nilai-nilai Teras CIDB kepada semua Bahagian/Negeri/ Cawangan dan mengadakan bengkel bagi merancang Program Nilai-nilai Teras CIDB secara berterusan. <i>The programme to inculcate excellent work culture was conducted through CIDB's Core Values survey; distributing CIDB Core Values posters to all Divisions/States/Branch and holding a workshop to plan the CIDB Core Values programmes continuously.</i>
4.	4.1.7	Tindakan punitif bagi kes pelanggaran disiplin/peraturan pejabat telah dikenakan kepada lima (5) orang staf. <i>Punitive action for violation of discipline/office rules had been imposed on five (5) staff</i>
5.	4.1.8	Pelan tindakan mengikut SOP bagi pencegahan dan membendung penularan penyakit berjangkit telah dikemaskini dalam daftar Guidelines for Hazard Identification, Risk Assessment and Risk Control (HIRARC) CIDB serta telah diaudit oleh SIRIM. <i>The action plan based on the SOP for preventing and containing the spread of infectious diseases had been updated in the CIDB's Guidelines for Hazard Identification, Risk Assessment and Risk Control (HIRARC) register which was audited by SIRIM.</i>
6.	4.1.10	Kesemua PTJ telah menghantar laporan Kew PA. 11 dan 12 kepada CIDB Ibu Pejabat setelah pemeriksaan mengejut ke atas aset alih dilaksanakan. <i>All PTJs had submitted the Kew PA. 11 and 12 reports to CIDB Headquarters subsequent to Surprise Inspection on movable assets were carried out.</i>
7.	4.2.1	Tiada memo peringatan yang dikeluarkan kepada staf berikutan staf perlu memaklumkan terlebih dahulu kepada BPF sekiranya terdapat aset alih yang perlu dipindahkan. <i>No reminder memo was issued to staff due to them needing to notify BPF in advance should there be any movable asset that requires to be transferred.</i>

#### Priority Area 4

Priority Area 4 is geared towards Administration & Human Resources. It is supported by four (4) Strategic Objectives along with 17 initiatives initially to achieve the strategy of strengthening the administrative system and human resources. During its implementation, four (4) initiatives were dropped to align with current needs, taking the latest number of initiatives to 13. The Strategic Objectives along with the number of initiatives are as follows :

- OS 4.1 – Engineering public services towards good governance with six (6) initiatives
- OS 4.2 – Strengthen staff integrity and accountability with three (3) initiatives
- OS 4.3 – Enhance the effectiveness of Education and continuous professional development among staff with three (3) initiatives
- OS 4.4 – Promote merit and integrity in the process of recruitment, selection and appointment of any position with satu (1) initiative

Priority Area 4 achieved 98% against the target of 100% with all 13 initiatives recording achievements above 90% (green). The achievements of each initiative under Priority Area 4 are as follows :

NO	INISIATIF / INITIATIVE	PENCAPAIAN / ACHIEVEMENT
8.	4.2.2	Video animasi berkenaan kepentingan penjagaan aset CIDB kepada semua staf CIDB masih dalam proses penambahbaikan. <i>An animated video about the importance of safeguarding CIDB assets to all CIDB staff is still in the process of enhancement.</i>
9.	4.2.3	Arahan Pentadbiran Bil. 5 Tahun 2017 (garis panduan penggunaan media sosial) telah diedarkan kepada semua staf dan dimuatnaik ke Buletin CIDB di OASYS untuk rujukan dan makluman staf. <i>Administrative Instruction No. 5 of 2017 (usage of social media guidelines) had been distributed to all staff and uploaded to the CIDB Bulletin at OASYS for staff reference and information.</i>
10.	4.3.1	Senarai semak kriteria pemilihan penyedia latihan telah ditambah baik dan digunapakai. <i>The checklist for training provider selection criteria had been enhanced and utilised.</i>
11.	4.3.2	Penilaian keberkesanan latihan untuk Q1 tahun 2021 telah selesai dilaksanakan dengan pencapaian 99.24%. <i>The training effectiveness assessment for Q1 of 2021 had been completed with a 99.24% achievement.</i>
12.	4.3.3	Sebanyak 34 program berbentuk kesedaran dan latihan prosedur kerja mengikut bahagian secara berterusan telah dilaksanakan. <i>A total of 34 programmes in the form of awareness and work procedure training according to divisions had been continuously implemented.</i>
13.	4.4.1	Tatacara pengambilan telah dikemaskini dengan penggunaan Borang Perisytiharan Kepentingan Panel Temuduga / Calon dalam proses pengambilan staf bagi mengelakkan <i>conflict of interest</i> . <i>The recruitment procedures had been updated with the use of the Interview Panel/ Candidate Declaration of Interest Form in the staff recruitment process to avoid conflict of interest.</i>





# PELAN STRATEGIK ORGANISASI KEMENTERIAN KERJA RAYA 2021 - 2025 (PSO KKR)

## MINISTRY OF PUBLIC WORKS ORGANIZATIONAL STRATEGIC PLAN 2021 - 2025 (PSO KKR)

### Pengenalan

Pelan Strategik Organisasi Kementerian Kerja Raya 2021 – 2025 (PSO KKR 2021 – 2025) telah memfokuskan sumbangan industri pembinaan dalam pemulihan semula ekonomi Malaysia bagi merealisasikan Wawasan Kemakmuran Bersama 2030. Ia juga telah dirangka berdasarkan polisi semasa kerajaan yang lain seperti Rancangan Malaysia Ke-12 (RMKe-12) dan Revolusi Industri 4.0 serta dasar KKR seperti Dasar Pembinaan Negara 2030 dan Dasar Pembangunan Jalan Raya dan Lebuhraya (DPJL).

Selaras dengan visi KKR sebagai Peneraju Pembangunan Infrastruktur dan Industri Pembinaan Negara, pelan strategik ini diterjemahkan dalam bentuk pelan-pelan tindakan yang terpilih dari fungsi-fungsi utama yang akan dilaksanakan dari tahun 2021 sehingga 2025. Dengan misi untuk memperkasakan pembangunan infrastruktur dan pengurusan aset menyeluruh serta memperluaskan pendigitalan industri pembinaan, PSO ini akan menjadi hala tuju utama dan rujukan seluruh warga kerja KKR dan Agensi dalam melaksanakan tanggungjawab yang telah diamanahkan bagi mencapai moto KKR ke arah kesejahteraan rakyat.

PSO KKR 2021 – 2025 telah menggariskan empat (4) teras strategik yang memberikan tumpuan terhadap memperkukuh pembangunan infrastruktur dan keterangkuman Wilayah, memperluas penggunaan teknologi, inovasi dan digital dalam pembangunan dan penyenggaraan infrastruktur, memperkasakan kapasiti, kebolehan dan daya saing industri pembinaan serta memantapkan tadbir urus organisasi untuk meningkatkan kecekapan penyampaian perkhidmatan. Teras-teras tersebut akan disokong dengan 16 strategi serta 61 pelan tindakan di mana pelaksanaan akan dipantau dan dinilai dalam memastikan ia sejajar dengan aspirasi kementerian.

Sebagai salah satu (1) daripada agensi yang menyokong KKR selain Jabatan Kerja Raya (JKR), Lembaga Lebuhraya Malaysia (LLM), Lembaga Jurutera Malaysia (LJM), Lembaga Arkitek Malaysia (LAM) dan Lembaga Juruukur Bahan Malaysia (LJBM), CIDB turut menyumbang sebanyak 21 KPI pada tahun 2021 bagi menjayakan PSO ini. Daripada jumlah tersebut, 20 KPI telah mencapai 100%, manakala satu (1) KPI mencapai 98%, menjadikan pencapaian keseluruhan adalah 99.5% berbanding sasaran 100%. Beberapa KPI juga telah dipilih sebagai KPI Menteri, KPI Ketua Setiausaha (KSU) dan KPI Timbalan KSU (TKSU). Pencapaian KPI-KPI tersebut adalah seperti berikut :

### Introduction

The Ministry of Public Works Organizational Strategic Plan 2021 – 2025 (PSO KKR 2021 – 2025) had focused on the contribution of the construction industry to the recovery of the Malaysian economy in realizing the Shared Prosperity Vision 2030. It had also been formulated based on other current government policies such as the Twelfth Malaysia Plan (12MP) and the Industrial Revolution 4.0 as well as KKR policies such as the 2030 National Construction Policy and the Road and Highway Development Policy (DPJL).

In line with KKR's vision as a Leader in Infrastructure Development and the National Construction Industry, this strategic plan is translated in the form of action plans selected from the main functions that will be implemented from 2021 until 2025. With a mission to empower infrastructure development and comprehensive asset management as well as expanding the digitization of the construction industry, this PSO will be the main direction and reference for all employees of KKR and the Agency in carrying out the responsibilities that have been entrusted to achieve KKR's motto towards the well-being of the people.

PSO KKR 2021 – 2025 had outlined four (4) strategic thrusts that focused on strengthening infrastructure development and regional inclusion, expanding the use of technology, innovation and digital in the development and maintenance of infrastructure, enhancing the capacity, capabilities and competitiveness of the construction industry and strengthening organizational governance to improve service delivery efficiency. These thrusts will be supported by 16 strategies and 61 action plans where implementation will be monitored and evaluated in ensuring alignment with the ministry's aspirations.

As one (1) of the agencies supporting KKR other than the Public Works Department (JKR), the Malaysian Highway Authority (LLM), the Malaysian Board of Engineers (LJM), the Malaysian Board of Architects (LAM) and the Malaysian Board of Quantity Surveyors (LJBM), CIDB also contributed 21 KPIs in 2021 for the success of the PSO. Of those, 20 KPIs had achieved 100%, while one (1) KPI had achieved 98%, making the overall achievement 99.5% against the target of 100%. Several KPIs had also been selected as Ministerial KPIs, Secretary General (KSU) KPIs and Deputy KSU (TKSU) KPIs. The achievements of these KPIs are as follows :

NO	KPI & PENCAPAIAN / KPI & ACHIEVEMENTS	PSO KKR	KPI MENTERI	KPI KSU	KPI TKSU (DP)
1.	Sebanyak 175 kontraktor Pengurusan Fasilitas telah dilatih berbanding sasaran 150 kontraktor. <i>A total of 175 Facility Management contractors were trained against the target of 150 contractors.</i>	✓	✓	✓	
2.	Sebanyak 16,240 penyertaan telah diterima untuk Program Latihan Pembangunan Kontraktor berbanding sasaran 7,500 peserta. <i>A total of 16,240 entries were received for the Contractor Development Training Program against the target of 7,500 participants.</i>	✓			
3.	Sebanyak 1,278 kontraktor telah dibimbing untuk penilaian MCORE/SCORE berbanding sasaran 200 kontraktor. <i>A total of 1,278 contractors were coached for MCORE / SCORE evaluation against the target of 200 contractors.</i>	✓			
4.	Seramai 1,603 personel binaan telah dilatih dan ditauliah melalui program Penyeliaan dan Pengurusan berbanding sasaran 1,500 personel binaan. <i>A total of 1,603 construction personnel had been trained and certified through the Supervision and Management program against the target of 1,500 construction personnel.</i>	✓	✓	✓	✓
5.	Seramai 14,662 personel binaan telah menjalani latihan, penilaian dan pentauliah kemahiran berbanding sasaran 18,000 personel binaan. <i>A total of 14,662 construction personnel had undergone skills training, assessment and certification against the target of 18,000 construction personnel.</i>	✓			
6.	Seramai 644 personel binaan telah menjalani latihan untuk Pegawai Keselamatan dan Kesihatan (Safety Health Officer - SHO) dan Pegawai Keselamatan Tapak (Site Safety Supervisor - SSS) berbanding sasaran 400 personel binaan. <i>A total of 644 construction personnel had undergone training for Safety and Health Officers (SHO) and Site Safety Supervisors (SSS) against the target of 400 construction personnel.</i>	✓	✓	✓	
7.	Seramai 418 profesional telah dilatih dalam Pemodelan Maklumat Bangunan (Building Information Modelling - BIM) berbanding sasaran 200 profesional. <i>A total of 418 professionals were trained in Building Information Modelling (BIM) against the target of 200 professionals.</i>	✓	✓	✓	
8.	Sebanyak dua (2) profil negara (Thailand dan Vietnam) telah diterbitkan bagi mengenal pasti daya tarikan sesebuah negara (bagi tujuan peluang pembinaan) sebagaimana sasaran. <i>A total of two (2) country profiles (Thailand and Vietnam) had been published to identify the merits of a country (to pursue construction opportunities) as targeted.</i>	✓			
9.	Sebanyak empat (4) program meningkatkan daya saing penggiat industri ke peringkat antarabangsa melalui peningkatan kerjasama antarabangsa dalam industri pembinaan telah dijalankan melibatkan lapan (8) sindikasi bersama sembilan (9) negara; program Webinar dan padanan bisnes sebagaimana sasaran. <i>A total of four (4) programmes to enhance the competitiveness of industry players at the international level through enhanced international cooperation in the construction industry had been carried out involving eight (8) syndications with nine (9) countries; Webinar programmes and business matchings as targeted.</i>	✓			
10.	Satu Direktori syarikat pembinaan Malaysia yang beroperasi di luar negara dan diiktiraf pada peringkat antarabangsa telah diterbitkan sebagaimana sasaran. <i>A Directory of Malaysian construction companies that operate overseas and are internationally recognized had been published as targeted.</i>	✓			
11.	Sebanyak 61 projek pembinaan telah menjalani penilaian SHASSIC berbanding sasaran 60 projek. <i>A total of 61 construction projects had undergone SHASSIC assessment against the target of 60 projects.</i>			✓	
12.	Sebanyak 26 bangunan Kerajaan telah menjalani penilaian QCLASSIC berbanding sasaran 20 bangunan. <i>A total of 26 Government buildings had undergone QCLASSIC assessment against the target of 20 buildings.</i>			✓	
<b>JUMLAH / TOTAL</b>		10	4	4	3
<b>JUMLAH KESELURUHAN / OVERALL TOTAL</b>		21			

# LAPORAN KE ATAS PEMBIAYAAN KERAJAAN PERSEKUTUAN

## REPORT ON FEDERAL GOVERNMENT FUNDING

Kerajaan di bawah Rancangan Malaysia Ke - 12 (RMKe - 12) telah memperuntukkan dana berjumlah RM95.83 juta untuk tempoh lima (5) tahun bagi enam (6) projek penyediaan prasarana dan pembelian peralatan pengujian bahan binaan bagi produk simen, ready mix concrete & precast concrete di Sabah dan Sarawak, insulated glass unit dan wired glass, komponen IBS serta komponen besi dan keluli di Lembah Klang. Berikut adalah butiran bagi ke - enam (6) projek tersebut.

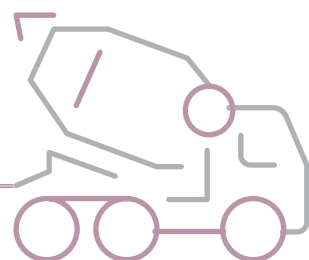
The Government under the Twelfth Malaysia Plan (12MP) had allocated funds amounting to RM95.83 million for a period of five (5) years for six (6) projects to provide infrastructure and procure construction material testing equipment for cement, ready mix concrete & precast concrete products in Sabah and Sarawak, insulated glass unit and wired glass, IBS components and iron and steel components in the Klang Valley. The following are the details of the six (6) projects.

### 1 Penyediaan prasarana dan pembelian peralatan pengujian bahan binaan di Sabah bagi produk simen, Ready Mix Concrete dan Precast Concrete

Provision of infrastructure and procurement of construction material testing equipment in Sabah for cement products, Ready Mix Concrete and Precast Concrete

Pembelian bagi peralatan pengujian produk simen dan ready mixed concrete telah dilaksanakan dan dalam proses pembekalan yang dijangka pada Mac 2022.

Procurement of testing equipment for cement products and ready mixed concrete had been executed and is in the process of delivery expected in March 2022.



### 2 Penyediaan prasarana dan pembelian peralatan pengujian bahan binaan di Sarawak bagi produk simen, Ready Mix Concrete dan Precast Concrete

Provision of infrastructure and procurement of building material testing equipment in Sarawak for cement products, Ready Mix Concrete and Precast Concrete

Pembelian bagi peralatan pengujian produk simen dan ready mix concrete telah dilaksanakan dan dalam proses pembekalan yang dijangka pada Mac 2023.

Bagi skop precast concrete untuk kedua-dua Sabah dan Sarawak, tender pelantikan konsultan telah ditutup pada 26 Nov 2021 dan sebanyak tiga (3) tawaran telah diterima. Walaubagaimanapun, proses lantikan terpaksa ditunda kerana jumlah peruntukan yang diluluskan oleh EPU hanya sebanyak RM100,000 iaitu 1% sahaja daripada permohonan peruntukan yang dibuat bagi tahun 2022. Jadual pelaksanaan projek ini perlu disemak semula.

Procurement of testing equipment for cement products and ready mixed concrete had been executed and is in the process of delivery expected in March 2023.

For the scope of precast concrete for both Sabah and Sarawak, the tender for the consultants' appointment was closed on 26 Nov 2021 and a total of three (3) offers were received. However, the appointment process had to be postponed due to the amount approved by the EPU was only RM100,000 which is only 1% of the allocation application made for the year 2022. The implementation schedule of this project needs to be revised.

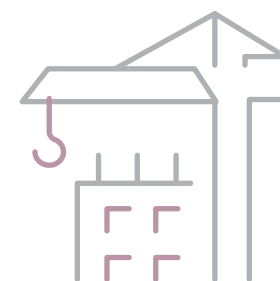


### 3 Penyediaan prasarana dan pembelian peralatan pengujian di Kuala Lumpur (komponen iron & steel)

Provision of infrastructure and procurement of testing equipment in Kuala Lumpur (iron & steel components)

Sebanyak RM950,000 telah diperuntukkan bagi projek ini. Sehingga Disember 2021, kerja-kerja ubahsuai makmal sedang dalam proses akhir penyiapan bagi penyediaan lokasi peralatan ujian. Peralatan pengujian Rebar Measuring System (RMS) dan Oxygen-Nitrogen Analyzer (ONH) telahpun diterima dan sedang diujilari. Pembelian aksesori untuk peralatan utama RMS dan ONH sedang dalam proses.

A total of RM950,000 had been allocated for this project. As of December 2021, the laboratory renovation works are in the final process of completion in preparing the location for the testing equipment. Rebar Measuring System (RMS) and Oxygen-Nitrogen Analyzer (ONH) testing equipment had been delivered and are being tested. The procurement of accessories for RMS and ONH main equipment is in the process.



### 4 Penyediaan prasarana dan pembelian peralatan pengujian di Kuala Lumpur (Komponen IBS)

Provision of infrastructure and procurement of testing equipment in Kuala Lumpur (IBS Component)

Bagi tahun 2021, pembekal bagi struktur adjustable hydraulic frame telah dilantik. Pembekalan akan dibuat dalam tempoh enam (6) bulan yang dijangka pada Jun 2022.

For the year 2021, the supplier for the adjustable hydraulic frame structure had been appointed. The delivery will be made within six (6) months which is expected in June 2022.

### 5 Penyediaan prasarana dan pembelian peralatan pengujian di Kuala Lumpur (Insulated Glass Unit & Wired Glass)

Provision of infrastructure and procurement of testing equipment in Kuala Lumpur (Insulated Glass Unit & Wired Glass)

Kerja-kerja pengubahsuaian di makmal sedang dilaksanakan. Pembekal telah dilantik dan bekalan prasarana dan peralatan seperti spark emission spectroscope, sparklite, emissometer, solar spectrophotometer, sound insulation room dan humidity test chamber dijangka bermula pada April 2022.

Renovation work in the laboratory is underway. Suppliers had been appointed and the supply of infrastructure and equipment such as spark emission spectroscope, sparklite, emissometer, solar spectrophotometer, sound insulation room and humidity test chamber are expected to commence in April 2022.



### 6 Penyediaan prasarana dan pembelian peralatan pengujian di Kuala Lumpur (Rail System)

Provision of infrastructure and procurement of testing equipment in Kuala Lumpur (Rail System)

Projek ini telah dibatalkan oleh pihak EPU pada Julai 2021. This project was rescinded by the EPU in July 2021.





# PENYATA KEWANGAN

FINANCIAL REPORT

030





**SIJIL KETUA AUDIT NEGARA  
MENGENAI PENYATA KEWANGAN  
LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA  
BAGI TAHUN BERAKHIR 31 DISEMBER 2021**

**Sijil Mengenai Pengauditan Penyata Kewangan**

**Pendapat**

Saya telah memberikan kuasa kepada firma audit swasta di bawah Subseksyen 7 (3) Akta Audit 1957 [Akta 62] untuk mengaudit Penyata Kewangan Lembaga Pembangunan Industri Pembinaan Malaysia. Penyata kewangan tersebut merangkumi Penyata Kedudukan Kewangan pada 31 Disember 2021 Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan dan Penyata Pendapatan, Penyata Perubahan Dalam Aset Bersih, Penyata Aliran Tunai serta Penyata Perbandingan Amaun 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 3 hingga 74.

Pada pendapat saya, penyata kewangan ini memberikan gambaran yang benar dan saksama mengenai kedudukan kewangan Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan pada 31 Disember 2021 dan prestasi kewangan serta aliran tunai bagi tahun berakhir pada tarikh tersebut selaras dengan Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) dan keperluan Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 [Akta 520].

**Asas Kepada Pendapat**

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

*Kebebasan dan Tanggungjawab Etika Lain*

Saya adalah bebas daripada Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan serta telah memenuhi tanggungjawab etika lain berdasarkan International Standards of Supreme Audit Institutions.

**Maklumat Lain Selain Daripada Penyata Kewangan dan Sijil Juruaudit Mengenainya**

Anggota Lembaga, Lembaga Pembangunan Industri Pembinaan Malaysia bertanggungjawab terhadap maklumat lain dalam Laporan Tahunan. Pendapat saya terhadap Penyata Kewangan Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan tidak meliputi maklumat lain selain daripada penyata kewangan dan Sijil Juruaudit mengenainya dan saya tidak menyatakan sebarang bentuk kesimpulan jaminan mengenainya.

**Tanggungjawab Anggota Lembaga Terhadap Penyata Kewangan**

Anggota Lembaga bertanggungjawab terhadap penyediaan Penyata Kewangan Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan yang memberi gambaran benar dan saksama selaras dengan Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) dan keperluan Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 [Akta 520]. Anggota Lembaga juga bertanggungjawab terhadap penetapan kawalan dalaman yang perlu bagi membolehkan penyediaan Penyata Kewangan Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan yang bebas daripada salah nyata yang ketara, sama ada disebabkan fraud atau kesilapan.

Semasa penyediaan Penyata Kewangan Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan, Anggota Lembaga bertanggungjawab untuk menilai keupayaan Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan 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 Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan 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. mengenal pasti dan menilai risiko salah nyata ketara dalam Penyata Kewangan Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan, 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 Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan;
- c. menilai kesesuaian dasar perakaunan yang diguna pakai, kemunasabahan anggaran perakaunan dan pendedahan yang berkaitan oleh Anggota Lembaga;
- d. membuat kesimpulan terhadap kesesuaian penggunaan asas perakaunan untuk usaha berterusan oleh Anggota Lembaga dan berdasarkan bukti audit yang diperoleh, sama ada wujudnya ketidakpastian ketara yang berkaitan dengan peristiwa atau keadaan yang mungkin menimbulkan keraguan yang signifikan terhadap keupayaan Lembaga Pembangunan Industri Pembinaan Malaysia atau Kumpulan 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 Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan atau, jika pendedahan tersebut tidak mencukupi, pendapat saya akan diubah. Kesimpulan saya dibuat berdasarkan bukti audit yang diperoleh sehingga tarikh Sijil Juruaudit. Bagaimanapun, peristiwa atau keadaan pada masa hadapan berkemungkinan menyebabkan Lembaga Pembangunan Industri Pembinaan Malaysia atau Kumpulan tidak lagi berupaya meneruskan operasi secara usaha berterusan;
- e. menilai persembahan secara keseluruhan, struktur dan kandungan Penyata Kewangan Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan, termasuk pendedahannya, dan sama ada penyata kewangan tersebut telah melaporkan asas-asas urus niaga dan peristiwa-peristiwa yang memberikan gambaran saksama; dan
- f. mendapatkan bukti audit yang mencukupi dan bersesuaian berkaitan maklumat kewangan entiti dan aktiviti perniagaan dalam Kumpulan untuk memberikan pendapat terhadap Penyata Kewangan kumpulan. Saya bertanggungjawab untuk hala tuju, pengawasan dan pelaksanaan pengauditan kumpulan. Saya hanya bertanggungjawab terhadap pendapat saya.

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

#### Laporan Mengenai Keperluan Perundangan dan Peraturan Lain

Berdasarkan keperluan Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 [Akta 520], saya juga melaporkan syarikat subsidiari yang tidak diaudit oleh saya, telah dinyatakan di Nota 8 dalam penyata kewangan.

#### Hal-hal Lain

Sijil ini dibuat untuk Anggota Lembaga, Lembaga Pembangunan Industri Pembinaan Malaysia berdasarkan keperluan Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 [Akta 520] dan bukan untuk tujuan lain. Saya tidak bertanggungjawab terhadap pihak lain bagi kandungan sijil ini.

  
(NORLIZA BINTI MD. NURUDDIN)  
b.p. KETUA AUDIT NEGARA

PUTRAJAYA  
17 OGOS 2022

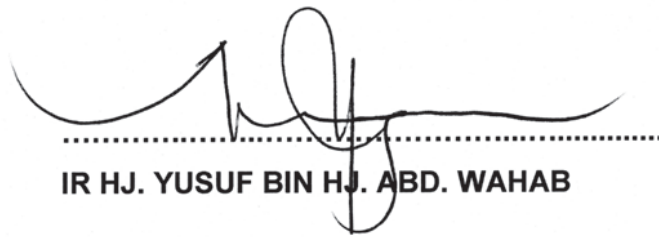




**PENYATA Pengerusi dan seorang Anggota Lembaga  
Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan**

Kami Ir Hj. Yusuf bin Hj. Abd. Wahab dan Datuk Wan Ahmad Uzir bin Hj. Wan Sulaiman yang merupakan Pengerusi dan salah seorang Anggota Lembaga, Lembaga Pembangunan Industri Pembinaan Malaysia dengan ini menyatakan bahawa, pada pendapat Anggota Lembaga, Penyata Kewangan yang mengandungi Penyata Kedudukan Kewangan, Penyata Prestasi Kewangan, Penyata Perubahan Dalam Aset Bersih, Penyata Aliran Tunai dan Penyata Perbandingan Amaun Bajet dan Amaun Sebenar Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan yang berikut ini berserta dengan nota-nota kepada Penyata Kewangan di dalamnya, adalah disediakan untuk menunjukkan pandangan yang benar dan saksama berkenaan kedudukan Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan pada 31 Disember 2021 dan hasil kendaliannya serta perubahan kedudukan kewangannya bagi tahun berakhir pada tarikh tersebut.

Bagi pihak Lembaga,



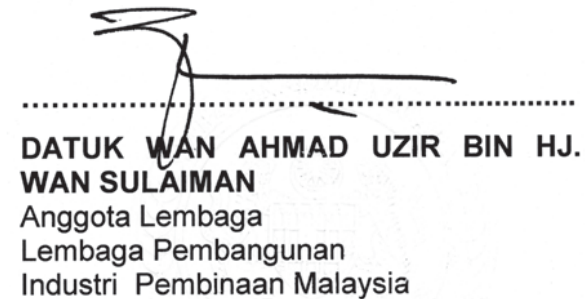
**IR HJ. YUSUF BIN HJ. ABD. WAHAB**

Pengerusi  
Lembaga Pembangunan  
Industri Pembinaan Malaysia

Tarikh: 26 APRIL 2022

Kuala Lumpur, Malaysia

Bagi pihak Lembaga,



**DATUK WAN AHMAD UZIR BIN HJ.  
WAN SULAIMAN**

Anggota Lembaga  
Lembaga Pembangunan  
Industri Pembinaan Malaysia

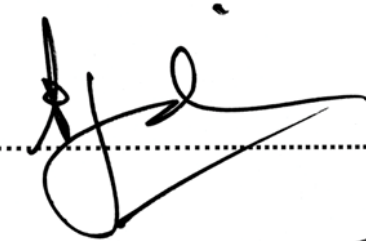
Tarikh: 26 APRIL 2022

Kuala Lumpur, Malaysia

**PENGAKUAN OLEH PEGAWAI UTAMA YANG BERTANGGUNGJAWAB  
KE ATAS PENGURUSAN KEWANGAN  
LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA**

Saya, Datuk Ir Ahmad 'Asri bin Abdul Hamid, pegawai utama yang bertanggungjawab ke atas pengurusan kewangan dan rekod-rekod perakaunan Lembaga Pembangunan Industri Pembinaan Malaysia, dengan ikhlasnya mengakui bahawa Penyata Kedudukan Kewangan, Penyata Prestasi Kewangan, Penyata Perubahan Dalam Aset Bersih, Penyata Aliran Tunai dan Penyata Perbandingan Amaun Bajet dan Amaun Sebenar Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan dalam kedudukan kewangan yang berikut ini berserta dengan nota-nota kepada Penyata Kewangan di dalamnya mengikut sebaik-baik pengetahuan dan kepercayaan saya, adalah betul dan saya membuat ikrar ini dengan sebenarnya mempercayai bahawa ia adalah benar dan atas kehendak-kehendak Akta Akuan Berkanun 1960.

Sebenarnya dan sesungguhnya )  
diakui oleh penama di atas di )  
Kuala Lumpur pada 26 APR 2022 )



Di hadapan saya,

PESURUHJAYA SUMPAAH



No. 86, Jalan Putra  
50350 Kuala Lumpur



## LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA

Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

## PENYATA KEDUDUKAN KEWANGAN PADA 31 DISEMBER 2021

	Nota	Kumpulan		Lembaga	
		2021 RM	2020 RM Seperti dinyatakan semula	2021 RM	2020 RM Seperti dinyatakan semula
<b>ASET</b>					
<b>Aset bukan semasa</b>					
Hartanah, loji dan peralatan	4	231,706,337	241,631,038	200,516,969	200,956,033
Aset tidak ketara	5	18,555,751	23,793,119	18,405,542	23,656,535
Kerja dalam pembangunan	6	150,280,955	119,159,435	149,915,270	119,159,435
Pelaburan hartanah	7	10,080,000	10,080,000	-	-
Pelaburan dalam syarikat subsidiari	8	-	-	23,510,842	23,510,842
Pelaburan dalam syarikat bersekutu	9	156,623	118,744	-	-
Aset kewangan sedia untuk dijual	10	11,644,120	11,808,030	-	-
<b>Jumlah aset bukan semasa</b>		<b>422,423,786</b>	<b>406,590,366</b>	<b>392,348,623</b>	<b>367,282,845</b>
<b>Aset semasa</b>					
Inventori	11	811,496	826,186	61,919	99,435
Belum terima urus niaga bukan pertukaran	12	14,610,185	27,165,940	14,610,185	27,165,940
Belum terima urus niaga pertukaran	13	15,706,584	13,208,153	7,442,801	7,689,168
Belum terima lain	14	17,538,004	18,517,585	14,412,495	14,676,516
Amaun terhutang oleh syarikat subsidiari	15	-	-	58,583	685,756
Amaun terhutang oleh syarikat sub-subsidiari	16	-	-	90,022	1,833,173
Amaun terhutang oleh syarikat bersekutu	17	-	309,846	-	-
Amaun terhutang oleh syarikat berkaitan	18	37,974	-	-	-
Pendahuluan oleh syarikat subsidiari	19	-	-	13,337,369	-
Pendahuluan oleh syarikat sub-subsidiari	20	-	-	5,518,051	-
Cukai baikpulih		10,625,772	10,156,796	9,281,322	9,403,926
Aset kewangan pada nilai saksama melalui lebihan atau kurangan	21	25,322,954	23,288,742	-	-
Deposit jangka pendek	22	379,905,259	448,889,865	358,210,000	422,310,000
Tunai dan baki di bank		118,900,934	43,994,327	88,415,437	23,819,799
<b>Jumlah aset semasa</b>		<b>583,459,162</b>	<b>586,357,440</b>	<b>511,438,184</b>	<b>507,683,713</b>
<b>JUMLAH ASET</b>		<b>1,005,882,948</b>	<b>992,947,806</b>	<b>903,786,807</b>	<b>874,966,558</b>

Nota-nota di muka surat 13 hingga 74 adalah sebahagian daripada penyata kewangan ini.

## LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA

Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

## PENYATA KEDUDUKAN KEWANGAN PADA 31 DISEMBER 2021 (SAMBUNGAN)

	Nota	Kumpulan		Lembaga	
		2021 RM	2020 RM Seperti dinyatakan semula	2021 RM	2020 RM Seperti dinyatakan semula
<b>ASET BERSIH DAN LIABILITI</b>					
<b>ASET BERSIH</b>					
Lebihan Terkumpul		848,083,148	825,455,575	812,031,398	785,084,946
Kumpulan wang pinjaman kenderaan	23	2,000,000	2,000,000	2,000,000	2,000,000
Kumpulan wang pinjaman pelajaran	24	1,500,000	1,500,000	1,500,000	1,500,000
Kumpulan wang pinjaman komputer	25	1,000,000	1,000,000	1,000,000	1,000,000
<b>Jumlah kumpulan wang</b>		<b>852,583,148</b>	<b>829,955,575</b>	<b>816,531,398</b>	<b>789,584,946</b>
Kepentingan bukan kawalan		(31,184)	-	-	-
<b>Jumlah aset bersih</b>		<b>852,551,964</b>	<b>829,955,575</b>	<b>816,531,398</b>	<b>789,584,946</b>
<b>LIABILITI</b>					
<b>Liabiliti bukan semasa</b>					
Pinjaman bank	26	1,432,569	1,777,806	-	-
Geran tertunda	27	26,842,266	28,308,554	6,596,591	662,130
Liabiliti cukai tertunda	28	15,628,894	14,198,349	15,158,418	13,727,873
Manfaat kakitangan jangka panjang	29	48,239,506	45,020,462	33,363,685	31,074,737
<b>Jumlah liabiliti bukan semasa</b>		<b>92,143,235</b>	<b>89,305,171</b>	<b>55,118,694</b>	<b>45,464,740</b>
<b>Liabiliti semasa</b>					
Belum bayar urus niaga pertukaran	30	18,208,049	28,208,035	11,483,195	23,755,128
Belum bayar lain	31	36,443,857	29,939,536	13,977,469	9,606,721
Amaun terhutang kepada syarikat subsidiari	15	-	-	3,933,281	3,383,420
Amaun terhutang kepada syarikat sub-subsidiari	16	-	-	1,943,298	2,659,415
Amaun terhutang kepada syarikat bersekutu	17	-	12,500	-	-
Amaun terhutang kepada syarikat berkaitan	18	7,730	850	-	-
Pinjaman bank	26	640,755	1,032,737	-	-
Geran tertunda	27	4,824,131	13,784,183	-	-
Peruntukan cukai		263,755	197,031	-	-
Manfaat kakitangan jangka pendek	29	799,472	512,188	799,472	512,188
<b>Jumlah liabiliti semasa</b>		<b>61,187,749</b>	<b>73,687,060</b>	<b>32,136,715</b>	<b>39,916,872</b>
<b>Jumlah liabiliti</b>		<b>153,330,984</b>	<b>162,992,231</b>	<b>87,255,409</b>	<b>85,381,612</b>
<b>JUMLAH ASET BERSIH DAN LIABILITI</b>		<b>1,005,882,948</b>	<b>992,947,806</b>	<b>903,786,807</b>	<b>874,966,558</b>

Nota-nota di muka surat 13 hingga 74 adalah sebahagian daripada penyata kewangan ini.

**LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA**

Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

**PENYATA PRESTASI KEWANGAN  
BAGI TAHUN BERAKHIR 31 DISEMBER 2021**

Nota	Kumpulan		Lembaga	
	2021 RM	2020 RM Seperti dinyatakan semula	2021 RM	2020 RM Seperti dinyatakan semula
<b>Hasil</b>				
Hasil daripada urus niaga bukan pertukaran	32	234,915,691	194,368,308	235,443,668
Hasil daripada urus niaga pertukaran	33	63,731,886	58,563,802	25,556,231
Lain-lain hasil	34	12,211,672	22,370,806	11,455,557
		<u>310,859,249</u>	<u>275,302,916</u>	<u>246,005,057</u>
<b>Perbelanjaan</b>				
Perbelanjaan operasi langsung	35	(96,182,822)	(120,566,312)	(96,024,801)
Perbelanjaan pengurusan	36	(19,092,305)	(20,943,875)	(13,266,211)
Lain-lain perbelanjaan operasi	37	(167,099,017)	(158,711,687)	(131,033,607)
Kos kewangan	38	(257,503)	(162,159)	-
Lebihan/(Kurangan) pendapatan bagi tahun kewangan		28,227,602	(25,081,117)	32,130,837
Bahagian keuntungan daripada syarikat bersekutu		(27,436)	(427,839)	-
<b>Lebihan/(Kurangan) pendapatan bersih sebelum cukai dan zakat</b>				
Percukaian	39	(4,981,141)	(4,914,586)	(4,653,149)
Zakat		(622,636)	(424,701)	(531,236)
<b>Jumlah lebihan/(kurangan) pendapatan bersih bagi tahun kewangan</b>		<u>22,596,389</u>	<u>(30,848,243)</u>	<u>26,946,452</u>
<b>Jumlah lebihan/(kurangan) pendapatan bersih diagihkan kepada:</b>				
Pemilik Lembaga		22,627,573	(30,848,243)	-
Kepentingan bukan kawalan		(31,184)	-	-
		<u>22,596,389</u>	<u>(30,848,243)</u>	

Nota-nota di muka surat 13 hingga 74 adalah sebahagian daripada penyata kewangan ini.

**LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA**

Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

**PENYATA PERUBAHAN DALAM ASET BERSIH  
BAGI TAHUN BERAKHIR 31 DISEMBER 2021**

Nota	Lebihan Terakumulasi RM	Kumpulan Wang Pinjaman		Kumpulan Wang Pinjaman Pelajaran		Kumpulan Wang Pinjaman Komputer		Jumlah Boleh Diagihkan Kepada Pemilik Lembaga RM	Kepentingan Bukan Kawalan		Jumlah Aset Bersih RM
		Kenderaan RM	Pinjaman RM	Pinjaman RM	Pinjaman RM	RM	RM		RM		
	889,586,118	2,000,000	1,500,000	1,000,000	1,000,000	894,086,118	3,035,223	897,121,341			
	(32,834,898)	-	-	-	-	(32,834,898)	-	(32,834,898)			
	856,751,220	2,000,000	1,500,000	1,000,000	1,000,000	861,251,220	3,035,223	864,286,443			
46	(30,804,324)	-	-	-	-	(30,804,324)	-	(30,804,324)			
	(148,420)	-	-	-	-	(148,420)	-	(148,420)			
	(2,802,700)	-	-	-	-	(2,802,700)	-	(2,802,700)			
	-	-	-	-	-	-	-	-	(575,424)	(575,424)	
	2,459,799	-	-	-	-	2,459,799	-	2,459,799	(2,459,799)	-	
	<u>825,455,575</u>	<u>2,000,000</u>	<u>1,500,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>829,955,575</u>	<u>1,000,000</u>	<u>829,955,575</u>	<u>-</u>	<u>829,955,575</u>	
	825,603,995	2,000,000	1,500,000	1,000,000	1,000,000	830,103,995	-	830,103,995	-	-	
46	(148,420)	-	-	-	-	(148,420)	-	(148,420)	-	-	
	825,455,575	2,000,000	1,500,000	1,000,000	1,000,000	829,955,575	-	829,955,575	-	-	
	22,627,573	-	-	-	-	22,627,573	-	22,627,573	(31,184)	(31,184)	
	<u>848,083,148</u>	<u>2,000,000</u>	<u>1,500,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>852,583,148</u>	<u>1,000,000</u>	<u>852,583,148</u>	<u>(31,184)</u>	<u>(31,184)</u>	

Nota-nota di muka surat 13 hingga 74 adalah sebahagian daripada penyata kewangan ini.



**LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA**  
Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

**PENYATA PERUBAHAN DALAM ASET BERSIH**  
**BAGI TAHUN BERAKHIR 31 DISEMBER 2021 (SAMBUNGAN)**

Lembaga	Nota	Lebihan Terkumpul RM	Kumpulan		Kumpulan Wang Pinjaman Komputer RM	Kumpulan Wang Pinjaman Pelajaran RM	Kumpulan Wang Pinjaman Komputer RM	Jumlah Aset Bersih RM
			Wang Pinjaman Kenderaan RM	Wang Pinjaman Pelajaran RM				
Pada 1 Januari 2020		828,262,615	2,000,000	1,500,000	1,000,000	1,000,000	832,762,615	
Seperti dinyatakan sebelum ini		(23,685,716)	-	-	-	-	(23,685,716)	
Pelarasan tahun lepas		804,576,899	2,000,000	1,500,000	1,000,000	1,000,000	809,076,899	
Dinyatakan semula		(17,558,785)	-	-	-	-	(17,558,785)	
Jumlah kurangan pendapatan bersih bagi tahun kewangan		(1,933,168)	-	-	-	-	(1,933,168)	
Kerugian penilaian Aktuari								
<b>Pada 31 Disember 2020 (Dinyatakan semula)</b>		<b>785,084,946</b>	<b>2,000,000</b>	<b>1,500,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>789,584,946</b>	
Pada 1 Januari 2021		785,084,946	2,000,000	1,500,000	1,000,000	1,000,000	789,584,946	
Jumlah lebihan pendapatan bersih bagi tahun kewangan		26,946,452	-	-	-	-	26,946,452	
<b>Pada 31 Disember 2021</b>		<b>812,031,398</b>	<b>2,000,000</b>	<b>1,500,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>816,531,398</b>	

Pada 1 Januari 2021  
Jumlah lebihan pendapatan bersih bagi tahun kewangan  
**Pada 31 Disember 2021**

Nota-nota di muka surat 13 hingga 74 adalah sebahagian daripada penyata kewangan ini.

**LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA**  
Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

**PENYATA ALIRAN TUNAI**  
**BAGI TAHUN BERAKHIR 31 DISEMBER 2021**

	Kumpulan		Lembaga	
	2021 RM	2020 RM	2021 RM	2020 RM
		Seperti dinyatakan semula		Seperti dinyatakan semula
<b>Aliran Tunai Daripada Aktiviti Operasi</b>				
Lebihan/(Kurangan) pendapatan bersih sebelum cukai dan zakat	28,200,166	(25,508,956)	32,130,837	(12,829,001)
<i>Pelarasan bagi:</i>				
Bahagian keuntungan dalam syarikat bersekutu	27,436	427,839	-	-
Belanja faedah	257,503	162,159	-	-
Peruntukan kerugian rosot nilai	1,094,099	898,808	850,463	898,808
Aset dibelanjakan dihapus kira	105,143	1,104,566	-	-
Hartanah, loji dan peralatan dihapus kira	292,397	9,322	292,193	4,141
Hapus kira penghutang levi	-	110,759	-	110,759
Hapus kira belum terima lain	-	18,891	-	18,891
Kemerosotan nilai aset kewangan sedia untuk dijual	163,910	12,840	-	-
Keuntungan daripada nilai saksama pelaburan hartanah	-	(329,000)	-	-
Keuntungan daripada pembelian syer dalam syarikat sub-subsidiari	-	(175,424)	-	-
Keuntungan daripada pelupusan hartanah, loji dan peralatan	(344,236)	(257,693)	(14,225)	(88,913)
Kerugian daripada pelupusan hartanah, loji dan peralatan	745,549	19,837	28,210	-
Pendapatan faedah daripada pinjaman kenderaan	(1,028)	(1,733)	(1,028)	(1,733)
Peruntukan belanja manfaat kakitangan	4,946,050	4,578,923	3,492,733	3,212,860
Pelunasan aset tak ketara	7,223,799	6,882,122	7,163,424	6,838,774
Susut nilai hartanah, loji dan peralatan	22,430,310	24,186,397	8,995,474	9,307,353
Kerugian daripada operasi sebelum perubahan modal kerja	65,141,098	12,139,657	52,938,081	7,471,939

Nota-nota di muka surat 13 hingga 74 adalah sebahagian daripada penyata kewangan ini.

**LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA**  
Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

**PENYATA ALIRAN TUNAI**  
**BAGI TAHUN BERAKHIR 31 DISEMBER 2021 (SAMBUNGAN)**

	Kumpulan		Lembaga	
	2021 RM	2020 RM Seperti dinyatakan semula	2021 RM	2020 RM Seperti dinyatakan semula
<b>Aliran Tunai Daripada Aktiviti Operasi</b>				
Perubahan dalam modal kerja:				
Inventori	14,690	(155,212)	37,516	(21,968)
Belum terima urus niaga bukan pertukaran	11,705,292	(9,681,743)	11,705,292	(9,681,743)
Belum terima urus niaga pertukaran	(2,498,431)	1,541,265	246,367	(596,055)
Belum terima lain	979,581	2,372,802	264,021	1,307,971
Belum bayar urus niaga pertukaran	(9,999,986)	601,556	(12,271,933)	993,672
Belum bayar lain	6,504,321	(8,915,838)	4,370,748	(6,371,442)
Geran tertunda	(11,786,739)	(19,373,079)	5,934,461	(972,655)
Amaun terhutang (kepada)/oleh syarikat subsidiari	-	-	1,177,034	(2,662,075)
Amaun terhutang (kepada)/oleh syarikat sub-subsidiari	-	-	1,027,034	(6,338,783)
Amaun terhutang kepada syarikat bersekutu	53,710	257,159	-	-
Amaun terhutang (kepada)/oleh syarikat berkaitan	(31,094)	850	-	-
Pendahuluan subsidiari	-	-	(13,337,369)	-
Pendahuluan sub-subsidiari	-	-	(5,518,051)	-
	<b>(5,058,656)</b>	<b>(33,352,240)</b>	<b>(6,364,880)</b>	<b>(24,343,078)</b>
Faedah diterima	1,028	1,733	1,028	1,733
Faedah dibayar	(257,503)	(157,396)	-	-
Cukai dibayar	(4,349,845)	(5,353,862)	(3,100,000)	(4,404,551)
Cukai dipulangkan	331,682	828,893	-	464,629
Manfaat kakitangan dibayar	(1,439,722)	(933,290)	(916,501)	(688,418)
Zakat dibayar	(622,636)	(424,701)	(531,236)	(220,096)
	<b>(6,336,996)</b>	<b>(6,038,623)</b>	<b>(4,546,709)</b>	<b>(4,846,703)</b>
Tunai bersih (digunakan untuk)/dihasilkan dari aktiviti operasi	<b>53,745,446</b>	<b>(27,251,206)</b>	<b>42,026,492</b>	<b>(21,717,842)</b>

Nota-nota di muka surat 13 hingga 74 adalah sebahagian daripada penyata kewangan ini.

**LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA**  
Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

**PENYATA ALIRAN TUNAI**  
**BAGI TAHUN BERAKHIR 31 DISEMBER 2021 (SAMBUNGAN)**

	Kumpulan		Lembaga	
	2021 RM	2020 RM Seperti dinyatakan semula	2021 RM	2020 RM Seperti dinyatakan semula
<b>Aliran Tunai Daripada Aktiviti Pelaburan</b>				
Pembelian tambahan saham dalam sub-subsidiari	-	(400,000)	-	-
Kerja dalam pembangunan	(31,556,993)	(40,266,269)	(31,191,308)	(40,266,269)
Pembelian aset tak ketara	(1,550,958)	(3,226,373)	(1,476,958)	(3,196,373)
Pembelian hartanah, loji dan peralatan	(12,644,902)	(8,132,597)	(8,936,974)	(5,312,457)
Penerimaan/(Penjualan) daripada penjualan aset kewangan pada nilai saksama melalui lebihan atau kurangan	(2,034,212)	16,779,107	-	-
Penerimaan daripada penjualan hartanah, loji dan peralatan	868,455	460,288	74,386	221,846
Pembelian aset kewangan sedia untuk dijual	-	(10,900,000)	-	-
Tunai bersih digunakan untuk aktiviti pelaburan	<b>(46,918,610)</b>	<b>(45,685,844)</b>	<b>(41,530,854)</b>	<b>(48,553,253)</b>
<b>Aliran Tunai Daripada Aktiviti Pembiayaan</b>				
Pembayaran balik pinjaman bank	(904,835)	(868,473)	-	-
Tunai bersih digunakan untuk aktiviti pembiayaan	<b>(904,835)</b>	<b>(868,473)</b>	<b>-</b>	<b>-</b>
(Pengurangan)/penambahan tunai dan kesetaraan tunai	5,922,001	(73,805,523)	495,638	(70,271,095)
Tunai dan kesetaraan tunai pada awal tahun kewangan	492,884,192	566,689,715	446,129,799	516,400,894
Tunai dan kesetaraan tunai pada akhir tahun kewangan	<b>498,806,193</b>	<b>492,884,192</b>	<b>446,625,437</b>	<b>446,129,799</b>
<b>Analisa tunai dan kesetaraan tunai terdiri daripada:</b>				
Tunai dan baki di bank	118,900,934	43,994,327	88,415,437	23,819,799
Deposit jangka pendek	379,905,259	448,889,865	358,210,000	422,310,000
	<b>498,806,193</b>	<b>492,884,192</b>	<b>446,625,437</b>	<b>446,129,799</b>

Nota-nota di muka surat 13 hingga 74 adalah sebahagian daripada penyata kewangan ini.



**LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA**  
Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

**PENYATA ALIRAN TUNAI**  
**BAGI TAHUN BERAKHIR 31 DISEMBER 2021 (SAMBUNGAN)**

	Kumpulan		Lembaga	
	2021 RM	2020 RM Seperti dinyatakan semula	2021 RM	2020 RM Seperti dinyatakan semula
<b>Aliran Tunai Daripada Aktiviti Pelaburan</b>				
Pembelian tambahan saham dalam sub-subsidiari	-	(400,000)	-	-
Kerja dalam pembangunan	(31,556,993)	(40,266,269)	(31,191,308)	(40,266,269)
Pembelian aset tak ketara	(1,550,958)	(3,226,373)	(1,476,958)	(3,196,373)
Pembelian hartanah, loji dan peralatan	(12,644,902)	(8,132,597)	(8,936,974)	(5,312,457)
Penerimaan/(Penjualan) daripada penjualan aset kewangan pada nilai saksama melalui lebih atau kurang	(2,034,212)	16,779,107	-	-
Penerimaan daripada penjualan hartanah, loji dan peralatan	868,455	460,288	74,386	221,846
Pembelian aset kewangan sedia untuk dijual	-	(10,900,000)	-	-
Tunai bersih digunakan untuk aktiviti pelaburan	(46,918,610)	(45,685,844)	(41,530,854)	(48,553,253)
<b>Aliran Tunai Daripada Aktiviti Pembiayaan</b>				
Pembayaran balik pinjaman bank	(904,835)	(868,473)	-	-
Tunai bersih digunakan untuk aktiviti pembiayaan	(904,835)	(868,473)	-	-
<b>(Pengurangan)/penambahan tunai dan kesetaraan tunai</b>	<b>5,922,001</b>	<b>(73,805,523)</b>	<b>495,638</b>	<b>(70,271,095)</b>
Tunai dan kesetaraan tunai pada awal tahun kewangan	492,884,192	566,689,715	446,129,799	516,400,894
Tunai dan kesetaraan tunai pada akhir tahun kewangan	498,806,193	492,884,192	446,625,437	446,129,799
<b>Analisa tunai dan kesetaraan tunai terdiri daripada:</b>				
Tunai dan baki di bank	118,900,934	43,994,327	88,415,437	23,819,799
Deposit jangka pendek	379,905,259	448,889,865	358,210,000	422,310,000
	498,806,193	492,884,192	446,625,437	446,129,799

Nota-nota di muka surat 13 hingga 74 adalah sebahagian daripada penyata kewangan ini.

**LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA**  
Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

**PENYATA PERBANDINGAN AMAUN BAJET DAN AMAUN SEBENAR**  
**BAGI TAHUN BERAKHIR 31 DISEMBER 2021**

Lembaga	Amaun Bajet		Amaun Sebenar pada Asas Boleh Banding RM	Perbezaan: Bajet Akhir dengan Sebenar RM	Varian %
	Asal RM	Akhir RM			
<b>TERIMAAN</b>					
Urus niaga bukan pertukaran	220,660,000	220,660,000	235,443,668	(14,783,668)	(6.70)
Urus niaga pertukaran	31,731,200	31,731,200	25,556,231	6,174,969	19.46
Lain-lain hasil	615,000	615,000	11,455,557	(10,840,557)	(1,762.69)
<b>JUMLAH TERIMAAN</b>	<b>253,006,200</b>	<b>253,006,200</b>	<b>272,455,456</b>	<b>(19,449,256)</b>	<b>(7.69)</b>
<b>BELANJA MENGURUS</b>					
Perbelanjaan pengurusan	22,100,000	22,100,000	13,266,211	8,833,789	39.97
Lain-lain perbelanjaan operasi	137,100,000	137,100,000	131,033,607	6,066,393	4.42
<b>Jumlah Belanja Mengurus</b>	<b>159,200,000</b>	<b>159,200,000</b>	<b>144,299,818</b>	<b>14,900,182</b>	<b>9.36</b>
<b>BELANJA PROGRAM INDUSTRI</b>					
Belanja program industri	122,400,000	113,486,000	93,707,489	19,778,511	17.43
Belanja geran	-	8,914,000	2,317,312	6,596,688	74.00
<b>Jumlah Belanja Program Industri</b>	<b>122,400,000</b>	<b>122,400,000</b>	<b>96,024,801</b>	<b>26,375,199</b>	<b>21.55</b>
<b>BELANJA MODAL</b>					
Aset modal	108,200,000	108,200,000	41,605,239	66,594,761	61.55
<b>Jumlah Belanja Modal</b>	<b>108,200,000</b>	<b>108,200,000</b>	<b>41,605,239</b>	<b>66,594,761</b>	<b>61.55</b>
<b>JUMLAH PEMBAYARAN TERIMAAN/(BAYARAN) BERSIH</b>	<b>(136,793,800)</b>	<b>(136,793,800)</b>	<b>(9,474,402)</b>	<b>(127,319,398)</b>	

**Nota kepada Penyata Perbandingan Amaun Bajet dan Amaun Sebenar:-**

- Bajet Lembaga telah diluluskan dan dibentangkan berdasarkan asas tunai. Bajet yang diluluskan adalah meliputi tempoh kewangan daripada 1 Januari 2021 sehingga 31 Disember 2021 melibatkan semua Pusat Tanggungjawab (PTJ) dalam Lembaga.
- Bajet asal Lembaga telah dibentangkan dan diluluskan di dalam mesyuarat Anggota Lembaga Bil. 5/2020 pada 30 Oktober 2020. Bajet asal ini telah diangkat untuk kelulusan YB Menteri Kerja Raya selaras dengan Seksyen 18, Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520) dan telah diluluskan oleh YB Menteri Kerja Raya pada 27 November 2020.
- Lembaga menggunakan asas perakaunan yang berbeza dalam penyediaan bajet dan penyata kewangan. Bajet disediakan mengikut asas tunai manakala penyata kewangan disediakan pada asas akrual. Namun begitu, persembahan item bajet di dalam Penyata Perbandingan Amaun Bajet dan Amaun Sebenar adalah sama seperti yang ditunjukkan dalam Penyata Prestasi Kewangan bagi memudahkan perbandingan amaun bajet dan perbelanjaan sebenar dibuat.

Nota-nota di muka surat 13 hingga 74 adalah sebahagian daripada penyata kewangan ini.

**LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA**

Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

**PENYATA PERBANDINGAN AMAUN BAJET DAN AMAUN SEBENAR  
BAGI TAHUN BERAKHIR 31 DISEMBER 2021 (SAMBUNGAN)**

**Nota kepada Penyata Perbandingan Amaun Bajet dan Amaun Sebenar:- (sambungan)**

4. Varian bajet seperti di Penyata Perbandingan Amaun Bajet dan Amaun Sebenar adalah merujuk kepada perbezaan di antara jumlah bajet akhir dan jumlah sebenar.
5. Perbezaan di antara nilai asal bajet dan nilai sebenar bajet pada tahun 2021 disebabkan oleh berlaku peningkatan pada jumlah terimaan dan pengurangan pada jumlah perbelanjaan secara keseluruhan.
6. Walau bagaimanapun terimaan dari Penilaian Kemahiran tidak mencapai sasaran kerana terdapat aktiviti yang tidak dapat dilaksanakan sepanjang Perintah Kawalan Pergerakan (PKP) dijalankan bagi membendung penyebaran jangkitan COVID-19 di Malaysia.
7. Pengurangan secara keseluruhan perbelanjaan sebenar sebanyak 28% berbanding bajet akhir yang diperuntukkan pada tahun 2021 adalah disebabkan oleh pengurangan belanja mengurus sebanyak 9% melibatkan belanja elaun perjalanan, perhubungan dan utiliti, sewaan dan kursus latihan. Manakala belanja program industri turut berlaku pengurangan pada belanja sebenar berbanding bajet akhir sebanyak 22%. Ini kerana terdapat program yang tidak dapat dijalankan sepanjang tahun 2021 disebabkan oleh pelaksanaan (PKP) di seluruh negara. Selain itu, belanja modal turut berkurang disebabkan terdapat bayaran yang tidak dapat dibayar terutama melibatkan bayaran kerja dalam pembangunan bagi bangunan The Met dan sistem komputer The Met disebabkan oleh bangunan yang masih dalam pembinaan dan belum bersedia untuk pemasangan sistem komputer.
8. Pengurangan ini juga adalah disebabkan langkah-langkah penjimatan dan perbelanjaan berhemat (*value for money*) yang dilaksanakan oleh Lembaga dan juga kesan daripada Perintah Kawalan Pergerakan (PKP) di seluruh negara bagi membendung penyebaran jangkitan COVID-19 di Malaysia.

Nota-nota di muka surat 13 hingga 74 adalah sebahagian daripada penyata kewangan ini.

**LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA**

Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

**NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN BERAKHIR 31 DISEMBER 2021**

**1. MAKLUMAT AM**

Lembaga Pembangunan Industri Pembinaan Malaysia (LPIPM) telah ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520) pada 1 Disember 1994 dengan tujuan membangunkan, mengembang, mendorong dan mempertingkatkan industri pembinaan.

Fungsi Lembaga selaras dengan Akta 520 adalah seperti berikut:

- (a) memajukan dan merangsang pembangunan, pembaikan dan pengembangan industri pembinaan;
- (b) menasihati dan membuat syor kepada Kerajaan Persekutuan dan Kerajaan Negeri mengenai perkara yang menyentuh atau berkaitan dengan industri pembinaan;
- (c) memajukan, merangsang dan mengusahakan penyelidikan mengenai apa-apa perkara yang berhubungan dengan industri pembinaan;
- (d) memajukan, merangsang dan membantu dalam pengeksportan perkhidmatan berhubungan dengan industri pembinaan;
- (e) mengadakan perkhidmatan perundingan dan nasihat berkenaan dengan industri pembinaan;
- (f) memajukan dan menggalakkan jaminan kualiti dalam industri pembinaan;
- (g) mengawal selia pematuhan standard bagi buatan kerja binaan dan bahan binaan;
- (h) mendapatkan, menyiarkan, memulakan dan menyenggara maklumat yang berhubungan dengan industri pembinaan termasuklah penubuhan sistem maklumat industri pembinaan;
- (i) mengadakan, memajukan, mengkaji semula dan menyelaraskan latihan dalam industri pembinaan;
- (j) mendaftar dan mengakreditasi kontraktor, mengenakan apa-apa syarat pendaftaran dan akreditasi kontraktor dan membatalkan, menggantung atau mengembalikan semula pendaftaran dan akreditasi kontraktor itu;
- (k) mendaftar, mengakreditasi dan memperakukan personel binaan dan membatalkan, menggantung atau mengembalikan semula pendaftaran, akreditasi dan pemerakuan personel binaan itu;
- (l) mengawal selia pelaksanaan bagi kerja pembinaan yang berkualiti dan selamat;
- (m) mengawal selia pelaksanaan Sistem Binaan Berindustri dalam industri pembinaan dan menguruskan apa-apa aduan atau laporan yang dibuat berkenaan dengan apa-apa kegagalan kerja pembinaan atau kerja pembinaan yang telah siap yang menyentuh keselamatan awam dan mengambil tindakan yang sesuai untuk menanganinya

Ibu Pejabat Lembaga terletak di Tingkat 10, Menara Dato' Onn, Pusat Dagangan Dunia Kuala Lumpur (WTCKL), No. 45, Jalan Tun Ismail, 50480 Kuala Lumpur. Lembaga mempunyai 14 pejabat negeri dan 5 pejabat cawangan di seluruh Malaysia.

Penyata kewangan bagi tahun berakhir 31 Disember 2021 telah dibentang dan diluluskan melalui Mesyuarat Anggota Lembaga pada 26 April 2022.



**LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA**  
Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

**NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN BERAKHIR 31 DISEMBER 2021 (SAMBUNGAN)**

**2. DASAR PERAKAUNAN PENTING**

**(a) Asas perakaunan**

Lembaga telah menerima pakai asas akuan daripada Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) pada 1 Januari 2020 dan penyata kewangan Kumpulan dan Lembaga telah disediakan mengikut MPSAS dan Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520).

Penyata kewangan telah disediakan berdasarkan konvensyen kos sejarah kecuali dinyatakan sebaliknya di dalam dasar-dasar perakaunan yang penting.

Penyediaan penyata kewangan yang mematuhi MPSAS memerlukan penggunaan anggaran perakaunan yang kritikal dan andaian yang mempengaruhi jumlah aset, liabiliti, hasil dan perbelanjaan. Ia juga memerlukan Anggota Lembaga membuat pertimbangan mereka dalam proses mengguna pakai dasar-dasar perakaunan. Walaupun anggaran dan pertimbangan ini adalah berdasarkan pengetahuan terbaik Anggota Lembaga tentang peristiwa dan tindakan semasa, keputusan sebenar mungkin berbeza. Bidang yang memerlukan tahap penilaian yang tinggi dan kompleks atau bidang di mana andaian dan anggaran adalah signifikan kepada penyata kewangan dinyatakan di Nota 3.

**(b) Asas penyatuan perakaunan**

Penyata kewangan yang disatukan adalah termasuk penyata kewangan Lembaga dan syarikat subsidiarinya serta syarikat bersekutu melalui perakaunan ekuiti, yang disediakan sehingga akhir tahun kewangan.

**(i) Subsidiari**

Subsidiari merupakan entiti, termasuk entiti tujuan khas, dikawal oleh Kumpulan. Kumpulan mengawal entiti apabila Kumpulan mempunyai kuasa untuk mengawal polisi-polisi kewangan dan operasi suatu entiti tersebut dan juga mendapat faedah daripada aktiviti-aktivitinya.

Subsidiari disatukan bermula dari tarikh kawalan dipindahkan kepada Kumpulan. Ia akan dipisahkan pada tarikh kawalan terbatal. Penyatuan perniagaan disediakan dengan menggunakan kaedah perolehan pada tarikh perolehan. Kos penyatuan perniagaan adalah termasuk nilai saksama aset-aset yang diberi, tanggungan liabiliti dan instrumen ekuiti yang diterbitkan oleh pemeroleh sebagai tukaran untuk kawalan ke atas entiti yang diperolehi, tambah dengan kos-kos yang terlibat dalam penyatuan perniagaan tersebut.

Jika kos penyatuan perniagaan melebihi nilai saksama bersih aset-aset, liabiliti dan liabiliti kontingen yang dikenalpasti, ianya akan diiktiraf sebagai muhibah. Jika lebih adalah negatif, ianya akan terus diiktiraf dalam Penyata Prestasi Kewangan.

**LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA**  
Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

**NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN BERAKHIR 31 DISEMBER 2021 (SAMBUNGAN)**

**2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)**

**(b) Asas penyatuan perakaunan (sambungan)**

**(i) Subsidiari (sambungan)**

Transaksi antara syarikat, baki bagi penyata prestasi kewangan dan rugi tidak direalisasi daripada urus niaga antara syarikat-syarikat subsidiari dalam Kumpulan akan dihapuskan. Dasar perakaunan syarikat-syarikat subsidiari telah diselaraskan di mana perlu bagi memastikan keseragaman dengan dasar yang diterima pakai oleh Kumpulan.

Transaksi dengan kepentingan bukan kawalan yang tidak mengakibatkan kehilangan kawalan diambilkira sebagai transaksi aset bersih. Apa-apa perbezaan di antara nilai saksama sebarang pertimbangan yang dibayar dan bahagian berkaitan yang diperolehi bagi nilai bawaan aset bersih syarikat subsidiari direkodkan dalam aset bersih. Keuntungan atau kerugian daripada pelupusan kepentingan bukan kawalan juga direkodkan dalam aset bersih.

Apabila Kumpulan tidak lagi mengawal syarikat subsidiari, perbezaan di antara perolehan daripada pelupusan syarikat subsidiari dan jumlah yang dibawa pada tarikh kawalan hilang akan diiktiraf dalam Penyata Prestasi Kewangan sebagai untung atau rugi atas pelupusan syarikat subsidiari. Baki dibawa untuk mana-mana kepentingan ekuiti dalam bekas syarikat subsidiari pada tarikh hilang kawalan dianggap sebagai kos pada pengiktirafan awal bagi perakaunan berikutnya sebagai instrumen kewangan, pelaburan dalam syarikat bersekutu atau usaha sama bergantung kepada tahap pengaruh yang dikekalkan.

**(ii) Syarikat Bersekutu**

Syarikat bersekutu adalah entiti di mana Kumpulan mempunyai pengaruh signifikan tetapi bukan kawalan, ke atas dasar kewangan dan operasi.

Pelaburan dalam syarikat bersekutu diambilkira dalam penyata kewangan yang disatukan menggunakan kaedah perakaunan ekuiti. Di bawah kaedah ekuiti, pelaburan pada mulanya diiktiraf pada harga transaksi ditambah kos transaksi dan diselaraskan selepas itu untuk mencerminkan pegangan Kumpulan dalam keuntungan selepas pengambilalihan dan lebihan atau kurangan dan perubahan dalam aset bersih lain melalui ekuiti syarikat bersekutu sehingga tarikh pengaruh signifikan tersebut tamat.

Keuntungan dan kerugian yang terhasil daripada urus niaga hulu dan hiliran di antara Kumpulan dan syarikat bersekutu diiktiraf dalam penyata kewangan Kumpulan hanya setakat kepentingan Kumpulan yang tidak berkaitan dalam syarikat bersekutu. Kerugian tidak direalisasi dihapuskan melainkan transaksi tersebut menunjukkan bukti pengurangan nilai aset yang dipindahkan. Dasar-dasar perakaunan syarikat-syarikat bersekutu telah diubah di mana perlu bagi memastikan keseragaman dengan dasar yang diterima pakai oleh Kumpulan.

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**(b) Asas penyatuan perakaunan (sambungan)**

**(ii) Syarikat Bersekutu (sambungan)**

Apabila kerugian yang dikongsi oleh Kumpulan dalam syarikat bersekutu adalah sama atau melebihi kepentingannya dalam syarikat bersekutu, Kumpulan tidak mengiktiraf kerugian selanjutnya, melainkan ia telah menanggung obligasi perundangan atau konstruktif atau membuat pembayaran bagi pihak syarikat bersekutu.

Apabila Kumpulan tidak lagi mempunyai pengaruh signifikan ke atas syarikat bersekutu, apa-apa kepentingan yang tinggal di dalam bekas syarikat bersekutu pada tarikh pengaruh signifikan hilang diukur pada nilai saksama dan jumlah ini dianggap sebagai amaun awal bawaan aset kewangan. Perbezaan di antara nilai saksama sebarang pengekalan kepentingan tambah hasil daripada kepentingan yang dilupuskan dan nilai dibawa pelaburan pada tarikh kepentingan ekuiti dihentikan adalah diiktiraf dalam Penyata Prestasi Kewangan.

**(c) Hartanah, loji dan peralatan**

**(i) Pengiktirafan dan pengukuran**

Semua hartanah, loji dan peralatan dinyatakan pada kos ditolak susut nilai terkumpul dan kerugian rosot nilai terkumpul. Kos untuk sesuatu hartanah, loji dan peralatan diiktiraf pada mulanya termasuk harga pembelian dan sebarang kos yang berkaitan secara langsung untuk membawa aset kepada lokasi dan keadaan yang diperlukan untuk ianya beroperasi dengan cara yang dicadangkan oleh pihak pengurusan.

Kos tambahan akan dimasukkan dalam jumlah pembawa aset atau diiktiraf sebagai aset berasingan, mengikut kesesuaian, hanya apabila terdapat kemungkinan bahawa manfaat ekonomi masa hadapan yang berkaitan dengan aset tersebut akan mengalir kepada Kumpulan dan kos aset tersebut boleh diukur dengan pasti. Apabila bahagian signifikan hartanah, loji dan peralatan perlu diganti pada masa tertentu, Kumpulan mengiktiraf bahagian-bahagian tersebut sebagai aset-aset individu dengan usia guna tertentu dan menyusutnilaikannya dengan sewajarnya. Begitu juga, apabila pemeriksaan menyeluruh dilakukan, kosnya diiktiraf dalam amaun yang dibawa oleh hartanah, loji dan peralatan terbabit sebagai suatu penggantian jika kriteria pengiktirafan tersebut dipenuhi. Semua pembaikan dan penyelenggaraan diiktiraf sebagai perbelanjaan dalam Penyata Prestasi Kewangan dalam tempoh kewangan di mana ianya terjadi.

Apabila bahagian penting sesuatu hartanah, loji dan peralatan mempunyai jangka hayat yang berbeza, ia diambil kira sebagai item berasingan (komponen utama) hartanah, loji dan peralatan.

Jika suatu aset diperolehi dalam suatu urus niaga bukan pertukaran di mana balasannya adalah tiada atau pada nilai nominal, aset tersebut pada awalnya akan diukur pada nilai saksama.

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**(c) Hartanah, loji dan peralatan (sambungan)**

**(ii) Susut nilai dan kerugian rosot nilai**

Tanah milik bebas tidak disusut nilai. Manakala tanah milik pajak disusut nilai berdasarkan tempoh pajakan. Hartanah, loji dan peralatan lain disusut nilai berasaskan kaedah garis lurus untuk memperuntukkan kos yang kurang nilai sisa sepanjang anggaran jangka hayat adalah seperti berikut:

	Kumpulan	Lembaga
Tanah pajakan	Berasaskan tempoh pajakan	Berasaskan tempoh pajakan
Bangunan dan ubah suai	5 – 99 tahun	30 tahun
Kenderaan dan jentera	4 – 20 tahun	5 tahun
Perabot dan lekapan	2 – 10 tahun	5 tahun
Kelengkapan pejabat dan mesin peralatan	2 – 10 tahun	5 tahun
Komputer	2 – 5 tahun	5 tahun

Jika terdapat tanda-tanda bahawa ada perubahan yang signifikan sejak tarikh laporan sebelumnya dalam corak yang mana Kumpulan menjangkakan untuk mengambil manfaat ekonomi masa hadapan aset tersebut, Kumpulan akan mengkaji semula anggaran semasa. Jika jangka semasa berbeza, Kumpulan akan meminda nilai sisa, kaedah pelunasan atau hayat untuk mencerminkan corak baru untuk mengambil manfaat ekonomi aset masa depan.

**(iii) Penyahiktirafan**

Amaun yang dibawa oleh suatu aset dikurangkan dengan serta-merta kepada amaun boleh pulih, atau amaun perkhidmatan boleh pulih, jika amaun yang dibawa oleh aset adalah lebih besar daripada anggaran amaun boleh pulih atau amaun perkhidmatan boleh pulih.

Kumpulan menyahiktirafkan item hartanah dan peralatan dan/atau mana-mana bahagian signifikan suatu aset sekiranya berlaku pelupusan atau apabila tiada manfaat ekonomi atau potensi perkhidmatan masa hadapan yang dijangka akan diperolehi daripada penggunaannya yang berterusan. Keuntungan dan kerugian atas pelupusan ditentukan dengan membandingkan perolehan daripada pelupusan dengan amaun dibawa bagi hartanah, loji dan peralatan dan diiktiraf secara bersih dalam Penyata Prestasi Kewangan.

**(d) Aset tidak ketara**

Aset tidak ketara yang diperolehi secara berasingan pada awalnya diiktiraf pada nilai kos. Kos aset tidak ketara yang diperolehi dalam suatu urus niaga bukan pertukaran adalah nilai saksamanya pada tarikh pertukaran.



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**(d) Aset tidak ketara (sambungan)**

Selepas pengiktirafan awal, aset tidak ketara dibawa pada kos ditolak sebarang pelunasan terkumpul dan rosot nilai terkumpul. Aset tidak ketara yang dijana secara dalaman, tidak termasuk kos pembangunan yang dipermodalkan, tidak dipermodalkan dan perbelanjaan ditunjukkan di dalam Penyata Prestasi Kewangan dalam tempoh di mana perbelanjaan tersebut terjadi.

Jangka hayat aset tidak ketara dinilai sama ada mempunyai tempoh terhad atau tidak terhad. Aset tidak ketara dengan jangka hayat terhad adalah dilunaskan sepanjang usia gunanya:

	Kumpulan	Lembaga
Perisian komputer	3 – 5 tahun	5 tahun
Lesen	3 – 5 tahun	5 tahun

Aset tidak ketara dengan jangka hayat terhad adalah dinilai untuk rosot nilai apabila wujud tanda-tanda bahawa aset itu mungkin telah terjejas.

Tempoh pelunasan dan kaedah pelunasan bagi aset tidak ketara dengan jangka hayat terhad adalah dikaji semula pada akhir setiap tempoh pelaporan. Perubahan dalam jangkaan jangka hayat atau pola jangkaan penggunaan manfaat ekonomi masa hadapan dalam aset adalah dianggap mengubah tempoh atau kaedah pelunasan, yang mana bersesuaian, dan dianggap sebagai perubahan dalam anggaran perakaunan. Perbelanjaan pelunasan ke atas aset tidak ketara dengan jangka hayat terhad diiktiraf dalam Penyata Prestasi Kewangan sebagai kategori belanja yang konsisten dengan sifat aset tidak ketara tersebut.

Untung atau rugi yang terbit daripada penyahiktirafan aset tidak ketara diukur daripada perbezaan di antara hasil pelupusan bersih dan amaun yang dibawa oleh aset itu dan diiktiraf dalam Penyata Prestasi Kewangan apabila aset itu dinyahiktiraf.

**(e) Kerja dalam pembangunan**

Kerja dalam pembangunan mewakili kerja pembinaan atau pembangunan yang sedang dilaksanakan dan dijangkakan siap sepenuhnya dalam tempoh kitaran yang biasa. Kerja dalam pembangunan dinyatakan pada kos dan bayaran kemajuan. Kos termasuk kos tanah dan lain-lain belanja langsung serta belanja *overhead*.

**(f) Pelaburan hartanah**

Pelaburan hartanah pada awalnya diukur pada kos yang mana termasuk kos urus niaga yang berkaitan. Amaun yang dibawa adalah termasuk kos penggantian komponen bagi hartanah pelaburan sedia ada pada masa kos tersebut dikenakan sekiranya kriteria pengiktirafan telah dipenuhi dan tidak termasuk kos penyelenggaraan harian bagi hartanah pelaburan.

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**(f) Pelaburan hartanah (sambungan)**

Selepas pengiktirafan awal, hartanah pelaburan dinyatakan pada nilai saksama. Nilai saksama bagi hartanah pelaburan adalah berdasarkan penilaian oleh penilai bebas berdaftar dan mempunyai kelayakan profesional diiktiraf yang bersesuaian dan pengalaman terkini berkaitan lokasi dan kategori hartanah yang dinilai. Keuntungan atau kerugian yang terbit daripada perubahan dalam nilai saksama hartanah pelaburan akan diiktiraf dalam lebihan atau kurangan dalam tahun kewangan di mana ianya terjadi.

Jika Kumpulan menetapkan bahawa nilai saksama pelaburan hartanah dalam pembinaan tidak boleh ditentukan dengan pasti tetapi menjangka nilai saksama hartanah boleh ditentukan dengan pasti apabila pembinaan siap, Kumpulan hendaklah mengukur hartanah pelaburan dalam pembinaan pada kos sehingga sama ada nilai saksamanya boleh ditentukan dengan pasti atau pembinaan siap sepenuhnya (yang mana terdahulu). Apabila Kumpulan boleh mengukur dengan pasti nilai saksama hartanah pelaburan dalam pembinaan yang mana sebelumnya telah diukur pada nilai kos, Kumpulan hendaklah mengukur hartanah itu pada nilai saksamanya.

Perbelanjaan berikutnya adalah dipermodalkan kepada amaun yang dibawa oleh aset berkenaan hanya apabila terdapat kemungkinan bahawa manfaat ekonomi masa hadapan berkaitan dengan perbelanjaan tersebut akan mengalir kepada Kumpulan dan kos bagi item berkenaan boleh diukur dengan pasti. Semua kos pembaikan dan penyelenggaraan lain adalah dibelanjakan apabila ianya berlaku. Apabila sebahagian daripada hartanah pelaburan diganti, amaun yang dibawa bagi bahagian yang diganti akan dinyahiktiraf.

Pelaburan hartanah dinyahiktiraf sama ada apabila ia telah dilupuskan atau apabila ianya tidak digunakan secara kekal dan apabila tiada manfaat ekonomi atau potensi perkhidmatan masa hadapan yang dijangka akan diperolehi daripada penggunaannya yang berterusan. Keuntungan dan kerugian atas pelupusan ditentukan dengan membandingkan perolehan daripada pelupusan dengan amaun dibawa bagi pelaburan hartanah dan diiktiraf secara bersih dalam Penyata Prestasi Kewangan.

Pelaburan hartanah akan dikelaskan semula sebagai hartanah dan peralatan apabila kegunaan hartanah berubah daripada hartanah pelaburan kepada yang diduduki oleh pemilik. Nilai saksamanya pada tarikh pengelasan semula itu akan menjadi kos untuk tujuan perakaunan berikutnya.

**(g) Pelaburan dalam syarikat-syarikat subsidiari**

Dalam penyata kewangan berasingan Lembaga, pelaburan dalam syarikat-syarikat subsidiari dinyatakan pada kos tolak kerugian rosot nilai terkumpul. Semasa pelupusan pelaburan dalam syarikat-syarikat subsidiari, perbezaan di antara hasil pelupusan dan amaun dibawa pelaburan diiktiraf dalam Penyata Prestasi Kewangan.

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(h) Pelaburan dalam syarikat bersekutu

Dalam penyata kewangan berasingan Lembaga, pelaburan dalam syarikat bersekutu dinyatakan pada kos tolak kerugian rosot nilai terkumpul. Semasa pelupusan pelaburan dalam syarikat bersekutu, perbezaan di antara hasil pelupusan dan amaun dibawa pelaburan diiktiraf dalam Penyata Prestasi Kewangan.

(i) Inventori

Inventori dinyatakan pada nilai terendah di antara kos dan nilai realisasi bersih. Kos dinilai berdasarkan kaedahimbangan purata selepas ditolak peruntukan kerugian rosot nilai. Kumpulan menggunakan kaedah masuk dahulu keluar dahulu bagi pengurusan inventori.

(j) Rosot nilai Aset Bukan Kewangan

(i) Aset Penjana Tunai

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

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

Kerugian rosot nilai diiktiraf sebagai perbelanjaan dalam Penyata Prestasi Kewangan serta merta apabila nilai dibawa aset melebihi amaun boleh pulihnya, melainkan aset tersebut dibawa pada jumlah penilaian semula. Sebarang kerugian rosot nilai aset yang dinilai semula akan dikurangkan setakat lebih penilaian semula yang masih belum digunakan bagi aset yang sama.

(ii) Aset Penjana Bukan Tunai

Pada setiap tarikh pelaporan, Kumpulan akan menilai sama ada terdapat petunjuk bahawa aset penjana bukan tunai berkemungkinan terjejas. Jika sebarang petunjuk wujud, Kumpulan dan Lembaga akan membuat anggaran ke atas amaun perkhidmatan boleh pulih aset. Amaun perkhidmatan boleh pulih aset adalah nilai tertinggi diantara nilai saksama ditolak kos untuk dijual dan nilai dalam penggunaan. Kerugian rosot nilai diiktiraf sebagai perbelanjaan dalam Penyata Prestasi Kewangan serta merta apabila nilai dibawa aset melebihi amaun perkhidmatan boleh pulihnya.

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(j) Rosot nilai Aset Bukan Kewangan (sambungan)

(ii) Aset Penjana Bukan Tunai (sambungan)

Dalam menentukan nilai dalam penggunaan, Kumpulan akan menggunakan 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, Kumpulan dan Lembaga menentukan nilai saksama ditolak kos untuk menjual berdasarkan maklumat sedia ada yang terbaik.

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

(k) Instrumen kewangan

Aset Kewangan

(i) Pengiktirafan awal

Instrumen kewangan adalah sebarang kontrak yang menimbulkan aset kewangan bagi satu entiti dan instrumen kewangan liabiliti atau ekuiti bagi entiti yang lain. Instrumen kewangan diiktiraf dalam Penyata Kedudukan Kewangan apabila Kumpulan telah menjadi satu pihak kepada peruntukan kontrak instrumen tersebut.

Pada pengiktirafan awal, aset kewangan adalah diukur pada nilai saksama, termasuk kos urus niaga untuk aset kewangan yang tidak diukur pada nilai saksama menerusi lebih atau kurangan, yang terlibat secara langsung dalam mengiktiraf aset kewangan tersebut.



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(k) Instrumen kewangan (sambungan)

Aset Kewangan (sambungan)

(i) Pengiktirafan awal (sambungan)

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 Kumpulan membuat komitmen untuk membeli atau menjual aset tersebut.

Aset kewangan Kumpulan termasuk: tunai dan deposit jangka pendek; pinjaman dan belum terima lain; instrumen kewangan tersiar dan tidak tersiar harga.

(ii) Pengukuran berikutnya

Selepas pengiktirafan awal, aset kewangan 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.

Kumpulan hanya mempunyai kategori aset kewangan seperti berikut:

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 Penyata Prestasi Kewangan.

Aset Kewangan Pada Nilai Saksama Melalui Lebihan atau Kurangan

Aset kewangan pada nilai saksama melalui lebihan atau kurangan termasuk aset kewangan yang dipegang untuk diniagakan dan aset kewangan pada pengiktirafan awal yang dinyatakan pada nilai saksama melalui lebihan dan kurangan. Aset kewangan adalah diklasifikasikan sebagai dipegang untuk diniagakan sekiranya ia diperolehi bagi tujuan jualan atau pembelian semula dalam tempoh terdekat. Aset kewangan pada nilai saksama melalui lebihan atau kurangan adalah dibawa dalam Penyata Kedudukan Kewangan pada nilai saksama dengan perubahan dalam nilai saksama diiktiraf sebagai lebihan atau kurangan.

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2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)

(k) Instrumen kewangan (sambungan)

Aset Kewangan (sambungan)

(ii) Pengukuran berikutnya (sambungan)

Aset Kewangan Sedia Untuk Dijual

Kumpulan mengklasifikasikan aset kewangan sedia untuk dijual sebagai aset kewangan bukan derivatif yang ditetapkan sebagai sedia untuk dijual atau tidak diklasifikasikan sebagai pinjaman dan belum terima yang dipegang hingga matang atau aset kewangan pada nilai saksama melalui lebihan atau kurangan.

Selepas pengukuran awal, pelaburan kewangan sedia untuk dijual kemudiannya diukur pada nilai saksama dengan keuntungan atau kerugian tersebut diiktiraf terus ke dalam aset bersih melalui penyata perubahan aset bersih sehingga aset kewangan itu dinyahiktirafkan di mana keuntungan atau kerugian terkumpul itu akan diiktiraf dalam lebihan atau kurangan. Jika pelaburan kewangan sedia untuk dijual tidak mempunyai pasaran yang aktif, ia diukur pada kos tolak rosot nilai terkumpul, jika ada.

Rosot Nilai Aset Kewangan

Selain daripada aset kewangan yang diukur pada nilai saksama melalui Penyata Prestasi Kewangan, semua aset kewangan lain adalah tertakluk kepada semakan rosot nilai. Pada akhir setiap tempoh pelaporan, Kumpulan akan memeriksa sama ada terdapat sebarang bukti objektif bahawa aset kewangan telah menunjukkan satu atau lebih peristiwa yang mempunyai kesan negatif ke atas anggaran aliran tunai masa hadapan aset tersebut. Bukti bagi rosot nilai aset boleh termasuk petunjuk-petunjuk berikut:

- Kesukaran kewangan yang ketara oleh penghutang;
- Pembayaran tertunggak;
- Kemungkinan bahawa penghutang akan mufliis; atau
- Data yang boleh ditinjau menunjukkan suatu pengurangan yang boleh diukur dalam anggaran aliran tunai masa hadapan (contoh: perubahan dalam tunggakan atau keadaan ekonomi yang menyumbang kepada keingkaran).

Kerugian rosot nilai diiktiraf dalam Penyata Prestasi Kewangan apabila ia berlaku.

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**(k) Instrumen kewangan (sambungan)**

Aset Kewangan (sambungan)

(ii) Pengukuran berikutnya (sambungan)

Rosot Nilai Aset Kewangan (sambungan)

Kerugian rosot nilai bagi instrumen yang diukur pada kos yang dilunaskan dinilai daripada perbezaan di antara amaun aset yang dibawa dan nilai semasa anggaran aliran tunai masa hadapan didiskaunkan pada kadar faedah efektif asal aset. Jumlah aset yang dibawa dikurangkan melalui penggunaan akaun peruntukan. Kerugian kemerosotan berkaitan dengan instrumen ekuiti tidak disebut harga yang dinyatakan pada kos tolak rosot nilai diukur sebagai perbezaan di antara amaun aset kewangan yang dibawa dan anggaran terbaik daripada jumlah yang akan diterima oleh entiti bagi aset tersebut jika ia dijual pada tarikh pelaporan.

Jika, dalam tempoh berikutnya, jumlah kerugian rosot nilai berkurangan dan pengurangan tersebut boleh dikaitkan secara objektif kepada peristiwa yang berlaku selepas kerugian rosot nilai diiktiraf dalam untung atau rugi, kerugian rosot nilai dibalikkan, sehingga ke tahap di mana amaun aset yang dibawa tidak melebihi amaun dibawa jika penjejasan nilai tidak diiktiraf pada tarikh penjejasan nilai diterbalikkan. Amaun pembalikan diiktiraf dalam Penyata Prestasi Kewangan.

(iii) Penyahiktirafan

Aset kewangan dinyahiktirafkan apabila hak untuk menerima aliran tunai daripada pelaburan telah tamat tempoh atau telah dipindahkan dan Kumpulan telah memindahkan sebahagian besar risiko dan ganjaran pemilikan.

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

Liabiliti Kewangan

(i) Pengiktirafan awal

Liabiliti kewangan diiktiraf dalam Penyata Kedudukan Kewangan apabila Kumpulan menjadi pihak kepada peruntukan kontrak instrumen.

Pada pengiktirafan awal, liabiliti kewangan diukur pada nilai saksama, termasuk kos urus niaga untuk liabiliti kewangan yang tidak diukur pada nilai saksama melalui lebihan atau kurangan, yang terlibat secara langsung di dalam mengiktiraf liabiliti kewangan tersebut.

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**(k) Instrumen kewangan (sambungan)**

Liabiliti Kewangan (sambungan)

(ii) Pengukuran berikutnya

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. Kumpulan mempunyai kategori liabiliti kewangan seperti berikut:

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 memperuntukkan 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.

(iii) Penyahiktirafan

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.

(l) Tunai dan kesetaraan tunai

Penyata aliran tunai disediakan menggunakan kaedah tidak langsung. Tunai dan kesetaraan tunai terdiri daripada tunai di tangan dan di bank serta deposit jangka pendek yang mempunyai kecairan yang tinggi dalam tempoh kematangan tidak melebihi dua belas bulan dari tarikh mula pegangan dan sedia ditukar dalam bentuk tunai dengan risiko perubahan nilai yang rendah.

(m) Pajakan kewangan

Pajakan hartanah, loji dan peralatan di mana Kumpulan mempunyai sebahagian besar risiko dan ganjaran pemilikan dikelaskan sebagai pajakan kewangan. Pajakan kewangan dipermodalkan pada permulaan pajakan pada nilai terendah antara nilai saksama hartanah yang dipajak dan nilai semasa bayaran pajakan minimum.



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**(m) Pajakan kewangan (sambungan)**

Setiap bayaran pajakan diperuntukkan di antara liabiliti dan caj kewangan untuk mencapai kadar faedah yang tetap ke atas baki liabiliti. Obligasi sewa berkaitan, selepas ditolak caj kewangan, dimasukkan dalam pemiutang jangka panjang lain. Elemen faedah daripada kos kewangan dicajkan kepada Penyata Prestasi Kewangan sepanjang tempoh pajakan untuk menghasilkan kadar faedah berkala yang tetap atas baki tanggungan untuk setiap tempoh. Hartanah, loji dan peralatan yang dibeli menggunakan pajakan kewangan akan disusut nilai pada jangka hayat aset yang lebih pendek dan tempoh pajakan.

Kos langsung awal yang ditanggung oleh Kumpulan dalam rundingan dan penyusunan pajakan kewangan akan ditambah kepada nilai aset pajakan yang dibawa dan akan diiktiraf sebagai perbelanjaan dalam Penyata Prestasi Kewangan sepanjang tempoh pajakan pada asas yang sama sebagai perbelanjaan pajakan.

**(n) Peruntukan liabiliti**

Peruntukan tanggungan diiktiraf apabila Kumpulan mempunyai kewajipan kini hasil daripada peristiwa lampau dan adalah berkemungkinan aliran keluar sumber yang mengandungi manfaat ekonomi diperlukan untuk menyelesaikan kewajipan tersebut dan anggaran yang munasabah boleh dibuat bagi jumlah tersebut. Peruntukan akan dikaji semula pada setiap tarikh Penyata Kedudukan Kewangan dan diselaraskan untuk menggambarkan anggaran semasa yang terbaik. Di mana kesan nilai masa wang adalah ketara, jumlah peruntukan adalah nilai kini perbelanjaan yang dijangka perlu untuk menjelaskan kewajipan tersebut.

**(o) Geran tertunda**

Geran tertunda diiktiraf seperti berikut:

- (i) Geran yang tidak mengenakan syarat-syarat prestasi masa hadapan yang tertentu kepada penerima diiktiraf dalam hasil apabila hasil geran akan diterima.
- (ii) Geran yang mengenakan syarat prestasi masa depan yang tertentu kepada penerima diiktiraf dalam hasil hanya apabila syarat prestasi dipenuhi.
- (iii) Bantuan yang diterima sebelum kriteria pengiktirafan hasil terjadi diiktiraf sebagai liabiliti.

Geran tertunda diukur pada nilai saksama aset yang diterima atau boleh diterima.

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**2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)**

**(p) Cukai**

Perbelanjaan cukai pendapatan bagi tempoh semasa merangkumi cukai semasa dan cukai tertunda. Cukai diiktiraf dalam Penyata Prestasi Kewangan.

Cukai semasa adalah cukai yang perlu dibayar yang dijangka atau boleh diterima ke atas pendapatan atau kerugian cukai bagi tahun semasa, dengan menggunakan kadar cukai yang telah digubal atau digubal sebahagian besarnya pada akhir tempoh laporan, dan sebarang pelarasan kepada cukai yang perlu dibayar bagi tahun-tahun kewangan sebelumnya.

Cukai tertunda diiktiraf menggunakan kaedah liabiliti, ke atas perbezaan sementara yang timbul antara amaun aset dan liabiliti untuk tujuan cukai dan nilai dibawa dalam penyata kewangan. Walau bagaimanapun, cukai tertunda tidak diambil kira jika ia timbul daripada pengiktirafan awal sesuatu aset atau liabiliti dalam urus niaga selain daripada kombinasi perniagaan dan pada masa yang sama urus niaga tersebut tidak menjejaskan keuntungan perakaunan atau keuntungan atau kerugian boleh cukai. Cukai tertunda ditentukan menggunakan kadar cukai yang telah digubal atau digubal sebahagian besarnya pada akhir tempoh pelaporan dan dijangka akan digunakan apabila aset cukai tertunda yang berkaitan direalisasikan atau liabiliti cukai tertunda diselesaikan.

Aset cukai tertunda diiktiraf setakat mana terdapat kemungkinan bahawa keuntungan boleh dikenakan cukai akan tersedia terhadap untuk perbezaan sementara boleh ditolak, kerugian cukai yang tidak digunakan atau kredit cukai belum digunakan.

Cukai tertunda, aset cukai pendapatan dan liabiliti akan diimbangi apabila terdapat hak yang boleh dikuatkuasakan untuk mengimbangi aset cukai semasa dengan liabiliti cukai semasa dan apabila aset dan liabiliti cukai pendapatan tertunda berkait dengan cukai yang dikenakan oleh pihak berkuasa cukai yang sama di antara kedua-dua entiti boleh cukai atau entiti berbeza boleh cukai di mana terdapat tujuan untuk menyelesaikan baki pada asas bersih.

**(q) Manfaat kakitangan**

**(i) Manfaat jangka pendek**

Upah, gaji, bonus dan caruman keselamatan sosial adalah diiktiraf sebagai perbelanjaan pada tahun di mana khidmat berkaitan diberi oleh kakitangan Kumpulan. Ketidakhadiran berganjaran terkumpul jangka pendek seperti cuti tahunan berbayar adalah diambilkira apabila khidmat yang diberi oleh kakitangan meningkatkan kelayakan mereka kepada ketidakhadiran berganjaran akan datang. Ketidakhadiran berganjaran yang tidak terkumpul jangka pendek seperti cuti sakit, adalah diambilkira apabila ketidakhadiran tersebut terjadi.

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**(q) Manfaat kakitangan (sambungan)**

**(ii) Pelan caruman wajib**

Seperti yang dikehendaki oleh undang-undang, Kerajaan/syarikat di Malaysia membuat caruman kepada skim pencen negara, iaitu Kumpulan Wang Simpanan Pekerja (KWSP). Caruman ini diiktiraf sebagai perbelanjaan di dalam Penyata Prestasi Kewangan di dalam tempoh masa yang berkaitan dengannya. Bagi kakitangan Kerajaan yang dipinjamkan kepada Kumpulan dan Lembaga, pelan caruman wajib adalah di bawah Skim Pencen Kumpulan Wang Amanah Persaraan.

**(iii) Manfaat selepas persaraan**

Manfaat selepas persaraan lain Kumpulan termasuk manfaat kesihatan selepas persaraan kepada pesara dan tanggungan yang berkelayakan dan pembayaran saguhati tamat perkhidmatan kepada anggota Kumpulan.

Kelayakan untuk manfaat ini biasanya bersyarat ke atas pekerja yang masih dalam perkhidmatan sehingga umur persaraan dan memenuhi tempoh perkhidmatan minimum. Anggaran kos bagi manfaat ini diakrukan sepanjang tempoh pekerjaan menggunakan kaedah perakaunan yang sama seperti yang digunakan untuk pelan manfaat persaraan ditentukan. Keuntungan dan kerugian aktuari yang terbit daripada pelarasan pengalaman dan perubahan dalam andaian aktuari adalah diiktiraf dalam aset bersih dalam tempoh di mana ia terbit.

Obligasi ini adalah dinilai secara tahunan oleh aktuari bebas yang bertauliah. Andaian utama yang digunakan dalam pengiraan kaedah aktuari ini adalah:

- Kadar inflasi kos perubatan sebanyak 10% setahun; dan
- Kadar diskaun sebanyak 3.19% - 4.07% setahun

Bagi nilai manfaat kakitangan berkaitan dengan pembayaran saguhati tamat perkhidmatan adalah berdasarkan kelayakan manfaat kepada kakitangan tetap yang ditentukan dengan mengambil kira tempoh perkhidmatan dengan Kumpulan, gred perkhidmatan dan gaji akhir.

**(iv) Gantian cuti rehat (GCR)**

Bagi kakitangan tetap Kumpulan yang memenuhi kelayakan yang ditetapkan; sama ada memilih skim berpencen mahupun KWSP, akan mendapat ganjaran cuti rehat (GCR) apabila tiba umur persaraan mereka. Ganjaran ini adalah berdasarkan tempoh perkhidmatan dengan Kumpulan, umur dan gaji akhir.

Pengiraan peruntukan manfaat selepas persaraan dan gantian cuti rehat adalah berdasarkan kaedah penilaian aktuari yang dijalankan pada setiap (3) tahun. Keuntungan atau kerugian atas penilaian aktuari diiktiraf dalam Penyata Perubahan Aset Bersih dalam tempoh kewangan di mana ia berlaku sepenuhnya.

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**(r) Kos kewangan**

Kos kewangan diiktiraf di dalam Penyata Prestasi Kewangan dalam tempoh di mana kos kewangan tersebut ditanggung.

**(s) Pengiktirafan hasil**

**(i) Hasil Daripada Urus Niaga Bukan Pertukaran**

Levi kontrak

Levi kontrak merupakan levi yang dikenakan kepada kontraktor yang mempunyai projek baru. Kadar yang dikenakan adalah sebanyak 0.125% daripada jumlah kontrak pembinaan yang dianugerahkan kepada kontraktor tersebut.

Nilai levi akan dilaraskan sekiranya:

- 1) Berlaku perubahan kepada harga kontrak (perubahan skop kerja, perubahan harga barang dan sebagainya)
- 2) Penamatan kontraktor dan lantikan kontraktor baru
- 3) Klien tidak meneruskan projek
- 4) Pelarasan bagi kerja konsesi (bagi kerja penyelenggaraan jangka panjang)

Pendaftaran

Pendaftaran kontraktor dan personel binaan merupakan yuran pendaftaran yang dikenakan kepada kontraktor dan personel binaan yang perlu berdaftar. Yuran pendaftaran diiktiraf di Penyata Prestasi Kewangan dalam tempoh perakaunan apabila hak penerimaan dapat dipastikan atau ditentukan.

Kompaun dan penalti

Kompaun dan penalti merupakan bayaran denda dan hukuman-hukuman lain yang dikenakan kerana melanggar undang-undang atau kerana kegagalan memenuhi tanggungan kontrak sama ada berkaitan dengan spesifikasi atau masa termasuk waran, kos guaman, kompaun dan lain-lain kos penguatkuasaan.

Hasil bagi kompaun dan penalti diiktiraf setelah bayaran diterima kerana berdasarkan pengalaman dan ketidakpastian dalam membuat kutipan ke atas hasil denda dan hukuman dan hak penerimaan dapat dipastikan atau ditentukan.

Geran Kerajaan

Geran pemberian Kerajaan berkaitan aset terbit bila mana kerajaan memberi anugerah bantuan geran bagi membolehkan Lembaga memperoleh, memiliki atau membina sesuatu aset jangka panjang.



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3. DASAR PERAKAUNAN PENTING (SAMBUNGAN)

(s) Pengiktirafan hasil (sambungan)

(i) Hasil Daripada Urus Niaga Bukan Pertukaran (sambungan)

Geran Kerajaan (sambungan)

Hasil daripada geran pemberian Kerajaan adalah diukur pada nilai saksama dan diiktiraf apabila memperolehi kawalan ke atas sesuatu aset (tunai) yang bebas daripada syarat-syarat dan terdapat kemungkinan bahawa manfaat ekonomi atau potensi perkhidmatan berkaitan dengan aset tersebut akan mengalir kepada Lembaga dan boleh diukur dengan pasti.

(ii) Hasil Daripada Urus Niaga Pertukaran

Hasil faedah atas deposit tetap

Hasil faedah atas deposit tetap dari institusi kewangan berlesen dan diakrukan dengan menggunakan kaedah hasil efektif. Hasil efektif ini mendiskaunkan anggaran terimaan tunai masa hadapan di sepanjang jangkaan usia aset kewangan sehingga amaun yang dibawa bersih aset terbabit. Kaedah ini diaplikasikan kepada baki prinsipal untuk menentukan hasil faedah bagi setiap tempoh.

Yuran kursus

Yuran kursus merupakan hasil daripada kursus-kursus yang dijalankan seperti kursus Kontraktor, Personel Binaan, Bisnes/Ekonomi, Antarabangsa, Teknologi, *Safety Health Environment Quality* (SHEQ) dan lain-lain kursus. Yuran kursus diiktiraf di Penyata Prestasi Kewangan apabila hak penerimaan dapat dipastikan atau ditentukan.

Perkhidmatan dan bayaran perkhidmatan

Perkhidmatan dan Bayaran Perkhidmatan ini melibatkan semua terimaan berkenaan dengan perkhidmatan yang diberi oleh Kumpulan termasuk bayaran perkhidmatan, perundingan, pengurusan projek, pensijilan, penilaian kemahiran, verifikasi bahan dan lain-lain perkhidmatan. Hasil ini diiktiraf di Penyata Prestasi Kewangan apabila hak penerimaan dapat dipastikan atau ditentukan.

Sewaan

Hasil sewaan merupakan sewaan yang dikenakan bagi sewaan pejabat, tempat dan lain-lain mengikut syarat perjanjian penyewaan dan diiktiraf bila bil dikeluarkan kecuali sewaan tanpa perjanjian diiktiraf apabila bayaran diterima.

Dividen

Hasil dividen daripada pelaburan-pelaburan diiktiraf di Penyata Prestasi Kewangan apabila hak penerimaan dapat dipastikan atau ditentukan.

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2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)

(t) Liabiliti luar jangka

Di mana tiada kemungkinan aliran keluar faedah ekonomi akan diperlukan, atau jumlah tidak boleh dianggarkan dengan pasti, liabiliti luar jangka tidak diiktiraf dalam Penyata Kedudukan Kewangan dan didedahkan sebagai liabiliti luar jangka, melainkan kebarangkalian aliran keluar manfaat ekonomi adalah tipis. Kewujudan liabiliti akan hanya disahkan berdasarkan kejadian atau tidak akan terjadinya satu atau lebih peristiwa masa depan, juga dinyatakan sebagai aset luar jangka kecuali kemungkinan aliran keluar faedah ekonomi adalah tipis.

(u) Aset luar jangka

Apabila aliran masuk manfaat ekonomi aset berkemungkinan di mana ia timbul daripada peristiwa lepas dan di mana kewujudannya akan disahkan hanya oleh kejadian atau tidak terjadinya satu atau lebih peristiwa masa depan yang tidak secara keseluruhannya dalam kawalan entiti, aset tidak akan diiktiraf dalam Penyata Kedudukan Kewangan tetapi akan dinyatakan sebagai aset luar jangka. Apabila aliran masuk manfaat ekonomi pasti, maka aset berkaitan diiktiraf.

(v) Mata wang asing

(i) Fungsian dan persembahan mata wang

Transaksi yang dimasukkan dalam penyata kewangan setiap entiti Kumpulan diukur menggunakan mata wang persekitaran ekonomi utama di mana entiti tersebut beroperasi (fungsi mata wang asing). Penyata kewangan dibentangkan dalam Ringgit Malaysia (RM), yang merupakan fungsi mata wang asing dan pembentangan Lembaga.

(ii) Transaksi dan baki

Urus niaga mata wang asing diterjemahkan kepada mata wang fungsian menggunakan kadar pertukaran yang berkuatkuasa pada tarikh urus niaga atau penilaian di mana barang-barang yang diukur semula. Untung dan rugi pertukaran asing yang berpunca daripada penyelesaian sesuatu transaksi dan daripada terjemahan kadar pertukaran aset dan liabiliti kewangan pada akhir tahun dalam mata wang asing diiktiraf dalam Penyata Prestasi Kewangan. Aset dan liabiliti bukan kewangan yang direkod dalam mata wang asing tidak diterjemahkan semula pada akhir tarikh laporan ini, kecuali yang diukur pada nilai saksama ditukarkan semula kepada mata wang fungsian pada kadar pertukaran pada tarikh nilai saksama ditentukan.

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**3. PENILAIAN DAN ANGGARAN PERAKAUNAN YANG SIGNIFIKAN**

Penyediaan penyata kewangan memerlukan Anggota Lembaga membuat penilaian, anggaran dan andaian yang mempengaruhi amaun aset, liabiliti, hasil dan perbelanjaan yang dilaporkan dan pendedahan aset luar jangka dan liabiliti, di mana berkenaan. Di samping itu, Anggota Lembaga juga perlu membuat pertimbangan dalam proses mengguna pakai dasar perakaunan. Walaupun anggaran dan andaian ini berdasarkan kepada pengetahuan terbaik Anggota Lembaga tentang peristiwa-peristiwa dan tindakan, keputusan sebenar mungkin berbeza daripada anggaran tersebut.

Anggaran dan pertimbangan dinilai secara berterusan oleh Anggota Lembaga dan berdasarkan pengalaman sejarah dan faktor-faktor lain, termasuk jangkaan peristiwa masa hadapan yang dipercayai munasabah dalam keadaan. Anggaran dan pertimbangan yang memberi kesan kepada aplikasi polisi-polisi perakaunan kepada Kumpulan dan Lembaga dan pendedahan, dan mempunyai risiko yang boleh menyebabkan pelarasan ketara kepada penyata kewangan adalah seperti berikut:

**(a) Susut nilai hartanah, loji dan peralatan dan pelunasan aset tidak ketara**

Kos hartanah, loji dan peralatan disusut nilai dan kos aset tidak ketara dilunaskan atas dasar garis lurus sepanjang jangka hayat aset tersebut. Perubahan dalam tahap penggunaan yang dijangka boleh memberi kesan kepada jangka hayat ekonomi dan nilai baki aset tersebut, maka caj susut nilai dan pelunasan masa depan boleh disemak semula.

Kumpulan dan Lembaga menjangkakan bahawa nilai baki hartanah, loji dan peralatan dan aset tidak ketara mereka akan menjadi tidak begitu ketara. Hasilnya, nilai sisa tidak diambil kira bagi pengiraan amaun susut nilai dan pelunasan.

**(b) Rosot nilai**

**(i) Aset kewangan**

Kerugian rosot nilai diiktiraf apabila terdapat bukti objektif bahawa aset-aset kewangan adalah terjejas. Kriteria yang digunakan untuk menentukan sama ada terdapatnya bukti-bukti objektif akan adanya rosot nilai bagi aset-aset kewangan seperti masalah kewangan ketara penghutang dan kegagalan atau kelewatan ketara dalam pembayaran. Kategori aset kewangan yang ditaksir sebagai tidak mengalami rosot nilai secara individu kemudiannya ditaksir untuk rosot nilai mengikut asas kolektif berdasarkan ciri-ciri risiko yang sama.

Sekiranya terdapat bukti objektif rosot nilai, jumlah dan masa aliran tunai masa depan dianggarkan berdasarkan pengalaman kerugian bagi aset dengan ciri risiko kredit yang serupa. Jika jangkaan berbeza dari anggaran, perbezaan ini akan memberi kesan kepada nilai dibawa penghutang.

**(ii) Inventori**

Semakan akan dibuat dari semasa ke semasa oleh pihak pengurusan mengenai inventori rosak, usang dan bergerak perlahan. Kajian tersebut memerlukan pertimbangan dan anggaran. Kemungkinan perubahan dalam anggaran ini boleh mengakibatkan pindaan kepada penilaian inventori.

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**(c) Cukai pendapatan**

Terdapat sesetengah urusan niaga dan pengiraan yang mana penetapan cukai muktamad mungkin berbeza daripada anggaran awal. Kumpulan dan Lembaga mengiktiraf liabiliti cukai berdasarkan anggaran sama ada cukai tersebut akan menjadi kena dibayar operasi perjalanan biasa perniagaan dan kefahamannya terhadap undang-undang cukai semasa. Sekiranya kesudahan perkara-perkara ini berbeza daripada jumlah awal yang telah diiktiraf, perbezaan tersebut akan memberi kesan cukai pendapatan dan peruntukan cukai tertunda pada tempoh di mana penentuan tersebut dibuat.

**(d) Manfaat kakitangan selepas persaraan**

**(i) Manfaat perubatan selepas persaraan**

Manfaat perubatan selepas persaraan kepada pesara dan tanggungan yang berkelayakan bergantung kepada beberapa faktor yang ditentukan pada asas aktuari dengan menggunakan beberapa andaian. Andaian adalah digunakan untuk menentukan kos bersih perubatan selepas persaraan termasuk kadar diskaun dan kadar kos perubatan yang dijangkakan. Sebarang perubahan dalam andaian ini akan memberi kesan kepada amaun yang dibawa bagi obligasi selepas persaraan manfaat perubatan.

Kumpulan menentukan kadar diskaun yang sesuai apabila penilaian aktuari dilaksanakan. Penilaian aktuari terkini telah dilaksanakan pada tahun 2020. Kadar diskaun ini telah digunakan untuk menentukan nilai kini anggaran aliran keluar tunai masa hadapan yang diperlukan untuk menyelesaikan obligasi manfaat perubatan selepas persaraan.

Dalam menentukan kadar diskaun yang bersesuaian, Kumpulan mengambil kira kadar faedah bon korporat berkualiti tinggi yang didenominasikan dalam mata wang di mana manfaat tersebut akan dibayar dan mempunyai tempoh matang yang hampir bersamaan dengan tempoh liabiliti yang berkaitan.

Kadar kos perubatan adalah berdasarkan purata kos sejarah yang ditanggung oleh Kumpulan.

**(ii) Manfaat ganjaran selepas persaraan**

Manfaat ganjaran selepas persaraan kepada pesara bergantung kepada beberapa faktor yang ditentukan pada asas aktuari dengan menggunakan beberapa andaian. Andaian yang digunakan dalam menentukan kos bersih ganjaran selepas persaraan termasuk kadar diskaun, jangkaan kenaikan gaji tahunan dan kadar semakan gaji. Sebarang perubahan dalam andaian ini akan memberi kesan kepada amaun yang dibawa bagi obligasi manfaat ganjaran pasca persaraan.



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## (d) Manfaat kakitangan selepas persaraan (sambungan)

## (ii) Manfaat ganjaran selepas persaraan (sambungan)

Kumpulan menentukan kadar diskaun yang bersesuaian apabila penilaian aktuari dilaksanakan. Penilaian aktuari terkini telah dilaksanakan pada tahun 2020. Kadar diskaun ini telah digunakan untuk menentukan nilai kini bagi jangkaan aliran keluar tunai masa hadapan yang diperlukan untuk menyelesaikan obligasi manfaat ganjaran selepas persaraan.

Bagi menentukan kadar diskaun yang bersesuaian, Kumpulan mengambil kira kadar faedah bon korporat yang berkualiti tinggi yang didenominasikan dalam mata wang di mana manfaat tersebut akan dibayar dan mempunyai tempoh matang yang hampir bersamaan dengan tempoh liabiliti yang berkaitan.

Kadar kenaikan gaji tahunan adalah berdasarkan kepada purata kenaikan gaji tahun sebelumnya yang ditanggung oleh Kumpulan.

## (e) Anggaran nilai saksama bagi aset kewangan dan liabiliti tertentu

Kumpulan merekodkan sesetengah aset dan liabiliti kewangan pada nilai saksama, yang memerlukan penggunaan anggaran perakaunan dan pertimbangan yang luas. Manakala komponen penting pengukuran nilai saksama ditentukan menggunakan bukti objektif yang boleh disahkan, jumlah perubahan dalam nilai saksama adalah berbeza jika Kumpulan menggunakan kaedah penilaian yang berbeza. Sebarang perubahan dalam nilai saksama aset dan liabiliti tersebut akan menjejaskan untung dan/atau ekuiti.

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## 4. HARTANAH, LOJI DAN PERALATAN

Kumpulan	Tanah dan tanah pajakan RM	Bangunan dan dan ubahsuai RM	Kenderaan dan jentera RM	Perabot dan lekapan RM	Kelengkapan pejabat dan mesin peralatan RM	Komputer RM	Jumlah RM
<b>Kos</b>							
Pada 01.01.2021	99,177,683	308,434,891	30,582,401	3,801,436	89,191,773	18,688,833	549,877,017
Penambahan	-	2,305,658	158,804	88,711	3,026,418	334,220	5,913,811
Pengkelasan	5,145,761	3,075,529	-	-	-	-	8,221,290
Pelupusan	-	(1,819,510)	(495,237)	(280)	(925,971)	(1,484,885)	(4,725,883)
Hapuskira	-	-	-	(21,330)	(191,250)	(58,653)	(271,233)
Pelarasan	-	37,816	-	-	-	-	37,816
Pada 31.12.2021	104,323,444	312,034,384	30,245,968	3,868,537	91,100,970	17,479,515	559,052,818
<b>Susut nilai terkumpul</b>							
Pada 01.01.2021	12,902,300	195,153,230	24,745,782	2,488,081	58,596,706	14,359,880	308,245,979
Susut nilai semasa	970,002	5,689,058	2,596,339	240,311	11,100,622	1,998,806	22,595,138
Pelupusan	-	(348,209)	(412,073)	(16,801)	(920,625)	(1,466,010)	(3,163,718)
Hapuskira	-	-	-	(19,507)	(136,486)	(10,097)	(166,090)
Pelarasan	(148,691)	-	-	-	(16,137)	-	(164,828)
Pada 31.12.2021	13,723,611	200,494,079	26,930,048	2,692,084	68,624,080	14,882,579	327,346,481
<b>Nilai bawaan</b>							
Pada 31.12.2021	90,599,833	111,540,305	3,315,920	1,176,453	22,476,890	2,596,936	231,706,337
Pada 31.12.2020	86,275,383	113,281,661	5,836,619	1,313,355	30,595,067	4,328,953	241,631,038

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**4. HARTANAH, LOJI DAN PERALATAN (SAMBUNGAN)**

Lembaga	Tanah dan tanah pajakan dan ubahsuai	Bangunan dan jentera	Kenderaan dan jentera	Perabot dan lekapan	Kelengkapan pejabat dan mesin	Komputer	Jumlah
<b>Kos</b>							
Pada 01.01.2021	99,177,683	297,054,789	18,846,358	1,340,113	9,484,904	10,075,645	435,979,492
Penambahan	-	61,200	-	37,546	616,938	-	715,684
Pengkelasan	5,145,761	3,075,529	-	-	-	-	8,221,290
Pelupusan	-	(385,423)	(239,689)	-	(214,022)	(1,449,566)	(2,288,700)
Pada 31.12.2021	104,323,444	299,806,095	18,606,669	1,377,659	9,887,820	8,626,079	442,627,766
<b>Susut nilai terkumpul</b>							
Pada 01.01.2021	12,902,300	190,301,156	16,273,565	1,133,582	6,967,876	7,444,980	235,023,459
Susut nilai semasa	970,002	4,814,758	1,329,347	100,520	828,332	1,117,343	9,160,302
Pelupusan	-	(93,229)	(156,527)	-	(210,960)	(1,447,420)	(1,908,136)
Pelarasan	(148,691)	-	-	-	(16,137)	-	(164,828)
Pada 31.12.2021	13,723,611	195,022,685	17,446,385	1,234,102	7,569,111	7,114,903	242,110,797
<b>Nilai bawaan</b>							
Pada 31.12.2021	<b>90,599,833</b>	<b>104,783,410</b>	<b>1,160,284</b>	<b>143,557</b>	<b>2,318,709</b>	<b>1,511,176</b>	<b>200,516,969</b>
Pada 31.12.2020	86,275,383	106,753,633	2,572,793	206,531	2,517,028	2,630,665	200,956,033

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**4. HARTANAH, LOJI DAN PERALATAN (SAMBUNGAN)**

Termasuk dalam penambahan/pembelian hartanah, loji dan peralatan Kumpulan dan Lembaga adalah aset yang dibeli di bawah pembiayaan pajakan kewangan dan pinjaman jangka panjang, geran yang diterima dan juga tunai seperti berikut:

	Kumpulan		Lembaga	
	2021 RM	2020 RM	2021 RM	2020 RM
Tunai	12,628,051	8,051,905	8,920,123	5,231,765
Pembiayaan pajakan kewangan	129,800	613,000	-	-
Geran	1,360,399	1,582,551	-	-
Hadiah	16,851	80,692	16,851	80,692
	<b>14,135,101</b>	<b>10,328,148</b>	<b>8,936,974</b>	<b>5,312,457</b>

Termasuk di dalam hartanah, loji dan peralatan merupakan bangunan dan ubahsuai yang dibina di atas tanah milik Kementerian Kerja Raya berjumlah RM37,523,755 (2020: RM39,909,192)



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**5. ASET TIDAK KETARA**

Kumpulan	Perisian Komputer RM	Lesen RM	Jumlah RM
<b>Kos</b>			
Pada 01.01.2021	44,716,541	2,815,031	47,531,572
Penambahan	88,841	-	88,841
Pengkelasan	1,897,590	-	1,897,590
Pada 31.12.2021	<u>46,702,972</u>	<u>2,815,031</u>	<u>49,518,003</u>
<b>Pelunasan Terkumpul</b>			
Pada 01.01.2021	22,323,274	1,415,179	23,738,453
Pelunasan bagi tahun kewangan	6,759,120	464,679	7,223,799
Pada 31.12.2021	<u>29,082,394</u>	<u>1,879,858</u>	<u>30,962,252</u>
<b>Nilai bawaan</b>			
Pada 31.12.2021	<u>17,620,578</u>	<u>935,173</u>	<u>18,555,751</u>
Pada 31.12.2020	<u>22,393,267</u>	<u>1,399,852</u>	<u>23,793,119</u>
<b>Lembaga</b>			
<b>Kos</b>			
Pada 01.01.2021	44,429,041	2,815,031	47,244,072
Penambahan	14,841	-	14,841
Pengkelasan	1,897,590	-	1,897,590
Pada 31.12.2021	<u>46,341,472</u>	<u>2,815,031</u>	<u>49,156,503</u>
<b>Pelunasan Terkumpul</b>			
Pada 01.01.2021	22,172,358	1,415,179	23,587,537
Pelunasan bagi tahun kewangan	6,698,745	464,679	7,163,424
Pada 31.12.2021	<u>28,871,103</u>	<u>1,879,858</u>	<u>30,750,961</u>
<b>Nilai bawaan</b>			
Pada 31.12.2021	<u>17,470,369</u>	<u>935,173</u>	<u>18,405,542</u>
Pada 31.12.2020	<u>22,256,683</u>	<u>1,399,852</u>	<u>23,656,535</u>

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**6. KERJA DALAM PEMBANGUNAN**

Kumpulan	Tanah RM	Bangunan RM	Sistem Komputer RM	Mesin Peralatan RM	Jumlah RM
<b>2021</b>					
<b>Kos</b>					
Pada 01.01.2021	-	118,483,872	675,563	-	119,159,435
Penambahan	5,145,761	33,085,955	2,775,079	233,605	41,240,400
Pengkelasan	(5,145,761)	(3,075,529)	(1,897,590)	-	(10,118,880)
Pada 31.12.2021	<u>-</u>	<u>148,494,298</u>	<u>1,553,052</u>	<u>233,605</u>	<u>150,280,955</u>
<b>2020</b>					
<b>Kos</b>					
Pada 01.01.2020	117,629	77,638,985	1,136,552	-	78,893,166
Penambahan	2,187,943	42,452,877	2,229,153	-	46,869,973
Pengkelasan/Pelarasan	(2,305,572)	(1,607,990)	(2,690,142)	-	(6,603,704)
Pada 31.12.2020	<u>-</u>	<u>118,483,872</u>	<u>675,563</u>	<u>-</u>	<u>119,159,435</u>
<b>Lembaga</b>					
<b>2021</b>					
<b>Kos</b>					
Pada 01.01.2021	-	118,483,872	675,563	-	119,159,435
Penambahan	5,145,761	33,085,955	2,642,999	-	40,874,715
Pengkelasan	(5,145,761)	(3,075,529)	(1,897,590)	-	(10,118,880)
Pada 31.12.2021	<u>-</u>	<u>148,494,298</u>	<u>1,420,972</u>	<u>-</u>	<u>149,915,270</u>
<b>2020</b>					
<b>Kos</b>					
Pada 01.01.2020	117,629	77,638,985	1,136,552	-	78,893,166
Penambahan	2,187,943	42,452,877	2,229,153	-	46,869,973
Pengkelasan/Pelarasan	(2,305,572)	(1,607,990)	(2,690,142)	-	(6,603,704)
Pada 31.12.2020	<u>-</u>	<u>118,483,872</u>	<u>675,563</u>	<u>-</u>	<u>119,159,435</u>

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**7. PELABURAN HARTANAH**

Kumpulan	Tanah RM	Bangunan RM	Jumlah RM
Pada 01.01.2021	7,245,000	2,835,000	10,080,000
Pelarasan nilai saksama	-	-	-
Pada 31.12.2021	<u>7,245,000</u>	<u>2,835,000</u>	<u>10,080,000</u>
Pada 01.01.2020	7,245,000	2,506,000	9,751,000
Pelarasan nilai saksama	-	329,000	329,000
Pada 31.12.2020	<u>7,245,000</u>	<u>2,835,000</u>	<u>10,080,000</u>

- (a) Pelaburan hartanah dalam Kumpulan berjumlah RM10,080,000 (2020: RM10,080,000) telah dicagarkan sebagai sekuriti untuk pinjaman bank (Nota 26). Kumpulan tidak mempunyai obligasi kontrak sama ada untuk membeli, membina atau membangunkan pelaburan hartanah atau untuk membaiki, menyelenggara dan menaik taraf hartanah tersebut.
- (b) Pelaburan hartanah telah dinilai dengan menggunakan Kaedah Perbandingan. Kaedah ini melibatkan kajian ke atas transaksi terkini dengan melakukan semakan harga untuk harta serupa di dalam dan di sekitarnya serta membuat pelarasan ke atas sebarang faktor yang boleh menjejaskan nilai; seperti lokasi, pengezonan, perancangan, kelulusan, kebolehcapaian, situasi pasaran, bentuk dan permukaan tanah, tempoh pegangan dan sekatan jika, status kependudukan, kawasan binaan, pembinaan bangunan, kemasan dan perkhidmatan, usia dan sifat-sifat lain yang berkaitan.
- (c) Nilai saksama pelaburan hartanah Kumpulan adalah ditentukan oleh penilaian yang dijalankan oleh IPC Island Property Consultants Sdn. Bhd., penilai profesional bebas yang mempunyai kelayakan profesional berkaitan yang diiktiraf dan pengalaman terkini dalam menilai hartanah di lokasi berkaitan.

**8. PELABURAN DALAM SYARIKAT SUBSIDIARI**

	Lembaga	
	2021 RM	2020 RM
Saham tidak tersiar harga, di Malaysia:		
Pada kos		
CIDB Holdings Sdn. Bhd.	19,075,000	19,075,000
CIDB E-Construct Services Sdn. Bhd.	4,435,842	4,435,842
	<u>23,510,842</u>	<u>23,510,842</u>

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**8. PELABURAN DALAM SYARIKAT SUBSIDIARI (SAMBUNGAN)**

Butiran mengenai syarikat-syarikat subsidiari dan kepentingan ekuiti di dalamnya adalah seperti berikut:

Nama syarikat	Kepentingan ekuiti		Kegiatan utama
	2021 %	2020 %	
CIDB Holdings Sdn. Bhd.*	100	100	Pelaburan dan perkhidmatan berasaskan industri pembinaan.
CIDB E-Construct Services Sdn. Bhd.**	100	100	Menjalankan perkhidmatan berasaskan Teknologi komunikasi maklumat.
Construction Research Institute of Malaysia ***	100	100	Menjalankan penyelidikan dan pembangunan (R&D) berkaitan industri pembinaan.
Construction Labour Exchange Centre Berhad ****	100	100	Membawa masuk, mengagihkan dan juga memperbaharui permit kerja bagi Pekerja Asing Binaan.
<b>Subsidiari CIDB Holdings Sdn. Bhd.:</b> Akademi Binaan Malaysia (Selangor) Sdn. Bhd.	100	100	Memberi latihan dan kursus kepada pekerja dan penyelia pembinaan.
Akademi Binaan Malaysia (Johor) Sdn. Bhd.	100	100	Memberi latihan dan kursus kepada pekerja dan penyelia pembinaan.
Akademi Binaan Malaysia (Terengganu) Sdn. Bhd.	100	100	Memberi latihan dan kursus kepada pekerja dan penyelia pembinaan.
Akademi Binaan Malaysia (Utara) Sdn. Bhd.	100	100	Memberi latihan dan kursus kepada pekerja dan penyelia pembinaan.
Akademi Binaan Malaysia (Sabah) Sdn. Bhd.	100	100	Memberi latihan dan kursus kepada pekerja dan penyelia pembinaan.
Akademi Binaan Malaysia (Sarawak) Sdn. Bhd.	100	100	Memberi latihan dan kursus kepada pekerja dan penyelia pembinaan.



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8. PELABURAN DALAM SYARIKAT SUBSIDIARI (SAMBUNGAN)

Nama syarikat	Kepentingan ekuiti		Kegiatan utama
	2021 %	2020 %	
<b>Subsidiari CIDB Holdings Sdn. Bhd.:</b> CIDB IBS Sdn. Bhd. (Sebelum ini dikenali sebagai CIDB MyIBS Sdn. Bhd.)	100	100	Perkhidmatan nasihat teknikal, program pembangunan untuk vendor dan pengesahan, ujian pengesahan dan pengesahan produk, kilang dan pemasangan berkaitan IBS.
<b>Pegangan melalui CIDB Holdings Sdn. Bhd. dan subsidiari:</b> CIDB Technologies Sdn. Bhd. (Sebelum ini dikenali sebagai CIDB Events Management Sdn. Bhd.)	32	40	Memberi latihan dan kursus kepada pekerja dan penyelia pembinaan.
<b>Subsidiari Akademi Binaan Malaysia (Johor) Sdn. Bhd.:</b> ABM Management Services Sdn. Bhd.	100	100	Sebagai tenaga pengajar dan konsultan bagi perkara berkaitan industri pembinaan dan aktiviti lain yang berkaitan.

- \* Syarikat subsidiari ini diperbadankan di Malaysia dan telah diaudit oleh Tetuan Azhar Noriza Zainuddin
- \*\* Syarikat subsidiari ini diperbadankan di Malaysia dan telah diaudit oleh Tetuan Afrizan Tarmili Khairul Azhar
- \*\*\* Syarikat subsidiari ini diperbadankan di Malaysia dan telah diaudit oleh Tetuan Ismawadee & Co.
- \*\*\*\* Syarikat subsidiari ini diperbadankan di Malaysia dan telah diaudit oleh Tetuan A.Razak & Co.

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9. PELABURAN DALAM SYARIKAT BERSEKUTU

	Kumpulan	
	2021 RM	2020 RM
Saham tidak tersiar harga, di Malaysia: Pada kos	50,000	50,000
Bahagian rizab selepas pengambilalihan	106,623	68,744
	<u>156,623</u>	<u>118,744</u>
Pelaburan Kumpulan dalam syarikat bersekutu meliputi: Bahagian daripada aset bersih	149,146	111,267
Bahagian daripada muhibah dalam syarikat bersekutu	7,477	7,477
	<u>156,623</u>	<u>118,744</u>

Butiran mengenai syarikat bersekutu dan kepentingan ekuiti di dalamnya adalah seperti berikut:

Nama syarikat	Kepentingan ekuiti		Kegiatan utama
	2021 %	2020 %	
TWI-ABM Training and Certification Sdn. Bhd.	50	50	Beroperasi sebagai tenaga pengajar atau pusat latihan untuk kontraktor dan subkontraktor.

Syarikat bersekutu Akademi Binaan Malaysia (Johor) Sdn. Bhd ini adalah diperbadankan di Malaysia dan telah diaudit oleh Tetuan Jamal Amin & Partners.

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10. ASET KEWANGAN SEDIA UNTUK DIJUAL

	Kumpulan	
	2021 RM	2020 RM
Saham tidak tersiar harga, di Malaysia, pada kos:	11,808,030	920,870
Tambahan	-	10,900,000
Kurang: Rosot Nilai	(163,910)	(12,840)
	<u>11,644,120</u>	<u>11,808,030</u>

11. INVENTORI

	Kumpulan		Lembaga	
	2021 RM	2020 RM	2021 RM	2020 RM
Pada kos dan nilai realisasi bersih:				
Inventori	<u>811,496</u>	<u>826,186</u>	<u>61,919</u>	<u>99,435</u>

12. BELUM TERIMA URUS NIAGA BUKAN PERTUKARAN

	Kumpulan dan Lembaga	
	2021 RM	2020 RM
Penghutang levi kontrak	15,870,318	37,405,632
Tolak: Peruntukan kerugian rosot nilai	(1,260,133)	(10,128,933)
Hapus kira penghutang levi	-	(110,759)
	<u>14,610,185</u>	<u>27,165,940</u>

Pergerakan dalam peruntukan kerugian rosot nilai

	2021	2020
Pada 1 Januari	10,128,933	12,273,745
Peruntukan rosot nilai dalam tahun semasa	850,463	898,808
Peruntukan kerugian rosot nilai tidak diperlukan	(9,719,263)	(3,043,620)
Pada 31 Disember	<u>1,260,133</u>	<u>10,128,933</u>

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12. BELUM TERIMA URUS NIAGA BUKAN PERTUKARAN (SAMBUNGAN)

Analisa Pengumuran

Analisa pengumuran untuk akaun belum terima urus niaga bukan pertukaran bagi Kumpulan dan Lembaga pada akhir tempoh pelaporan adalah seperti berikut:

	Jumlah Kasar RM	Rosot nilai Secara Individu RM	Nilai Bawaan RM
<b>Kumpulan dan Lembaga 31.12.2021</b>			
Belum lepas tempoh kredit	9,326,788	-	9,326,788
Lepas tempoh kredit:			
- Kurang dari 6 bulan	2,876,538	-	2,876,538
- 6 hingga 12 bulan	1,883,519	-	1,883,519
- Lebih daripada 12 bulan	1,783,473	(1,260,133)	523,340
	<u>15,870,318</u>	<u>(1,260,133)</u>	<u>14,610,185</u>
<b>Kumpulan dan Lembaga 31.12.2020</b>			
Belum lepas tempoh kredit	4,691,145	-	4,691,145
Lepas tempoh kredit:			
- Kurang dari 6 bulan	11,085,078	-	11,085,078
- 6 hingga 12 bulan	1,484,335	-	1,484,335
- Lebih daripada 12 bulan	20,145,074	(10,239,692)	9,905,382
	<u>37,405,632</u>	<u>(10,239,692)</u>	<u>27,165,940</u>



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13. BELUM TERIMA URUS NIAGA PERTUKARAN

	Kumpulan		Lembaga	
	2021 RM	2020 RM Seperti dinyatakan semula	2021 RM	2020 RM
Belum terima dagangan	6,354,969	3,750,901	-	-
Deposit	4,908,061	4,769,466	3,202,655	3,148,448
Dividen belum terima	272,725	184,614	-	-
Faedah belum terima	4,213,140	4,448,967	4,212,602	4,445,801
Penghutang invois	118,304	214,169	82,704	150,079
	<u>15,867,199</u>	<u>13,368,117</u>	<u>7,497,961</u>	<u>7,744,328</u>
Tolak:				
Peruntukan kerugian rosot nilai	(160,615)	(159,964)	(55,160)	(55,160)
	<u>15,706,584</u>	<u>13,208,153</u>	<u>7,442,801</u>	<u>7,689,168</u>
<u>Pergerakan dalam peruntukan kerugian rosot nilai</u>				
Pada 1 Januari	159,964	399,573	55,160	59,160
Peruntukan rosot nilai dalam tahun semasa	651	(239,609)	-	-
Peruntukan rosot nilai tidak diperlukan lagi	-	-	-	(4,000)
Pada 31 Disember	<u>160,615</u>	<u>159,964</u>	<u>55,160</u>	<u>55,160</u>

Analisa Pengumuran

Analisa pengumuran untuk akaun belum terima urus niaga pertukaran bagi Kumpulan dan Lembaga pada akhir tempoh pelaporan adalah seperti berikut:

	Jumlah Kasar RM	Rosot nilai Secara Individu RM	Nilai Bawaan RM
<b>Kumpulan</b> <b>31.12.2021</b>			
Belum lepas tempoh kredit	4,097,896	-	4,097,896
Lepas tempoh kredit:			
- Kurang dari 6 bulan	586,420	-	586,420
- 6 hingga 12 bulan	4,718,142	-	4,718,142
- Lebih daripada 12 bulan	6,464,741	(160,615)	6,304,126
	<u>15,867,199</u>	<u>(160,615)</u>	<u>15,706,584</u>

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13. BELUM TERIMA URUS NIAGA PERTUKARAN (SAMBUNGAN)

Analisa Pengumuran (sambungan)

	Jumlah Kasar RM	Rosot nilai Secara Individu RM	Nilai Bawaan RM Seperti dinyatakan semula
<b>Kumpulan</b> <b>31.12.2020</b>			
Belum lepas tempoh kredit	6,515,728	-	6,515,728
Lepas tempoh kredit:			
- Kurang dari 6 bulan	947,543	-	947,543
- 6 hingga 12 bulan	3,326,066	-	3,326,066
- Lebih daripada 12 bulan	2,578,780	(159,964)	2,418,816
	<u>13,368,117</u>	<u>(159,964)</u>	<u>13,208,153</u>

	Jumlah Kasar RM	Rosot nilai Secara Individu RM	Nilai Bawaan RM
<b>Lembaga</b> <b>31.12.2021</b>			
Belum lepas tempoh kredit	9,764	-	9,764
Lepas tempoh kredit:			
- Kurang dari 6 bulan	67,403	-	67,403
- 6 hingga 12 bulan	3,588,723	-	3,588,723
- Lebih daripada 12 bulan	3,832,071	(55,160)	3,776,911
	<u>7,497,961</u>	<u>(55,160)</u>	<u>7,442,801</u>

	Jumlah Kasar RM	Rosot nilai Secara Individu RM	Nilai Bawaan RM
<b>Lembaga</b> <b>31.12.2020</b>			
Belum lepas tempoh kredit	4,513,501	-	4,513,501
Lepas tempoh kredit:			
- Kurang dari 6 bulan	357,294	-	357,294
- 6 hingga 12 bulan	2,039,100	-	2,039,100
- Lebih daripada 12 bulan	834,433	(55,160)	779,273
	<u>7,744,328</u>	<u>(55,160)</u>	<u>7,689,168</u>

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14. BELUM TERIMA LAIN

	Kumpulan		Lembaga	
	2021 RM	2020 RM Seperti dinyatakan semula	2021 RM	2020 RM
Prabayar	2,636,355	3,273,928	4,695	4,517
Penghutang GST	14,263,703	14,518,368	14,236,089	14,490,753
Penghutang kenderaan	20,456	32,194	20,456	32,194
Penghutang staf	259,556	290,709	25,112	-
Pinjaman pelajaran	181,807	223,702	126,143	149,052
Pelbagai belum terima	176,127	178,684	-	-
Terimaan belum kredit	-	18,891	-	18,891
	<b>17,538,004</b>	<b>18,536,476</b>	<b>14,412,495</b>	<b>14,695,407</b>
Tolak:				
Hapus kira belum terima lain	-	(18,891)	-	(18,891)
	<b>17,538,004</b>	<b>18,517,585</b>	<b>14,412,495</b>	<b>14,676,516</b>
<u>Pergerakan dalam peruntukan kerugian rosot nilai</u>				
Pada 1 Januari	-	31,606	-	31,606
Peruntukan rosot nilai tidak diperlukan lagi	-	(31,606)	-	(31,606)
Pada 31 Disember	-	-	-	-

15. AMAUN TERHUTANG OLEH/(KEPADA) SYARIKAT SUBSIDIARI

Amaun terhutang oleh/(kepada) syarikat subsidiari terdiri daripada pendahuluan tanpa cagaran yang tidak dikenakan faedah dan akan dibayar balik berdasarkan arahan pembayaran.

16. AMAUN TERHUTANG OLEH/(KEPADA) SYARIKAT SUB-SUBSIDIARI

Amaun terhutang oleh/(kepada) syarikat sub-subsidiari terdiri daripada pendahuluan tanpa cagaran yang tidak dikenakan faedah dan akan dibayar balik berdasarkan arahan pembayaran.

17. AMAUN TERHUTANG OLEH/(KEPADA) SYARIKAT BESEKUTU

Amaun terhutang oleh/(kepada) syarikat bersekutu terdiri daripada pendahuluan tanpa cagaran yang tidak dikenakan faedah dan akan dibayar balik berdasarkan arahan pembayaran.

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18. AMAUN TERHUTANG OLEH/(KEPADA) SYARIKAT BERKAITAN

Amaun terhutang oleh/(kepada) syarikat berkaitan terdiri daripada pendahuluan tanpa cagaran yang tidak dikenakan faedah dan akan dibayar balik berdasarkan arahan pembayaran.

19. PENDAHULUAN OLEH SYARIKAT SUBSIDIARI

Pendahuluan oleh syarikat subsidiari terdiri daripada pendahuluan tanpa cagaran yang tidak dikenakan faedah dan akan dibayar balik berdasarkan arahan pembayaran.

20. PENDAHULUAN OLEH SYARIKAT SUB-SUBSIDIARI

Pendahuluan oleh syarikat sub-subsidiari terdiri daripada pendahuluan tanpa cagaran yang tidak dikenakan faedah dan akan dibayar balik berdasarkan arahan pembayaran.

21. ASET KEWANGAN PADA NILAI SAKSAMA MELALUI LEBIHAN ATAU KURANGAN

	Kumpulan	
	2021 RM	2020 RM
Pelaburan portfolio, di Malaysia:		
RHB Asset Management Sdn. Bhd.	21,179,284	17,117,227
Amanah Raya JMF Management	3,890,710	5,471,515
ASBI Dana Al-Fakhim BIMB	252,960	700,000
	<b>25,322,954</b>	<b>23,288,742</b>

22. DEPOSIT JANGKA PENDEK

	Kumpulan		Lembaga	
	2021 RM	2020 RM	2021 RM	2020 RM
Simpanan tetap di bank-bank dan institusi kewangan berlesen	<b>379,905,259</b>	<b>448,889,865</b>	<b>358,210,000</b>	<b>422,310,000</b>

Kadar faedah deposit di sepanjang tahun kewangan bagi Kumpulan dan Lembaga adalah 1.75%-4.00% (2020: 2.05% - 4.00%) setahun dan tempoh matang deposit adalah 1 - 458 hari (2020: 1-366 hari).



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**23. KUMPULAN WANG PINJAMAN KENDERAAN**

	Kumpulan dan Lembaga	
	2021 RM	2020 RM
Pada 1 Januari/31 Disember	<u>2,000,000</u>	<u>2,000,000</u>
Pergerakan dalam baki belum terima pinjaman:		
Pada 1 Januari	32,194	58,172
Tambahan pinjaman	-	-
Bayaran balik pinjaman	<u>(11,738)</u>	<u>(25,978)</u>
Pada 31 Disember	<u>20,456</u>	<u>32,194</u>

Kumpulan wang ini adalah untuk pemberian pinjaman kenderaan kepada kakitangan tertakluk kepada syarat-syarat yang ditetapkan. Tempoh bayaran balik pinjaman selama 108 bulan. Pembayaran balik pembiayaan termasuk kadar keuntungan hendaklah dibayar oleh kakitangan secara ansuran melalui potongan gaji pada tiap-tiap bulan sebagaimana yang dipersetujui di dalam Perjanjian.

**24. KUMPULAN WANG PINJAMAN PELAJARAN**

	Kumpulan dan Lembaga	
	2021 RM	2020 RM
Pada 1 Januari/31 Disember	<u>1,500,000</u>	<u>1,500,000</u>
Pergerakan dalam baki belum terima pinjaman:		
Pada 1 Januari	149,052	189,902
Tambahan pinjaman	34,027	36,866
Bayaran balik pinjaman	<u>(56,936)</u>	<u>(77,716)</u>
Pada 31 Disember	<u>126,143</u>	<u>149,052</u>

Kumpulan wang ini adalah untuk pemberian pinjaman pelajaran kepada kakitangan tertakluk kepada syarat-syarat yang ditetapkan. Tempoh bayaran balik pinjaman selama 60 bulan. Pembayaran balik pembiayaan tanpa kadar keuntungan hendaklah dibayar oleh kakitangan setelah tamat pengajian secara ansuran melalui potongan gaji pada tiap-tiap bulan sebagaimana yang dipersetujui di dalam Perjanjian. Kakitangan layak mendapat pembiayaan boleh ubah sekiranya memenuhi syarat-syarat kelayakan yang ditetapkan.

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**25. KUMPULAN WANG PINJAMAN KOMPUTER**

	Kumpulan dan Lembaga	
	2021 RM	2020 RM
Pada 1 Januari/31 Disember	<u>1,000,000</u>	<u>1,000,000</u>

Tiada baki belum terima pinjaman pada tahun semasa dan sebelumnya, maka pergerakan dalam baki belum terima pinjaman tidak ditunjukkan.

Kumpulan wang ini adalah untuk pemberian pinjaman komputer kepada kakitangan tertakluk kepada syarat-syarat yang ditetapkan. Tempoh bayaran balik pinjaman selama 48 bulan. Pembayaran balik pembiayaan termasuk kadar keuntungan hendaklah dibayar oleh kakitangan secara ansuran melalui potongan gaji pada tiap-tiap bulan sebagaimana yang dipersetujui di dalam Perjanjian.

**26. PINJAMAN BANK**

	Kumpulan	
	2021 RM	2020 RM
Pinjaman berjangka	767,098	891,877
Belum bayar pajakan kewangan	<u>1,306,226</u>	<u>1,918,666</u>
	<u>2,073,324</u>	<u>2,810,543</u>
Dianalisa sebagai:		
Bayaran balik dalam 12 bulan	640,755	1,032,737
Bayaran balik selepas 12 bulan dan tidak melebihi 5 tahun	944,557	1,341,245
Bayaran balik selepas 5 tahun	<u>488,012</u>	<u>436,561</u>
	<u>2,073,324</u>	<u>2,810,543</u>

(a) Pinjaman Berjangka

- (i) Pinjaman berjangka bagi Pembiayaan Islam Boleh Ubah Tempoh (BBA TF) berjumlah RM3,641,544 adalah sebahagian daripada pembiayaan pembelian 15 unit kedai-pejabat siap di Taman Tasik Utama, Ayer Keroh, Melaka dan sebidang tanah komersial yang dipegang di bawah HSM 4918 Lot No. PT 19403, Mukim Bukit Katil, Melaka Tengah. Pinjaman berjangka ini dijamin seperti berikut:
- (a) Surat ikatan penyerahan hak pertama pihak pertama yang baru atas perjanjian jual beli dengan surat kuasa wakil untuk memindahkan atau selainnya berurusan dengan harta tersebut; dan
- (b) Cagaran undang-undang pertama pihak pertama atas tanah komersial itu. Tempoh pembayaran balik pinjaman adalah sebanyak RM900 sehingga RM18,787 selama 120 ansuran bulanan termasuk faedah.

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26. PINJAMAN BANK (SAMBUNGAN)

(a) Pinjaman Berjangka (sambungan)

- (ii) Pinjaman berjangka berjumlah RM713,396 yang diperolehi dari bank berlesen adalah untuk membiayai pembelian pejabat kedai 1 tingkat di bawah prinsip Syariah di Pusat Bandar Bertam Perdana, Kepala Batas, Pulau Pinang. Tempoh pembayaran balik pinjaman adalah sebanyak RM5,544 selama 180 ansuran bulanan termasuk keuntungan.

	Kumpulan	
	2021 RM	2020 RM
<b>Kematangan pinjaman berjangka:</b>		
Bayaran balik dalam 12 bulan	91,385	238,836
Bayaran balik selepas 12 bulan dan tidak melebihi 5 tahun	225,180	271,529
Bayaran balik selepas 5 tahun	450,533	381,512
	<u>767,098</u>	<u>891,877</u>

(b) Belum Bayar Pajakan Kewangan

	Kumpulan	
	2021 RM	2020 RM Seperti dinyatakan semula
<b>Pembayaran minimum pembiayaan</b>		
Bayaran balik dalam 12 bulan	727,778	930,990
Bayaran balik selepas 12 bulan dan tidak melebihi 9 tahun	757,518	1,251,770
	<u>1,485,296</u>	<u>2,182,760</u>
Tolak: Caj pembiayaan akan dibayar	(179,070)	(264,094)
Nilai semasa liabiliti pembiayaan	<u>1,306,226</u>	<u>1,918,666</u>
<b>Nilai semasa liabiliti pembiayaan</b>		
Bayaran balik dalam 12 bulan	549,370	793,901
Bayaran balik selepas 12 bulan dan tidak melebihi 5 tahun	719,377	1,069,716
Bayaran balik selepas 5 tahun	37,479	55,049
	<u>1,306,226</u>	<u>1,918,666</u>

Kadar faedah pembiayaan pajakan Kewangan adalah pada kadar dari 2.18% hingga 6.54% setahun (2020: 2.31% hingga 6.54%).

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27. GERAN TERTUNDA

	Kumpulan		Lembaga	
	2021 RM	2020 RM Seperti dinyatakan semula	2021 RM	2020 RM
Pada 1 Januari	42,092,737	59,883,265	662,130	1,634,785
<b>Geran diterima dalam tahun kewangan:</b>				
Geran (berkaitan sumbangan tunai)	73,652,077	78,376,864	8,867,700	11,175,000
Geran (berkaitan sumbangan perbelanjaan aset)	8,450,274	411,600	-	-
Geran (berkaitan sumbangan aset)	1,360,399	1,582,551	-	-
Cukai Jualan dan Perkhidmatan	(1,578,359)	-	-	-
Bayaran balik geran	(3,762,644)	(15,335,982)	(685,137)	(440,000)
Pelarasan geran	69,210	765,348	69,210	765,348
	<u>78,190,957</u>	<u>65,800,381</u>	<u>8,251,773</u>	<u>11,500,348</u>
<b>Diambil kira dalam Penyata Prestasi Kewangan</b>				
Penggunaan atas perbelanjaan yang terlibat	(57,934,620)	(70,784,439)	(2,317,312)	(12,473,003)
Penggunaan atas aset yang diperolehi	(9,488,730)	(8,169,723)	-	-
Penggunaan atas aset yang dibelanjakan	(3,885)	(287,236)	-	-
Penggunaan atas Yuran Pengurusan	(2,066,020)	(4,015,410)	-	-
Agihan ke syarikat subsidiari	(268,622)	(334,101)	-	-
Pelarasan penyatuan	(18,855,420)	-	-	-
	<u>(88,617,297)</u>	<u>(83,590,909)</u>	<u>(2,317,312)</u>	<u>(12,473,003)</u>
Pada 31 Disember	<u>31,666,397</u>	<u>42,092,737</u>	<u>6,596,591</u>	<u>662,130</u>
<b>Dianalisa sebagai:</b>				
Geran berkaitan perbelanjaan	15,601,338	12,560,591	6,596,591	662,130
Geran berkaitan aset	34,920,479	29,532,146	-	-
Pelarasan penyatuan	(18,855,420)	-	-	-
	<u>31,666,397</u>	<u>42,092,737</u>	<u>6,596,591</u>	<u>662,130</u>
<b>Dianalisa sebagai:</b>				
Dalam 12 bulan	4,824,131	13,784,183	-	-
Selepas 12 bulan	26,842,266	28,308,554	6,596,591	662,130
	<u>31,666,397</u>	<u>42,092,737</u>	<u>6,596,591</u>	<u>662,130</u>



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**28. LIABILITI CUKAI TERTUNDA**

	Kumpulan		Lembaga	
	2021 RM	2020 RM	2021 RM	2020 RM
Pada 1 Januari	14,198,349	12,482,630	13,727,873	11,814,258
Pindahan ke penyata prestasi kewangan (Nota 39)	1,430,545	1,715,719	1,430,545	1,913,615
Pada 31 Disember	15,628,894	14,198,349	15,158,418	13,727,873

**29. MANFAAT KAKITANGAN**

	2021 RM	2020 RM Seperti dinyatakan semula
<b>Kumpulan</b>		
Peruntukan bagi manfaat perubatan pesara	30,737,673	27,835,907
Dianalisa sebagai:		
Matang dalam 12 bulan	365,564	279,736
Matang selepas 12 bulan	30,372,109	27,556,171
Peruntukan bagi ganjaran saguhati tamat perkhidmatan	14,800,346	13,863,910
Dianalisa sebagai:		
Matang dalam 12 bulan	-	-
Matang selepas 12 bulan	14,800,346	13,863,910
Peruntukan untuk gantian cuti rehat	3,500,959	3,832,833
Dianalisa sebagai:		
Matang dalam 12 bulan	433,908	232,452
Matang selepas 12 bulan	3,067,051	3,600,381
<b>Peruntukan manfaat kakitangan</b>	<b>49,038,978</b>	<b>45,532,650</b>
Dianalisa sebagai:		
Matang dalam 12 bulan	799,472	512,188
Matang selepas 12 bulan	48,239,506	45,020,462
	<b>49,038,978</b>	<b>45,532,650</b>

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**29. MANFAAT KAKITANGAN (SAMBUNGAN)**

	2021 RM	2020 RM
<b>Lembaga</b>		
Peruntukan bagi manfaat perubatan pesara	30,737,673	27,835,907
Dianalisa sebagai:		
Matang dalam 12 bulan	365,564	279,736
Matang selepas 12 bulan	30,372,109	27,556,171
Peruntukan bagi ganjaran saguhati tamat perkhidmatan	-	-
Dianalisa sebagai:		
Matang dalam 12 bulan	-	-
Matang selepas 12 bulan	-	-
Peruntukan untuk gantian cuti rehat	3,425,484	3,751,018
Dianalisa sebagai:		
Matang dalam 12 bulan	433,908	232,452
Matang selepas 12 bulan	2,991,576	3,518,566
<b>Peruntukan manfaat kakitangan</b>	<b>34,163,157</b>	<b>31,586,925</b>
Dianalisa sebagai:		
Matang dalam 12 bulan	799,472	512,188
Matang selepas 12 bulan	33,363,685	31,074,737
	<b>34,163,157</b>	<b>31,586,925</b>

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**29. MANFAAT KAKITANGAN (SAMBUNGAN)**

**Peruntukan Bagi Manfaat Perubatan Pesara**

(a) Pergerakan dalam peruntukan bagi manfaat perubatan pesara Kumpulan dan Lembaga adalah seperti berikut:

	2021 RM	2020 RM
<b>Kumpulan dan Lembaga</b>		
Pada 1 Januari	27,835,907	23,250,436
Kos Perkhidmatan Semasa	2,196,387	2,059,434
Kos Faedah	989,483	872,727
Kerugian/(Keuntungan) Aktuari Bersih	-	1,816,320
Manfaat Dibayar	(284,104)	(163,010)
Pada 31 Disember	<u>30,737,673</u>	<u>27,835,907</u>

(b) Andaian Aktuari

Andaian aktuari utama yang digunakan pada tarikh pelaporan adalah seperti berikut:

	2021 %	2020 %
<b>Kumpulan dan Lembaga</b>		
Kadar diskaun	3.59	3.59
Kadar inflasi kos perubatan	10.00	10.00

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**29. MANFAAT KAKITANGAN (SAMBUNGAN)**

**Peruntukan Bagi Ganjaran Saguhati Tamat Perkhidmatan**

(a) Pergerakan dalam peruntukan bagi ganjaran saguhati tamat perkhidmatan Kumpulan adalah seperti berikut:

	2021 RM	2020 RM Seperti dinyatakan semula
<b>Kumpulan</b>		
Pada 1 Januari	13,863,910	11,884,475
Kos Perkhidmatan Semasa	972,560	879,700
Kos Faedah	470,930	510,360
Kerugian/(Keuntungan) Aktuari Bersih	-	866,590
Manfaat Dibayar	(507,054)	(244,872)
Perubahan Metodologi	-	(32,343)
Pada 31 Disember	<u>14,800,346</u>	<u>13,863,910</u>

(b) Andaian Aktuari

Andaian aktuari utama yang digunakan pada tarikh pelaporan adalah seperti berikut:

	2021 %	2020 %
<b>Kumpulan</b>		
Kadar diskaun	3.19 - 4.07	3.19 - 4.07
Kadar kenaikan gaji	5.00 - 6.00	5.00 - 6.00



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**29. MANFAAT KAKITANGAN (SAMBUNGAN)**

**Peruntukan Bagi Gantian Cuti Rehat**

(a) Pergerakan dalam peruntukan bagi gantian cuti rehat Kumpulan dan Lembaga adalah seperti berikut:

	2021 RM	2020 RM Seperti dinyatakan semula
<b>Kumpulan</b>		
Pada 1 Januari	3,832,833	3,949,406
Kos Perkhidmatan Semasa	187,591	174,579
Kos Faedah	129,099	114,466
Kerugian/(Keuntungan) Aktuari Bersih	-	119,790
Manfaat Dibayar	(648,564)	(525,408)
Pada 31 Disember	<u>3,500,959</u>	<u>3,832,833</u>
	2021 RM	2020 RM
<b>Lembaga</b>		
Pada 1 Januari	3,751,018	3,878,879
Kos Perkhidmatan Semasa	180,519	169,263
Kos Faedah	126,344	111,436
Kerugian/(Keuntungan) Aktuari Bersih	-	116,848
Manfaat Dibayar	(632,397)	(525,408)
Pada 31 Disember	<u>3,425,484</u>	<u>3,751,018</u>

(b) Andaian Aktuari

Andaian aktuari utama yang digunakan pada tarikh pelaporan adalah seperti berikut:

	2021 %	2020 %
<b>Kumpulan</b>		
Kadar diskaun	3.59 - 4.07	3.59 - 4.07
Kadar kenaikan gaji	6.00	6.00
<b>Lembaga</b>		
Kadar diskaun	3.59	3.59
Kadar kenaikan gaji	6.00	6.00

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**30. BELUM BAYAR URUS NIAGA PERTUKARAN**

Syarat-syarat kredit perdagangan biasa untuk belum bayar urus niaga pertukaran Kumpulan dan Lembaga adalah 14 hingga 90 hari (2020: 14 hingga 90 hari).

Analisa Pengumuran

Analisa pengumuran untuk akaun belum bayar urus niaga pertukaran bagi Kumpulan dan Lembaga pada akhir tempoh pelaporan adalah seperti berikut:

	2021 RM	2020 RM Seperti dinyatakan semula
<b>Kumpulan</b>		
Belum lepas tempoh kredit	13,285,287	24,328,978
Lepas tempoh kredit:		
- Kurang dari 6 bulan	4,261,272	2,978,019
- 6 hingga 12 bulan	504,454	759,156
- Lebih daripada 12 bulan	157,036	141,882
	<u>18,208,049</u>	<u>28,208,035</u>
	2021 RM	2020 RM
<b>Lembaga</b>		
Belum lepas tempoh kredit	11,483,195	21,968,003
Lepas tempoh kredit:		
- Kurang dari 6 bulan	-	1,787,125
- 6 hingga 12 bulan	-	-
- Lebih daripada 12 bulan	-	-
	<u>11,483,195</u>	<u>23,755,128</u>

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**31. BELUM BAYAR LAIN**

	Kumpulan		Lembaga	
	2021 RM	2020 RM	2021 RM	2020 RM
Imbuan kakitangan	14,748,608	9,054,282	11,600,000	7,200,000
Pemiutang bukan perdagangan	915,980	670,332	915,980	670,332
Bon pelaksanaan	2,568,415	2,655,704	420,000	420,000
Imbuan/Elaun Anggota Lembaga	1,736,409	1,669,433	400,000	400,000
Akruan	1,130,053	1,244,432	60,473	244,401
Wang tahanan	141,729	199,738	141,729	199,738
Pemiutang online	130,898	168,672	130,898	168,672
Pemiutang lain	11,493,737	12,364,049	61,155	152,075
Pemiutang staf	1,067,137	801,269	247,234	138,023
Pemiutang gaji	-	13,480	-	13,480
Pemiutang GST/SST	2,510,891	1,098,145	-	-
	<b>36,443,857</b>	<b>29,939,536</b>	<b>13,977,469</b>	<b>9,606,721</b>

**32. HASIL DARIPADA URUS NIAGA BUKAN PERTUKARAN**

	Kumpulan		Lembaga	
	2021 RM	2020 RM	2021 RM	2020 RM
		Seperti dinyatakan semula		Seperti dinyatakan semula
Levi kontrak	161,749,082	113,006,488	161,749,082	113,006,488
Yuran pendaftaran	66,111,345	59,098,135	66,111,345	59,098,135
Kompau dan penalti	5,265,929	5,113,470	5,265,929	5,113,470
Lain-lain urus niaga bukan pertukaran	1,145,000	2,174,200	-	-
Geran kerajaan	644,335	14,976,015	2,317,312	12,473,003
	<b>234,915,691</b>	<b>194,368,308</b>	<b>235,443,668</b>	<b>189,691,096</b>

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**33. HASIL DARIPADA URUS NIAGA PERTUKARAN**

	Kumpulan		Lembaga	
	2021 RM	2020 RM	2021 RM	2020 RM
Yuran penilaian kemahiran	4,165,813	6,373,679	3,304,190	5,975,270
Yuran kursus	15,596,559	14,932,309	2,561,529	4,733,962
Hasil sewaan	2,308,873	1,601,779	528,294	1,460,772
Fi pengurusan projek perundingan, pensijilan dan pendaftaran	19,082,378	7,135,630	-	-
Lain-lain urus niaga pertukaran	1,988,761	4,037,897	683,780	656,489
Dividen	1,700,548	1,092,813	237,150	190,750
Faedah deposit tetap	9,210,227	15,844,053	8,707,061	15,153,383
Hibah	1,509,437	276,133	1,439,457	207,546
Verifikasi bahan	8,008,600	7,108,700	8,008,600	7,108,700
Jualan dokumen	160,690	160,809	86,170	93,079
	<b>63,731,886</b>	<b>58,563,802</b>	<b>25,556,231</b>	<b>35,579,951</b>

**34. LAIN-LAIN HASIL**

	Kumpulan		Lembaga	
	2021 RM	2020 RM	2021 RM	2020 RM
		Seperti dinyatakan semula		Seperti dinyatakan semula
Faedah pinjaman kenderaan	1,028	1,733	1,028	1,733
Bayaran balik geran	4,553,302	17,432,715	4,553,302	17,432,715
Pendapatan hutang ragu	6,198,199	2,740,524	6,198,199	2,740,524
Keuntungan Mudharabah	217,406	234,388	203,423	219,002
Pelbagai hasil	797,501	1,049,329	485,380	251,123
Keuntungan jualan hartanah, loji dan peralatan	344,236	257,693	14,225	88,913
Untung atas pembelian syarikat sub-subsidiari	-	175,424	-	-
Keuntungan atas nilai saksama pelaburan hartanah	-	329,000	-	-
Keuntungan atas hapus kira pelaburan subsidiari	100,000	150,000	-	-
	<b>12,211,672</b>	<b>22,370,806</b>	<b>11,455,557</b>	<b>20,734,010</b>



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**35. PERBELANJAAN OPERASI LANGSUNG**

	Kumpulan		Lembaga	
	2021 RM	2020 RM	2021 RM	2020 RM
Program pembiayaan industri pembinaan	84,743,744	107,993,465	96,024,801	121,737,877
Susut nilai hartanah, loji dan peralatan	11,439,075	12,559,430	-	-
Rugi hartanah, loji dan peralatan	3	13,417	-	-
	<u>96,182,822</u>	<u>120,566,312</u>	<u>96,024,801</u>	<u>121,737,877</u>

**36. PERBELANJAAN PENGURUSAN**

	Kumpulan		Lembaga	
	2021 RM	2020 RM	2021 RM	2020 RM
		Seperti dinyatakan semula		
Bekalan	3,598,739	3,156,889	3,087,812	2,095,957
Elaun perjalanan	2,254,522	2,740,633	1,387,306	1,587,895
Kursus dan latihan staf	891,275	1,068,526	728,302	867,865
Penyelenggaraan	8,196,473	9,033,609	6,063,533	6,687,248
Perhubungan dan utiliti	3,988,002	4,788,995	1,999,258	2,637,168
Perbelanjaan pejabat	72,477	55,124	-	-
Perbelanjaan lain-lain	90,817	100,099	-	-
	<u>19,092,305</u>	<u>20,943,875</u>	<u>13,266,211</u>	<u>13,876,133</u>

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**37. LAIN-LAIN PERBELANJAAN OPERASI**

	Kumpulan		Lembaga	
	2021 RM	2020 RM	2021 RM	2020 RM
		Seperti dinyatakan semula		
Cukai jalan dan insuran	618,913	623,313	298,632	284,126
Hapus kira belum terima lain	-	18,891	-	18,891
Hapus kira penghutang levi	-	110,759	-	110,759
Peruntukan kerugian rosot nilai Emolumen	1,094,099	898,808	850,463	898,808
Hartanah, loji dan peralatan dihapus kira	102,959,969	96,060,050	76,982,040	71,208,100
Kemerosotan nilai aset kewangan sedia untuk dijual	292,397	9,322	292,193	4,141
Keraian	163,910	12,840	-	-
Pengiklanan dan promosi	462,764	609,131	-	-
Perkhidmatan ikhtisas	338,057	405,751	-	-
Kerugian atas pelupusan hartanah, loji dan peralatan	22,306,412	20,877,629	18,412,151	16,660,656
Sewaan	745,546	6,420	28,210	-
Pelunasan aset tak ketara	19,901,916	20,569,684	18,011,020	17,888,440
Susut nilai hartanah, loji dan peralatan	7,223,799	6,882,122	7,163,424	6,838,774
	<u>10,991,235</u>	<u>11,626,967</u>	<u>8,995,474</u>	<u>9,307,353</u>
	<u>167,099,017</u>	<u>158,711,687</u>	<u>131,033,607</u>	<u>123,220,048</u>

**38. KOS KEWANGAN**

	Kumpulan	
	2021 RM	2020 RM
Perbelanjaan faedah atas pinjaman bank	<u>257,503</u>	<u>162,159</u>

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**39. PERCUKAIAN**

	Kumpulan		Lembaga	
	2021 RM	2020 RM	2021 RM	2020 RM
Perbelanjaan cukai bagi tahun kewangan:				
- Peruntukan cukai tahun semasa	3,456,814	3,126,881	2,874,657	2,596,073
- Bahagian cukai syarikat bersekutu	(65,315)	-	-	-
- Kurangan peruntukan cukai pada tahun lepas	159,097	71,986	347,947	-
	<u>3,550,596</u>	<u>3,198,867</u>	<u>3,222,604</u>	<u>2,596,073</u>
Pengasalan dan penarikbalikan perbezaan sementara:				
- Diiktiraf dalam penyata cukai pada tahun semasa (Nota 28)	1,390,965	1,685,171	1,390,965	1,883,067
- Kurangan peruntukan cukai tertunda pada tahun lepas (Nota 28)	39,580	30,548	39,580	30,548
	<u>1,430,545</u>	<u>1,715,719</u>	<u>1,430,545</u>	<u>1,913,615</u>
	<u>4,981,141</u>	<u>4,914,586</u>	<u>4,653,149</u>	<u>4,509,688</u>

Cukai pendapatan Kumpulan dan Lembaga adalah dikira pada kadar berkanun 24% (2020: 24%) ke atas keuntungan bercukai. Penyesuaian bagi perbelanjaan cukai pendapatan yang dikenakan keuntungan jualan sebelum cukai pada kadar cukai pendapatan berkanun kepada perbelanjaan cukai pada kadar cukai pendapatan efektif adalah seperti berikut:

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**39. PERCUKAIAN (SAMBUNGAN)**

	Kumpulan		Lembaga	
	2021 RM	2020 RM Seperti dinyatakan semula	2021 RM	2020 RM Seperti dinyatakan semula
Lebih/(Kurangan) pendapatan sebelum cukai	28,200,166	(25,508,956)	32,130,837	(12,829,001)
Cukai pada kadar 24% (2020: 24%)	6,768,040	(6,122,149)	7,711,401	(3,078,960)
Pendapatan tidak tertakluk pada cukai	(17,279,226)	(16,745,623)	(1,658,301)	(1,839,745)
Perbelanjaan tidak dibenarkan untuk tolakan cukai	22,321,127	24,001,169	5,114,341	6,989,953
Kesan atas penggunaan kerugian belum serap dan elaun modal	(6,573,570)	3,986,778	(6,905,169)	2,409,488
Pembalikan cukai tertunda disebabkan oleh pelupusan hartanah, loji dan peralatan	(81,214)	(58,349)	3,350	(1,596)
Cukai aset tertunda tidak diiktiraf	(372,693)	(249,774)	-	-
Kurangan peruntukan cukai pada tahun lepas	159,097	71,986	347,947	-
Kurangan peruntukan cukai tertunda pada tahun lepas	39,580	30,548	39,580	30,548
Cukai bagi tahun kewangan	<u>4,981,141</u>	<u>4,914,586</u>	<u>4,653,149</u>	<u>4,509,688</u>

**40. KOS KAKITANGAN**

	Kumpulan		Lembaga	
	2021 RM	2020 RM	2021 RM	2020 RM
Gaji dan elaun	85,071,198	83,824,171	64,389,449	63,060,095
Imbuhan tahunan	13,710,859	8,227,104	11,600,000	7,200,000
Kos kakitangan	<u>98,782,057</u>	<u>92,051,275</u>	<u>75,989,449</u>	<u>70,260,095</u>

Bilangan kakitangan Kumpulan dan Lembaga pada akhir tahun kewangan semasa masing-masing berjumlah seramai 1,670 dan 998 orang (2020: 1,699 dan 1,014 orang).



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41. GANJARAN KAKITANGAN PENGURUSAN KANAN

	Kumpulan		Lembaga	
	2021 RM	2020 RM	2021 RM	2020 RM
Ganjaran jangka pendek	4,177,912	4,008,775	992,591	948,005
	<u>4,177,912</u>	<u>4,008,775</u>	<u>992,591</u>	<u>948,005</u>

Bilangan Anggota Lembaga Kumpulan dan Lembaga pada akhir tahun kewangan semasa masing-masing berjumlah seramai 90 dan 11 orang (2020: 98 dan 11 orang).

42. URUS NIAGA PENTING DENGAN PIHAK BERKAITAN

	Lembaga	
	2021 RM	2020 RM Seperti dinyatakan semula
<u>Syarikat subsidiari dan sub-subsidiari</u>		
Program pembiayaan industri pembinaan dibayar dan belum dibayar	81,046,314	81,913,567
Belanja utiliti dibayar dan belum dibayar	242,887	346,233
Belanja sewa dibayar dan belum dibayar	182,994	182,994
Pendapatan sewaan	282,894	1,450,472
Lain-lain hasil urus niaga pertukaran	173,400	-
Dividen diterima	237,150	190,750

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43. INSTRUMEN KEWANGAN

(a) Polisi dan objektif pengurusan risiko kewangan

Polisi pengurusan risiko kewangan Kumpulan dan Lembaga memastikan bahawa sumber kewangan yang mencukupi dapat diraih untuk pembangunan perniagaan Lembaga di samping menguruskan risiko-risiko kadar faedah (kedua-dua nilai dan aliran tunai), risiko kecairan dan risiko kredit. Anggota Lembaga Kumpulan dan Lembaga menyemak dan bersetuju polisi bagi menguruskan setiap risiko.

(b) Risiko kadar faedah

Risiko kadar faedah adalah risiko perubahan dalam nilai instrumen kewangan disebabkan sensitiviti terhadap perubahan dalam kadar faedah semasa. Risiko ini terhad kepada pelaburan jangka pendek dengan institusi kewangan berlesen, pelaburan yang diuruskan oleh Pengurus Portfolio dan pinjaman bank.

Jadual berikut menunjukkan aset kewangan dan liabiliti kewangan Kumpulan dan Lembaga dan amaun yang dibawa yang terdedah kepada risiko kadar faedah, dianalisa berdasarkan penetapan semula nilai faedah atau tarikh matang yang mana lebih awal.

	Sehingga 1 bulan RM	1 - 3 bulan RM	3 - 12 bulan RM	1 - 5 tahun RM	> 5 tahun RM	Jumlah RM
<b>31.12.2021</b>						
<b>Kumpulan</b>						
<b>Aset semasa</b>						
Aset kewangan melalui lebihan atau kekurangan	25,322,954	-	-	-	-	25,322,954
Deposit jangka pendek	1,250,969	9,277,674	356,776,616	12,600,000	-	379,905,259
Tunai dan baki di bank	118,900,934	-	-	-	-	118,900,934
<b>Liabiliti bukan semasa</b>						
Pinjaman bank	-	-	-	944,557	488,012	1,432,569
<b>Liabiliti semasa</b>						
Pinjaman bank	25,784	89,217	525,754	-	-	640,755
<b>31.12.2021</b>						
<b>Lembaga</b>						
<b>Aset semasa</b>						
Deposit jangka pendek	-	6,200,000	339,410,000	12,600,000	-	358,210,000
Tunai dan baki di bank	88,415,437	-	-	-	-	88,415,437

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43. INSTRUMEN KEWANGAN (SAMBUNGAN)

(b) Risiko kadar faedah (sambungan)

	Sehingga 1 bulan RM	1 - 3 bulan RM	3 - 12 bulan RM	1 - 5 tahun RM	> 5 tahun RM	Jumlah RM
<b>31.12.2020</b>						
<b>Kumpulan</b>						
<b>Aset semasa</b>						
Aset kewangan melalui lebihan atau kekurangan	23,288,742	-	-	-	-	23,288,742
Deposit jangka pendek	5,233,063	2,302,622	441,354,180	-	-	448,889,865
Tunai dan baki di bank	43,994,327	-	-	-	-	43,994,327
<b>Liabiliti bukan semasa</b>						
Pinjaman bank	-	-	-	1,341,245	436,561	1,777,806
<b>Liabiliti semasa</b>						
Pinjaman bank	25,251	270,830	736,656	-	-	1,032,737
<b>31.12.2020</b>						
<b>Lembaga</b>						
<b>Aset semasa</b>						
Deposit jangka pendek	3,000,000	-	419,310,000	-	-	422,310,000
Tunai dan baki di bank	23,819,799	-	-	-	-	23,819,799

Sensitiviti kadar faedah

Jadual berikut menunjukkan sensitiviti terhadap perubahan yang mungkin berlaku dalam kadar faedah terhadap pinjaman. Dengan semua pemboleh ubah lain yang tetap, jadual di bawah meringkaskan pendedahan Kumpulan kepada risiko kadar faedah terhadap pinjaman berkadar terapung.

	Kesan kepada rizab RM
<b>2021</b>	
Kenaikan Dalam 100 Mata Asas (+100 bps)	43,549
Penurunan Dalam 100 Mata Asas (-100 bps)	(43,549)
<b>2020</b>	
Kenaikan Dalam 100 Mata Asas (+100 bps)	43,171
Penurunan Dalam 100 Mata Asas (-100 bps)	(43,171)

Pergerakan yang diandaikan dalam mata asas bagi analisa sensitiviti kadar faedah adalah berdasarkan persekitaran pasaran semasa yang boleh ditinjau.

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43. INSTRUMEN KEWANGAN (SAMBUNGAN)

(b) Risiko kadar faedah (sambungan)

Kadar Faedah Dan Kematangan

Kadar faedah setahun dan kematangan deposit jangka pendek dan pinjaman bank pada 31 Disember telah didedahkan dalam Nota 22 dan Nota 26 masing-masing.

(c) Risiko kredit

Risiko kredit, atau risiko pihak lain gagal memenuhi tanggungjawabnya, dikawal menerusi pelaksanaan prosedur kelulusan dan pemantauan kredit. Akaun belum terima urus niaga bukan pertukaran dan urus niaga pertukaran diawasi dari masa ke masa menerusi prosedur laporan pengurusan Kumpulan dan Lembaga. Kumpulan dan Lembaga tidak mempunyai sebarang pendedahan besar kepada mana-mana pelanggan individu atau pihak lain dan tidak mempunyai penumpuan kredit berhubung dengan mana-mana instrumen kewangan.

Memandangkan Kumpulan dan Lembaga tidak memegang apa-apa sandaran, pendedahan tertinggi terhadap risiko kredit diwakili oleh nilai bawaan aset kewangan pada akhir tempoh pelaporan.

Pada akhir tempoh pelaporan, belum terima yang telah diperuntukkan kerugian rosot nilai merupakan belum terima yang mempunyai masalah kewangan signifikan dan tidak membuat pembayaran mengikut tempoh kredit yang dibenarkan;

Belum terima yang melebihi tempoh kredit tetapi tidak diperuntukkan kerugian rosot nilai

Kumpulan dan Lembaga tidak membuat peruntukan kerugian rosot nilai bagi belum terima ini disebabkan mereka adalah syarikat-syarikat yang mempunyai rekod bayaran balik yang baik dan tiada rekod mungkir bayaran.

Belum terima yang signifikan yang belum melebihi tempoh kredit dan juga tidak diperuntukkan kerugian rosot nilai merupakan belum terima-belum terima yang biasa berurusan dengan Kumpulan dan Lembaga. Kumpulan dan Lembaga akan memantau kualiti kredit belum terima-belum terima ini melalui analisa laporan pengurusan.

Analisa pengumuman dan amaun yang dinilai mengalami penjejasan bagi belum terima urus niaga bukan pertukaran dan belum terima urus niaga pertukaran pada 31 Disember telah didedahkan dalam Nota 12 dan Nota 13 masing-masing.

Aset-aset kewangan lain, selain daripada aset kewangan sedia dijual, adalah bukan tertunggak dan bukan terjejas pada 31 Disember.



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**43. INSTRUMEN KEWANGAN (SAMBUNGAN)**

**(d) Risiko kecairan**

Kumpulan dan Lembaga menguruskan profil kematangan hutang, aliran tunai operasi dan ketersediaan pendanaan dengan aktif untuk memastikan semua keperluan pembiayaan semula, pembayaran balik dan pendanaan dipenuhi. Sebagai sebahagian daripada pengurusan kecairan keseluruhannya, Kumpulan dan Lembaga mengekalkan tahap tunai atau instrumen boleh ditukar dengan tunai secukupnya untuk memenuhi keperluan modal kerjanya.

Profil kematangan pinjaman bank Kumpulan telah didedahkan dalam Nota 26 manakala kematangan liabiliti kewangan lain adalah kurang daripada 12 bulan.

**(e) Nilai saksama**

Penentuan Nilai Saksama

Kumpulan dan Lembaga menggunakan hierarki berikut untuk menentukan dan mendedahkan nilai saksama instrumen kewangan menerusi teknik penilaian:

Tahap 1:	Tersiar (tidak diselaraskan) harga dalam pasaran aktif untuk aset atau liabiliti yang sama.
Tahap 2:	Input selain daripada tersiar harga termasuk dalam Tahap 1 yang boleh ditinjau untuk aset atau liabiliti, sama ada secara langsung atau tidak langsung.
Tahap 3:	Input untuk aset atau liabiliti yang tidak berdasarkan data pasaran yang boleh ditinjau (input yang tidak boleh ditinjau).

*Instrumen Kewangan Di Tahap 1*

Nilai saksama bagi instrumen kewangan yang diurus niagakan di pasaran aktif adalah berdasarkan harga pasaran tersiar pada tarikh lembaranimbangan. Suatu pasaran dianggap sebagai aktif jika harga tersiar adalah tersedia dan biasanya boleh didapati daripada suatu pertukaran dan harga tersebut mewakili urus niaga pasaran yang sebenar dan biasa berlaku di atas suatu asas urus niaga tulus. Ini termasuk pelaburan yang diuruskan oleh Pengurus Portfolio.

*Instrumen Kewangan Di Tahap 2 dan Tahap 3*

Kumpulan dan Lembaga tidak mempunyai instrumen kewangan dimana nilai saksamanya ditentukan melalui tahap 2 dan tahap 3.

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**43. INSTRUMEN KEWANGAN (SAMBUNGAN)**

**(e) Nilai saksama (sambungan)**

Nilai saksama instrumen kewangan dan teknik serta input penilaian yang digunakan untuk menentukan nilai saksama adalah seperti berikut:

	Jumlah RM	Tahap 1	Tahap 2	Tahap 3
<b>Kumpulan 31.12.2021 Aset Kewangan</b>				
Aset kewangan pada nilai saksama melalui lebihan atau kurangan	25,322,954	25,322,954	-	-
<b>Kumpulan 31.12.2020 Aset Kewangan</b>				
Aset kewangan pada nilai saksama melalui lebihan atau kurangan	23,288,742	23,288,742	-	-

Nilai Saksama Bagi Instrumen Kewangan Tidak Dibawa Pada Nilai Saksama

Amaun yang dibawa bagi Tunai dan Kesetaraan Tunai, Belum Terima dan Belum Bayar adalah anggaran yang munasabah bagi nilai saksama disebabkan sama ada ianya bersifat jangka masa pendek atau boleh dibayar balik mengikut permintaan. Nilai bawaan Pinjaman Bank juga adalah anggaran munasabah bagi nilai saksamanya berdasarkan pembayaran balik yang telah ditentukan oleh pihak bank.

**44. KOMITMEN MODAL**

	Lembaga	
	2021 RM	2020 RM
Perbelanjaan modal yang diluluskan tetapi belum dikontrakkan	<u>210,355,970</u>	<u>233,813,829</u>

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45. ASET LUAR JANGKA

	Lembaga	
	2021 RM	2020 RM
Tuntutan ke atas penghutang levi yang telah di bawa ke Mahkamah	3,539,240	337,616

46. PELARASAN TAHUN LEPAS

Pelarasan tahun lepas Kumpulan dan Lembaga adalah berkaitan dengan pelarasan penyatuan berkenaan kemerosotan penghutang perniagaan syarikat subsidiari yang memberi kesan kepada pelarasan lain-lain hasil dan belum terima urus niaga pertukaran. Terdapat juga pengkelasan semula amaun hasil daripada urus niaga bukan pertukaran, lain-lain hasil, perbelanjaan pengurusan, lain-lain perbelanjaan operasi, amaun terhutang oleh/(kepada) syarikat subsidiari/sub-subsidiari/bersekutu dan berkaitan, belum terima urus niaga pertukaran, belum terima lain, belum bayar urus niaga pertukaran dan geran tertunda.

	Seperti dinyatakan tahun lepas RM	Pelarasan tahun lepas RM	Seperti dinyatakan semula RM
<b>Kumpulan</b>			
<u>Penyata perubahan dalam aset bersih</u>			
Jumlah lebihan terkumpul pada 1 Januari 2021	825,603,995	(148,420)	825,455,575
	31.12.2020 Seperti dinyatakan tahun lepas RM	Pelarasan/ Pengkelasan semula RM	31.12.2020 Seperti dinyatakan semula RM
<b>Kumpulan</b>			
<u>Penyata prestasi kewangan</u>			
Hasil daripada urus niaga bukan pertukaran	196,488,757	(2,120,449)	194,368,308
Lain-lain hasil	20,294,276	2,076,530	22,370,806
Perbelanjaan pengurusan	(20,941,950)	(1,925)	(20,943,875)
Lain-lain perbelanjaan operasi	(158,713,612)	1,925	(158,711,687)

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46. PELARASAN TAHUN LEPAS (SAMBUNGAN)

	31.12.2020 Seperti dinyatakan tahun lepas RM	Pelarasan/ Pengkelasan semula RM	31.12.2020 Seperti dinyatakan semula RM
<b>Kumpulan</b>			
<u>Penyata kedudukan kewangan</u>			
<u>Aset semasa</u>			
Belum terima urus niaga pertukaran	13,292,483	(84,330)	13,208,153
Belum terima lain	18,581,675	(64,090)	18,517,585
Amaun terhutang oleh syarikat bersekutu	297,346	12,500	309,846
<u>Liabiliti bukan semasa</u>			
Geran tertunda	28,403,410	94,856	28,308,554
<u>Liabiliti semasa</u>			
Belum bayar urus niaga pertukaran	28,208,885	850	28,208,035
Amaun terhutang kepada syarikat bersekutu	-	(12,500)	12,500
Amaun terhutang kepada syarikat berkaitan	-	(850)	850
Geran tertunda	13,689,327	(94,856)	13,784,183
	31.12.2020 Seperti dinyatakan tahun lepas RM	Pelarasan/ Pengkelasan semula RM	31.12.2020 Seperti dinyatakan semula RM
<b>Lembaga</b>			
<u>Penyata prestasi kewangan</u>			
Hasil daripada urus niaga bukan pertukaran	191,811,545	(2,120,449)	189,691,096
Lain-lain hasil	18,613,561	2,120,449	20,734,010
<u>Penyata kedudukan kewangan</u>			
<u>Aset semasa</u>			
Amaun terhutang oleh syarikat subsidiari	-	685,756	685,756
Amaun terhutang oleh syarikat sub-subsidiari	-	1,833,173	1,833,173
<u>Liabiliti semasa</u>			
Amaun terhutang kepada syarikat subsidiari	2,697,664	(685,756)	3,383,420
Amaun terhutang kepada syarikat sub-subsidiari	826,242	(1,833,173)	2,659,415



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**47. ANGKA-ANGKA PERBANDINGAN**

Angka-angka perbandingan adalah selaras dengan persembahan dan pengkelasan penyata kewangan tahun lepas kecuali seperti yang dinyatakan pada Nota 13, 14, 15, 16, 17, 18, 27, 29, 30, 32, 34, 36, 37, 39, 42 dan 43 kepada penyata kewangan.

**48. PERISTIWA PENTING SELEPAS TAHUN KEWANGAN**

Pada 11 Mac 2020, Pertubuhan Kesihatan Sedunia telah mengisytiharkan wabak COVID-19 sebagai pandemik. Di Malaysia, Perintah Kawalan Pergerakan (PKP) telah diperkenalkan pada 18 Mac 2020 dengan langkah-langkah pencegahan bagi mengurangkan kesan pandemik kepada rakyat Malaysia.

Berdasarkan maklumat yang ada pada tarikh kebenaran penyata kewangan, tidak ada kesan penting terhadap penyata kewangan atau operasi Lembaga. Lembaga mendapat sokongan dari Anggota Lembaga untuk memenuhi keperluan kecairannya sekurang-kurangnya selama 12 bulan berikutnya setelah akhir tahun tempoh pelaporan. Lembaga akan terus memantau keperluan kewangan dan operasinya sepanjang dan setelah masa pandemik yang diperlukan.



**CERTIFICATE OF THE AUDITOR GENERAL  
ON THE FINANCIAL STATEMENTS OF  
CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**Certificate on the Auditing of the Financial Statements**

**Opinion**

I have delegated to a private audit firm under Subsection 7 (3) of the Audit Act 1957 [Act 62] to audit the Financial Statements of the Construction Industry Development Board Malaysia. The financial statements comprise the Statement of Financial Position As At 31 December 2021 of the Construction Industry Development Board Malaysia and the Group, and the Statement of Changes in Net Assets, Statement of Cash Flow, and Statement of Comparison of Budget and Actual Amounts for the year ended on that date, and the notes to the financial statements including a summary of significant accounting policies as set out on pages 3 to 74.

In my opinion, the financial statements give a true and fair view of the financial position of the Construction Industry Development Board Malaysia and the Group as at 31 December 2021 and of their financial performance and cash flow for the year then ended in accordance with Malaysian Public Sector Accounting Standards (MPSAS) and requirements of the Construction Industry Development Malaysia Act 1994 [Act 520].

**Basis for Opinion**

The audit was conducted based on the Audit Act 1957 and The International Standards of Supreme Audit Institutions. My responsibilities are further described in the paragraph on Auditors' Responsibilities for the Audit of Financial Statements in this certificate. I believe that the audit evidence obtained is sufficient and appropriate to be the basis of my opinion.

*Independence and Other Ethical Responsibilities*

I am independent of the Construction Industry Development Board Malaysia and the Group and have fulfilled other ethical responsibilities based on The International Standards of Supreme Audit Institutions.

**Information Other than the Financial Statements and Auditors' Certificate Thereon**

The Members of the Board of the Construction Industry Development Board Malaysia are responsible for other information in the Annual Report. My opinion on the Financial Statements of the Construction Industry Development Board Malaysia and the Group does not include other information other than the Financial Statements and the Auditors' Certificate thereon and I have not expressed any form of assurance conclusion thereon.

**Responsibilities of Members of the Board for the Financial Statements**

The Members of the Board are responsible for the preparation of the Financial Statements of the Construction Industry Development Board Malaysia and the Group which provide a true and fair view in accordance with the Malaysian Public Sector Accounting Standards (MPSAS) and the requirements of the Construction Industry Development Board Malaysia Act 1994 [Act 520]. The Members of the Board are also responsible for determining the necessary internal controls to enable the preparation of the Financial Statements of the Construction Industry Development Board Malaysia and the Group which are free of material misstatement, whether due to fraud or error.

During the preparation of the Financial Statements of the Construction Industry Development Board Malaysia and the Group, the Members of the Board are responsible for assessing the ability of the Construction Industry Development Board Malaysia and the Group to operate as a going concern, disclosing it if required and using it as an accounting basis.

**Auditors' Responsibilities for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements of the Construction Industry Development Board Malaysia and the Group as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Certificate that includes my opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with The International Standards of Supreme Audit Institutions will always detect significant misstatements when they exist. Misstatements can arise from fraud or error and are considered material either individually or in aggregate if they could be reasonably expected to influence the economic decisions made by the users based on these financial statements.

As part of the audit in accordance with The International Standards of Supreme Audit Institutions, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:



- a. identify and assess the risks of material misstatement in the Financial Statements of the Construction Industry Development Board Malaysia and the Group, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control;
- b. understand relevant internal controls to design appropriate audit procedures but not to express an opinion on the effectiveness of internal controls of the Construction Industry Development Board Malaysia and the Group;
- c. evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures by the Members of the Board;
- d. conclude on the appropriateness of the Members of the Board's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Construction Industry Development Board Malaysia or the Group to continue as a going concern. If I conclude that material uncertainty exists, I am required to draw attention in the Auditors' Certificate to the related disclosures in the Financial Statements of the Construction Industry Development Board Malaysia and the Group or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the Auditor's Certificate. However, events or circumstances in the future may cause the Malaysian Construction Industry Development Board or the Group to no longer be able to continue as a going concern;
- e. evaluate whether the overall presentation, structure and content of the Financial Statements of the Construction Industry Development Board Malaysia and the Group, including their disclosures, and whether the financial statements have reported the basis of transactions and events that represent a fair view; and
- f. obtain adequate and suitable audit evidence regarding the financial information of entities and business activities within the Group to express an opinion on the Group's Financial Statements. I am responsible for the direction, supervision and performance of the group's auditing. I am only responsible for my opinion.


Members of the Board have been informed, among other things, about the scope and duration of the planned audit as well as significant audit findings including internal control weaknesses identified during the audit.

#### Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Construction Industry Development Board Malaysia Act 1994 [Act 520], I also report that the subsidiaries that are not audited by me have been disclosed in Note 8 to the Financial Statements.

#### Other Matters

This certificate is made solely for the Members of the Board of the Construction Industry Development Board Malaysia based on the requirements of the Construction Industry Development Board Malaysia Act 1994 [Act 520] and for no other purpose. I do not assume responsibility to any other party for the content of this certificate.

  
(NORLIZA BINTI MD. NURUDDIN)  
for the AUDITOR GENERAL

PUTRAJAYA  
17 AUGUST 2022

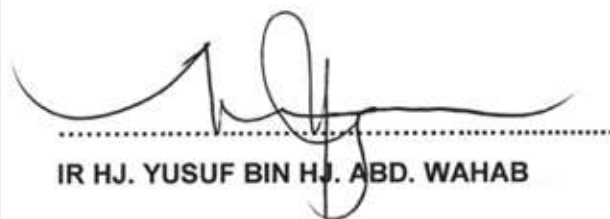




**STATEMENT BY THE CHAIRMAN AND A MEMBER OF THE BOARD OF  
THE CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA AND THE GROUP**

We, Ir Hj. Yusuf bin Hj. Abd. Wahab and Datuk Wan Ahmad Uzir bin Hj. Wan Sulaiman, being the Chairman and one of the Board Members of the Construction Industry Development Board Malaysia, do hereby state that in the opinion of the Board, the following Financial Statements comprising Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Net Assets, Statement of Cash Flow, and Statement of Comparison of Budget and Actual Amounts of the Construction Industry Development Board Malaysia and the Group together with the notes to the Financial Statements herein, are drawn up so as to give a true and fair view of the position of the Construction Industry Development Board Malaysia and the Group as at 31 December 2021 and the results of its operations and changes in financial position for the year ended on that date.

For the Board,



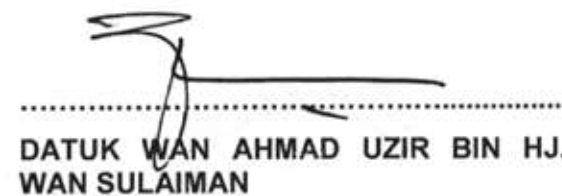
**IR HJ. YUSUF BIN HJ. ABD. WAHAB**

Chairman  
Construction Industry  
Development Board Malaysia

Date: 26 APRIL 2022

Kuala Lumpur, Malaysia

For the Board,



**DATUK WAN AHMAD UZIR BIN HJ.  
WAN SULAIMAN**

Member of the Board  
Construction Industry  
Development Board Malaysia


Date: 26 APRIL 2022

Kuala Lumpur, Malaysia

**DECLARATION BY THE OFFICER PRIMARILY RESPONSIBLE  
FOR THE FINANCIAL MANAGEMENT OF  
THE CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA**

I, Datuk Ir Ahmad 'Asri bin Abdul Hamid, the officer primarily responsible for the financial management and accounting records of the Construction Industry Development Board Malaysia, do solemnly and sincerely declare that the following Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Net Assets, Statement of Cash Flow, and Statement of Comparison of Budget and Actual Amounts of the Construction Industry Development Board Malaysia and the Group together with the notes to the Financial Statements set out herein, to the best of my knowledge and belief are correct, and I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declarations Act, 1960.

Subscribed and solemnly declared )  
by the above named at )  
Kuala Lumpur on 26 APRIL 2022 )



Before me,

COMMISSIONER FOR OATHS



No. 86, Jalan Putra  
50350 Kuala Lumpur



**CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA**  
Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

**STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2021**

	Nota	Group		Board	
		2021 RM	2020 RM As restated	2021 RM	2020 RM As restated
<b>ASSETS</b>					
<b>Non-current assets</b>					
Property, plant and equipment	4	231,706,337	241,631,038	200,516,969	200,956,033
Non-tangible assets	5	18,555,751	23,793,119	18,405,542	23,656,535
Work in progress	6	150,280,955	119,159,435	149,915,270	119,159,435
Investments in property	7	10,080,000	10,080,000	-	-
Investments in subsidiaries	8	-	-	23,510,842	23,510,842
Investments in an associate	9	156,623	118,744	-	-
Financial assets available for sale	10	11,644,120	11,808,030	-	-
<b>Total non-current assets</b>		<b>422,423,786</b>	<b>406,590,366</b>	<b>392,348,623</b>	<b>367,282,845</b>
<b>Current assets</b>					
Inventories	11	811,496	826,186	61,919	99,435
Non-exchange					
transaction receivables	12	14,610,185	27,165,940	14,610,185	27,165,940
Exchange transaction receivables	13	15,706,584	13,208,153	7,442,801	7,689,168
Other receivables	14	17,538,004	18,517,585	14,412,495	14,676,516
Amount due from subsidiaries	15	-	-	58,583	685,756
Amount due from sub-subsidiaries	16	-	-	90,022	1,833,173
Amount due from an associate	17	-	309,846	-	-
Amount due from related companies	18	37,974	-	-	-
Advance to subsidiaries	19	-	-	13,337,369	-
Advance to sub-subsidiaries	20	-	-	5,518,051	-
Tax recoverable		10,625,772	10,156,796	9,281,322	9,403,926
Financial assets at fair value through surplus or deficit	21	25,322,954	23,288,742	-	-
Short term deposits	22	379,905,259	448,889,865	358,210,000	422,310,000
Cash and bank balances		118,900,934	43,994,327	88,415,437	23,819,799
<b>Total current assets</b>		<b>583,459,162</b>	<b>586,357,440</b>	<b>511,438,184</b>	<b>507,683,713</b>
<b>TOTAL ASSETS</b>		<b>1,005,882,948</b>	<b>992,947,806</b>	<b>903,786,807</b>	<b>874,966,558</b>

**CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA**  
Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

**STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2021 (CONT'D)**

	Nota	Group		Board	
		2021 RM	2020 RM As restated	2021 RM	2020 RM As restated
<b>NET ASSETS AND LIABILITIES</b>					
<b>NET ASSETS</b>					
Accumulated surplus		848,083,148	825,455,575	812,031,398	785,084,946
Vehicle loan fund	23	2,000,000	2,000,000	2,000,000	2,000,000
Education loan fund	24	1,500,000	1,500,000	1,500,000	1,500,000
Computer loan fund	25	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total funds</b>		<b>852,583,148</b>	<b>829,955,575</b>	<b>816,531,398</b>	<b>789,584,946</b>
Non-controlling interest		(31,184)	-	-	-
<b>Total net assets</b>		<b>852,551,964</b>	<b>829,955,575</b>	<b>816,531,398</b>	<b>789,584,946</b>
<b>LIABILITIES</b>					
<b>Non-current liabilities</b>					
Bank borrowings	26	1,432,569	1,777,806	-	-
Deferred grants	27	26,842,266	28,308,554	6,596,591	662,130
Deferred tax liabilities	28	15,628,894	14,198,349	15,158,418	13,727,873
Long term employee benefits	29	48,239,506	45,020,462	33,363,685	31,074,737
<b>Total non-current liabilities</b>		<b>92,143,235</b>	<b>89,305,171</b>	<b>55,118,694</b>	<b>45,464,740</b>
<b>Current liabilities</b>					
Exchange transaction payables	30	18,208,049	28,208,035	11,483,195	23,755,128
Other payables	31	36,443,857	29,939,536	13,977,469	9,606,721
Amount due to subsidiaries	15	-	-	3,933,281	3,383,420
Amount due to sub-subsidiaries	16	-	-	1,943,298	2,659,415
Amount due to an associate	17	-	12,500	-	-
Amount due to related companies	18	7,730	850	-	-
Bank borrowings	26	640,755	1,032,737	-	-
Deferred grants	27	4,824,131	13,784,183	-	-
Tax provision		263,755	197,031	-	-
Short term employee benefits	29	799,472	512,188	799,472	512,188
<b>Total current liabilities</b>		<b>61,187,749</b>	<b>73,687,060</b>	<b>32,136,715</b>	<b>39,916,872</b>
<b>Total liabilities</b>		<b>153,330,984</b>	<b>162,992,231</b>	<b>87,255,409</b>	<b>85,381,612</b>
<b>TOTAL NET ASSETS AND LIABILITIES</b>		<b>1,005,882,948</b>	<b>992,947,806</b>	<b>903,786,807</b>	<b>874,966,558</b>

The notes on pages 13 to 74 form an integral part of these financial statements.

**CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA**  
Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note	Group		Board	
	2021 RM	2020 RM As restated	2021 RM	2020 RM As restated
<b>Revenue</b>				
Revenue from non-exchange transactions	32	234,915,691	194,368,308	235,443,668
Revenue from exchange transactions	33	63,731,886	58,563,802	25,556,231
Other revenue	34	12,211,672	22,370,806	11,455,557
		<b>310,859,249</b>	<b>275,302,916</b>	<b>272,455,456</b>
<b>Expenses</b>				
Direct operating expenses	35	(96,182,822)	(120,566,312)	(96,024,801)
Management expenses	36	(19,092,305)	(20,943,875)	(13,266,211)
Other operating expenses	37	(167,099,017)	(158,711,687)	(131,033,607)
Finance cost	38	(257,503)	(162,159)	-
Income surplus/(deficit) for the financial year		<b>28,227,602</b>	<b>(25,081,117)</b>	<b>32,130,837</b>
Share of profits from associate		<b>(27,436)</b>	<b>(427,839)</b>	<b>-</b>
<b>Net income surplus/(deficit) before tax and zakat</b>				
		<b>28,200,166</b>	<b>(25,508,956)</b>	<b>32,130,837</b>
Taxation	39	(4,981,141)	(4,914,586)	(4,653,149)
Zakat		(622,636)	(424,701)	(531,236)
<b>Total net income surplus/(deficit) for the financial year</b>		<b>22,596,389</b>	<b>(30,848,243)</b>	<b>26,946,452</b>
<b>Total net income surplus/(deficit) distributed to:</b>				
Board owners		<b>22,627,573</b>	<b>(30,848,243)</b>	
Non-controlling interest		<b>(31,184)</b>	<b>-</b>	
		<b>22,596,389</b>	<b>(30,848,243)</b>	

The notes on pages 13 to 74 form an integral part of these financial statements.

**CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA**  
Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

**STATEMENT OF CHANGES IN NET ASSETS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

Group	Note	Amount					Total Net Assets
		Accumulated Surplus	Vehicle Loan Fund	Education Loan Fund	Computer Loan Fund	Non-Controlling Interest	
		RM	RM	RM	RM	RM	RM
At 1 January 2020							
As stated previously		889,586,118	2,000,000	1,500,000	1,000,000	894,086,118	3,035,223
Prior year adjustments		(32,834,898)	-	-	-	(32,834,898)	-
Restated		856,751,220	2,000,000	1,500,000	1,000,000	861,251,220	3,035,223
Total net income deficit for the financial year		(30,804,324)	-	-	-	(30,804,324)	-
Prior year adjustments	46	(148,420)	-	-	-	(148,420)	-
Actuarial valuation loss		(2,802,700)	-	-	-	(2,802,700)	-
Effect of increase of holdings in subsidiaries		-	-	-	-	-	(575,424)
Capital equity derivatives from liquidation of holdings in subsidiaries		2,459,799	-	-	-	2,459,799	(2,459,799)
<b>At 31 December 202 (Restated)</b>		<b>825,455,575</b>	<b>2,000,000</b>	<b>1,500,000</b>	<b>1,000,000</b>	<b>829,955,575</b>	<b>-</b>
At 1 January 2021							
As stated previously		825,603,995	2,000,000	1,500,000	1,000,000	830,103,995	-
Prior year adjustments		(148,420)	-	-	-	(148,420)	-
Restated	46	825,455,575	2,000,000	1,500,000	1,000,000	829,955,575	-
Total net income surplus for the financial year		22,627,573	-	-	-	22,627,573	(31,184)
<b>Pada 31 December 2021</b>		<b>848,083,148</b>	<b>2,000,000</b>	<b>1,500,000</b>	<b>1,000,000</b>	<b>852,583,148</b>	<b>(31,184)</b>
							<b>22,596,389</b>
							<b>852,551,964</b>

The notes on pages 13 to 74 form an integral part of these financial statements.



**CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA**  
Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

**STATEMENT OF CHANGES IN NET ASSETS  
FOR THE YEAR ENDED 31 DECEMBER 2021 (CONT'D)**

Board	Note	Accumulated Surplus RM	Vehicle Loan Fund RM	Education Loan Fund RM	Computer Loan Fund RM	Total Net Assets RM
At 1 January 2020		828,262,615	2,000,000	1,500,000	1,000,000	832,762,615
As stated previously		(23,685,716)	-	-	-	(23,685,716)
Prior year adjustments		804,576,899	2,000,000	1,500,000	1,000,000	809,076,899
Restated		(17,558,785)	-	-	-	(17,558,785)
Total net income deficit for the financial year		(1,933,168)	-	-	-	(1,933,168)
Actuarial valuation loss		<b>785,084,946</b>	<b>2,000,000</b>	<b>1,500,000</b>	<b>1,000,000</b>	<b>789,584,946</b>
At 31 December 2020 (Restated)		785,084,946	2,000,000	1,500,000	1,000,000	789,584,946
At 1 January 2021		26,946,452	-	-	-	26,946,452
Total net income surplus for the financial year		<b>812,031,398</b>	<b>2,000,000</b>	<b>1,500,000</b>	<b>1,000,000</b>	<b>816,531,398</b>
At 31 December 2021						

The notes on pages 13 to 74 form an integral part of these financial statements.

**CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA**  
Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

**STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Group		Board	
	2021 RM	2020 RM As restated	2021 RM	2020 RM As restated
<b>Cash Flows From Operating Activities</b>				
Net income surplus/(deficit) before tax and zakat	<b>28,200,166</b>	(25,508,956)	<b>32,130,837</b>	(12,829,001)
<i>Adjustments for:</i>				
Share of profits in associates	<b>27,436</b>	427,839	-	-
Interest expenses	<b>257,503</b>	162,159	-	-
Impairment loss allowance	<b>1,094,099</b>	898,808	<b>850,463</b>	898,808
Expense off assets written off	<b>105,143</b>	1,104,566	-	-
Property, plant and equipment written off	<b>292,397</b>	9,322	<b>292,193</b>	4,141
Levi debts written off	-	110,759	-	110,759
Other receivables written off	-	18,891	-	18,891
Impairment of financial assets available for sale	<b>163,910</b>	12,840	-	-
Gain from fair value of property investments	-	(329,000)	-	-
Gain from purchase of sub-subsidiaries shares	-	(175,424)	-	-
Gain from disposal of property, plant and equipment	<b>(344,236)</b>	(257,693)	<b>(14,225)</b>	(88,913)
Loss from disposal of property, plant and equipment	<b>745,549</b>	19,837	<b>28,210</b>	-
Interest income from vehicle loans	<b>(1,028)</b>	(1,733)	<b>(1,028)</b>	(1,733)
Provision for employee benefits	<b>4,946,050</b>	4,578,923	<b>3,492,733</b>	3,212,860
Amortisation of intangible assets	<b>7,223,799</b>	6,882,122	<b>7,163,424</b>	6,838,774
Depreciation of property, plant and equipment	<b>22,430,310</b>	24,186,397	<b>8,995,474</b>	9,307,353
Loss from operations before changes in working capital	<b>65,141,098</b>	12,139,657	<b>52,938,081</b>	7,471,939

The notes on pages 13 to 74 form an integral part of these financial statements.

**CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA**  
Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

**STATEMENT OF CASH FLOW**  
**FOR THE YEAR ENDED 31 DECEMBER 2021 (CONT'D)**

	2021 RM	2020 RM As restated	2021 RM	2020 RM As restated
<b>Cash Flows From Operating Activities</b>				
Changes in working capital				
Inventories	14,690	(155,212)	37,516	(21,968)
Non- exchange transaction receivables	11,705,292	(9,681,743)	11,705,292	(9,681,743)
Exchange transaction receivables	(2,498,431)	1,541,265	246,367	(596,055)
Other receivables	979,581	2,372,802	264,021	1,307,971
Exchange transaction payables	(9,999,986)	601,556	(12,271,933)	993,672
Other payables	6,504,321	(8,915,838)	4,370,748	(6,371,442)
Deferred grants	(11,786,739)	(19,373,079)	5,934,461	(972,655)
Amount due (to)/from subsidiaries	-	-	1,177,034	(2,662,075)
Amount due (to)/from sub-subsidiaries	-	-	1,027,034	(6,338,783)
Amount due to associates	53,710	257,159	-	-
Amount due (to)/from related companies	(31,094)	850	-	-
Advance to subsidiaries	-	-	(13,337,369)	-
Advance to sub-subsidiaries	-	-	(5,518,051)	-
	<b>(5,058,656)</b>	<b>(33,352,240)</b>	<b>(6,364,880)</b>	<b>(24,343,078)</b>
Interest received	1,028	1,733	1,028	1,733
Interest paid	(257,503)	(157,396)	-	-
Tax paid	(4,349,845)	(5,353,862)	(3,100,000)	(4,404,551)
Tax refunded	331,682	828,893	-	464,629
Employee benefits paid	(1,439,722)	(933,290)	(916,501)	(688,418)
Zakat paid	(622,636)	(424,701)	(531,236)	(220,096)
	<b>(6,336,996)</b>	<b>(6,038,623)</b>	<b>(4,546,709)</b>	<b>(4,846,703)</b>
Net cash (used in)/generated from operating activities	<b>53,745,446</b>	<b>(27,251,206)</b>	<b>42,026,492</b>	<b>(21,717,842)</b>

The notes on pages 13 to 74 form an integral part of these financial statements.

**CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA**  
Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

**STATEMENT OF CASH FLOW**  
**FOR THE YEAR ENDED 31 DECEMBER 2021 (CONT'D)**

		As restated		As restated
<b>Cash Flows From Investing Activities</b>				
Purchase of additional shares in sub-subsidiaries	-	(400,000)	-	-
Work in progress	(31,556,993)	(40,266,269)	(31,191,308)	(40,266,269)
Purchase of intangible assets	(1,550,958)	(3,226,373)	(1,476,958)	(3,196,373)
Purchase of property, plant and equipment	(12,644,902)	(8,132,597)	(8,936,974)	(5,312,457)
Proceeds/(Withdrawals) from disposal of financial assets at fair value through surplus or deficit	(2,034,212)	16,779,107	-	-
Proceeds from disposal of property, plant and equipment	868,455	460,288	74,386	221,846
Purchase of financial assets available for sale	-	(10,900,000)	-	-
Net cash used in investing activities	<b>(46,918,610)</b>	<b>(45,685,844)</b>	<b>(41,530,854)</b>	<b>(48,553,253)</b>
<b>Cash Flow From Financing Activity</b>				
Repayment of bank borrowings	(904,835)	(868,473)	-	-
Net cash used in financing activity	<b>(904,835)</b>	<b>(868,473)</b>	<b>-</b>	<b>-</b>
<b>(Decrease)/Increase in cash and cash equivalents</b>	<b>5,922,001</b>	<b>(73,805,523)</b>	<b>495,638</b>	<b>(70,271,095)</b>
<b>Cash and cash equivalents at the beginning of the financial year</b>	<b>492,884,192</b>	<b>566,689,715</b>	<b>446,129,799</b>	<b>516,400,894</b>
<b>Cash and cash equivalents at the end of the financial year</b>	<b>498,806,193</b>	<b>492,884,192</b>	<b>446,625,437</b>	<b>446,129,799</b>
<b>Cash and cash equivalents analysis consist of:</b>				
Cash and bank balances	118,900,934	43,994,327	88,415,437	23,819,799
Short term deposits	379,905,259	448,889,865	358,210,000	422,310,000
	<b>498,806,193</b>	<b>492,884,192</b>	<b>446,625,437</b>	<b>446,129,799</b>

The notes on pages 13 to 74 form an integral part of these financial statements.



**CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA**  
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**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

Board	Budget Amount		Actual Amount on a Comparable Basis RM	Difference: Final Budget vs Actual RM	Variance %
	Original	Final			
	RM	RM			
<b>RECEIPTS</b>					
Non-exchange transactions	220,660,000	220,660,000	235,443,668	(14,783,668)	(6.70)
Exchange transactions	31,731,200	31,731,200	25,556,231	6,174,969	19.46
Other revenues	615,000	615,000	11,455,557	(10,840,557)	(1,762.69)
<b>TOTAL RECEIPTS</b>	<b>253,006,200</b>	<b>253,006,200</b>	<b>272,455,456</b>	<b>(19,449,256)</b>	<b>(7.69)</b>
<b>OPERATING EXPENSES</b>					
Management expenses	22,100,000	22,100,000	13,266,211	8,833,789	39.97
Other operating expenses	137,100,000	137,100,000	131,033,607	6,066,393	4.42
<b>Total Operating Expenses</b>	<b>159,200,000</b>	<b>159,200,000</b>	<b>144,299,818</b>	<b>14,900,182</b>	<b>9.36</b>
<b>INDUSTRIAL PROGRAMME EXPENSES</b>					
Industrial programme expenses	122,400,000	113,486,000	93,707,489	19,778,511	17.43
Grant expenses	-	8,914,000	2,317,312	6,596,688	74.00
<b>Total Industrial Programme Expenses</b>	<b>122,400,000</b>	<b>122,400,000</b>	<b>96,024,801</b>	<b>26,375,199</b>	<b>21.55</b>
<b>CAPITAL EXPENSES</b>					
Capital assets	108,200,000	108,200,000	41,605,239	66,594,761	61.55
<b>Total Capital Expenses</b>	<b>108,200,000</b>	<b>108,200,000</b>	<b>41,605,239</b>	<b>66,594,761</b>	<b>61.55</b>
<b>TOTAL PAYMENT</b>	<b>389,800,000</b>	<b>389,800,000</b>	<b>281,929,858</b>	<b>107,870,142</b>	<b>27.67</b>
<b>NET RECEIPT/(PAYMENT)</b>	<b>(136,793,800)</b>	<b>(136,793,800)</b>	<b>(9,474,402)</b>	<b>(127,319,398)</b>	

**Notes to the Statement of Comparison of Budget and Actual Amounts:-**

- The Board's budget was approved and presented on a cash basis. The approved budget covers the financial period from 1 January 2021 to 31 December 2021 involving all Centres of Responsibility (PTJ) in the Board.
- The original budget of the Board was presented and approved during the Board meeting No. 5/2020 on 30 October 2020. The original budget was raised for the approval of the Minister of Works in accordance with Section 18 of the Malaysian Construction Industry Development Board Act 1994 (Act 520) and was approved by the Minister of Works on 27 November 2020.
- The Board uses different accounting basis in the preparation of budgets and financial statements. The budgets are prepared on a cash basis while the financial statements are prepared on an accrual basis. However, the presentation of budget items in the Statement of Comparison of Budget and Actual Amounts is the same as shown in the Financial Performance Statement to facilitate comparison of budgeted amounts and actual expenses.

The notes on pages 13 to 74 form an integral part of these financial statements.

**CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA**  
Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021 (CONT'D)**

**Notes to the Statement of Comparison of Budget and Actual Amounts:- (cont'd)**

- Budget variance as shown in the Statement of Comparison of Budget and Actual Amounts refers to the difference between the final budget amount and the actual amount.
- The difference between the original value and the actual value of the budget in 2021 is due to higher amount of receipts and lower overall amount of expenses.
- However, receipts from Skills Assessment did not reach the target because there were activities that could not be carried out during the Movement Control Order (MCO) which was enforced to curb the spread of the COVID-19 infection in Malaysia.
- The overall 28% reduction in the actual expenses compared to the final budget allocated in 2021 is due to decline in operating expenditure by 9% involving travel allowances, communication and utilities, rentals and training courses. At the same time industrial programme expenses also saw 22% reduction in actual spending compared to the final budget. This is because there are programmes that could be carried out during 2021 due to the implementation of MCO across the country. In addition, capital expenditure was also reduced due to payments that could not be paid, especially involving payment for the development of The Met building and The Met computer system as the building is still under construction and not yet ready for the installation of the computer system.
- The reduction is also due to the cost saving measures and prudent spending implemented by the Board and also the effect of the Movement Control Order (MCO) throughout the country to curb the spread of the COVID-19 infection in Malaysia.

The notes on pages 13 to 74 form an integral part of these financial statements.

**CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA**  
Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021**

**1. GENERAL INFORMATION**

The Malaysian Construction Industry Development Board (CIDB) was established under the Malaysian Construction Industry Development Board Act 1994 (Act 520) on 1 December 1994 with the aim of developing, expanding, encouraging and enhancing the construction industry.

The functions of the Board in accordance with Act 520 are as follows:

- (a) to promote and stimulate the development, improvement and expansion of the construction industry;
- (b) to advise and make recommendations to the Federal and State Governments on matters affecting or relating to the construction industry;
- (c) to develop, stimulate and undertake research on any matter relating to the construction industry;
- (d) to promote, stimulate and assist in the export of services relating to the construction industry;
- (e) to provide consultancy and advisory services in respect of the construction industry;
- (f) to promote and encourage quality assurance in the construction industry;
- (g) to regulate compliance of the standards for construction workmanship and materials;
- (h) to obtain, publish, initiate and maintain information relating to the construction industry including the establishment of a construction industry information systems;
- (i) to provide, develop, review and coordinate training in the construction industry;
- (j) to register and accredit contractors, impose any conditions on the registration and accreditation of contractors and revoke, suspend or reinstate their registration and accreditation;
- (k) to register, accredit and certify construction personnel and revoke, suspend or reinstate their registration, accreditation and certification;
- (l) to regulate the implementation for quality and safe construction work;
- (m) to regulate the implementation of the Industrialised Building System in the construction industry and manage any complaints or reports made in respect of any failure of construction work or completed construction work that affects public safety and take appropriate action to address it.

The Board's Headquarters is located at Level 10, Menara Dato' Onn, World Trade Centre Kuala Lumpur (WTCKL), No. 45, Jalan Tun Ismail, 50480 Kuala Lumpur. The Board has 14 state offices and 5 branch offices throughout Malaysia.

The financial statements for the year ending 31 December 2021 were presented and approved through the Board Meeting on 26 April 2022.

**CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA**  
Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021 (CONT'D)**

**2. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of accounting**

The Board has adopted the accrual basis of the Malaysian Public Sector Accounting Standards (MPSAS) on 1 January 2020 and the financial statements of the Group and the Board have been prepared in accordance with the MPSAS and the Malaysian Construction Industry Development Board Act 1994 (Act 520).

The financial statements have been prepared under the historical cost convention unless otherwise stated in the significant accounting policies.

The preparation of financial statements that comply with MPSAS requires the use of critical accounting estimates and assumptions that affect the amount of assets, liabilities, revenues and expenses. It also requires Board Members to exercise their judgment in the process of adopting the accounting policies. Although these estimates and judgments are based on the Board Members' best knowledge of current events and actions, actual results may differ. Areas that require high and complex level of valuations or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 3.

**(b) Basis of consolidation of accounts**

The consolidated financial statements include the financial statements of the Board and its subsidiaries and an associate through equity accounting, prepared up to the end of the financial year.

**(i) Subsidiaries**

Subsidiaries are entities, including special purpose entities, controlled by the Group. The Group controls an entity when the Group has the power to control the financial and operating policies of that entity and also benefits from its activities.

Subsidiaries are consolidated from the date control is transferred to the Group. It will be separated on the date the control is revoked. Business consolidations are prepared using acquisition method at the date of acquisition. The cost of a business combination includes the fair value of the assets received, liabilities and equity instruments issued by the acquirer in exchange for control of the acquired entity, plus the costs involved in the consolidation of the business.

If the cost of business consolidation exceeds the net fair value of the identifiable assets, liabilities and contingent liabilities, they are recognised as goodwill. If the surplus is negative, it will be recognised in the Statement of Financial Performance straight away.



**CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021 (CONT'D)**

**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(b) Basis of consolidation of accounts (cont'd)**

**(ii) Associate (cont'd)**

When losses shared by the Group in an associate are equal to or exceed its interest in the associate, the Group does not recognise further losses, unless it has incurred a legal or constructive obligation or made payments on behalf of the associate.

When the Group no longer has significant influence over the associate, any interest remaining in the former associate at the date significant influence is lost is measured at fair value and the amount is considered as the initial carrying amount of the financial asset. The difference between the fair value of any retained interest plus gain resulting from the disposal of the interest and the carrying value of investment at the date equity interest is terminated is recognised in the Statement of Financial Performance.

**(c) Property, plant and equipment**

**(i) Recognition and measurement**

All property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses. The cost for a property, plant and equipment is initially recognised including the purchase price and any costs directly attributable to bringing the asset to the location and condition required for it to operate in the manner recommended by the management.

Additional costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the asset will flow to the Group and the cost of the asset can be measured reliably. When significant portions of a property, plant and equipment need to be replaced at certain times, the Group recognises those portions as individual assets with specific useful lives and depreciates them accordingly. Similarly, when a thorough inspection is performed, the cost is recognised in the carrying amount of the property, plant and equipment involved as a replacement if the recognition criteria are met. All repairs and maintenance are recognised as expenses in the Statement of Financial Performance in the financial period in which they occur.

When significant parts of a property, plant and equipment have different useful life, they are accounted for as separate items (major components) of the property, plant and equipment.

If an asset is acquired in a non-exchange transaction where the consideration is nil or at nominal value, the asset is initially measured at fair value.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021 (CONT'D)**

**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(b) Basis of consolidation of accounts (cont'd)**

**(ii) Associate (cont'd)**

When losses shared by the Group in an associate are equal to or exceed its interest in the associate, the Group does not recognise further losses, unless it has incurred a legal or constructive obligation or made payments on behalf of the associate.

When the Group no longer has significant influence over the associate, any interest remaining in the former associate at the date significant influence is lost is measured at fair value and the amount is considered as the initial carrying amount of the financial asset. The difference between the fair value of any retained interest plus gain resulting from the disposal of the interest and the carrying value of investment at the date equity interest is terminated is recognised in the Statement of Financial Performance.

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Additional costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the asset will flow to the Group and the cost of the asset can be measured reliably. When significant portions of a property, plant and equipment need to be replaced at certain times, the Group recognises those portions as individual assets with specific useful lives and depreciates them accordingly. Similarly, when a thorough inspection is performed, the cost is recognised in the carrying amount of the property, plant and equipment involved as a replacement if the recognition criteria are met. All repairs and maintenance are recognised as expenses in the Statement of Financial Performance in the financial period in which they occur.

When significant parts of a property, plant and equipment have different useful life, they are accounted for as separate items (major components) of the property, plant and equipment.

If an asset is acquired in a non-exchange transaction where the consideration is nil or at nominal value, the asset is initially measured at fair value.

**CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021 (CONT'D)**

**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(c) Property, plant and equipment (cont'd)**

**(ii) Depreciation and impairment losses**

Freehold land is not depreciated. Leasehold land is depreciated based on lease period. Other property, plant and equipment are depreciated on a straight line basis to allocate costs less residual value over their estimated useful lives as follows:

	Group	Board
Leasehold lands	Based on lease period	Based on lease period
Buildings and renovations	5 – 99 years	30 years
Vehicles and machineries	4 – 20 years	5 years
Furniture and fixtures	2 – 10 years	5 years
Office equipment and machine tools	2 – 10 years	5 years
Computer	2 – 5 years	5 years

If there are indications that there has been a significant change since the previous reporting date in the pattern by which the Group expects to derive future economic benefits of the assets, the Group will review its current estimates. If the useful life is different, the Group will amend the residual value, amortisation method or useful life to reflect the new pattern of deriving future economic benefits of the assets.

**(i) Derecognition**

The carrying amount of an asset is reduced immediately to the recoverable amount, or the recoverable service amount, if the carrying amount of the asset is greater than the estimated recoverable amount or recoverable service amount.

The Group derecognises items of property and equipment and/or any significant portion of an asset in the event of disposal or when no future economic benefits or service potential are expected to be derived from their continued use. Gains and losses on disposal are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment and are recognised net in the Statement of Financial Performance.

**(d) Intangible assets**

Intangible assets acquired separately are initially recognised at cost. The cost of an intangible asset acquired in a non-exchange transaction is its fair value at the date of exchange.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021 (CONT'D)**

**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(d) Intangible assets (cont'd)**

Subsequent to initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenses are reflected in the Statement of Financial Performance in the period in which the expenses are incurred.

The life span of intangible assets is assessed whether it is finite or indefinite. Intangible assets with finite life span are amortised over their useful life:

	Group	Board
Computer software	3 – 5 years	5 years
Licence	3 – 5 years	5 years

Intangible assets with finite life span are assessed for impairment whenever there is an indication that the assets may be impaired.

The amortisation period and amortisation method for intangible assets with finite life span are reviewed at the end of each reporting period. Changes in the expected life span or patterns of expected use of the assets future economic benefits are considered as a change to the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. Amortisation expense on intangible assets with finite life span is recognised in the Statement of Financial Performance as a category of expense that is consistent with the nature of the intangible asset

Gain or loss arising on the derecognition of an intangible asset is measured from the difference between the net disposal proceeds and the carrying amount of the asset and is recognised in the Statement of Financial Performance when the asset is derecognised.

**(e) Work in progress**

Work in progress represents construction or development work that is in progress and is expected to be fully completed within a normal cycle period. Work in progress is stated at costs and progress payments. Costs include land costs and other direct expenses as well as overhead expenses.

**(f) Investments in properties**

Investments in properties are initially measured at cost which includes related transaction costs. The carrying amount includes component replacement costs for existing investment properties at the time the costs are incurred if the recognition criteria have been met and excludes daily maintenance costs of the investment properties.



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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021 (CONT'D)**

**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(f) Investments in properties (cont'd)**

Subsequent to initial recognition, investment properties are stated at fair value. The fair values of investment properties are based on valuations done by registered independent valuers who have properly recognised professional qualifications and up to date experience relating to the location and category of the properties being valued. Gains or losses arising from changes in the fair value of investment properties are recognised in surplus or deficit in the financial year in which they arise.

If the Group determines that the fair value of an investment property under construction cannot be reliably determined but expects the fair value of the property to be reliably determined when construction is completed, the Group shall measure the investment property under construction at cost until either its fair value can be reliably determined or construction is fully completed (whichever comes first). When the Group can reliably measure the fair value of an investment property under construction which has previously been measured at cost, the Group shall measure the property at its fair value.

Subsequent expenses are capitalised to the carrying amount of the asset only when it is probable that future economic benefits associated with the expense will flow to the Group and the cost of the item can be measured reliably. All other repair and maintenance costs are incurred as they occur. When part of an investment property is replaced, the carrying amount of the replaced part is derecognised.

Investment properties are derecognised either when they have been disposed of or when they are not in permanent use and when no future economic benefits or service potential are expected to be derived from their continued use. Gains and losses on disposal are determined by comparing the proceeds from disposal with the carrying amount of the investment property and are recognised net in the Statement of Financial Performance.

Investment properties will be reclassified as property and equipment when the use of the property changes from investment property to owner occupied. Its fair value at the date of the reclassification will become the cost for subsequent accounting purposes.

**(g) Investments in subsidiaries**

In the Board's separate financial statements, investments in subsidiaries are stated at cost less accumulated impairment losses. On disposal of investments in subsidiaries, the difference between the disposal proceeds and the carrying amount of the investment is recognised in the Statement of Financial Performance.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021 (CONT'D)**

**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(h) Investments in associates**

In the Board's separate financial statements, investments in associates are stated at cost less accumulated impairment losses. On disposal of an investment in an associate, the difference between the disposal proceeds and the carrying amount of the investment is recognised in the Statement of Financial Performance.

**(i) Inventories**

Inventories are stated at the lower of cost and net realisable value. Cost is measured using the average balance method after deducting provisions for impairment losses. The Group uses first in first out method for its inventory management.

**(j) Impairment of Non-Financial Assets**

**(i) Cash Generating Assets**

At each reporting date, the Group reviews the carrying amounts of its assets to determine whether there is any indication of impairment. If such indications exist, impairment is calculated by comparing the asset's carrying amount with its recoverable amount. Recoverable amount is the higher of fair value less costs to sell and value in use.

To determine the value in use, future cash flows are discounted to their present value using a pre-tax discount rate that reflects the current market value of the time value of money and the risks specific to the asset. To determine the fair value less the costs to sell, recent market transactions are taken into account, if any. If no recent market transactions took place, an appropriate valuation model will be used.

An impairment loss is recognised as an expense in the Statement of Financial Performance immediately when the asset's carrying amount exceeds its recoverable amount, unless the asset is carried at revaluation amount. Any impairment loss on a revalued asset is reduced to the extent of the revaluation surplus that has not yet been used to the same asset.

**(ii) Non-Cash Generating Assets**

At each reporting date, the Group assesses whether there is any indication that non-cash generating assets are likely to be impaired. If such indications exist, the Group and the Board will make an estimate of the asset's recoverable service amount. The asset's recoverable service amount is the higher of fair value less costs to sell and value in use. An impairment loss is recognised as an expense in the Statement of Financial Performance immediately when the asset's carrying amount exceeds its recoverable amount.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021 (CONT'D)**

**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(j) Impairment of Non-Financial Assets (cont'd)**

**(ii) Non-Cash Generating Assets (cont'd)**

To determine the value in use, the Group adopts the depreciated cost of replacement approach. Under this approach, the present value of the remaining potential service of the asset is determined as the replacement cost of the depreciated asset. Depreciated cost of replacement is measured by taking into account the asset's replacement cost less accumulated depreciation calculated on that cost to reflect the service potential of the asset that has been used or has expired.

To determine the fair value less costs to sell, the price of the asset in a binding agreement is adjusted to determine the disposal price of the asset. If there is no binding agreement but the asset is actively traded on the market, then the fair value less costs to sell is determined by referring to the current market value less disposal costs. In the absence of a binding sale agreement or an active market for the asset, the Group and the Board determine the fair value less costs to sell based on the best available information.

For each asset, an assessment is made at each reporting date to determine whether there is any indication that a previously recognised impairment loss may no longer exist or has decreased. If such indications exist, the Group estimates the asset's recoverable service amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last recognised impairment loss was recognised. Reversals are limited to the extent that the carrying amount of the asset does not exceed the recoverable service amount or does not exceed the probable carrying amount after accumulated depreciation such as no impairment loss was recognised for the asset in the previous year. The reversal is recognised in the Statement of Financial Performance.

**(k) Financial instruments**

Financial Assets

**(i) Initial recognition**

A financial instrument is any contract that gives rise to a financial asset for one entity and a liability or equity financial instrument for another entity. Financial instruments are recognised in the Statement of Financial Position when the Group has become a party to the contractual provisions of the instrument.

On initial recognition, financial assets are measured at fair value, including transaction costs for financial assets which are not measured at fair value through surplus or deficit, which are directly attributable to recognising the financial asset.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021 (CONT'D)**

**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(k) Financial instruments (cont'd)**

Financial Assets (cont'd)

**(i) Initial recognition (cont'd)**

Purchases or sales of financial assets that require delivery of the assets within a period of time specified by regulations or conventions in the market are recognised on the date the transaction is made, which is the date on which the Group commits to buy or sell the assets.

The Group's financial assets include: cash and short term deposits; loans and other receivables; quoted and unquoted financial instruments.

**(ii) Subsequent measurement**

Subsequent to initial recognition, financial assets are classified into one of four categories of financial assets namely financial assets measured at fair value through surplus or deficit, loans and receivables, held to maturity investments and financial assets available for sale.

The Group only has the following categories of financial assets:

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, the financial assets are subsequently measured at amortised cost using the effective interest method less impairment. Amortised cost is calculated by taking into account any discounts or premiums on the purchase of the asset and fees or costs that form part of the effective interest rate. Losses arising from impairment are recognised in the Statement of Financial Performance.

Financial Assets at Fair Value Through Surplus or Deficit

Financial assets at fair value through surplus or deficit include financial assets held for sale and financial assets at initial recognition that are stated at fair value through surplus and deficit. Financial assets are classified as held for sale if they are acquired for sale or repurchase in the near future. Financial assets at fair value through surplus or deficit are carried in the Statement of Financial Position at fair value with changes in fair value recognised as surplus or deficit.



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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021 (CONT'D)**

**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(k) Financial instruments (cont'd)**

Financial Assets (cont'd)

(ii) Subsequent measurement (cont'd)

Financial Assets Available for Sale

The Group classifies financial assets available for sale as non-derivative financial assets that are designated as available for sale or not classified as loans and receivables held to maturity or financial assets at fair value through surplus or deficit.

After initial measurement, financial investments available for sale are subsequently measured at fair value with the gain or loss recognised directly in net assets through the statement of changes in net assets until the financial asset is derecognised where the accumulated gain or loss is recognised in surplus or deficit. If a financial investment available for sale does not have an active market, it is measured at cost less accumulated impairment, if any.

Impairment of Financial Assets

Other than financial assets measured at fair value through the Statement of Financial Performance, all other financial assets are subject to impairment review. At the end of each reporting period, the Group examines whether there is any objective evidence that a financial asset exhibited one or more events that have a negative impact on the estimated future cash flows of the asset. Evidence of impairment of an asset may include the following indications:

- Significant financial difficulties of debtors;
- Overdue payments;
- The possibility that the debtors will go bankrupt; or
- Surveyable data indicates a measurable reduction in estimated future cash flows (example: changes in arrears or economic conditions that contributed to the default).

An impairment loss is recognised in the Statement of Financial Performance when it occurs.

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**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(k) Financial instruments (cont'd)**

Financial Assets (cont'd)

(ii) Subsequent measurement (cont'd)

Impairment of Financial Assets (cont'd)

Impairment losses on instruments measured at amortised cost are assessed from the difference between the asset's carrying amount and the present value of estimated discounted future cash flows at the asset's original effective interest rate. The carrying amount of assets is reduced through the use of an allowance account. Impairment losses relating to unquoted equity instruments stated at cost less impairment are measured as the difference between the carrying amount of the financial asset and the best estimate of the amount that the entity would receive for the asset if it were sold at the reporting date.

If, in the subsequent period, the amount of the impairment loss decreases and the reduction can be objectively attributed to an event occurring after the impairment loss was recognised in profit or loss, the impairment loss is reversed to the extent that the carrying amount does not exceed the carrying amount if the impairment is not recognised on the date the impairment is reversed. The reversal amount is recognised in the Statement of Financial Performance.

(iii) Derecognition

Financial assets are derecognised when the right to receive cash flows from the investment has expired or has been transferred and the Group has transferred substantially all the risks and rewards of ownership.

On derecognition of a financial asset as a whole, the difference between the carrying amount and the amount of consideration received is recognised in surplus or deficit in the period of derecognition.

Financial Liabilities

(i) Initial recognition

Financial liabilities are recognised in the Statement of Financial Position when the Group becomes a party to the contractual provisions of the instrument.

On initial recognition, financial liabilities are measured at fair value, including the transaction costs for financial liabilities not measured at fair value through surplus or deficit, which are directly attributable to recognising the financial liability.

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**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(k) Financial instruments (cont'd)**

Financial Liabilities (cont'd)

(ii) Subsequent measurement

Subsequent to initial recognition, financial liabilities are classified into one of two categories of financial liabilities namely financial liabilities measured at fair value through surplus or deficit and loans payable. The Group has the following categories of financial liabilities:

Loans and Payables

Subsequent to initial recognition, loans and payables are measured at amortised cost using the Effective Interest Method. Gains or losses are recognised in surplus or deficit when the financial liability is derecognised or impaired.

The effective interest method is a method for calculating the amortised cost of a financial liability and for allocating interest expense over the relevant period. The effective interest rate is the discount rate of an accurate estimate of future cash payments through the life span of the financial liability or, when appropriate, a shorter period, by the carrying value of the financial liability.

(iii) Derecognition

A financial liability is derecognised when the obligations specified in the contract are discharged, cancelled or expired. Any difference between the carrying amount of the derecognised financial liability and the consideration paid is recognised in surplus or deficit in the period of derecognition.

**(l) Cash and cash equivalents**

The statement of cash flow is prepared using indirect method. Cash and cash equivalents consist of cash and bank balances as well as highly liquid short term deposits with maturity period not exceeding twelve months from the date of commencement of holding and readily convertible into cash with low risk of changes in value.

**(m) Finance leases**

Leases of property, plant and equipment where the Group assumes significant portion of the risks and rewards of ownership are classified as finance leases. Finance leases are capitalised at the inception of the lease at the lower of the fair value of the leased property and the present value of the minimum lease payments.

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**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(m) Finance leases (cont'd)**

Each lease payment is allocated between the liability and the finance charges to achieve a fixed interest rate on the balance of the liability. The related rental obligations, net of finance charges, are included in other long term payables. The interest element of finance costs is charged to the Statement of Financial Performance over the term of the lease to produce a fixed periodic rate of interest on the remaining liabilities for each period. Property, plant and equipment purchased under finance leases are depreciated over the shorter life of the asset and the lease period.

The initial direct costs incurred by the Group in negotiating and arranging finance leases are added to the carrying amount of the lease assets and are recognised as an expense in the Statement of Financial Performance over the term of the lease on the same basis as the lease expenses.

**(n) Provision for liabilities**

Provision for liabilities is recognised when the Group has a present obligation as a result of past events and it is probable that an outflow of resources comprising economic benefits is required to settle the obligation and reasonable estimates can be made for the amount. Provisions will be reviewed at each Statement of Financial Position date and adjusted to best reflect current estimates. Where the effect of the time value of money is significant, the amount of the provision is the present value of the expenditure expected to settle the obligation.

**(o) Deferred grants**

Deferred grants are recognised as follows:

- (i) Grants that do not impose certain future performance conditions on recipients are recognised in revenue when the grants are received.
- (ii) Grants that impose certain future performance conditions on recipients are recognised in revenue only when the performance conditions are met.
- (iii) Assistance received before the revenue recognition criteria occurred is recognised as a liability.

Deferred grants are measured at the fair value of the assets received or receivable.

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**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(p) Tax**

Income tax expense for the current period comprises current and deferred tax. Tax is recognised in the Statement of Financial Performance.

Current tax is the expected tax payable or receivable out of current year profit or loss using tax rates that have been enacted or substantially enacted at the end of the reporting period, and any adjustments to tax payable for the previous financial years.

Deferred tax is recognised using liability method on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. However, deferred tax is not recognised if it arises from the initial recognition of an asset or liability in a transaction other than a business combination and at the same time the transaction does not affect accounting profit or taxable profit or loss. Deferred tax is determined using tax rates that have been enacted or substantively enacted at the end of the reporting period and are expected to apply when the relevant deferred tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against deductible temporary differences, unused tax losses or unused tax credits.

Deferred tax, income tax assets and liabilities are offset when there is an enforceable right to offset current tax assets with current tax liabilities and when the deferred tax assets and liabilities relate to taxes imposed by the same tax authorities between the two taxable entities or different taxable entities where there is a purpose to settle the balance on a net basis.

**(q) Employee benefits**

**(i) Short term benefits**

Wages, salaries, bonuses and social security contributions are recognised as expenses in the year in which the related services are rendered by employees of the Group. Short term accumulated compensated leave such as paid annual leave are accounted for when the services rendered by employees increase their entitlement to future compensated leave. Short term non-accumulating compensated leave, such as sick leave, are accounted for when the leave occurs.

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**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(q) Employee benefits (cont'd)**

**(ii) Compulsory contribution plan**

As required by law, the Government/companies in Malaysia contribute to the national pension scheme i.e. the Employees Provident Fund (EPF). The contributions are recognised as an expense in the Statement of Financial Performance in the period to which they relate. For Government employees seconded to the Group and the Board, the compulsory contribution plan is under the Retirement Trust Fund Pension Scheme.

**(iii) Post-retirement benefits**

Other post-retirement benefits of the Group include post-retirement health benefits to eligible retirees and dependents and the payment of pension benefits to members of the Group.

Eligibility for these benefits is usually conditional on employees who remain in service until retirement age and meet the minimum period of service. The estimated cost of these benefits is accrued over the period of employment using the same accounting method as used to determine retirement benefit plans. Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in net assets in the period in which they arise.

These obligations are assessed annually by a certified independent actuary. The main assumptions used in the calculation of the actuarial method are:

- Medical cost inflation rate of 10% per annum; and
- Discount rate of 3.19% - 4.07% per annum

The value of employee benefits in respect of payment of pension benefits is based on the entitlement of benefits to permanent employees which is determined by taking into account the period of service with the Group, grade of service and final salary.

**(iv) Cash award in lieu of accumulated leave (GCR)**

For permanent employees of the Group who meet the prescribed qualifications; whether they choose a pension scheme or the EPF, they will receive cash award in lieu of accumulated leave (GCR) when they reach retirement age. The compensation is based on length of service with the Group, age and final salary.

The calculation of post-retirement benefits and cash award in lieu of accumulated leave is based on the actuarial valuation method conducted every (3) year. Gains or losses on actuarial valuations are recognised in the Statement of Changes in Net Assets in the financial period in which they fully occur.



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**NOTES TO THE FINANCIAL STATEMENTS  
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**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(r) Financial costs**

Finance costs are recognised in the Statement of Financial Performance in the period in which the finance costs are incurred.

**(s) Revenue recognition**

**(i) Revenue From Non-Exchange Transactions**

Contract levy

A contract levy is a levy imposed on a contractor with new projects. The rate is 0.125% of the total construction contract awarded to the contractor.

The value of the levy will be adjusted in the event of:

- 1) There is a change in the contract price (change in scope of work, change in the price of goods, etc.)
- 2) Termination of contractor and appointment of new contractor
- 3) The client does not proceed with the project
- 4) Adjustment for concession work (for long term maintenance work)

Registration

Registration of contractors and construction personnel fee is a fee charged to contractors and construction personnel who are required to be registered. The registration fee is recognised in the Statement of Financial Performance in the accounting period when the right of receipt can be ascertained or determined.

Compounds dan penalties

Compounds and penalties are payment of fines and other penalties imposed for breach of law or for failure to meet contractual obligations whether in relation to specifications or time including warrants, legal costs, compounds and other enforcement costs.

Revenue for compounds and penalties is recognised upon receipt of payment because based on experience there is uncertainty in collecting the proceeds of fines and penalties, and once payment is received, only then the right of receipt can be ascertained or determined.

Government Grants

Government grants relate to derivative assets when the government awards assistance grants to enable the Board to acquire, own or build long term assets.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(s) Revenue recognition (cont'd)**

**(i) Revenue From Non-Exchange Transactions (cont'd)**

Government Grants (cont'd)

Revenue from Government grants is measured at fair value and is recognised when control of an asset (cash) is acquired free from conditions and it is probable that the economic benefits or service potential associated with the asset will flow to the Board and can be measured reliably.

**(ii) Revenue from Exchange Transactions**

Interest revenue on fixed deposits

Interest revenue on fixed deposits from licenced financial institutions is accrued using the effective yield method. The effective revenue discounts the estimated future cash receipts over the expected life of the financial asset up to the net carrying amount of the asset. This method is applied to the principal balance to determine the interest revenue for each period.

Course fees

Course fees are revenue from courses conducted such as courses for Contractor, Construction Personnel, Business/Economics, International, Technology, Safety Health Environment Quality (SHEQ) and other courses. Course fees are recognised in the Statement of Financial Performance when the right of receipt can be ascertained or determined.

Services and service charges

Services and Services Charges involve all receipts in respect of services provided by the Group including payment for services, consultancy, project management, certifications, skills assessment, material verifications and other services. This revenue is recognised in the Statement of Financial Performance when the right of receipt can be ascertained or determined.

Rentals

Rental revenue is the rental charged for the rental of offices, premises, etc. in accordance with the terms of the rental agreement and is recognised when the bill is issued except rental without agreement which is recognised when payment is received.

Dividend

Dividend revenue from investments is recognised in the Statement of Financial Performance when the right of receipt is ascertained or determined.

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**3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(s) Revenue recognition (cont'd)**

(i) Revenue From Non-Exchange Transactions (cont'd)

Government Grants (cont'd)

Revenue from Government grants is measured at fair value and is recognised when control of an asset (cash) is acquired free from conditions and it is probable that the economic benefits or service potential associated with the asset will flow to the Board and can be measured reliably.

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Interest revenue on fixed deposits from licenced financial institutions is accrued using the effective yield method. The effective revenue discounts the estimated future cash receipts over the expected life of the financial asset up to the net carrying amount of the asset. This method is applied to the principal balance to determine the interest revenue for each period.

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Rental revenue is the rental charged for the rental of offices, premises, etc. in accordance with the terms of the rental agreement and is recognised when the bill is issued except rental without agreement which is recognised when payment is received.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021 (CONT'D)**

**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(t) Contingent liabilities**

Where there is no possibility that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, contingent liabilities are not recognised in the Statement of Financial Position and are disclosed as contingent liabilities, unless the probability of an outflow of economic benefits is slim. The existence of a liability which will only be confirmed based on the occurrence or non-occurrence of one or more future events, is also expressed as a contingent liability unless the possibility of an outflow of economic benefits is slim.

**(u) Contingent assets**

When an inflow of economic benefits of an asset is probable where it arises from past events and where its existence will be confirmed only by the occurrence or non-occurrence of one or more future events that are not wholly within the control of an entity, the asset will not be recognised in the Statement of Financial Position but will be stated as contingent assets. When inflows of economic benefits are certain, then the related asset is recognised.

**(v) Foreign currencies**

(i) Currency functionality and presentation

Transactions included in the financial statements of each entity of the Group are measured using the currency of the primary economic environment in which the entity operates (foreign currency function). The financial statements are presented in Ringgit Malaysia (RM), which is the foreign currency function and the Board's presentation.

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using exchange rates in force at the date of the transaction or valuation at which the goods are remeasured. Foreign exchange gains and losses arising from the settlement of a transaction and from the conversion of exchange rates for financial assets and liabilities at the end of the year in foreign currencies are recognised in the Statement of Financial Performance. Non-monetary assets and liabilities denominated in foreign currencies are not reconverted at the end of the reporting date, unless those measured at fair value are reconverted to the functional currency at the exchange rates at the date the fair value was determined.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2021 (CONT'D)**

**3. SIGNIFICANT ACCOUNTING ASSESSMENTS AND ESTIMATES**

The preparation of financial statements requires the Board to make assessments, estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses, and the disclosure of contingent assets and liabilities, where applicable. In addition, the Board also needs to exercise judgments during the process of adopting accounting policies. While the estimates and assumptions are based on the Board's best knowledge of events and actions, actual results may differ from those estimates.

Estimates and judgments are evaluated on an ongoing basis by the Board and are based on historical experience and other factors including expectations of future events believed to be reasonable in the circumstances. The estimates and judgments that affect the application of the accounting policies of the Group and the Board and the disclosures, and have risks that could result in a material adjustment to the financial statements are as follows:

**(a) Depreciation of property, plant and equipment and amortisation of intangible assets**

The cost of property, plant and equipment is depreciated and the cost of intangible assets is amortised on a straight line basis over the life of the asset. Changes in the expected level of use can affect the economic life and residual value of the asset, so future depreciation and amortisation charges may be reviewed.

The Group and the Board anticipate that the residual values of their property, plant and equipment and intangible assets will become less significant. As a result, residual values are not taken into account for the calculation of depreciation and amortisation amounts.

**(b) Impairments**

**(i) Financial assets**

An impairment loss is recognised when there is objective evidence that financial assets are impaired. Criteria used to determine whether there is objective evidence of impairment of financial assets such as significant financial difficulties of receivables and failure or significant delay in payments. The categories of financial assets that are assessed as not being impaired individually are subsequently assessed for impairment on a collective basis based on similar risk characteristics.

If there is objective evidence of impairment, the amount and timing of future cash flows are estimated based on historical loss for assets with similar credit risk characteristics. If expectations differ from estimates, the differences will affect the carrying amount of the receivables.

**(ii) Inventories**

Revisions will be made from time to time by the management on damaged, obsolete and slow moving inventories. Such revisions require judgements and estimates. Possible changes in these estimates could result in amendments to the inventory valuation.

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**3. SIGNIFICANT ACCOUNTING ASSESSMENTS AND ESTIMATES (CONT'D)**

**(c) Income tax**

There are some transactions and calculations where final tax determination may differ from the initial estimate. The Group and the Board recognise a tax liability based on an estimate of whether the tax will become payable in the ordinary business operations and their understanding of current tax laws. If the outcome of these matters differs from the initial amount recognised, the difference will affect the income tax and deferred tax provisions in the period in which the determination is made.

**(d) Post-retirement employee benefits**

**(i) Post-retirement medical benefits**

Post-retirement medical benefits to eligible retirees and dependents depend on a number of factors determined on an actuarial basis using a number of assumptions. Assumptions are used to determine net medical costs after retirement including the discount rate and the expected medical cost rate. Any change in the assumptions will affect the carrying amount of the post-retirement medical benefits obligation.

The Group determines the appropriate discount rate when the actuarial valuation is performed. The latest actuarial valuation was performed in 2020. This discount rate has been used to determine the present value of estimated future cash outflows required to settle post-retirement medical benefits obligation.

To determine the appropriate discount rate, the Group takes into account the interest rates of high quality corporate bonds which are denominated in the currency in which the benefits are to be paid and with maturities that approximate the terms of the relevant liabilities.

The medical cost rate is based on the average historical cost incurred by the Group.

**(ii) Post-retirement gratuity benefits**

Post-retirement gratuity benefits to retirees depend on a number of factors determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost of post-retirement gratuity benefits include the discount rate, the expected annual salary increase and the salary revision rate. Any change in the assumptions will affect the carrying amount of the post-retirement gratuity benefit obligation.



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**3. SIGNIFICANT ACCOUNTING ASSESSMENTS AND ESTIMATES (CONT'D)**

**(d) Post-retirement employee benefits (cont'd)**

**(ii) Post-retirement gratuity benefits (cont'd)**

The Group determines the appropriate discount rate when the actuarial valuation is performed. The latest actuarial valuation was performed in 2020. This discount rate has been used to determine the present value of expected future cash outflows required to settle post-retirement gratuity benefit obligations.

To determine the appropriate discount rate, the Group takes into account the interest rates of high quality corporate bonds which are denominated in the currency in which the benefits are to be paid and have maturities that approximate the terms of the relevant liabilities.

The annual salary increment rate is based on the average salary increment of the previous year incurred by the Group.

**(e) Estimated fair values of certain financial assets and liabilities**

The Group records certain financial assets and liabilities at fair value, which requires the use of extensive accounting estimates and judgments. While significant components of fair value measurement are determined using verifiable objective evidence, the amount of change in fair value is different if the Group uses different valuation methods. Any changes in the fair values of such assets and liabilities will affect profit and/or equity.

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**4. PROPERTY, PLANT AND EQUIPMENT**

Group	Lands and leasehold lands RM	Buildings and renovations RM	Vehicles and machineries RM	Furniture and fixtures RM	Office equipment and machine tools RM	Computer RM	Total RM
<b>Cost</b>							
At 01.01.2021	99,177,683	308,434,891	30,582,401	3,801,436	89,191,773	18,688,833	549,877,017
Additions	-	2,305,658	158,804	88,711	3,026,418	334,220	5,913,811
Reclassifications	5,145,761	3,075,529	-	-	-	-	8,221,290
Disposals	-	(1,819,510)	(495,237)	(280)	(925,971)	(1,484,885)	(4,725,883)
Write-offs	-	-	-	(21,330)	(191,250)	(58,653)	(271,233)
Adjustments	-	37,816	-	-	-	-	37,816
At 31.12.2021	104,323,444	312,034,384	30,245,968	3,868,537	91,100,970	17,479,515	559,052,818
<b>Accumulated depreciation</b>							
At 01.01.2021	12,902,300	195,153,230	24,745,782	2,488,081	58,596,706	14,359,880	308,245,979
Additions	970,002	5,689,058	2,596,339	240,311	11,100,622	1,998,806	22,595,138
Current depreciation	-	(348,209)	(412,073)	(16,801)	(920,625)	(1,466,010)	(3,163,718)
Disposals	-	-	-	(19,507)	(136,486)	(10,097)	(166,090)
Write-offs	(148,691)	-	-	-	(16,137)	-	(164,828)
Adjustments	13,723,611	200,494,079	26,930,048	2,692,084	68,624,080	14,882,579	327,346,481
At 31.12.2021	<b>90,599,833</b>	<b>111,540,305</b>	<b>3,315,920</b>	<b>1,176,453</b>	<b>22,476,890</b>	<b>2,596,936</b>	<b>231,706,337</b>
At 31.12.2020	86,275,383	113,281,661	5,836,619	1,313,355	30,595,067	4,328,953	241,631,038

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**4. PROPERTY, PLANT AND EQUIPMENT (CONT'D)**

Board	Lands and leasehold lands RM	Buildings and renovations RM	Vehicles and machineries RM	Furniture and fixtures RM	Office equipment and machine tools RM	Computer RM	Total RM
<b>Cost</b>							
At 01.01.2021	99,177,683	297,054,789	18,846,358	1,340,113	9,484,904	10,075,645	435,979,492
Additions	-	61,200	-	37,546	616,938	-	715,684
Reclassifications	5,145,761	3,075,529	-	-	-	-	8,221,290
Disposals	-	(385,423)	(239,689)	-	(214,022)	(1,449,566)	(2,288,700)
At 31.12.2021	104,323,444	299,806,095	18,606,669	1,377,659	9,887,820	8,626,079	442,627,766
<b>Accumulated de depreciation</b>							
At 01.01.2021	12,902,300	190,301,156	16,273,565	1,133,582	6,967,876	7,444,980	235,023,459
Additions	970,002	4,814,758	1,329,347	100,520	828,332	1,117,343	9,160,302
Current depreciation	-	(93,229)	(156,527)	-	(210,960)	(1,447,420)	(1,908,136)
Adjustments	(148,691)	-	-	-	(16,137)	-	(164,828)
At 31.12.2021	13,723,611	195,022,685	17,446,385	1,234,102	7,569,111	7,114,903	242,110,797
<b>Carrying value</b>							
At 31.12.2021	<b>90,599,833</b>	<b>104,783,410</b>	<b>1,160,284</b>	<b>143,557</b>	<b>2,318,709</b>	<b>1,511,176</b>	<b>200,516,969</b>
At 31.12.2020	86,275,383	106,753,633	2,572,793	206,531	2,517,028	2,630,665	200,956,033

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**4. PROPERTY, PLANT AND EQUIPMENT (CONT'D)**

Included in the additions/purchases of property, plant and equipment of the Group and the Board are assets purchased under finance lease and long term loan financing, grants received and also cash as follows:

	Group		Board	
	2021 RM	2020 RM	2021 RM	2020 RM
Cash	12,628,051	8,051,905	8,920,123	5,231,765
Finance lease financing	129,800	613,000	-	-
Grants	1,360,399	1,582,551	-	-
Gifts	16,851	80,692	16,851	80,692
	<b>14,135,101</b>	<b>10,328,148</b>	<b>8,936,974</b>	<b>5,312,457</b>

Included in property, plant and equipment are buildings and renovations built on land owned by the Ministry of Works amounting to RM37,523,755 (2020: RM39,909,192).

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**5. INTANGIBLE ASSETS**

Group	Computer Software RM	Licence RM	Total RM
<b>Cost</b>			
At 01.01.2021	44,716,541	2,815,031	47,531,572
Additions	88,841	-	88,841
Reclassifications	1,897,590	-	1,897,590
At 31.12.2021	<u>46,702,972</u>	<u>2,815,031</u>	<u>49,518,003</u>
<b>Accumulated amortisation</b>			
At 01.01.2021	22,323,274	1,415,179	23,738,453
Amortisation for the financial year	6,759,120	464,679	7,223,799
At 31.12.2021	<u>29,082,394</u>	<u>1,879,858</u>	<u>30,962,252</u>
<b>Carrying amount</b>			
<b>At 31.12.2021</b>	<b><u>17,620,578</u></b>	<b><u>935,173</u></b>	<b><u>18,555,751</u></b>
At 31.12.2020	<u>22,393,267</u>	<u>1,399,852</u>	<u>23,793,119</u>
<b>Board</b>	<b>Computer Software RM</b>	<b>Licence RM</b>	<b>Total RM</b>
<b>Cost</b>			
At 01.01.2021	44,429,041	2,815,031	47,244,072
Additions	14,841	-	14,841
Reclassifications	1,897,590	-	1,897,590
At 31.12.2021	<u>46,341,472</u>	<u>2,815,031</u>	<u>49,156,503</u>
<b>Accumulated amortisation</b>			
At 01.01.2021	22,172,358	1,415,179	23,587,537
Amortisation for the financial year	6,698,745	464,679	7,163,424
At 31.12.2021	<u>28,871,103</u>	<u>1,879,858</u>	<u>30,750,961</u>
<b>Carrying amount</b>			
<b>At 31.12.2021</b>	<b><u>17,470,369</u></b>	<b><u>935,173</u></b>	<b><u>18,405,542</u></b>
At 31.12.2020	<u>22,256,683</u>	<u>1,399,852</u>	<u>23,656,535</u>

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**6. WORK IN PROGRESS**

Group	Lands RM	Buildings RM	Computer System RM	Machine Tools RM	Total RM
<b>2021</b>					
<b>Cost</b>					
At 01.01.2021	-	118,483,872	675,563	-	119,159,435
Additions	5,145,761	33,085,955	2,775,079	233,605	41,240,400
Reclassifications	(5,145,761)	(3,075,529)	(1,897,590)	-	(10,118,880)
At 31.12.2021	<u>-</u>	<u>148,494,298</u>	<u>1,553,052</u>	<u>233,605</u>	<u>150,280,955</u>
<b>2020</b>					
<b>Cost</b>					
At 01.01.2020	117,629	77,638,985	1,136,552	-	78,893,166
Additions	2,187,943	42,452,877	2,229,153	-	46,869,973
Reclassifications/ Adjustments	(2,305,572)	(1,607,990)	(2,690,142)	-	(6,603,704)
At 31.12.2020	<u>-</u>	<u>118,483,872</u>	<u>675,563</u>	<u>-</u>	<u>119,159,435</u>
<b>Board</b>	<b>Lands RM</b>	<b>Buildings RM</b>	<b>Computer System RM</b>		<b>Total RM</b>
<b>2021</b>					
<b>Cost</b>					
At 01.01.2021	-	118,483,872	675,563		119,159,435
Additions	5,145,761	33,085,955	2,642,999		40,874,715
Reclassifications	(5,145,761)	(3,075,529)	(1,897,590)		(10,118,880)
At 31.12.2021	<u>-</u>	<u>148,494,298</u>	<u>1,420,972</u>		<u>149,915,270</u>
<b>2020</b>					
<b>Cost</b>					
At 01.01.2020	117,629	77,638,985	1,136,552		78,893,166
Additions	2,187,943	42,452,877	2,229,153		46,869,973
Reclassifications/Adjustments	(2,305,572)	(1,607,990)	(2,690,142)		(6,603,704)
At 31.12.2020	<u>-</u>	<u>118,483,872</u>	<u>675,563</u>		<u>119,159,435</u>



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**7. INVESTMENTS IN PROPERTIES**

Group	Lands RM	Buildings RM	Total RM
At 01.01.2021	7,245,000	2,835,000	10,080,000
Fair value adjustments	-	-	-
At 31.12.2021	<u>7,245,000</u>	<u>2,835,000</u>	<u>10,080,000</u>
At 01.01.2020	7,245,000	2,506,000	9,751,000
Fair value adjustments	-	329,000	329,000
At 31.12.2020	<u>7,245,000</u>	<u>2,835,000</u>	<u>10,080,000</u>

- (a) The Group's investments in properties amounting to RM10,080,000 (2020: RM10,080,000) have been pledged as security for bank borrowings (Note 26). The Group has no contractual obligations either to purchase, build or develop the investment properties or to repair, maintain and upgrade those properties.
- (b) Investments in properties have been valued using the Comparative Method. The method involves reviewing recent transactions by reviewing prices for similar properties in and around the area and making adjustments on any factors that may affect the value; such as location, zoning, planning, approval, accessibility, market situation, shape and surface of the land, tenure period and restrictions if any, occupancy status, built-up area, building construction, finishing and services, age and other relevant characteristics.
- (c) The fair value of the Group's investment properties is determined by valuations conducted by IPC Island Property Consultants Sdn. Bhd., an independent professional valuer with recognised relevant professional qualifications and up to date experience in valuing properties in relevant locations.

**8. INVESTMENTS IN SUBSIDIARIES**

	Board	
	2021 RM	2020 RM
Unquoted shares, in Malaysia		
At cost		
CIDB Holdings Sdn. Bhd.	19,075,000	19,075,000
CIDB E-Construct Services Sdn. Bhd.	<u>4,435,842</u>	<u>4,435,842</u>
	<u><b>23,510,842</b></u>	<u>23,510,842</u>

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**8. INVESTMENTS IN SUBSIDIARIES (CONT'D)**

Details of the subsidiaries and equity interests in them are as follows:

Company name	Equity interest		Principal activities
	2021 %	2020 %	
CIDB Holdings Sdn. Bhd.*	100	100	Investments and services related to construction industry.
CIDB E-Construct Services Sdn. Bhd.**	100	100	Carrying out services related to information communication technology.
Construction Research Institute of Malaysia ***	100	100	Carrying out research and development (R&D) related to construction industry.
Construction Labour Exchange Centre Berhad ****	100	100	Bringing in, distributing and renewing work permits for Foreign Construction Workers.
<b>Subsidiaries of CIDB Holdings Sdn. Bhd.:</b>			
Akademi Binaan Malaysia (Selangor) Sdn. Bhd.	100	100	Provides training and courses to construction workers and supervisors.
Akademi Binaan Malaysia (Johor) Sdn. Bhd.	100	100	Provides training and courses to construction workers and supervisors.
Akademi Binaan Malaysia (Terengganu) Sdn. Bhd.	100	100	Provides training and courses to construction workers and supervisors.
Akademi Binaan Malaysia (Utara) Sdn. Bhd.	100	100	Provides training and courses to construction workers and supervisors.
Akademi Binaan Malaysia (Sabah) Sdn. Bhd.	100	100	Provides training and courses to construction workers and supervisors.
Akademi Binaan Malaysia (Sarawak) Sdn. Bhd.	100	100	Provides training and courses to construction workers and supervisors.

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**8. INVESTMENTS IN SUBSIDIARIES (CONT'D)**

Company name	Equity interest		Principal activities
	2021 %	2020 %	
<b>Subsidiary of CIDB Holdings Sdn. Bhd.:</b>			
CIDB IBS Sdn. Bhd. (Formerly known as CIDB MyIBS Sdn. Bhd.)	100	100	Technical advisory services, vendor development and verification programmes, product validation and verification testing, factories and IBS related installations.
<b>Holding via CIDB Holdings Sdn. Bhd. and subsidiaries :</b>			
CIDB Technologies Sdn. Bhd. (Formerly known as CIDB Events Management Sdn. Bhd.)	32	40	Provides training and courses to construction workers and supervisors.
<b>Subsidiary of Akademi Binaan Malaysia (Johor) Sdn. Bhd.:</b>			
ABM Management Services Sdn. Bhd.	100	100	Trainer and consultant for matters related to the construction industry and other related activities.

- \* The subsidiary was incorporated in Malaysia and was audited by Messrs. Azhar Norisa Zainuddin
- \*\* The subsidiary was incorporated in Malaysia and was audited by Messrs. Afrisan Tarmili Khairul Azhar
- \*\*\* The subsidiary was incorporated in Malaysia and was audited by Messrs. Ismawadee & Co.
- \*\*\*\* The subsidiary was incorporated in Malaysia and was audited by Messrs. A.Razak & Co.

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**9. INVESTMENTS IN AN ASSOCIATE**

	Group	
	2021 RM	2020 RM
Unquoted shares, in Malaysia		
At cost	50,000	50,000
Post-acquisition share of reserves	106,623	68,744
	<u>156,623</u>	<u>118,744</u>
The Group's investments in associate include:		
Portion of net assets	149,146	111,267
Portion of goodwill in associate	7,477	7,477
	<u>156,623</u>	<u>118,744</u>

Details of the associate and equity interest in it are as follows:

Company name	Equity interest		Principal activities
	2021 %	2020 %	
TWI-ABM Training and Certification Sdn. Bhd.	50	50	Operates as a trainer or a training centre for contractors and subcontractors.

The associate company of Akademi Binaan Malaysia (Johor) Sdn. Bhd. was incorporated in Malaysia and was audited by Messrs. Jamal Amin & Partners.

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**10. FINANCIAL ASSETS AVAILABLE FOR SALE**

	Group	
	2021 RM	2020 RM
Unquoted shares, in Malaysia, at cost:	11,808,030	920,870
Additions	-	10,900,000
Less: Impairment	<u>(163,910)</u>	<u>(12,840)</u>
	<u>11,644,120</u>	<u>11,808,030</u>

**11. INVENTORIES**

	Group		Board	
	2021 RM	2020 RM	2021 RM	2020 RM
At cost and net realisable value:				
Inventories	<u>811,496</u>	<u>826,186</u>	<u>61,919</u>	<u>99,435</u>

**12. NON-EXCHANGE TRANSACTION RECEIVABLES**

	Group and Board	
	2021 RM	2020 RM
Contract levy debtors	15,870,318	37,405,632
Less: Allowance for impairment loss	<u>(1,260,133)</u>	<u>(10,128,933)</u>
Levy debtors written off	-	(110,759)
	<u>14,610,185</u>	<u>27,165,940</u>

Movements in allowance for impairment losses

At 1 January	10,128,933	12,273,745
Current year impairment allowance	850,463	898,808
Impairment allowance no longer required	<u>(9,719,263)</u>	<u>(3,043,620)</u>
At 31 December	<u>1,260,133</u>	<u>10,128,933</u>

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**12. NON-EXCHANGE TRANSACTION RECEIVABLES (CONT'D)**

Aging Analysis

The aging analysis of the non-exchange transaction receivables for the Group and the Board at the end of the reporting period is as follows:

	Gross Total RM	Individual Impairment RM	Carrying Value RM
<b>Group and Board 31.12.2021</b>			
Within credit period	9,326,788	-	9,326,788
After credit period:			
- Less than 6 months	2,876,538	-	2,876,538
- 6 to 12 months	1,883,519	-	1,883,519
- More than 12 months	<u>1,783,473</u>	<u>(1,260,133)</u>	<u>523,340</u>
	<u>15,870,318</u>	<u>(1,260,133)</u>	<u>14,610,185</u>

**Group and Board  
31.12.2020**

Within credit period	4,691,145	-	4,691,145
After credit period:			
- Less than 6 months	11,085,078	-	11,085,078
- 6 to 12 months	1,484,335	-	1,484,335
- More than 12 months	<u>20,145,074</u>	<u>(10,239,692)</u>	<u>9,905,382</u>
	<u>37,405,632</u>	<u>(10,239,692)</u>	<u>27,165,940</u>



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**13. EXCHANGE TRANSACTION RECEIVABLES**

	Group		Board	
	2021 RM	2020 RM As restated	2021 RM	2020 RM
Trade receivables	6,354,969	3,750,901	-	-
Deposits	4,908,061	4,769,466	3,202,655	3,148,448
Dividend receivables	272,725	184,614	-	-
Interest receivables	4,213,140	4,448,967	4,212,602	4,445,801
Invoice debtors	118,304	214,169	82,704	150,079
	<u>15,867,199</u>	<u>13,368,117</u>	<u>7,497,961</u>	<u>7,744,328</u>
Less:				
Impairment loss allowance	(160,615)	(159,964)	(55,160)	(55,160)
	<u>15,706,584</u>	<u>13,208,153</u>	<u>7,442,801</u>	<u>7,689,168</u>

Movements in allowance for impairment losses

At 1 January	159,964	399,573	55,160	59,160
Current year impairment allowances	651	(239,609)	-	-
Impairment losses allowances no longer required	-	-	-	(4,000)
At 31 December	<u>160,615</u>	<u>159,964</u>	<u>55,160</u>	<u>55,160</u>

Aging Analysis

The aging analysis of the exchange transaction receivables for the Group and the Board at the end of the reporting period is as follows:

	Gross Total RM	Individual Impairment RM	Carrying Value RM
<b>Group</b>			
<b>31.12.2021</b>			
Within credit period	4,097,896	-	4,097,896
After credit period:			
- Less than 6 months	586,420	-	586,420
- 6 to 12 months	4,718,142	-	4,718,142
- More than 12 months	6,464,741	(160,615)	6,304,126
	<u>15,867,199</u>	<u>(160,615)</u>	<u>15,706,584</u>

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**13. EXCHANGE TRANSACTION RECEIVABLES (CONT'D)**

Aging analysis (cont'd)

	Gross Total RM	Individual Impairment RM	Carrying Value RM As restated
<b>Group</b>			
<b>31.12.2020</b>			
Within credit period	6,515,728	-	6,515,728
After credit period:			
- Less than 6 months	947,543	-	947,543
- 6 to 12 months	3,326,066	-	3,326,066
- More than 12 months	2,578,780	(159,964)	2,418,816
	<u>13,368,117</u>	<u>(159,964)</u>	<u>13,208,153</u>

	Gross Total RM	Individual Impairment RM	Carrying Value RM
<b>Board</b>			
<b>31.12.2021</b>			
Within credit period	9,764	-	9,764
After credit period:			
- Less than 6 months	67,403	-	67,403
- 6 to 12 months	3,588,723	-	3,588,723
- More than 12 months	3,832,071	(55,160)	3,776,911
	<u>7,497,961</u>	<u>(55,160)</u>	<u>7,442,801</u>

	Gross Total RM	Individual Impairment RM	Carrying Value RM
<b>Board</b>			
<b>31.12.2020</b>			
Within credit period	4,513,501	-	4,513,501
After credit period:			
- Less than 6 months	357,294	-	357,294
- 6 to 12 months	2,039,100	-	2,039,100
- More than 12 months	834,433	(55,160)	779,273
	<u>7,744,328</u>	<u>(55,160)</u>	<u>7,689,168</u>

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**14. OTHER RECEIVABLES**

	Group		Board	
	2021 RM	2020 RM As restated	2021 RM	2020 RM
Prepayments	2,636,355	3,273,928	4,695	4,517
GST debtors	14,263,703	14,518,368	14,236,089	14,490,753
Vehicle debtors	20,456	32,194	20,456	32,194
Staff debtors	259,556	290,709	25,112	-
Education loans	181,807	223,702	126,143	149,052
Miscellaneous receivables	176,127	178,684	-	-
Uncredited receipts	-	18,891	-	18,891
	<b>17,538,004</b>	<b>18,536,476</b>	<b>14,412,495</b>	<b>14,695,407</b>
Less:				
Other receivables written off	-	(18,891)	-	(18,891)
	<b>17,538,004</b>	<b>18,517,585</b>	<b>14,412,495</b>	<b>14,676,516</b>
<u>Movements in allowance for impairment losses</u>				
At 1 January	-	31,606	-	31,606
Impairment losses allowance no longer required	-	(31,606)	-	(31,606)
At 31 December	-	-	-	-

**15. AMOUNT DUE FROM/(TO) SUBSIDIARIES**

Amount due from/(to) subsidiaries comprises interest free unsecured advances and are repayable based on payment instructions.

**16. AMOUNT DUE FROM/(TO) SUB-SUBSIDIARIES**

Amount due from/(to) sub-subsidiaries comprises interest free unsecured advances and are repayable based on payment instructions.

**17. AMOUNT DUE FROM/(TO) AN ASSOCIATE**

Amount due from/(to) an associate comprises interest free unsecured advances and are repayable based on payment instructions.

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**18. AMOUNT DUE FROM/(TO) RELATED COMPANIES**

Amount due from/(to) related companies comprises interest free unsecured advances and are repayable based on payment instructions.

**19. ADVANCES FROM SUBSIDIARIES**

Advances from subsidiaries comprises interest free unsecured advances and are repayable based on payment instructions.

**20. ADVANCES FROM SUB-SUBSIDIARIES**

Advances from sub-subsidiaries comprises interest free unsecured advances and are repayable based on payment instructions.

**21. FINANCIAL ASSETS AT FAIR VALUE THROUGH SURPLUS OR DEFICIT**

	Group	
	2021 RM	2020 RM
Portfolio investments, in Malaysia		
RHB Asset Management Sdn. Bhd.	21,179,284	17,117,227
Amanah Raya JMF Management	3,890,710	5,471,515
ASBI Dana Al-Fakhim BIMB	252,960	700,000
	<b>25,322,954</b>	<b>23,288,742</b>

**22. SHORT TERM DEPOSITS**

	Group		Board	
	2021 RM	2020 RM	2021 RM	2020 RM
Fixed deposits in banks and licenced institutions	<b>379,905,259</b>	448,889,865	<b>358,210,000</b>	422,310,000

Deposit interest rates during the financial year for the Group and the Board were 1.75% - 4.00% (2020: 2.05% - 4.00%) per annum and the maturity period of the deposit was 1 - 458 days (2020: 1-366 days).

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**23. VEHICLE LOAN FUND**

	Group and Board	
	2021 RM	2020 RM
1 January/31 December	<u>2,000,000</u>	<u>2,000,000</u>
Movement in loan receivable balance:		
At 1 January	32,194	58,172
Additional loans	-	-
Loan repayments	<u>(11,738)</u>	<u>(25,978)</u>
At 31 December	<u>20,456</u>	<u>32,194</u>

The fund is to provide vehicle loans to staff subject to specified conditions. The loan repayment period is 108 months. Repayment of financing including profit rate is made by staff in installments through salary deduction on a monthly basis as per Agreement.

**24. EDUCATION LOAN FUND**

	Group and Board	
	2021 RM	2020 RM
1 January/31 December	<u>1,500,000</u>	<u>1,500,000</u>
Movement in loan receivable balance:		
At 1 January	149,052	189,902
Additional loans	34,027	36,866
Loan repayments	<u>(56,936)</u>	<u>(77,716)</u>
At 31 December	<u>126,143</u>	<u>149,052</u>

The fund is to provide education loans to staff subject to specified conditions. The loan repayment period is 60 months. Repayment of financing without profit rate is made by staff upon graduation in installments through salary deduction on a monthly basis as per Agreement. Employees are eligible for variable funding if they meet the eligibility requirements.

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**25. COMPUTER LOAN FUND**

	Group and Board	
	2021 RM	2020 RM
At 1 January/31 December	<u>1,000,000</u>	<u>1,000,000</u>

There is no loan receivable balance in the current and previous years, so movement in loan receivable balance is not shown.

The fund is to provide computer loans to staff subject to specified conditions. The loan repayment period is 48 months. Repayment of financing including profit rate is made by employees in installments through salary deduction on a monthly basis as per the Agreement.

**26. BANK BORROWINGS**

	Group	
	2021 RM	2020 RM
Term loans	767,098	891,877
Finance lease payables	<u>1,306,226</u>	<u>1,918,666</u>
	<u>2,073,324</u>	<u>2,810,543</u>
Analysed as:		
Repayment in 12 months	640,755	1,032,737
Repayment after 12 months and not exceeding 5 years	944,557	1,341,245
Repayment after 5 years	<u>488,012</u>	<u>436,561</u>
	<u>2,073,324</u>	<u>2,810,543</u>

(a) Term Loan

- (i) The term loan for Islamic Variable Financing (BBA TF) amounting to RM3,641,544 is partial financing for the purchase of 15 units of completed shop offices in Taman Tasik Utama, Ayer Keroh, Melaka and a piece of commercial land held under HSM 4918 Lot No. PT 19403, Mukim Bukit Katil, Melaka Tengah. The term loan is secured as follows:
- (a) Fresh 1<sup>st</sup> party 1<sup>st</sup> deed of assignment over sale & purchase agreement with power of attorney to transfer or otherwise deal with the said property: and
- (b) 1<sup>st</sup> party 1<sup>st</sup> legal charge over the commercial land.

The loan repayment amount is between RM900 and RM18,787 for a period of 120 monthly installments including interest.



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**26. BANK BORROWINGS (CONT'D)**

(a) Term Loan (cont'd)

- (ii) The term loan amounting to RM713,396 obtained from a licensed bank is to finance the purchase of a single storey shop office under Sharia principles in Pusat Bandar Bertam Perdana, Kepala Batas, Penang. The loan repayment amount is RM5,544 for a period of 180 monthly installments including profit.

	Group	
	2021 RM	2020 RM
<b>Term loan maturity:</b>		
Repayment within 12 months	91,385	238,836
Repayment after 12 months and not more than 5 years	225,180	271,529
Repayment after 5 years	450,533	381,512
	<u>767,098</u>	<u>891,877</u>

(b) Finance Lease Payables

	Group	
	2021 RM	2020 RM As restated
<b>Minimum payment of financing</b>		
Repayment within 12 months	727,778	930,990
Repayment after 12 months and not more than 9 years	757,518	1,251,770
	<u>1,485,296</u>	<u>2,182,760</u>
Less: Financing charges payable	(179,070)	(264,094)
Current value of financing liabilities	<u>1,306,226</u>	<u>1,918,666</u>
<b>Current value of financing liabilities</b>		
Repayment within 12 months	549,370	793,901
Repayment after 12 months and not more than 5 years	719,377	1,069,716
Repayment after 5 years	37,479	55,049
	<u>1,306,226</u>	<u>1,918,666</u>

The interest rates for finance lease range from 2.18% to 6.54% per annum (2020: 2.31% to 6.54%).

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**27. DEFERRED GRANTS**

	Group		Board	
	2021 RM	2020 RM As restated	2021 RM	2020 RM
At 1 January	42,092,737	59,883,265	662,130	1,634,785
<b>Grants received during the financial year:</b>				
Grants (related to cash contributions)	73,652,077	78,376,864	8,867,700	11,175,000
Grants (related to asset expenditure contributions)	8,450,274	411,600	-	-
Grants (related to assets contributions)	1,360,399	1,582,551	-	-
Sales and services tax	(1,578,359)	-	-	-
Grant repayments	(3,762,644)	(15,335,982)	(685,137)	(440,000)
Grant adjustments	69,210	765,348	69,210	765,348
	<u>78,190,957</u>	<u>65,800,381</u>	<u>8,251,773</u>	<u>11,500,348</u>
<b>Accounted for in the Statement of Financial Performance</b>				
Used for related expenses	(57,934,620)	(70,784,439)	(2,317,312)	(12,473,003)
Used for assets acquisitions	(9,488,730)	(8,169,723)	-	-
Used for assets expenses	(3,885)	(287,236)	-	-
Used for Management Fees	(2,066,020)	(4,015,410)	-	-
Distribution to subsidiaries	(268,622)	(334,101)	-	-
Consolidation adjustments	(18,855,420)	-	-	-
	<u>(88,617,297)</u>	<u>(83,590,909)</u>	<u>(2,317,312)</u>	<u>(12,473,003)</u>
At 31 December	<u>31,666,397</u>	<u>42,092,737</u>	<u>6,596,591</u>	<u>662,130</u>
Analysed as:				
Expenditure related grants	15,601,338	12,560,591	6,596,591	662,130
Asset related grants	34,920,479	29,532,146	-	-
Consolidation adjustments	(18,855,420)	-	-	-
	<u>31,666,397</u>	<u>42,092,737</u>	<u>6,596,591</u>	<u>662,130</u>
Analysed as:				
Within 12 months	4,824,131	13,784,183	-	-
After 12 months	26,842,266	28,308,554	6,596,591	662,130
	<u>31,666,397</u>	<u>42,092,737</u>	<u>6,596,591</u>	<u>662,130</u>

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**28. DEFERRED TAX LIABILITIES**

	Group		Board	
	2021 RM	2020 RM	2021 RM	2020 RM
At 1 January	14,198,349	12,482,630	13,727,873	11,814,258
Transferred to statement of financial performance (Note 39)	1,430,545	1,715,719	1,430,545	1,913,615
At 31 December	<u>15,628,894</u>	<u>14,198,349</u>	<u>15,158,418</u>	<u>13,727,873</u>

**29. EMPLOYEE BENEFITS**

	2021 RM	2020 RM As restated
	<b>Group</b>	
Provision for retirees medical benefits	<u>30,737,673</u>	<u>27,835,907</u>
Analysed as:		
Matured within 12 months	365,564	279,736
Matured after 12 months	<u>30,372,109</u>	<u>27,556,171</u>
Provision for end of service gratuity	<u>14,800,346</u>	<u>13,863,910</u>
Analysed as:		
Matured within 12 months	-	-
Matured after 12 months	<u>14,800,346</u>	<u>13,863,910</u>
Provision for cash award in lieu of accumulated leave	<u>3,500,959</u>	<u>3,832,833</u>
Analysed as:		
Matured within 12 months	433,908	232,452
Matured after 12 months	<u>3,067,051</u>	<u>3,600,381</u>
<b>Provision for employee benefits</b>	<u>49,038,978</u>	<u>45,532,650</u>
Analysed as:		
Matured within 12 months	799,472	512,188
Matured after 12 months	<u>48,239,506</u>	<u>45,020,462</u>
	<u>49,038,978</u>	<u>45,532,650</u>

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**29. EMPLOYEE BENEFITS (CONT'D)**

	2021 RM	2020 RM
<b>Board</b>		
Provision for retirees medical benefits	<u>30,737,673</u>	<u>27,835,907</u>
Analysed as:		
Matured within 12 months	365,564	279,736
Matured after 12 months	<u>30,372,109</u>	<u>27,556,171</u>
Provision for end of service gratuity	-	-
Analysed as:		
Matured within 12 months	-	-
Matured after 12 months	-	-
Provision for cash award in lieu of accumulated leave	<u>3,425,484</u>	<u>3,751,018</u>
Analysed as:		
Matured within 12 months	433,908	232,452
Matured after 12 months	<u>2,991,576</u>	<u>3,518,566</u>
<b>Provision for employee benefits</b>	<u>34,163,157</u>	<u>31,586,925</u>
Analysed as:		
Matured within 12 months	799,472	512,188
Matured after 12 months	<u>33,363,685</u>	<u>31,074,737</u>
	<u>34,163,157</u>	<u>31,586,925</u>

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**29. EMPLOYEE BENEFITS (CONT'D)**

**Provision for Retirees Medical Benefits**

(a) The movements in the provision for medical benefits for retirees of the Group and the Board are as follows:

	2021 RM	2020 RM
<b>Group and Board</b>		
At 1 January	27,835,907	23,250,436
Current service cost	2,196,387	2,059,434
Interest costs	989,483	872,727
Net actuarial losses/(profits)	-	1,816,320
Benefits paid	(284,104)	(163,010)
At 31 December	<u>30,737,673</u>	<u>27,835,907</u>

(b) Actuarial Assumptions

The key actuarial assumptions used at the reporting date are as follows:

	2021 %	2020 %
<b>Group and Board</b>		
Discount rate	3.59	3.59
Medical costs inflation rate	10.00	10.00

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**29. EMPLOYEE BENEFITS (CONT'D)**

**Provision for Pension Benefits End-of-Service Gratuity**

(a) The movements in the provision for the Group's pension benefits are as follows:

	2021 RM	2020 RM As restated
<b>Group</b>		
At 1 January	13,863,910	11,884,475
Current service costs	972,560	879,700
Interest cost	470,930	510,360
Net actuarial losses/(profits)	-	866,590
Benefits paid	(507,054)	(244,872)
Change in methodology	-	(32,343)
At 31 December	<u>14,800,346</u>	<u>13,863,910</u>

(b) Actuarial Assumptions

The key actuarial assumptions used at the reporting date are as follows:

	2021 %	2020 %
<b>Group</b>		
Discount rate	3.19 - 4.07	3.19 - 4.07
Salary increment rate	5.00 - 6.00	5.00 - 6.00



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**29. EMPLOYEE BENEFITS (CONT'D)**

**Provision for Cash Award in Lieu of Accumulated Leave**

(a) The movements in the provision for cash award in lieu of accumulated leave of the Group and the Board are as follows:

	2021 RM	2020 RM As restated
<b>Group</b>		
At 1 January	3,832,833	3,949,406
Current Service Cost	187,591	174,579
Interest Cost	129,099	114,466
Net Actuarial Losses/(Profits)	-	119,790
Benefits paid	(648,564)	(525,408)
At 31 December	<u>3,500,959</u>	<u>3,832,833</u>
	2021 RM	2020 RM
<b>Board</b>		
At 1 January	3,751,018	3,878,879
Current Service Cost	180,519	169,263
Interest Cost	126,344	111,436
Net Actuarial Losses/(Profits)	-	116,848
Benefits paid	(632,397)	(525,408)
At 31 December	<u>3,425,484</u>	<u>3,751,018</u>

(b) Actuarial Assumptions

The key actuarial assumptions used at the reporting date are as follows:

	2021 %	2020 %
<b>Group</b>		
Discount rate	3.59 - 4.07	3.59 - 4.07
Salary increment rate	6.00	6.00
<b>Board</b>		
Discount rate	3.59	3.59
Salary increment rate	6.00	6.00

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**30. EXCHANGE TRANSACTION PAYABLES**

The typical trade credit terms for exchange transaction payables of the Group and the Board are 14 to 90 days (2020: 14 to 90 days).

Aging Analysis

The aging analysis for exchange transaction payables of the Group and the Board at the end of the reporting period is as follows:

	2021 RM	2020 RM As restated
<b>Group</b>		
Within credit period	13,285,287	24,328,978
After credit period		
- Less than 6 months	4,261,272	2,978,019
- 6 to 12 months	504,454	759,156
- More than 12 months	157,036	141,882
	<u>18,208,049</u>	<u>28,208,035</u>
	2021 RM	2020 RM
<b>Board</b>		
Within credit period	11,483,195	21,968,003
After credit period		
- Less than 6 months	-	1,787,125
- 6 to 12 months	-	-
- More than 12 months	-	-
	<u>11,483,195</u>	<u>23,755,128</u>

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**31. OTHER PAYABLES**

	Group		Board	
	2021 RM	2020 RM	2021 RM	2020 RM
Staff incentives	14,748,608	9,054,282	11,600,000	7,200,000
Non-trade creditors	915,980	670,332	915,980	670,332
Performance bond	2,568,415	2,655,704	420,000	420,000
Board member's incentives/ allowances	1,736,409	1,669,433	400,000	400,000
Accruals	1,130,053	1,244,432	60,473	244,401
Retention sum	141,729	199,738	141,729	199,738
Online creditors	130,898	168,672	130,898	168,672
Other creditors	11,493,737	12,364,049	61,155	152,075
Staf creditors	1,067,137	801,269	247,234	138,023
Salary creditors	-	13,480	-	13,480
GST/SST creditors	2,510,891	1,098,145	-	-

**32. REVENUE FROM NON-EXCHANGE TRANSACTIONS**

	Group		Board	
	2021 RM	2020 RM	2021 RM	2020 RM
		As restated		As restated
Contract levy	161,749,082	113,006,488	161,749,082	113,006,488
Registration fees	66,111,345	59,098,135	66,111,345	59,098,135
Compounds and penalties	5,265,929	5,113,470	5,265,929	5,113,470
Other non-exchange transactions	1,145,000	2,174,200	-	-
Government grants	644,335	14,976,015	2,317,312	12,473,003
	<b>234,915,691</b>	<b>194,368,308</b>	<b>235,443,668</b>	<b>189,691,096</b>

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**33. REVENUE FROM EXCHANGE TRANSACTIONS**

	Group		Board	
	2021 RM	2020 RM	2021 RM	2020 RM
Skills evaluation fees	4,165,813	6,373,679	3,304,190	5,975,270
Course fees	15,596,559	14,932,309	2,561,529	4,733,962
Rental revenue	2,308,873	1,601,779	528,294	1,460,772
Consulting, certification, and registration project management fees	19,082,378	7,135,630	-	-
Other exchange transactions	1,988,761	4,037,897	683,780	656,489
Dividends	1,700,548	1,092,813	237,150	190,750
Fixed deposits interest	9,210,227	15,844,053	8,707,061	15,153,383
Hibah	1,509,437	276,133	1,439,457	207,546
Material verifications	8,008,600	7,108,700	8,008,600	7,108,700
Sales of documents	160,690	160,809	86,170	93,079
	<b>63,731,886</b>	<b>58,563,802</b>	<b>25,556,231</b>	<b>35,579,951</b>

**34. OTHER REVENUE**

	Group		Board	
	2021 RM	2020 RM	2021 RM	2020 RM
		As restated		As restated
Vehicle loan interest	1,028	1,733	1,028	1,733
Grant repayment	4,553,302	17,432,715	4,553,302	17,432,715
Doubtful debts revenue	6,198,199	2,740,524	6,198,199	2,740,524
Mudharabah profits	217,406	234,388	203,423	219,002
Miscellaneous revenue	797,501	1,049,329	485,380	251,123
Gain from disposal of property, plant and equipment	344,236	257,693	14,225	88,913
Gain from acquisition of sub-subsidiaries	-	175,424	-	-
Gain on fair value of property investments	-	329,000	-	-
Gain from writing off of subsidiary investments	100,000	150,000	-	-
	<b>12,211,672</b>	<b>22,370,806</b>	<b>11,455,557</b>	<b>20,734,010</b>

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**35. DIRECT OPERATING EXPENSES**

	Group		Board	
	2021 RM	2020 RM	2021 RM	2020 RM
Construction industry financing programmes	<b>84,743,744</b>	107,993,465	<b>96,024,801</b>	121,737,877
Depreciation of property, plant and equipment	<b>11,439,075</b>	12,559,430	-	-
Loss on property, plant and equipment	<b>3</b>	13,417	-	-
	<b><u>96,182,822</u></b>	<u>120,566,312</u>	<b><u>96,024,801</u></b>	<u>121,737,877</u>

**36. MANAGEMENT EXPENSES**

	Group		Board	
	2021 RM	2020 RM	2021 RM	2020 RM
		As restated		
Supplies	<b>3,598,739</b>	3,156,889	<b>3,087,812</b>	2,095,957
Travelling allowances	<b>2,254,522</b>	2,740,633	<b>1,387,306</b>	1,587,895
Staff courses and trainings	<b>891,275</b>	1,068,526	<b>728,302</b>	867,865
Maintenance	<b>8,196,473</b>	9,033,609	<b>6,063,533</b>	6,687,248
Communications and utilities	<b>3,988,002</b>	4,788,995	<b>1,999,258</b>	2,637,168
Office expenses	<b>72,477</b>	55,124	-	-
Other expenses	<b>90,817</b>	100,099	-	-
	<b><u>19,092,305</u></b>	<u>20,943,875</u>	<b><u>13,266,211</u></b>	<u>13,876,133</u>

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**37. OTHER OPERATING EXPENSES**

	Group		Board	
	2021 RM	2020 RM	2021 RM	2020 RM
		As restated		
Road tax and insurance	<b>618,913</b>	623,313	<b>298,632</b>	284,126
Other receivables written off	-	18,891	-	18,891
Levy debtors written off	-	110,759	-	110,759
Impairment losses allowance	<b>1,094,099</b>	898,808	<b>850,463</b>	898,808
Emoluments	<b>102,959,969</b>	96,060,050	<b>76,982,040</b>	71,208,100
Property, plant, and equipment written off	<b>292,397</b>	9,322	<b>292,193</b>	4,141
Impairment of financial assets available for sale	<b>163,910</b>	12,840	-	-
Entertainment	<b>462,764</b>	609,131	-	-
Advertisements and promotions	<b>338,057</b>	405,751	-	-
Professional services	<b>22,306,412</b>	20,877,629	<b>18,412,151</b>	16,660,656
Loss on disposal of property, plant and equipment	<b>745,546</b>	6,420	<b>28,210</b>	-
Rentals	<b>19,901,916</b>	20,569,684	<b>18,011,020</b>	17,888,440
Amortisation of intangible assets	<b>7,223,799</b>	6,882,122	<b>7,163,424</b>	6,838,774
Depreciation of property, plant and equipment	<b>10,991,235</b>	11,626,967	<b>8,995,474</b>	9,307,353
	<b><u>167,099,017</u></b>	<u>158,711,687</u>	<b><u>131,033,607</u></b>	<u>123,220,048</u>

**38. FINANCE COSTS**

	Group	
	2021 RM	2020 RM
Interest expenses on bank borrowings	<b><u>257,503</u></b>	<u>162,159</u>



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**39. TAXATION**

	Group		Board	
	2021 RM	2020 RM	2021 RM	2020 RM
Tax expenses for the financial year:				
- Current year tax provision	3,456,814	3,126,881	2,874,657	2,596,073
- Associate's portion of tax	(65,315)	-	-	-
- Under/(Over) provision of prior year tax	159,097	71,986	347,947	-
	<u>3,550,596</u>	<u>3,198,867</u>	<u>3,222,604</u>	<u>2,596,073</u>
Origination and reversal of temporary differences				
- Recognised in current year tax statement (Note 28)	1,390,965	1,685,171	1,390,965	1,883,067
- Under provision of prior year deferred tax (Note 28)	39,580	30,548	39,580	30,548
	<u>1,430,545</u>	<u>1,715,719</u>	<u>1,430,545</u>	<u>1,913,615</u>
	<u>4,981,141</u>	<u>4,914,586</u>	<u>4,653,149</u>	<u>4,509,688</u>

The Group's and the Board's income tax is calculated at the statutory rate of 24% (2020: 24%) of the taxable profits. Reconciliation for income tax expense in respect of sales profit before tax at the statutory income tax rate to tax expense at the effective income tax rate is as follows:

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**39. TAXATION (CONT'D)**

	Group		Board	
	2021 RM	2020 RM As restated	2021 RM	2020 RM As restated
Income surplus/(deficit) before tax	<u>28,200,166</u>	<u>(25,508,956)</u>	<u>32,130,837</u>	<u>(12,829,001)</u>
Tax at 24% (2020: 24%)	6,768,040	(6,122,149)	7,711,401	(3,078,960)
Income not subject to tax	(17,279,226)	(16,745,623)	(1,658,301)	(1,839,745)
Non-allowable expenses	22,321,127	24,001,169	5,114,341	6,989,953
Effect on utilising unabsorbed losses and capital allowances	(6,573,570)	3,986,778	(6,905,169)	2,409,488
Reversal of deferred tax due to disposal of property, plant and equipment	(81,214)	(58,349)	3,350	(1,596)
Deferred tax asset not recognised	(372,693)	(249,774)	-	-
Under provision of tax in prior year	159,097	71,986	347,947	-
Under provision of deferred tax in prior year	39,580	30,548	39,580	30,548
Tax for the financial year	<u>4,981,141</u>	<u>4,914,586</u>	<u>4,653,149</u>	<u>4,509,688</u>

**40. STAFF COSTS**

	Group		Board	
	2021 RM	2020 RM	2021 RM	2020 RM
Salaries and allowances	85,071,198	83,824,171	64,389,449	63,060,095
Annual incentives	13,710,859	8,227,104	11,600,000	7,200,000
Staff costs	<u>98,782,057</u>	<u>92,051,275</u>	<u>75,989,449</u>	<u>70,260,095</u>

The number of employees of the Group and the Board at the end of the current financial year was 1,670 and 998 respectively (2020: 1,699 and 1,014).

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**41. SENIOR MANAGEMENT STAFF BENEFITS**

	Group		Board	
	2021 RM	2020 RM	2021 RM	2020 RM
Short term benefits	4,177,912	4,008,775	992,591	948,005
	<u>4,177,912</u>	<u>4,008,775</u>	<u>992,591</u>	<u>948,005</u>

The number of Board Members of the Group and the Board at the end of the current financial year was 90 and 11 (2020: 98 and 11) respectively.

**42. SIGNIFICANT RELATED PARTIES TRANSACTIONS**

	Board	
	2021 RM	2020 RM As restated
<u>Subsidiaries dan sub-subsidiaries</u>		
Paid and unpaid construction industry financing programmes	81,046,314	81,913,567
Paid and unpaid utilities	242,887	346,233
Paid and unpaid rentals	182,994	182,994
Rental income	282,894	1,450,472
Other exchange transaction income	173,400	-
Dividends received	<u>237,150</u>	<u>190,750</u>

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**43. FINANCIAL INSTRUMENTS**

**(a) Financial risk management policies and objectives**

The Group's and the Board's financial risk management policies ensure that sufficient financial resources are available for the development of the Board's business in addition to managing interest rate risks (both value and cash flow), liquidity risks and credit risks. Board Members of the Group and the Board review and agree on policies to manage each risk.

**(b) Interest rate risks**

Interest rate risks are the risk of changes in the value of financial instruments due to their sensitivity to changes in current interest rates. This risks are limited to short term investments with licensed financial institutions, investments managed by Portfolio Managers and bank borrowings.

The following table shows the financial assets and financial liabilities of the Group and the Board and the carrying amounts that are exposed to interest rate risks, analysed based on the revaluation of interest value or maturity date, whichever is earlier.

	Up to 1 month RM	1 - 3 months RM	3 - 12 months RM	1 - 5 months RM	> 5 months RM	Total RM
<b>31.12.2021</b>						
<b>Group</b>						
<b>Current assets</b>						
Financial assets through surplus or deficit	25,322,954	-	-	-	-	25,322,954
Short term deposits	1,250,969	9,277,674	356,776,616	12,600,000	-	379,905,259
Cash and bank balances	118,900,934	-	-	-	-	118,900,934
<b>Non-current liabilities</b>						
Bank borrowings	-	-	-	944,557	488,012	1,432,569
<b>Current liabilities</b>						
Bank borrowings	25,784	89,217	525,754	-	-	640,755
<b>31.12.2021</b>						
<b>Board</b>						
<b>Current assets</b>						
Short term deposits	-	6,200,000	339,410,000	12,600,000	-	358,210,000
Cash and bank balances	88,415,437	-	-	-	-	88,415,437

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**43. FINANCIAL INSTRUMENTS (CONT'D)**

**(b) Interest rate risks (cont'd)**

	Up to 1 month RM	1 - 3 months RM	3 - 12 months RM	1 - 5 months RM	> 5 months RM	Total RM
<b>31.12.2020</b>						
<b>Group</b>						
<b>Current assets</b>						
Financial assets through surplus or deficit	23,288,742	-	-	-	-	23,288,742
Short term deposits	5,233,063	2,302,622	441,354,180	-	-	448,889,865
Cash and bank balances	43,994,327	-	-	-	-	43,994,327
<b>Non-current liabilities</b>						
Bank borrowings	-	-	-	1,341,245	436,561	1,777,806
<b>Current liabilities</b>						
Bank borrowings	25,251	270,830	736,656	-	-	1,032,737
<b>31.12.2020</b>						
<b>Board</b>						
<b>Current assets</b>						
Short term deposits	3,000,000	-	419,310,000	-	-	422,310,000
Cash and bank balances	23,819,799	-	-	-	-	23,819,799

Interest rate sensitivity

The following table shows the sensitivity to possible changes in interest rates on borrowings. With all other variables fixed, the table below summarises the Group's exposure to interest rate risks on floating rate borrowings.

	Effect on reserve RM
<b>2021</b>	
Increase in 100 Basis Points (+100 bps)	43,549
Decrease in 100 Basis Points (-100 bps)	(43,549)
<b>2020</b>	
Increase in 100 Basis Points (+100 bps)	43,171
Decrease in 100 Basis Points (-100 bps)	(43,171)

The movements assumed in the basis points for interest rate sensitivity analysis are based on the current surveyable market environment.

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**43. FINANCIAL INSTRUMENTS (CONT'D)**

**(b) Interest rate risks (cont'd)**

Interest Rates and Maturity

The interest rates per annum and the maturities of short term deposits and bank borrowings as at 31 December is disclosed in Note 22 and Note 26 respectively.

**(c) Credit risks**

Credit risks, or the risks of other parties' failure to meet their obligations, are controlled through implementation of credit approval and monitoring procedures. Accounts receivable of non-exchange transactions and exchange transactions are monitored from time to time through the Group's and the Board's management reporting procedures. The Group and the Board do not have any significant exposure to any individual customers or other parties and do not have a concentration of credit in relation to any financial instruments.

As the Group and the Board do not hold any collaterals, the highest exposure to credit risks are represented by the carrying amount of financial assets at the end of the reporting period.

At the end of the reporting period, receivables that have been provided for impairment losses are receivables that have significant financial difficulties and have not made payments within the credit period allowed;

Receivables that exceed credit terms but are not provided for for impairment losses

The Group and the Board do not provide for impairment losses for these receivables as they are companies with a good track record of repayment and no record of default.

Significant receivables that have not exceeded credit period and are not provided for impairment losses are receivables that have a long history of dealing with the Group and the Board. The Group and the Board will monitor credit quality of these receivables through analysis of management reports.

Analysis of the aging and impaired amounts of non-exchange transaction receivables and exchange transaction receivables as at 31 December are disclosed in Note 12 and Note 13 respectively.

Other financial assets, other than available-for-sale financial assets, are neither outstanding nor impaired as at 31 December.



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**43. FINANCIAL INSTRUMENTS (CONT'D)**

**(d) Liquidity risks**

The Group and the Board actively manage debt maturity profiles, operating cash flows and funding availability to ensure all refinancing, repayment and funding requirements are met. As part of the overall liquidity management, the Group and the Board maintain sufficient cash or cash convertible instruments to meet its working capital requirements.

The maturity profile of the Group's bank borrowings is disclosed in Note 26 while the maturity of other financial liabilities is less than 12 months.

**(e) Fair value**

Determination of Fair Value

The Group and the Board use the following hierarchy to determine and disclose the fair value of financial instruments using valuation techniques:

Level 1:	Quoted (unadjusted) prices in active markets for the same asset or liability.
Level 2:	Inputs other than quoted prices are included in surveyable Level 1 for assets or liabilities, either directly or indirectly.
Level 3:	Inputs for assets or liabilities that are not based on surveyable market data (non-surveyable inputs).

*Financial Instruments at Level 1*

The fair values of financial instruments traded in active markets are based on quoted market prices at the balance sheet date. A market is considered active if the quoted price is available and normally available from an exchange and the price represents actual and ordinary market transactions occurring on a sincere transaction basis. This includes investments managed by Portfolio Manager.

*Financial Instruments at Level 2 and Level 3*

The Group and the Board do not have financial instruments which fair value is determined using level 2 and level 3.

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**43. FINANCIAL INSTRUMENTS (CONT'D)**

**(e) Fair value (cont'd)**

The fair values of financial instruments and techniques as well as valuation inputs used to determine fair value are as follows:

	Total RM	Level 1	Level 2	Level 3
<b>Group</b>				
<b>31.12.2021</b>				
<b>Financial assets</b>				
Financial assets at fair value through surplus or deficit	25,322,954	25,322,954	-	-
<b>Group</b>				
<b>31.12.2020</b>				
<b>Financial assets</b>				
Financial assets at fair value through surplus or deficit	23,288,742	23,288,742	-	-

Fair Value of Financial Instruments Not Carried at Fair Value

The carrying amounts of Cash and Cash Equivalents, Receivables and Payables are reasonable estimates of their fair value depending on whether they are short term in nature or are repayable on demand. The carrying value of the Bank Borrowings is also a reasonable estimate of its fair value based on the repayments determined by the bank.

**44. CAPITAL COMMITMENTS**

	Board	
	2021 RM	2020 RM
Capital expenditure approved but not contracted for	<u>210,355,970</u>	<u>233,813,829</u>

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**45. CONTINGENCY ASSETS**

	Board	
	2021 RM	2020 RM
Claims against levy debtors brought to Court	<u>3,539,240</u>	<u>337,616</u>

**46. PRIOR YEAR ADJUSTMENTS**

The Group's and the Board's prior year adjustment is related to the consolidation adjustment on impairment of subsidiary's trade receivables which has an impact on the adjustment of other revenue and exchange transactions receivables. There are also reclassifications of amounts from non-exchange transactions, other revenues, management expenses, other operating expenses, amounts due from/(to) subsidiaries/sub-subsidiaries/associate and related companies, exchange transactions receivables, other receivables, exchange transactions payables and deferred grants.

	As stated last year RM	Prior year adjustment RM	As restated RM
<b>Group</b>			
<u>Statement of changes in net assets</u>			
Total accumulated surplus at 1 Januari 2021	<u>825,603,995</u>	<u>(148,420)</u>	<u>825,455,575</u>
	31.12.2020		31.12.2020
	As stated last year RM	Adjustments / Reclassifications RM	As restated RM
<b>Group</b>			
<u>Statement of Financial Performance</u>			
Revenue from non-exchange transactions	196,488,757	(2,120,449)	194,368,308
Other revenue	20,294,276	2,076,530	22,370,806
Management expenses	(20,941,950)	(1,925)	(20,943,875)
Other operating expenses	<u>(158,713,612)</u>	<u>1,925</u>	<u>(158,711,687)</u>

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**46. PRIOR YEAR ADJUSTMENTS (CONT'D)**

	31.12.2020		31.12.2020
	As stated last year RM	Adjustments / Reclassifications RM	As restated RM
<b>Group</b>			
<u>Statement of financial position</u>			
<u>Current assets</u>			
Exchange transaction receivables	13,292,483	(84,330)	13,208,153
Other receivables	18,581,675	(64,090)	18,517,585
Amount due from an associate	<u>297,346</u>	<u>12,500</u>	<u>309,846</u>
<u>Non-current liabilities</u>			
Deferred grants	<u>28,403,410</u>	<u>94,856</u>	<u>28,308,554</u>
<u>Current liabilities</u>			
Exchange transaction payables	28,208,885	850	28,208,035
Amount due to an associate	-	(12,500)	12,500
Amount due to related companies	-	(850)	850
Deferred grants	<u>13,689,327</u>	<u>(94,856)</u>	<u>13,784,183</u>
	31.12.2020		31.12.2020
	As stated last year RM	Adjustments / Reclassifications RM	As restated RM
<b>Board</b>			
<u>Statement of financial performance</u>			
Non-exchange transaction revenue	191,811,545	(2,120,449)	189,691,096
Other revenue	18,613,561	2,120,449	20,734,010
<u>Statement of financial position</u>			
<u>Current assets</u>			
Amount due from subsidiaries	-	685,756	685,756
Amount due from sub-subsidiaries	-	1,833,173	1,833,173
<u>Current liabilities</u>			
Amount due to subsidiaries	2,697,664	(685,756)	3,383,420
Amount due to sub-subsidiaries	<u>826,242</u>	<u>(1,833,173)</u>	<u>2,659,415</u>

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**47. COMPARATIVE FIGURES**

The comparative figures are consistent with the presentation and classification of last year's financial statements except as disclosed in Notes 13, 14, 15, 16, 17, 18, 27, 29, 30, 32, 34, 36, 37, 39, 42 and 43 to the financial statements.

**48. SIGNIFICANT EVENTS AFTER THE FINANCIAL YEAR**

On 11 March 2020, the World Health Organisation declared the COVID-19 outbreak as a pandemic. In Malaysia, the Movement Control Order (MCO) was introduced on 18 March 2020 with preventive measures to reduce the impact of the pandemic on Malaysians.

Based on the information available at the date of authorisation of the financial statements, there is no material impact on the financial statements or the Board's operations. The Board receives support from the Board Members to meet its liquidity requirements for at least the next 12 months after the year end of the reporting period. The Board will continue to monitor its financial and operational needs throughout and after the pandemic as necessary.





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