



SESI ENTRANCE CONFERENCE

PENYATA KEWANGAN BBP TAHUN 2018

24 JANUARI 2019

JAM 2.30 PETANG DEWAN SERBAGUNA ARAS G PUTRAJAYA



***ENTRANCE
CONFERENCE
PENYATA KEWANGAN
BAGI TAHUN
BERAKHIR
31 DISEMBER 2018***

Fokus Perbincangan



- 1. Tanah atas nama Pesuruhjaya**
- 2. Tanah Persekutuan**
- 3. Geran diterima dengan syarat**
- 3. Terimaan tidak dikenal pasti**
- 4. Tunggakan hasil**
- 5. Penyata Aliran Tunai**
- 6. *Timeline:***
 - **Penyerahan penyata kewangan bagi tahun berakhir 31 Disember 2018 oleh agensi**
 - **Pengauditan oleh Firma Audit Swasta**
 - **Laporan Ketua Audit Negara**

1. TANAH ATAS NAMA PESURUHJAYA TANAH PERSEKUTUAN

Pekeliling PTP 3/2008 Perenggan 5.2	Semua perolehan tanah untuk kegunaan Kerajaan Persekutuan dengan mengguna peruntukan/pembiayaan sama ada melalui geran atau pinjaman dan sama ada pembiayaan sepenuhnya atau sebahagian daripada kos projek/perbelanjaan oleh Kerajaan Persekutuan hendaklah di daftar atas nama PTP.
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MPERS Section 2 (2.27)	<i>Recognition is the process of incorporating in the financial statements an item that meets the definition of an asset, liability, income or expense and satisfies the following criteria:</i>
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*(a) It is **probable** that the future economic benefits or service potential associated with the asset will flow to the entity; and*

(b) The item has a cost or value that can be measured reliably.

1. ...sambungan

MFRS 16, MPSAS 13, MPERS Section 20	<i>A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.</i>
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Whether a lease is a finance lease or an operating lease depends on the substance of the transaction rather than the form of the contract. Examples of situations that individually or in combination would normally lead to a lease being classified as a finance lease are:

- (a) the lease transfers ownership of the asset to the lessee by the end of the lease term.*

1. ...sambungan

- (b) the lessee has the option to purchase the asset at a price that is expected to be sufficiently lower than the fair value at the date the option becomes exercisable for it to be reasonably certain, at the inception of the lease, that the option will be exercised.*
- (c) the lease term is for the major part of the economic life of the asset even if title is not transferred.*
- (d) at the inception of the lease the present value of the minimum lease payments amounts to at least substantially all of the fair value of the leased asset.*
- (e) the leased assets are of such a specialized nature that only the lessee can use them without major modifications*
- (f) The leased assets cannot easily be replaced by another asset (MPSAS)*

1. sambungan

Tanah pajakan tanpa perjanjian pajakan daripada PTP/permohonan pajakan belum dibuat:

- perlu dikeluarkan daripada penyata kewangan

1. sambungan

Tanah yang baru/telah mendapat kelulusan pajakan (sebelumnya dikeluarkan daripada penyata kewangan kerana tiada kelulusan pajakan):

- Kos asal hartanah dan geran tertunda (*reversal entry*)
- Bayaran bagi tempoh pajakan perlu mengambil kira nilai kini (*present value at the date of inception*)

2. GERAN DITERIMA DENGAN SYARAT

MFRS 120
para. 7
dan 8

7. Government grants, including non-monetary grants at fair value, shall not be recognised until there is reasonable assurance that: (a) the entity will comply with the conditions attaching to them; and (b) the grants will be received.

8. A government grant is not recognised until there is reasonable assurance that the entity will comply with the conditions attaching to it, and that the grant will be received. Receipt of a grant does not of itself provide conclusive evidence that the conditions attaching to the grant have been or will be fulfilled.

2. GERAN DITERIMA DENGAN SYARAT

MFRS 120
para. 20
dan 24

20. A government grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs shall be recognised in profit or loss of the period in which it becomes receivable.

24. Government grants related to assets, including non-monetary grants at fair value, shall be presented in the statement of financial position either by setting up the grant as deferred income or by deducting the grant in arriving at the carrying amount of the asset.

2.sambungan

MPSAS 23
para. 44
dan 45

44. *An inflow of resources from a non-exchange transaction recognized as an asset shall be recognized as revenue, except to the extent that a liability is also recognized in respect of the same inflow.*
45. *As an entity satisfies a present obligation recognized as a liability in respect of an inflow of resources from a non-exchange transaction recognized as an asset, it shall reduce the carrying amount of the liability recognized and recognize an amount of revenue equal to that reduction.*

2. GERAN DITERIMA DENGAN SYARAT

MPERS
Section
24 (24.4)

An entity shall recognise government grants as follows:

- a. A grant that does not impose specified future performance conditions on the recipient is recognised in income when the grant proceeds are receivable.*
- b. A grant that imposes specified future performance conditions on the recipient is recognised in income only when the performance **conditions are met**.*
- c. Grants received before the revenue recognition criteria are satisfied are recognised as a **liability**.*

3. TERIMAAN TIDAK DIKENAL PASTI

Panduan
Akta Wang
Tak Dituntut
1965
- Seksyen
8 (a)

Edisi Julai
2009

Wang Tak Dituntut bermaksud:

- a) Wang yang kena dibayar di sisi undang-undang kepada empunya tetapi tidak dibayar dalam satu tempoh masa tidak kurang dari satu tahun.

3.sambungan

Panduan
Akta Wang
Tak Dituntut
1965

- Seksyen
8 (b)

Edisi Julai
2009

b) Wang dalam kredit sesuatu akaun yang telah tidak dikendalikan melalui apa-apa urusan niaga dalam satu tempoh masa tidak kurang dari tujuh (7) tahun.

➤ Contoh di bawah kategori ini ialah:

- i. akaun simpanan;
- ii. akaun semasa;
- iii. simpanan tetap (yang mempunyai arahan pembaharuan automatik).

3.sambungan

Panduan
Akta Wang
Tak Dituntut
1965

- Seksyen
8 (c)

Edisi Julai
2009

- c) Wang dalam kredit sesuatu akaun dagangan yang telah tidak dikendalikan melalui apa-apa urusan niaga dalam satu tempoh masa tidak kurang dari dua (2) tahun.
- a. akaun pemiutang dagangan
 - b. akaun penghutang dagangan berbaki kredit

4. PENGHUTANG/TUNGGAKAN HASIL

MFRS 136 para. 9	<i>An entity shall assess at the end of each reporting period whether there is any indication that an asset may be impaired. If any such indication exists, the entity shall estimate the recoverable amount of the asset.</i>
MPSAS 29 para. 67	<i>An entity shall assess at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.</i>

4. PENGHUTANG/TUNGGAKAN HASIL

MPERS
Section 11
(11.21)

At the end of each reporting period, an entity shall assess whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost. If there is objective evidence of impairment, the entity shall recognise an impairment loss in profit or loss immediately.

5. PENYATA ALIRAN TUNAI

MFRS 107 para. 10	<i>The statement of cash flows shall report cash flows during the period classified by operating, investing and financing activities.</i>
MPSAS 2 para. 8	<i>Cash flows are inflows and outflows of cash and cash equivalents.</i>
MPERS Section 7.3	<i>An entity shall present a statement of cash flows that presents cash flows for a reporting period classified by operating activities, investing activities and financing activities.</i>

5.sambungan

MFRS 107
para. 7

Cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes. For an investment to qualify as a cash equivalent it must be readily convertible to a known amount of cash and be subject to an insignificant risk of changes in value. Therefore, an investment normally qualifies as a cash equivalent only when it has a short maturity of, say, three months or less from the date of acquisition. Equity investments are excluded from cash equivalents unless they are, in substance, cash equivalents, for example in the case of preferred shares acquired within a short period of their maturity and with a specified redemption date.

5.sambungan

MPSAS 2
para. 9 until
11

9. *Cash equivalents are held for the purpose of meeting short term cash commitments rather than for investment or other purposes. For an investment to qualify as a cash equivalent, it must be readily convertible to a known amount of cash and be subject to an insignificant risk of changes in value. Therefore, an investment normally qualifies as a cash equivalent only when it has a short maturity of, say, three months or less from the date of acquisition. Equity investments are excluded from cash equivalents unless they are, in substance, cash equivalents.*

5.sambungan

MPSAS 2
para. 9 until
11

10. *Bank borrowings are generally considered to be financing activities. However, in some countries, bank overdrafts that are repayable on demand form an integral part of an entity's cash management. In these circumstances, bank overdrafts are included as a component of cash and cash equivalents. A characteristic of such banking arrangements is that the bank balance often fluctuates from being positive to overdrawn.*

5.sambungan

MPSAS 2
para. 9 until
11

11. Cash flows exclude movements between items that constitute cash or cash equivalents, because these components are part of the cash management of an entity rather than part of its operating, investing, and financing activities. Cash management includes the investment of excess cash in cash equivalents.

5.sambungan

MPERS Section 7 (7.2)

Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value. They are held to meet short-term cash commitments instead of for investment or other purposes. Consequently, an investment normally qualifies as a cash equivalent only when it has a short maturity of, say, three months or less from the date of acquisition. Bank overdrafts are normally considered financing activities similar to borrowings. However, if they are repayable on demand and form an integral part of an entity's cash management, bank overdrafts are a component of cash and cash equivalents.

PERANCANGAN *TIMELINE* PENGAUDITAN PENYATA KEWANGAN TAHUN 2018



JAN

FEB

MAC

APR

MEI

JUN

JUL

OGOS

Terima &
Lulus
MPA

Penyerahan P. Kewangan

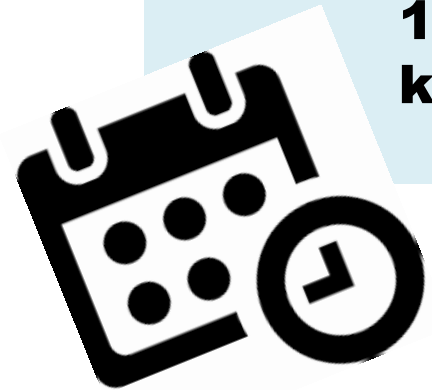
Pengauditan oleh FAS

Semakan oleh JAN



Tempoh pengauditan (1/2/3 bulan) adalah termasuk tempoh penerimaan maklum balas daripada auditi.

- ✓ **Jadual B, Bahagian II perenggan 15 – FAS hendaklah menyiapkan pengauditannya bagi membolehkan mereka memberi pendapat ke atas penyata kewangan tahunan dalam masa 1/2/3 bulan selepas penyerahan penyata kewangan oleh agensi**





Perkara berbangkit perlu dikategorikan seperti berikut:

- ✓ **Isu kewangan (isu yang ditemui pada tahun semasa)**
- ✓ **Isu pengurusan (isu yang ditemui pada tahun semasa)**
- ✓ **Isu berulang (jika isu yang pernah dibangkitkan pada tahun sebelum dan berulang pada tahun semasa)**
- ✓ **Perlu sediakan dalam bentuk matriks (contoh [Matriks](#))**



Minit perbincangan antara agensi dan FAS perlu disediakan

Fokus Pengauditan Penyata Kewangan Tahun 2018



- **Penyaluran dan penggunaan geran pembangunan**
- **Pelaburan/pinjaman diberi**
- **Pinjaman diterima**
- **Hasil Pihak Berkuasa Tempatan/
Agihan Zakat Majlis Agama Islam**
- **Perolehan artifak/karya/seni**



SEKIAN
Terima Kasih