



SABAH, MALAYSIA

# Warta Kerajaan

*Diterbitkan dengan kuasa*

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Jil. LXXII]

KOTA KINABALU, KHAMIS, 29 JUN 2017

[No. 26

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**Kenyataan-kenyataan berikut adalah diterbitkan atas perintah Tuan Yang Terutama Yang di-Pertua Negeri untuk Makluman Umum.**

**TAN SRI DATUK SERI PANGLIMA HAJI SUKARTI BIN WAKIMAN,**  
*Setiausaha Kerajaan Negeri.*

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**No. 193**

[No. SPANS: 800-3/30/4/1/381

## KENAIKAN PANGKAT

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Encik Abd. Rahim bin Abd. Rahman secara hakiki ke jawatan Jurutera, Gred J44 secara fleksi secara khas untuk penyangang (KUP) mulai 29 Oktober 2015.

[No. SPANS: 800-3/30/4/2/54

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Encik Callixtus Tamin secara hakiki ke jawatan Juruukur Bahan, Gred J44 secara fleksi secara khas untuk penyangang (KUP) mulai 29 Oktober 2015.

[No. SPANS: 800-3/30/4/1/381

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Encik Foo Shok Tong secara hakiki ke jawatan Jurutera, Gred J44 secara fleksi secara khas untuk penyangang (KUP) mulai 29 Oktober 2015.

[No. SPANS: 800-3/30/4/1/381

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Encik Jaffri bin Bahan secara hakiki ke jawatan Jurutera, Gred J44 secara fleksi secara khas untuk penyangang (KUP) mulai 29 Oktober 2015.

KENAIKAN PANGKAT - (*samb.*)

[No. SPANS: 800-3/30/4/1/381]

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Encik James D. Giluk secara hakiki ke jawatan Jurutera, Gred J44 secara fleksi secara khas untuk penyandang (KUP) mulai 29 Oktober 2015.

[No. SPANS: 800-3/30/4/1/381]

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Encik Jiniu bin Ongul @ Victor secara hakiki ke jawatan Jurutera, Gred J44 secara fleksi secara khas untuk penyandang (KUP) mulai 29 Oktober 2015.

[No. SPANS: 800-3/30/4/1/381]

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Encik Jury @ Jerry Gungat secara hakiki ke jawatan Jurutera, Gred J44 secara fleksi secara khas untuk penyandang (KUP) mulai 29 Oktober 2015.

[No. SPANS: 800-3/30/4/1/381]

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Encik Lanree @ Henry Asing secara hakiki ke jawatan Jurutera, Gred J44 secara fleksi secara khas untuk penyandang (KUP) mulai 29 Oktober 2015.

[No. SPANS: 800-3/25/4/4/123]

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Puan Linda @ Lily Cosmas secara hakiki ke jawatan Pegawai Pertanian, Gred G44 secara fleksi secara khas untuk penyandang (KUP) mulai 29 Oktober 2015.

[No. SPANS: 800-3/30/4/1/381]

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Puan Margaret Chong Mui Nyen secara hakiki ke jawatan Jurutera, Gred J44 secara fleksi secara khas untuk penyandang (KUP) mulai 29 Oktober 2015.

[No. SPANS: 800-3/25/4/4/123]

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Puan Jovita @ Nicola binti Joseph secara hakiki ke jawatan Pegawai Pertanian, Gred G44 secara fleksi secara khas untuk penyandang (KUP) mulai 29 Oktober 2015.

[No. SPANS: 800-3/30/4/1/381]

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Encik Pelek bin Bongon secara hakiki ke jawatan Jurutera, Gred J44 secara fleksi secara khas untuk penyandang (KUP) mulai 29 Oktober 2015.

[No. SPANS: 800-3/32/4/4/106]

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Encik Roslee Sumin secara hakiki ke jawatan Pegawai Laut, Gred A44 secara fleksi secara khas untuk penyandang (KUP) mulai 29 Oktober 2015.

[No. SPANS: 800-3/30/4/1/381

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Encik Terence E. Wong secara hakiki ke jawatan Jurutera, Gred J44 secara fleksi secara khas untuk penyandang (KUP) mulai 29 Oktober 2015.

[No. SPANS: 800-3/29/4/4 Klt. 2/259

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Puan Nelliah binti Sittor secara hakiki ke jawatan Jurutera (Awam), Gred J44 secara fleksi secara khas untuk penyandang (KUP) mulai 22 Mei 2016.

[No. SPANS: 800-19/4/4 Klt. 2/160

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Encik Ismailey bin Ismail secara hakiki ke jawatan Pemelihara Hutan, Gred G44 mulai 2 Jun 2016.

[No. SPANS: 800-1/85/4/2/39

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Encik Mohammad Hisham bin Yayah secara hakiki ke jawatan Pegawai Hal Ehwal Islam, Gred S44 mulai 21 Julai 2016.

[No. SPANS: 800-3/29/4/9/101

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Encik George bin Duat secara hakiki ke jawatan Jurutera (Elektrikal), Gred J44 secara fleksi secara khas untuk penyandang (KUP) mulai 21 Ogos 2016.

[No. SPANS: 800-3/29/4/4 Klt. 2/259

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Puan Norhasnizah binti Hasbi secara hakiki ke jawatan Jurutera (Awam), Gred J44 secara fleksi secara khas untuk penyandang (KUP) mulai 21 Ogos 2016.

[No. SPANS: 800-3/29/4/4 Klt. 2/259

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Puan Arnie Ryziana Zohari secara hakiki ke jawatan Jurutera (Awam), Gred J44 secara fleksi secara khas untuk penyandang (KUP) mulai 2 Oktober 2016.

[No. SPANS: 800-1/32/4/4/82

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Puan Juitah binti Laipat secara hakiki ke jawatan Pegawai Laut, Gred A44 mulai 10 Oktober 2016.

[No. SPANS: 800-1/23/4/3/70

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Puan Noorhaneem binti Shahrain secara hakiki ke jawatan Akauntan, Gred W48 mulai 10 Oktober 2016.

[No. SPANS: 800-1/23/4/3/70

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Encik Wong Kok Siong @ George Lawrence Kichi secara hakiki ke jawatan Akauntan, Gred W48 mulai 12 Oktober 2016.

KENAIKAN PANGKAT - (*samb.*)

[No. SPANS: 800-19/4/4 Klt. 2/160]

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Encik Bernard Valentine secara hakiki ke jawatan Pemelihara Hutan, Gred G44 mulai 19 November 2016.

[No. SPANS: 800-1/29/4/3/286]

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Encik Arman bin Abdul Muin secara hakiki ke jawatan Jurutera (Awam), Gred J48 mulai 23 Januari 2017.

[No. SPANS: 800-1/29/4/3/286]

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Puan Jennieve binti Peter @ Bernadith secara hakiki ke jawatan Jurutera (Awam), Gred J48 mulai 23 Januari 2017.

[No. SPANS: 800-1/29/4/3/286]

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan kenaikan pangkat Puan Zainazah binti Ahmad Banjar secara hakiki ke jawatan Jurutera (Awam), Gred J48 mulai 23 Januari 2017.

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**No. 194**

[No. SPANS: 800-2/85/4/1/46]

## PENINGKATAN SECARA LANTIKAN

Suruhanjaya Perkhidmatan Awam Negeri telah meluluskan peningkatan secara lantikan (PSL) Encik Mohd. Jumat bin Abd. Rajak ke jawatan Pegawai Hal Ehwal Islam, Gred S41 secara tetap dalam bentuk percubaan selama 1 - 3 tahun mulai 21 Julai 2016.

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**No. 195**

[No. KKT&amp;P: 400-14/2 Jld. 7]

LAPORAN KETUA AUDIT NEGARA MENGENAI PENYATA KEWANGAN  
LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
BAGI TAHUN BERAKHIR 31 DISEMBER 2015*Laporan Mengenai Penyata Kewangan*

Penyata Kewangan Lembaga Pembangunan Perumahan dan Bandar dan Kumpulan bagi tahun berakhir 31 Disember 2015 telah diaudit oleh wakil saya yang merangkumi Lembaran Imbangan pada 31 Disember 2015 dan Penyata Pendapatan, Penyata Perubahan Dalam Ekuiti serta Penyata Aliran Tunai bagi tahun berakhir pada tarikh tersebut, ringkasan polisi perakaunan yang signifikan dan nota penjelasan lain.

*Tanggungjawab Lembaga Pengarah Terhadap Penyata Kewangan*

Lembaga Pengarah bertanggungjawab terhadap penyediaan dan persembahan Penyata Kewangan tersebut yang saksama selaras dengan piawaian pelaporan kewangan yang

diluluskan di Malaysia dan Enakmen LPPB No. 20 Tahun 1981. Lembaga Pengarah juga bertanggungjawab terhadap kawalan dalaman yang ditetapkan perlu oleh pengurusan bagi membolehkan penyediaan Penyata Kewangan yang bebas daripada salah nyata yang ketara sama ada disebabkan oleh fraud atau kesilapan.

#### *Tanggungjawab Juruaudit*

Tanggungjawab saya adalah memberi pendapat terhadap Penyata Kewangan tersebut berdasarkan pengauditan yang dijalankan. Pengauditan telah dilaksanakan mengikut Akta Audit 1957 dan piawaian pengauditan yang diluluskan di Malaysia. Piawaian tersebut menghendaki saya mematuhi keperluan etika serta merancang dan melaksanakan pengauditan untuk memperoleh jaminan yang munasabah sama ada Penyata Kewangan tersebut bebas daripada salah nyata yang ketara.

Pengauditan meliputi pelaksanaan prosedur untuk memperoleh bukti audit mengenai amaun dan pendedahan dalam Penyata Kewangan. Prosedur yang dipilih bergantung kepada pertimbangan juruaudit, termasuk penilaian risiko salah nyata yang ketara pada Penyata Kewangan sama ada disebabkan oleh fraud atau kesilapan. Dalam membuat penilaian risiko tersebut, juruaudit mempertimbangkan kawalan dalaman yang bersesuaian dengan entiti dalam penyediaan dan persembahan Penyata Kewangan yang memberi gambaran yang benar dan saksama bagi tujuan merangka prosedur pengauditan yang bersesuaian tetapi bukan untuk menyatakan pendapat mengenai keberkesanan kawalan dalaman entiti tersebut. Pengauditan juga termasuk menilai kesesuaian polisi perakaunan yang diguna pakai dan kemunasabahan anggaran perakaunan yang dibuat oleh pengurusan serta persembahan Penyata Kewangan secara menyeluruh.

Saya percaya bahawa bukti audit yang saya peroleh adalah mencukupi dan bersesuaian untuk dijadikan asas bagi pendapat berteguran.

#### *Asas Kepada Pendapat Berteguran*

Pemerhatian Audit terhadap Penyata Kewangan adalah seperti berikut:

- (i) Penyatuan penyata kewangan LPPB belum dibuat bagi tahun berakhir 31 Disember 2015. Penyatuan penyata kewangan LPPB dengan 3 penyata kewangan syarikat subsidiari iaitu Kuala Menggatal Development Corporation Sdn. Bhd., Supernesa Sdn. Bhd. dan Superpanel (Sabah) Sdn. Bhd. hendaklah disatukan bagi menggambarkan penyata kewangan keseluruhan LPPB benar dan saksama yang mana sesuai dengan kehendak piawaian perakaunan MASB 11: Consolidated Financial Statement and Investment in Subsidiaries.
- (ii) Kami mendapati terdapat beberapa item penghutang lain-lain tidak menunjukkan pergerakan pada tahun semasa berjumlah RM21,613,127. Dari jumlah tersebut, sebanyak RM11,840,698 telah diperuntukkan hutang ragu. Baki sebanyak RM9,772,430 masih tiada peruntukan hutang ragu disediakan.

#### *Pendapat Berteguran*

Pada pendapat saya, penyata kewangan ini memberikan gambaran yang benar dan saksama mengenai kedudukan kewangan Lembaga Pembangunan Perumahan dan Bandar dan

Kumpulan pada 31 Disember 2015 dan prestasi kewangan serta aliran tunainya bagi tahun berakhir pada tarikh tersebut selaras dengan piawaian pelaporan kewangan yang diluluskan di Malaysia kecuali yang dinyatakan di perenggan Asas Kepada Pendapat Berteguran.

PATIMAH BINTI RAMUJI,  
*b.p. Ketua Audit Negara,*  
*Malaysia.*

Kota Kinabalu.

Bertarikh: 9 September 2016.

LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
*(Housing and Town Development Authority)*

STATEMENT BY THE CHAIRMAN AND GENERAL MANAGER

In our opinion, the financial statements set out on pages 835 to 856 are drawn up so as to give a true and fair view of the state of affairs of the Authority as at 31st December, 2015 and of the results of its operations and cash flows for the year ended on that date.

On behalf of the Board,

YB DATUK HAJI AHMAD HAJI BUJANG  
*(Chairman)*

HAJJAH ROSNANI BINTI ASMAT  
*(General Manager)*

Kota Kinabalu.

Date: 25th May, 2016.

LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(*Housing and Town Development Authority*)

STATUTORY DECLARATION

I, CHIN SU ME, the officer primarily responsible for the financial management of Lembaga Pembangunan Perumahan dan Bandar (Housing and Town Development Authority), do solemnly and sincerely declare that the financial statements set out on pages 835 to 856 are, to the best of my knowledge and belief, 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 abovenamed CHIN SU ME at  
Kota Kinabalu in the State of Sabah  
on 25th May, 2016.

}

CHIN SU ME

Before me,

SALVIE @ SALVIA EJUM,  
*Pesuruhjaya Sumpah,*  
*Malaysia.*

Kota Kinabalu.



LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(Housing and Town Development Authority)

BALANCE SHEET AT 31ST DECEMBER, 2015

	<i>Note</i>	2015 RM	2014 RM
PROPERTY, PLANT AND EQUIPMENT	3	11,059,394	11,780,425
INVESTMENTS IN SUBSIDIARIES ...	4	6,846,994	6,846,994
HOUSING DEBTORS ... ..	5	21,142,067	23,515,417
		39,048,455	42,142,836
CURRENT ASSETS			
Housing debtors ... ..	5	4,079,998	5,628,588
Inventories of unsold houses ...	6	5,840,940	6,105,758
Development properties ... ..		88,865,778	78,769,487
Other receivables, deposits and prepayments... ..	7	23,532,731	22,557,405
Amount due from subsidiaries ...	8	1,922,710	2,410,160
Fixed deposits ... ..	9	50,020,573	58,804,944
Cash and bank balances ... ..		8,331,320	5,630,816
		182,594,050	179,907,158
CURRENT LIABILITIES			
Trade payables ... ..	10	6,820,956	4,856,838
Other payables and accruals ...		60,208,077	64,216,847
Provision ... ..	11	190,635	375,916
Housing deposits ... ..		26,200	26,200
State Government loans ... ..	12	14,617,143	13,593,078
Federal Government loans ... ..	13	22,343,814	22,686,482
Government trust funds ... ..	14	14,372,019	13,804,806
		118,578,844	119,560,167
NET CURRENT ASSETS ... ..		64,015,206	60,346,991
		103,063,661	102,489,827

LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(Housing and Town Development Authority)

BALANCE SHEET AT 31ST DECEMBER, 2015 - (cont.)

			<i>Note</i>	2015 RM	2014 RM
FINANCED BY:					
ACCUMULATED FUNDS	...	...		84,010,951	82,417,883
LONG TERM AND DEFERRED LIABILITIES					
State Government loans	...	...	12	11,962,740	12,468,605
Federal Government loans	...	...	13	7,089,970	7,603,339
				<u>19,052,710</u>	<u>20,071,944</u>
				<u>103,063,661</u>	<u>102,489,827</u>

The financial statement were approved and authorised for issue by the Board Members.

The notes set out form an integral part of, and should be read in conjunction with, these financial statements.

LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(Housing and Town Development Authority)

INCOME STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2015

	<i>Note</i>	2015 RM	2014 RM
REVENUE ... ..	15	13,857,897	14,548,551
Cost of sales ... ..		-	-
GROSS PROFIT ... ..		13,857,897	14,548,551
Other operating income ... ..		6,379,935	8,321,220
Administrative expenses ... ..		(20,260,099)	(22,230,433)
OPERATING PROFIT ... ..	16	(22,267)	639,338
Interest income ... ..		2,630,455	2,682,486
Interest expense ... ..		(947,448)	(971,045)
PROFIT BEFORE TAXATION ... ..		1,660,740	2,350,779
Tax expense ... ..	17	(67,672)	(99,679)
NET PROFIT OF THE YEAR ... ..		<u>1,593,068</u>	<u>2,251,100</u>

The notes set out form an integral part of, and should be read in conjunction with, these financial statements.

LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(*Housing and Town Development Authority*)

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED  
31ST DECEMBER, 2015

	<i>Accumulated funds</i> RM
<b>At 1st January 2014</b> ... ..	80,166,783
Net profit for the year ... ..	2,251,100
<b>At 31st December 2014</b> ... ..	<u>82,417,883</u>
Net profit for the year ... ..	1,593,068
<b>At 31st December 2015</b> ... ..	<u><u>84,010,951</u></u>

The notes set out form an integral part of, and should be read in conjunction with, these financial statements.

LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(Housing and Town Development Authority)

CASH FLOW STATEMENT FOR THE YEAR ENDED  
31ST DECEMBER, 2015

	2015 RM	2014 RM
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before taxation ... ..	1,660,740	2,350,779
Adjustments for:		
Allowance for doubtful debts ... ..	640,903	2,234,694
Depreciation ... ..	780,591	980,767
Interest expense ... ..	947,448	971,045
Gain on disposal of property, plant and equipment	(36,078)	(127,999)
Interest income ... ..	(2,630,455)	(2,682,486)
Government loan converted to grant ... ..	-	(2,781,113)
Operating profit before working capital changes	1,363,149	945,687
(Increase)/Decrease in working capital:		
Housing debtors ... ..	3,921,940	5,086,517
Inventories of unsold houses ... ..	264,818	842,767
Development properties ... ..	(10,096,291)	(5,792,922)
Trade and other receivables ... ..	(692,998)	(618,001)
Amount due from subsidiaries ... ..	(153,453)	(119,240)
Trade and other payables ... ..	(3,455,214)	(6,188,465)
Cash used in operations... ..	(8,848,049)	(5,843,657)
Interest paid ... ..	(60,005)	(60,010)
Income tax paid ... ..	(350,000)	-
<b>NET CASH GENERATED FROM/(USED IN)</b>		
<b>OPERATING ACTIVITIES</b> ... ..	(9,258,054)	(5,903,667)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received ... ..	2,630,455	2,682,486
Proceeds from disposal of property, plant and equipment ... ..	121,612	128,000
Purchase of property, plant and equipment ...	(145,094)	(418,808)
<b>CASH GENERATED FROM INVESTING ACTIVITIES</b>	2,606,973	2,391,678

LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(Housing and Town Development Authority)

CASH FLOW STATEMENT FOR THE YEAR ENDED  
31ST DECEMBER, 2015 - (cont.)

	2015 RM	2014 RM
CASH FLOWS FROM FINANCING ACTIVITIES		
Drawdown of Government trust funds ...	567,214	4,918,179
CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES ... ..	567,214	4,918,179
NET INCREASE IN CASH AND CASH EQUIVALENTS	(6,083,867)	1,406,190
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR ... ..	58,435,760	57,029,570
CASH AND CASH EQUIVALENTS AT END OF THE YEAR ... ..	52,351,893	58,435,760
CASH AND CASH EQUIVALENTS COMPRISE:		
Cash and bank balances ... ..	8,331,320	5,630,816
Fixed deposits ... ..	50,020,573	58,804,944
Less: Deposits pledged ... ..	(6,000,000)	(6,000,000)
	44,020,573	52,804,944
	52,351,893	58,435,760

The notes set out form an integral part of, and should be read in conjunction with, these financial statements.

LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(Housing and Town Development Authority)

NOTES TO THE FINANCIAL STATEMENTS - 31ST DECEMBER, 2015

1. PRINCIPAL ACTIVITIES

The Authority is a State-owned agency and is governed by the Housing and Town Development Authority Enactment, 1981. The principal activities of the Authority are to develop low cost housing and township projects. There has been no significant change in the nature of these activities during the financial year.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies are adopted by the Authority and are consistent with those adopted in previous years.

(a) *Basis of accounting*

The financial statements of the Authority are prepared on the historical cost basis and in compliance with applicable approved accounting standards in Malaysia.

(b) *Property, plant and equipment*

Property, plant and equipment are stated at cost or valuation less accumulated depreciation and impairment losses, if any.

(c) *Depreciation*

The straight line method is used to write off the cost of the following assets over the term of their estimated useful lives at the following principal annual rates:

Long term leasehold land	over 50 years
Buildings	2%
Motor vehicles	20%
Office furniture, fittings and equipment	10% - 20%
Renovation	10%
Computer Software	20%

(d) *Impairment*

The carrying amounts of the Authority's assets, other than inventories and financial assets (other than investments in subsidiaries), are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised whenever the carrying amount of an asset or the cash-generating unit to which it belongs exceeds its recoverable amount. Impairment losses are recognised in the income statement, unless the asset is carried at a revalued amount, in which case the impairment loss is charged to equity.

LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(*Housing and Town Development Authority*)

NOTES TO THE FINANCIAL STATEMENTS - 31ST DECEMBER, 2015 - (*cont.*)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (*cont.*)

The recoverable amount is the greater of the asset's net selling price and its value in use. In assessing value in use, estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. For an asset that does not generate largely independent cash inflows, the recoverable amount is determined for the cash-generating unit to which the asset belongs.

An impairment loss in respect of goodwill is not reversed unless the loss was caused by a specific external event of an exceptional nature that is not expected to recur and subsequent external events have occurred that reverse the effect of that event.

In respect of other assets, an impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount.

An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised. The reversal is recognised in the income statement, unless it reverses an impairment loss on a revalued asset, in which case it is taken to equity.

(e) *Development properties*

Land and development expenditure whereby significant development work has been undertaken and is expected to be completed within the normal operating cycle are classified as development properties. Development properties are stated at cost plus attributable profits less foreseeable losses, net of progress billings. Cost includes cost of land, all direct building cost, and other related development expenditure incurred during the period of development.

(f) *Inventories of unsold houses*

Inventories of unsold houses are stated at the lower of cost and net realisable value. Costs include apportioned land cost and development expenditure incurred.

(g) *Revenue*

(i) *Property development*

Profit from property development is recognised using the percentage of completion method. Where foreseeable losses are anticipated, full provision for these losses is made in the financial statements.



LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(Housing and Town Development Authority)

NOTES TO THE FINANCIAL STATEMENTS - 31ST DECEMBER, 2015 - (cont.)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (cont.)

(ii) *Developed properties*

Profit on developed properties is recognised when transfer of risks and rewards has been completed.

(iii) *Privatised projects*

Profit on privatised projects is recognised on an accrual basis based on stipulated fixed schedule.

(iv) *Rental income*

Rental income is recognised on an accrual basis.

(v) *Interest income*

Interest income is recognised in the income statement as it accrues, taking into account the effective yield on the asset.

(vi) *Dividend Income*

Dividend income is recognised when the right to receive payment is established.

(h) *Interest on borrowings*

Interest on borrowings is charged against income and no part of the interest is treated as an inherent part of the total cost of property development.

(i) *Provisions*

A provision is recognised when it is probable that an outflow of resources embodying economic benefits will be required to settle a present obligation (legal or constructive) as a result of a past event and a reliable estimate can be made of the amount.

(i) *Provision for repairs and maintenance on completed projects*

Provision for repairs and maintenance is made at 5% of cost for low cost housing projects and 3% for all other projects upon their completion.

(j) *Employee benefits*

(i) *Short term benefits*

Wages, salaries, paid leave and sick leave, bonus and non-monetary benefits are recognised in the year in which associated services are rendered by employees of the Authority.

LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(Housing and Town Development Authority)

NOTES TO THE FINANCIAL STATEMENTS - 31ST DECEMBER, 2015 - (cont.)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (cont.)

(ii) *Defined contribution plans*

Obligations for contributions to defined contribution plans are recognised as an expense in the income statement as incurred. Other retirement benefits are charged against income as and when paid.

(k) *Government trust funds*

Grants and Trust Funds received from the Federal and State Governments for the development of specific projects are utilised to meet the cost of developing those projects. At the completion of the project, any excess Trust Fund is refundable to the respective governments, while shortfalls are to be recovered and shown as a debit balance in the respective fund.

(l) *Investments*

Long term investments in subsidiaries are stated at cost in the Authority, less impairment loss where applicable.

(m) *Taxation*

Tax on the profit or loss for the year comprises current and deferred tax. Income tax is recognised in the income statement except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity.

Current tax expense is the expected tax payable on the taxable income for the year, using tax rates enacted or substantially enacted at the balance sheet date, and any adjustment to tax payable in respect of previous years.

Deferred tax is provided, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities, using tax rates enacted or substantially enacted at the balance sheet date.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the asset can be utilised.

(n) *Cash and cash equivalents*

Cash and cash equivalents consist of cash on hand, balances and deposits with banks. For the purpose of the cash flow statement, cash and cash equivalents are presented net of bank overdrafts and pledged deposits.

LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(*Housing and Town Development Authority*)

NOTES TO THE FINANCIAL STATEMENTS - 31ST DECEMBER, 2015 - (*cont.*)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (*cont.*)

(o) *Receivables*

Receivables and amount due from subsidiaries are carried at anticipated realisable value. Bad debts are duly written off. An estimate is made for doubtful debts based on a review of all outstanding amounts at the year end.

(p) *Payables*

Payables are stated at cost which is the fair value of the consideration to be paid in the future for goods and services rendered.

LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(Housing and Town Development Authority)

NOTES TO THE FINANCIAL STATEMENTS - 31ST DECEMBER, 2015 - (cont.)

3. PROPERTY, PLANT AND EQUIPMENT	Long term leasehold land		Buildings		Motor vehicles		Office furniture, fittings and equipment, and renovation		Total
	RM	RM	RM	RM	RM	RM	RM	RM	
<i>Cost</i>									
At 1st January, 2015	4,583,767	8,986,630	2,867,677	5,094,800	21,532,874				
Additions	-	-	-	145,094	145,094				
Transfers	-	-	-	-	-				
Disposals	-	-	(89,006)	(524,605)	(613,611)				
At 31st December, 2015	4,583,767	8,986,630	2,778,671	4,715,289	21,064,357				
<i>Depreciation</i>									
At 1st January, 2015	741,964	3,057,347	2,066,261	3,886,877	9,752,449				
Charge for the year	91,675	179,733	257,134	252,126	780,668				
Adjustment	-	-	-	(77)	(77)				
Disposals	-	-	(89,004)	(439,073)	(528,077)				
At 31st December, 2015	833,639	3,237,080	2,234,391	3,699,853	10,004,963				
<i>Net Book Value</i>									
At 31st December, 2015	3,750,128	5,749,550	544,280	1,015,436	11,059,394				
At 31st December, 2014	3,841,803	5,929,283	801,416	1,207,923	11,780,425				

**LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR**  
(*Housing and Town Development Authority*)

NOTES TO THE FINANCIAL STATEMENTS - 31ST DECEMBER, 2015 - (cont.)

3. PROPERTY, PLANT AND EQUIPMENT - (cont.)

	Long term leasehold land	Buildings	Motor vehicles	Office furniture, fittings and equipment, and renovation	Total
	RM	RM	RM	RM	RM
Depreciation charge for the year ended					
31st December, 2014... ..	91,675	179,732	369,163	354,702	995,272

(a) Title to certain buildings of the Authority with cost of RM8,841,230 (2014: RM8,841,230) has yet to be issued.

(b) Certain long term leasehold land of the Authority are charged to financial institution as securities for banking facilities granted to contractors costing RM13,860,345 (2014: RM18,100,000).

4. INVESTMENTS IN SUBSIDIARIES

	2015	2014
	RM	RM
Unquoted shares at cost	10,006,030	10,006,030
Less: Allowance for diminution in value	(3,159,036)	(3,159,036)
	<u>RM6,846,994</u>	<u>RM6,846,994</u>

LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(Housing and Town Development Authority)

NOTES TO THE FINANCIAL STATEMENTS - 31ST DECEMBER, 2015 - (cont.)

4. INVESTMENTS IN SUBSIDIARIES - (cont.)

The principal activities of the subsidiaries, their places of incorporation and the interest of Lembaga Pembangunan Perumahan dan Bandar are as follow:

<i>Name of Company</i>	<i>Principal Activities</i>	<i>Country of Incorporation</i>	<i>Effective Ownership Interests 2015 %</i>	<i>2014 %</i>
Kuala Menggatal Development Corporation Sdn. Bhd.	Property Development	Malaysia	95	95
Supernesa Sdn. Bhd.	Construction work under contract and property development	Malaysia	100	100
Superpanel (Sabah) Sdn. Bhd.	Holding of properties for rental, provision of contract works and related services and insurance agency	Malaysia	100	100

**LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR**  
(Housing and Town Development Authority)

NOTES TO THE FINANCIAL STATEMENTS - 31ST DECEMBER, 2015 - (cont.)

**5. HOUSING DEBTORS**

<i>Non-Current</i>	2015 RM	2014 RM
Low cost housing ...	9,386,266	10,530,376
Low cost shophouses ...	497,433	553,714
Commercial housing ...	6,570,843	7,412,011
Commercial shophouses ...	494,546	685,640
Condominium flats ...	4,192,979	4,333,676
	<u>21,142,067</u>	<u>23,515,417</u>
<i>Current</i>		
Low cost housing ...	4,079,998	5,628,588
	<u>RM25,222,065</u>	<u>RM29,144,005</u>

**6. INVENTORIES OF UNSOLD HOUSES**

Inventories of unsold houses of RM1,374,100 (2014: RM1,398,400) are carried at net realisable value.

**7. OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS**

	2015 RM	2014 RM
Other receivables, deposits and prepayments ...	35,373,429	34,398,103
Less: Allowance for doubtful debts ...	(11,840,698)	(11,840,698)
	<u>RM23,532,731</u>	<u>RM22,557,405</u>

Included in other receivables, deposits and prepayments of the Authority are loans to employees amounting to RM94,262 (2014: RM Nil).

**LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR**  
*(Housing and Town Development Authority)*

NOTES TO THE FINANCIAL STATEMENTS - 31ST DECEMBER, 2015 - (cont.)

8. AMOUNT DUE FROM SUBSIDIARIES	2015 RM	2014 RM
Amount due from subsidiaries ... ..	3,321,572	3,168,119
Less: Allowance for doubtful debts... ..	(1,398,862)	(757,959)
	<u>RM1,922,710</u>	<u>RM2,410,160</u>
The amount due from subsidiaries is unsecured, interest free and repayable on demand.		
9. FIXED DEPOSITS	2015 RM	2014 RM
Deposits are placed with licensed banks ... ..	<u>50,020,573</u>	<u>58,804,944</u>

Included in the fixed deposits is an amount of RM6,000,000 (2014: RM6,000,000) of the Authority held on lien by a licensed bank for the overdraft facilities of the Authority.

10. TRADE PAYABLES

Included in trade payables of the Authority is retention sum of RM4,003,609 (2014: RM4,291,517).



LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(Housing and Town Development Authority)

NOTES TO THE FINANCIAL STATEMENTS - 31ST DECEMBER, 2015 - (cont.)

11. PROVISION		2015	2014
		RM	RM
	<i>Repair and maintenance</i>		
	Balance at 1st January, 2015	375,916	671,516
	Provision made during the year	-	-
	Provision used during the year	-	(3,535)
	Provision reversed during the year	(185,281)	(292,065)
	Balance at 31st December, 2015	<u>RM190,635</u>	<u>RM375,916</u>
12. STATE GOVERNMENT LOANS		2015	2014
		RM	RM
	State Government loans - unsecured		
	Current	14,617,143	13,593,078
	Non-current	11,962,740	12,468,605
		<u>RM26,579,883</u>	<u>RM26,061,683</u>

**LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR**  
(*Housing and Town Development Authority*)

NOTES TO THE FINANCIAL STATEMENTS - 31ST DECEMBER, 2015 - (*cont.*)

*Terms and debts repayment schedule*

	Total RM	Under 1 year RM	1 to 2 years RM	2 to 5 years RM	Over 5 years RM
<i>2015</i>					
Unsecured State Government loans - fixed rate 4% ... ..	RM26,579,883	RM14,617,143	RM526,099	RM1,707,963	RM9,728,678
<i>2014</i>					
Unsecured State Government loans - fixed rate 4% ... ..	RM26,061,683	RM13,593,078	RM505,865	RM1,642,272	RM10,320,468

State Government has agreed to convert the government loan to grant amounting to RM23,071,421. An amount of RM Nil (2014: RM2,781,113) has been converted during the financial year.

**13. FEDERAL GOVERNMENT LOANS**

	2015 RM	2014 RM
Federal Government loans - unsecured		
Current	22,343,814	22,686,482
Non-current	7,089,970	7,603,339
	<u>RM29,433,784</u>	<u>RM30,289,821</u>

LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(Housing and Town Development Authority)

NOTES TO THE FINANCIAL STATEMENTS - 31ST DECEMBER, 2015 - (cont.)

*Terms and debts repayment schedule*

The loans interest is payable as follows:

Loans for condominiums	...	...	...	...	...	4.0% to 7.5% per annum
Loans for all other housing projects	...	...	...	...	...	4.0% per annum

2015

Unsecured Federal Government Loans	...	RM29,433,784	RM22,343,814	RM540,671	RM1,802,333	RM4,746,966
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2014

Unsecured Federal Government Loans	...	RM30,289,821	RM22,686,482	RM513,368	RM1,710,422	RM5,379,549
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14. GOVERNMENT TRUST FUNDS

					2015	2014
					RM	RM
State Fund for New Township	...	...	...	...	2,064,484	252,399
State Government Subsidies Fund	...	...	...	...	2,215,591	2,102,601
State Government Agency Funds	...	...	...	...	2,011,475	2,648,296
State Revolving Fund (SPP)	...	...	...	...	8,080,470	8,801,510
					<u>RM14,372,019</u>	<u>RM13,804,806</u>

LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(Housing and Town Development Authority)

NOTES TO THE FINANCIAL STATEMENTS - 31ST DECEMBER, 2015 - (cont.)

15. REVENUE	2015 RM	2014 RM
Profit from privatised projects	9,926,226	12,693,027
Profit from sales of completed properties	3,931,671	1,855,524
	<u>RM13,857,897</u>	<u>RM14,548,551</u>
	2015 RM	2014 RM
	36,078	127,999
	1,372,537	665,329
	4,484,942	3,853,955
	-	2,781,113
	22,871	21,435
	640,903	2,234,694
	485,272	389,256
	277,656	23,240
	780,591	980,767

16. OPERATING PROFIT

*Operating profit is arrived at after crediting:*

Gain on disposal of property, plant and equipment	...	...
Management fees	...	...
Rental income	...	...
Government loan converted to grant	...	...
<i>and after charging:</i>		
Auditors' remuneration...	...	...
Allowance for doubtful debts	...	...
Board members' remuneration	...	...
- emoluments	...	...
- study tour	...	...
Depreciation	...	...

LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(Housing and Town Development Authority)

NOTES TO THE FINANCIAL STATEMENTS - 31ST DECEMBER, 2015 - (cont.)

	2015 RM	2014 RM
17. TAX EXPENSE		
Current Tax Expense ... ..	67,672	99,679
Taxation under provided in prior years ... ..	-	-
	<u>67,672</u>	<u>99,679</u>
<i>Reconciliation of effective tax rate:</i>		
Profit before taxation ... ..	<u>1,660,740</u>	<u>2,350,779</u>
Income tax using Malaysia tax rate ... ..	415,185	587,695
Tax exempt income ... ..	(725,340)	(1,261,765)
Non-deductible expenses - others ... ..	377,827	773,749
	<u>67,672</u>	<u>99,679</u>
Taxation under provided in prior years ... ..	-	-
Tax expense ... ..	<u>67,672</u>	<u>99,679</u>

**LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR**  
*(Housing and Town Development Authority)*

NOTES TO THE FINANCIAL STATEMENTS - 31ST DECEMBER, 2015 - (cont.)

**18. EMPLOYEES INFORMATION**

	2015 RM	2014 RM
Staff Costs	12,122,394	12,892,573

Included in staff costs of the Authority is Employees Provident Fund and other retirement benefits of RM1,207,650 (2014: RM1,191,379).  
The number of employees of the Authority (excluding directors) at the end of the year was 179 (2014: 176) respectively.

**19. CONTINGENT LIABILITIES**

The Authority has executed a third party charge over its development properties in favour of the financial institutions for banking facilities granted to developers and contractors amounting to RM151,184,689 (2014: RM152,603,782).

## Lampiran A

LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(Housing and Town Development Authority)

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED  
31ST DECEMBER, 2015

	2015 RM	2014 RM
<b>INCOME</b>		
<i>Revenue</i>		
Profit from privatised projects ... ..	9,926,226	12,693,027
Profit from developed properties ... ..	3,931,671	1,855,524
	13,857,897	14,548,551
<i>Other Operating Income</i>		
Gain on disposal of property, plant and equipment	36,078	127,999
Management fees ... ..	1,372,537	665,329
Other income ... ..	486,378	892,824
Rental income ... ..	4,484,942	3,853,955
Government loan converted to grant ... ..	-	2,781,113
	6,379,935	8,321,220
<i>Interest Income</i>		
Interest charged to housing debtors ... ..	715,195	939,663
Interest on fixed deposits and current accounts ...	1,915,260	1,742,823
	2,630,455	2,682,486
	22,868,287	25,552,257
<b>LESS: EXPENDITURE</b>		
<i>Administrative Expenses</i>		
<i>Staff Costs</i>		
Education ... ..	110,680	64,791
Employees' Provident Fund contributions ... ..	542,350	590,130
Medical expenses (Board and Staff) ... ..	666,181	658,589
Others ... ..	84,624	3,381
Pension ... ..	665,300	601,249
Petrol and meal allowance... ..	-	236,564
Salaries, allowance, overtime and bonus ... ..	9,957,526	10,613,505
SOCSSO contributions ... ..	35,476	40,478
Welfare and recreation ... ..	60,257	83,886
	12,122,394	12,892,573

## Lampiran A

LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(Housing and Town Development Authority)

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED  
31ST DECEMBER, 2015 - (cont.)

	2015 RM	2014 RM
<i>Depreciation</i>		
Buildings ... ..	179,733	179,732
Long term leasehold land ... ..	91,675	91,675
Motor vehicles ... ..	257,134	369,163
Office furniture, fittings, equipment and renovation ...	252,049	340,197
	<u>780,591</u>	<u>980,767</u>
<i>Other Operating Expenses</i>		
Advertising and promotion ... ..	7,990	6,043
Auditors' remuneration ... ..	22,871	21,435
Allowance for doubtful debts ... ..	640,903	2,234,694
Bank charges ... ..	4,072	5,024
Board members' remuneration		
- emoluments ... ..	485,272	389,256
- study tour ... ..	277,656	23,240
Electricity and water ... ..	58,337	54,843
Insurance ... ..	262,401	219,137
Land premium and other charges ... ..	143,127	261,196
Other administrative and establishment expenses ...	1,377,843	1,054,325
Printing and stationery ... ..	117,428	110,151
Professional and consultancy fee ... ..	248,996	194,012
Repair and maintenance		
- general housing ... ..	2,698,661	2,731,014
- motor vehicle ... ..	155,028	119,210
- office, furniture and equipment ... ..	371,698	325,878
Telephone and postage ... ..	74,017	70,332
Travelling and accommodation ... ..	313,120	404,664
Vehicle running expenses ... ..	97,694	132,639
	<u>7,357,114</u>	<u>8,357,093</u>
	<u>20,260,099</u>	<u>22,230,433</u>



## Lampiran A

LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
(Housing and Town Development Authority)

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED  
31ST DECEMBER, 2015 - (cont.)

	2015 RM	2014 RM
<i>Interest Expense</i>		
Interest on State and Federal loans ... ..	887,443	911,035
Interest on bank overdraft ... ..	60,005	60,010
	<u>947,448</u>	<u>971,045</u>
<i>Tax Expense</i> ... ..		
	<u>67,672</u>	<u>99,679</u>
	21,275,219	23,301,157
Net profit for the year...	<u>RM1,593,068</u>	<u>RM2,251,100</u>

**Kadar langganan berikut bagi Warta Kerajaan Negeri Sabah yang berkuat kuasa mulai daripada 1 Januari 2017 adalah diterbitkan untuk makluman Umum:**

### KADAR LANGGANAN UNTUK TAHUN 2017

*Warta Kerajaan* termasuk tambahan-tambahan:- (Tidak termasuk Tambahan Tanda Perdagangan)

	RM
Langganan Tahunan di dalam Malaysia ... ..	120.00
Langganan Tahunan di luar Malaysia ... ..	180.00
Tambahan Tanda Perdagangan (untuk satu keluaran)	2.40
Sesuatu naskhah <i>Warta Kerajaan</i> , Tambahan-tambahan, Rang Undang-undang, Laporan Dewan Undangan Negeri, Pekeliling dan lain-lain.	
Tidak lebih daripada 8 muka ... ..	1.80
Tidak lebih 9 hingga 16 muka ... ..	2.40
Tidak lebih 17 hingga 32 muka ... ..	3.00
Tidak lebih 33 hingga 48 muka ... ..	3.60
Tidak lebih 49 hingga 64 muka ... ..	4.20
Tidak lebih 65 hingga 96 muka ... ..	5.40
Lebih daripada 96 muka ... ..	7.20
	dan tambah RM1.20 untuk setiap 32 muka yang lebih.
Senaskhah Tahunan Tambahan Pertama dan Kedua serta indeks 2016 (dijilid dengan Kulit Keras) ... ..	RM 42.00

**Kadar-kadar di atas adalah termasuk belanja Pos biasa (mel laut).**

**Pengiriman Wang hendaklah dialamatkan kepada Pencetak Kerajaan, Jabatan Cetak Kerajaan, Kota Kinabalu, Sabah. Cek dan Wang Pos hendaklah dibuat pembayarannya kepada Pencetak Kerajaan, Jabatan Cetak Kerajaan, dan dipalng "& Co".**

## Untuk Makluman

- (1) Pelanggan bagi Warta Kerajaan Negeri dan terbitan-terbitan Kerajaan lain seperti Laporan Tahunan, Laporan Jabatan dan sebagainya hendaklah dialamatkan kepada Pencetak Kerajaan, Jabatan Cetak Kerajaan, Km. 4, Jalan Tuaran, Beg Berkunci 2004, 88554 Kota Kinabalu.
- (2) Pelanggan-pelanggan yang hendak mendapatkan Warta Kerajaan Persekutuan hendaklah memohon terus kepada Percetakan Nasional Malaysia Berhad, Jalan Chan Sow Lin, 50554 Kuala Lumpur.



DICETAK OLEH PENCETAK KERAJAAN,  
POLITIN @ WENEN BIN MOBIJI, A.D.K., B.S.K., JABATAN CETAK KERAJAAN,  
SABAH, MALAYSIA.  
2017.