



SABAH, MALAYSIA

# Warta Kerajaan

*Diterbitkan dengan kuasa*

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Jil. LV]

KOTA KINABALU, KHAMIS, 8 JUN 2000

[No. 21]

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

**K.Y. MUSTAFA,**  
*Setiausaha Kerajaan Negeri.*

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No. 404

[No. 19]

AKTA SENJATA 1960 (AKTA 206)

PERATURAN PENGETAHUAN LESEN SENJATA

Atas kuasa yang diberi kepadanya bawah seksyen 57, Akta Senjata 1960, Pesuruhjaya Akta 206 Polis Sabah dengan ini memberi arahan seperti berikut:-

1. Ketua Polis Daerah, di dalam Negeri Sabah, adalah diberi hak kuasa seperti mana yang diperuntukkan bawah seksyen 4(4) Akta Senjata, 1960 (Akta 206) bagi pembaharuan sesuatu lesen atau permit senjata, melainkan jika telah dimansuhkan atau dibatalkan terlebih dahulu, untuk tempoh satu tahun selanjutnya mulai 1 haribulan Mei 2000.
2. Ketua Polis Daerah, di dalam Negeri Sabah, adalah diberi hak kuasa seperti mana yang diperuntukkan bawah seksyen 4(4) Akta Senjata, 1960 (Akta 206) bagi pembaharuan suatu lesen atau permit pistol, revolver dan rifle, melainkan jika telah dimansuh atau dibatalkan terlebih dahulu, untuk tempoh satu tahun selanjutnya mulai 1 haribulan Mei 2000.

Bertarikh di Kota Kinabalu pada 16 Mei 2000.

**DATO' MAMAT BIN TALIB,**  
*Pesuruhjaya Polis Sabah,  
Polis DiRaja Malaysia.*

[No. 19]

**ARMS ACT 1960 (ACT 206)**  
**ARMS LICENSING REGULATIONS**

In exercise of the power conferred upon him by section 57 of the Arms Act, 1960, Act 206 the Sabah Commissioner of Police hereby makes the following order:-

1. The Officer in Charge of Police District in the State of Sabah is duly vested the authority provided by section 4(4) of the Arms Act, 1960 (Act 206) to renew licences or arms permit, unless previously revoked or cancelled, for a further period of one year from 1st day of May, 2000.
2. The Officer in Charge of Police District in the State of Sabah is duly vested the authority provided by section 4(4) of the Arms Act, 1960 (Act 206) to renew licences or permit for pistol, revolver and rifle, unless previously revoked or cancelled for a period for one year from 1st May, 2000.

Dated at Kota Kinabalu this 16th day of May, 2000.

**DATO' MAMAT BIN TALIB,**  
*Sabah Commissioner of Police,*  
*Royal Malaysia Police.*

**No. 405**

[No. JPAN. C. 203/8249 Klt. 4/(68)A; C. 203/8520/Jld. 3/(100)A;  
C. 203/13130 Klt. 3(127)A; C. 203/21692 Klt. 3(145)A;  
C. 203/19709 Klt. 3(35)A; C. 203/10701 Klt. 3(50)A;  
C. 202/7102 Pt. 2/(59)A; C. 203/8502 Klt. 2(61)A.]

**BERCUTI**

<i>Nama</i>	<i>Jawatan</i>	<i>Tempoh Cuti Rehat</i>	<i>Tarikh Permulaan Bercuti</i>
Tuan Hj. Pg. Nohin Pg. Rauf	Setiausaha	4 hari	6 Mac 2000 27 Mac 2000 10 April 2000 3 Mei 2000
Encik Ahmad Samsuri	Pegawai Daerah Lahad Datu	1 hari	22 April 2000
Datu Tigabelas Datu Zainal Abidin	Pengarah	7 hari	8 Mei 2000 19 Mei 2000
Datuk Abidin Madingkir	Setiausaha Tetap	7 hari	13 Mei 2000
Datuk Felix Madan	Pencetak Kerajaan Sabah	2 hari	16 Mei 2000
Encik Awang Haji Samat	Pengarah	1 hari	19 Mei 2000
Encik Philip N.K. Chiu	Bendahari Negeri	11 hari	19 Jun 2000
Encik Eric Juin	Pengarah	14 hari	22 Jun 2000

**No. 406**

[No.JPAN.C. 203/8249 Klt. 4/(68)B; C. 203/8520/Jld. 3/(100)B;  
 C. 203/13130 Klt. 3(127)B; C. 203/19709 Klt. 3(35)B;  
 C. 203/10701 Klt. 3(50)B; C. 203/21692 Klt. 3(145)B;  
 C. 202/7102 Pt. 2/(59)B; C. 203/8502 Klt. 2(61)B.

**KEMBALI DARIPADA BER CUTI**

Pegawai-pegawai berikut telah/akan kembali daripada bercuti:

<i>Nama</i>	<i>Jawatan</i>	<i>Tarikh Kembali Daripada Bercuti</i>
Tuan Hj. Pg. Nohin Pg. Rauf	Setiausaha	{ 7 Mac 2000 28 Mac 2000 11 April 2000 4 Mei 2000
Encik Ahmad Samsuri	Pegawai Daerah Lahad Datu	24 April 2000
Datu Tigabelas Datu Zainal Abidin	Pengarah	{ 15 Mei 2000 22 Mei 2000
Datuk Felix Madan	Pencetak Kerajaan Sabah	19 Mei 2000
Encik Awang Haji Samat	Pengarah	22 Mei 2000
Datuk Abidin Madingkir	Setiausaha Tetap	24 Mei 2000
Encik Philip N.K. Chiu	Bendahari Negeri	3 Julai 2000
Encik Eric Juin	Pengarah	10 Julai 2000

**No. 407**

[No. KKT & P. 100-21/1(117)

**SIJIL KETUA AUDIT NEGARA MENGENAI AKAUN  
LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR  
BAGI TAHUN BERAKHIR 31 DISEMBER 1996**

Akaun yang dinyatakan di muka surat 966 hingga 985 telah diperiksa oleh Tetuan T.H. Liew Tong & Gabungan, Akauntan Awam, di bawah arahan saya mengikut Akta Audit 1957, berpandukan standard pengauditan yang diterima umum.

**2. Penghutang Perumahan - RM34.77 Juta**

Saya tidak dapat mengesahkan ketepatan hutang perumahan sebanyak RM34.77 juta kerana jumlah baki mengikut penyata kewangan itu berbeza dengan jumlah RM38.66 juta mengikut rekod individu. Pihak Lembaga masih tidak dapat menyesuaikan jumlah perbezaan itu.

**3. Penghutang Pelbagai, Deposit dan Bayaran Terdahulu**

- 3.1 Baki penghutang pelbagai, deposit dan bayaran terdahulu berjumlah RM22.87 juta pada 31 Disember 1996. Sebanyak RM706,215 merupakan perbelanjaan-perbelanjaan cukai tanah, taksiran, air dan duti stem yang telah dibayar dahulu oleh Lembaga bagi pihak pembeli hartanah. Saya tidak dapat menentukan ketepatan perbelanjaan yang didahului itu kerana ketiadaan maklumat terperinci dan jumlahnya tidak bersesuaian dengan jumlah dalam penyata kewangan.

- 3.2 Di samping itu, Lembaga tidak memperuntukkan hutang rugu terhadap penghutang sebanyak RM3.78 juta yang tidak bergerak dan mungkin tidak dapat dikutip balik.

#### **4. Stok Kedai dan Rumah**

Saya tidak dapat mengesahkan ketepatan RM26.05 juta nilai kedai dan rumah yang belum dijual pada 31 Disember 1996 kerana nilai tersebut tidak disokong dengan penyata penyesuaian antara rekod yang diselenggarakan oleh Bahagian Hartanah dan Bahagian Akaun. Pemeriksaan fizikal terhadap stok tersebut untuk menentukan keadaannya juga tidak dijalankan.

#### **5. Kumpulan Wang Amanah Perumahan Kos Rendah - RM1.18 Juta**

Dalam tahun 1981, Kerajaan Persekutuan melalui Kerajaan Negeri telah menyumbang sebanyak RM18.89 juta sebagai wang pusingan untuk projek perumahan kos rendah. Sehingga akhir tahun 1996, Lembaga telah memindahkan sebanyak RM17.71 juta dari akaun ini dan menganggapnya sebagai pemberian Kerajaan Persekutuan terhadap kos infrastruktur dan penyediaan tapak bagi perumahan kos rendah. Bagaimanapun, Lembaga belum memperolehi persetujuan bertulis daripada Kerajaan Negeri untuk menjadikan jumlah itu sebagai pemberian. Baki sebanyak RM1.18 juta itu belum dikembalikan kepada Kerajaan Negeri.

#### **6. Pembiutang Pelbagai dan Akruan**

Baki pembiutang pelbagai dan akruan berjumlah RM38.25 juta pada 31 Disember 1996. Daripada jumlah RM38.25 juta itu, saya tidak dapat menentukan ketepatan baki sebanyak RM1.80 juta kerana ketidaan maklumat terperinci berhubung dengan pelarasangan pelarasangan berkenaan.

#### **7. Pengiktirafan Keuntungan dari Pembangunan Hartanah**

Keuntungan dari pembangunan harta tanah diiktiraf oleh Lembaga apabila harta tanah itu siap dan dijual. Ini adalah tidak selaras dengan Standard Perakaunan Malaysia (MAS) No.7 yang mengesyorkan supaya keuntungan dari aktiviti pembangunan harta tanah diiktiraf mengikut asas peratusan siap kerja atas unit-unit yang telah dijual.

#### **8. Percukaian**

Lembaga tidak memperuntukkan cukai pendapatan untuk tahun kewangan 1996. Bagaimanapun, saya tidak dapat mempastikan sama ada peruntukan cukai pendapatan perlu disediakan kerana rekod dan perkiraan percukaian tidak dapat diperolehi untuk penyemakan audit.

#### **9. Tertakluk kepada pemerhatian saya di perenggan 2 hingga 8 di atas, pada pendapat saya:**

- (a) Akaun tersebut menunjukkan satu kenyataan yang benar dan saksama mengenai kedudukan kewangan Lembaga Pembangunan Perumahan dan Bandar dan Kumpulan pada 31 Disember 1996 dan hasil kendalian berkaitan dengannya serta perubahan kedudukan kewangan Kumpulan bagi tahun berakhir pada tarikh itu, dan
- (b) Rekod-rekod perakaunan serta daftar-daftar berkaitan telah diselenggara dengan memuaskan.

**10.** Saya telah mempertimbangkan akaun dan Laporan juruaudit bagi semua syarikat subsidiari yang tidak diaudit oleh saya seperti yang dinyatakan dalam Nota 5 kepada

Akaun. Saya berpuashati bahawa akaun-akaun berkenaan yang telah disatukan dengan akaun Lembaga Pembangunan Perumahan dan Bandar adalah dalam bentuk dan kandungan yang sesuai dan wajar bagi tujuan penyediaan akaun yang disatukan. Saya juga telah menerima maklumat dan penjelasan yang memuaskan sebagaimana yang dikehendaki bagi tujuan tersebut.

**11.** Laporan juruaudit mengenai akaun-akaun syarikat subsidiari berkenaan tidak mengandungi sebarang pemerhatian di bawah seksyen 174(3) Akta Syarikat 1965 yang boleh menjaskan Akaun Yang Disatukan.

HAJI MAT YAACOB BIN MAT HUSSAIN,  
*b.p. Ketua Audit Negara,*  
*Malaysia.*

Kota Kinabalu.

Tarikh: 30 Oktober 1999.

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

STATEMENT BY THE DEPUTY CHAIRMAN AND GENERAL MANAGER

In our opinion, the accounts set out on pages 966 to 985 are drawn up so as to give a true and fair view of the state of affairs of LEMBAGA PEMBANGUNAN PERUMAHAN DAN BANDAR at 31st December, 1996 and of its results and cash flow for the year ended on that date.

On behalf of the Board,

DATUK K. A. VANAR,  
*(Deputy Chairman)*

SYLVESTER J. DISIMON  
*(General Manager)*

Dated: 5th July, 1999  
Kota Kinabalu

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

STATUTORY DECLARATION

I, MRS. 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 Balance Sheets, Profit and Loss Accounts and Consolidated Cash Flow Statement together with the notes set out on pages 966 to 985 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  
above named, MRS. CHIN SU ME  
at Kota Kinabalu  
on this 5th day of July, 1999

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MRS. ANITA CHIN SU ME

Before me,

DATUK LAWRENCE THIEN SHIN HING,  
*Commissioner for Oaths,*  
*Malaysia.*

Kota Kinabalu

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

BALANCE SHEETS - 31ST DECEMBER, 1996

		<i>Note</i>	<i>Group</i>	1996 RM	1995 RM	1996 RM	1995 RM
CURRENT ASSETS	...	3	118,900,441	105,687,547		113,011,331	99,055,180
CURRENT LIABILITIES	...	4	(53,629,116)	(49,580,132)		(53,376,308)	(48,783,543)
NET CURRENT ASSETS	...		65,271,325	56,107,415		59,635,023	50,271,637
SUBSIDIARY COMPANIES	...	5	-	-		7,207,553	6,946,564
FIXED ASSETS	...	6	11,274,422	8,987,215		8,261,844	7,894,736
HOUSING DEBTORS	...	7	34,767,741	39,302,590		34,767,741	39,302,590
UNQUOTED INVESTMENT	...	8	-	5,000		-	-
			<b>111,313,488</b>	<b>104,402,220</b>		<b>109,872,161</b>	<b>104,415,527</b>
ACCUMULATED FUNDS	...		26,730,619	18,144,874		27,909,579	18,810,451
REVALUATION RESERVE	...	9	2,262,527	548,538		-	-
GOVERNMENT GRANTS	...	10	7,570,404	6,341,833		7,570,404	6,341,833
STATE GOVERNMENT LOANS	...	11	30,076,176	33,017,193		30,076,176	33,017,193
FEDERAL GOVERNMENT LOANS	...	12	44,204,479	45,691,611		44,204,479	45,691,611
GOVERNMENT TRUST FUNDS	...	13	111,523	554,439		111,523	554,439
MINORITY INTEREST	...		357,760	103,732		-	-
			<b>111,313,488</b>	<b>104,402,220</b>		<b>109,872,161</b>	<b>104,415,527</b>

The above Balance Sheet is to be read in conjunction with the Notes on the Accounts set out from pages 970 to 984.

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

PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED - 31ST DECEMBER, 1996

		Note	Group	1996 RM	1995 RM	Authority	1996 RM	1995 RM
TURNOVER	...	14		<u>12,321,873</u>	<u>6,021,361</u>		<u>11,807,708</u>	<u>5,693,154</u>
PROFIT BEFORE TAXATION	...	15		8,576,159	2,643,944		9,099,128	2,982,714
TAXATION	...	16		-	(3,600)		-	-
PROFIT AFTER TAXATION	...			8,576,159	2,640,344		9,099,128	2,982,714
MINORITY INTEREST	...			<u>9,586</u>	<u>(944)</u>		-	-
PROFIT AFTER TAXATION AND MINORITY INTEREST	...			8,585,745	2,639,400		9,099,128	2,982,714
EXTRAORDINARY ITEM	...	17		-	-		-	(277,082)
PROFIT FOR THE YEAR	...			<u>8,585,745</u>	<u>2,639,400</u>		<u>9,099,128</u>	<u>2,705,632</u>
ACCUMULATED FUNDS BROUGHT FORWARD								
As previously reported	...			18,144,874	13,862,127		18,810,451	14,461,472
Prior year adjustment	...	18		-	1,643,347		-	1,643,347
As restated	...			<u>18,144,874</u>	<u>15,505,474</u>		<u>18,810,451</u>	<u>16,104,819</u>
ACCUMULATED FUNDS CARRIED FORWARD	...			<u>26,730,619</u>	<u>18,144,874</u>		<u>27,909,579</u>	<u>18,810,451</u>

The above Profit and Loss Account is to be read in conjunction with the Notes on the Accounts set out from pages 970 to 984.

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

**CONSOLIDATED CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED - 31ST DECEMBER, 1996**

	1996 RM	1995 RM
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Net profit before taxation, minority interest and extraordinary items</b> ... ... ...	8,576,159	2,643,944
Adjustments for:		
Capitalised interest on loans ... ...	52,000	124,200
Depreciation ... ... ...	526,745	515,877
Fixed asset written off ... ...	-	3
Gain on disposal of fixed assets ... ...	(8,350)	(400,385)
Interest expenses ... ... ...	3,238,948	3,451,236
Interest income ... ... ...	(4,320,965)	(2,339,082)
Prior year adjustments ... ...	-	1,643,347
<b>Operating profit before working capital changes</b> ... ... ...	8,064,537	5,639,140
(Increase)/Decrease in debtors ... ...	(10,688,167)	1,370,273
Increase in stocks of unsold houses ...	(1,185,817)	(13,045,063)
Increase/(Decrease) in creditors and accruals ... ... ...	366,699	(3,326,238)
Decrease in property development-in-progress ... ... ...	989,298	6,785,697
Decrease in land costs ... ...	702,188	-
<b>Net cash outflow from operating activities</b>	(1,751,262)	(2,576,191)
Interest received ... ... ...	2,365,186	1,639,525
Interest paid ... ... ...	(1,789,615)	(1,944,559)
Repayment from housing debtors ... ...	4,534,849	52,291,896
	3,359,158	49,410,671
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of fixed assets ... ... ...	(1,032,398)	(3,008,306)
Proceeds from disposal of fixed assets ...	204,400	564,770
Refund of unquoted shares ... ...	5,000	-
<b>Net cash outflow from investing activities</b>	(822,998)	(2,443,536)
	2,536,160	46,967,135
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Bank overdraft ... ... ... ..	2,960,537	-
Repayment of State and Federal Government loans ... ... ... ..	(5,249,080)	(40,663,915)
State and Federal Government loans drawn down ... ... ... ..	827,000	2,050,000

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

**CONSOLIDATED CASH FLOW STATEMENT**  
 FOR THE YEAR ENDED - 31ST DECEMBER, 1996 - *(cont.)*

**CASH FLOWS FROM FINANCING ACTIVITIES - *(cont.)***

<b>Net cash outflow from financing activities</b>	<b>(1,461,543)</b>	<b>(38,613,915)</b>
NET INCREASE IN CASH AND CASH EQUIVALENTS ... ... ... ...	1,074,617	8,353,220
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR ... ... ...	37,401,109	29,047,889
CASH AND CASH EQUIVALENTS AT END OF YEAR ... ... ...	<b>RM38,475,726</b>	<b>RM37,401,109</b>
 <b>CASH AND CASH EQUIVALENTS</b>		
Cash and bank balances ... ... ...	6,200,810	6,912,996
Fixed deposits ... ... ...	32,274,916	30,488,113
	<b>RM38,475,726</b>	<b>RM37,401,109</b>

The above Consolidated Cash Flow Statement is to be read in conjunction with the Notes on the Accounts set out from pages 970 to 984.

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

NOTES TO THE ACCOUNTS - 31ST DECEMBER, 1996

**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 is to develop general housing and township projects.

**2. SIGNIFICANT ACCOUNTING POLICIES**

**2.1 *Basis of Accounting***

The accounts have been prepared under the historical cost convention, modified to include the revaluation of certain land and buildings in subsidiary company and in compliance with approved accounting standards.

**2.2 *Basis of Consolidation***

The consolidated accounts include the accounts of the Authority and all its subsidiary companies (being companies in which an interest in excess of 50% is held), all of which are listed in Note 5 on the accounts. The consolidation is based on the audited accounts of the subsidiary companies made up to 31st December, 1996.

The proportion of the profit or loss after taxation applicable to minority shareholders or to any pre-acquisition period is deducted in arriving at the profit attributable to the Authority.

The total assets and liabilities of subsidiary companies are included in the group balance sheet and the interest of minority shareholders in the net assets employed is stated separately. Goodwill arising on consolidation in relation to the acquisition of subsidiary companies is written off against profit and loss account.

All internal transactions are eliminated on consolidation and the turnover and profits relate to external transactions only.

**2.3 *Subsidiary companies***

Investment in subsidiary companies, which are eliminated on consolidation, are stated at cost in the Authority's accounts.

**2.4 *Fixed Assets and Depreciation***

Fixed assets are stated at cost or valuation less accumulated depreciation. Depreciation of fixed assets is provided on a straight line basis over their estimated useful lives.

The principal depreciation rates used are as follows:-

Leasehold land	2%
Buildings	2% to 5%
Plant and machinery	20%
Motor vehicles	20%
Office furniture, fittings and equipment	10%
Renovation	10%

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

NOTES TO THE ACCOUNTS - 31ST DECEMBER, 1996 - (*cont.*)

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

**2.5 *Development Properties***

Development properties are stated at cost less progress billing. Cost includes land, materials, direct labour, professional fees, other direct development expenditure and related overheads.

**2.6 *Stock of Unsold Houses***

Stock of unsold houses consists of apportioned land cost and development expenditure incurred, is valued at the lower of cost and net realisable value.

**2.7 *Recognition of Income***

Income on property development are recognised only when the development is completed and the properties are sold.

**2.8 *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.

**2.9 *Retirement Benefits***

Contributions to the employees statutory provident fund are provided for as they arise. Provision is made for contractual retirement benefits due to eligible employees at balance sheet date.

**2.10 *Government Grants***

Grants have been received from the Federal and State Government for the development of specific properties and are utilized to meet the cost of developing those properties.

All grants are matched to related expenses as they arise, except the State Government Development Grant which is deferred and to be carried forward indefinitely.

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

NOTES TO THE ACCOUNTS - 31ST DECEMBER, 1996 - (*cont.*)

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

2.11 *Government Trust Funds*

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

2.12 *Property Development-In-Progress*

Property development-in-progress is stated at cost less progress claims received and receivable. Costs include material, labour and other incidental costs. Income is recognised upon completion of the contract.

2.14 *Deferred Taxation*

Deferred taxation is calculated on the liability method in respect all material timing differences except where the liability is not expected to arise in the foreseeable future.

Deferred tax benefits are only recognised where there is reasonable expectation of realisation in the near future.

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

NOTES TO THE ACCOUNTS - 31ST DECEMBER, 1996—(cont.)

3. CURRENT ASSETS

	<i>Group</i>		<i>Authority</i>	
	<i>1996</i> <i>RM</i>	<i>1995</i> <i>RM</i>	<i>1996</i> <i>RM</i>	<i>1995</i> <i>RM</i>
Cash and bank balances ... ...	6,200,810	6,912,996	5,344,299	6,303,320
Fixed deposits (Note 3.1) ... ...	32,274,916	30,488,113	31,414,916	29,423,089
Trade debtors ... ... ...	107,973	186,233	-	-
Other debtors, deposits and prepayment (Note 3.2) ... ... ...	22,908,523	10,186,317	22,867,789	10,156,341
Property development-in-progress (Note 3.3) ... ... ...	27,330,704	28,320,002	27,331,475	28,305,395
Stock of unsold houses ... ...	26,052,852	24,867,035	26,052,852	24,867,035
Land costs (Note 3.4) ... ...	4,024,663	4,726,851	-	-
	<b><u>118,900,441</u></b>	<b><u>105,687,547</u></b>	<b><u>113,011,331</u></b>	<b><u>99,055,180</u></b>

3.1 *Fixed Deposits*

	<i>Group</i>		<i>Authority</i>	
	<i>1996</i> <i>RM</i>	<i>1995</i> <i>RM</i>	<i>1996</i> <i>RM</i>	<i>1995</i> <i>RM</i>
Licensed banks ... ... ...	27,774,916	25,291,433	26,914,916	24,891,433
Licensed finance companies ...	4,500,000	5,196,680	4,500,000	4,531,656
	<b><u>32,274,916</u></b>	<b><u>30,488,113</u></b>	<b><u>31,414,916</u></b>	<b><u>29,423,089</u></b>

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

NOTES TO THE ACCOUNTS - 31ST DECEMBER, 1996—(cont.)

**3. CURRENT ASSETS—(cont.)**

**3.1 Fixed Deposits—(cont.)**

Included in the fixed deposits are:-

- (i) an amount of RM400,000 which have been pledged to a licensed bank for credit facilities granted to a subsidiary company; and
- (ii) an amount of RM3,500,000 held under lien by a licensed bank for the overdraft facilities of the Authority. (Note 4.2)

**3.2 Other Debtors, Deposits and Prepayments**

	<i>Group</i>		<i>Authority</i>	
	<i>1996</i> <i>RM</i>	<i>1995</i> <i>RM</i>	<i>1996</i> <i>RM</i>	<i>1995</i> <i>RM</i>
Balance as at 31st December	... ... ... ..	22,920,419	10,198,213	22,867,789
<i>Less:</i> Provision for doubtful debts	... ... ... ..	<u>(11,896)</u>	<u>(11,896)</u>	<u>-</u>
		<u>22,908,523</u>	<u>10,186,317</u>	<u>22,867,789</u>
				<u>10,156,341</u>

Included in other debtors and deposits are loans to employees amounting to RM80,552 (1995 : RM44,827).

**3.3 Property development-in-progress**

	<i>Group</i>		<i>Authority</i>	
	<i>1996</i> <i>RM</i>	<i>1995</i> <i>RM</i>	<i>1996</i> <i>RM</i>	<i>1995</i> <i>RM</i>
Land and development expenditure at cost	... ...	34,073,701	30,862,434	27,331,475
<i>Less:</i> Progress payments received and receivable		<u>(6,742,997)</u>	<u>(2,542,432)</u>	<u>-</u>
		<u>27,330,704</u>	<u>28,320,002</u>	<u>27,331,475</u>
				<u>28,305,395</u>

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

NOTES TO THE ACCOUNTS - 31ST DECEMBER, 1996—(cont.)

**3. CURRENT ASSETS - (cont.)**

**3.4 Land Costs**

These comprise land acquisition, holding and land reclamation costs. The land is registered in the name of the Authority.

**4. CURRENT LIABILITIES**

	<i>Group</i>	<i>Authority</i>	
		<i>1996</i> <i>RM</i>	<i>1995</i> <i>RM</i>
Trade creditors ... .. .. ..	2,668,745	5,963,232	2,599,453
Housing deposits .. .. ..	3,127,163	1,116,669	3,127,163
Other creditors and accruals (Note 4.1) .. .. ..	38,382,754	36,068,384	38,252,223
Provision for taxation .. ..	3,600	3,600	-
Bank overdraft (Note 4.2) .. ..	2,960,537	-	2,911,152
Loans repayable within twelve months			
- State Government (Note 11) ..	2,993,017	3,089,561	2,993,017
- Federal Government (Note 12)	2,310,694	2,156,081	2,310,694
Government trust funds (Note 13)	1,182,606	1,182,605	1,182,605
	<u>53,629,116</u>	<u>49,580,132</u>	<u>53,376,308</u>
			<u>48,783,543</u>

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

NOTES TO THE ACCOUNTS - 31ST DECEMBER, 1996—(cont.)

**4. CURRENT LIABILITIES - (cont.)**

**4.1 Other creditors and accruals**

Included in other creditors and accruals is provision for repairs and maintenance on completed projects of RM7,609,381 (1995: RM8,681,472).

**4.2 Bank overdraft**

The Authority's bank overdraft is secured by fixed deposits of RM3.5 million held on lien by the bank. Interest on the overdraft facility is chargeable at 1.50% above the bank's base lending rate. The facility may be recalled at the bank's discretion.

**5. SUBSIDIARY COMPANIES**

		<i>1996</i> <i>RM</i>	<i>1995</i> <i>RM</i>
Unquoted shares, at cost	...	6,846,993	6,846,993
<i>Less:</i> Provision for diminution in value of investment	...	(277,082)	(277,082)
		<hr/> 6,569,911	<hr/> 6,569,911
Amount owing from subsidiary companies	...	637,642	376,653
		<hr/> 7,207,553	<hr/> 6,946,564

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

NOTES TO THE ACCOUNTS - 31ST DECEMBER, 1996—(cont.)

5. SUBSIDIARY COMPANIES - (cont.)

The subsidiary companies, all of which are incorporated in Malaysia are as follows:

<i>Name of Company</i>	<i>Effective Percentage Equity Held</i>		<i>Principal Activity</i>
	<i>1996</i>	<i>1995</i>	
Supernesa Sdn. Bhd.* ... ... ...	100	100	Property development
Superpanel Products Sdn. Bhd.* ... ...	86.67	86.67	Manufacturing of Prefabricated panel (ceased operation since 1986)
Kuala Menggatal Development Corporation Sdn. Bhd.* ... ... ... ...	95	95	Property development

\* Audited by other firms of accountants

6. FIXED ASSETS

<i>Group 1996</i>	<i>Cost RM</i>	<i>Accumulated Depreciation RM</i>	<i>Net book Value RM</i>	<i>Depreciation Charge RM</i>
At valuation:				
Short leasehold land and buildings ... ... ...	2,675,000	23,465	2,651,535	48,922

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

NOTES TO THE ACCOUNTS - 31ST DECEMBER, 1996—(cont.)

6. FIXED ASSETS - (cont.)

	<i>Group 1996</i>	<i>Cost RM</i>	<i>Accumulated Depreciation RM</i>	<i>Net book Value RM</i>	<i>Depreciation Charge RM</i>
<b>At cost:</b>					
Long leasehold land	... ... ... ... ...	3,188,706	108,590	3,080,116	63,774
Buildings	... ... ... ... ...	5,847,451	1,163,559	4,683,892	116,949
Plant and machinery	... ... ... ... ...	70,092	70,090	2	-
Motor vehicles	... ... ... ... ...	1,579,968	1,132,384	447,584	211,415
Office furniture, fittings and equipment	... ... ... ... ...	1,339,275	949,277	389,998	82,250
Renovation	... ... ... ... ...	34,342	13,047	21,295	3,434
		<b><u>RM14,734,834</u></b>	<b><u>RM3,460,412</u></b>	<b><u>RM11,274,422</u></b>	<b><u>RM526,744</u></b>
	<i>Group 1995</i>	<i>Cost RM</i>	<i>Accumulated Depreciation RM</i>	<i>Net book Value RM</i>	<i>Depreciation Charge RM</i>
<b>At valuation:</b>					
Short leasehold land	... ... ... ... ...	865,900	226,455	639,445	17,318
<b>At cost:</b>					
Long leasehold land	... ... ... ... ...	2,336,580	46,732	2,289,848	46,732
Buildings	... ... ... ... ...	6,379,019	1,392,589	4,986,430	140,101
Plant and machinery	... ... ... ... ...	70,092	70,090	2	-
Motor vehicles	... ... ... ... ...	1,603,968	944,967	659,001	232,764
Office furniture, fittings and equipment	... ... ... ... ...	1,256,170	867,030	389,140	75,666
Renovation	... ... ... ... ...	32,962	9,613	23,349	3,296
		<b><u>RM12,544,691</u></b>	<b><u>RM3,557,476</u></b>	<b><u>RM8,987,215</u></b>	<b><u>RM515,877</u></b>

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

NOTES TO THE ACCOUNTS - 31ST DECEMBER, 1996—(cont.)

6. FIXED ASSETS - (cont.)

	<i>Authority 1996</i>	<i>Cost RM</i>	<i>Accumulated Depreciation RM</i>	<i>Net book Value RM</i>	<i>Depreciation Charge RM</i>
Land	...	2,893,706	96,790	2,796,916	57,874
Buildings	...	5,847,451	1,163,559	4,683,892	116,949
Motor vehicles	...	1,508,225	1,089,340	418,885	197,067
Office furniture, fittings and equipment	...	1,257,472	916,616	340,856	75,269
Renovation	...	34,342	13,047	21,295	3,434
		<b>RM11,541,196</b>	<b>RM3,279,352</b>	<b>RM8,261,844</b>	<b>RM450,593</b>
<i>1995</i>					
Land	...	2,041,580	40,832	2,000,748	40,832
Buildings	...	5,961,660	1,058,638	4,903,022	119,233
Motor vehicles	...	1,532,225	916,271	615,954	218,416
Office furniture, fittings and equipment	...	1,193,011	841,348	351,663	71,567
Renovation	...	32,962	9,613	23,349	3,296
		<b>RM10,761,438</b>	<b>RM2,866,702</b>	<b>RM7,894,736</b>	<b>RM453,344</b>

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

NOTES TO THE ACCOUNTS - 31ST DECEMBER, 1996—(cont.)

**6. FIXED ASSETS - (cont.)**

As at 31st December, 1996, buildings with net book value of RM3,412,800 are not yet registered in the name of the Authority.

A subsidiary company's short leasehold land and building was revalued based on a valuation done in August, 1996 by a professional firm of valuers on an open market value basis.

The surplus arising from this revaluation has been credited to revaluation reserve. (Note 9).

**7. HOUSING DEBTORS**

	<i>Group and Authority</i>				
	<i>1996</i>		<i>1995</i>		
	<i>RM</i>		<i>RM</i>		
Low cost housing	...	...	...	1,710,529	-
Low cost shophouses	...	...	...	2,252,764	2,190,643
Commercial housing	...	...	...	16,587,089	20,667,010
Commercial shophouses	...	...	...	2,116,591	1,731,138
Condominium flats	...	...	...	12,100,768	14,713,799
	<u>34,767,741</u>		<u>39,302,590</u>		

**8. UNQUOTED INVESTMENT**

	<i>Group</i>				
	<i>1996</i>		<i>1995</i>		
	<i>RM</i>		<i>RM</i>		
Shares in company incorporated in Malaysia, at cost	...	...	...	...	5,000

**9. REVALUATION RESERVE**

	<i>Group</i>				
	<i>1996</i>		<i>1995</i>		
	<i>RM</i>		<i>RM</i>		
Balance as at 1st January...	...	...	548,538	548,538	
Addition during the year	...	...	<u>1,713,989</u>	-	
Balance as at 31st December ...	...	...	<u>2,262,527</u>	<u>548,538</u>	

This represents unrealised revaluation surplus on the revaluation of the short leasehold land and building of a subsidiary company and is not distributable as dividend until realised.

During the year, the short leasehold land and building was revalued at the open market value of RM2,675,000 by a professional firm of valuers (Note 6).

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

NOTES TO THE ACCOUNTS - 31ST DECEMBER, 1996—(cont.)

**10. GOVERNMENT GRANTS**

			<i>Group and Authority</i>	
			1996	1995
			<i>RM</i>	<i>RM</i>
<i>State Government Grants</i>				
State Fund for New Township	...	...	1,102,377	963,081
State Government Development Grant	...	...	4,266,000	4,266,000
State Government Subsidies Fund	...	...	1,089,275	-
			6,457,652	5,229,081
<i>Federal Government Grants</i>				
Tawau Kuhara condominium project	...	...	1,112,752	1,112,752
			7,570,404	6,341,833
Capital grant	...	...	4,266,000	4,266,000
Revenue grants	...	...	3,304,404	2,075,833
			7,570,404	6,341,833

The capital grant is deferred and carried forward indefinitely which is not in compliance with International Accounting Standard No.20 Accounting for Government Grants and Disclosure for Government Assistance which requires capital grants to be allocated systematically to income over the period to match it with the related depreciation cost of the asset.

**11. STATE GOVERNMENT LOANS**

			<i>Group and Authority</i>	
			1996	1995
			<i>RM</i>	<i>RM</i>
Balance as at 31st December	...	...	33,069,193	36,106,754
Repayable within twelve months (Note 4)	...		(2,993,017)	(3,089,561)
Repayable after twelve months	...	...	30,076,176	33,017,193

The loans are unsecured and interest is payable at 4% to 5% per annum on the balance outstanding as at 1st January.

**12. FEDERAL GOVERNMENT LOANS**

			<i>Group and Authority</i>	
			1996	1995
			<i>RM</i>	<i>RM</i>
Balance as at 31st December	...	...	46,515,173	47,847,692
Repayable within twelve months (Note 4)	...		(2,310,694)	(2,156,081)
Repayable after twelve months	...	...	44,204,479	45,691,611

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

NOTES TO THE ACCOUNTS - 31ST DECEMBER, 1996—(cont.)

**12. FEDERAL GOVERNMENT LOANS - (cont.)**

The loans are unsecured and interest is payable as follows:

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

**13. GOVERNMENT TRUST FUNDS**

	<i>Group and Authority</i>	
	<i>1996</i> <i>RM</i>	<i>1995</i> <i>RM</i>
State Government Housing Fund	...	111,522
Refundable Federal Government trust funds on completed project	...	1,182,606
		<u>1,294,128</u>
		<u>1,737,044</u>
Repayable within twelve months (Note 4)...	...	<u>(1,182,605)</u>
Repayable after twelve months	...	<u>111,523</u>
		<u>554,439</u>

**14. TURNOVER**

The Group's turnover represents profits from the sales of completed properties and net contract income for the year.

**15. PROFIT BEFORE TAXATION**

Profit before taxation is stated after charging:

	<i>Group</i>		<i>Authority</i>	
	<i>1996</i> <i>RM</i>	<i>1995</i> <i>RM</i>	<i>1996</i> <i>RM</i>	<i>1995</i> <i>RM</i>
Accountancy fee	...	650	-	-
Auditors' remuneration	...	18,353	15,624	11,603
Bad debts written off	...	-	32,624	-
Depreciation	...	512,801	515,877	436,650
Directors' remuneration				
- fees	...	70,309	41,911	-
- Allowances	...	108,700	108,428	108,700
Fixed assets written off	...	-	3	-
Interest on Federal Government loans	...	3,238,948	3,451,236	3,238,948
Stocks written down	...	<u>-</u>	<u>90,514</u>	<u>-</u>
And crediting:				
Fixed deposit interest	...	(27,319)	(11,807)	-
Management fees	...	(658,902)	(1,922)	(1,133,902)
Rental income	...	(934,668)	(852,485)	(899,868)
Gain on disposal of fixed assets	...	(8,350)	(400,385)	(8,350)
Interest income	...	<u>(4,293,646)</u>	<u>(2,339,082)</u>	<u>(4,262,046)</u>
				<u>(2,292,685)</u>

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

NOTES TO THE ACCOUNTS - 31ST DECEMBER, 1996—(cont.)

16. TAXATION

	<i>Group</i>		
	<i>1996</i> <i>RM</i>	<i>1995</i> <i>RM</i>	
Current taxation ... ... ... ... ...	-	3,600	
Underprovision in prior year ... ... ...	-	-	
	<u><u>-</u></u>	<u><u>3,600</u></u>	

17. EXTRAORDINARY ITEM

	<i>Group</i>	<i>Authority</i>	
	<i>1996</i> <i>RM</i>	<i>1996</i> <i>RM</i>	<i>1995</i> <i>RM</i>
Provision for diminution in value of investment in subsidiary company	-	-	277,082
	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>277,082</u></u>

18. PRIOR YEAR ADJUSTMENTS

	<i>Group/Authority</i>	
	<i>1996</i> <i>RM</i>	<i>1995</i> <i>RM</i>
Reversal of State Government loan interest ...	-	1,627,187
Reversal of interest capitalised on low cost housing debtors ... .. ... ...	-	86,880
Reversal of low cost housing debtors written off	-	(70,720)
	<u><u>-</u></u>	<u><u>1,643,347</u></u>

19. CONTINGENT LIABILITIES

- a) The Authority has executed a third party charge over its development property in favour of a financial institution for banking facilities granted to contractors amounting to RM78,232,500 (1995: RM30,082,500).
- b) There is a disputed claim as to the value of work done by a contractor in respect of Lok Kawi Ferrocement Project which is being referred to arbitration.

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

NOTES TO THE ACCOUNTS - 31ST DECEMBER, 1996—(cont.)

**20. COMMITMENT ON PROPERTY DEVELOPMENT**

Approved property development expenditures contracted for:

No.	Project	Contract Sum RM	Progress Payment Taken Up In the Accounts RM	Outstanding Commitment At Year End RM
1.	Jalan Bokara Karamunting D/Storey Terrace Houses - Sandakan	7,350,000	7,061,976	288,024
2.	Phase 2 Kg. Kiansom Baru Low Cost Housing Tamparuli ... ... ...	1,570,000	1,150,221	419,779
3.	Ph. 2 Tenom ... ...	2,020,605	1,657,600	363,005
4.	Jalan Luagan Pasir Putih Keningau D/Storey Terrace Houses ... ...	2,842,478	2,085,900	756,578
5.	Phase 2B Bal Estate Jalan Kuhara Tawau ...	2,475,466	1,946,100	529,366
6.	Landong Ayang Kudat	4,979,999	2,790,500	2,189,499
7.	ERHP Project 1B Mile $2\frac{1}{2}$ Jalan Tuaran, Tuaran	10,880,000	10,578,996	301,004
8.	ERHP Project 1A Kg. Likas Kota Kinabalu ...	11,960,000	4,928,340	7,031,660
9.	Phase 9 Kepayan Ridge Kota Kinabalu ... ...	10,094,412	9,985,857	108,555
10.	Ph. 12A & B Kepayan Ridge Kota Kinabalu ...	6,500,000	6,493,800	6,200
11.	Phase 12C Kepayan Ridge Kota Kinabalu	6,560,000	1,217,400	5,342,600
12.	Phase 1B Taman Kuala Menggatal ... ... ...	4,342,844	3,723,953	618,891
13.	Phase 1A Kuala Penyu Newtownship ... ...	993,499	988,617	4,882
14.	Phase 1 Paitan New- township ... ... ...	686,500	545,550	140,950
		<b><u>73,255,803</u></b>	<b><u>55,154,810</u></b>	<b><u>18,100,993</u></b>

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

**STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 31ST DECEMBER, 1996**

	1996 RM	1995 RM
<b>INCOME</b>		
Profit from privatised projects ... ... ...	9,447,531	5,282,928
Profit from property development ... ... ...	2,360,178	410,225
Interest charged to housing debtors ... ... ...	1,598,849	467,128
Interest on advances/loans to contractors ... ... ...	69,060	46,736
Interest on fixed deposits and current accounts ...	2,594,137	1,778,821
Registration fees on house applications ... ...	339	976
Rental income ... ... ... ...	899,868	821,685
Other income ... ... ... ...	974,658	3,251,247
Management fees ... ... ... ...	1,133,902	1,922
Insurance on housing schemes ... ... ...	77,566	-
Gain on disposal of fixed assets ... ... ...	8,350	150,432
	19,164,438	12,212,100
<b>LESS: EXPENDITURE</b>		
Interest on State and Federal loans ... ... ...	3,238,948	3,451,236
Depreciation of fixed assets ... ... ...	436,650	453,344
General housing maintenance and repairs ... ...	68,125	197,725
Accountancy fees ... ... ... ...	2,100	5,250
Auditors' remuneration ... ... ... ...	11,603	8,925
Directors' remuneration ... ... ... ...	108,700	108,428
Salaries, allowances and provident fund ... ...	4,535,278	3,520,806
Other administrative and establishment expenses ...	1,662,452	1,303,854
Post completion project expenses ... .. ...	1,454	89,304
Stock written down ... ... ... ...	-	90,514
	10,065,310	9,229,386
<b>PROFIT FOR THE YEAR ... ... ... ...</b>	<b>9,099,128</b>	<b>2,982,714</b>

**Kadar langganan berikut bagi Warta Kerajaan Negeri Sabah yang berkuatkuasa mulai daripada 1 Januari 2000 adalah diterbitkan untuk makluman Umum:**

**KADAR LANGGANAN UNTUK TAHUN 2000**

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

	RM
Langganan Tahunan di dalam Malaysia ...	100.00
Langganan Tahunan di luar Malaysia ...	150.00
Tambahan Tanda Perdagangan (untuk satu keluaran)	2.00
Sesuatu naskhah <i>Warta Kerajaan</i> , Tambahan-tambahan, Rang Undang-undang Laporan Dewan Undangan Negeri, Pekeliling dan lain-lain.	
Tidak lebih daripada 8 muka	1.50
Tidak lebih 9 hingga 16 muka	2.00
Tidak lebih 17 hingga 32 muka	2.50
Tidak lebih 33 hingga 48 muka	3.00
Tidak lebih 49 hingga 64 muka	3.50
Tidak lebih 65 hingga 96 muka	4.50
Lebih daripada 96 muka ...	6.00 dan tambah RM1.00 untuk setiap 32 muka yang lebih.
Senaskhah Tahunan Tambahan Pertama dan Kedua serta indeks 1999 (dijilid dengan Kulit Keras) ...	RM 35.00

**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 dipalang “& 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.