PELABUHAN KEMAMAN
MALAYSIA

# LAPORAN TAHUNAN
Lembaga Pelabuhan Kemaman

# 2019

# ANNUAL REPORT
Kemaman Port Authority

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## Fungsi

Lembaga Pelabuhan Kemaman menjalankan tugas menurut kuasa yang diperturunkan melalui Akta Lembaga-Lembaga Pelabuhan, 1963, Akta Badan Berkanun 1980 dan Akta Pelabuhan-Pelabuhan (Penswastaan) 1990, seperti berikut:

**FASILITASI PERDAGANGAN**
- Pajakan
- Pemasaran

**KAWALSELIA DAN PERANCANGAN**
- Kawalan pembangunan dan perancangan
- Kawalselia operasi operator pelabuhan
- Pengeluaran lesen operasi pelabuhan dan pemaliman
- Kawalselia keselamatan perairan dan laluan masuk
- Kawalselia keselamatan kawasan pelabuhan

## *Function*

*Function/power of Kemaman Port Authority is the power conferred by Port Authorities Act, 1963, Statutory Body Act 1980 and Ports (Privatisation) Act 1990, which are as follows:*

***TRADE FACILITATION***
- *Leasing*
- *Marketing*

***REGULATORY AND PLANNING***
- *Development and planning control*
- *Regulating the operations by port operator*
- *Issuance of port operation and pilotage license*
- *Regulating the channel and basin safety*
- *Regulating safety within the port area*

## Misi

"Menjadi sebuah pelabuhan industri bertaraf antarabangsa agar ianya dapat menampung keperluan-keperluan pembangunan industri berat, petroleum dan gas di Koridor Pantai Timur Semenanjung Malaysia dengan memberi perkhidmatan maritim yang cekap dan bermutu".

## *Mission*

*"Aspire to be an international industrial port which will be able to fulfill the needs of heavy, oil and gas industries in the Eastern Corridor of Peninsular Malaysia by providing an efficient maritime services".*

## Kemudahan

Pelabuhan Kemaman mempunyai lima buah terminal, iaitu Dermaga Timur, Pangkalan Bekalan Kemaman, Terminal Eksport LPG, Dermaga Kimia Cecair dan Dermaga Barat. Terminal-terminal ini dilindungi oleh pemecah ombak di sebelah Timur sepanjang 525 meter dan di sebelah Selatan sepanjang 1,525 meter. Kedalaman air di dalam basin ialah 17.0 meter dan mampu menampung kapal sehingga 150,000 DWT.

Dermaga Timur adalah dermaga utama Pelabuhan Kemaman. Panjangnya ialah 648 meter dengan keluasan kawasan darat tersedia 10.46 hektar.

Dermaga Kimia Cecair merupakan terminal yang mempunyai kelengkapan yang mencukupi bagi memenuhi keperluan industri petrokimia di Koridor Pantai Timur Semenanjung Malaysia. Dermaga sepanjang 320 meter ini mampu menampung kapal sehingga 150,000 DWT dengan benaman maksimum 16.4 meter.

Pangkalan Bekalan Kemaman merupakan terminal yang menyediakan perkhidmatan sokongan kepada industri petroleum dan gas di Pantai Timur Semenanjung Malaysia. Panjang dermaga ialah 360 meter dengan benaman maksimum 8 meter. Pengurusan dan operasi daratnya ditadbir oleh Pangkalan Bekalan Kemaman Sdn. Bhd.

Terminal Eksport LPG diuruskan oleh Petronas bagi mengendalikan gas petroleum cecair. Terminal ini panjangnya 320 meter dengan benaman 13.0 meter dan lengkap dengan lima loading arm yang berupaya mengendali sehingga 1,000 tan gas sejam. Tangki simpanan gas yang boleh menampung 110,000 meter padu pada satu-satu masa juga tersedia.

Dermaga Barat adalah sepanjang 510 meter dan mempunyai kemampuan untuk menampung kapal sehingga 150,000 DWT dan benaman 16.4 meter. Ianya diuruskan oleh Eastern Pacific Industrial Corporation Berhad (EPIC).

## *Facilities*

*Five terminals are available at Kemaman Port, namely East Wharf, Kemaman Supply Base, LPG Export Terminal, Liquid Chemical Berth and West Wharf. Breakwater of 525 metres in the East and 1,525 metres in the South shelter these terminals. The depth of the port basin is 17.0 metres with capacity to accommodate vessels up to 150,000 DWT.*

*East Wharf is the main terminal of Kemaman Port. It is 648 metres long and has available land area of 10.46 hectares.*

*Liquid Chemical Berth is well-equipped to serve the needs of the petrochemical industries located in the Eastern Corridor of Peninsular Malaysia. The berth is 320 metres long and is capable of accommodating vessels up to 150,000 DWT with a draught of 16.4 metres.*

*Kemaman Supply Base is a terminal which provides support services for the petroleum and gas industry in the East Coast of Peninsular Malaysia. It is 360 metres long with a maximum draught of 8 metres. Pangkalan Bekalan Kemaman Sdn. Bhd. administers its land operations and management.*

*LPG Export Terminal is managed by Petronas for the handling of liquefied petroleum gas. It is 320 metres long and has a maximum draught of 13.0 metres. It is equipped with five loading arms capable of handling up to 1,000 tonnes of gas per hour. Storage capacity of 110,000 cubic metres is also available.*

*West Wharf is 510 metres in length and can accommodate vessels up to 150,000 DWT with a draught of 16.4 metres. It is managed by Eastern Pacific Industrial Corporation Berhad (EPIC).*

**Y.H. Dato' Khairul Anuar Bin Abdul Rahman**
D.S.A.P., D.I.M.P., S.M.P.

Pengurus Besar *[ General Manager ]*

**Puan Nahidah Binti Usman**
Kementerian Kewangan Malaysia
*Ministry of Finance Malaysia*
(Sehingga 13 Disember 2019 / *Up to 13 December 2019*)

**Y. Bhg. Dato' Razali Bin Mohamad** D.I.M.P.
Kementerian Kewangan Malaysia
*Ministry of Finance Malaysia*
(Sehingga 20 November 2019 / *Up to 20 November 2019*)

**YBrs. Tuan Suhaimi Bin Ali@Ahmad**
Kementerian Pengangkutan Malaysia
*[ Ministry of Transport Malaysia ]*
(Mulai 1 Mei 2019 / *Up to 1 May 2019*)

Tiada dalam gambar
*[ Not in the picture ]*

Timbalan Pengerusi *[ Deputy Chairman ]*
**Y. Bhg. Dato' Jana Santhiran A/L Muniayan**
Kementerian Pengangkutan Malaysia
*[ Ministry of Transport Malaysia ]*
(Sehingga 30 April 2019 / *Up to 30 April 2019*)

**Encik Surrendren Sathasivam**
Kementerian Hal Ehwal Ekonomi Malaysia
*[ Ministry of Economic Affairs Malaysia ]*
(Mulai 13 Jun 2019 / *As from 13 June 2019*)

**Y.B Dato' Mohd Zahari Bin Md. Azahar**
Pejabat Perbendaharaan Negeri Terengganu
*[ Terengganu State Treasury Office ]*
(Mulai 4 Mac 2019 / *As from 4 March 2019*)

**Encik Zulkifli Bin Ali**
Unit Perancang Ekonomi Negeri Terengganu
*[ Terengganu State Economic Planning Unit ]*
(Sehingga 1 Mac 2019 / *Up to 1 March 2019*)

## Jawatankuasa Audit Dalam
*Internal Audit Committee*

**PENGERUSI** • *CHAIRMAN*
**YBrs. TUAN SUHAIMI BIN ALI@AHMAD**
Kementerian Pengangkutan Malaysia
*Ministry of Transport Malaysia*
(Mulai 1 Mei 2019 / *As from 1 May 2019)*

**AHLI-AHLI** • *MEMBERS*

**Y.H. DATO' KHAIRUL ANUAR BIN ABDUL RAHMAN**
D.S.A.P., D.I.M.P., S.M.P.
Pengurus Besar, Lembaga Pelabuhan Kemaman
*General Manager, Kemaman Port Authority*

**Y. BHG. DATO' JANA SANTHIRAN A/L MUNIAYAN**
Kementerian Pengangkutan Malaysia
***Ministry of Transport Malaysia***

**YBHG. DATO' RAZALI BIN MOHAMAD**
D.I.M.P.
Kementerian Kewangan Malaysia
*Ministry of Finance Malaysia*
(Sehingga 20 November 2019 / *Up to 20 November 2019*)

**PUAN NAHIDAH BINTI USMAN**
Kementerian Kewangan Malaysia
***Ministry of Finance Malaysia***
(Sehingga 13 Disember 2019 / *Up to 13 December 2019*)

**ENCIK ZULKIFLI BIN ALI**
Unit Perancang Ekonomi Negeri Terengganu
*Terengganu State Economic Planning Unit*
(Sehingga 1 Mac 2019 / *Up to 1 March 2019*)

**Y.B DATO' MOHD ZAHARI BIN MD. AZAHAR**
Pejabat Perbendaharaan Negeri Terengganu Malaysia
*Terengganu State Treasury Office Malaysia*
(Mulai 4 Mac 2019 / *As from 4 March 2019)*

**ENCIK SURRENDREN SATHASIVAM**
Kementerian Hal Ehwal Ekonomi Malaysia
*Ministry of Economic Affairs Malaysia*
(Mulai 13 Jun 2019 / *As from 13 June 2019)*

## Pengurusan
*Management*

**Y.H. DATO' KHAIRUL ANUAR BIN ABDUL RAHMAN**
D.S.A.P., D.I.M.P., S.M.P.
Pengurus Besar
*General Manager*

**ENCIK MOHD IDI AMIN BIN SALLEH**
Pengurus Kanan (Korporat dan Pembangunan)
*Senior Manager (Corporate and Development)*

**Y.H. DATO' ASMAWI BIN NORDIN** D.I.M.P.
Pengurus Kanan (Operasi dan Kawalselia)
*Senior Manager (Operations and Regulatory)*

## Jawatankuasa Perjawatan Dan Perkhidmatan
*Personnel And Services Committee*

**PENGERUSI** • *CHAIRMAN*
**YBrs. TUAN SUHAIMI BIN ALI@AHMAD**
Kementerian Pengangkutan Malaysia
*Ministry of Transport Malaysia*
(Mulai 1 Mei 2019 / *As from 1 May 2019)*

**AHLI-AHLI** • *MEMBERS*

**Y.H. DATO' KHAIRUL ANUAR BIN ABDUL RAHMAN**
D.S.A.P., D.I.M.P., S.M.P.
Pengurus Besar, Lembaga Pelabuhan Kemaman
*General Manager, Kemaman Port Authority*

**Wakil** • *Representative*
Kementerian Pengangkutan Malaysia
*Ministry of Transport Malaysia*

**Wakil** • *Representative*
Kementerian Kewangan Malaysia
*Ministry of Finance Malaysia*

**Setiausaha** • *Secretary*
**ENCIK ABD. PATAH BIN MOHD ROSLAN**
Pengurus Pentadbiran dan Integriti
*Administration Manager and Integrity*

## Jawatankuasa Pemaliman
*Pilotage Committee*

**PENGERUSI** • *CHAIRMAN*
**Y.H. DATO' KHAIRUL ANUAR BIN ABDUL RAHMAN**
D.S.A.P., D.I.M.P., S.M.P.
Pengurus Besar, Lembaga Pelabuhan Kemaman
*General Manager, Kemaman Port Authority*

**AHLI-AHLI** • *MEMBERS*

**Wakil** • *Representative*
Ketua Setiausaha, Kementerian Pengangkutan Malaysia
*Secretary General, Ministry of Transport Malaysia*

**Wakil** • *Representative*
Ketua Pengarah, Jabatan Laut Malaysia
*Director General, Marine Department Malaysia*

**KAPTEN JOHARI BIN MOHD NOH**
Persatuan Pemilik-Pemilik Kapal Malaysia (MASA)
*Malaysia Shipowners' Association (MASA)*

**Y.H. DATO' ASMAWI BIN NORDIN**
D.I.M.P
Pengurus Kanan (Operasi dan Kawalselia)
Lembaga Pelabuhan Kemaman
*Senior Manager (Operations and Regulatory)*
*Kemaman Port Authority*

Dengan nama Allah Yang Maha Pemurah lagi Maha Penyayang.

Bersyukur kepada-Nya kerana Lembaga Pelabuhan Kemaman (LPKmn) telah berjaya mengharungi tahun 2019 dengan jayanya.

Bagi pihak LPKmn, saya dengan sukacitanya membentangkan Laporan Tahunan 2019 Lembaga Pelabuhan Kemaman dan penyata kewangan yang telah diaudit bagi tahun berakhir 31 Disember 2019.

*In the name of Allah, the Most Gracious, the Most Merciful.*

*We are grateful to Him because Kemaman Port Authority (LPKmn) has successfully waded through the year 2019.*

*On behalf of LPKmn, I am pleased to present the Year 2019 Annual Report of the Kemaman Port Authority and the audited financial statement for the financial year ended 31 December 2019.*

**Y.H. DATO' KHAIRUL ANUAR BIN ABDUL RAHMAN**
D.S.A.P., D.I.M.P., S.M.P.
Pengurus Besar, Lembaga Pelabuhan Kemaman
*General Manager, Kemaman Port Authority*

Tahun 2019 telah memberi kejayaan kepada LPKmn dengan prestasi kewangan yang memuaskan. LPKmn telah berjaya mencatatkan keuntungan sebelum cukai sebanyak RM7.001 juta berbanding dengan RM3.450 juta pada tahun 2018 iaitu peningkatan sebanyak 102.93% berikutan peningkatan pendapatan daripada lebihan kargo (threshold) yang dikendalikan oleh Konsortium Pelabuhan Kemaman Sdn. Bhd. (KPK).

Prestasi pengendalian kargo tahun 2019 mencapai 8.119 juta tan iaitu 58.9 peratus lebih tinggi dari pengendalian tahun 2018 iaitu 5.111 juta tan, yang mana 48.9% dari jumlah ini iaitu 3.968 juta tan disumbangkan oleh kargo import manakala sejumlah 4.151 juta tan adalah disumbangkan oleh sektor eksport.

Dari segi perkapalan, bilangan kapal yang singgah meningkat sebanyak 47.0 peratus kepada 795 persinggahan dalam tahun 2019 berbanding hanya 541 persinggahan dalam tahun 2018.

Usaha-usaha bagi menjamin kemudahan-kemudahan yang disediakan oleh pengendali pelabuhan kepada pengguna adalah mencukupi turut dilaksanakan oleh LPKmn. LPKmn menekankan meningkatkan produktiviti pengendalian kargo di Pelabuhan Kemaman bagi menghasilkan prestasi yang lebih baik dengan memfokuskan cara-cara yang lebih berinovasi untuk meningkatkan daya saing Pelabuhan Kemaman seperti penggunaan teknologi baru dan pembangunan tenaga kerja yang berkualiti tinggi.

*The year 2019 has been a success to LPKmn with a satisfactory financial performance. LPKmn has managed to achieve a pre-tax profit of RM7.001 million compared with RM3.450 million in the year 2018 which was an increase of 102.93 percent following the increase in revenue from the excess cargo (threshold) handled by Konsortium Pelabuhan Kemaman Sdn. Bhd. (KPK).*

*Cargo handling in the year 2019 recorded an achievement of 8.119 million tonnes which was 58.9 percent higher than the cargo handling in the year 2018 of 5.111 million tonnes, out of which 48.9 percent from this figure namely 3.968 million tonnes was contributed by imported cargo while 4.151 million tonnes was contributed by the export sector.*

*In terms of ship calls, the number of vessel berthed has increased by 47.0 percent to 795 berthing in the year 2019 compared to only 541 berthing in the year 2018.*

*Efforts to ensure that sufficient facilities provided by the port operator to the users are also being carried out by LPKmn. LPKmn has emphasized upon improving the cargo handling productivity in Kemaman Port to generate better performance by focusing on more innovational approaches to increase the competitiveness of Kemaman Port such applying new technologies and development of high quality workforce.*

Pada tahun 2019, KPK selaku pengendali pelabuhan, telah melaksanakan tanggungjawabnya demi perkembangan masa depan Pelabuhan Kemaman yang berdaya maju.

Melangkah ke hadapan, Pelabuhan Kemaman perlu menyesuaikan diri menerusi penerapan digitalisasi dalam operasi pelabuhan dengan meminimumkan jurang antara manusia dan jentera. KPK selaku pengendali Pelabuhan Kemaman perlu memanfaatkan gelombang digitalisasi dan menggunakan data ini untuk membuat keputusan bagi merebut segenap peluang untuk pertumbuhan Pelabuhan Kemaman yang berdaya maju.

Ucapan terima kasih diberikan kepada Kerajaan Persekutuan serta Kerajaan Negeri yang telah sama-sama membantu di dalam memastikan perkembangan berterusan Pelabuhan Kemaman. Penghargaan juga ditujukan kepada Jabatan-Jabatan Kerajaan serta Agensi-Agensi Kerajaan yang turut menyumbang ke arah pembangunan Pelabuhan Kemaman.

*In the year 2019, KPK as the port operator, has carried out its responsibilities for future progress of a viable Kemaman Port.*

*Moving forward, Kemaman Port needs to adapt itself through digitalization in port operation by minimizing the gap between human and machinery. KPK as the operator of Kemaman Port must take advantage of digitalization and utilize this data in decision makings in order to seize every opportunity for a progressive and viable Kemaman Port.*
*A note of thank you is accorded to the Federal Government and the State Government that have jointly assisted in ensuring continuous progress of Kemaman Port. Appreciation is also accorded to the government departments and agencies that have also contributed towards the progress of Kemaman Port.*

Saya juga ingin merakamkan ucapan terima kasih kepada KPK selaku operator Pelabuhan Kemaman yang telah menjalankan fungsi dan tanggungjawabnya selaras dengan objektif penswastaan Pelabuhan Kemaman demi pembangunan Pelabuhan Kemaman.

Akhir kata saya yakin bahawa kerjasama yang telah diberikan oleh semua pihak akan berterusan demi kepentingan Pelabuhan Kemaman. Semoga pencapaian tahun 2020 akan lebih baik dari tahun 2019.

Insya Allah

Terima kasih.

Pengurus Besar
Lembaga Pelabuhan Kemaman

*I would also like to thank KPK as the operator of Kemaman Port for carrying out its functions and responsibilities in line with the privatization objectives of Kemaman Port for the progress of Kemaman Port.*

*Lastly, I am confident that the cooperation given by all parties will continue to prevail for the interest of Kemaman Port. I hope that the performance in the year 2020 will be better that the year 2019.*

*Insya Allah.*

*Thank you.*

*General Manager*
*Kemaman Port Authority*

**PERHUBUNGAN PENGURUSAN**

Selaras dengan Dasar Persyarikatan Malaysia, kerjasama dan sokongan diberikan oleh LPKmn kepada KPK selaku sektor swasta yang bertindak sebagai enjin penggerak bagi menyumbang ke arah pembangunan Pelabuhan Kemaman. Ia selari dengan status LPKmn sebagai sebuah agensi Kerajaan yang sentiasa peka tentang pentingnya perhubungan yang rapat dan mesra dengan KPK.

Perbincangan secara berkala dengan KPK sentiasa diadakan terutamanya berhubung aspek kawal selia bagi menjamin kepuasan pengguna terhadap perkhidmatan yang diberikan.

**TEKNOLOGI MAKLUMAT**

Teknologi maklumat adalah salah satu elemen sokongan yang penting di dalam Lembaga Pelabuhan Kemaman. Sistem sedia ada seperti e-DGPENS, SPA, SAGA dan laman web rasmi LPKmn masih digunakan dan sentiasa dikemaskini mengikut keperluan terkini.

Sistem e-DGPENS Pelabuhan Kemaman sedang dinaiktaraf dan dijangka siap pada tahun 2020 bagi menggantikan sistem sedia ada. Selain itu, sistem atau portal Pengurusan Aset dan Stor (SPA dan SPS) juga dinaiktaraf bagi menyelaraskan pengurusan Aset Alih milik LPKmn. Penaiktarafan ini dilaksanakan bagi memastikan pelanggan/pengguna mendapat satu capaian yang lebih pantas, mesra pengguna dan lengkap.

LPKmn juga telah membeli peralatan storan sandaran yang membolehkan LPKmn melaksanakan proses salinan sandaran secara automatik dan merangkumi keseluruhan rangkaian komputer LPKmn. Ini membolehkan data disimpan dan digunakan kembali dengan cepat sekiranya kejadian kehilangan data berlaku.

***MANAGEMENT RELATIONS***

*In line with the Malaysia Privatisation Policy, cooperation and supports are given by LPKmn to KPK as a private sector acting as the driving force that contributes towards development of Kemaman Port. This is in line with the status of LPKmn as a Government agency that is always sensitive on the importance of good cordial relationship with KPK.*

*Periodical discussions with KPK are always being organized especially in relating to the regulatory aspect to ensure customer satisfaction over the services rendered.*

***INFORMATION TECHNOLOGY***

*Information technology is one of the substantial supporting elements in LPKmn. The existing systems such as e-DGPENS, SPS, SAGA and the official website of LPKmn are still being used and are continuously being updated in accordance with the latest requirement.*

*The Kemaman Port e-DGPENS system is currently being upgraded and is expected to be completed in the year 2020 to replace the existing system. In addition, the Asset and Store Management Systems or portals (SPA and SPS) are also being upgraded to synchronize the management of moveable assets of LPKmn. This upgrading is being carried out to ensure the customers/ users would have faster, user friendly and comprehensive access.*

*LPKmn has also acquired back up storage apparatus which enables LPKmn to carry out automatic back up whilst covering the whole computer network of LPKmn. This would enable rapid storage and retrieval of data in case of data loss incidents.*

**OPERASI**

Selaras dengan fungsi LPKmn sebagai pengawal selia, kerja-kerja pengawasan ke atas standard prestasi pengendalian kargo oleh KPK terus dilaksanakan pada tahun 2019. Ini adalah selaras dengan keperluan Seksyen 8, Akta Pelabuhan-Pelabuhan (Penswastaan) 1990.

Kerja-kerja pengawasan terhadap prestasi KPK adalah dilaksanakan daripada masa ke semasa terutamanya berhubung pengendalian kargo dan kapal melalui laporan-laporan yang dikemukakan kepada LPKmn serta melalui audit operasi yang melibatkan lawatan tapak.

Pihak KPK dengan kerjasama LPKmn juga telah melaksanakan kajian bagi mengenalpasti penambahbaikan yang boleh dilaksanakan bagi mempertingkatkan kapasiti pengendalian pelabuhan dan seterusnya meniktaraf operasi Pelabuhan Kemaman. Antaranya menaiktaraf kapasiti jentera merin, menambahbaik perkhidmatan syarikat stevedore dan menaik taraf "Integrated Port Management System" Pelabuhan Kemaman.

LPKmn juga telah menganjurkan seminar Seminar FAL Konvensyen dan Perlaksanaan Kod ISPS bertujuan memberi pengetahuan kepada semua pengguna pelabuhan dan agensi-agensi yang terlibat berkaitan piawaian, peraturan dan amalan yang digariskan di dalam Konvensyen FAL terhadap prosedur daripada awal ketibaan kapal sehingga ia berlepas.

Pematuhan Kod ISPS bagi kawalan sekuriti di had kawasan Pelabuhan Kemaman juga merupakan elemen yang dititik beratkan oleh LPKmn supaya ianya selaras di dalam operasi dan keselamatan pelabuhan.

***OPERATION***

*In line with the function of LPKmn as a regulator, monitoring of the performance standard of cargo handling by KPK continued to be carried out in the year 2019. This is in line with the requirement in Section 8 of the Ports (Privatization) Act 1990.*

*Monitoring over the performance of KPK are being carried out from time to time especially in related to cargo and vessel handling through submission of reports to LPKmn as well as through audit exercise that include site visits.*

*KPK, with the cooperation of LPKmn has also carried out a research to determine the improvements that could be carried out to increase the port handling capacity and thereafter to improve the operation of Kemaman Port such as upgrading the capacity of the marine equipment, improving the services of the stevedorage companies and upgrading the Integrated Port Management System of Kemaman Port.*

*LPKmn has also organized the FAL Convention and Implementation of ISPS Code seminars aiming at informing all port users and agencies concerned on standards, rules and practices outlined by the FAL Convention on procedures starting from the arrival to the departure of a vessel.*

*Compliance of the ISPS Code for the security control at the port limit of Kemaman Port is also an element emphasized by LPKmn in order to ensure that it is in line with the operation and security of the port.*

**PRESTASI PENGENDALIAN KARGO DAN KAPAL OLEH KPK**

Pengendalian kargo di Pelabuhan Kemaman untuk tahun 2019 pada keseluruhannya meningkat sebanyak 58.9 peratus iaitu dari 5.111 juta tan pada tahun 2018 kepada 8.119 juta tan pada tahun 2019.

Pengendalian kargo import meningkat sebanyak 60.4 peratus dengan jumlah pengendalian sebanyak 3.968 juta tan berbanding 2.474 juta tan pada tempoh yang sama tahun 2018. Tanej kargo import ini meningkat berikutan peningkatan pengendalian Crude Oil sebanyak 84.1 peratus iaitu 1.891 juta tan pada tahun 2019 berbanding 1.027 juta tan pada tahun lalu. Pengendalian kargo eksport turut meningkat sebanyak 57.5 peratus dari 2.636 juta tan pada tahun 2018 kepada 4.151 juta tan pada tahun ini berikutan peningkatan pengendalian kargo Bitumen dan Asphalt.

Bilangan persinggahan kapal meningkat sebanyak 47.0 peratus iaitu dari 541 buah kepada 795 buah kapal. Beratan kapal meningkat daripada 4.970 juta GRT kepada 7.846 juta GRT iaitu peningkatan sebanyak 57.9 peratus.

***CARGO AND VESSEL PERFORMANCE BY KPK***

*In general, cargo handling in Kamaman Port in the year 2019 has increased by 58.9 percent namely from 5.111 million tonnes in the year 2018 to 8.119 million tonnes in the year 2019.*

*Imported cargo handling increased by 60.4 percent with a total handling of 3.968 million tonnes compared with 2.474 million tonnes for the same period in the year 2018. The imported cargo tonnage has increased due to increase in Crude Oil handling by 84.1 percent namely 1.891 million tonnes in the year 2019 compared with 1.027 million tonnes in the previous year. Handling of exported cargo has also increased by 57.5 percent from 2.636 million tonnes in the year 2018 to 4.151 million this year following the increase in Bitumen and Asphalt cargo handling.*

*The number of ship calls has increased by 47.0 percent namely from 541 vessels to 795 vessels. Vessel tonnage has increased from 4.970 million GRT to 7.846 million GRT, an increase by 57.9 percent.*

KPK selaku pengendali Pelabuhan Kemaman merancang untuk menambah dan menaik taraf jentera dan kemudahan pengendalian kargo di Pelabuhan Kemaman pada tahun 2020. Usaha-usaha menambahbaik proses pengendalian kargo bagi menjamin produktiviti dalam penyampaian perkhidmatan kepada pengguna dengan penggunaan kemudahan Pelabuhan Kemaman secara optima akan dilaksanakan.

Bagi tahun 2020, LPKmn akan membangunkan sistem e-Statistik yang akan menjadi pusat pengumpulan data-data dan laporan berkaitan aktiviti pengendalian kargo Pelabuhan Kemaman. Keupayaan infrastruktur pelayan dan rangkaian juga dipertingkatkan dengan perolehan pelayan maya. Pelayan maya ini akan menjadi teras di dalam memastikan semua sistem dalam talian dapat dicapai setiap masa.

Di samping itu, langkah-langkah pengawasan standard prestasi operasi KPK berdasarkan keperluan Seksyen 8, Akta Pelabuhan-Pelabuhan (Penswastaan), 1990 akan diteruskan.

*KPK as the operator of Kemaman Port plans to increase and upgrade the equipment and cargo handling facilities in Kemaman Port in the year 2020. Efforts to improve the cargo handling process to ensure productivity in the services rendered to the users with optimal utilization of Kemaman Port facilities will be carried out.*

*In the year 2020, LPKmn will develop the e-Statistic system which will be the collection center of data and reports related to the cargo handling activity in Kemaman Port. The capacity of the server and network infrastructure will also be enhanced with the acquisition of web server. The web server will be essential in ensuring all online systems are assessible at all times.*

*In addition, monitoring over the standards of the operational performance of KPK based on the requirement in Section 8 of the Ports (Privatization) Act 1990 will be continued.*

## PENYATA KEWANGAN < > *FINANCIAL STATEMENTS*


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**SIJIL KETUA AUDIT NEGARA**
**MENGENAI PENYATA KEWANGAN**
**LEMBAGA PELABUHAN KEMAMAN**
**BAGI TAHUN BERAKHIR 31 DISEMBER 2019**

**Sijil Mengenai Pengauditan Penyata Kewangan**

**Pendapat**

Penyata Kewangan Lembaga Pelabuhan Kemaman yang merangkumi Penyata Kedudukan Kewangan Pada 31 Disember 2019 dan Penyata Prestasi Kewangan, Penyata Perubahan Ekuiti, Penyata Aliran Tunai serta Penyata Perbandingan Bajet Dan Sebenar bagi tahun berakhir pada tarikh tersebut dan nota kepada penyata kewangan termasuklah ringkasan polisi perakaunan yang signifikan seperti dinyatakan pada muka surat 4 hingga 30, telah diaudit oleh wakil saya.

Pada pendapat saya, penyata kewangan ini memberikan gambaran yang benar dan saksama mengenai kedudukan kewangan Lembaga Pelabuhan Kemaman pada 31 Disember 2019 dan prestasi kewangan serta aliran tunai bagi tahun berakhir pada tarikh tersebut selaras dengan Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) dan *Port Authorities Act 1963 (Act 488).*

**Asas Kepada Pendapat**

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

**Kebebasan dan Tanggungjawab Etika Lain**

Saya adalah bebas daripada Lembaga Pelabuhan Kemaman dan telah memenuhi tanggungjawab etika lain berdasarkan *International Standards of Supreme Audit Institutions.*

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

Lembaga Pengarah Lembaga Pelabuhan Kemaman bertanggungjawab terhadap maklumat lain dalam Laporan Tahunan. Pendapat saya terhadap Penyata Kewangan Lembaga Pelabuhan Kemaman tidak meliputi maklumat lain selain daripada Penyata Kewangan dan Sijil Juruaudit mengenainya dan saya tidak menyatakan sebarang bentuk kesimpulan jaminan mengenainya.

**Tanggungjawab Lembaga Pengarah Terhadap Penyata Kewangan**

Lembaga Pengarah bertanggungjawab terhadap penyediaan penyata kewangan Lembaga Pelabuhan Kemaman yang memberi gambaran benar dan saksama selaras dengan Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) dan *Port Authorities Act 1963 (Act 488).* Lembaga Pengarah juga bertanggungjawab terhadap penetapan kawalan dalaman yang perlu bagi membolehkan penyediaan Penyata Kewangan Lembaga Pelabuhan Kemaman yang bebas daripada salah nyata yang ketara, sama ada disebabkan fraud atau kesilapan.

Semasa penyediaan Penyata Kewangan Lembaga Pelabuhan Kemaman, Lembaga Pengarah bertanggungjawab untuk menilai keupayaan Lembaga Pelabuhan Kemaman untuk beroperasi sebagai satu usaha berterusan, mendedahkannya jika berkaitan serta menggunakannya sebagai asas perakaunan.

**Tanggungjawab Juruaudit Terhadap Pengauditan Penyata Kewangan**

Objektif saya adalah untuk memperoleh keyakinan yang munasabah sama ada Penyata Kewangan Lembaga Pelabuhan Kemaman secara keseluruhannya adalah bebas daripada salah nyata yang ketara, sama ada disebabkan fraud atau kesilapan, dan mengeluarkan Sijil Juruaudit yang merangkumi pendapat saya. Jaminan yang munasabah adalah satu tahap jaminan yang tinggi, tetapi bukan satu jaminan bahawa audit yang dijalankan mengikut *International Standards of Supreme Audit Institutions* akan sentiasa mengesan salah nyata yang ketara apabila ia wujud. Salah nyata boleh wujud daripada fraud atau kesilapan dan dianggap ketara sama ada secara individu atau agregat sekiranya boleh dijangkakan dengan munasabah untuk mempengaruhi keputusan ekonomi yang dibuat oleh pengguna berdasarkan penyata kewangan ini.

Sebagai sebahagian daripada pengauditan mengikut *International Standards of Supreme Audit Institutions,* saya menggunakan pertimbangan profesional dan mengekalkan keraguan profesional sepanjang pengauditan. Saya juga:

a. Mengenal pasti dan menilai risiko salah nyata ketara dalam penyata kewangan Lembaga Pelabuhan Kemaman, sama ada disebabkan fraud atau kesilapan, merangka dan melaksanakan prosedur audit yang responsif terhadap risiko berkenaan serta mendapatkan bukti audit yang mencukupi dan bersesuaian untuk memberikan asas kepada pendapat saya. Risiko untuk tidak mengesan salah nyata ketara akibat daripada fraud adalah lebih tinggi daripada kesilapan kerana fraud mungkin melibatkan pakatan, pemalsuan, ketinggalan yang disengajakan, representasi yang salah, atau mengatasi kawalan dalaman.

b. Memahami kawalan dalaman yang relevan untuk merangka prosedur audit yang bersesuaian tetapi bukan untuk menyatakan pendapat mengenai keberkesanan kawalan dalaman Lembaga Pelabuhan Kemaman.

c. Menilai kesesuaian dasar perakaunan yang diguna pakai kemunasabahan anggaran perakaunan dan pendedahan yang berkaitan oleh Lembaga Pengarah.

d. Membuat kesimpulan terhadap kesesuaian penggunaan asas perakaunan untuk usaha berterusan oleh Lembaga Pengarah dan berdasarkan bukti audit yang diperoleh, sama ada wujudnya ketidakpastian ketara yang berkaitan dengan peristiwa atau keadaan yang mungkin menimbulkan keraguan yang signifikan terhadap keupayaan Lembaga Pelabuhan Kemaman sebagai satu usaha berterusan. Jika saya membuat kesimpulan bahawa ketidakpastian ketara wujud, saya perlu melaporkan dalam Sijil Juruaudit terhadap pendedahan yang berkaitan dalam Penyata Kewangan Lembaga Pelabuhan Kemaman atau, jika pendedahan tersebut tidak mencukupi, pendapat saya akan diubah. Kesimpulan saya dibuat berdasarkan bukti audit yang diperoleh sehingga tarikh Sijil Juruaudit.

e. Menilai sama ada keseluruhan persembahan termasuk pendedahan Penyata Kewangan Lembaga Pelabuhan Kemaman memberi gambaran yang saksama.

Saya telah berkomunikasi dengan Lembaga Pengarah, antaranya mengenai skop dan tempoh pengauditan yang dirancang serta penemuan audit yang signifikan, termasuk kelemahan kawalan dalaman yang dikenal pasti semasa pengauditan.

**Hal-hal Lain**

a. Saya ingin menarik perhatian terhadap kelemahan dalam penyelenggaraan rekod penghutang di mana terdapat perbezaan antara amaun yang dilaporkan dalam penyata kewangan dan jadual sokongan yang diserahkan untuk pengauditan. Lembaga Pelabuhan Kemaman perlu memastikan rekod penghutang diselenggara dengan tepat dan kemas kini serta selari dengan rekod kewangan bagi memastikan penyediaan penyata kewangan adalah tepat dan betul.

b. Sijil ini dibuat untuk Lembaga Pengarah berdasarkan *Port Authorities Act 1963 (Act 488)* dan bukan untuk tujuan lain. Saya tidak bertanggungjawab terhadap pihak lain bagi kandungan sijil ini.

**(MOHD NASRI BIN MOHD NASIR)**
b.p. KETUA AUDIT NEGARA

PUTRAJAYA
22 SEPTEMBER 2020

## *AUDITOR GENERAL CERTIFICATE ON THE FINANCIAL STATEMENTS KEMAMAN PORT AUTHORITY FOR THE YEAR ENDED 31 DECEMBER 2019*

### *Certificate On Auditing Financial Statements*

### *Opinion*

*The Kemaman Port Authority Financial Statements which included the Financial Statements as of 31December, 2018 and the Financial Performance Statements, Statement of Changes in Equity, Statement of Budget Comparison and Actual Amount, and Cash Flow Statements for the year ended on that date, and notes to the financial statements including a summary of significant accounting policies, as set out on pages 4 to 30 were audited by my representatives.*

*In my opinion, this financial statements provide a true and fair view of the Kemaman Port Authority financial position as of 31 December, 2019 and its financial performance and cash flows for the year ended on that date in accordance with the Malaysia Public Sector Accounting Standard (MPSAS) and the Port Authorities Act 1963 (Act 488).*

### *Basis for Opinions*

*An audit was carried out in accordance with the Audit Act 1957 and the International Standards of Supreme Audit Institutions. My responsibilities are further described in the paragraph of Auditors' Responsibility for Auditing the Financial Statements in this certificate. I believe that the audit evidence obtained is sufficient and appropriate to serve as the basis for my opinion.*

***Freedom And Other Ethical Responsibilities***

*I am independent of Kemaman Port Authority and have fulfilled other ethical responsibilities based on The International Standards of Supreme Audit Institutions.*

***Information Other Than The Financial Statements And The Auditors' Certificate Thereon***

*The Board of Kemaman Port Authority is responsible for the other information in the Annual Report. My views on the financial statements of Kemaman Port Authority do not include any other information other than the Financial Statements and Auditors Report thereon and I have not stated any kind of conclusive assurance about it.*

***Board Responsibility Towards The Financial Statements***

*The Board of Director is responsible for the preparation of financial statements of Kemaman Port Authority which is true and fair in accordance with approved financial reporting standards approved by the Board of Director and Port Authorities Act 1963 (Act 488). The Board of Director is also responsible to determine the necessary internal controls to enable the preparation of financial statements of Kemaman Port Authority which is free from material misstatement whether due to fraud or error.*

*During the preparation of the financial statements of Kemaman Port Authority, the board is responsible for assessing the capacity of Kemaman Port Authority to operate as a continuous effort, disclose it if relevant and use it as the Basis of Accounting for ongoing concern.*

***Auditors' Responsibility For The Audit Of The Financial Statements***

*My objective is to obtain reasonable assurance whether the financial statements of Kemaman Port Authority as a whole are free from material misstatement, whether due to fraud or error, and to issue Auditors' Report which include my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that the audit conducted in accordance with The International Standards of Supreme Audit Institutions will always detect material misstatement when it exists. Misstatement may arise from fraud or error and is deemed to be apparent either individually or in aggregate if it can be reasonably expected to affect the economic decisions made by the user based on this financial statements.*

*As part of the auditing in accordance with The International Standards of Supreme Audit Institutions, I am exercising and maintaining my professional judgement and doubts throughout the audit. I also:*

a. *Identify and evaluate the risks of material misstatement of the financial statements of the Kemaman Port Authority, whether due to fraud or error, drafting and implementing the audit procedures that are responsive to the risks and to obtain audit evidence sufficient and appropriate to provide a basis for my opinion. The risk not to detect material misstatement of fraud is higher than the error because fraud may involve alliances, counterfeiting, deliberate omissions, misrepresentations, or overcoming internal controls.*

b. *Understand the relevant internal controls to formulate appropriate audit procedures but not to express an opinion on the effectiveness of internal control of Kemaman Port Authority.*

c. *Evaluate the appropriateness of the accounting policies applied to the reasonableness of the accounting estimates and related disclosures by the Board Directors.*

d. *Conclude on the suitability of the usage of going concern accounting basis by the Board of Director and based on the audit evidence obtained, whether there is a significant uncertainties related to the event or condition, which may raise significant doubts on the ability of Kemaman Port Authority as an ongoing concern. If I concluded that significant uncertainties exist, I have to report in the Auditor's Reports against the relevant disclosures in the financial statements of the Kemaman Port Authority or, if such disclosure is insufficient, my opinion will be changed. My conclusions are made based on audit evidence obtained until the date of the Auditor's Report.*

e. *Evaluate whether a fair view was given to the overall presentation of Kemaman Port Authority financial statements..*

*I have communicated with the Board, among others about the scope and duration of the audit period and significant audit findings, including weaknesses identified in the internal controls identified during the audit.*

***Other Matters***

*a. I would like to draw attention to the weaknesses in the maintenance of the debtor's records where there is a difference between the amount reported in the financial statements and the support schedule submitted for the audit. Kemaman Port Authority needs to ensure that the receivables' records are maintained accurately and updated and in line with the financial records to ensure that the preparation of the financial statements are accurate and correct.*

*b. This certificate is made for the Board in accordance with the Port Authorities Act 1963 (Act 488) and not for other purpose. I am not liable to other parties for the content of this certificate.*

***(MOHD NASRI BIN MOHD NASIR)***
*for AUDITOR GENERAL*

*PUTRAJAYA*
*22 SEPTEMBER 2020*

## Pengakuan Oleh Pegawai Utama Yang Bertanggungjawab Ke Atas Pengurusan Kewangan Lembaga Pelabuhan Kemaman

### *Declaration By The Primary Officer Responsible For The Financial Management Of Kemaman Port Authority*

Saya, AHMAD GAFIDI BIN HUSSAIN, pegawai utama yang bertanggungjawab ke atas Pengurusan Kewangan dan rekod-rekod perakaunan LEMBAGA PELABUHAN KEMAMAN, dengan ikhlasnya mengakui bahawa Penyata Kedudukan Kewangan, Penyata Prestasi Kewangan, Penyata Perubahan Ekuiti, Penyata Aliran Tunai Dan Penyata Perbandingan Bajet Dan Amaun Sebenar dalam kedudukan kewangan yang berikut ini beserta dengan nota-nota kepada Penyata Kewangan di dalamnya mengikut sebaik-baik pengetahuan dan kepercayaan saya, adalah betul dan saya membuat ikrar ini dengan sebenarnya mempercayai bahawa ia adalah benar dan atas kehendak-kehendak Akta Akuan Berkanun, 1960.

*I, AHMAD GAFIDI BIN HUSSAIN, the officer primarily responsible for the Financial Management and accounting records KEMAMAN PORT AUTHORITY, solemnly and sincerely declare that the Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Equity, Cash Flow Statement and Statement of Comparison of Budget and Actual amount in the following financial position together with the notes to the financial statements are to the best of my knowledge and belief, correct and I make this solemn trust that it is true and the requirements of the Statutory Declarations Act, 1960.*

Sebenarnya dan sesungguhnya }
Diakui oleh penama di atas }
Di Kuantan, }
Pahang Darul Makmur }
Pada 21 haribulan September 2020 }

*Subscribe and solemnly* }
*Declared by the above named* }
*At Kuantan,* }
*Pahang Darul Makmur* }
*On 21st September 2018* }

.....
[AHMAD GAFIDI BIN HUSSAIN]
KP / *NRIC* : 710626-06-5225
LEMBAGA PELABUHAN KEMAMAN
*KEMAMAN PORT AUTHORITY*

Di hadapan saya,
*In front of me,*

PESURUHJAYA SUMPAH MALAYSIA
No: CO62
MUDA BIN ISMAIL
PJB, PPB
17.2018 - 31.12.2020

PESURUHJAYA SUMPAH MALAYSIA
*COMMISIONER FOR OATH MALAYSIA*

203, Tingkat 2, Blok A, Kuantan Centre Point
25000 Kuantan, Pahang

## Penyata Pengerusi dan Seorang Ahli Lembaga Pengarah Akaun Induk

### *Statement By Chairman And One Board Member Master Account*

Kami, CHE ALIAS BIN HAMID dan DATO' KHAIRUL ANUAR BIN ABDUL RAHMAN yang merupakan Pengerusi dan salah seorang Ahli Lembaga Pengarah LEMBAGA PELABUHAN KEMAMAN dengan ini menyatakan bahawa, pada pendapat Lembaga Pengarah, Penyata Kewangan yang mengandungi Penyata Kedudukan Kewangan, Penyata Prestasi Kewangan, Penyata Perubahan Ekuiti, Penyata Aliran Tunai dan Penyata Perbandingan Bajet Dan Amaun Sebenar yang berikut ini beserta dengan nota-nota kepada Penyata Kewangan di dalamnya, adalah disediakan untuk menunjukkan pandangan yang benar dan saksama berkenaan kedudukan LEMBAGA PELABUHAN KEMAMAN pada 31 Disember 2019 dan hasil kendaliannya serta perubahan kedudukan kewangan bagi tahun berakhir pada tarikh tersebut.

*We, CHE ALIAS BIN HAMID and DATO' KHAIRUL ANUAR BIN ABDUL RAHMAN who is the Chairman and one of the Board member of KEMAMAN PORT AUTHORITY hereby declares that, in the opinion of the Board members, the Financial Statements, Comprising of Financial Position Statements, Financial Performance Statements, Equity Changes Statements, Cash Flow Statements and Budget Comparison and Actual Amount Statements together with notes to the Financial Statements therein, are prepared to provide a true and fair view of the position of KEMAMAN PORT AUTHORITY on December 31, 2019 and its results and changes in financial position for the year ended on that date.*

Bagi Pihak Lembaga
*On Behalf Of The Board*

NAMA / *NAME* : CHE ALIAS BIN HAMID
GELARAN / *TITLE* : PENGERUSI *(CHAIRMAN)*
TARIKH / *DATE* : 21 SEPTEMBER 2020
TEMPAT / *PLACE* : KEMAMAN

NAMA / *NAME* : KHAIRUL ANUAR BIN ABD RAHMAN
GELARAN / *TITLE* : AHLI LEMBAGA *(BOARD MEMBER)*
TARIKH / *DATE* : 21 SEPTEMBER 2020
TEMPAT / *PLACE* : KEMAMAN

## Penyata Kedudukan Kewangan Pada 31 Disember 2019

*Statement of Financial Position As At 31 December 2019*

| | | Nota *Note* | 2019 RM | Seperti yang dinyatakan semula *As Restated* 2018 RM |
|---|---|---|---|---|
| **ASET BUKAN SEMASA** | ***NON CURRENT ASSETS*** | | | |
| Hartanah, Loji Dan Peralatan | *Property, Plant And Equipment* | 2a | 135,769,571 | 139,505,796 |
| Aset Tak Ketara | *Intangible Assets* | 2b | 49,658 | 86,883 |
| Pelaburan Jangka Panjang | *Long Term Investments* | 3 | 28,471,630 | 18,113,796 |
| Aset Cukai Tertunda | *Deferred Tax Assets* | 4 | 11,768,792 | 11,790,485 |
| | | | **176,059,651** | **169,496,960** |
| **ASET SEMASA** | ***CURRENT ASSETS*** | | | |
| Tunai Dan Kesetaraan Tunai | *Cash And Cash Equivalents* | | 12,829,630 | 5,004,752 |
| Pelaburan Jangka Pendek | *Short Term Investments* | 5 | 55,913,975 | 67,270,447 |
| Penghutang Perniagaan Urus Niaga Pertukaran | *Business Receivables Exchange Transactions* | 6 | 64,109 | 394,717 |
| Penghutang Pelbagai, Terakru Dan Terdahulu | *Various Debtors, Accrued And Prepaid* | 7 | 784,137 | 749,735 |
| Cukai Diperolehi Semula | *Tax Refund* | 8 | 530,182 | 390,333 |
| | | | 70,122,033 | 73,809,984 |
| **LIABILITI SEMASA** | ***CURRENT LIABILITY*** | | | |
| Pemiutang-Pemiutang Lain Dan Terakru | *Other Creditors And Accrued* | 9 | 60,480 | 67,479 |
| Terimaan Terdahulu, Peruntukan Dan Deposit | *Previous Receivable, Provision And Deposits* | 10 | 2,660,468 | 2,660,468 |
| | | | **2,720,948** | **2,727,947** |
| **ASET SEMASA BERSIH** | ***NET CURRENT ASSETS*** | | 67,401,085 | 71,082,037 |
| | | | 243,460,736 | 240,578,997 |
| **LIABILITI JANGKA MASA PANJANG** | ***LONG TERM LIABILITY*** | | | |
| Geran Kerajaan Persekutuan | *Grant From Federal Government* | 11 | 121,975,539 | 125,212,566 |
| ***DIBIAYAI OLEH :*** | **PROVIDED BY:** | | | |
| Keuntungan Terkumpul | *Accumulated Profits* | | 121,485,197 | 115,366,431 |
| | | | 243,460,736 | 240,578,997 |

Nota yang disediakan merupakan sebahagian asasi penyata kewangan
*The note prepared is part and parcel of the financial statements*

## Penyata Prestasi Kewangan Bagi Tahun Berakhir 31 Disember 2019

*Statement of Financial Performance For The Year Ended 31 December 2019*

| | | Nota *Note* | 2019 RM | Seperti yang dinyatakan semula *As Restated* 2018 RM |
|---|---|---|---|---|
| **PENDAPATAN** | ***INCOME*** | | | |
| Hasil Daripada Urus Niaga Pertukaran | *Revenue From Exchange Transactions* | 12 | 9,907,944 | 6,552,555 |
| Hasil Daripada Urus Niaga Bukan Pertukaran | *Revenue Of Non-Exchange Transactions* | 13 | 3,524,843 | 3,538,194 |
| **JUMLAH PENDAPATAN** | ***TOTAL INCOME*** | | 13,432,787 | 10,090,749 |
| **PERBELANJAAN** | ***EXPENDITURE*** | | | |
| Kos Kakitangan | *Employee Cost* | 14 | 535,899 | 521,789 |
| Kos Operasi Dan Penyelenggaraan | *Operational And Maintenance Cost* | 15 | 211,631 | 235,913 |
| Pentadbiran Dan Pengurusan | *Administration And Management* | 16 | 1,848,444 | 2,042,332 |
| Susutnilai Bagi Hartanah, Loji Dan Peralatan | *Depreciation Of Property, Plant And Equipment* | | 3,828,2989 | 3,840,484 |
| Belanja Cukai GST | *GST Taxation Expenses* | | - | 123 |
| Kerugian Klasifikasi Aset | *Asset Classification Loss* | | 7,905 | - |
| **JUMLAH PERBELANJAAN** | ***TOTAL EXPENDITURE*** | | 6,432,177 | 6,640,641 |
| **Keuntungan Sebelum Cukai** | ***Profit Before Taxation*** | | 7,000,610 | 3,450,108 |
| (Perbelanjaan) / Pendapatan Cukai | *(Expenses) / Income Taxation* | 17 | (881,844) | (106,674) |
| **Keuntungan Bersih Bagi Tahun** | ***Net Profit For Year*** | | 6,118,766 | 3,343,434 |

## Penyata Perbandingan Bajet Dan Amaun Sebenar Bagi Tahun Berakhir 31 Disember 2019

*Statement of Budget Comparison And Actual Amount For The Year Ended 31 December 2019*

| | | AMAUN DIBAJET *AMOUNT BUDGETED* | | AMAUN SEBENAR BOLEH BANDING 2019 *COMPARABLE ACTUAL AMOUNT 2019* | PERBEZAAN BAJET AKHIR & SEBENAR 2019 *FINAL BUDGET AND ACTUAL 2019* | |
|---|---|---|---|---|---|---|
| | | ASAL 2019 *ACTUAL 2019* | AKHIR 2019 *REVISE 2019* | | | PERATUSAN *PERCENTAGE* |
| | | RM | RM | RM | RM | % |
| **PENDAPATAN** | ***INCOME*** | | | | | |
| Hasil Daripada Urus Niaga Pertukaran | *Revenue From Exchange Transactions* | 8,912,790 | 9,402,390 | 9,907,944 | 505,554 | 5% |
| Hasil Daripada Urus Niaga Bukan Pertukaran | *Revenue From Non-Exchange Transactions* | 3,457,027 | 3,457,027 | 3,524,843 | 67,816 | 2% |
| **JUMLAH PENDAPATAN** | ***TOTAL INCOME*** | **12,369,817** | **12,859,417** | **13,432,787** | **573,370** | **4%** |
| **PERBELANJAAN** | ***EXPENDITURE*** | | | | | |
| Kos Kakitangan | *Employee Cost* | 610,800 | 610,800 | 535,899 | (74,901) | -12% |
| Kos Operasi Dan Penyelenggaraan | *Operational And Maintenance Cost* | 536,976 | 367,700 | 211,631 | (156,069) | -42% |
| Pentadbiran Dan Pengurusan | *Administration And Management* | 2,886,800 | 2,517,000 | 1,848,444 | (668,556) | -27% |
| Susutnilai Bagi Hartanah , Loji Dan Peralatan | *Depreciation Of Property, Plant And Equipment* | 3,920,000 | 3,920,000 | 3,828,298 | (91,702) | -2% |
| Belanja Cukai GST | *GST Taxation Expenses* | - | 500 | - | (500) | -100% |
| Kerugian Klasifikasi Aset | *Asset Classification Loss* | 1,000 | 8,000 | 7,905 | (95) | -1% |
| **JUMLAH PERBELANJAAN** | ***TOTAL EXPENDITURE*** | **7,955,576** | **7,424,000** | **6,432,177** | **(991,823)** | **-13%** |
| **Keuntungan Sebelum Cukai** | ***Profit Before Taxation*** | **4,414,241** | **5,435,417** | **7,000,610** | **1,565,193** | **29%** |
| (Perbelanjaan)/ Pendapatan Cukai | *(Expenses) / Income Taxation* | (1,000,000) | (993,000) | (881,844) | 111,156 | -11% |
| **Keuntungan Bersih Bagi Tahun** | ***Net Profit For Year*** | **3,414,241** | **4,442,417** | **6,118,766** | **1,676,349** | **38%** |

Penyesuaian Jumlah Sebenar Yang Dinyatakan Dalam Penyata Perbandingan Bajet Dengan Amaun Sebenar Dalam Penyata Aliran Tunai.
*Adjustment Of The Actual Amount Stated In The Budget Comparison Statement With The Actual Amount In The Cash Flow Statement.*

| | | Operasi *Operation* RM | Pelaburan *Investment* RM | Pembiayaan *Financing* RM | Jumlah *Total* RM |
|---|---|---|---|---|---|
| Jumlah Sebenar Dalam Penyata Perbandingan Bajet Dan Amaun Sebenar | *Actual Amount In Statement Of Budget Comparison And Actual Amount* | 7,000,610 | - | - | 7,000,610 |
| Perbezaan Asas | *Basic Differences* | (400,210) | | | (400,210) |
| Perbezaan Masa | *Time difference* | 288,593 | 998,638 | (62,753) | 1,224,478 |
| Perbezaan Entiti | *Entity Differences* | - | - | - | - |
| Jumlah Sebenar Dalam Penyata Aliran Tunai | *Actual Amount In Cash Flow Statement* | 6,888,993 | 998,638 | (62,753) | 7,824,878 |

| | | Nota *Note* | Keuntungan Terkumpul *Accumulated Profit* |
|---|---|---|---|
| | | | RM |
| BAKI PADA 1.1.2018<br>Seperti Yang Dinyatakan Semula | *BALANCE AS AT 1.1.2018*<br>*As Restated* | | 112,110,690 |
| Keuntungan Bersih Bagi Tahun Semasa<br>Seperti Yang Dinyatakan Semula | *Net Profit For Current Year*<br>*As Restated* | | 3,343,434 |
| Pelarasan Tahun Lalu | *Last Year Adjustments* | 18 | (87,693) |
| BAKI PADA 1.1.2019<br>Seperti Yang Dinyatakan Semula | *BALANCE AS AT 1.1.2011*<br>*As Restated* | | 115,366,431 |
| Keuntungan Bersih Bagi Tahun Semasa | *Net Profit For Current Year* | | 6,118,766 |
| BAKI PADA 31.12.2019 | *BALANCE AS AT 31.12.2019* | | 121,485,197 |

| | | 2019 RM | Seperti yang dinyatakan semula *As Restated* 2018 RM |
|---|---|---|---|
| **AliranTunai Dari Aktiviti Operasi :** | ***Cash Flow From Operational Activities:*** | | |
| Keuntungan Sebelum Cukai | *Profit Before Taxation* | 7,000,610 | 3,450,108 |
| **Pergerakan Bukan Tunai** | ***Non Cash Movement:*** | | |
| Susutnilai Bagi Hartanah, Loji Dan Peralatan | *Depreciation Of Property, Plant And Equipment* | 3,828,298 | 3,840,484 |
| Pelunasan Geran Kerajaan Persekutuan | *Amortisation Of Federal Government Grant* | (3,237,027) | (3,237,027) |
| Kerugian / (Keuntungan) Pelupusan Hartanah Loji Dan Peralatan | *Loses / (Profit) Disposal Of Property, Plant And Equipment* | 7,905 | (7,069) |
| Pertambahan Dalam Peruntukan Hutang Ragu | *Increase In Provision For Doubtful Debts* | 614 | 9,569 |
| (Pengurangan) / Peningkatan Dalam Pemiutang | *(Decrease) / Increase In Creditors* | (6,999) | 5,268 |
| (Peningkatan ) / Pengurangan Penghutang Pelbagai , Terakru Dan Terdahulu | *(Increase) / Decrease In Various Debtors, Accrued And Prepaid* | (34,402) | 106,783 |
| Tambahan Dalam Terimaan Terdahulu | *Addition to the Previous Receipt* | - | 235,044 |
| Pengurangan / (Pertambahan) Dalam Penghutang Perniagaan | *Decrease / (Increase) In Trade Debtors* | 329,994 | (386,084) |
| Bayaran Cukai | *Tax Payment* | (1,000,000) | (900,000) |
| **Aliran Tunai Bersih Daripada Aktiviti Operasi** | ***Net Cash Flow From Operational Activities*** | **6,888,993** | **3,117,076** |
| **Aliran Tunai Dari Aktiviti Pelaburan :** | ***Cash Flow From Investment Activities:*** | | |
| Pembelian Hartanah, Loji Dan Peralatan | *Purchase Of Property, Plant And Equipment* | (62,753) | (80,679) |
| Kutipan Jualan Hartanah, Loji Dan Peralatan | *Collection Of Sales Of Properties, Plant And Equipment* | - | 7,070 |
| (Penambahan) / Pengurangan Pelaburan Jangka Pendek | *(Increase) / Decrease Short Term Investment* | 11,356,472 | (19,191,494) |
| Pengurangan / (Penambahan) Pelaburan Jangka Panjang | *Decrease / (Increase) Long Term Investment* | (10,357,834) | 16,245,280 |
| **Aliran Tunai Bersih Digunakan Dalam Aktiviti Pelaburan** | ***Net Cash Flow Used In Investment Activities*** | **935,885** | **(3,019,823)** |
| Peningkatan Bersih Dalam Tunai Dan Kesetaraan Tunai | *Increase Net Cash And Cash Equivalents* | 7,824,878 | 97,253 |
| Tunai Dan Kesetaraan Tunai Pada Awal Tahun | *Cash And Cash Equivalents At The Beginning Of The Year* | 5,004,752 | 4,907,499 |
| **Tunai Dan Kesetaraan Tunai Pada Akhir Tempoh** | ***Cash And Cash Equivalents At The End Of Period*** | **12,829,630** | **5,004,752** |

**Nota Kepada Penyata Aliran Tunai**
***Note To Cash Financial Statements***

a. Tunai Dan Kesetaraan Tunai
Tunai dan kesetaraan tunai adalah terdiri daripada panjar wang runcit, baki di bank serta simpanan tetap di institusi kewangan atau pelaburan al-mudharabah (bagi tempoh tidak melebihi 3 bulan).

*a. Cash And Cash Equivalents*
*Cash and cash equivalents consist of petty cash, bank balances and fixed deposits at financial institutions or al-mudharabah investments (for a period not exceeding 3 months).*

| | | 2019 RM | 2018 RM |
|---|---|---|---|
| Panjar Wang Runcit | *Petty Cash* | 400 | 400 |
| Wang Di Bank | *Cash In Bank* | 12,829,230 | 5,004,352 |
| Jumlah Pada Akhir Tahun | *Total At The End Of The Year* | 12,829,630 | 5,004,752 |

## 1. AKTIVITI DAN DASAR-DASAR PERAKAUNAN

### 1.1 MAKLUMAT AM

**a) Penubuhan / Aktiviti Utama**

Lembaga Pelabuhan Kemaman (LPKmn) ditubuhkan bagi menjalankan tugas menurut kuasa yang diperturunkan melalui Akta Pihak Berkuasa Pelabuhan 1963 dan Akta Pelabuhan-Pelabuhan (Penswastaan) 1990 seperti fasiliti perdagangan yang berkaitan dengan pajakan, pemasaran serta kawalselia dan perancangan yang berkaitan dengan kawalan pembangunan dan perancangan, kawalselia operasi operator pelabuhan, pengeluaran lesen operasi pelabuhan dan pemaliman, kawalselia keselamatan perairan dan laluan masuk dan kawalselia keselamatan kawasan pelabuhan.

Pendapatan utama operasi tersebut diperoleh daripada pihak pengendali pelabuhan sebagaimana yang dinyatakan dalam Perjanjian Penswastaan yang dimeterai pada 11 hari bulan September 2006 di antara *Kemaman Port Authority* (KPA) dengan Konsortium Pelabuhan Kemaman Sdn. Bhd. (KPK).

**b) Alamat**

Lembaga Pelabuhan Kemaman adalah beralamat di Teluk Kalong, Peti Surat 66, 24000 Kemaman, Terengganu, Darul Iman, Malaysia.

### 1.2 PERSEMBAHAN PENYATA KEWANGAN

Penyata Kewangan ini dibentangkan dalam Ringgit Malaysia ("RM") yang merupakan mata wang fungsian bagi persembahan Penyata Kewangan LPKmn.

Penyata Kewangan bagi tahun kewangan berakhir 31 Disember 2019 ini telah dibentangkan dan diluluskan oleh Lembaga Pengarah pada Bil. 2/2020 pada 15 Jun 2020.

### 1.3. POLISI-POLISI PERAKAUNAN PENTING

**a. Asas Penyediaan Penyata Kewangan**

Penyata Kewangan Lembaga Pelabuhan Kemaman (LPKmn) telah disediakan berasaskan konvensyen kos sejarah kecuali jika sebaliknya dinyatakan dalam penyata polisi persendirian.

Penyata Kewangan Lembaga Pelabuhan Kemaman juga disediakan selaras dengan Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) dan berdasarkan peruntukan-peruntukan di bawah Port Authorities Act 1963 disediakan menurut kelaziman kos sejarah

LPKmn telah menggunapakai MPSAS pada 1 Januari 2016 (lebih awal daripada tarikh kuatkuasa pada tahun 2020).

LPKmn telah mengguna pakai MPSAS yang berkenaan seperti berikut:

| | | Tarikh Kuatkuasa |
|---|---|---|
| MPSAS 1 | *Presentation of Financial Statements* | 1 Januari 2017 |
| MPSAS 2 | *Cash Flow Statements* | 1 Januari 2017 |
| MPSAS 3 | *Accounting Policies, Changes in Accounting Estimates and Errors* | 1 Januari 2017 |
| MPSAS 9 | *Revenue from Exchange Transactions* | 1 Januari 2017 |
| MPSAS 13 | *Leases* | 1 Januari 2017 |
| MPSAS 14 | *Events After The Reporting Date* | 1 Januari 2017 |
| MPSAS 16 | *Investment Property* | 1 Januari 2017 |

## *1. ACCOUNTING ACTIVITIES AND POLICIES*

### *1.1 GENERAL INFORMATION*

***a) Establishment / Main Activities***

*The Kemaman Port Authority (LPKmn) was established to carry out its duties in accordance with the powers conferred by the Ports Authority Act 1963 and the Ports (Privatization) Act 1990 such as trade facilities related to leasing, marketing and regulation and planning related to development and planning controls, regulation of port operator operations, issuance of port operating and seizure licenses, regulation of water security and entry routes and regulation of port area security.*

*The main revenue of the operation was obtained from the port operator as stated in the Privatization Agreement entered into on 11 days in September 2006 between Kemaman Port Authority (KPA) and Konsortium Pelabuhan Kemaman Sdn. Bhd. (KPK).*

***b) Address***

*Kemaman Port Authority is located at Teluk Kalong, PO Box 66, 24000 Kemaman, Terengganu, Darul Iman, Malaysia.*

### *1.2 PRESENTATION OF FINANCIAL STATEMENTS*

*This Financial Statement is presented in Ringgit Malaysia ("RM") which is the functional currency for the presentation of LPKmn Financial Statements.*

*The Financial Statements for the financial year ended 31 December 2019 have been tabled and approved by the Board of Directors on No. 2/2020 on 15 June 2020.*

### *1.3. SIGNIFICANT ACCOUNTING POLICIES*

***a. Basis of Preparation of Financial Statements***

*The Financial Statements of the Kemaman Port Authority (LPKmn) have been prepared based on the historical cost convention unless otherwise stated in the private policy statement.*

*The Kemaman Port Authority Financial Statements are also prepared in accordance with the Malaysian Public Sector Accounting Standards (MPSAS) and based on the provisions under the Port Authorities Act 1963 are prepared in accordance with historical cost norms.*

*LPKmn has adopted MPSAS on 1 January 2016 (earlier than the effective date of 2020).*

*LPKmn has adopted the relevant MPSAS as follows:*

| | | *Effective Date* |
|---|---|---|
| *MPSAS 1* | *Presentation of Financial Statements* | *1 Januari 2017* |
| *MPSAS 2* | *Cash Flow Statements* | *1 Januari 2017* |
| *MPSAS 3* | *Accounting Policies, Changes in Accounting Estimates and Errors* | *1 Januari 2017* |
| *MPSAS 9* | *Revenue from Exchange Transactions* | *1 Januari 2017* |
| *MPSAS 13* | *Leases* | *1 Januari 2017* |
| *MPSAS 14* | *Events After The Reporting Date* | *1 Januari 2017* |
| *MPSAS 16* | *Investment Property* | *1 Januari 2017* |

| | | |
|---|---|---|
| MPSAS 17 | *Property, Plant & Equipment* | 1 Januari 2017 |
| MPSAS 19 | *Provisions, Contigent Liabilities and Contigent* 1 Januari 2017 *Assets* | 1 Januari 2017 |
| MPSAS 20 | *Related Party Disclosures* | 1 Januari 2017 |
| MPSAS 21 | *Impairment of Non-Cash-Generating Assets* | 1 Januari 2017 |
| MPSAS 23 | *Revenue From Non-Exchange Transactions (Taxes & Transfers)* | 1 Januari 2017 |
| MPSAS 24 | *Presentation of Budget Information in Financial Statements* | 1 Januari 2017 |
| MPSAS 25 | *Employee Benefits* | 1 Januari 2017 |
| MPSAS 26 | *Impairment of Cash-Generating Assets* | 1 Januari 2017 |
| MPSAS 27 | *Agriculture* | 1 Januari 2017 |
| MPSAS 28 | *Financial Instruments: Presentation* | 1 Januari 2017 |
| MPSAS 29 | *Financial Instruments: Recognition and Measurement* | 1 Januari 2017 |
| MPSAS 30 | *Financial Instruments: Disclosure* | 1 Januari 2017 |
| MPSAS 31 | *Intangible Assets* | 1 Januari 2017 |
| MPSAS 33 | *First Time Adoption of Accrual Basis* | 1 Januari 2017 |

**b. Hartanah, Loji dan Peralatan**

Hartanah, Loji dan Peralatan pada awalnya direkod pada kos. Jika sesuatu aset diperoleh tanpa sebarang kos, atau pertimbangan nominal (transaksi bukan pertukaran), aset tersebut diiktiraf awalnya pada Nilai Saksama, sekiranya Nilai Saksama tersebut boleh ditentukan dengan pasti, dan sebagai Hasil dalam Penyata Prestasi Kewangan.

Aset dengan nilai kos berjumlah RM2,000 dan ke atas akan dipermodalkan sebagai Hartanah, Loji dan Peralatan, manakala bagi aset bernilai rendah (kurang dari RM2,000) akan dicajkan sebagai perbelanjaan di dalam Penyata Prestasi Kewangan.

LPKmn pada awalnya menggunakan model penilaian semula bagi aset namun disebabkan berhadapan dengan masalah ketidakcukupan maklumat, LPKmn membuat peralihan secara retrospektif daripada model penilaian semula kepada model kos dalam pengukuran selepas pengiktirafan aset bagi Penyata Kewangan 2019. Perkara ini telah dipersetujui dalam Mesyuarat Jemaah Lembaga Bil. 1 Tahun 2020 bertarikh 18 Februari 2020.

**Pelupusan**

Untung atau rugi yang timbul daripada pelupusan Hartanah, Loji dan Peralatan diiktiraf dalam Penyata Prestasi Kewangan dalam tempoh urus niaga berlaku. Sebarang baki dalam Rezab Penilaian Semula yang berkaitan langsung dengan Aset yang dilupuskan dipindahkan kepada Lebihan atau Kurangan Terkumpul. Pelupusan dibuat sesuatu tarikh dalam tahun itu, susutnilai akhir dikira sehingga bulan sebelum dari tarikh pelupusan.

**Susutnilai**

Hartanah, loji dan peralatan disusutnilaikan mengikut kaedah garis lurus pada kadar yang dikira untuk memperuntukkan kos atau penilaian semula sesuatu Hartanah, Loji dan Peralatan, ditolak sebarang anggaran Nilai Sisa, disepanjang baki Usia Guna Aset tersebut.

| | | |
|---|---|---|
| *MPSAS 17* | *Property, Plant & Equipment* | *1 Januari 2017* |
| *MPSAS 19* | *Provisions, Contigent Liabilities and Contigent* 1 Januari 2017 *Assets* | *1 Januari 2017* |
| *MPSAS 20* | *Related Party Disclosures* | *1 Januari 2017* |
| *MPSAS 21* | *Impairment of Non-Cash-Generating Assets* | *1 Januari 2017* |
| *MPSAS 23* | *Revenue From Non-Exchange Transactions (Taxes & Transfers)* | *1 Januari 2017* |
| *MPSAS 24* | *Presentation of Budget Information in Financial Statements* | *1 Januari 2017* |
| *MPSAS 25* | *Employee Benefits* | *1 Januari 2017* |
| *MPSAS 26* | *Impairment of Cash-Generating Assets* | *1 Januari 2017* |
| *MPSAS 27* | *Agriculture* | *1 Januari 2017* |
| *MPSAS 28* | *Financial Instruments: Presentation* | *1 Januari 2017* |
| *MPSAS 29* | *Financial Instruments: Recognition and Measurement* | *1 Januari 2017* |
| *MPSAS 30* | *Financial Instruments: Disclosure* | *1 Januari 2017* |
| *MPSAS 31* | *Intangible Assets* | *1 Januari 2017* |
| *MPSAS 33* | *First Time Adoption of Accrual Basis* | *1 Januari 2017* |

***b. Property, Plant and Equipment***

*Property, Plant and Equipment were initially recorded at cost. If an asset is acquired at no cost, or nominal consideration (non-exchange transaction), the asset is initially recognized at Fair Value, if the Fair Value can be determined with certainty, and as a result of the Statement of Financial Performance.*

*Assets with a value of RM2,000 and above will be capitalized as Property, Plant and Equipment, while assets of low value (less than RM2,000) will be charged as an expense in the Statement of Financial Performance.*

*LPKmn initially used the revaluation model for assets but due to the problem of insufficiency of information, LPKmn made a retrospective transition from the revaluation model to the cost model in the measurement after asset recognition for the Financial Statements 2019. This matter was agreed in Board Meeting No. 1 Year 2020 dated 18 February 2020.*

***Disposal***

*Gains or losses arising on disposal of Property, Plant and Equipment are recognized in the Statement of Financial Performance during the period of the transaction. Any balance in the Revaluation Reserve that is directly attributable to the disposed Assets is transferred to the Accumulated Surplus or Deficit. Disposal is made at a date in the year, the final depreciation is calculated up to the month before the date of disposal.*

***Depreciation***

*Property, plant and equipment are depreciated on a straight-line basis at rates calculated to allocate costs or revaluations of property, plant and equipment, less any estimated residual value, over the remaining useful life of the asset.*

Susutnilai dikira sama rata berasaskan kaedah garis lurus, berdasarkan kos perolehan harta-harta untuk jangka hayat harta berkenaan digunakan. Jika perolehan telah dibuat pada sesuatu tarikh dalam tahun itu maka susutnilai ialah pada bulan perolehan, (sekiranya perolehan dibuat pada 1hb hingga 15hb) atau bulan berikutnya (sekiranya perolehan dibuat pada 16hb sehingga 31hb).

Kadaran bagi susutnilai yang diamalkan adalah seperti berikut:

| | Peratus (%) | Jangka Hayat (Tahun) |
|---|---|---|
| Tanah | 1-1.25 | 80-99 |
| Pengerukan dan Bangunan | 3.33 – 20 | 5-30 |
| Jalan, Pagar Dan Struktur | 2-12.5 | 8-50 |
| Kenderaan | 20 | 5 |
| Peralatan dan Kelengkapan Jentera | 20 | 5 |
| Perisian Komputer | 20 | 5 |

**c. Aset Tak Ketara**

Aset Tak Ketara merupakan perisian komputer dan lesen perisian komputer yang dimiliki dan dipermodalkan berdasarkan kos yang tertanggung untuk memperolehi dan menggunakan perisian tertentu. Kos tersebut dilunaskan sepanjang hayat penggunaannya selama 5 tahun.

Kos berkaitan dengan pembangunan atau penyelenggaraan program perisian komputer diambil kira sebagai kos tersebut tertanggung. Kos yang berkaitan secara langsung dengan produk perisian yang dapat dikenalpasti serta unik yang dikawal oleh LPKmn serta berkemungkinan boleh menjana faedah ekonomi yang melebihi kos bagi tempoh lebih dari satu tahun, diambil kira sebagai aset tak ketara. Kos tersebut termasuklah kos pekerja yang tertanggung hasil dari pembangunan perisian dan suatu bahagian bagi overhead yang berkaitan.

Aset tak ketara bagimanapun tidak termasuk lesen penggunaan perisian yang bersifat am dan bernilai rendah.

Kos pembangunan perisian komputer yang diambil kira sebagai aset dilunaskan menggunakan kaedah garis lurus sepanjang tempoh anggaran hayat penggunaan, yang tidak melebihi 5 tahun.

**d. Pengiktirafan Hasil**

Sewa pajakan, pendapatan pengurusan dan lesen diiktiraf berdasarkan asas akruan di mana ianya adalah selaras dengan butir-butir perjanjian. Pendapatan faedah diiktiraf pada asas pengagihan mengikut tempoh yang mana mengambil kira keuntungan ke atas aset-aset terlibat. Pendapatan dividen dikenal pasti apabila hak untuk menerima telah ditetapkan.

**e. Cukai**

Cukai pendapatan ke atas keuntungan atau kerugian bagi tahun meliputi cukai semasa dan cukai tertunda. Cukai semasa adalah jangkaan cukai yang akan dibayar ke atas pendapatan yang boleh dicukai bagi tahun dan dikira menggunakan kadar cukai yang berkuatkuasa pada tarikh Lembaran Imbangan.

*Depreciation is calculated on a straight-line basis over the straight-line method of acquisition. If the acquisition has been made on a date in that year then the depreciation is in the month of acquisition, (if the acquisition is made on the 1st to the 15th) or the following month (if the acquisition is made on the 16th to the 31st).*

*The rates for depreciation practiced are as follows:*

| | *Percentage (%)* | *Life Expectancy (Years)* |
|---|---|---|
| *Land* | *1-1.25* | *80-99* |
| *Dredging and Building* | *3.33 – 20* | *5-30* |
| *Roads, Fences And Structures* | *2-12.5* | *8-50* |
| *Vehicles* | *20* | *5* |
| *Machinery and Equipment* | *20* | *5* |
| *Computer software* | *20* | *5* |

***c. Intangible Assets***

*Intangible Assets are computer software and computer software licenses that are owned and capitalized based on the costs incurred to acquire and use certain software. The cost is amortized over the life of its use for 5 years.*

*Costs associated with the development or maintenance of computer software programs are accounted for as costs. Costs that are directly related to identifiable and unique software products controlled by LPKmn and are likely to generate economic benefits in excess of costs for a period of more than one year, are accounted for as intangible assets. Such costs include employee costs incurred as a result of software development and a portion of related overhead.*

*Intangible assets however do not include general and low value software use licenses.*

*Computer software development costs accounted for as assets are amortized using the straight-line method over the estimated useful life of the use, not exceeding 5 years.*

***d. Revenue Recognition***

*Lease leases, management income and licenses are recognized on an accrual basis where they are consistent with the details of the agreement. Interest income is recognized on a distribution basis according to the period in which the profit on the assets involved is taken into account. Dividend income is identified when the right to receive has been established.*

***e. Tax***

*Income tax on profit or loss for the year includes current tax and deferred tax. Current tax is the expected tax to be paid on taxable income for the year and is calculated using the tax rates effective at the Balance Sheet date.*

Cukai tertunda diperuntukkan menurut kaedah tanggungan ke atas semua perbezaan masa penting yang timbul daripada pengendalian beberapa perkara tertentu bagi tujuan pencukaian dan perakaunan. Walau bagaimanapun, tiada peruntukkan dibuat bagi cukai tertentu sekiranya terdapat bukti munasabah bahawa cukai tertunda berkenaan akan berterusan pada masa hadapan dan tiada tanda menunjukkan bahawa ia akan berbalik selepas itu.

Manfaat cukai tertunda hanya diiktiraf apabila wujud jangkaan berpatutan bahawa ia boleh direalisasikan dalam jangka masa yang singkat.

**f. Rosotnilai Aset Bukan Kewangan**

Nilai aset bukan kewangan yang dibawa disemak semula pada setiap tarikh pelaporan untuk menentukan samaada terdapat sebarang tanda-tanda rosotnilai. Sekiranya terdapat tanda-tanda sedemikian, amaun yang boleh diperoleh semula bagi aset berkenaan akan dianggarkan.

Amaun yang boleh diperoleh semula merupakan amaun yang lebih tinggi di antara nilai jualan bersih aset dan nilai diguna, yang diukur berasaskan aliran tunai yang dijangka didiskaunnya. Amaun yang boleh diperoleh semula dijangka untuk aset individu atau, sekiranya tidak boleh, untuk unit yang menghasilkan tunai yang mana aset itu digunakan.

Kerugian kemerosotan dicajkan terus kepada Penyata Prestasi Kewangan. Sebarang kenaikan seterusnya di dalam amaun yang boleh diperoleh semula bagi aset yang diiktiraf sebagai keterbalikan kerugian rosotnilai terdahulu dan diiktiraf setakat amaun aset dibawa yang akan ditentukan (selepas susut nilai atau pelunasan, jika berkaitan) sekiranya tiada kerugian rosotnilai diiktiraf sebelum ini. Kebalikan ini diiktiraf dalam lebihan atau defisit dengan serta merta.

**g. Instrumen Kewangan**

(i) Pengiktirafan Dan Pengukuran Awal

Instrumen kewangan adalah aset kewangan atau liabiliti kewangan diiktiraf di dalam Penyata Kedudukan Kewangan apabila LPKmn menjadi pihak yang terikat pada peruntukan kontrak instrumen tersebut.

Instrumen kewangan diiktiraf diperingkat awal pada harga transaksi (termasuk kos transaksi kecuali pengukuran awal untuk aset kewangan dan liabiliti kewangan yang diukur pada nilai saksama melalui lebihan atau defisit).

(ii) Pengukuran Seterusnya

Instrumen hutang yang diklasifikasikan sebagai aset semasa atau liabiliti semasa diukur pada jumlah tanpa diskaun tunai atau pertimbangan yang dijangka akan dibayar atau diterima.

Pelaburan dalam saham biasa yang tak boleh dijual, diukur pada kos ditolak susut nilai, kecuali saham tersebut didagangkan di pasaran terbuka atau nilai saksamanya boleh diukur, di mana pelaburan tersebut boleh diukur pada nilai saksama dengan perubahan nilai saksamanya dapat diiktiraf di dalam lebihan atau defisit.

*Deferred tax is provided in accordance with the method of liability for all significant time differences arising from the handling of certain matters for the purpose of taxation and accounting. However, no provision is made for certain taxes if there is reasonable evidence that the deferred tax will continue in the future and there is no indication that it will be reversed thereafter.*

*Deferred tax benefits are only recognized when there is reasonable expectation that they will be realized in the short term.*

***f. Impairment of Non-Financial Assets***

*The value of the non - financial assets carried is reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the recoverable amount of the asset will be estimated.*

*The recoverable amount is the higher of the net selling value of the asset and its carrying amount, measured based on the expected cash flow discount. The recoverable amount is expected for the individual asset or, if not, for the cash-generating unit for which the asset is used.*

*Impairment losses are charged directly to the Statement of Financial Performance. Any subsequent increase in the recoverable amount of an asset is recognized as a reversal of a previous impairment loss and is recognized to the extent of the carrying amount of the asset to be determined (after depreciation or amortization, if applicable) if no impairment loss was previously recognized. The opposite is recognized in the surplus or deficit immediately.*

***g. Financial instrument***

*(i) Initial Recognition And Measurement*

*A financial instrument is a financial asset or financial liability recognized in the Statement of Financial Position when LPKmn becomes a party bound by the contractual provisions of the instrument.*

*Financial instruments are recognized at an early stage in the transaction price (including transaction costs except for initial measurements of financial assets and financial liabilities measured at fair value through surplus or deficit).*

*(ii) Next Measurement*

*Debt instruments classified as current assets or current liabilities are measured at the amount without any cash discount or consideration expected to be paid or received.*

*Investments in non-sellable ordinary shares are measured at cost less depreciation, unless the stock is traded on the open market or its fair value is measurable, where the investment can be measured at fair value with changes in fair value recognized in surplus or deficit.*

Semua aset kewangan (kecuali aset kewangan yang diukur pada nilai saksama melalui lebihan atau defisit) ditafsir pada setiap tarikh pelaporan samaada terdapat sebarang bukti nilai. Rosotnilai diukur seperti berikut:

a) Bagi instrumen diukur pada kos terlunas, amaun rosotnilai diukur sebagai perbezaan antara amaun bawaan aset dan nilai semasa anggaran aliran tunai hadapan yang didiskaunkan pada kadar pulangan efektif asal aset kewangan tersebut.

b) Bagi instrumen yang diukur pada kos tolak rosotnilai, rosotnilai adalah perbezaan di antara amaun bawaan aset dan anggaran terbaik amaun yang akan diterima bagi aset jika ia dijual pada tarikh pelaporan.

(iii) Penyahiktirafan

Aset kewangan atau sebahagiannya akan dinyahiktiraf apabila hak untuk menerima aliran tunai daripada aset kewangan telah luput atau selesai, atau hak tidak memindahkan atau tidak mahu mengekalkan semua risiko dan ganjaran aset atau tidak memindahkan kawalan aset itu kepada pihak lain. Apabila instrumen aset kewangan dinyahiktiraf, perbezaan diantara nilai bawaan dan jumlah yang diterima dan sebarang keuntungan atau kerugian terkumpul akan diiktiraf di dalam lebihan atau defisit.

Penyahiktirafan liabiliti kewangan akan dilakukan apabila obligasi di bawah liabiliti telah dibatalkan atau ditamatkan atau luput. Apabila instrumen liabiliti kewangan dinyahiktiraf, perbezaan antara nilai bawaan liabiliti kewangan asal dan pertimbangan yang dibayar diiktiraf di dalam lebihan atau defisit.

(iv) Tunai dan Kesetaraan Tunai

Tunai dan Kesetaraan Tunai terdiri daripada Tunai di Tangan, Tunai di Bank, Pelaburan Jangka Pendek dan Wang Tunai dalam Transit yang amat mudah cair yang boleh ditukarkan kepada tunai dengan risiko perubahan nilai yang tidak ketara.

**h. Peruntukan Hutang Ragu**

Asas Peruntukan Am Hutang Ragu adalah sebanyak 10% daripada jumlah penghutang perniagaan manakal hutang-hutang yang dianggap tidak dapat dikutip telah dihapuskan. Berikutan pemakaian MPSAS asas peruntukan ditukar berdasarkan penilaian kemungkinan akan berlaku hutang ragu bagi setiap penghutang. LPKmn mengambil kira peruntukan hutang ragu hanya ke atas penghutang yang telah diambil tindakan mahkamah atau telah diberi amaran terakhir.

i. **Peruntukan**

Peruntukan diiktiraf apabila LPKmn mempunyai kewajipan kini dari segi undang-undang atau konstruktif akibat peristiwa yang lepas, apabila berkemungkinan bahawa aliran keluar sumber-sumber akan diperlukan untuk menyelesaikan kewajipan tersebut dan apabila anggaran yang boleh dipercayai bagi jumlah tersebut dapat diberi.

*All financial assets (except financial assets measured at fair value through surplus or deficit) are interpreted at each reporting date as to whether there is any evidence of value. Impairment is measured as follows:*

a) *For an instrument measured at amortized cost, the amount of impairment is measured as the difference between the carrying amount of the asset and the present value of the estimated future cash flow discounted at the original effective return rate of the financial asset.*

b) *For instruments measured at cost less impairment, impairment is the difference between the carrying amount of the asset and the best estimate of the amount to be received for the asset if it is sold at the reporting date.*

*(iii) Recognition*

*Financial assets or part will be derecognised when the right to receive cash flows from a financial asset has expired or expired, or the right not to transfer or not to maintain all risks and rewards of the asset or not to transfer control of the asset to another party. When a financial asset instrument is derecognised, the difference between the carrying amount and the amount received and any accumulated gain or loss will be recognized in excess or deficit.*

*Declaration of financial liability will be made when the obligation under the liability has been canceled or terminated or expired. When a financial liability instrument is derecognised, the difference between the carrying amount of the original financial liability and the consideration paid is recognized in excess or deficit.*

*(iv) Cash and Cash Equality*

*Cash and Cash Equivalents consist of Cash on Hand, Cash on the Bank, Short-Term Investments and Highly Liquid Cash in Transit that can be converted into cash with the risk of insignificant change in value.*

***h. Provision for Doubtful Debts***

*The basis of the General Provision for Doubtful Debts is 10% of the total business receivables while debts that are deemed irrevocable have been written off. Following the application of MPSAS the basis of allocation is changed based on the assessment of the possibility of doubtful debt for each debtor. LPKmn takes into account the provision of doubtful debts only on debtors who have been taken to court or have been given a final warning.*

*i.* ***Provision***

*Provision is recognized when LPKmn has a current legal or constructive obligation due to past events, when it is probable that an outflow of resources will be required to complete the obligation and when a reliable estimate of the amount can be given.*

**j. Pihak Berkaitan**

MPSAS 20 Pendedahan Pihak Berkaitan menyatakan ganjaran bagi personel pengurusan utama dan amaun bagi ganjaran serta pampasan lain yang diterima hendaklah didedahkan di dalam nota kepada Penyata Kewangan.

Kakitangan penting pihak pengurusan adalah mereka yang mempunyai kuasa dan tanggungjawab untuk perancangan, arahan dan kawalan ke atas aktiviti institut sama ada secara langsung atau tidak langsung. Pembayaran untuk kakitangan penting pihak Pengurusan adalah seperti berikut:

| | 2019 | 2018 |
|---|---|---|
| Jumlah Ganjaran | RM 181,548 | RM 283,578 |
| Jumlah Kakitangan penting pihak pengurusan | 8 orang (4 masih aktif sehingga 31 Disember) | 13 orang (4 masih aktif sehingga 31 Disember) |

**k. Maklumat Bajet**

Bajet Tahunan Lembaga Pelabuhan Kemaman telah disediakan menggunakan asas tunai. Memandangkan Penyata Kewangan disediakan menggunakan asas akruan, maka satu Penyata Perbandingan Bajet dan Sebenar disediakan secara berasingan.

**1.4. DASAR DAN PENGURUSAN RISIKO**

LPKmn terdedah kepada Risiko Pelaburan, Risiko Kredit dan Risiko Kecairan. Dasar bagi menguruskan setiap risiko ini diringkaskan seperti berikut:

(i) Risiko Kredit

Risiko Kredit merujuk kepada risiko pihak yang akan mungkir pada obligasi kontraknya menyebabkan kerugian kewangan kepada LPKmn. Pendedahan kepada risiko kredit wujud daripada akaun-akaun belum terima. Akaun-akaun ini dipantau dari masa ke semasa melalui prosedur dan laporan kepada Pengurusan LPKmn serta tindakan penguatkuasaan yang dilaksanakan secara berterusan terhadap hutang-hutang yang telah lama tertunggak. LPKmn sentiasa memperkemaskan sistem kutipan hasil dan mengambil tindakan tegas dalam mengurangkan pendedahan kepada risiko kredit.

Objektif LPKmn adalah untuk mewujudkan pertumbuhan berterusan disamping meminimakan kerugian yang timbul kerana peningkatan dalam pendedahan risiko kredit. LPKmn hanya berurusan dengan pihak yang mempunyai kelayakan kredit yang baik. Perlaksanaan semakan dan pengesahan kredit juga dibuat terhadap syarikat/individu yang berurus niaga dengan LPKmn.

(ii) Risiko Kecairan

Risiko Kecairan merujuk kepada risiko bahawa LPKmn akan menghadapi kesukaran memenuhi obligasi berkaitan dengan Liabiliti Kewangan. Pendedahan LPKmn kepada risiko kecairan wujud daripada perbezaan dalam kematangan aset kewangan dan liabiliti kewangan. Pegangan wang tunai dan deposit jangka pendek LPKmn adalah dijangka mencukupi untuk kegunaan modal kerja.

(iii) Risiko Aliran Tunai

Aliran tunai LPKmn adalah mencukupi bagi tujuan pembangunan dan pengurusan.

***j. Related party***

*MPSAS 20 Related Party Disclosures states the remuneration of key management personnel and the amount of remuneration and other compensation received shall be disclosed in the notes to the Financial Statements.*

*The key personnel of the management are those who have the authority and responsibility for planning, directing and controlling the activities of the institute either directly or indirectly. Payments for key Management staff are as follows:*

| | 2019 | 2018 |
|---|---|---|
| *Total Rewards* | *RM 181,548* | *RM 283,578* |
| *Total important staff of management* | *8 people (4 still active until December 31)* | *13 people (4 still active until December 31)* |

***k. Budget Information***

*The Kemaman Port Authority Annual Budget has been prepared on a cash basis. As the Financial Statements are prepared using the accrual basis, a Budget and Real Comparative Statement is prepared separately.*

***1.4. RISK POLICY AND MANAGEMENT***

*LPKmn is exposed to Investment Risk, Credit Risk and Liquidity Risk. The policy for managing each of these risks is summarized as follows:*

*(i) Credit Risk*

*Credit Risk refers to the risk that a party will default on its contractual obligations causing financial loss to LPKmn. Exposure to credit risk arises from accounts receivable. These accounts are monitored from time to time through procedures and reports to LPKmn Management as well as enforcement actions carried out continuously on long overdue debts. LPKmn constantly streamlines the revenue collection system and takes firm action in reducing exposure to credit risk.*

*The objective of LPKmn is to create continuous growth while minimizing losses arising from the increase in credit risk exposure. LPKmn only deals with parties with good credit qualifications. Implementation of credit review and verification is also made against companies / individuals who deal with LPKmn.*

*(ii) Liquidity Risk*

*Liquidity Risk refers to the risk that LPKmn will have difficulty meeting obligations related to Financial Liabilities. LPKmn's exposure to liquidity risk arises from differences in the maturity of financial assets and financial liabilities. LPKmn cash holdings and short-term deposits are expected to be sufficient for working capital use.*

*(iii) Cash Flow Risk*

*LPKmn cash flow is sufficient for development and management purposes.*

(iv) Risiko Pelaburan
Pelaburan di institusi kewangan adalah selaras dengan prosedur kerajaan dan peraturan kewangan serta di institusi yang diluluskan Kementerian Kewangan Malaysia. Bagi meminimakan risiko kerugian, pelaburan dipantau oleh Jawatankuasa Pelaburan serta dilaporkan kepada Jemaah Lembaga Pengarah.

**1.5. PERTIMBANGAN DAN ANGGARAN PERAKAUNAN SIGNIFIKAN**
LPKmn berpendapat bahawa tiada pertimbangan dan anggaran perakaunan signifikan yang digunakan ketika menyediakan penyata kewangan selain yang dinyatakan di bawah:

**1.5.1 Sumber Utama Ketidakpastian Anggaran**
Andaian utama berkaitan dengan masa hadapan dan sumber utama lain ketidakpastian anggaran pada tarikh pelaporan yang mempunyai risiko signifikan menyebabkan pelarasan material Amaun Bawaan Aset dan Liabiliti dalam tahun kewangan berikutnya adalah seperti berikut:

a. Usia Guna Hartanah, Loji dan Peralatan

Hartanah, Loji dan Peralatan disusutnilaikan mengikut Kaedah Garis Lurus sepanjang usia guna sesuatu Hartanah, Loji dan Peralatan. LPKmn menganggarkan usia guna Hartanah, Loji dan Peralatan antara 5 hingga 50 tahun. Perubahan dalam tahap jangkaan penggunaan dan perkembangan teknologi boleh memberi impak kepada Usia Guna Ekonomi dan Nilai Sisa Aset dan dengan itu, Kadar Susut Nilai masa hadapan mungkin akan disemak semula.

b. Pengukuran Peruntukan

LPKmn sentiasa menggunakan anggaran terbaik sebagai asas untuk mengukur sesuatu peruntukan itu. Anggaran itu dibuat berdasarkan kepada pengalaman lalu, lain-lain petunjuk atau andaian, perkembangan terkini dan peristiwa masa hadapan yang munasabah dalam menentukan sesuatu peruntukan.

c. Penjejasan Belum Terima

LPKmn membuat penilaian pada setiap tarikh pelaporan sama ada terdapat sebarang bukti objektif bahawa Aset Kewangan telah terjejas. Untuk menentukan sama ada terdapat bukti objektif penjejasan nilai, LPKmn mengambilkira faktor seperti kemungkinan insolvensi atau kesukaran kewangan yang signifikan bagi penghutang dan kegagalan atau kelewatan signifikan dalam pembayaran. Apabila terdapat bukti objektif penjejasan, amaun dan pemasaan aliran tunai masa hadapan dianggarkan berdasarkan sejarah pengalaman kerugian untuk aset yang mempunyai ciri-ciri Risiko Kredit yang serupa.

*(iv) Investment Risk*
*Investment in financial institutions is in line with government procedures and financial regulations as well as in institutions approved by the Ministry of Finance Malaysia. To minimize the risk of loss, investments are monitored by the Investment Committee and reported to the Board of Directors.*

***1.5. SIGNIFICANT ACCOUNTING ACCOUNTING AND ESTIMATES***
*LPKmn is of the opinion that no significant accounting considerations and estimates are used when preparing the financial statements other than those stated below:*

***1.5.1 The main source of Budget Uncertainty***
*The key assumptions relating to the future and other key sources of estimation uncertainty at the reporting date that pose a significant risk of causing material adjustments to the Assets and Liabilities Amount in the following financial year are as follows:*

*a. Age of Use of Real Estate, Plant and Equipment*

*Property, Plant and Equipment are depreciated according to the Straight Line Method throughout the life of a property, Plant and Equipment. LPKmn estimates the useful life of Real Estate, Plant and Equipment between 5 to 50 years. Changes in the level of expected use and development of technology can impact the Age of Economic Use and the Value of Assets Waste and thus, future Depreciation Rates may be revised.*

*b. Allocation Measurement*

*LPKmn always uses the best estimate as a basis to measure an allocation. The estimate is made based on past experience, other indicators or assumptions, recent developments and reasonable future events in determining a provision.*

*c. Impairment Receivable*

*LPKmn assesses at each reporting date whether there is any objective evidence that the Financial Assets have been affected. To determine whether there is objective evidence of impairment, LPKmn takes into account factors such as the possibility of significant insolvency or financial difficulties for the debtor and the failure or significant delay in payment. When there is objective evidence of impairment, the amount and timing of future cash flows are estimated based on a history of loss experience for assets with similar Credit Risk characteristics.*

## 2a. HARTANAH, LOJI DAN PERALATAN
## *PROPERTY, PLANT AND EQUIPMENT*

Beberapa aset hartanah dan loji seperti dermaga, fender dan penggerukkan telah dilanjutkan usia jangkahayatnya agar selaras dengan aset yang sama di Lembaga Pelabuhan lain. Kesan dari pelanjutan usia ini ialah peratusan susutnilai menjadi lebih kecil kerana telah mengambilkira perbelanjaan susutnilai yang telah belaku ketika usia jangkahayat lebih rendah.
*Some property and plant assets such as wharves, fenders and dredging have extended their lifetime to be in line with the same with assets at other Port Authority. The effect of this age extension is that the percentage of depreciation becomes smaller as it has taken into account the depreciation expenses that have been realized at lower life span.*

| | | Infrastruktur dan Bangunan *Infrastructure and Building* | Kenderaan *Vehicle* | Peralatan Pejabat *Office Equipment* | Peralatan Komputer *Computer Equipment* | Jumlah *Total* |
|---|---|---|---|---|---|---|
| TAHUN 2019 | *YEAR 2019* | RM | RM | RM | RM | RM |
| KOS | *COST* | | | | | |
| Pada Awal Tahun | *Early Of The Year* | 253,424,148 | 339,592 | 982,099 | 119,633.00 | 254,865,472 |
| Penambahan | *Addition* | 59,504 | - | - | 3,249.00 | 62,753 |
| Pada Akhir Tahun | *End Of The Year* | 253,483,652 | 339,592 | 982,099 | 122,882 | 254,928,225 |
| SUSUTNILAI TERKUMPUL | *ACCUMULATED DEPRECIATION* | | | | | |
| Pada Awal Tahun | *Early Of The Year* | 114,023,767 | 295,679 | 973,475 | 66,755.00 | 115,359,676 |
| Penambahan | *Addition* | 3,749,250 | 29,274 | 3,681 | 16,773.00 | 3,798,978 |
| Pelupusan | *Disposal* | - | - | - | - | - |
| Pada Akhir Tahun | *End Of The Year* | 117,773,017 | 324,953 | 977,156 | 83,528 | 119,158,654 |
| NILAI BUKU BERSIH | *NETT BOOK VALUE* | 135,710,635 | 14,639 | 4,943 | 39,354 | 135,769,571 |

| | | Infrastruktur dan Bangunan *Infrastructure and Building* | Kenderaan *Vehicle* | Peralatan Pejabat *Office Equipment* | Peralatan Komputer *Computer Equipment* | Jumlah *Total* |
|---|---|---|---|---|---|---|
| TAHUN 2018 | *YEAR 2018* | RM | RM | RM | RM | RM |
| KOS | *COST* | | | | | |
| Pada Awal Tahun | *Early Of The Year* | 253,424,148 | 506,715 | 982,099 | 76,854 | 254,9 89,816 |
| Penambahan | *Addition* | - | - | - | 42,779 | 42,779 |
| Pelupusan | *Disposal* | - | (167,123) | - | - | (167,123) |
| Pada Akhir Tahun | *End Of The Year* | 253,424,148 | 339,592 | 982,099 | 119,633 | 254,865,472 |
| SUSUTNILAI TERKUMPUL | *ACCUMULATED DEPRECIATION* | | | | | |
| Pada Awal Tahun | *Early Of The Year* | 110,274,517 | 433,527 | 963,402 | 51,075 | 111,722,521 |
| Penambahan | *Addition* | 3,749,250 | 29,274 | 10,073 | 15,680 | 3,804,277 |
| Pelupusan | *Disposal* | - | (167,122) | - | | (167,122) |
| Pada Akhir Tahun | *End Of The Year* | 114,023,767 | 295,679 | 973,475 | 66,755 | 115,359,676 |
| NILAI BUKU BERSIH | *NETT BOOK VALUE* | 139,400,381 | 43,913 | 8,624 | 52,878 | 139,505,796 |

## 2b. HARTA TAK KETARA
## *INTANGIBLE PROPERTY*

| TAHUN 2019 | *YEAR 2019* | Jumlah Perisian *Total Software* |
|---|---|---|
| KOS | *COST* | RM |
| Pada Awal Tahun | *Early Of The Year* | 597,198 |
| Penambahan | *Addition* | - |
| Pelupusan | *Disposal* | (75,590) |
| Pada Akhir Tahun | *End Of The Year* | 521,608 |
| SUSUTNILAI TERKUMPUL | *ACCUMULATED DEPRECIATION* | |
| Pada Awal Tahun | *Early Of The Year* | 510,315 |
| Penambahan | *Addition* | 29,320 |
| Pelupusan | *Disposal* | (67,685) |
| Pada Akhir Tahun | *End Of The Year* | 471,950 |
| NILAI BUKU BERSIH | *NETT BOOK VALUE* | 49,658 |

| TAHUN 2018 | *YEAR 2018* | Jumlah Perisian *Total Software* |
|---|---|---|
| KOS | *COST* | RM |
| Pada Awal Tahun | *Early Of The Year* | 559,298 |
| Penambahan | *Addition* | 37,900 |
| Pelupusan | *Disposal* | - |
| Pada Akhir Tahun | *End Of The Year* | 597,198 |
| SUSUTNILAI TERKUMPUL | *ACCUMULATED DEPRECIATION* | |
| Pada Awal Tahun | *Early Of The Year* | 474,108 |
| Penambahan | *Addition* | 36,207 |
| Pelupusan | *Disposal* | - |
| Pada Akhir Tahun | *End Of The Year* | 510,315 |
| NILAI BUKU BERSIH | *NETT BOOK VALUE* | 86,883 |

## 3. PELABURAN JANGKA PANJANG
## *LONG TERM INVESTMENT*

| | | 2019 RM | 2018 RM |
|---|---|---|---|
| Simpanan Tetap Di Institusi Kewangan | *Fixed Deposits At Financial Institutions* | 28,471,630 | 18,113,796 |
| Pelaburan Lain | *Other investments* | - | - |
| Jumlah Pada Akhir Tahun | *Total At End Of The Year* | 28,471,630 | 18,113,796 |

## 4. ASET CUKAI TERTUNDA
## *DEFERRED TAX ASSETS*

| | | 2019 RM | 2018 RM |
|---|---|---|---|
| Baki Bawa Kehadapan | *Balance Brought Forward* | 11,790,485 | 11,162,492 |
| Pindahan Dari Penyata Pendapatan | *Transfer From Income Statement* | (21,693) | 627,993 |
| Baki Hantar Kehadapan | *Balance Brought Forward* | 11,768,792 | 11,790,485 |

## 5. PELABURAN JANGKA PENDEK
### *SHORT-TERM INVESTMENT*

Pelaburan jangka pendek merupakan simpanan tetap di institusi kewangan atau pelaburan al-Mudharabah yang tempoh pelaburan adalah 3 bulan hingga 12 bulan.
*Short Term Investments are fixed deposits in financial institutions or al-Mudharabah investments which investment period is 3 to 12 months.*

| | | 2019 RM | 2018 RM |
|---|---|---|---|
| Simpanan Tetap Di Institusi Kewangan | *Fixed Deposit In Financial Institution* | 55,913,975 | 67,270,447 |
| Jumlah Pada Akhir Tahun | *Total At End Of The Year* | 55,913,975 | 67,270,447 |

## 6. PENGHUTANG PERNIAGAAN
### *TRADE DEBTORS*

| | | 2019 RM | 2018 RM |
|---|---|---|---|
| Jumlah Penghutang | *Total Debtors* | 76,315 | 406,309 |
| Peruntukan Hutang Ragu | *Provision For Doubtful Debts* | (12,206) | (11,592) |
| Jumlah Pada Akhir Tahun | *Total At End Of The Year* | 64,109 | 394,717 |

## 7. PENGHUTANG PELBAGAI, TERAKRU DAN TERDAHULU
### *VARIOUS DEBTORS, ACCRUED AND PREPAID*

| | | 2019 RM | Seperti yang dinyatakan semula *As Restated* 2018 RM |
|---|---|---|---|
| Perbelanjaan Terdahulu | *Previous Expenses* | 6,125 | 8,795 |
| Input Tax GST | *GST Input Tax* | - | 48,423 |
| Faedah Dan Keuntungan Terakru | *Interest And Accrued Profit* | 778,012 | 692,517 |
| Jumlah Pada Akhir Tahun | *Total At End Of The Year* | 784,137 | 749,735 |

## 8. CUKAI DIPEROLEHI SEMULA
### *TAX RECOVERABLE*

| | | 2019 RM | Seperti yang dinyatakan semula *As Restated* 2018 RM |
|---|---|---|---|
| Baki pada awal tahun | ***Balance At The Beginning Of The Year*** | (390,333) | (225,333) |
| Peruntukan Tahun Semasa | ***Current Year Tax Provision*** | 860,151 | 734,667 |
| Tolak : Bayaran Kepada LHDN (Tahun Semasa) | ***Minus : Payment To IRB (Current Year)*** | (1,000,000) | (900,000) |
| Baki Pada Akhir Tahun | ***Balance At Year's End*** | (530,182) | (390,333) |

## 9. PEMIUTANG-PEMIUTANG LAIN DAN TERAKRU
### *OTHER CREDITORS AND ACCRUED*

| | | 2019 RM | 2018 RM |
|---|---|---|---|
| Perbelanjaan Terakru | *Accrued Expenses* | 9,592 | 10,666 |
| Deposit (Penghutang Pelbagai) | *Deposits (Sundry Debtors)* | 17,532 | 15,813 |
| Deposit (Sebutharga) | *Deposits (Quotation)* | 500 | - |
| Penghutang Lain | *Other Debtors* | 1,000 | 1,000 |
| Peruntukan Yuran Audit & Cukai | *Provision For Audit & Tax Fees* | 31,856 | 40,000 |
| Jumlah pada akhir tahun | *Total At End Of The Year* | 60,480 | 67,479 |

## 10. TERIMAAN TERDAHULU

| | | 2019 RM | 2018 RM |
|---|---|---|---|
| Sewa Pajakan | *Lease Rental* | 2,585,468 | 2,585,468 |
| Lesen Tahunan | *Annual License* | 75,000 | 75,000 |
| | | 2,660,468 | 2,660,468 |

## 11. GERAN KERAJAAN PERSEKUTUAN
### *FEDERAL GOVERNMENT GRANT*

| | | 2019 RM | 2018 RM |
|---|---|---|---|
| Baki pada awal tahun | *Balance At The Beginning Of The Year* | 125,212,566 | 128,449,593 |
| Tolak: Pelunasan Geran | *Minus : Amortisation Of Grant* | (3,237,027) | (3,237,027) |
| Baki pada akhir tahun | *Balance At End Of The Year* | 121,975,539 | 125,212,566 |

## 12. HASIL DARIPADA URUSNIAGA PERTUKARAN
## *REVENUE FROM EXCHANGE TRANSACTION*

| | | Seperti yang dinyatakan semula *As Restated* 2019 RM | 2018 RM |
|---|---|---|---|
| Pajakan Tahunan | *Annual Lease* | 3,447,290 | 3,212,248 |
| Pendapatan Dari Lebihan Kargo * | *Income From Surplus Cargo ** | 2,837,046 | 367,708 |
| Sewaan Pejabat | *Office Rental* | 29,602 | 19,296 |
| Pendapatan Faedah Dan Dividen | *Interest Income And Dividends* | 3,589,907 | 2,940,784 |
| Caj Utiliti Penyewa | *Tenant Utility Charges* | 4,099 | 5,006 |
| Faedah Takaful | *Takaful Interest* | - | 444 |
| Keuntungan Pelupusan Aset | *Asset Disposal profit* | - | 7,069 |
| Jumlah pada akhir tahun | *Total At End Of The Year* | 9,907,944 | 6,552,555 |

* Merupakan pendapatan yang diterima oleh Lembaga Pelabuhan Kemaman apabila jumlah kargo yang dikendalikan oleh operator pelabuhan melebihi kadar yang ditetapkan dalam perjanjian penswastaan.

* *Income from excess cargo is the revenue received by Kemaman Port Authority when the cargo throughout handled by the port operator exceeds the tonnage stipulated in the privatisation agreement.*

## 13. HASIL DARIPADA URUSNIAGA BUKAN PERTUKARAN
## *REVENUE FROM NON-EXCHANGE TRANSACTIONS*

| | | 2019 RM | 2018 RM |
|---|---|---|---|
| Lesen Tahunan | *Annual License* | 100,000 | 100,000 |
| Lesen Perkhidmatan Pelabuhan | *Port Services License* | 186,666 | 201,167 |
| Rampasan Deposit | *Deposit Seizure* | 1,150 | - |
| Pelunasan Geran Kerajaan | *Government Grants Amortisation* | 3,237,027 | 3,237,027 |
| Jumlah pada akhir tahun | *Total At End Of The Year* | 3,524,843 | 3,538,194 |

## 14. KOS KAKITANGAN
## *STAFF COST*

| | | Seperti yang dinyatakan semula *As Restated* 2019 RM | 2018 RM |
|---|---|---|---|
| Latihan | *Training* | - | 10,364 |
| Perubatan | *Medical* | - | 105 |
| Insentif Kewangan | *Financial Incentives* | 499,001 | 483,120 |
| Seragam Dan Pakaian Korporat | *Uniforms And Corporate Apparel* | 36,898 | 28,200 |
| Jumlah pada akhir tahun | *Total At End Of The Year* | 535,899 | 521,789 |

## 15. KOS OPERASI DAN PENYELENGGARAAN
## *OPERATIONAL AND MAINTENANCE COST*

| | | Seperti yang dinyatakan semula *As Restated* 2019 RM | 2018 RM |
|---|---|---|---|
| Kontrak Pembersihan / Keselamatan | *Cleaning / Safety Contracts* | 123,028 | 150,287 |
| Bahan api Kenderan Pejabat | *Fuel Office Vehicles* | 10,171 | 12,247 |
| Bekalan Elektrik | *Electricity* | 3,735 | 6,751 |
| Penyelenggaraan Bangunan | *Building Maintenance* | 29,345 | 36,558 |
| Penyelenggaraan Perabot / Peralatan | *Furniture / Equipment Maintenance* | 2,344 | 4,817 |
| Penyelenggaraan Kenderaan | *Vehicle Maintenance* | 10,874 | 7,259 |
| Penyelenggaraan Perisian | *Software Maintenance* | 30,538 | 16,225 |
| Bekalan Air | *Water Supply* | 1,465 | 1,769 |
| Khidmat Jururunding | *Consultant Services* | 131 | - |
| Jumlah pada akhir tahun | *Total At End Of The Year* | 211,631 | 235,913 |

## 16. PENTADBIRAN DAN PENGURUSAN
## *ADMINISTRATION AND MANAGEMENT*

| | | 2019 RM | Seperti yang dinyatakan semula *As Restated* 2018 RM |
|---|---|---|---|
| Yuran Khidmat Pengurusan | *Management Services Fee* | 400,000 | 400,000 |
| Perbelanjaan Ahli Lembaga Dan Jawatankuasa Kecil | *Board And Committee Expenses* | 357,626 | 912,818 |
| Promosi | *Promotion* | 600,461 | 147,957 |
| Insuran aset | *Asset Insurance* | 2,677 | 447 |
| Insuran Kenderaan | *Vehicle Insurance* | 4,582 | 9,191 |
| Percetakan | *Printing* | 54,722 | 47,819 |
| Yuran Audit Dan Cukai | *Audit And Tax Fee* | 31,687 | 36,112 |
| Pengangkutan Dan Penginapan | *Transport And Accomodation* | 77,317 | 53,118 |
| Sukan | *Sports* | 41,550 | 45,000 |
| Telefon Dan Faks | *Telephone And Fax* | 5,275 | 5,308 |
| Inventori | *Inventory* | 980 | - |
| Belanja Pos | *Postal Expenses* | 2,350 | 1,009 |
| Alatulis Dan Bekalan Pejabat | *Stationery And Equipment* | 3,014 | 6,733 |
| Taksiran Tanah | *Land Assessment* | 2,000 | 2,602 |
| Duti Setem | *Stamp Duty* | 40 | 20 |
| Keraian | *Entertainment* | 7,806 | 6,620 |
| Lesen Dan Cukai Jalan | *Licence And Road Tax* | 2,760 | 1,774 |
| Pengiklanan | *Advertising* | 7,640 | 6,120 |
| Sumbangan Kebajikan | *Welfare* | 43,000 | 20,500 |
| Kebajikan Kakitangan | *Staff Incentive* | 179,500 | 325,000 |
| Kos Pentadbiran Lain | *Other Administration Cost* | 23,457 | 14,184 |
| Jumlah pada akhir tahun | *Total At End Of The Year* | 1,848,444 | 2,042,332 |

## 17. CUKAI
## *TAXATION*

| | | 2019 RM | 2018 RM |
|---|---|---|---|
| Peruntukkan Cukai Tahun Semasa (Nota 8) | *Current Year Tax Provision (Note 8)* | (861,578) | (740,000) |
| Terimaan Lebihan Cukai Tahun Sebelumnya (Nota 8) | *Received Tax Excess Of The Previous Year (Note 8)* | 1,427 | 5,333 |
| Aset Cukai Tertunda (Nota 4) | *Deferred Tax Assets (Note 4)* | (21,693) | 627,993 |
| Pendapatan / (Belanja) Cukai | *Income / (Expense) Tax* | (881,844) | (106,674) |

## 18. ANGKA PERBANDINGAN
## *COMPARISON FIGURE*

Bagi pelarasan akaun angka-angka perbandingan bagi tahun lepas telah disusun semula di mana perlu supaya selaras dengan angka yang telah dibentangkan tahun ini.
*For account adjustments the comparative figures for the previous year have been restructured where necessary to be in line with the figures presented this year.*

| | | NOTA *NOTE* | Seperti yang dinyatakan sebelumnya *As Restated Before* 2018 RM | Pelarasan tahun lalu *Adjustments last year* Nota A RM | Pengklasifikasi Semula *Reclassification* Nota B RM | Seperti yang dinyatakan semula *As Restated* 2018 RM |
|---|---|---|---|---|---|---|
| **Penyata Kedudukan Kewangan** | ***Statement of Financial Position*** | | | | | |
| Hartanah, Loji Dan Peralatan | *Property, Plant And Equipment* | i | 139,406,381 | (87,693) | 187,108 | 139,505,796 |
| Aset Bukan Semasa Lain | *Other Non-Current Assets* | i | 187,108 | - | (187,108) | - |
| Tunai Dan Kesetaraan Tunai | *Cash And Cash Equivalents* | ii | 5,060,951 | (56,199) | - | 5,004,752 |
| Penghutang Pelbagai, Terakru Dan Terdahulu | *Various Debtors, Accrued And Prior* | iii | 829,694 | (79,959) | - | 749,735 |
| Cukai Diperolehi Semula | *Reimbursement Tax* | | 385,000 | 5,333 | - | 390,333 |
| **Penyata Prestasi Kewangan** | ***Financial Performance Statement*** | | | | | |
| Hasil Daripada Urus Niaga Pertukaran | *Revenue From Exchange Transactions* | iv | 6,688,713 | (136,158) | - | 6,552,555 |
| Hasil Daripada Urus Niaga Bukan Pertukaran | *Proceeds From Non-Exchange Transactions* | ii | 301,167 | - | 3,237,027 | 3,538,194 |
| Terimaan Bukan Hasil | *Non-Revenue Receipts* | ii | 3,237,027 | - | (3,237,027) | - |
| Kos Kakitangan | *Staff Costs* | iii | 526,789 | - | (5,000) | 521,789 |
| Penyelenggaraan Dan Pembaikan | *Maintenance And Repair* | iii | 237,663 | - | (1,750) | 235,913 |
| Pentadbiran Dan Pengurusan | *Administration and management* | xi | 2,035,582 | - | 6,750 | 2,042,332 |
| Cukai | *Tax* | vi | (112,007) | 5,333 | - | (106,674) |
| **Jumlah Pelarasan** | ***Total Adjustments*** | | | **(87,693)** | | |

## 18. ANGKA PERBANDINGAN (SAMBUNGAN)

**Nota A :** Merupakan pelarasan tahun sebelumnya yang dinyatakan seperti berikut :

**PENYATA KEDUDUKAN KEWANGAN**

**Aset Bukan Semasa**

i. Hartanah, Loji dan Peralatan
   a) Penilaian semula bagi asset infrastruktur, kenderaan bermotor dan peralatan pejabat berjumlah RM5,999 RM79,998 dan RM1,696 diselaraskan semula bagi mengambil kira perubahan polisi hartanah, loji dan peralatan secara retrospektif daripada model penilaian semula kepada model kos.

**Aset Semasa**

ii. Tunai dan kesetaraan tunai
   a) Pelarasan yuran pengurusan pelaburan Amanah Raya Bhd sebanyak RM56,199 yang tersilap catat sebagai tunai di bank.

iii. Penghutang Pelbagai, Terakru Dan Terdahulu
   a) Melaras keuntungan faedah terakru simpanan tetap 2018 terlebih catat sebanyak RM79,959.

## *18. COMPARISON FIGURE (CONTINUED)*

**Note A :** *It is an adjustment to the previous year stated as follows:*

**STATEMENT OF FINANCIAL POSITION**

***Non-Current Assets***

*i. Property, Plant and Equipment*
   *a) The revaluation of infrastructure assets, motor vehicles and office equipment amounting to RM5,999 RM79,998 and RM1,696 was re-adjusted to take into account changes in property, plant and equipment policies retrospectively from the revaluation model to the cost model.*

***Current Assets***

*ii. Cash and cash equivalents*
   *a) Amanah Raya Bhd's investment management fee adjustment of RM56,199 which was mistakenly recorded as cash in the bank.*

*iii. Miscellaneous, Accrued and Prior Receivables*
   *a) Adjusted the accrued profit gains accrued in 2018 fixed by RM79,959.*

**PENYATA PRESTASI KEWANGAN**

**Pendapatan**

iv. Hasil Daripada Urus Niaga Pertukaran
a) LPKmn akan membuat pengurangan dalam hasil keuntungan faedah dan dividen yang terlebih anggar sebanyak RM79,959 serta pelarasan yuran pengurusan Amanah Raya RM56,199.

**Perbelanjaan**

iii. Melaras keuntungan faedah simpanan tetap serta yuran pengurusan Amanah Raya Berhad berjumlah RM79,959 dan RM56,199 yang tersilap catat.

**Cukai**

viii. Cukai
a) Pindaan terhadap lebihan peruntukkan cukai tahun 2017 sebanyak RM5,333.

**Nota B :** Pelarasan ini merujuk kepada pengklasifikasian beberapa item penyata kewangan bagi mengambilkira perubahan persembahan penyata kewangan tahun semasa.

**PENYATA KEDUDUKAN KEWANGAN**

i. Aset Bukan Semasa Lain
Aset Bukan Semasa Lain diklasifikasikan semula sebagai Hartanah, Loji dan Peralatan.

**PENYATA PRESTASI KEWANGAN**

**Pendapatan**

ii. Hasil Daripada Urus Niaga Bukan Pertukaran / Terimaan Bukan Hasil
a) Pelunasan geran kerajaan diklasifikasikan semula sebagai sebahagian Urus Niaga Bukan Pertukaran.

**Perbelanjaan**

iii. Pelarasan bagi pengkelasan semula belanja ke dalam kod perbelanjaan ahli Jemaah Lembaga Pengarah sebanyak RM6,750 dari kod kos (nota 16) kepada kos kakitangan (nota 14-RM5,000) serta kos operasi dan penyenggaraan (nota 15-RM1,750).

## 19. *PERISTIWA SELEPAS TARIKH PELAPORAN*

Pada bulan Januari 2020, Organisasi Kesihatan Sedunia telah menyatakan penularan Novel Coronavirus (COVID-19) sebagai "Kecemasan Kesihatan Awam mengenai Keprihatinan Antarabangsa", yang terus menyebar ke seluruh dunia dan telah memberi kesan buruk terhadap aktiviti komersial global dan menyumbang kepada penurunan dan days hidup dalam perdagangan. Pada bulan Mac 2020, Kerajaan Malaysia telah mengenakan Perintah Kawalan Pergerakan (MCO) yang menimbulkan gangguan pada rantaian bekalan dan memberi kesan buruk kepada industri. Namun demikian, Covid 19 tidak memberi kesan terhadap prestasi kewangan 2019 kerana is mula dikesan di Malaysia pada awal 2020. Sebarang pendedahan mungkin akan dibuat pada laporan kewangan 2020.

***FINANCIAL PERFORMANCE STATEMENT***

***Income***

*iv. Various Debtors, Accrued And Prior*
*a) LPKmn will make a reduction in the projected profit and dividend profit over RM79,959 as well as the adjustment of Amanah Raya management fees of RM56,199.*

***Expenditure***

*iii. Adjusting the profits of fixed savings benefits as well as the management fees of Amanah Raya Berhad amounting to RM79,959 and RM56,199 were incorrectly recorded.*

***Tax***

*viii. Tax*
*a) Amendment to the 2017 tax allocation surplus of RM5,333.*

***Note B :** This adjustment refers to the classification of several items of the financial statements to take into account the changes in the presentation of the financial statements for the current year.*

***STATEMENT OF FINANCIAL POSITION***

*i. Other Non-Current Assets*
*Other Non-Current Assets reclassified as Property, Plant and Equipment*

***FINANCIAL PERFORMANCE STATEMENT***

***Income***

*ii. Proceeds From Non-Exchange Transactions / Non-Revenue Receipts*
*a) The amortization of government grants is reclassified as part of Non-Exchange Transactions.*

***Expenses***

*iii. Adjustments for reclassification of expenses in the Board members' spending code of RM6,750 from the cost code (note 16) to staff costs (note 14-RM5,000) as well as operational and maintenance costs (note 15-RM1,750).*

## 19. *EVENTS AFTER THE REPORTING DATE*

*In January 2020, the World Health Organization stated the contagion of the Novel Coronavirus (COVID-19) as a 'Public Health Emergency on International Concern', which continues to spread worldwide and has had an adverse impact on global commercial activities and contributed to the decline and days of living in trade. In March 2020, the Government of Malaysia imposed a Movement Control Order (MCO) that caused disruption to the supply chain and adversely affected the industry. Nevertheless, Covid 19 had no impact on the financial performance of 2019 as it was first detected in Malaysia in early 2020. Any disclosure may be made to the financial report 2020.*

## DATA-DATA STATISTIK < > *STATISTICAL DATA*


Penyata Kapal, G.R.T. Dan Kargo Yang Di Kendali < 44 > *Statement Of Vessels, G.R.T. And Cargo Handled*

Perangkaan Kargo Yang Di Kendali < 45 > *Statistics Of Cargo Handled*

Bilangan Persinggahan Kapal < 45 > *Number Of Ships Call*

Komoditi-Komoditi Import Utama < 46 > *Main Import Commodities*

Komoditi-Komoditi Eksport Utama < 46 > *Main Export Commodities*

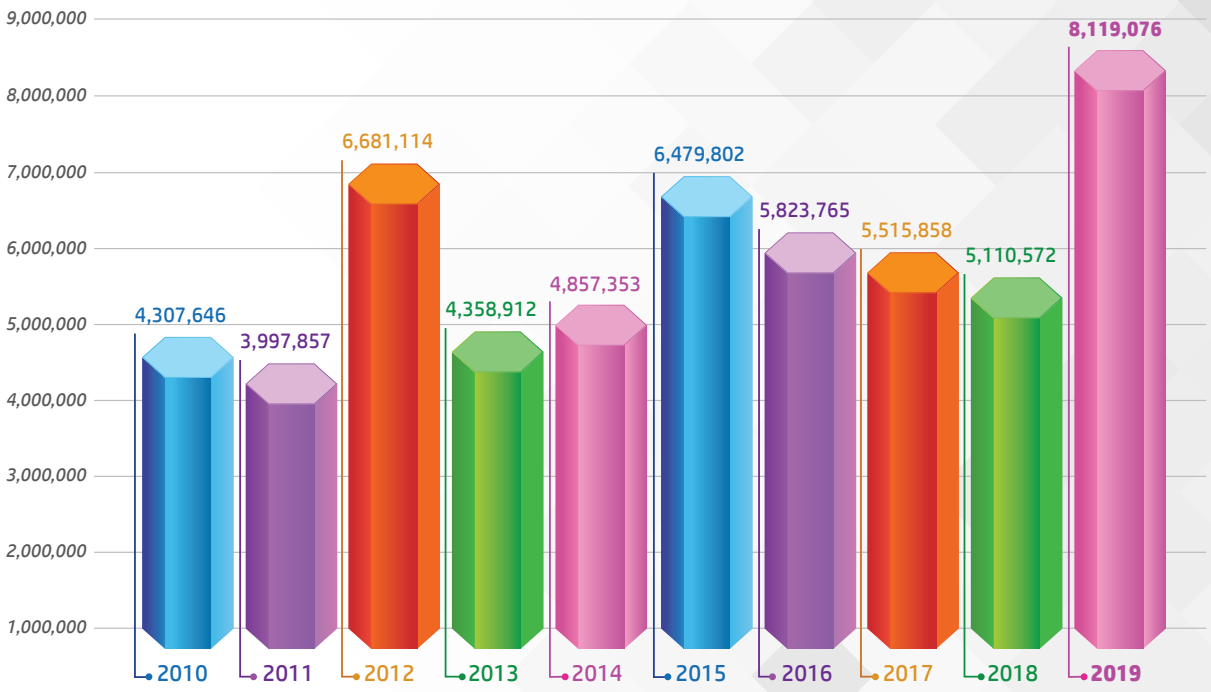
## Penyata Kapal, G.R.T. Dan Kargo Yang Di Kendali (Tan Freightweight) Bagi Tahun 1992 - 2019

*Statement Of Vessels, G.R.T. And Cargo Handled (Freightweight Tonnes) For The Year 1992 - 2019*

| Tahun *Year* | Kapal / *Vessel* | | Kargo / *Cargo* | | |
|---|---|---|---|---|---|
| | Bilangan *Number* | G.R.T. *G.R.T.* | Import *Import* | Eksport *Export* | Jumlah Import/Eksport *Total Import/Export* |
| 1992 | 234 | 1,309,757 | 480,669 | 539,362 | 1,020,031 |
| 1993 | 312 | 2,681,342 | 1,729,391 | 813,179 | 2,542,570 |
| 1994 | 269 | 2,285,516 | 1,121,794 | 837,540 | 1,959,334 |
| 1995 | 261 | 2,691,388 | 1,460,733 | 1,108,236 | 2,568,969 |
| 1996 | 253 | 3,024,811 | 1,484,912 | 1,052,692 | 2,537,604 |
| 1997 | 367 | 3,969,712 | 2,693,413 | 937,679 | 3,631,092 |
| 1998 | 320 | 2,962,378 | 752,373 | 1,045,722 | 1,798,095 |
| 1999 | 281 | 2,841,191 | 974,687 | 1,026,040 | 2,000,727 |
| 2000 | 280 | 2,353,018 | 1,186,097 | 968,823 | 2,154,920 |
| 2001 | 266 | 2,089,245 | 1,146,617 | 907,797 | 2,054,414 |
| 2002 | 317 | 2,012,888 | 596,873 | 883,114 | 1,479,987 |
| 2003 | 363 | 2,983,387 | 1,715, 532 | 1,272,052 | 2,987,584 |
| 2004 | 337 | 3,308,575 | 1,856,079 | 1,502,729 | 3,358,808 |
| 2005 | 319 | 3,098,793 | 1,592,855 | 1,426,614 | 3,019,469 |
| 2006 | 265 | 3,099,552 | 2,138,109 | 1,162,839 | 3,300,948 |
| 2007 | 374 | 3,905,394 | 1,991,613 | 1,806,231 | 3,797,844 |
| 2008 | 344 | 3,966,256 | 2,200,261 | 1,713,149 | 3,913,410 |
| 2009 | 391 | 3,757,108 | 1,888,520 | 1,834,356 | 3,722,876 |
| 2010 | 553 | 4,240.483 | 2,363,769 | 1,943,877 | 4,307,646 |
| 2011 | 423 | 4,187,246 | 1,935,906 | 2,061,951 | 3,997,857 |
| 2012 | 605 | 5,722,527 | 3,248,969 | 3,432,145 | 6,681,114 |
| 2013 | 554 | 4,001,952 | 1,853,113 | 2,505,799 | 4,358,912 |
| 2014 | 495 | 4,400,873 | 2,201,889 | 2,655,464 | 4,857,353 |
| 2015 | 639 | 5,710,511 | 2,955,534 | 3,524,268 | 6,479,802 |
| 2016 | 633 | 5,567,257 | 2,129,272 | 3,694,493 | 5,823,765 |
| 2017 | 629 | 5,281,638 | 2,180,687 | 3,335,171 | 5,515,858 |
| 2018 | 541 | 4,970,5115 | 2,474,271 | 2,363,301 | 5,110,572 |
| **2019** | **795** | **7,846,206** | **3,967,869** | **4,151,207** | **8,119,076** |

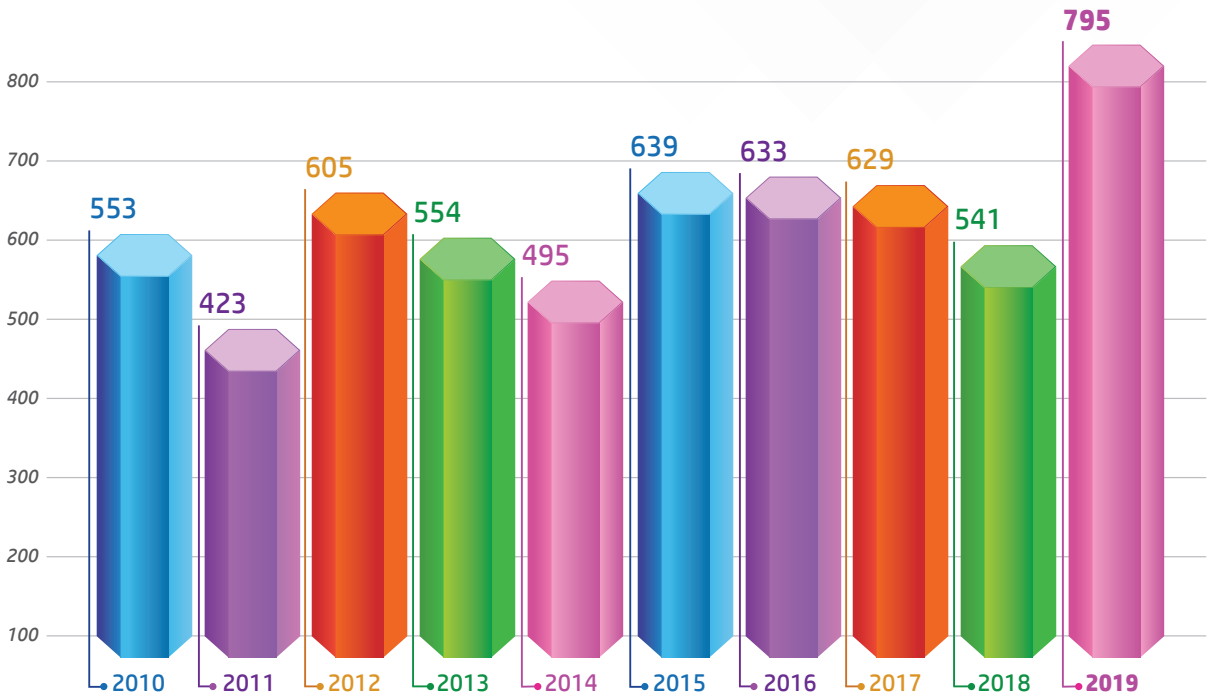
## Perangkaan Kargo Yang Di Kendali 2010 - 2019 [Tan Freightweight]

*Statistics Of Cargo Handled 2010 - 2019 [Freightweight Tonnes]*



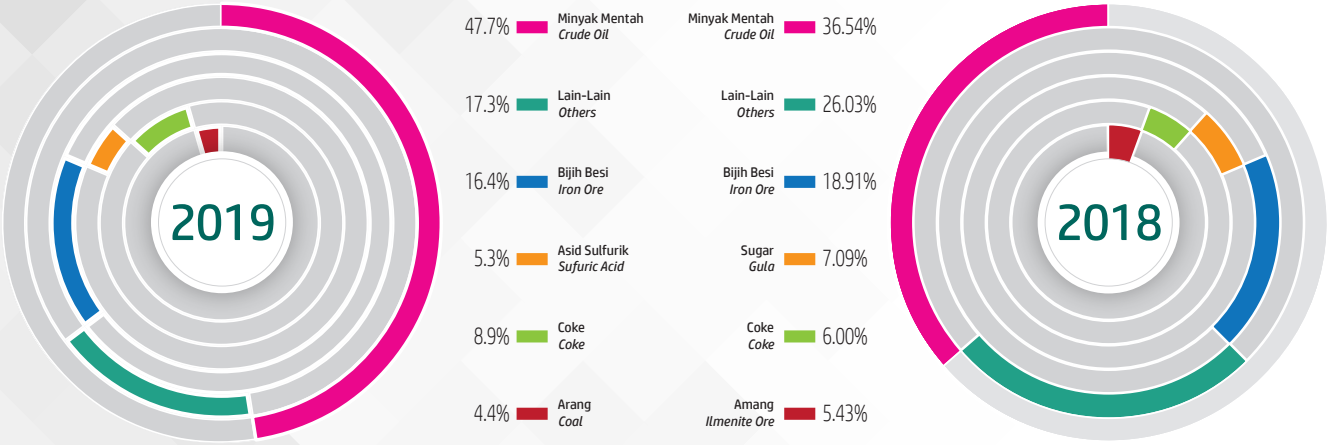

## Bilangan Persinggahan Kapal 2010 - 2019

*Number Of Ships Call 2010 - 2019*



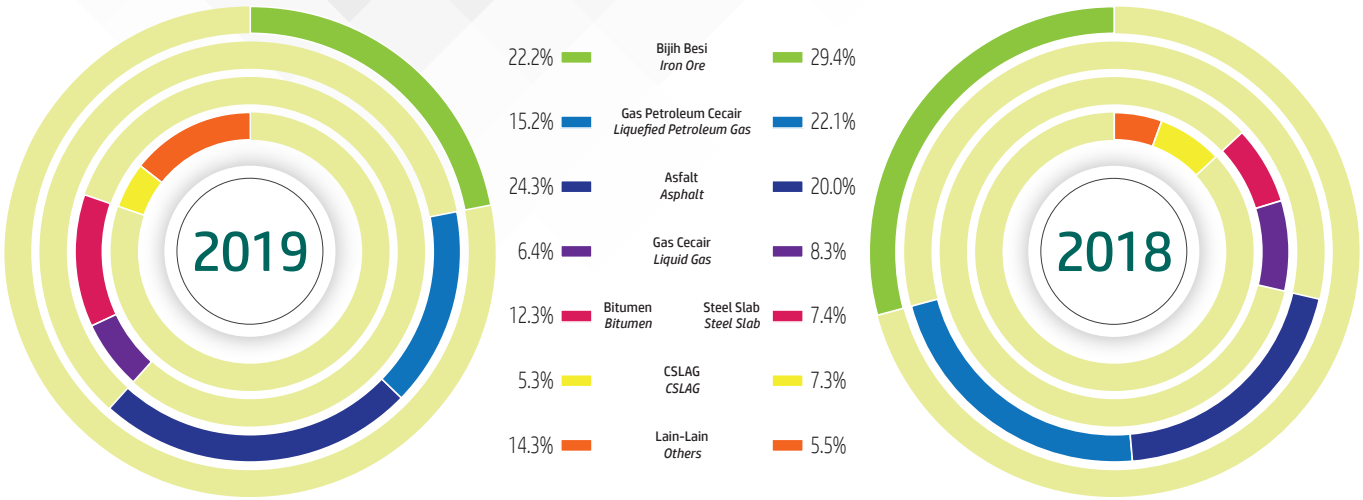
## Komoditi-Komoditi Import Utama Yang Di Kendali 2018 - 2019

*Main Import Commodities Handled 2018 - 2019*




## Komoditi-Komoditi Eksport Utama Yang Di Kendali 2018 - 2019

*Main Export Commodities Handled 2018 - 2019*



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