



**PELABUHAN KUANTAN
MALAYSIA**

LAPORAN TAHUNAN
Lembaga Pelabuhan Kuantan

2021

ANNUAL REPORT
Kuantan Port Authority



KANDUNGAN

Contents

Latar Belakang & Fungsi <i>Background & Function</i>	2
Misi <i>Mission</i>	3
Diari Aktiviti <i>Activities Diary</i>	4
Jemaah Lembaga <i>Board Members</i>	8
Jawatankuasa <i>Committee</i>	10
Carta Organisasi <i>Organisation Chart</i>	12
Pengurusan <i>Management</i>	13
Perutusan Pengerusi <i>Chairman's Foreword</i>	14
Prestasi Tahun 2021 <i>Year 2021 Performance</i>	18
Penyata Kewangan <i>Financial Statements</i>	25
Data-Data Statistik <i>Statistical Data</i>	57

LATAR BELAKANG

Background

LEMBAGA PELABUHAN KUANTAN telah ditubuhkan pada 1 September 1974 di bawah Akta Lembaga-Lembaga Pelabuhan, 1963 dan merupakan sebuah Badan Berkanun Persekutuan yang bertanggungjawab kepada Kementerian Pengangkutan.

Pembinaan Pelabuhan Kuantan telah dimulakan pada tahun 1975 dan siap keseluruhannya pada akhir 1979. Operasi pelabuhan telah bermula secara sebahagian pada tahun 1980 dan operasi sepenuhnya pada tahun 1984.

Operasi Pelabuhan Kuantan telah diswastakan kepada Kuantan Port Consortium Sdn Bhd (KPC) mulai 1 Januari 1998. Selaras dengan penswastaaan ini, Lembaga Pelabuhan Kuantan bertindak sebagai badan kawalselia dan fasilitator.

KUANTAN PORT AUTHORITY is a federal statutory body established on 1 September 1974 under the Port Authorities Act, 1963 and placed under the purview of the Ministry of Transport.

The construction of Kuantan Port started in 1975 and was completed by end 1979. Partial operations began in 1980 while full operations started in 1984.

The operations of Kuantan Port was privatised to Kuantan Port Consortium Sdn Bhd (KPC) on 1 January 1998. Subsequent to this, Kuantan Port Authority acts as a regulator and facilitator.

FUNGSI

Function

Lembaga Pelabuhan Kuantan menjalankan tugas menurut kuasa yang diperturunkan melalui

- Akta Lembaga-Lembaga Pelabuhan 1963
- Akta Pelabuhan-Pelabuhan (Penswastaaan) 1990
- Akta Badan Berkanun 1980
- Akta Zon Bebas, 1990

A. PEMBANGUNAN

- Perancangan pembangunan
- Perlaksanaan pembangunan
- Pemantauan pembangunan
- Mengkaji/menyemak semula program pembangunan

B. FASILITASI PERDAGANGAN

- Pemasaran
- Pengurusan hartanah
- Pemudahcara aktiviti pelaburan

C. KAWALSELIA

- Kawalselia operasi pelabuhan
- Kawalselia aktiviti pembangunan
- Kawalselia keselamatan perairan dan navigasi
- Kawalselia keselamatan kawasan pelabuhan
- Kawalselia aktiviti perdagangan
- Kawalselia aktiviti hartanah

D. PIHAK BERKUASA ZON BEBAS

Kuantan Port Authority carry out it's duties based on the power conferred through

- Port Authorities Act 1963
- Ports (Privatisation) Act 1990
- Statutory Body Act 1980
- Free Zone Act 1990

A. DEVELOPMENT

- Development planning
- Development implementation
- Development monitoring
- Revise/review development program

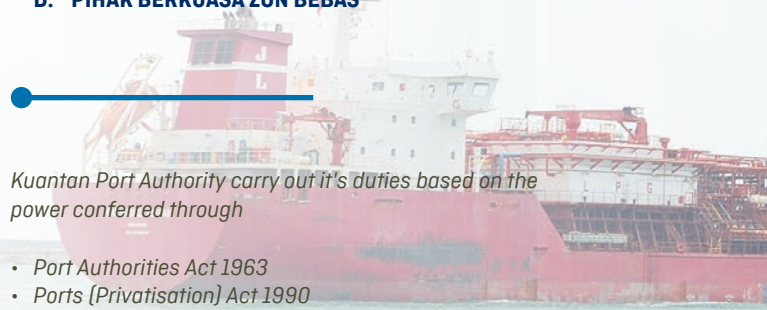
B. TRADE FACILITATION

- Marketing
- Property management
- Investment activity facilitator

C. REGULATORY

- Regulating port operation
- Regulating development activity
- Regulating waterway and navigational safety
- Regulating port area safety
- Regulating trade activity
- Regulating property activity

D. FREE ZONE AUTHORITY



MISI

Mission

Bertindak sebagai Pengawalselia dan Fasilitator untuk menjadikan Pelabuhan Kuantan sebagai pusat perdagangan maritim yang berterusan mempunyai kemudahan-kemudahan dan perkhidmatan-perkhidmatan yang optimum dan berkualiti bagi kepentingan pengguna-pengguna pelabuhan dan memastikan perjalanan operasi, pembangunan dan perkembangan Pelabuhan yang berjaya dan teratur.

Act as a Regulator and Facilitator to establish Kuantan Port in becoming a maritime trading centre which is continually provided with optimal and quality facilities and services for the benefit of port users and to ensure successful and regularity in the running of operations, development and progress of the Port.



DIARI AKTIVITI

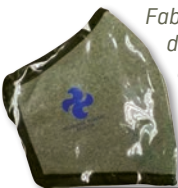
Activities Diary

11.01.2021



Edaran pelitup muka fabrik kepada anggota pekerja LPKtn sempena Kempen Norma Baharu Lembaga Pelabuhan Kuantan.

Fabric face masks were distributed to the LPKtn employees as part of the Kuantan Port Authority's New Norms Campaign.



15.03.2021



Lawatan Kerja Persatuan Pelabuhan Antarabangsa Malaysia - Zhejiang.

Working Visit of Malaysia - Zhejiang International Investment Association.



17.03.2021



Pemeriksaan Tapak di Kawasan Zon Perdagangan Bebas Pelabuhan Kuantan bersama Jabatan Kastam Diraja Malaysia dan Kuantan Port.

Site Inspection at Kuantan Port Free Commercial Zone Area with Royal Malaysian Customs and Kuantan Port.



23.03.2021



Program Derma Darah anjuran 2 Skn Pakar 40 RAJD (AW) dengan kerjasama Lembaga Pelabuhan Kuantan dan Kuantan Port Konsortium Sdn Bhd.

Blood Donation Programme organised by 3 Skn Pakar 40 RAJD (AW) in collaboration with Kuantan Port Authority and Kuantan Port Consortium Sdn Bhd.



29.03.2021



Majlis Penyampaian Penghargaan kepada kakitangan yang telah berkhidmat lebih dari 25 tahun bersama Lembaga Pelabuhan Kuantan oleh YAM Pengerusi LPKtn.

Appreciation Ceremony by YAM Chairman of LPKtn was held for employees with more than 25 years of service.



30.03.2021



Lawatan Kerja dan Sesi Perbincangan pihak MIDA bersama Lembaga Pelabuhan Kuantan dan Kuantan Port Consortium Sdn Bhd.

MIDA Working Visit and Discussion Session with Kuantan Port Authority and Kuantan Port Consortium Sdn Bhd.



DIARI AKTIVITI

Activities Diary

08.04.2021



Taklimat Cadangan Tarif Baru bersama pemegang taruh Pelabuhan Kuantan.

Briefing of the New Tariff Proposal with Kuantan Port stakeholders.

26.04.2021



Lawatan Kerja oleh YB Datuk Haji Hasbi bin Habibollah, Timbalan Menteri Pengangkutan Malaysia.

Working Visit by YB Datuk Haji Hasbi bin Habibollah, Deputy Minister of Transport Malaysia.



07.05.2021



Petugas barisan hadapan Pelabuhan Kuantan menerima dua dos lengkap vaksin COVID-19.

Kuantan Port frontliners received two doses of COVID-19 vaccine.

11.05.2021



Penerbitan Polisi Hijau Pelabuhan Kuantan 2021-2030.

Publication of Kuantan Port Green Policy 2021-2030.

13.08.2021



Pusat Pemberian Vaksin Industri (PPVIN) oleh Lembaga Pelabuhan Kuantan.

Industrial Vaccination Center (PPVIN) organised by Kuantan Port Authority.



DIARI AKTIVITI

Activities Diary

04.10.2021



Lawatan Kerja YBhg Dato' Sri Abdul Latif bin Abdul Kadir, Ketua Pengarah Jabatan Kastam Diraja Malaysia.

Working Visit by YBhg Dato' Sri Abdul Latif bin Abdul Kadir, Director General of Royal Malaysian Customs.

26.10.2021



Lembaga Pelabuhan Kuantan menerima Anugerah AIGA 2020 Peringkat Negeri Pahang yang berlangsung di Kompleks Yayasan Pahang.

The Kuantan Port Authority received the Pahang State Level AIGA 2020 Award which took place at the Pahang State Foundation Complex.



10.11.2021



LPKtn turut serta di dalam pameran sempena Sambutan 50 Tahun Malaysia - Pertubuhan Maritim Antarabangsa.

LPKtn participated in the exhibition in conjunction with Malaysia's 50th Anniversary Celebration - International Maritime Organisation.



23.11.2021



Lawatan Kerja Persatuan Haulier Malaysia.

Working Visit by Association of Malaysian Hauliers.



DIARI AKTIVITI

Activities Diary

15-16.11.2021



Lawatan Kerja pihak MIMA dan Jabatan Laut Malaysia.

Working Visit by MIMA and The Marine Department Malaysia.

31.11.2021
01.12.2021



Lawatan Kerja Lembaga Pelabuhan Johor dan Johor Port Berhad.

Working Visit by Johor Port Authority and Johor Port Berhad.

07.12.2021



Lawatan Kerja Perbadanan Aset Keretapi.

Working Visit by Railway Assets Corporation.



09.12.2021



Pelancaran Polisi & Kod Etika Kerja dan Tatakelakuan Sistem Pengurusan Antirasuah serta Anugerah Perkhidmatan Cemerlang 2020.

Launching of Policy & Code of Work Ethics and Code of Conduct for Anti-Corruption Management System and Outstanding Service Award 2020.

28-29.12.2021



Seminar Pemantapan Sekuriti Kemudahan Pelabuhan dan Latihan Simulasi (Table Top) disertai oleh Designated Authority (Jabatan Laut Malaysia), MTSO dan MFSO.

Port Facility Security Enhancement Seminar and Simulation Training (Table Top) attended by Designated Authority (Malaysian Marine Department), MTSO and MFSO.

30.12.2021



Mesyuarat Persediaan Uji Lari Carbon Inventory bagi persiapan menganalisis dan mendapatkan garis dasar jumlah pelepasan karbon di Pelabuhan Kuantan.

Carbon Inventory Test Run Preparation Meeting for analysing and obtaining a baseline of total carbon emissions in Kuantan Port.



JEMAAH LEMBAGA

Board Members



Y.A.M. Tan Sri Tengku Azlan Ibni Sultan Abu Bakar
P.S.M., S.S.A.P., S.P.T.J., D.S.A.P., S.I.M.P.

Pengerusi [Chairman]



YBrs. Encik Quek Tai Seong

Timbalan Pengerusi
[Deputy Chairman]



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

Pengurus Besar [General Manager]

JEMAAH LEMBAGA

Board Members



**Y.H. Dato' Razihan
Bin Adzharuddin**
D.I.M.P.

Kerajaan Negeri Pahang
[Pahang State Government]

**Raja Muhammad Azhan Shah
Bin Raja Muhammad**
Mulai [As from] 12/08/2021

**YBrs. Encik Suhaimi
Bin Ali@Ahmad**

Setiausaha Bahagian
[Division Secretary]

**Kementerian Pengangkutan
Malaysia**
[Ministry of Transport Malaysia]

Tiada dalam gambar [Not in the picture]

YBrs. Encik V. Arumugam A/L A. Veerappa Pillai
Mulai [As from] 09/07/2020

YBrs. Encik Wong Tze Shiang
Mulai [As from] 09/07/2020

YBhg. Dato' Sri Haji Mohamad Zaini Bin Haji Salleh
S.S.A.P., D.I.M.P., A.M.P.
Mulai [As from] 09/07/2020

YBrs. Encik Mohd Yazid Bin Mohd Yunus
Mulai [As from] 09/07/2020

Y.Brs. Mohammad Reezal Bin Ahmad
Sehingga [Until] 14/07/2021

Kementerian Kewangan Malaysia
[Ministry of Finance Malaysia]

JAWATANKUASA

Committee

JAWATANKUASA AUDIT DALAMAN

Internal Audit Committee

PENGERUSI [CHAIRMAN]

YBrs. Encik Suhaimi Bin Ali@Ahmad
Kementerian Pengangkutan Malaysia
Ministry of Transport Malaysia

AHLI-AHLI [MEMBERS]

Wakil [Representative]

- **Y.H. Dato' Khairul Anuar Bin Abdul Rahman**
D.S.A.P., D.I.M.P., S.M.P.
Pengurus Besar, Lembaga Pelabuhan Kuantan
General Manager, Kuantan Port Authority
- **Y.Brs. Mohammad Reezal Bin Ahmad**
Kementerian Kewangan Malaysia
Ministry of Finance Malaysia
Sehingga [Until] 14.07.2021
- **Raja Muhammad Azhan Shah Bin Raja Muhammad**
Kementerian Kewangan Malaysia
Ministry of Finance Malaysia
Mulai [As from] 12.08.2021
- **Y.H. Dato' Razihan Bin Adzharuddin** D.I.M.P.
Kerajaan Negeri Pahang
Pahang State Government

JAWATANKUASA PERANCANGAN & KEWANGAN

Planning & Finance Committee

PENGERUSI [CHAIRMAN]

Y.A.M. Tan Sri Tengku Azlan Ibni Sultan Abu Bakar
P.S.M., S.S.A.P., S.P.T.J., D.S.A.P., S.I.M.P.

AHLI-AHLI [MEMBERS]

Wakil [Representative]

- **Y.H. Dato' Khairul Anuar Bin Abdul Rahman**
D.S.A.P., D.I.M.P., S.M.P.
Pengurus Besar, Lembaga Pelabuhan Kuantan
General Manager, Kuantan Port Authority
- Kementerian Pengangkutan Malaysia
Ministry of Transport Malaysia
- Kementerian Kewangan Malaysia
Ministry of Finance Malaysia
- Unit Perancang Ekonomi, Jabatan Perdana Menteri
Economic Planning Unit,
Prime Minister's Department

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 Kuantan
General Manager, Kuantan Port Authority

AHLI-AHLI [MEMBERS]

Wakil [Representative]

- Ketua Setiausaha, Kementerian Pengangkutan Malaysia
Secretary General, Ministry of Transport Malaysia
- Ketua Pengarah, Jabatan Laut Malaysia
Director General, Malaysia Marine Department
- **Kapten Mohd Noor Bin Kasim**
Setiausaha Eksekutif
Persatuan Pemilik-Pemilik Kapal Malaysia
Executive Secretary
Malaysian Shipowners' Association
- **Y.H. Dato' Asmawi Bin Nordin** D.I.M.P.
Pengurus Kanan (Operasi Dan Kawalselia)
Lembaga Pelabuhan Kuantan
Senior Manager (Operations And Regulatory)
Kuantan Port Authority



JAWATANKUASA Committee

JAWATANKUASA PERJAWATAN & PERKHIDMATAN *Personnel & Service 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 Kuantan
General Manager, Kuantan Port Authority

AHLI-AHLI [MEMBERS]

Wakil [Representative]

- Kementerian Pengangkutan Malaysia
Ministry of Transport Malaysia
- Kerajaan Negeri Pahang
Pahang State Government
- **Puan Hasnita Binti Mohd Hanapiah**
Pengurus Pentadbiran Dan Integriti - Setiausaha
Administration And Integrity Manager - Secretary

JAWATANKUASA WISTLE BLOWING *Wistle Blowing 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 Kuantan
General Manager, Kuantan Port Authority

AHLI-AHLI [MEMBERS]

Wakil [Representative]

- **Ahli Lembaga [Board Member]**
- Pengurus Kanan Lembaga Pelabuhan Kuantan
Senior Manager Kuantan Port Authority
- **Puan Hasnita Binti Mohd Hanapiah**
Pengurus Pentadbiran Dan Integriti - Setiausaha
Administration And Integrity Manager - Secretary



CARTA ORGANISASI

Organisation Chart



**PELABUHAN KUANTAN
MALAYSIA**

Pengerusi & Ahli-ahli Lembaga
Chairman & Board Members

Pengurus Besar
General Manager

**Jawatankuasa
Audit Dalam**
Internal Audit Committee

**Jawatankuasa
Perjawatan & Perkhidmatan**
Personnel & Service Committee

**Jawatankuasa
Pemaliman**
Pilotage Committee

**Jawatankuasa
Perunding Pelabuhan**
Port Consultative Committee

**Jawatankuasa
Perancangan & Kewangan**
Planning & Finance Committee

**Jawatankuasa
Whistle Blowing**
Whistle Blowing Committee

Korporat Dan Pembangunan
Corporate And Development

Operasi Dan Kawalselia
Operations And Regulatory

Kewangan Dan Pentadbiran
Finance And Administration



KUANTAN
PORT

S.W.L. Under Spreader 411

S.W.L. Under Crane Deck 504

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 [Senior Manager]

Korporat Dan Pembangunan

[Corporate And Development]



Y.H. DATO' ASMAWI BIN NORDIN D.I.M.P.

Pengurus Kanan [Senior Manager]

Operasi Dan Kawalselia

[Operations And Regulatory]



PERUTUSAN Pengerusi

Chairman's Foreword

Assalamualaikum Warahmatullahi Wabarakatuh
Dan Salam Sejahtera.

Bagi pihak Jemaah Lembaga, saya dengan sukacitanya membentangkan Laporan Tahunan 2021 Lembaga Pelabuhan Kuantan.

Alhamdulillah, saya memanjatkan kesyukuran ke hadrat Allah S.W.T atas keizinan dan kurniaNya, Lembaga Pelabuhan Kuantan (LPKtn) telah berjaya menggalas tanggungjawab yang diamanahkan dengan baik di sepanjang tahun 2021. Sebagai sebuah Badan Berkanun yang berperanan sebagai pemudah cara perdagangan, badan kawalselia dan fasilitator untuk semua aktiviti di Pelabuhan Kuantan, LPKtn sentiasa memperkemas dan menyusun program untuk terus mengekalkan kecemerlangan dalam meningkatkan kebolehan Pelabuhan Kuantan untuk berdaya saing dengan pelabuhan-pelabuhan lain di dunia.

*Assalamualaikum Warahmatullahi Wabarakatuh
And Greetings.*

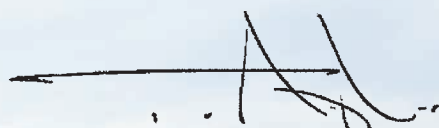
On behalf of the Board of Directors, I am pleased to present the Year 2021 Annual Report of the Kuantan Port Authority.

Alhamdulillah, I am grateful to Allah S.W.T. that with His grace and blessing, Kuantan Port Authority (LPKtn) has successfully carried out the responsibilities entrusted upon LPKtn throughout the year 2021. As a Statutory Body that plays the role as a trade facilitator, a regulatory body and a facilitator for all activities in Kuantan Port, LPKtn has always been streamlining and put together programs in order to maintain its excellence in enhancing the ability of Kuantan Port to compete with other ports in the world.



Tahun 2021 merupakan tahun yang sukar untuk semua pihak kerana pandemik Covid-19 masih lagi melanda dan memberikan kesan yang besar kepada rakyat dan ekonomi di seluruh dunia. Kawalan pergerakan masih lagi berkuatkuasa bukan sahaja di Malaysia malahan hampir di seluruh dunia. Banyak aktiviti harian terpaksa dihentikan sekaligus memberi kesan kepada ekonomi dunia. Rantaian bekalan termasuk rantaian perkapalan dan pelabuhan masih lagi terjejas sepertimana pada tahun 2020 dengan jumlah kendalian kargo yang menurun di seluruh dunia. Pelabuhan Kuantan turut menerima kesan pandemik Covid-19 ini dengan penurunan jumlah pengendalian kargo, kontena dan kapal serta turut memberikan kesan kepada pendapatan dan keuntungan LPKtn.

The year 2021 has been very challenging to all as the Covid-19 pandemic still prevail and has resulted great impact to the people and the economy all over the world. Movement control was also being enforced not only in Malaysia but also in most parts of the world. Many daily activities had been put on hold, hence, affecting the world economy. Supply chains including shipping and port chains were still being affected as in the year 2020 with declined cargo handling throughout the world. Kuantan Port has also been affected by the Covid-19 pandemic with declined cargo, container and vessel handling which has affected the revenue and profits of LPKtn.



**YANG AMAT MULIA TAN SRI
TENGKU AZLAN SHAH IBNI SULTAN ABU BAKAR**
P.S.M., S.S.A.P., S.P.T.J., D.S.A.P., S.I.M.P.
Pengerusi, Lembaga Pelabuhan Kuantan
Chairman, Kuantan Port Authority



Penerapan digitalisasi dalam pengoperasian dan penyampaian perkhidmatan yang digiatkan sejak tahun-tahun sebelum ini telah membantu LPKtn dan Pelabuhan Kuantan untuk mengurangkan kesan negatif daripada pandemik Covid-19 yang melanda dunia. Operasi Pelabuhan Kuantan masih dapat berjalan dengan lancar menggunakan aplikasi sistem yang telah dibangunkan oleh LPKtn dan pengendali Pelabuhan Kuantan, Kuantan Port Consortium Sdn Bhd (KPC). Urusan operasi dapat diteruskan dengan lancar secara digital tanpa keperluan untuk bersemuka.

LPKtn turut mengambil kesempatan untuk menaik taraf beberapa aplikasi sistem sedia ada agar dapat memenuhi keperluan dan cabaran untuk menyediakan perkhidmatan yang terbaik. Antara yang telah berjaya dinaik taraf adalah Sistem Perakaunan LPKtn iaitu 'Standard Accounting System for Government' (SAGA versi 8.2) kepada 'Government Resource Planning' (GRP versi 9.0), sistem Deklarasi Zon Bebas Pelabuhan Kuantan (e-ZB Pelabuhan Kuantan), Portal Komuniti Pelabuhan Kuantan dan laman web rasmi LPKtn.

Dalam tempoh pandemik Covid-19 pada tahun 2021 ini, LPKtn telah mengambil tanggungjawab menjadi Agensi Penyelaras PPIV Sektor Pengangkutan (Maritim) bagi Pelabuhan Kuantan untuk membantu 1,272 pekerja barisan hadapan sektor ini menerima suntikan vaksin dos pertama dan kedua pada Ogos dan September 2021. Program ini bertujuan mengurangkan risiko jangkitan Covid-19 di kalangan pekerja barisan hadapan Pelabuhan Kuantan sekaligus dapat memastikan aktiviti di pelabuhan ini dapat diteruskan dengan lancar.

Bagi pembangunan fizikal, antara tumpuan utama LPKtn adalah koordinasi bersama pihak Malaysia Rail Link Sdn. Bhd. (MRL) dan KPC bagi pembinaan 'spurline' ECRL ke kawasan operasi Pelabuhan Kuantan. Pembinaan ECRL ini akan menyokong pelan kerajaan untuk menyediakan 'landbridge' dari pelabuhan-pelabuhan di Pantai Timur ke pelabuhan-pelabuhan di Pantai Barat. Pada masa yang sama, bagi kemudahan pengguna Pelabuhan Kuantan dan masyarakat setempat, LPKtn telah memulakan pembinaan sebuah masjid baharu untuk menggantikan Masjid Pelabuhan Kuantan sedia ada yang telah usang dan tidak lagi mampu menampung jumlah jemaah yang semakin meningkat.

Active application of digitalisation in operation and service rendering for the past years has helped LPKtn and Kuantan Port to reduce the negative impact from the Covid-19 pandemic that hit the world. The operation of Kuantan Port was still being able to be carried out smoothly with the use of systems application developed by LPKtn and the operator of Kuantan Port, Kuantan Port Consortium Sdn. Bhd. (KPC). Operational matters has been able to be smoothly carried out digitally without the needs for physical encounters.

LPKtn has also taken the opportunity to upgrade several existing systems application in order to fulfil the requirement and challenges in providing the best services. Among those that have been successfully upgraded were the LPKtn Accounting System namely the Standard Accounting System for Government (SAGA version 8.2) to the Government Resource Planning (GRP version 9.0), the Kuantan Port Free Zone Declaration System (e-ZB Pelabuhan Kuantan), the Kuantan Port Community Portal and the official website of LPKtn.

During the Covid-19 pandemic phase in the year 2021, LPKtn has taken up the responsibility as the coordinating agency for the Transportation Sector (Maritime) Industry Vaccine Administration Centre (PPIV) for Kuantan Port to assist 1,272 frontliners of this sector to receive their first and second doses of vaccination in August and September 2021. The objective of this program was to reduce the Covid-19 infections amongst the frontliners in Kuantan Port, hence, ensuring activities in the port would continue smoothly.

For physical development, among the main focus of LPKtn was its coordination with the Malaysia Rail Link Sdn. Bhd. (MRL) and KPC for the construction of the ECRL spur line into the Kuantan Port operational area. The construction of the ECRL will complement the government's plan to establish a land bridge from the ports in the East Coast to the ports in the West Coast. In addition, for the benefits of the Kuantan Port users and the surrounding locals, LPKtn has started to construct a new mosque to replace the existing degenerating Kuantan Port Mosque which is no longer able to accommodate the increasing number of congregations.





Kesan daripada penurunan aktiviti ekonomi akibat pandemik Covid-19, pengendalian kargo di Pelabuhan Kuantan pada tahun 2021 telah menurun 16.2 peratus iaitu sebanyak 22.859 juta tan berbanding 27.266 juta tan pada tahun 2020. Bilangan kapal yang dikendalikan juga menurun sebanyak 9.7 peratus daripada 2,346 kapal pada tahun 2020 kepada 2,119 kapal dalam tahun 2021. Bilangan kontena turut menurun 6.9 peratus iaitu daripada 149,882 TEU pada tahun 2020 kepada 139,481 TEU pada tahun 2021.

Secara keseluruhan bagi tahun 2021, LPKtn mencatatkan keuntungan sebelum cukai berjumlah RM5.581 juta. Keuntungan ini telah mengambilkira jumlah pendapatan keseluruhan sebanyak RM18.147 juta dan ditolak perbelanjaan operasi berjumlah RM12.556 juta. Walau bagaimanapun, ini tidak termasuk kerugian pelupusan aset berjumlah RM0.009 juta. Keuntungan selepas cukai 2021 adalah menurun sebanyak 21.34 peratus iaitu sebanyak RM4.110 juta pada tahun 2021 berbanding RM5.225 juta bagi tahun 2020.

LPKtn yakin pandemik Covid-19 akan berakhir dengan segera pada tahun 2022 berdasarkan usaha Kerajaan dan semua pihak di Malaysia serta inisiatif-inisiatif yang dilakukan oleh masyarakat sedunia. Pelabuhan Kuantan sudah dan akan terus bersedia untuk terus memberikan perkhidmatan yang terbaik dan membantu memulihkan ekonomi negara selepas pandemik.

Saya mengambil kesempatan ini untuk mengucapkan setinggi-tinggi terima kasih kepada Kerajaan Persekutuan, Kerajaan Negeri Pahang Darul Makmur, semua agensi kerajaan lain dan pengguna-pengguna Pelabuhan Kuantan yang terus memberikan kerjasama dan sokongan dalam perkembangan Pelabuhan Kuantan. Ucapan terima kasih juga kepada KPC selaku pengendali Pelabuhan Kuantan yang telah memberikan komitmen yang tinggi untuk mengurus operasi dan membangunkan Pelabuhan Kuantan terutamanya dalam tempoh pandemik Covid-19 ini.

Saya yakin kepayahan yang dilalui semua pihak dalam tempoh dua tahun pandemik Covid-19 ini melanda dunia memberikan kekuatan kepada diri setiap orang untuk terus memberikan yang terbaik kepada diri, keluarga dan negara. Semoga tahun 2022 akan memberikan sinar baharu kepada setiap orang untuk terus cemerlang dan makmur.

Sekian, Wassalamualaikum Warahmatullahi Wabarakatuh.

As the result of the declining economic activities due to the Covid-19 pandemic, cargo handling in Kuantan Port in the year 2021 has decreased by 16.2 percent namely by 22.859 million tonnes compared to 27.266 million tonnes in the year 2020. The number of ship calls has also decreased by 9.7 percent from 2,346 vessels in the year 2020 to 2,119 vessels in the year 2021. The quantity of containers has also decreased by 6.9 percent namely from 149,882 TEU in the year 2020 to 139,481 TEU in the year 2021.

Generally, for the year 2021, LPKtn recorded a pre-tax profit of RM5.581 million. This profit was derived from the overall revenue of RM18.147 million less the operational expenditures of RM12.556 million. However, this does not include loss of fixed asset disposal amounting to RM0.009 million. The after-tax profit for the year 2021 was a decrease by 21.34 percent namely RM4.110 million in the year 2021 compared to RM5.225 million in the year 2020.

LPKtn is confident that the Covid-19 pandemic will soon end in the year 2022 based on the efforts by the Government and all parties in Malaysia as well as the initiatives by the world community. Kuantan Port has and shall remain prepared to continue rendering the best services and to contribute to the nation's economic recovery after the pandemic.

I would like to take this opportunity to convey my heartfelt appreciation to the Federal Government, the State Government of Pahang Darul Makmur, all other government agencies and the port users for their continued cooperation and supports in progressing Kuantan Port. I would also like to thank KP as the operator of Kuantan Port for the high commitments in managing the operation and progress of Kuantan Port especially throughout the Covid-19 pandemic phase.

I believe the hardship faced by all parties during the two year Covid-19 pandemic period that hit the world has given strengths to each individual to continue giving the best to oneself, family and the nation. May the year 2022 brings new light to everybody to continue to excel and to prosper.

Thank you, Wassalamualaikum Warahmatullahi Wabarakatuh.

PRESTASI TAHUN 2021

Year 2021 Performance

Pembangunan 19
Development

Hartanah 19
Property

**Sistem Pengurusan Keselamatan
Maklumat, Sistem Kualiti** 20
*Information Security Management
System, Quality System*

Pentadbiran 20
Administration

Teknologi Maklumat 21
Information Technology

Operasi 22
Operations

Perhubungan Pengurusan 22
Management Relations

**Prestasi Pengendalian Kargo
Dan Kapal Oleh KP** 23
*Cargo And Vessel Handling
Performance By KP*

Perancangan Dan Prospek 2022 24
2022 Planing And Prospects

PEMBANGUNAN

Projek Laluan Rel Pantai Timur (ECRL) oleh Malaysia Rail Link Sdn. Bhd. akan menjadi “land-bridge” menghubungkan Pelabuhan Kuantan dan Pelabuhan Kelang. Laluan Rel Pantai Timur ini bakal menyediakan kaedah pengangkutan kargo yang lebih efisien serta menjimatkan kos dan masa.

Dua jajaran sisih yang akan dibina terus ke dalam kawasan Pelabuhan Kuantan (KP1 & KP2) masih dalam kajian rekabentuk oleh pihak MRL. Kajian ini bertujuan memastikan jajaran sisih ini selari dengan aliran pengendalian kargo dan pembesaran yad kontena di Pelabuhan Kuantan yang kini diperingkat kajian oleh pihak Kuantan Port Consortium Sdn. Bhd. (KPC).

Pembangunan kemudahan di sekitar Pelabuhan Kuantan juga giat dilaksanakan bagi melengkapkan lagi Pelabuhan Kuantan. Projek menaiktaraf Jalan FR03 dari Persimpangan Jabor - Jerangau ke Persimpangan Pelabuhan Kuantan kepada jalan berkembar empat lorong sepanjang 8.9 km akan dapat menyelesaikan masalah kesesakan lalulintas pada waktu puncak dan penyelesaian permasalahan banjir disebahagian jalan tersebut. Projek ini juga akan memenuhi keperluan logistik semasa iaitu laluan ke Kawasan Perindustrian Gebeng dan laluan ke Pelabuhan Kuantan.

LPKtn juga akan membina Masjid Baru Pelabuhan Kuantan untuk kemudahan pengguna dan masyarakat sekitar Pelabuhan Kuantan. Masjid ini akan menggantikan Masjid Pelabuhan sediaada yang telah usang dan tidak lagi dapat menampung keperluan semasa. Masjid baru yang berkapasiti 1,000 jemaah di atas tanah berkeluasan kira-kira 4 ekar akan dibina di atas sebahagian tanah milik LPKtn di kawasan Kediaman & Rekreasi Pelabuhan Kuantan.

HARTANAH

LPKtn terus bekerjasama dengan pihak Kerajaan Negeri dan Pejabat Pengarah Tanah Dan Galian Negeri Pahang bagi menyelesaikan isu-isu yang melibatkan hartanah milik atau yang dipajak oleh LPKtn. Ini bagi memastikan keperluan dan permintaan pengguna pelabuhan serta perancangan masa hadapan Pelabuhan Kuantan boleh berjalan lancar.



DEVELOPMENT

The East Coast Rail Link (ECRL) project by the Malaysia Rail Link Sdn. Bhd. (MRL) shall be the land bridge connecting Kuantan Port and Port Klang. The East Coast Rail Link shall provide a more efficient cargo transportation as well as cost and time savings.

Two spurline which will be erected directly into the vicinity of Kuantan Port (KP1 & KP2) is still under the design study stage by the MRL. The study is to ensure that the spurline will be in line with the cargo flow and the container yard expansion in Kuantan Port which is currently under the study stage by Kuantan Port Consortium Sdn. Bhd. (KPC).

Development of the facilities surrounding Kuantan Port is also being extensively carried out to further complement Kuantan Port. Upgrading of the FR03 Route from the Jabor-Jerangau Intersection to the Kuantan Port Intersection into an 8.9 km four lanes dual carriageway will solve the traffic congestion issues during the peak hours as well as overcoming the flood issues in some parts of the said route. This project will also fulfil the current logistic needs, namely the routes to the Gebeng Industrial Area and to Kuantan Port.

LPKtn will also build a new mosque in Kuantan Port for the port users and the locals surrounding Kuantan Port. The new mosque shall replace the existing degenerating mosque which is no longer able to accommodate the current needs. The new mosque with a capacity to accommodate 1,000 congregations will be built on an approximately four acres land belongs to LPKtn at the Kuantan Port Residential & Recreational area.

PROPERTY

LPKtn continues to work together with the Pahang State Government and the Land Office to resolve issues relating to LPKtn lands or those leased out by LPKtn. This is to ensure that meeting the requirements and demands from the port users as well as the future planning of Kuantan Port will be smooth.



SISTEM PENGURUSAN KESELAMATAN MAKLUMAT, SISTEM KUALITI

LPKtn telah memperolehi Persijilan MS ISO 37001:2016 dengan skop persijilan **“Sistem Pengurusan Anti-Bribery Bagi Kawalselia Penguatkuasaan Kargo di Pelabuhan Kuantan”**. Sijil telah dikeluarkan pada 28 April 2021 dan sah sehingga 27 April 2024. Persijilan ini daripada perspektif integriti akan membolehkan LPKtn menguruskan risiko kepatuhan dan melonjakkan persepsi serta reputasi LPKtn di mata umum.

Audit MS ISO 9001:2015 dan Sistem Pengurusan Keselamatan Maklumat (ISMS) ISO/IEC 27001:2013 telah dijalankan serentak pada 1 hingga 3 November 2021. Persijilan MS ISO 9001:2015 dan ISO/IEC 27001:2013 dengan skop **“Kawalselia Pengendalian Kargo di Pelabuhan Kuantan”** telah dikeluarkan pada 29 November 2021 dan sah sehingga 17 Ogos 2024.

INFORMATION SECURITY MANAGEMENT SYSTEM, QUALITY SYSTEM

*LPKtn has obtained the MS ISO 37001:2016 Certification with the **“Anti-Bribery Management System for the Cargo Monitoring and Enforcement in Kuantan Port”** certification scope. The certification was issued on 28 April 2021 and shall be valid until 27 April 2024. From the prospect of integrity, this certification shall enable LPKtn to manage the compliance risk and enhance the perceptions as well as reputations of LPKtn in the eyes of the public.*

*The MS ISO 9001:2015 and the Information Security Management System ISO/IEC 27001:2013 audits have been concurrently carried out from 1 November 2021 until 3 November 2021. The MS ISO 9001:2015 and the ISO/IEC 27001:2013 with the **“Regulatory of Cargo Handling in Kuantan Port”** certification scope has been issued on 29 November 2021 and shall remain valid until 17 August 2024.*



PENTADBIRAN

Di dalam tahun 2021, jumlah perjawatan yang wujud di LPKtn adalah sebanyak 43 jawatan yang mana 41 jawatan telah diisi.

ADMINISTRATION

In the year 2021, a total of 43 positions existed in LPKtn, out of which 41 positions have been filled.

TEKNOLOGI MAKLUMAT

LPKtn telah menaiktaraf Sistem Perakaunan LPKtn iaitu *Standard Accounting System for Government (SAGA versi 8.2)* kepada *Government Resource Planning (GRP versi 9.0)*. Sistem yang kini dikenali sebagai e-finance telah dibangunkan seawal Januari 2021 dan telah diguna pakai pada 1 Oktober 2021.

LPKtn juga menambahbaik sistem Deklarasi Zon Bebas Pelabuhan Kuantan (e-ZB Pelabuhan Kuantan) dengan paparan statistik serta penyusunan beberapa modul bagi memenuhi keperluan pengguna. Portal Komuniti Pelabuhan Kuantan juga ditambahbaik dengan perubahan proses dan aliran sistem untuk Modul Kawalselia merangkumi pelaporan keselamatan dan kemalangan.

Laman web rasmi LPKtn juga telah dinaiktaraf dalam tahun 2021 kepada paparan yang lebih mesra pengguna dan terkini. Laman web baru LPKtn ini mempunyai enjin pengaturcaraan yang lebih ringan, susun atur yang lebih ringkas dan padat.

Keupayaan infrastruktur turut ditambah dengan Sistem Multimedia yang baru bagi Bilik Gerakan serta beberapa perolehan bagi meningkatkan kecekapan penyampaian perkhidmatan antaranya perolehan perkakasan rangkaian baru Bilik Server dan komputer bagi kegunaan kakitangan.

LPKtn telah melanggan perkhidmatan talian internet Metro-e yang disediakan oleh pihak TM. Perkhidmatan ini menaik taraf kelajuan capaian internet LPKtn daripada 30 Mbps kepada 50 Mbps. Ini selari dengan keperluan sistem aplikasi yang ada di LPKtn.

INFORMATION TECHNOLOGY

LPKtn has upgraded its Accounting System namely from the Standard Accounting System for Government (SAGA version 8.2) to the Government Resource Planning (GRP version 9.0). The current system known as e-finance has been developed as early as January 2021 and has been started to be in use from 1 October 2021.

LPKtn has also refined the Kuantan Port Free Zone Declaration system (e-ZB Pelabuhan Kuantan) with the displaying of statistics as well as arrangement of few modules to fulfil the users' need. The portal of the Kuantan Port Community has also been improved with changes in the system process flow for the Enforcement Module covering the reporting of security and accidents.

The LPKtn official website has also been upgraded in the year 2021 to a more user friendly and updated display. The new LPKtn website has lighter programming engine, simpler and more compact layout.

The infrastructure capacity has also been expended with a new Multimedia System for the Bilik Gerakan as well as new acquisition to increase the service rendering efficiency such as new network equipment for the Server Room and computers for the employees.

LPKtn has subscribed to the Metro-e internet service provided by TM. This service has increased the LPKtn internet speed from 30 Mbps to 50 Mbps. This is in line with the application systems available in LPKtn.



OPERASI

LPKtn selaku agensi penyelaras PPIV Sektor Pengangkutan (Maritim) bagi Pelabuhan Kuantan telah membantu pekerja barisan hadapan sektor ini yang merupakan perkhidmatan penting dalam tempoh Perintah Kawalan Pergerakan (PKP) untuk menerima suntikan vaksin dos pertama yang bermula pada 12 Ogos 2021 sehingga 18 Ogos 2021 dan dos kedua pada 3 September 2021 hingga 8 September 2021. Seramai 1,272 pekerja barisan hadapan telah menerima vaksin.

Pelabuhan Kuantan mengisytiharkan komitmen Pelabuhan Kuantan terhadap kelestarian alam sekitar melalui Polisi Hijau Pelabuhan Kuantan. Polisi ini merupakan panduan kepada pembangunan dan pengoperasian Pelabuhan yang selamat, mampan, pintar dan berdaya maju secara komersial untuk tempoh 2021 – 2030. Polisi Hijau Pelabuhan Kuantan menggariskan pelan jangkamasa panjang dalam memastikan pembangunan Pelabuhan Kuantan seiring dengan komitmen Kerajaan dalam konteks kecekapan penggunaan tenaga, kemampanan ekosistem Pelabuhan serta memperhebatkan digitalisasi di Pelabuhan Kuantan selaras dengan Revolusi Industri Keempat (IR 4.0).

Selaras dengan Polisi Hijau Pelabuhan Kuantan, LPKtn telah melaksanakan uji lari *Carbon Inventory* bagi menganalisis dan mendapatkan garis dasar jumlah pelepasan karbon di Pelabuhan Kuantan. Ini merupakan antara teras yang digariskan di bawah Polisi Hju Pelabuhan Kuantan.

LPKtn selaku *Maritime Transport Security Officer* (MTSO) Pelabuhan Kuantan telah turut serta di dalam Seminar Pemantapan Sekuriti Kemudahan Pelabuhan dan Latihan Simulasi anjuran Jabatan Laut Malaysia. Seminar ini disertai oleh MTSO dan *Marine Facilities Security Officer* (MFSO) bagi kemudahan marin sekitar Pantai Timur. Ini merupakan inisiatif bagi memperkasakan lagi kawalan keselamatan di kawasan Pantai Timur selain itu akan dapat meningkatkan keyakinan para pelabur terhadap keselamatan operasi di Pelabuhan Kuantan.

LPKtn meneruskan kerjasama sebagai '*AIS Partner*' dengan penyedia perkhidmatan informasi trafik marin terkemuka seperti *MarineTraffic*, *FleetMon*, *VesselFinder*, dan *Vesseltracker* dengan membekalkan AIS data bagi membolehkan data AIS di Pelabuhan Kuantan di akses oleh pengguna-pengguna global lain. Ini secara tidak langsung dapat meningkatkan keyakinan pengguna kepada Pelabuhan Kuantan.

OPERATION

LPKtn, as a coordinating agency for the Transportation Sector (Maritime) Industry Vaccine Administration Centre (PPIV) for Kuantan Port has assisted the frontliners of this sector which was an essential service during the Movement Control Order to receive first dose of the vaccination from 12 August 2021 to 18 August 2021 and second dose of vaccination from 3 September 2021 to 8 September 2021. A total of 1,272 frontliners have been vaccinated.

Kuantan Port has declared its commitment towards sustainability of the environment through the Kuantan Port Green Policy. This policy was the guidelines to the development and operational of a safe, sustainable, intelligent and commercially viable port for the period of 2021-2030. The Kuantan Port Green Policy outlines long term plans in ensuring development of Kuantan Port is in line with the Government commitment in terms of efficient manpower utilisation, Port sustainable ecosystem as well as enhancing digitalisation in Kuantan Port in line with The Fourth Industrial Revolution (IR 4.0).

In line with the Kuantan Port Green Policy, LPKtn has carried out the Carbon Inventory test run to analyse and to obtain the baseline carbon emission in Kuantan Port. This is among the main guidelines under the Kuantan Port Green Policy.

LPKtn as the Maritime Transport Security Officer (MTSO) of Kuantan Port has participated in the Enhancement of Port Facilities Security and Simulation Exercise Seminar organised by the Malaysia Marine Department. The seminar was participated by MTSO and Marine Facilities Security Officer (MFSO) for the marine facilities in the East Coast. This is an initiative to strengthen the security control in the East Coast region in addition to increase the investors' confidence towards secured operation in Kuantan Port.

LPKtn has continued its cooperation as the AIS Partner with the renowned marine traffic service information provider such as Marine Traffic, FleetMon, VesselFinder and Vesseltracker by providing AIS data to enable AIS data in Kuantan Port being accessed by other global users. This would indirectly increase the confidence of the port users towards Kuantan Port.



PERHUBUNGAN PENGURUSAN

Selaras dengan Dasar Perswastaaan Malaysia, kerjasama dan sokongan diberikan oleh LPKtn kepada KPC selaku sektor swasta yang bertindak sebagai enjin penggerak bagi menyumbang ke arah pembangunan Pelabuhan Kuantan. Perbincangan secara berkala dengan KPC sentiasa diadakan terutamanya berhubung aspek kawal selia bagi menjamin kepuasan pengguna terhadap perkhidmatan yang diberikan.



PRESTASI PENGENDALIAN KARGO DAN KAPAL OLEH KPC

Pengendalian kargo bagi tahun 2021 keseluruhannya menurun sebanyak 16.2 peratus iaitu daripada 27.266 juta tan pada tahun 2020 kepada 22,859 juta tan untuk tempoh yang sama tahun 2021.

Kargo import menurun sebanyak 14.2 peratus dengan jumlah pengendalian sebanyak 11.011 juta tan pada tahun 2021 berbanding 12.835 juta tan pada tempoh yang sama tahun lalu. Tanej kargo import ini menurun berikutan penurunan kargo import bijih besi daripada 3.208 juta tan pada tahun 2020 kepada 1.932 juta tan pada tahun 2021.

Sektor eksport juga menurun sebanyak 17.9 peratus yang mana sejumlah 11.848 juta tan kargo dikendalikan pada tahun 2021 berbanding 14.431 juta tan pada tempoh yang sama tahun 2020. Keadaan ini adalah disebabkan antaranya oleh penurunan 64.6 peratus pengendalian Arang Besi dari 0.779 juta tan pada tahun 2020 kepada 0.291 juta tan pada tahun ini, penurunan 11.5 peratus pengendalian Bijih Besi dari 3.561 juta tan kepada 3.153 juta tan pada tahun 2021 dan penurunan pengendalian Meganese Ore sebanyak 36.2 peratus dari 0.639 juta tan kepada 0.408 juta tan pada tahun 2021 serta penurunan 72.8 peratus pengendalian kargo silika yang dikendalikan pada tahun ini iaitu 0.262 juta tan berbanding 0.961 juta tan pada tahun lalu.

Bilangan persinggahan kapal menurun sebanyak 9.7 peratus iaitu dari 2,346 kapal pada tahun 2020 kepada 2,119 kapal pada tahun 2021.

Bilangan kontena yang dikendali telah menurun 6.9 peratus iaitu daripada 149,882 TEU pada tahun 2020 kepada 139,481 TEU pada tahun 2021. Dari segi bilangan kontena import, sebanyak 67,394 TEU dikendalikan pada tahun 2021 berbanding 70,516 TEU pada tahun 2020 iaitu penurunan sebanyak 4.4 peratus. Bilangan kontena eksport yang dikendalikan menurun sebanyak 9.2 peratus iaitu daripada 79,366 TEU pada tahun 2020 kepada 72,087 TEU pada tahun 2021.

MANAGEMENT RELATIONS

In line with the Malaysia Privatisation Policy, cooperation and supports are given by LPKtn to KPC as a private sector acting as the driving force that contributes towards development of Kuantan Port. Periodical discussions with KPC are always being carried out especially in relating to the regulatory aspect to ensure customer satisfaction over the services rendered.

CARGO HANDLING AND VESSEL PERFORMANCE BY KPC

Overall cargo handling in the year 2021 has decreased by 16.2 percent namely from 27.266 million tonnes in the year 2020 to 22.859 million tonnes for the same period in the year 2021.

Imported cargo has decreased by 14.2 percent with a total handling of 11.011 million tonnes in the year 2021 compared to 12.835 million tonnes for the same period in the previous year. The decrease resulted from the decrease in imported iron ore cargo from 3.208 million tonnes in the year 2020 to 1.932 million tonnes in the year 2021.

The export sector has also decreased by 17.9 percent whereby a total of 11.848 million tonnes of cargo was handled in the year 2021 compared to 14.431 million tonnes the same period in the year 2020. This was mainly contributed by the 64.6 percent decrease in Iron Coal handling from 0.779 million tonnes in the year 2020 to 0.291 million tonnes this year, 11.5 percent decrease in Iron Ore handling from 3.561 million tonnes to 3.153 million tonnes in the year 2021 and the decrease in Manganese Ore handling by 36.2 percent from 0.639 million tonnes to 0.408 million tonnes in the year 2021 as well as the 72.8 percent decrease in Silica handled in the year 2021 namely 0.262 million tonnes compared to 0.961 million tonnes in the previous year.

The number of ship calls has decreased by 9.7 percent namely from 2,346 vessels in the year 2020 to 2,119 vessels in the year 2021.

Container handling has decreased by 6.9 percent namely from 149,882 TEU in the year 2020 to 139,481 TEU in the year 2021. For imported containers, a total of 67,394 TEU was handled in the year 2021 compared to 70,516 TEU in the year 2020, namely a decrease by 4.4 percent. The quantity of exported containers decreased by 9.2 percent namely from 79,366 TEU in the year 2020 to 72,087 TEU in the year 2021.

2022

PERANCANGAN & PROSPEK *Planning & Prospects*

Pelabuhan Kuantan memberi tumpuan kepada pembangunan pelabuhan untuk memenuhi permintaan yang semakin meningkat untuk perkhidmatannya, terutamanya dari kendalian kargo oleh Alliance Steel dan pelaburan baru di MCKIP. Terdapat juga permintaan untuk kapal yang lebih besar dan trafik yang lebih tinggi untuk menyokong kawasan perindustrian di kawasan Pantai Timur Malaysia iaitu negeri Pahang, Terengganu dan Kelantan. Dalam jangka masa panjang, potensi pertumbuhan Pelabuhan Kuantan terletak pada pembangunan Kawasan Perindustrian di Pantai Timur yang memerlukan pelabuhan yang serba lengkap untuk mengimport bahan mentah dan mengeksport barangan siap.

LPKtn turut merancang beberapa inisiatif ICT untuk tahun 2022, di antaranya menaiktaraf sistem *Pre-Entry Notification of Ship Arrival (e-Pens)* kepada versi yang lebih terkini dengan teknologi pengaturcaraan baru, paparan tambahan yang lebih mesra pengguna serta tambahan modul baharu antaranya pendaftaran sendiri dan pengistiharan pelabuhan baru.

Fasiliti Sistem Pengimbas Kargo Kontena yang sedang dibina dijangka siap pada Jun 2022 akan meningkatkan kecekapan dalam pemeriksaan kargo kontena dan sekaligus dapat mencegah ketirisan daripada penyeludupan melalui kargo dalam kontena serta penipuan pengisytiharan duti kastam.

Kuantan Port emphasizes on the port development to fulfil the increasing demands for its services, especially by Alliance Steel cargo handling and the new investments in the MCKIP. There were also demands for larger vessels and higher traffics to support the industrial areas in the Malaysian East Coast region specifically in the states of Pahang, Terengganu and Kelantan. In the long run, the development potential of Kuantan Port relies on the Industrial Areas in the East Coast that need a fully equipped port to import raw materials and to export finished goods.

LPKtn has also planned for several ICT initiatives in the year 2022, such as upgrading the Pre-Entry Notification of Ship Arrival (e-Pens) to a more updated version with new programming technology, additional displays that are more user friendly as well as additional and new modules such as self-registration and port declaration.

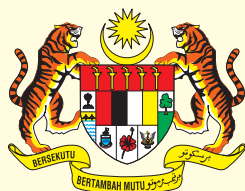
The on-going installation of the Container Cargo Scanning System facility which is expected to be completed in June 2022 shall increase the efficiency in the container cargo inspection and would eventually prevent leakages resulting from smuggling activities through containers and fraudulent customs duty declaration.

PENYATA KEWANGAN

Financials Statement

Sijil Ketua Audit Negara <i>Certificate Of The Auditor General</i>	26
Penyata Pengerusi Dan Seorang Ahli Lembaga Pengarah <i>Statement By Chairman And One Board Member</i>	34
Perakuan Oleh Pegawai Utama <i>Declaration By The Primary Officer</i>	34
Penyata Kedudukan Kewangan <i>Statement Of Financial Standing</i>	35
Penyata Prestasi Kewangan <i>Statement Of Financial Performance</i>	36
Penyata Perubahan Dalam Ekuiti <i>Statement Of Changes In Equity</i>	37
Penyata Aliran Tunai <i>Cash Flow Statement</i>	38
Penyata Perbandingan Bajet Dan Sebenar <i>Statement Of Budget Comparison And Actual</i>	39
Nota Kepada Penyata Kewangan <i>Note To The Financial Statements</i>	40





**SIJIL KETUA AUDIT NEGARA
MENGENAI PENYATA KEWANGAN
LEMBAGA PELABUHAN KUANTAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2021**

Sijil Mengenai Pengauditan Penyata Kewangan

Pendapat Berteguran

Saya telah memberikan kuasa kepada firma audit swasta di bawah subseksyen 7(3) Akta Audit 1957 [Akta 62] untuk mengaudit Penyata Kewangan Lembaga Pelabuhan Kuantan. Penyata kewangan tersebut merangkumi Penyata Kedudukan Kewangan pada 31 Disember 2021 Lembaga Pelabuhan Kuantan dan Penyata Prestasi Kewangan, Penyata Perubahan Dalam Ekuiti, Penyata Aliran Tunai serta Penyata Perbandingan Bajet dan Amaun Sebenar bagi tahun berakhir pada tarikh tersebut dan nota kepada penyata kewangan termasuklah ringkasan polisi perakaunan yang signifikan seperti yang dinyatakan pada muka surat 3 hingga 27.

Pada pendapat saya, penyata kewangan ini memberi gambaran yang benar dan saksama terhadap kedudukan kewangan Lembaga Pelabuhan Kuantan pada 31 Disember 2021, dan prestasi kewangan serta aliran tunai bagi tahun kewangan berakhir pada tarikh tersebut selaras dengan Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) dan keperluan *Port Authorities Act 1963 [Act 488]* kecuali perkara yang dinyatakan di perenggan Asas Kepada Pendapat Berteguran.

Asas Kepada Pendapat Berteguran

a. Bank

Perbezaan di antara baki tunai dan kesetaraan tunai pada penyata kewangan dan lejar am sejumlah RM137,718 tidak dapat disahkan kerana ketiadaan dokumen sokongan yang lengkap.

b. Pelbagai Pemiutang

Pelbagai Pemiutang sejumlah RM65,455 yang dinyatakan dalam Penyata Kedudukan Kewangan tidak dapat disahkan kerana ketiadaan dokumen sokongan yang lengkap.

c. Gantian Cuti Rehat

Terdapat salah nyata berjumlah RM134,141 bagi pengiraan Gantian Cuti Rehat pada tahun semasa yang menyebabkan keuntungan tahun semasa terlebih nyata dengan amaun yang sama.

d. Perbelanjaan

Terdapat ketinggalan amaun sejumlah RM50,000 dalam penyata kewangan berbanding amaun dalam lejar am.

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 berteguran saya.

Kebebasan dan Tanggungjawab Etika Lain

Saya adalah bebas daripada Lembaga Pelabuhan Kuantan 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 Kuantan bertanggungjawab terhadap maklumat lain dalam Laporan Tahunan. Pendapat saya terhadap Penyata Kewangan Lembaga Pelabuhan Kuantan tidak meliputi maklumat lain selain daripada penyata kewangan dan Sijil Juruaudit mengenainya dan saya tidak menyatakan sebarang bentuk kesimpulan jaminan mengenainya.

Perkara Utama Audit

Kecuali perkara yang dijelaskan dalam perenggan Asas Kepada Pendapat Berteguran, saya memutuskan bahawa tidak ada Perkara Utama Audit lain untuk disampaikan dalam sijil ini.

Tanggungjawab Lembaga Pengarah Terhadap Penyata Kewangan

Lembaga Pengarah bertanggungjawab terhadap penyediaan Penyata Kewangan Lembaga Pelabuhan Kuantan yang memberi gambaran benar dan saksama selaras dengan Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) dan keperluan *Port Authorities Act 1963*

[Act 488]. Lembaga Pengarah juga bertanggungjawab terhadap penetapan kawalan dalaman yang perlu bagi membolehkan penyediaan Penyata Kewangan Lembaga Pelabuhan Kuantan yang bebas daripada salah nyata yang ketara, sama ada disebabkan fraud atau kesilapan.

Semasa penyediaan Penyata Kewangan Lembaga Pelabuhan Kuantan, Lembaga Pengarah bertanggungjawab untuk menilai keupayaan Lembaga Pelabuhan Kuantan 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 Kuantan 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 Kuantan, 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 Kuantan;
- 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 Kuantan 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 Kuantan atau, jika pendedahan tersebut tidak mencukupi, pendapat saya akan diubah. Kesimpulan saya dibuat berdasarkan bukti audit yang diperoleh sehingga tarikh Sijil Juruaudit. Bagaimanapun, peristiwa atau keadaan pada masa hadapan berkemungkinan menyebabkan Lembaga Pelabuhan Kuantan tidak lagi berupaya meneruskan operasi secara usaha berterusan; dan
- e. menilai persembahan secara keseluruhan, struktur dan kandungan Penyata Kewangan Lembaga Pelabuhan Kuantan, termasuk pendedahannya, dan sama ada penyata kewangan tersebut telah melaporkan asas-asas urus niaga dan peristiwa-peristiwa yang memberikan gambaran saksama.

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

Laporan Mengenai Keperluan Perundangan dan Peraturan Lain

Berdasarkan keperluan *Port Authorities Act 1963 [Act 488]*, saya juga melaporkan bahawa pada pendapat saya, saya tidak memperoleh maklumat dan penjelasan berkaitan seperti yang dinyatakan di perenggan Asas Kepada Pendapat Berteguran.

Hal-hal Lain

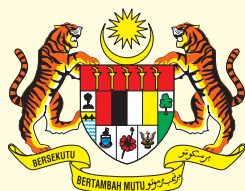
Sijil ini dibuat untuk Lembaga Pengarah, Lembaga Pelabuhan Kuantan berdasarkan keperluan *Port Authorities Act 1963 [Act 488]* dan bukan untuk tujuan lain. Saya tidak bertanggungjawab terhadap pihak lain bagi kandungan sijil ini.



(RUSNI BINTI MOHAMED)
b.p KETUA AUDIT NEGARA

PUTRAJAYA
27 OKTOBER 2022





**AUDITOR GENERAL CERTIFICATE
ON THE FINANCIAL STATEMENTS
KUANTAN PORT AUTHORITY
FOR THE YEAR ENDED 31 DECEMBER 2021**

Certificate Regarding Auditing of Financial Statements

Dissenting Opinion

I have authorised a private audit firm under subsection 7(3) of the Audit Act 1957 [Act 62] to audit the Financial Statements of Kuantan Port Authority. The financial statements include the Statement of Financial Position as at 31 December 2021 Kuantan Port Authority and Statement of Financial Performance, Statement of Changes In Equity, Statement of Cash Flows as well as Statement of Comparison of the Budget and Actual Amount for the year ended on that date and the notes to the financial statements including a summary of the significant accounting policies as stated on page 3 to 27.

In my opinion, these financial statements give a true and fair view of the financial position of Kuantan Port Authority's as at 31 December 2021, and the financial performance and cash flows for the financial year ended on that date in accordance with Malaysian Public Sector Accounting Standards (MPSAS) and the requirements of the Port Authorities Act 1963 [Act 488] except for the matters stated in the Basis To Dissenting Opinion paragraph.

Basis for Qualified Opinion

a. Bank

The difference between the cash balance and cash equivalent on the financial statement and general ledger amounting to RM137,718 could not be confirmed due to the absence of complete supporting documents.

b. Sundry Creditors

Sundry Creditors amounting to RM65,455 stated in the Statement of Financial Position cannot be verified due to the absence of complete supporting documents.

c. Leave Replacement

There was a misrepresentation amounting to RM134,141 for the calculation of Leave Replacement in the current year which resulted in the current year's profit being overstated by the same amount.

d. Expenses

There is an amount of RM50,000 missing in the financial statement compared to the amount in the general ledger.

The audit was conducted in accordance with the Audit Act 1957 and International Standards of Supreme Audit Institutions. My responsibilities are further described in the Auditor's Responsibilities for the Auditing of Financial Statements paragraph in this certificate. I believe that the audit evidence obtained is sufficient and appropriate to serve as the basis for my qualified opinion.

Independence And Other Ethcal Responsibilities

I am independent of Kuantan Port Authority and have fulfilled other ethical obligations based on the international Standards of Supreme Audit Institutions.

Information Other Than The Financial Statements and Auditors' Certificates Thereon

The Board of Directors, Kuantan Port Authority is responsible for other information in the Annual Report. My opinion on the Kuantan Port Authority's Financial Statements does not cover any other information other than the financial statements and the Auditor's Certificates thereon and I did not state any form of assurance conclusion about it.

Audit Key Matters

Except for the matters explained in the Basis for Qualified Opinion paragraph, I have decided that there are no other Key Point of Audit to be presented in this certificate.

Board of Directors' Responsibility for the Financial Statements

The Board of Directors is responsible for the preparation of The Financial Statements of Kuantan Port Authority which give a true and fair view in accordance with Malaysian Public Sector Accounting Standards (MPSAS) and the requirements of the Port Authorities Act 1963

[Act 488]. The Board of Directors is also responsible for setting of the necessary internal controls to enable the preparation of the Financial Statements of Kuantan Port Authority which are free from material misstatement, whether due to fraud or error.

During the preparation of the Financial Statements of Kuantan Port Authority, the Board of Directors is responsible for assessing the ability of the Kuantan Port Authority to operate as continuous effort, disclose it if relevant as well as use it as the basis of accounting.

Auditor's Responsibility for Auditing Financial Statements

My objective is to gain reasonable confidence whether the Financial Statement of Kuantan Port Authority as a whole are independent of material misstatement, whether due to fraud or error, and issue an Auditor's Certificate which includes my opinion. A reasonable assurance is a high level of assurance, but it is not a guarantee that the audit conducted in accordance with International Standards of Supreme Audit Institutions will always detect significant misstatements when it exist. Misstatement can arise from fraud or error and considered significant either individually or in aggregate if it can be reasonably foreseeable to influence economic decisions made by consumers based on these financial statements.

As part of the auditing accordind to The International Standards of Supreme Audit Institutions, I used professional judgement and maintain professional skepticism throughout the audit. I also:

- a. identify and evaluate the risk of material misstatement in the Financial Statements of the Kuantan Port Authority, whether due to fraud or error, drafting and implementing audit procedures that are responsive to these risks and obtain sufficient and appropriate audit evidence to provide basis to my opinion. The risk of not detecting significant misstatement as a result of fraud is higher than error because fraud may involve collusion, forgery, intentional omission, misrepresentation, or overcome internal control.*
- b. understand the relevant internal controls to formulate appropriate audit procedure but not to express an opinion on the effectiveness of internal control of Kuantan Port Authority.*
- c. assess the appropriateness of the accounting policies applied, the reasonableness of accounting estimates and related disclosures by the Board of Directors.*

- d. draw conclusions on the appropriateness of the usage of going concern accounting basis by the Board of Director and based on the audit evidence obtained, whether there is significant uncertainties related to the event or situation which may raise significant doubt on the ability of the Kuantan Port Authority as a going concern. If I conclude that significant uncertainties exists, I shall report in the Auditor's Certificate on the relevant disclosures in the Financial Statements of the Kuantan Port Authority or, if such disclosures are insufficient, my opinion will be changed. My conclusion are based on audit evidence obtained up to the date of the Auditor's Certificate. However, future events and situations may result in Kuantan Port Authority no longer be able to continue operation on going concern; and
- e. evaluate the overall presentation, structure and content of the Financial Statements of Kuantan Port Authority, including its disclosures, and whether the financial statement has reported the fundamentals of the transactions and events that provide a fair view.

The Board of Directors has been informed, among other, on the scope and duration of the planned audit as well as significant audit findings including internal control weaknesses identified during the audit.

Report on Legal Requirements and Other Regulations

Based on the requirements of the Port Authorities Act 1963 [Act 488], I also report that in my opinion, I have not obtained relevant information and explanations as stated in the Basis for Qualified Opinion paragraph.

Other Matters

This certificate is made for the Board of Directors, Kuantan Port Authority based on the requirements of the Port Authorities Act 1963 [Act 488] and not for any other purpose. I am not liable to other parties for the contents of this certificate.


(RUSNI BINTI MOHAMED)
b.p AUDITOR GENERAL

PUTRAJAYA
OCTOBER 27, 2022

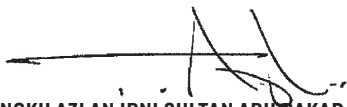


PENYATA PENERUSI DAN SEORANG AHLI LEMBAGA PENGARAH, Lembaga Pelabuhan Kuantan

STATEMENT BY CHAIRMAN AND ONE BOARD MEMBER, Kuantan Port Authority

Kami **TAN SRI TENGGU AZLAN IBNI SULTAN ABU BAKAR** dan **DATO' KHAIRUL ANUAR BIN ABDUL RAHMAN** yang merupakan Pengerusi dan salah seorang Ahli Lembaga Pengarah, **LEMBAGA PELABUHAN KUANTAN** dengan ini menyatakan bahawa, pada pendapat Lembaga Pengarah, Penyata Kedudukan Kewangan, Penyata Prestasi Kewangan, Penyata Perubahan Ekuiti, Penyata Aliran Tunai dan Penyata Perbandingan Bajet Dan Amaun Sebenar yang berikut ini berserta dengan nota-nota kepada Penyata Kewangan di dalamnya, adalah disediakan untuk menunjukkan pandangan yang benar dan saksama berkenaan kedudukan **LEMBAGA PELABUHAN KUANTAN** pada 31 Disember 2021 dan hasil kendaliannya serta perubahan kedudukan kewangannya bagi tahun berakhir pada tarikh tersebut.

Bagi Pihak Lembaga



TENGGU AZLAN IBNI SULTAN ABU BAKAR
Pengerusi / *Chairman*
Lembaga Pelabuhan Kuantan / *Kuantan Port Authority*
Kuantan

Tarikh / *Date*: 18.04.2022

We, **TAN SRI TENGGU AZLAN IBNI SULTAN ABU BAKAR** and **DATO' KHAIRUL ANUAR BIN ABDUL RAHMAN** who is the Chairman and one of the Board Members of the **KUANTAN PORT AUTHORITY** hereby declares that, in the opinion of the Board of Director, the Financial Statements, Financial Performance Statements, Statements of Changes in Equity, Cash Flow Statements and Budget Comparison and Actual Amount Statements, together with the notes to the Financial Statements therein, are prepared to provide a true and fair view of the position of **KUANTAN PORT AUTHORITY** on 31 December, 2021 and its results and changes in financial position for the year ended on that date.

On Behalf Of The Board



KHAIRUL ANUAR BIN ABDUL RAHMAN
Ahli Lembaga / *Board Member*
Lembaga Pelabuhan Kuantan / *Kuantan Port Authority*
Kuantan

Tarikh / *Date*: 18.04.2022

PENGAKUAN OLEH PEGAWAI UTAMA Yang Bertanggungjawab Ke Atas Pengurusan Kewangan Lembaga Pelabuhan Kuantan

DECLARATION BY THE PRIMARY OFFICER Responsible For The Financial Management Of Kuantan Port Authority

Saya **AHMAD GAFIDI BIN HUSSAIN**, Pegawai Utama yang bertanggungjawab ke atas pengurusan kewangan dan rekod-rekod perakaunan **LEMBAGA PELABUHAN KUANTAN** dengan ikhlasnya mengakui bahawa Penyata Kedudukan Kewangan, Penyata Prestasi Kewangan, Penyata Perubahan Aset Ekuiti, Penyata Aliran Tunai dan Penyata Perbandingan Bajet dan Amaun Sebenar bagi tahun kewangan berakhir pada 31 Disember 2021 yang berikut ini berserta nota-nota kepada Penyata Kewangan di dalamnya, mengikut sebaik-baik pengetahuan dan kepercayaan saya adalah benar dan saya membuat pengakuan ini dengan sebenarnya mempercayai bahawa ianya adalah benar dan menurut kehendak-kehendak Akta Akuan Berkanun, 1960.

I, **AHMAD GAFIDI BIN HUSSAIN**, the Primary Officer responsible for the financial management and accounting records of **KUANTAN PORT AUTHORITY**, sincerely declare that the Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Equity, Cash Flow Statement and Budget Comparison and Actual Amount Statement ended on 31 December, 2021 in the following notes to the Financial Statements are to the best of my knowledge and belief are true and I make this declaration that it is true and in accordance with the provisions of the Statutory Declarations Act, 1960.

Ditandatangani dan diakui oleh penama yang tersebut di atas di Kuantan, Pahang Darul Makmur Pada 22 Jun 2022

Signed and acknowledge by the above mentioned named at Kuantan, Pahang Darul Makmur on 22 June 2022

)
)
)
) **(AHMAD GAFIDI BIN HUSSAIN)**
) KP / NRIC : 710626-06-5225
) Pengurus Kewangan
) Lembaga Pelabuhan Kuantan
) *Finance Manager*
) *Kuantan Port Authority*
)
)

Di hadapan saya,
In front of me,



Pesuruhjaya Sumpah
Malaysia
COMMISSIONER FOR OATH
MALAYSIA

No: C062
MUDA BIN ISMAIL
PJB, PAB
1.1.2021 - 19.10.2022

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

PENYATA KEDUDUKAN KEWANGAN Pada 31 Disember 2021

STATEMENT OF FINANCIAL POSITION As At 31 December 2021

		Nota Note	2021 RM	Dinyatakan semula As Restated 2020 RM
ASET BUKAN SEMASA	NON CURRENT ASSETS			
Hartanah, Loji Dan Peralatan	Property, Plant And Equipment	6	110,508,410	113,290,900
Aset Tak Ketara	Intangible Assets	7	524,469	695,402
Pelaburan Jangka Panjang	Long Term Investment	8	27,969,798	41,293,989
Kerja Dalam Kemajuan	Work In Progress	9	1,059,249	-
Aset Cukai Tertunda	Deferred Tax Assets	10	430,460	639,543
			140,492,386	155,919,834
ASET SEMASA	CURRENT ASSETS			
Tunai Dan Kesetaraan Tunai	Cash And Cash Equivalents	11	4,733,497	5,216,418
Pelaburan Jangka Pendek	Short Term Investments	8	119,341,319	98,816,496
Penghutang Perniagaan Urus Niaga Pertukaran	Trade Debtors of Exchange Transactions	12	941,666	1,151,599
Penghutang Pelbagai, Deposit Dan Prabayar	Various Debtors, Deposits And Prepays	13	1,517,847	1,960,185
			126,534,329	107,144,698
LIABILITI SEMASA	CURRENT LIABILITY			
Pemiutang Dan Terakru	Creditors And Accrued	14	2,569,148	2,423,942
Peruntukan Ganjaran Persaraan	Provision of Retirement Gratuity	15	840,144	574,107
Peruntukan Cukai	Tax Provision	16	-	450,170
			3,409,292	3,448,219
ASET SEMASA BERSIH	NET CURRENT ASSETS		123,125,037	103,696,479
			263,617,423	259,616,313
LIABILITI BUKAN SEMASA	NON CURRENT LIABILITIES			
Geran Kerajaan Persekutuan	Federal Government Grant	17	1,363,904	1,524,184
ASET BERSIH	NET ASSETS			
Kumpulan Wang Pusingan	Revolving Fund:			
- Pinjaman Kenderaan	- Vehicle Loan		700,000	700,000
- Pinjaman Komputer	- Computer Loan		150,000	150,000
Keuntungan Berkumpul	Accumulated Profit		261,403,423	257,242,129
			263,617,423	259,616,313

Nota-nota dilampirkan merupakan sebahagian daripada, dan perlu dibaca bersama penyata kewangan ini.

The attached notes form part of, and should be read together with these financial statements.

PENYATA PRESTASI KEWANGAN Bagi Tahun Kewangan Berakhir 31 Disember 2021

STATEMENT OF FINANCIAL PERFORMANCE For The Financial Year Ended 31 December 2021

		Nota Note	2021 RM	Dinyatakan semula <i>As Restated</i> 2020 RM
PENDAPATAN	INCOME			
Hasil Daripada Urus Niaga Pertukaran	<i>Revenue from Exchange Transactions</i>	18	17,530,620	18,907,939
Hasil Daripada Urus Niaga Bukan Pertukaran	<i>Revenue Of Non-Exchange Transactions</i>	19	616,063	406,269
			<u>18,146,683</u>	<u>19,314,208</u>
PERBELANJAAN	EXPENDITURE			
Kos Kakitangan	<i>Employee Cost</i>	20	4,672,492	4,534,908
Penyelenggaraan Dan Pembaikan	<i>Maintenance And Repair</i>	21	1,090,945	1,328,290
Pentadbiran Dan Pengurusan	<i>Administration And Management</i>	22	3,526,767	2,793,627
Susutnilai Hartanah, Loji Dan Peralatan	<i>Depreciation Of Property, Plant And Equipment</i>		3,275,268	3,251,107
			<u>12,565,472</u>	<u>11,907,932</u>
Keuntungan Sebelum Cukai	Profit Before Taxation		5,581,211	7,406,276
Percukaian	<i>Taxation</i>	23	(1,471,445)	(2,290,882)
Keuntungan Bersih Tahun Semasa	Net Profit For Current Year		<u>4,109,766</u>	<u>5,115,394</u>

Nota-nota dilampirkan merupakan sebahagian daripada, dan perlu dibaca bersama penyata kewangan ini.

The attached notes form part of, and should be read together with these financial statements.

PENYATA PERUBAHAN EKUITI Bagi Tahun Kewangan Berakhir 31 Disember 2021

STATEMENT OF EQUITY CHANGES For The Financial Year Ended 31 December 2021

		Nota <i>Note</i>	Pinjaman Kenderaan <i>Vehicle Loan</i> RM	Pinjaman Komputer <i>Computer Loan</i> RM	Keuntungan Terkumpul <i>Accumulated Profit</i> RM	Jumlah <i>Total</i> RM
Pada 1 Januari 2020	<i>As At 1 January 2020</i>		700,000	150,000	252,202,509	253,052,509
Pelarasan tahun sebelum	<i>Last year adjustments</i>	25	-	-	(75,774)	(75,774)
Pelarasan tahun semasa	<i>Current year adjustments</i>		-	-	(109,113)	(109,113)
Keuntungan Bersih Tahun Semasa	<i>Net Profit For Current Year</i>		-	-	5,224,507	5,224,507
Pada 31 Disember 2020	<i>As At 31 December 2020</i>		700,000	150,000	257,242,129	258,092,129
Keuntungan Bersih Tahun Semasa	<i>Net Profit For Current Year</i>		-	-	4,109,766	4,109,766
Pelarasan tahun semasa	<i>Current year adjustments</i>		-	-	51,624	51,624
Pada 31 Disember 2021	<i>As At 31 December 2021</i>		<u>700,000</u>	<u>150,000</u>	<u>261,403,519</u>	<u>262,253,519</u>

Nota-nota dilampirkan merupakan sebahagian daripada, dan perlu dibaca bersama penyata kewangan ini.
The attached notes form part of, and should be read together with these financial statements.

PENYATA ALIRAN TUNAI Bagi Tahun Kewangan Berakhir 31 Disember 2021

CASH FLOW STATEMENT For The Financial Year Ended 31 December 2021

		2021 RM	Dinyatakan semula As Restated 2020 RM
ALIRAN TUNAI DARIPADA AKTIVITI OPERASI	CASH FLOW FROM OPERATIONAL ACTIVITIES		
Keuntungan Sebelum Cukai	<i>Profit Before Tax</i>	5,581,211	7,406,196
Pergerakan Bukan Tunai:	Non-Cash Movement:		
Susutnilai Hartanah, Loji Dan Peralatan	<i>Depreciation on Property, Plant and Equipment</i>	3,275,268	3,251,187
Pelunasan Geran Kerajaan Persekutuan Pulangan Peruntukan	<i>Amortisation of Federal Government Grants Return Provision</i>	(160,280)	(160,280)
Kerugian/[(Keuntungan)] Pelupusan Hartanah, Loji Dan Peralatan	<i>Loss/[(Profit)] on Disposal Of Property, Plant And Equipment</i>	(241,666)	-
Peningkatan Dalam Peruntukan Hutang Ragu	<i>Increase in Provision for Doubtful Debts</i>	9,111	509
Peningkatan/[(Pengurangan)] Dalam Pemiutang Dan Terakru	<i>Increase / [(Decrease)] In Creditors And Accrued</i>	-	37,318
Peningkatan/[(Pengurangan)] Dalam Peruntukan Ganjaran Persaraan	<i>Increase / [(Decrease)] In Provision of Retirement Gratuity</i>	145,206	194,486
[(Peningkatan)]/Pengurangan Dalam Penghutang Pelbagai, Deposit Dan Prabayar	<i>[(Increase)] / Decrease Miscellaneous Receivables, Deposits and Prepayments</i>	266,037	10,075
[(Peningkatan)]/Pengurangan Dalam Penghutang Perniagaan	<i>[(Increase)] / Decrease In Business Debtors</i>	442,338	189,707
Urus Niaga Pertukaran	<i>Exchange Transactions</i>	209,933	174,723
Faedah, Keuntungan Dan Dividen Pelaburan	<i>Interest, Profit And Investment Dividends</i>	(4,136,176)	(5,218,250)
Bayaran Cukai	<i>Tax Payment</i>	(1,712,532)	(1,593,223)
Pelarasan Tahun Lalu	<i>Last Year Adjustment</i>	-	(73,323)
Aliran Tunai Bersih Daripada Aktiviti Operasi	Net Cash Flows From Operating Activities	<u>3,678,450</u>	<u>4,219,125</u>
ALIRAN TUNAI DARIPADA AKTIVITI PELABURAN	CASH FLOWS FROM INVESTMENT ACTIVITIES		
Pembelian Hartanah, Loji Dan Peralatan	<i>Purchase of Property, Plant And Equipment</i>	(332,167)	(362,467)
Perolehan Daripada Jualan Hartanah, Loji dan Peralatan	<i>Proceeds From Sales Of Property, Plant And Equipment</i>	400	-
Tambahan Kerja Dalam Kemajuan	<i>Additional Work In Progress</i>	(741,769)	(317,480)
Penerimaan Dari Pelaburan	<i>Receipts From Investments</i>	(23,379)	2,380,087
Faedah/Dividen Diterima	<i>Interest/Dividends Received</i>	4,136,176	5,218,250
Pengurangan Pelaburan Jangka Panjang	<i>Decrease Long Term Investment</i>	13,324,191	(8,348,283)
Aliran Tunai Bersih Daripada Aktiviti Pelaburan	Net Cash Flow From Investment Activities	<u>16,363,452</u>	<u>(1,429,893)</u>
Perubahan bersih tunai dan kesetaraan tunai	<i>Changes In Cash And Cash Equivalents</i>	20,041,902	2,789,232
Wang tunai dan kesetaraan tunai pada awal tahun	<i>Cash And Cash Equivalents At Beginning of the Year</i>	<u>104,032,914</u>	<u>101,243,682</u>
Wang tunai dan kesetaraan tunai pada akhir tahun	<i>Cash And Cash Equivalents At End of the Year</i>	<u>124,074,816</u>	<u>104,032,914</u>
Tunai dan kesetaraan tunai terdiri daripada :	Cash And Cash Equivalents Are Comprise Of :		
Panjar Wang Runcit	<i>Petty Cash</i>		
Wang Di Bank	<i>Money In The Bank</i>	997	997
Pelaburan Simpanan Tetap	<i>Fixed Deposit Investments</i>	4,732,500	5,215,421
		<u>119,341,319</u>	<u>98,816,496</u>
		<u>124,074,816</u>	<u>104,032,914</u>

Nota-nota dilampirkan merupakan sebahagian daripada, dan perlu dibaca bersama penyata kewangan ini.

The attached notes form part of, and should be read together with these financial statements.

PENYATA PERBANDINGAN BAJET DAN SEBENAR Bagi Tahun Kewangan Berakhir 31 Disember 2021

STATEMENT OF BUDGET COMPARISON AND ACTUAL For The Financial Year Ended 31 December 2021

		JUMLAH BAJET BUDGET AMOUNT		JUMLAH SEBENAR ACTUAL AMOUNT	VARIAN BAJET BUDGET VARIANT	MARGIN MARGIN
		ASAL ORIGINAL	AKHIR FINAL			
		RM	RM			
PENERIMAAN	RECEPTION					
Hasil Daripada Urus Niaga Pertukaran	Revenue From Exchange Transactions	19,792,508	17,004,542	17,530,620	526,078	3%
Hasil Daripada Urus Niaga Bukan Pertukaran	Revenue Of Non-Exchange Transactions	410,280	410,280	616,063	205,783	50%
		<u>20,202,788</u>	<u>17,414,822</u>	<u>18,146,683</u>	<u>731,861</u>	<u>4%</u>
PEMBAYARAN	PAYMENT					
Kos Kakitangan	Employee Cost	5,271,420	4,928,320	4,672,492	(255,828)	-5%
Penyelenggaraan Dan Pembaikan	Maintenance and Repair	1,575,990	1,379,300	1,090,945	(288,355)	-21%
Pentadbiran Dan Pengurusan	Administration And Management	4,920,950	3,654,950	3,517,656	(137,294)	-4%
Susutnilai Bagi Hartanah, Loji Dan Peralatan	Depreciation Of Property, Plant And Equipment	3,300,000	3,300,000	3,275,268	(24,732)	-1%
Kerugian Pelupusan Aset	Asset Disposal Loss	2,000	2,000	9,111	7,111	356%
		<u>15,070,360</u>	<u>13,264,570</u>	<u>12,565,472</u>	<u>(699,098)</u>	<u>-5%</u>
KEUNTUNGAN SEBELUM CUKAI	PROFIT BEFORE TAXATION	5,132,428	4,150,252	5,581,211	1,430,959	34%
Perbelanjaan Cukai	Taxation Expenses	(1,400,000)	(1,250,000)	(1,471,445)	(80,638)	6.5%
KEUNTUNGAN SELEPAS CUKAI	PROFIT AFTER TAXATION	<u>3,732,428</u>	<u>2,900,252</u>	<u>4,109,766</u>	<u>1,350,321</u>	<u>47%</u>

Penyesuaian antara Penyata Bajet & Penyata Aliran Tunai - bagi Bajet Tahunan yang disediakan menggunakan asas tunai.
Adjustment between Budget Statements & Cash Flow Statements - for Annual Budgets prepared using a cash basis.

		Operasi Operation RM	Pelaburan Investment RM	Pembiayaan Financing RM	Jumlah Total RM
Jumlah Sebenar di Penyata Bajet	Actual Amount In Budget Statement	3,016,882	851,797	-	3,868,679
Perbezaan Asas	Basic Differences	661,568	15,511,655	-	16,173,223
Perbezaan Masa	Time Difference	-	-	-	-
Perbezaan Entiti	Entity Differences	-	-	-	-
Jumlah Sebenar Penyata Aliran Tunai	Actual Amount In Cash Flow Statement	<u>3,678,450</u>	<u>16,363,452</u>	<u>-</u>	<u>20,041,902</u>

1 MAKLUMAT AM

Lembaga Pelabuhan Kuantan (LPKtn) telah ditubuhkan pada 1 September 1974 di bawah Seksyen 47 Akta Lembaga-lembaga Pelabuhan 1963. Ia merupakan sebuah Badan Berkanun Persekutuan di bawah Kementerian Pengangkutan Malaysia. Had Pelabuhan Kuantan (*Port Limit*) telah diwartakan sebagai P.U (B) 200 pada 22 Mac 1978 di bawah Ordinan Perkapalan Saudagar 1952. Operasi Pelabuhan Kuantan telah diswastakan di bawah Akta Pelabuhan-pelabuhan (Penswastaan) 1990 kepada Kuantan Port Consortium Sdn.Bhd. (KPC) selama 30 tahun bermula pada 1 Januari 1998. Perjanjian baru selama 30 tahun bermula pada 1 Jun 2015 sehingga 31 Mei 2045.

Manakala fungsi dan peranan Lembaga Pelabuhan Kuantan telah disusun menjadi sebuah badan kawalselia dan fasilitator kepada pembangunan, operasi, perdagangan dan aktiviti di Pelabuhan Kuantan.

Lembaga Pelabuhan Kuantan adalah beralamat di Tanjung Gelang, Peti Surat 161, 25720 Kuantan, Pahang Darul Makmur, Malaysia.

2 TARIKH SAH DIKELUARKAN

Penyata Kewangan bagi tahun kewangan berakhir 31 Disember 2021 telah dibentang dan diluluskan oleh Lembaga Pengarah pada mesyuarat bil 3/2022 bertarikh 18 April 2022.

3 PERSEMBAHAN PENYATA KEWANGAN

Matawang fungsian Lembaga Pelabuhan Kuantan adalah Ringgit Malaysia ("RM"), di mana aktiviti utama hasil dan pembayaran adalah dalam RM, perolehan daripada operasi biasanya disimpan dalam RM dan dana daripada pembiayaan terutamanya dijana dalam RM.

4 RINGKASAN DASAR-DASAR PERAKAUNAN PENTING

4.1 ASAS PENYEDIAAN PENYATA KEWANGAN

Penyata Kewangan Lembaga Pelabuhan Kuantan disediakan berasaskan kepada konvensyen kos sejarah kecuali jika sebaliknya dinyatakan dalam penyata polisi persendirian.

Penyata Kewangan Lembaga Pelabuhan Kuantan juga disediakan selaras dengan Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) dan berdasarkan peruntukan-peruntukan di bawah Port Authorities Act 1963.

4.2 HARTANAH, LOJI DAN PERALATAN

Hartanah, loji dan peralatan dinyatakan pada kos tolak susutnilai dan rosotnilai terkumpul (jika ada). Kos termasuk semua kos langsung yang terlibat untuk membawa aset tersebut ke lokasi dan keadaan yang membolehkannya beroperasi dalam cara yang dikehendaki oleh pihak pengurusan. Kos penggantian bagi mana-mana aset yang memerlukan penggantian secara berkala akan dipermodalkan manakala nilai dibawa bagi bahagian yang diganti tersebut akan dinyahiktirafkan. Kos-kos perkhidmatan harian akan diiktiraf sebagai perbelanjaan dalam Penyata Prestasi Kewangan.

1 GENERAL INFORMATION

Kuantan Port Authority (LPKtn) was established on 1 September 1974 under Section 47 of the Port Authorities Act 1963. It is a Federal Statutory Body under the purview of Ministry of Transport Malaysia. Kuantan Port Limit (Port Limit) was gazetted as P.U (B) 200 on 22 March 1978 under the Merchant Shipping Ordinance 1952. Kuantan Port operations were privatised under the Ports (Privatization) Act 1990 to Kuantan Port Consortium Sdn.Bhd. (KPC) for 30 years starting January 1, 1998. The new 30 year agreement starts on June 1, 2015 until May 31, 2044.

Meanwhile, the functions and roles of LPKtn have been organised into a regulatory body and facilitator for development, operations, trade and activities in Kuantan Port.

Kuantan Port Authority is located at Tanjung Gelang, PO Box 161, 25720 Kuantan, Pahang, Darul Makmur, Malaysia.

2 VALID DATE ISSUED

The Financial Statements for the financial year ending 31 December 2021 were presented and approved by the Board of Directors at the meeting no. 3/2022 dated 18 April 2022.

3 PRESENTATION OF FINANCIAL STATEMENTS

The functional currency of Kuantan Port Authority is Ringgit Malaysia ("RM"), where the main activities of revenue and payments are in RM, revenue from operations is usually kept in RM and funds from financing are primarily generated in RM.

4 SUMMARY OF IMPORTANT ACCOUNTING POLICIES

4.1 BASICS FOR THE PREPARATION OF FINANCIAL STATEMENTS

The Financial Statements of Kuantan Port Authority have been prepared on the basis of historical cost convention unless otherwise stated in the private policy statement.

Kuantan 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.

4.2 PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are stated at cost minus depreciation and accumulated impairment (if any). Cost including all direct costs incurred in bringing the asset to the location and conditions that enable it to operate in the manner required by management. Replacement costs for any assets that require periodic replacement are capitalised while the carrying amount of the replaced portion is derecognised. Daily service costs are recognized as an expense in the Statement of Financial Performance.

Jika sesuatu aset diperolehi diperoleh tanpa sebarang kos, atau pertimbangan nominal iaitu melalui urus niaga bukan pertukaran, kos aset tersebut hendaklah diukur berdasarkan nilai saksama pada tarikh perolehan jika nilai saksama tersebut boleh ditentukan dengan pasti.. Aset-aset ini kemudiannya akan dikreditkan di dalam Penyata Prestasi Kewangan, melainkan jika terdapat syarat-syarat mengenai penggunaan aset tersebut.

Aset dengan nilai kos berjumlah RM2,000 dan ke atas akan dipermodalkan sebagai hartanah, loji dan peralatan, manakala bagi aset bernilai rendah (kos kurang dari RM2,000) akan dicaj sebagai perbelanjaan di dalam Penyata Prestasi Kewangan.

Nilai bawaan item hartanah, loji dan peralatan hendaklah dinyahiktirafkan semasa pelupusan atau apabila tiada manfaat ekonomi masa hadapan atau potensi perkhidmatan yang dijangka daripada penggunaan atau pelupusannya. Keuntungan atau kerugian atas nyahiktiraf hartanah, loji dan peralatan adalah ditentukan dengan membandingkan nilai pelupusan bersih dengan nilai bawaan aset di mana perbezaannya akan diambil kira sebagai keuntungan atau kerugian di dalam Penyata Prestasi Kewangan.

Pelupusan dibuat sesuatu tarikh dalam tahun itu, susutnilai akhir dikira sehingga bulan sebelum dari tarikh pelupusan.

4.3 SUSUTNILAI HARTANAH, LOJI DAN PERALATAN

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. Kerja dalam kemajuan tidak disusutnilaikan.

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

If an asset is acquired at no cost, or nominal consideration i.e. through a non-exchange transaction, the cost of the asset should be measured at fair value at the date of acquisition if the fair value can be determined with certainty. These assets are then credited in the Statement of Financial Performance, unless there are conditions regarding the use of the asset.

Assets with a value of RM2,000 and above will be capitalised 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.

The carrying values of property items, plant and equipment shall be derecognised upon disposal or when no future economic benefits or service potential are expected from their use or disposal. Gains or loss on derecognition of property, plant and equipment is determined by comparing the net disposal value with the carrying amount of the assets where the difference is recognised as a gain or loss in the Statement of Financial Performance.

Disposal is made on a date in that year, the final depreciation is calculated up to the month prior the date of disposal.

4.3 DEPRECIATION OF PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are depreciated on a straight-line basis at rates calculated to provide for the cost or revaluation of a Property, Plant and Equipment, less any estimated Residual Value, over the remaining useful lives of the assets. Work in progress is not depreciated.

Depreciation is calculated on a straight-line basis, based on the cost of acquisition the assets over the useful lives of the assets. If the acquisition is made on a particular date in the year then the depreciation is in the month of acquisition, (if the acquisition is made on the 1st to 15th) or the following month (if the acquisition is made on the 16th to 31st).

The rates for depreciation practiced are as follows:

	Percentage (%)	Lifespan (Year)
Land	1 - 1.25	80 - 99
Dredging And Building	3.33 - 20	5-30
Road, Fencing And Structure	2 - 12.5	8 - 50
Vehicles	20	5
Equipment and Machinery Supplies	20	5
Computer Software	20	5

Jika terdapat tanda perubahan yang ketara dalam faktor-faktor yang memberi kesan kepada nilai sisa, jangkaan hayat atau corak berguna aset sejak tarikh laporan tahunan lepas, nilai sisa, kaedah susutnilai dan hayat berguna aset yang boleh disusutnilai akan disemak semula dan dilaraskan secara prospektif.

4.4 ASET TAK KETARA

Aset Tak Ketara merupakan perisian komputer dan lesen perisian komputer yang dimiliki dan dipermodalkan berdasarkan kos yang bertanggung 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 bertanggung. Kos yang berkaitan secara langsung dengan produk perisian yang dapat dikenalpasti serta unik yang dikawal oleh Lembaga Pelabuhan Kuantan 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 bertanggung hasil dari pembangunan perisian dan suatu bahagian bagi overhead yang berkaitan.

Aset tak ketara bagaimanapun 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.

4.5 KERJA DALAM KEMAJUAN

Kerja dalam kemajuan adalah bagi kerja-kerja yang masih belum disempurnakan sehingga akhir tahun kewangan semasa. Jumlah yang diambil kira adalah kos yang terlibat berdasarkan sijil bayaran kemajuan. Kos kerja akan dipindahkan ke dalam hartanah, loji dan peralatan apabila Sijil Perakuan Tamat Kerja dikeluarkan. Sebarang bayaran tambahan akan dicaj terus kepada aset berkenaan dalam tahun berkenaan.

4.6 PENGIKTIRAFAN PENDAPATAN DAN PERBELANJAAN

Sewa pajakan, pendapatan pengurusan dan lesen diiktiraf berdasarkan asas akrual 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.

4.7 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.

If there is an indication of a significant change in the factors affecting the residual value, life expectancy or useful pattern of the asset since the date of the last annual report, the residual value, depreciation method and useful life of the depreciable asset will be reviewed and adjusted prospectively.

4.4 INTANGIBLE ASSETS

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

Costs associated with the development or maintenance of computer software programs are taken into account as such cost are incurred. Costs directly related to identifiable and unique software products controlled by LPKtn as well as likely to generate economic benefits in that exceed the costs of a period of more than one year, are accounted for as intangible assets. Such costs is inclusive employee costs incurred as a result of software development and a portion of related overhead.

Intangible assets however do not include licenses to use software of a general nature and low value.

Computer software development costs recognised as an assets are amortized using the straight-line method over the estimated useful life period, which is not exceed five (5) years.

4.5 WORK IN PROGRESS

Work in progress is for work that has not yet been completed until end of the current financial year. The amount taken into account is the cost involved based on the progress payment certificate. Work costs will be transferred to property, plant and equipment when the Certificate of Completion is issued. Any additional charges will be charged directly to the asset during the year.

4.6 RECOGNITION OF REVENUE AND EXPENDITURE

Lease rental, management income and licenses are recognized on an accrual basis where it is in accordance with the details of the agreement. Interest income is recognized on a distribution according to the period which takes into account the profit on the assets involved. Dividend income is recognised when the right to receive has been established.

4.7 TAXES

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 in effect on Balance Sheet date.

Cukai tertunda diperuntukkan menurut kaedah tanggungan ke atas semua perbezaan masa penting yang timbul daripada pengendalian beberapa perkara tertentu bagi tujuan pencukaaian 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.

4.8 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 diperolehi semula bagi aset berkenaan akan dianggarkan.

Amaun yang boleh diperolehi 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 diperolehi 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 diperolehi 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.

4.9 PERUNTUKAN DAN LIABILITI LAIN

Peruntukan dan Liabiliti lain direkodkan pada anggaran terbaik Belanja yang diperlukan untuk menyelesaikan sesuatu obligasi. Peruntukan dan Liabiliti yang diselesaikan melangkaui dua belas bulan direkodkan pada Nilai Kini Anggaran Aliran Keluar Tunai Masa Hadapan.

4.10 LIABILITI LUAR JANGKA DAN ASET LUAR JANGKA

Liabiliti Luar Jangka dan Aset Luar Jangka dilaporkan apabila kontingensi tersebut adalah jelas. Liabiliti Luar Jangka dinyatakan jika kemungkinan kontingensi tersebut terjadi tidak terpercail. Aset Luar Jangka didedahkan jika terdapat kemungkinan bahawa manfaat akan diperolehi.

4.11 INSTRUMEN KEWANGAN

(i) Pengiktirafan Dan Pengukuran Awal

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

Deferred tax is provided in accordance with the liability method 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 period of time.

4.8 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 sales value of the asset and value in use, measured based on it is 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 recognised. This reversal is recognized in the surplus or deficit immediately.

4.9 PROVISIONS AND OTHER LIABILITIES

Provisions and Other Liabilities are recorded at the best estimate of the Expenses required to settle an obligation. Provisions and Liabilities settled exceeding twelve months are recorded at the Present Value of Estimated Future Cash Outflows.

4.10 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Contingent Liabilities and Contingent Assets are reported when the contingency is clear. Contingent Liabilities are stated if the likelihood of such contingencies is not isolated. Contingent Assets are disclosed if it is probable that benefits will be obtained.

4.11 FINANCIAL INSTRUMENTS

(i) Recognition And Preliminary Measurement

Financial instruments are financial asset or financial liability recognized in the Statement of Financial Position when LPKtn becomes a party bound by the contractual provisions of the instrument.

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.

Semua aset kewangan atau liabiliti kewangan lain yang tidak diukur pada kos pelunasan atau kos ditolak rosotnilai diukur pada nilai saksama dengan perubahan diiktiraf dalam lebihan atau defisit.

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.

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

(ii) Subsequent 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-saleable 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 its fair value recognised in surplus or deficit.

All financial assets or other financial liabilities that are not measured at amortized cost or impairment cost are measured at fair value with changes recognised in surplus or deficit.

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 instruments 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) Derecognition

Financial assets or part of it will be derecognised when the right to receive cash flows from a financial assets has expired or settled, or the right not to transfer or not to retain 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 surplus 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 surplus or deficit.

(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.

(iv) Cash and Cash Equivalents

Cash and Cash Equivalents consist of Cash in Hand, Cash at Bank, Short-Term Investments and Cash in Transit that are extremely liquid can be converted into cash with the insignificant risk of change in value.

4.12 MANFAAT PEKERJA

(i) Pelan Caruman Persaraan Ditetapkan

Pelan Caruman Persaraan Ditetapkan ialah Pelan Manfaat Pasca Pekerjaan apabila entiti membayar caruman tetap pada kadar yang ditetapkan kepada entiti berasingan seperti Kumpulan Wang Simpanan Pekerja (KWSP) dan Kumpulan Wang Persaraan (Diperbadankan) (KWAP) bagi kakitangan yang diberi taraf berpenyen serta tidak mempunyai obligasi undang-undang atau konstruktif untuk membayar amaun selanjutnya. Obligasi bagi caruman kepada Pelan Caruman Persaraan Ditetapkan diiktiraf sebagai Belanja Manfaat Pekerja dalam Lebihan atau Kurangan bagi tempoh perkhidmatan diberikan oleh pekerja.

(i) Retirement Contribution Plan Determined

A Determined Retirement Contribution Plan is a Post-Employment Benefit Plan when an entity pays a fixed contribution at the rate set to separate entities such as the Employees Provident Fund (EPF) and Retirement Fund (Incorporated) (KWAP) for employees given pensionable status and no legal or constructive obligations to pay the next amount. The obligation for contribution to the Determined Retirement Contribution Plan is recognized as Employee Benefit Expenditure in Surplus or Deficit for the period of service rendered by the employee.

(ii) Kelayakan Lain Pekerja

Kelayakan pekerja untuk gaji dan upah, cuti tahunan, cuti panjang, cuti bersara dan manfaat lain yang serupa diiktiraf dalam Penyata Prestasi Kewangan apabila terakru kepada pekerja. Kelayakan pekerja (termasuk Ganjaran bagi Anggota bertaraf kontrak) adalah dilaporkan pada jumlah yang dijangka dibayar. Liabiliti untuk kelayakan pekerja jangka panjang seperti Gantian Cuti dilaporkan sebagai Nilai Kini Aliran Keluar Tunai Masa Hadapan. Gantian Cuti Rehat bagi anggota pekerja LPKtn telah ditetapkan semula dengan anggaran kadar faedah sebanyak 4% dengan tiada kenaikan pangkat.

(ii) Other Qualifications of Employees

Employee eligibility for salaries and wages, annual leave, long leave, retirement leave and other similar benefits are recognized in the Financial Performance Statement as they accrued to the employee. Employee qualifications (including Remuneration for Contract employee) are reported at the amount expected to be paid. Liabilities for long-term employee qualifications such as Leave Replacement are reported as the Current Value of Future Cash Outflows.

4.13 KUMPULAN WANG

Kumpulan Wang Pinjaman Kenderaan dan Komputer

Kumpulan Wang ini bertujuan sebagai tabung untuk memberi pinjaman kepada anggota Lembaga Pelabuhan Kuantan bagi tujuan pembelian kenderaan dan komputer. Pinjaman komputer dan pinjaman kenderaan diberikan dengan faedah sebanyak 4%.

4.13 FUNDS

Vehicle and Computer Loan Fund

The Fund is intended as a fund to provide loans to LPKtn members for the purpose of purchasing vehicles and computers. Computer loans are given without interest while vehicle loans are given with interest of 4%.

4.14 MAKLUMAT BAJET

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

4.14 BUDGET INFORMATION

Kuantan Port Authority Annual Budget has been prepared on a cash basis. As the Financial Statements are prepared on an accrual basis, a Budget Comparison and Actual Amount Statement is prepared separately.

4.15 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.

4.15 RELATED PARTY

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

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:

	2021	2020
Jumlah Ganjaran	RM 457,419	RM 330,000
Jumlah Kakitangan penting pihak pengurusan	11 orang (10 masih aktif sehingga 31 Disember)	10 orang (10 masih aktif sehingga 31 Disember)

4.16 DASAR DAN PENGURUSAN RISIKO

Lembaga Pelabuhan Kuantan 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 Lembaga Pelabuhan Kuantan. Pendedahan kepada risiko kredit wujud daripada akaun-akaun belum terima. Akaun-akaun ini dipantau dari masa ke semasa melalui prosedur dan laporan kepada Pengurusan Lembaga Pelabuhan Kuantan serta tindakan penguatkuasaan yang dilaksanakan secara berterusan terhadap hutang-hutang yang telah lama tertunggak. Lembaga Pelabuhan Kuantan sentiasa memperkemas sistem kutipan hasil dan mengambil tindakan tegas dalam mengurangkan pendedahan kepada risiko kredit.

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

ii. Risiko Kecairan

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

iii. Risiko Aliran Tunai

Aliran tunai Lembaga Pelabuhan Kuantan adalah mencukupi bagi tujuan pembangunan dan pengurusan.

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:

	2021	2020
Total Reward	RM 457,419	RM 330,000
Number of key management personnel	11 people (10 are active through December 31)	10 people (10 are active through December 31)

4.16 POLICY AND RISK MANAGEMENT

LPKtn is exposed to Investment Risk, Credit Risk and Liquidity Risk. The policies for managing each of these risks are 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 LPKtn. Exposure to credit risk arises from accounts receivable. These accounts are monitored from time to time through procedures and reports to the Management of LPKtn as well as enforcement actions continuous on long overdue debts. LPKtn constantly streamlines the revenue collection system and takes firm action in reducing exposure to credit risk.

The objective of LPKtn is to create continuous growth while minimizing losses incurred due to the increase in credit risk exposure. LPKtn only deals with parties with good credit qualifications. Implementation of credit review and verification is also made on companies / individuals who deal with LPKtn.

ii. Liquidity Risk

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

iii. Cash Flow Risk

LPKtn cash flow is adequate for the purpose of development and management.

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.

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.

5. PERTIMBANGAN PERAKAUNAN KRITIKAL DAN SUMBER UTAMA KETIDAKPASTIAN ANGGARAN

Lembaga Pelabuhan Kuantan berpendapat bahawa tiada pertimbangan dan anggaran perakaunan signifikan yang digunakan ketika menyediakan penyata kewangan selain yang dinyatakan di bawah:

5.1 Pertimbangan Perakaunan Kritikal

Tiada sebarang pertimbangan perakaunan kritikal selain daripada anggaran yang terlibat seperti dibawah, yang mempunyai kesan ketara ke atas jumlah yang diiktiraf di dalam penyata kewangan.

5.2 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. Lembaga Pelabuhan Kuantan 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

Lembaga Pelabuhan Kuantan 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.

5. CRITICAL ACCOUNTING CONSIDERATIONS AND MAIN SOURCES OF UNCERTAINTY ESTIMATES

LPKtn is of the opinion that no significant accounting considerations and estimates are used when preparing the financial statements other than those stated below:

5.1 Critical Accounting Considerations

There are no critical accounting considerations other than the estimates involved as below, which have a material effect on the amounts recognized in the financial statements.

5.2 The Main Source Of Uncertainty Estimates

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 Carrying Amount of the Asset and Liabilities 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 over the lifetime of a property, Plant and Equipment. LPKtn estimates the useful life of Property, Plant and Equipment between 5 to 50 years. Changes in the expected level of use and development of technology can impact the Economic Useful Age and the Residual Value of Assets and thus, future Depreciation Rates may be revised.

b. Allocation Measurement

LPKtn 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. Penjejasan Belum Terima

Lembaga Pelabuhan Kuantan 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, Lembaga Pelabuhan Kuantan 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 pemaasan aliran tunai masa hadapan dianggarkan berdasarkan sejarah pengalaman kerugian untuk aset yang mempunyai ciri-ciri Risiko Kredit yang serupa.

d. Pelaburan Jangka Panjang

Pelaburan Jangka Panjang merupakan pelaburan di institusi kewangan yang akan dipegang dan mempunyai tarikh matang melebihi 12 bulan. Pelaburan jangka panjang dinyatakan pada kos. Lembaga Pelabuhan Kuantan berpandangan positif serta berkeupayaan untuk memegang pelaburan tersebut sehingga tarikh matang. Peruntukan rosotnilai akan dibuat apabila berlakunya penurunan nilai yang kekal setiap tiga tahun.

c. *Impairment Receivable*

LPKtn make an assessment at each reporting date either there is any objective evidence that the Financial Assets have been impaired. To determine whether there is objective evidence of impairment, LPKtn takes into account factors such as the possibility of significant insolvency or financial difficulties for debtors 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 historical of loss experience for assets with similar Credit Risk characteristics.

d. *Long Term Investment*

Long -Term Investments are investments in financial institutions that will be held and have a maturity date of more than 12 months. Long -term investments are stated at cost. The Kuantan Port Authority has a positive outlook and is able to hold the investment until maturity. Allocation for impairment is made when there is a permanent diminution in value every three years.

**6 HARTANAH, LOJI DAN PERALATAN
PROPERTY, PLANT AND EQUIPMENT**

Beberapa aset infrastruktur contohnya dermaga, tender dan penggerukkan telah dilanjutkan usia jangka hayatnya 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 berlaku Ketika usia jangka hayat lebih rendah.

Some infrastructure assets such as berth, fenders and dredging have extended their lifetime to align with the same assets at other Port Authority. The effect of this age extension is that the percentage of depreciation is reduced as it has taken into account the depreciation expense that when life expectancy is lower.

TAHUN 2021	YEAR 2021	Tanah Pajakan Lease Land	Penggerukan & Bangunan Dredging & Building	Jalan, Pagor & Struktur Road, Fences & Structure	Kenderaan Vehicle	Perabot & Peralatan Furniture & Equipment	Kelengkapan Teknologi Maklumat Information Technology Equipment	JUMLAH TOTAL
		RM	RM	RM	RM	RM	RM	RM
KOS		COST						
Pada 1 Januari 2021	As at 1 January 2021	68,470,925	84,110,177	113,489,824	731,759	634,945	1,442,677	268,880,307
Pelarasan	Adjustments	-	-	-	(811)	3,250	(3,250)	(811)
Tambahan	Additional	-	-	-	-	62,658	242,959	305,617
Pelupusan	Disposals	-	(19,850)	-	-	-	-	(19,850)
Pada 31 Disember 2021	As at 31 December 2021	68,470,925	84,090,327	113,489,824	730,948	700,853	1,682,386	269,165,263
SUSUTNILAI TERKUMPUL		ACCUMULATED DEPRECIATION						
Pada 1 Januari 2021	As at 1 January 2021	9,162,616	66,809,321	77,564,051	505,775	432,313	1,115,331	155,589,407
Pelarasan	Adjustments	-	-	-	-	-	-	-
Tambahan	Additional	727,615	403,693	1,664,429	64,768	58,738	158,542	3,077,785
Pelupusan	Disposals	-	(10,339)	-	-	-	-	(10,339)
Pada 31 Disember 2021	As at 31 December 2021	9,890,231	67,202,675	79,228,480	570,543	491,051	1,273,873	158,656,853
AMAUN BAWAAN		CARRYING AMOUNT						
Pada 31 Disember 2021	As at 31 December 2021	58,580,694	16,887,652	34,261,344	160,405	209,802	408,513	110,508,410
TAHUN 2020	YEAR 2020	Tanah Pajakan Lease Land	Penggerukan & Bangunan Dredging & Building	Jalan, Pagor & Struktur Road, Fences & Structure	Kenderaan Vehicle	Perabot & Peralatan Furniture & Equipment	Kelengkapan Teknologi Maklumat Information Technology Equipment	JUMLAH TOTAL
		RM	RM	RM	RM	RM	RM	RM
KOS		COST						
Pada 1 Januari 2020	As at 1 January 2020	68,470,925	84,033,580	113,489,824	613,979	504,571	1,513,829	268,626,708
Tambahan	Additional	-	76,597	-	117,780	152,455	-	-
Pelupusan	Disposals	-	-	-	-	(3,500)	(98,652)	(102,152)
Pada 31 Disember (asal)	As at 31 December (original)	68,470,925	84,110,177	113,489,824	731,759	626,026	1,442,677	268,871,388
Pelarasan	Adjustments	-	-	-	-	8,919	-	8,919
Pada 31 Disember 2020	As at 31 December 2020	68,470,925	84,110,177	113,489,824	731,759	634,945	1,442,677	268,880,307
SUSUTNILAI TERKUMPUL		ACCUMULATED DEPRECIATION						
Pada 1 Januari 2020	As at 1 January 2020	8,435,001	66,401,890	75,892,083	470,244	385,757	1,034,767	152,619,742
Tambahan	Additional	727,615	407,431	1,671,968	35,531	50,055	178,708	3,071,308
Pelupusan	Disposal	-	-	-	-	(3,499)	(98,144)	(101,643)
Pada 31 Disember 2020	As at 31 December 2020	9,162,616	66,809,321	77,564,051	505,775	432,313	1,115,331	155,589,407
AMAUN BAWAAN		CARRYING AMOUNT						
Pada 31 Disember 2020 (asal)	As at 31 December 2020 (original)	59,308,309	17,300,856	35,925,773	225,984	193,713	327,346	113,281,981
Pada 31 Disember 2020	As at 31 December 2020	59,308,309	17,300,856	35,925,773	225,984	202,632	327,346	113,290,900

7 ASET TAK KETARA
INTANGIBLE ASSETS

		2021 RM	Dinyatakan semula <i>As Restated</i> 2020 RM
Perisian dan Pengkalan Data	Software and Database		
Kos	Cost		
Pada 1 Januari	<i>As at 1 January</i>	1,764,467	1,285,352
Tambahan	<i>Additional</i>	26,550	15,635
Pelupusan	<i>Disposal</i>	-	-
		-	463,480
Pada 31 Disember	<i>As at 31 December</i>	<u>1,791,017</u>	<u>1,764,467</u>
Susutnilai Berkumpul	Accumulated Depreciation		
Pada 1 Januari	<i>As at 1 January</i>	1,069,065	889,266
Tambahan	<i>Additional</i>	197,483	124,434
Pelupusan	<i>Disposal</i>	-	-
Pelarasan	<i>Adjustments</i>	-	55,365
Pada 31 Disember	<i>As at 31 December</i>	<u>1,266,548</u>	<u>1,069,065</u>
Amaun Bawaan	Carrying Amount	<u>524,469</u>	<u>695,402</u>

8 PELABURAN
INVESTMENTS

		2021 RM	2020 RM
Simpanan Tetap Di Institusi Kewangan	<i>Fixed Deposits In Financial Institutions</i>	147,311,117	140,110,485
Pelaburan lain	<i>Other investments</i>	-	-
		<u>147,311,117</u>	<u>140,110,485</u>
Pelaburan dianalisa seperti berikut:-	<i>Investments are analysed as follows:-</i>	27,969,798	41,293,989
Pelaburan jangka panjang	<i>Long term investment</i>	119,341,319	98,816,496
Pelaburan jangka pendek	<i>Short term investment</i>	147,311,117	140,110,485

Pelaburan Simpanan Tetap merupakan Aset Kewangan Dipegang Hingga Matang yang terdiri daripada pelaburan simpanan tetap dengan bank dan syarikat kewangan berlesen. Pelaburan Simpanan Tetap Lembaga Pelaburan Kuantan mempunyai kadar faedah 2.05% ke 3.70% setahun yang matang dalam tempoh 12 hingga 36 bulan.

Fixed Deposit Investments are Held -to -Maturity Financial Assets that consist of fixed deposit investments with licensed banks and finance companies. The Kuantan Port Authority Fixed Deposit Investment has an interest rate of 2.05% to 3.70% per annum that matures over a period of 12 to 36 months.

9 KERJA DALAM KEMAJUAN
WORK IN PROGRESS

		2021 RM	Dinyatakan semula <i>As Restated</i> 2020 RM
Pada awal tahun	<i>At the beginning of the year</i>		146,000
Tambahan	<i>Additional</i>	1,059,249	317,480
Pindahan ke hartanah, loji dan peralatan	<i>Transfer to properties, plant and equipment</i>	-	(463,480)
Pindahan ke penyata prestasi kewangan	<i>Transfers to financial performance statement</i>	-	-
Pada akhir tahun	<i>At end of the year</i>	<u>1,059,249</u>	<u>-</u>

10 ASET CUKAI TERTUNDA
DEFERRED TAX ASSETS

		2021	2020
		RM	RM
Pada awal tahun	<i>At the beginning of the year</i>	639,543	1,034,563
Pindahan ke penyata prestasi kewangan (Nota 23)	<i>Transfer to financial performance statement (note 23)</i>	(209,083)	(395,020)
Pada akhir tahun	<i>At end of the year</i>	<u>430,460</u>	<u>639,543</u>

11 TUNAI DAN KESETARAAN TUNAI
CASH AND CASH EQUIVALENTS

		2021	2020
		RM	RM
Panjar wang runcit	<i>Petty cash</i>	997	997
Wang di bank	<i>Money in the bank</i>	<u>4,732,500</u>	<u>5,215,421</u>
		<u>4,733,497</u>	<u>5,216,418</u>

12 PENGHUTANG PERNIAGAAN URUS NIAGA PERTUKARAN
TRADE DEBTORS OF EXCHANGE TRANSACTIONS

		2021	2020
		RM	RM
Penghutang	<i>Debtors</i>	976,366	1,186,299
Tolak: Peruntukan hutang ragu	<i>Minus: Provision for doubtful debt</i>	(34,700)	(34,700)
		<u>941,666</u>	<u>1,151,599</u>

Dinyatakan semula
As Restated
2020

13 PENGHUTANG PELBAGAI, DEPOSIT DAN PRABAYAR
VARIOUS DEBTORS, DEPOSIT AND PREPAYMENT

		2021	2020
		RM	RM
Deposit	<i>Deposits</i>	41,455	41,455
Pinjaman kenderaan	<i>Vehicle loan</i>	39,136	47,635
Pinjaman komputer	<i>Computer loan</i>	6,779	2,868
Keuntungan terakru	<i>Accrued profit</i>	1,417,537	1,848,023
Pelbagai	<i>Various</i>	-	-
Bayaran terdahulu	<i>Previous payment</i>	<u>12,940</u>	<u>20,204</u>
		<u>1,517,847</u>	<u>1,960,185</u>

Dinyatakan semula
As Restated
2020

14 PEMIUTANG DAN TERAKRU
CREDITORS AND ACCRUED

		2021	2020
		RM	RM
Pendahuluan terdahulu	<i>Previous advance</i>	872,212	872,212
Deposit	<i>Deposits</i>	146,680	226,945
Peruntukan yuran jururunding cukai	<i>Provision for tax consultant fee</i>	18,700	18,700
Peruntukan yuran jururunding audit	<i>Provision for audit consultant fee</i>	36,800	36,800
Peruntukan pembangunan	<i>Provision for development</i>	653,523	-
Perbelanjaan terakru	<i>Accrued expenses</i>	775,778	1,234,185
Pelbagai	<i>Various</i>	<u>65,455</u>	<u>35,100</u>
		<u>2,569,148</u>	<u>2,423,942</u>

15 PERUNTUKAN GANJARAN PERSARAAN
PROVISION FOR RETIREMENT GRATUITY

		2021	2020
		RM	RM
Baki pada awal tahun	<i>Balance at the beginning of the year</i>	574,107	564,032
Peruntukan tahun semasa	<i>Current year provision</i>	266,037	10,075
Baki pada akhir tahun	<i>Balance at end of the year</i>	<u>840,144</u>	<u>574,107</u>

Peruntukan dibuat bagi ganjaran cuti rehat yang akan dibayar kepada kakitangan yang akan bersara dengan anggaran kadar faedah 8% dan tiada kenaikan pangkat.

Provision made for the leave gratuity to employees who will retire with an estimated 8% interest rate and no promotion.

16 PERUNTUKAN CUKAI
TAX PROVISION

		2021	2020
		RM	RM
Peruntukan tahun semasa	<i>Current year provision</i>	1,250,000	1,650,170
Tolak : Bayaran kepada LHDN	<i>Less : Payment to IRB</i>	<u>(1,250,000)</u>	<u>(1,200,000)</u>
		<u>-</u>	<u>450,170</u>

17 GERAN KERAJAAN PERSEKUTUAN
FEDERAL GOVERNMENT GRANT

		2021	2020
		RM	RM
Baki pada awal tahun	<i>Balance at the beginning of the year</i>	1,524,184	1,684,464
Terimaan geran tahun semasa	<i>Current year grant receipts</i>		-
Tolak: Pelunasan	<i>Minus: Amortisation</i>	<u>(160,280)</u>	<u>(160,280)</u>
Baki pada akhir tahun	<i>Balance at end of the year</i>	<u>1,363,904</u>	<u>1,524,184</u>

Pihak Lembaga Pelabuhan Kuantan menggunakan pendekatan pendapatan dalam merekodkan geran kerajaan dan melunaskan geran kerajaan mulai tahun kewangan 2004. Pelunasan tahunan yang diperuntukan adalah sejumlah RM242,000 bagi dermaga Minyak Sawit dan Yad Kontena. Pada tahun 2010, pelunasan tambahan diperuntukan bagi gerab Sistem SAGA yang dibiayai oleh Jabatan Akauntan Negara.

Kuantan Port Authority uses an income approach in recording government grant and started to amortised the government grant in the 2004 financial year. Annual amortisation provided is RM242,000 for Palm Oil Berth and Container Yard. In year 2010 additional amortisation is provided for the SAGA System grant which was financed by the Accountant General's Department.

18 HASIL DARIPADA URUS NIAGA PERTUKARAN
RESULTS FROM EXCHANGE TRANSACTIONS

		2021	2020
		RM	RM
Sewa pajakan tahunan	<i>Annual lease rental</i>	6,238,753	6,191,550
Perkongsian pajakan tanah dan sewa	<i>Land lease and rental sharing</i>	6,138,629	6,480,212
Pajakan tanah tambakan	<i>Reclaim land lease</i>	384,000	284,000
Sewaan pejabat dan rumah	<i>Office and house rental</i>	174,496	261,730
Faedah, keuntungan dan dividen pelaburan	<i>Interest, profit and investment dividend</i>	4,136,176	5,218,250
Bayaran perkhidmatan Lembaga Pelabuhan Kemaman	<i>Kemaman Port Authority service fee</i>	400,000	400,000
Caj utility penyewa	<i>Tenant utility charges</i>	34,666	46,290
Faedah takaful	<i>Takaful interest</i>	270	6,091
Aktiviti zon bebas	<i>Free zone activity</i>	23,630	19,774
Keuntungan pelupusan aset	<i>Profit on disposal of assets</i>	<u>-</u>	<u>42</u>
		<u>17,529,989</u>	<u>18,907,939</u>

Dinyatakan semula
As Restated

19. HASIL URUS NIAGA BUKAN PERTUKARAN
REVENUE FROM NON-EXCHANGE TRANSACTIONS

		2021	2020
		RM	RM
Lesen tahunan	<i>Annual license</i>	100,000	100,000
Lesen perkhidmatan tahunan	<i>Annual service licenses</i>	114,117	145,989
Pulangan peruntukkan perbelanjaan	<i>Return on expenses allocation</i>	241,666	-
Pelunasan geran kerajaan	<i>Reimbursement of government grant</i>	160,280	160,280
		<u>616,063</u>	<u>406,269</u>

20 KOS KAKITANGAN
EMPLOYEE COST

		2021	2020
		RM	RM
Gaji dan upah	<i>Salary and wages</i>	1,966,502	2,022,535
Elaun tetap	<i>Fixed allowance</i>	495,790	505,878
KWSP dan pencen	<i>EPF and pension</i>	359,422	349,869
Elaun lebih masa	<i>Overtime allowance</i>	37,623	32,165
Pakaian seragam	<i>Uniform</i>	66,890	83,725
Insentif kewangan	<i>Financial incentive</i>	901,108	1,036,524
Latihan kakitangan	<i>Staff training</i>	27,408	37,486
Perubatan	<i>Medical</i>	335,718	276,195
Ganjaran pesara/ khidmat cemerlang	<i>Retirement gratuity / outstanding service</i>	342,216	63,097
Kemudahan-kemudahan lain	<i>Other benefits</i>	139,815	127,434
		<u>4,672,492</u>	<u>4,534,908</u>

21 PENYELENGGARAAN DAN PEMBAIKAN
MAINTENANCE AND REPAIR

		2021	Dinyatakan semula <i>As Restated</i> 2020
		RM	RM
Kontrak buruh	<i>Labour contract</i>	534,845	548,810
Penyelenggaraan perkakasan dan perisian	<i>Hardware and software maintenance</i>	205,548	280,667
Penyelenggaraan bangunan	<i>Building maintenance</i>	56,975	170,155
Penyelenggaraan kenderaan	<i>Vehicle maintenance</i>	9,595	18,282
Penyelenggaraan peralatan	<i>Equipment maintenance</i>	41,703	22,970
Bekalan elektrik	<i>Electricity supply</i>	228,984	274,102
Bekalan air	<i>Water supply</i>	2,118	2,811
Bekalan bahanapi	<i>Fuel supply</i>	11,177	10,493
		<u>1,090,945</u>	<u>1,328,290</u>

22 PENTADBIRAN DAN PENGURUSAN
ADMINISTRATION AND MANAGEMENT

		2021	Dinyatakan semula <i>As Restated</i> 2020
		RM	RM
Perbelanjaan pejabat	<i>Office expenditure</i>	117,442	141,620
Ahli Lembaga dan jawatankuasa kecil	<i>Board member and sub-committee</i>	969,193	858,498
Pengangkutan dan penginapan	<i>Transportation and accommodation</i>	91,418	152,256
Yuran jururunding	<i>Consultant fee</i>	209,065	43,609
Yuran audit dan cukai	<i>Audit fee and tax</i>	55,418	66,917
Taksiran tanah	<i>Land assessment</i>	234,353	227,543
Insuran	<i>Insurance</i>	109,819	132,801
Promosi, percetakan dan pengiklanan	<i>Promotion, printing and advertisement</i>	849,021	200,330
Sukan	<i>Sports</i>	15,000	25,000
Kebajikan kakitangan	<i>Staff welfare</i>	544,614	539,700
Kos pengurusan Lembaga Pelabuhan Kemaman	<i>Kemaman Port Authority's management cost</i>	171,995	228,722
Keraian	<i>Entertainment</i>	89,830	90,352
Perbelanjaan hutang lapuk	<i>Bad debt expenses</i>	-	37,318
Sumbangan kebajikan	<i>Charitable contribution</i>	43,475	37,500
Caj bank	<i>Bank charges</i>	1,681	1,845
Sewa alatan pejabat	<i>Office equipment rental</i>	15,332	9,107
Kerugian pelupusan aset	<i>Asset disposal loss</i>	9,111	509
		<u>3,526,767</u>	<u>2,793,627</u>

23 PERCUKAIAN
TAXATION

		2021	2020
		RM	RM
Peruntukan cukai tahun semasa (Nota 16)	<i>Current year tax provision (Note 16)</i>	(1,250,000)	(1,650,170)
Lebihan cukai tahun sebelum	<i>Previous year tax surplus</i>	(12,362)	(245,692)
Aset cukai tertunda (Nota 10)	<i>Deferred tax assets (Note 10)</i>	(209,083)	(395,020)
		<u>(1,471,445)</u>	<u>(2,290,882)</u>

24 PERISTIWA PENTING
IMPORTANT EVENT

Pada bulan Januari 2020, Organisasi Kesihatan Sedunia telah mengeluarkan kenyataan mengenai 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 daya hidup dalam perdagangan. Pada bulan Mac 2020, Kerajaan Malaysia telah mengenakan Perintah Kawalan Pergerakan (PKP) yang menimbulkan gangguan pada rantaian bekalan dan memberi kesan buruk kepada banyak industri.

Sehingga tarikh laporan ini, wabak masih belum berakhir dan situasi adalah tidak menentu. Impak penularan wabak Covid-19 ke atas penyata kewangan Lembaga Pelabuhan Kuantan tidak dapat dianggarkan secara munasabah pada masa ini, yang disebabkan oleh ketidakpastian berkaitan dengan Covid-19 dan sebarang pelan tindakan yang berkemungkinan diambil oleh kerajaan dan pelbagai badan swasta.

In January 2020, the World Health Organization issued a statement on the spread of Novel Coronavirus (COVID-19) as a "Public Health Emergency of International Concern", which continues to spread worldwide and has adversely impacted global commercial activity and contributed to the decline and vitality in trade. In March 2020, the Malaysian Government imposed a Movement Control Order (PKP) which disrupted the supply chain and adversely affected many industries.

As of the date of this report, the epidemic is not over and the situation is uncertain. The impact of the Covid-19 outbreak on the financial statements of the Kuantan Port Authority cannot be reasonably estimated at this time, due to uncertainties related to Covid-19 and any action plans that may be taken by the government and various private bodies.

25 ANGKA PERBANDINGAN PELARASAN TAHUN LALU
COMPARATIVE FIGURE OF LAST YEAR ADJUSTMENT

Sebahagian daripada angka-angka perbandingan bagi Penyata Kewangan ini telah dinyatakan semula bagi mengambilkira persembahan tahun kewangan tahun semasa. Pelarasan bagi tahun semasa 2020 telah dibuat bagi penemuan auditan dibawah.

Some of the comparative figures for this Financial Statement have been restated to take into account the current year's financial performance. Adjustments for the current year 2020 have been made for the audit findings below.

- a) LPKtn telah mengeluarkan invoice kepada KPC untuk menuntut hasil terkurang caj bagi tahun 2018 berjumlah RM 45,084.30 dan hasil terkurang caj bagi tahun 2019 berjumlah RM6,539.85. Walaubagaimanapun, pelarasan yang dibuat telah menyebabkan hasil tahun semasa terkurang catat sebanyak RM 51,624.15 dan penghutang dagangan juga terkurang catat pada amaun yang sama.
LPKtn has issued an invoice to KPC to claim undercharged revenue for 2018 amounting to RM 45,084.30 and undercharged revenue for 2019 amounting to RM6,539.85. However, the adjustments made have caused the current year's revenue to be under-recorded by RM 51,624.15 and trade receivables also under-recorded by the same amount.
- b) Terdapat perbezaan yang ketara diantara baki lejer yang direkod oleh LPKtn dengan maklumat kewangan yang dikeluarkan oleh pihak bank Keadaan ini telah menyebabkan faedah simpanan tetap terlebih nyata sebanyak RM188,012.50 dan keuntungan tahun semasa LPKtn terlebih nyata dengan amaun yang sama.
There is a significant difference between the ledger balance recorded by LPKtn and the financial information issued by the bank. This situation has caused the fixed savings interest to be overstated by RM188,012.50 and the current year profit of LPKtn to be overstated by the same amount.

18. HASIL DARIPADA URUS NIAGA PERTUKARAN
REVENUE FROM EXCHANGE TRANSACTIONS

		Seperti dinyatakan terdahulu <i>As stated earlier</i>	Pelarasan Tahun Lalu <i>Last Year Adjustment</i>	Seperti dinyatakan semula <i>As stated again</i>
Perkongsian pajakan tanah dan sewa	<i>Land lease and rent sharing</i>	6,428,588	51,624	6,480,212
Faedah, keuntungan dan dividen pelaburan	<i>Interest, profits and dividends of investments</i>	5,406,263	(188,013)	5,218,250

- c) Dalam tahun semasa, Lembaga Pelabuhan Kuantan LPKtn telah membuat pembayaran bagi tanah pajakan negeri bagi lot 4676, 9916 15450 dan PT19586 berjumlah RM92,600. Termasuk dalam bayaran ini merupakan perbelanjaan bagi tahun 2016 hingga 2019 berjumlah RM74,080. Pelarasan tahun berikut adalah bagi mengambilkira kesilapan tersebut dalam Penyata Kewangan tahun semasa.
In the current year, Kuantan Port Authority LPKtn has made payments for state leased land for lots 4676, 9916 15450 and PT19586 amounting to RM92,600. Included in this payment are expenses for the years 2016 to 2019 amounting to RM74,080. The following year's adjustment is to take into account the error in the current year's Financial Statement.
- d) Terdapat pelarasan pinjaman kenderaan yang perlu dibuat dikenalpasti pada tahun 2015 berjumlah RM 589.05 dan RM 1,105.26 bagi tahun 2016.
There is a vehicle loan adjustment that needs to be identified in 2015 amounting to RM 589.05 and RM 1,105.26 for 2016.

		Seperti dinyatakan terdahulu 2019 <i>As stated earlier 2019</i>	Pelarasan Tahun Lalu <i>Last Year Adjustment</i>	Seperti dinyatakan semula 2019 <i>As stated again 2019</i>
Penyata Kedudukan Kewangan	<i>Statement of Financial Position</i>			
Keuntungan Terkumpul	<i>Accumulated Profit</i>	252,202,509	(75,774)	252,126,735

- e) LPKtn akan memindahkan Kerja Dalam Kemajuan kepada Hartanah, Loji dan Peralatan atau Aset Tidak Ketara apabila Sijil Perakuan Tamat

Kerja dikeluarkan. Namun begitu, setakat 31 Disember 2020, sistem-sistem yang dibangunkan tidak dipindahkan ke Aset Tidak Ketara walaupun sijil telah diterima.

LPKtn will transfer Work in Progress to Property, Plant and Equipment or Intangible Assets when the Work Completion Certificate is issued. However, as of December 31, 2020, the developed systems have not been transferred to Intangible Assets even though the certificate has been received.

KERJA DALAM KEMAJUAN <i>WORK IN PROGRESS</i>	AMAUN <i>AMOUNT</i>	SIJIL PERAKUAN TAMAT KERJA <i>CERTIFICATE OF COMPLETION OF WORK</i>
Sistem Portal Komuniti <i>Community Portal System</i>	146,000.00	7 Januari 2020 <i>7 January 2020</i>
Sistem Deklarasi Zon Bebas <i>Free Zone Declaration System</i>	150,000.00	15 Julai 2020 <i>15 July 2020</i>
Sistem Pengurusan Aset (SPA) <i>Asset Management System (AMS)</i>	167,480.00	9 September 2020 <i>9 September 2020</i>
	463,480.00	

- f) Beberapa perbelanjaan modal dan perbelanjaan bagi menjadikan sesuatu aset itu berfungsi telah direkod berasingan sebagai item dalam Penyata Prestasi. Antaranya ialah:-
Some capital expenditure and expenditure to make an asset work have been recorded separately as items in the Statement of Performance. Among them are:-

JENIS PERBELANJAAN <i>TYPE OF EXPENDITURE</i>	KOD AKAUN <i>ACCOUNT CODE</i>	NO BAUCER <i>VOUCHER NUMBER</i>	DISKRIPSI <i>DESCRIPTION</i>	AMAUN <i>AMOUNT (RM)</i>
Penyelenggaraan Bangunan <i>Building Maintenance</i>	B28101	021049	Pendawaian, Board, Cooper bagi pemasangan penghawa dingin <i>Wiring, Board, Cooper for air conditioning installation</i>	4,690
Penyelenggaraan Pekakasan <i>Hardware Maintenance</i>	B28102	021191	Kabel, pendawaian, upah pemasangan "Access Control & Time Attendance" <i>Cable, wiring, "Access Control & Time Attendance" installation fee</i>	3,065
Penyelenggaraan Pekakasan <i>Hardware Maintenance</i>	B28102	022309	Kabel, pendawaian, upah pemasangan "Access Control & Time Attendance" <i>Cable, wiring, "Access Control & Time Attendance" installation fee</i>	1,900

Penyata Kedudukan Kewangan	Statement of Financial Position	Seperti dinyatakan terdahulu <i>As stated earlier</i>	Pelarasan Tahun Lalu <i>Last Year Adjustment</i>	Seperti dinyatakan semula <i>As stated again</i>
Hartanah, loji dan peralatan	<i>Property, plant and equipment</i>	113,282,339	8,561	113,290,900
Harta Tak Ketara	<i>Intangible Assets</i>	287,287	408,115	695,402
Kerja Dalam Kemajuan	<i>Work In Progress</i>	463,480	(463,480)	-

DATA-DATA STATISTIK

Statistical Data

Penyata Kapal, G.R.T Dan Kargo 58
Statement Of Ship, G.R.T And Cargo

Jumlah Pengendalian Kargo 59
Total Cargo Handled

Pengendalian Kargo Mengikut Jenis 59
Cargo Handled By Type

Bilangan Persinggahan Kapal 60
Number Of Ships Call

Statistik Pengendalian Kontena 60
Container Handling Statistics



PENYATA KAPAL, GRT DAN KARGO YANG DI KENDALI (TAN FREIGHTWEIGHT) Bagi Tahun 1984 - 2021

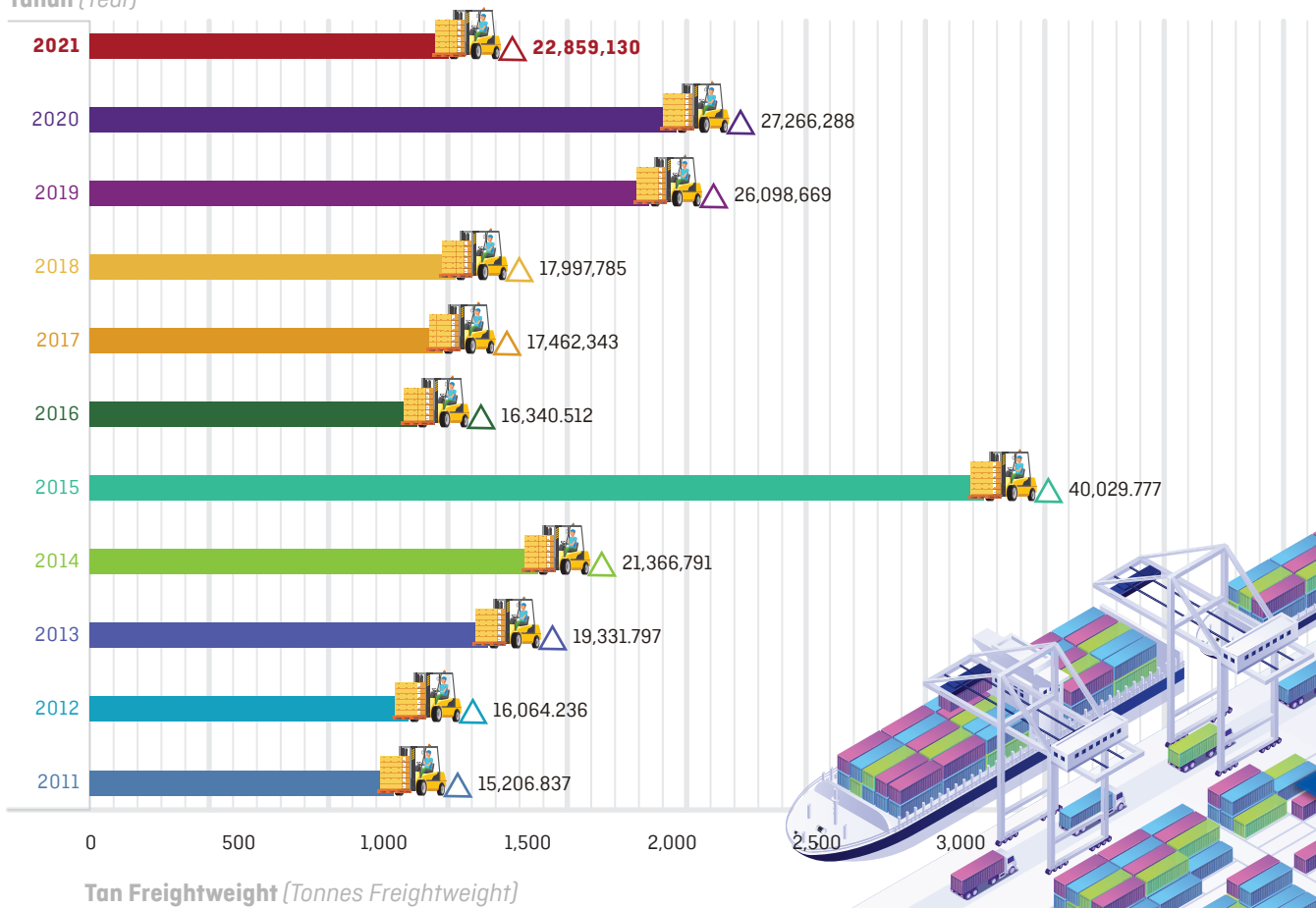
STATEMENT OF SHIP, G.R.T. AND CARGO HANDLED (FREIGHTWEIGHT TONNES) For The Year 1984 - 2021

Tahun Year	Kapal / Vessel		Kargo / Cargo		
	Bilangan Number	G.R.T. G.R.T.	Import Import	Eksport Export	Jumlah Import/Eksport Total Import/Export
1984	427	1,351,914.27	228,096	387,157	615,253
1985	471	1,974,745.09	238,017	562,466	800,483
1986	435	2,763,459.56	279,777	655,175	934,952
1987	614	3,726,597.33	362,692	1,036,849	1,399,541
1988	661	4,420,693.26	478,352	1,361,972	1,840,324
1989	817	5,080,506.00	863,958	1,433,380	2,297,338
1990	1,225	6,215,074.21	1,343,768	1,971,880	3,315,648
1991	1,095	5,686,368.60	1,170,742	1,671,701	2,842,443
1992	1,145	6,558,011.58	1,043,959	1,833,011	2,876,970
1993	1,217	7,132,300.09	1,055,654	2,344,984	3,400,638
1994	1,324	8,167,526.89	1,838,809	2,319,511	4,158,320
1995	1,357	7,978,195.27	1,799,299	2,408,633	4,207,862
1996	1,536	9,454,431.52	2,411,452	2,640,586	5,052,038
1997	1,643	11,097,580.60	2,869,710	2,984,979	5,854,689
1998	1,419	10,849,267.66	2,641,802	2,857,718	5,499,520
1999	1,516	13,356,914.00	2,820,646	2,689,129	5,509,775
2000	1,677	14,306,521.00	2,972,367	3,054,515	6,026,882
2001	1,855	14,716,293.00	3,668,499	3,863,535	7,532,034
2002	2,067	15,958,597.00	4,512,482	4,487,271	8,999,753
2003	2,280	17,360,421.00	4,906,078	4,898,246	9,804,324
2004	2,382	15,967,708.00	4,669,935	5,029,211	9,699,146
2005	2,195	15,558,488.00	4,391,921	5,019,068	9,410,989
2006	2,324	17,617,360.00	4,118,044	6,555,099	10,673,143
2007	2,375	15,959,039.00	3,877,508	6,187,587	10,065,095
2008	2,315	15,431,869.00	3,831,206	5,574,439	9,405,465
2009	2,447	18,049,029.00	3,437,589	6,834,952	10,272,541
2010	2,405	19,274,139.00	4,029,874	8,049,564	12,079,438
2011	2,440	21,694,164.00	4,133,489	11,073,348	15,206,837
2012	2,470	22,469,303.00	4,042,766	12,021,470	16,064,236
2013	2,406	23,152,718.00	4,232,549	15,099,248	19,331,797
2014	2,342	24,803,380.00	4,365,380	17,001,411	21,366,791
2015	2,347	35,374,232.00	3,774,855	36,254,922	40,029,777
2016	1,820	20,225,382.00	4,191,834	12,148,678	16,340,512
2017	1,924	20,616,450.00	5,728,178	11,734,165	17,462,343
2018	1,865	22,716,019.00	8,641,009	9,356,776	17,997,785
2019	2,117	28,558,673.00	12,841,182	13,257,487	26,098,669
2020	2,346	30,798,359.00	12,834,834	14,431,454	27,266,288
2021	2,119	28,221,665.00	11,011,101	11,848,029	22,859,130

JUMLAH PENGENDALIAN KARGO (TAN FREIGHTWEIGHT) Bagi Tahun 2011 - 2021

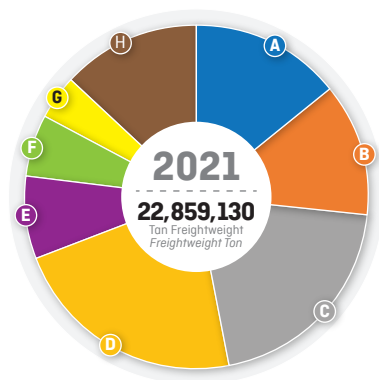
TOTAL CARGO HANDLED (FREIGHTWEIGHT TONNES) For The Year 2011 - 2021

Tahun (Year)

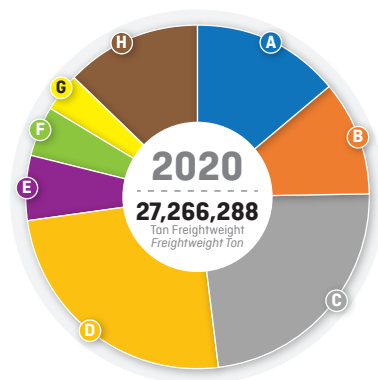


PENGENDALIAN KARGO MENGIKUT JENIS Bagi Tahun 2020 - 2021

CARGO HANDLED BY TYPE For The Year 2020 - 2021



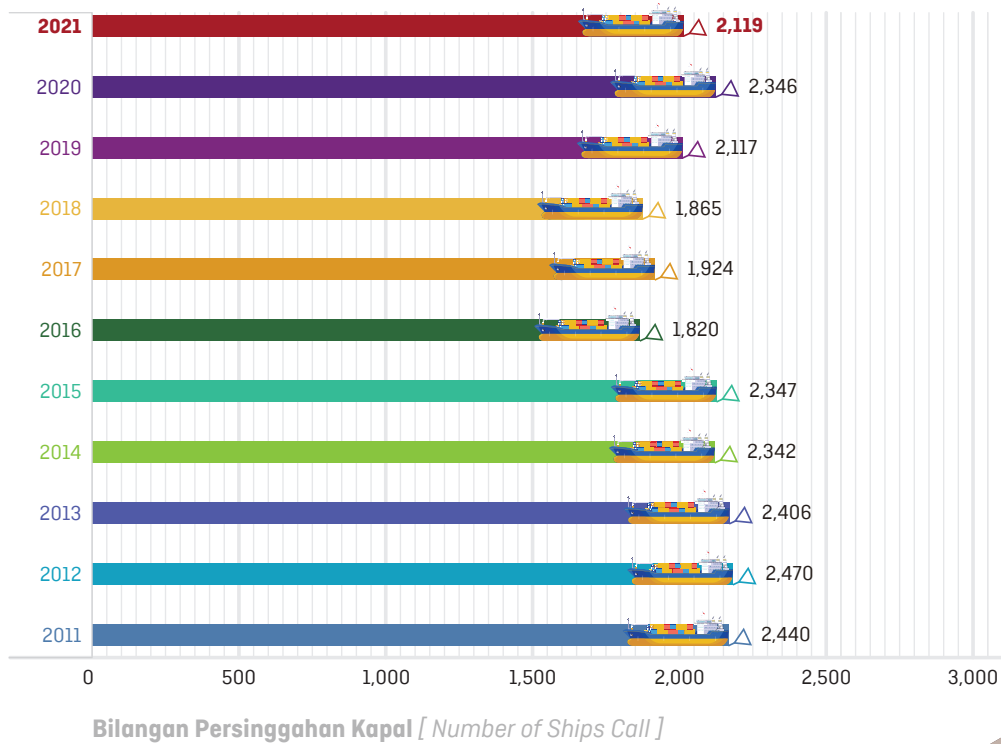
14.2%	Besi Keluli Steel	A	Besi Keluli Steel	14.1%
12.7%	Kontena Container	B	Kontena Container	10.7%
20.3%	Lain-lain Others	C	Lain-lain Others	22.3%
22.2%	Bijih Besi Iron Ore	D	Bijih Besi Iron Ore	24.8%
7.8%	Bahan Kimia Chemical Products	E	Bahan Kimia Chemical Products	6.0%
5.8%	Petroleum Petroleum	F	Petroleum Petroleum	4.7%
4.1%	Minyak Sawit Palm Oil	G	Minyak Sawit Palm Oil	3.6%
12.9%	Stream Coal Stream Coal	H	Coal Coal	12.7%



BILANGAN PERSINGGAHAN KAPAL Bagi Tahun 2011 - 2021

NUMBER OF SHIPS CALL For The Year 2011 - 2021

Tahun (Year)

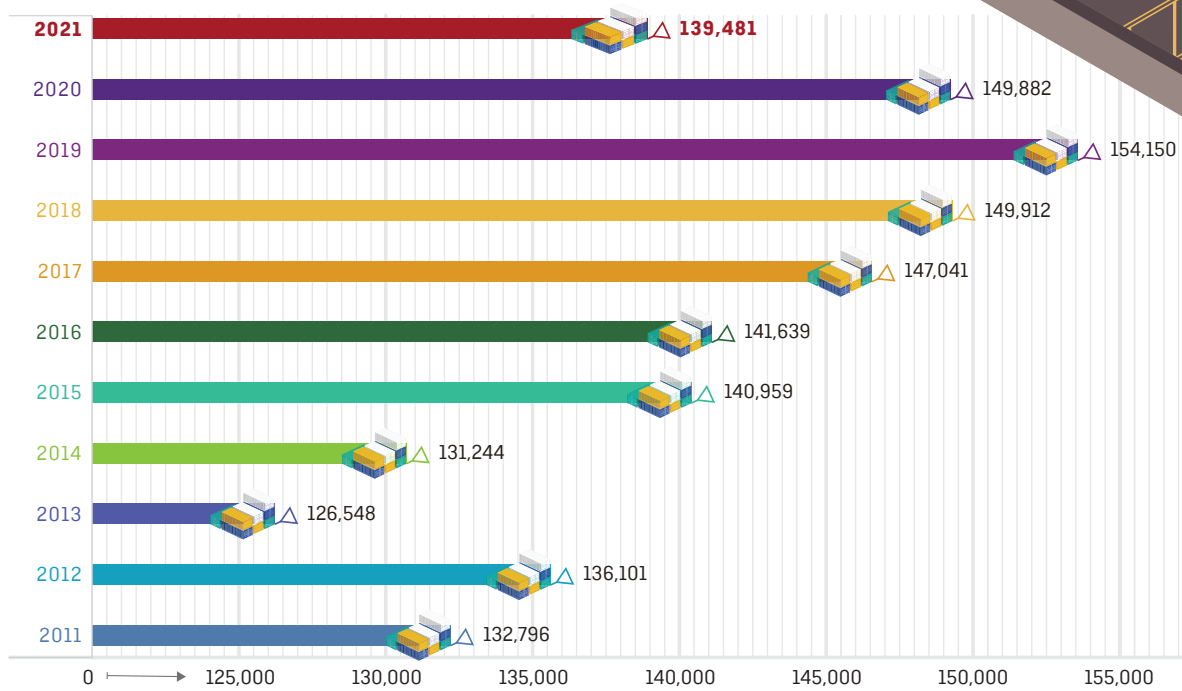


Bilangan Persinggahan Kapal [Number of Ships Call]

STATISTIK PENGENDALIAN KONTENA Bagi Tahun 2011 - 2021 (TEUS)

CONTAINER HANDLING STATISTICS For The Year 2011 - 2021 (TEUS)

Tahun (Year)



Pengendalian Kontena (Teus) [Container Handling (Teus)]







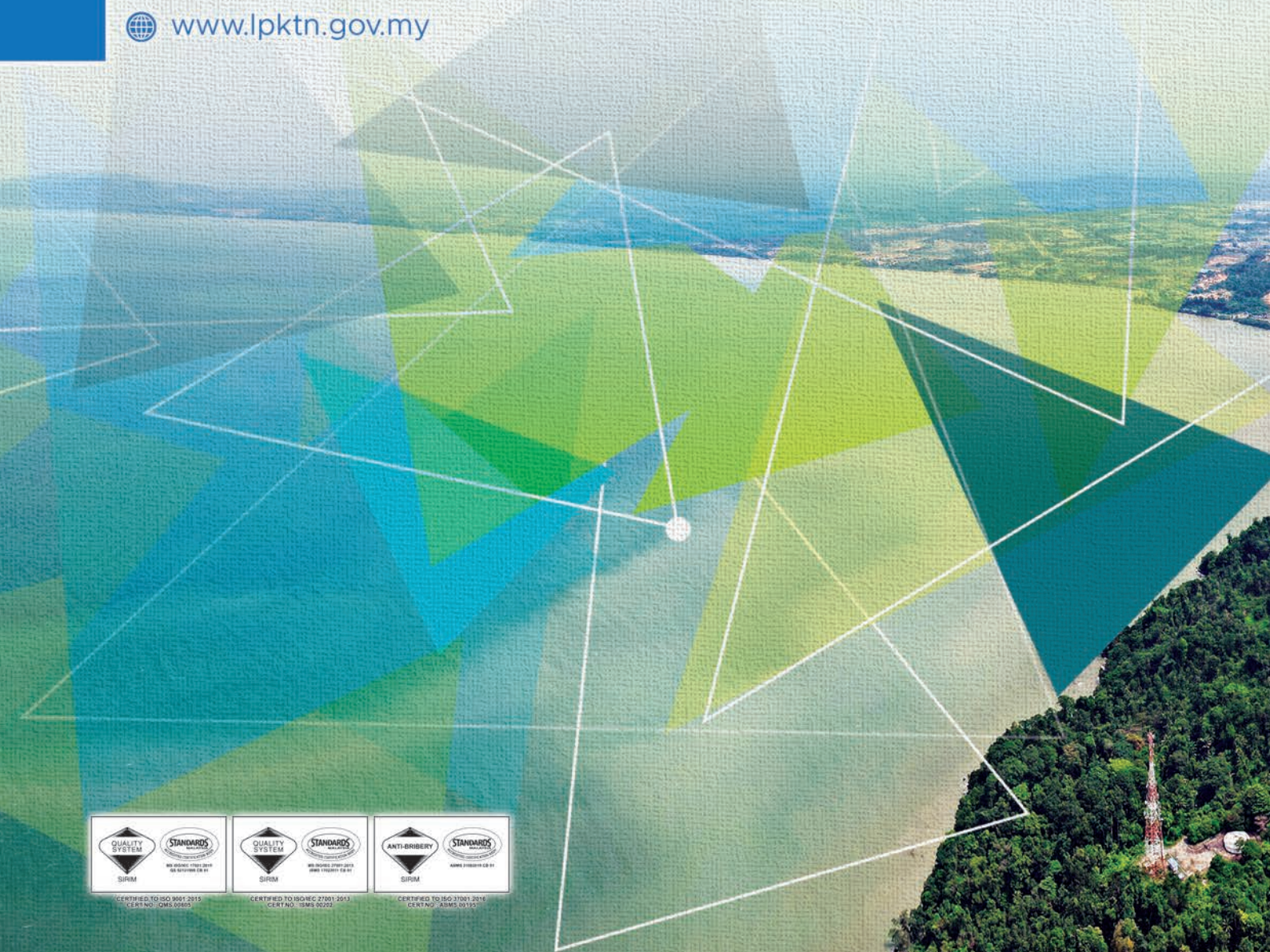
LEMBAGA PELABUHAN KUANTAN

Kuantan Port Authority

Tanjung Gelang, P.O. Box 161, 25720 Kuantan, Pahang Darul Makmur, Malaysia

 09-585 8000  09-583 3866  lpktn@lpktn.gov.my

 www.lpktn.gov.my



CERTIFIED TO ISO 9001:2015
CERT NO. QMS 00495

CERTIFIED TO ISO 14001:2015
CERT NO. SMS 00221

CERTIFIED TO ISO 37001:2016
CERT NO. ABMS 00185