

LAPORAN TAHUNAN

2023

ANNUAL REPORT

Memacu Pendigitalan Industri Pembinaan

Driving Construction Industry Digitalisation

Laporan Tahunan 2023

Memacu Pendigitalan Industri Pembinaan

2023 Annual Report

*Driving Construction
Industry Digitalisation*

△ ISP △

▶ C4.0

Memacu Pendigitalan

Industri Pembinaan

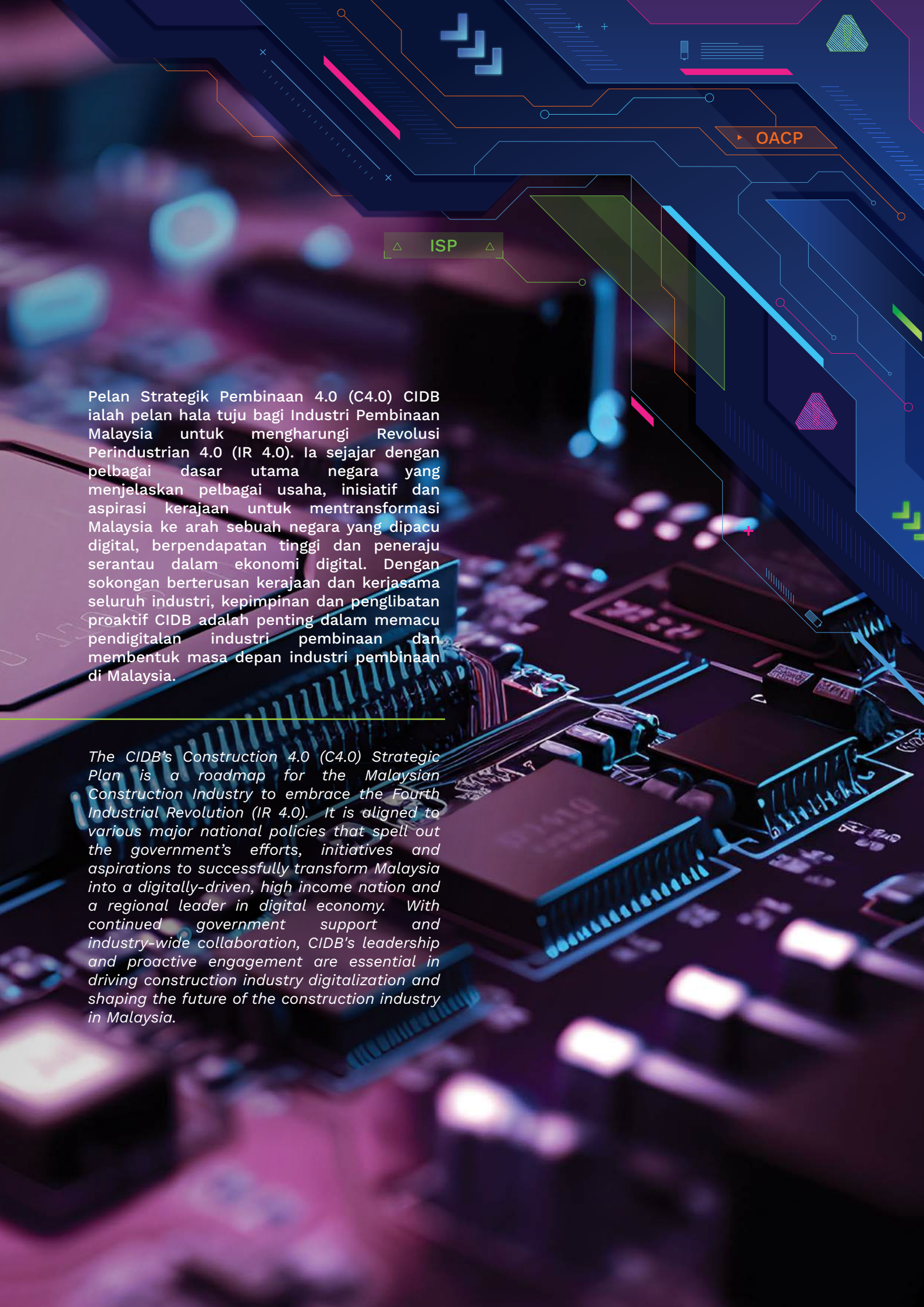
Driving Construction Industry Digitalisation

Industri pembinaan di Malaysia sedang mengalami anjakan revolusi digital, didorong oleh keperluan untuk kecekapan, kemampunan dan inovasi. Pendigitalan berupaya mengubah setiap aspek kitaran hayat pembinaan, daripada perancangan dan reka bentuk kepada pelaksanaan dan penyelenggaraan dengan manfaat melangkaui kecekapan projek. Pendigitalan sejajar dengan komitmen Malaysia terhadap matlamat pembangunan mampan dan inisiatif bangunan hijau dengan meminimumkan kesan alam sekitar dan mengoptimumkan penggunaan tenaga.

Lembaga Pembangunan Industri Pembinaan (CIDB) di Malaysia mempunyai peranan penting dalam memacu pendigitalan dalam sektor pembinaan. Sebagai badan berkanun yang berperanan mengawal selia industri pembinaan, CIDB mempunyai kedudukan unik untuk memperkasa pihak berkepentingan industri dalam menerajui dan menerapkan inisiatif yang memupuk penggunaan teknologi dan amalan digital. Mewujudkan ekosistem yang menyediakan panduan dan sokongan dalam program pembangunan kapasiti dan inisiatif latihan serta memudahcara kerjasama dan perkongsian pengetahuan dalam kalangan pemain industri adalah langkah yang tepat dalam memangkin transformasi digital.

The construction industry in Malaysia stands on the cusp of a digital revolution, driven by the necessity for efficiency, sustainability, and innovation. Digitalization promises to transform every aspect of the construction lifecycle, from planning and design to execution and maintenance with benefits extending beyond project efficiency. Digitalization aligns with Malaysia's commitment to sustainable development goals and green building initiatives by minimizing environmental impact and optimizing energy usage.

The Construction Industry Development Board (CIDB) in Malaysia has a pivotal role to play in driving digitalization within the construction sector. As a statutory body tasked with regulating the construction industry, CIDB is uniquely positioned to empower industry stakeholders in spearheading and incorporate initiatives that foster the adoption of digital technologies and practices. Creating an ecosystem that provides guidance and support in capacity building programmes and training initiatives as well as facilitating collaboration and knowledge sharing among industry players is the right move in catalysing the digital transformation.



Pelan Strategik Pembinaan 4.0 (C4.0) CIDB ialah pelan hala tuju bagi Industri Pembinaan Malaysia untuk mengharungi Revolusi Perindustrian 4.0 (IR 4.0). Ia sejajar dengan pelbagai dasar utama negara yang menjelaskan pelbagai usaha, inisiatif dan aspirasi kerajaan untuk mentransformasi Malaysia ke arah sebuah negara yang dipacu digital, berpendapatan tinggi dan peneraju serantau dalam ekonomi digital. Dengan sokongan berterusan kerajaan dan kerjasama seluruh industri, kepimpinan dan penglibatan proaktif CIDB adalah penting dalam memacu pendigitalan industri pembinaan dan membentuk masa depan industri pembinaan di Malaysia.

The CIDB's Construction 4.0 (C4.0) Strategic Plan is a roadmap for the Malaysian Construction Industry to embrace the Fourth Industrial Revolution (IR 4.0). It is aligned to various major national policies that spell out the government's efforts, initiatives and aspirations to successfully transform Malaysia into a digitally-driven, high income nation and a regional leader in digital economy. With continued government support and industry-wide collaboration, CIDB's leadership and proactive engagement are essential in driving construction industry digitalization and shaping the future of the construction industry in Malaysia.

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Fungsi CIDB

di bawah Akta 520

Functions of CIDB under Act 520

Lembaga Pembangunan Industri Pembinaan (CIDB) Malaysia telah ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan 1994 (Akta 520) untuk mengawal selia, membangun dan memudahkan industri pembinaan menuju ke arah mencapai daya saing global.

CIDB Malaysia juga berperanan menasihatkan Kerajaan Persekutuan, Kerajaan Negeri serta pihak lain yang berkepentingan mengenai perkara yang berkaitan dengan industri pembinaan.

Fungsi-fungsi CIDB Malaysia merangkumi tiga peranan seperti berikut;

A) Peranan Penasihat:

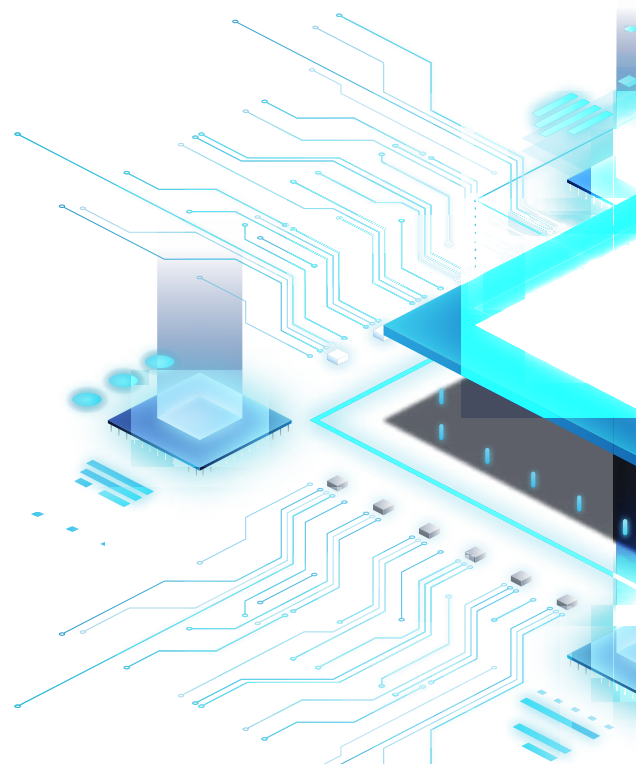
- Menasihati dan mengesyorkan kepada Kerajaan Persekutuan dan Kerajaan Negeri mengenai perkara yang menyentuh atau berkaitan dengan industri pembinaan;
- Mengadakan perkhidmatan perundingan dan nasihat berkenaan dengan industri pembinaan;
- Menguruskan apa-apa aduan atau laporan yang dibuat berkenaan dengan apa-apa kegagalan kerja pembinaan atau kerja pembinaan yang telah siap yang menyentuh keselamatan awam dan mengambil tindakan yang sesuai untuk menanganinya.

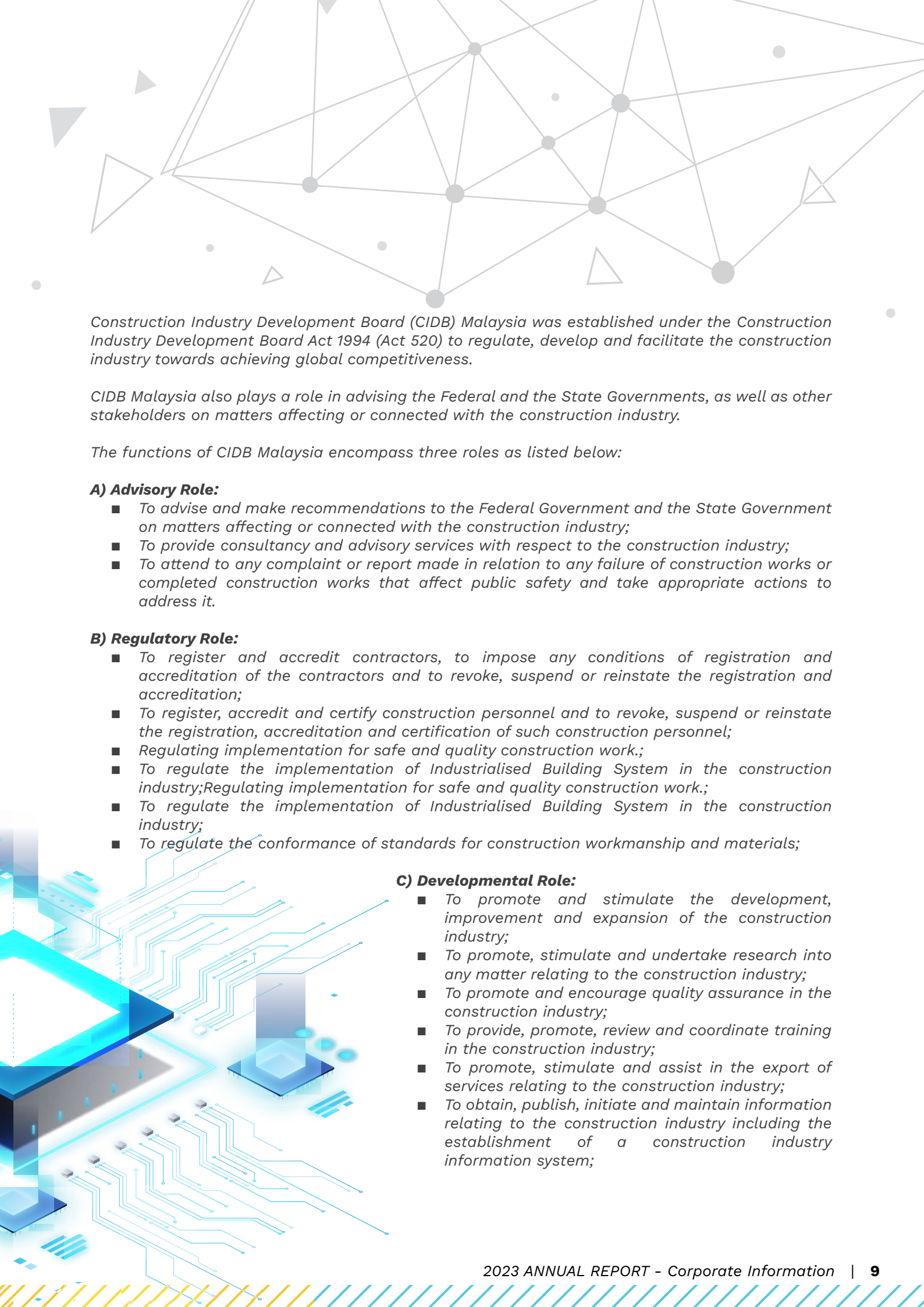
B) Peranan Regulatori:

- Mendaftar dan mengakreditasi kontraktor, mengenakan apa-apa syarat pendaftaran dan akreditasi kontraktor dan membatalkan, menggantung atau mengembalikan semula pendaftaran dan akreditasi kontraktor itu;
- Mendaftar, mengakreditasi dan memperakukan personel binaan dan membatalkan, menggantung atau mengembalikan semula pendaftaran, akreditasi dan pemerakuan personel binaan itu;
- Mengawal selia pelaksanaan bagi kerja pembinaan yang berkualiti dan selamat;
- Mengawal selia pelaksanaan Sistem Binaan Berindustri dalam industri pembinaan;
- Mengawal selia pematuhan standard bagi buatan kerja binaan dan bahan binaan;

C) Peranan Pembangunan:

- Memajukan dan merangsang pembangunan, penambahbaikan dan pengembangan industri pembinaan;
- Memajukan, merangsang dan mengusahakan penyelidikan mengenai apa-apa perkara yang berhubungan dengan industri pembinaan;
- Memajukan dan menggalakkan jaminan kualiti dalam industri pembinaan;
- Mengadakan, memajukan, mengkaji semula dan menyelaraskan latihan dalam industri pembinaan;
- Memajukan, merangsang dan membantu dalam pengeksportan perkhidmatan berhubungan dengan industri pembinaan;
- Mendapatkan, menyiarkan, memulakan dan menyenggarakan maklumat yang berhubungan dengan industri pembinaan termasuklah penubuhan sistem maklumat industri pembinaan;





Construction Industry Development Board (CIDB) Malaysia was established under the Construction Industry Development Board Act 1994 (Act 520) to regulate, develop and facilitate the construction industry towards achieving global competitiveness.

CIDB Malaysia also plays a role in advising the Federal and the State Governments, as well as other stakeholders on matters affecting or connected with the construction industry.

The functions of CIDB Malaysia encompass three roles as listed below:

A) Advisory Role:

- To advise and make recommendations to the Federal Government and the State Government on matters affecting or connected with the construction industry;
- To provide consultancy and advisory services with respect to the construction industry;
- To attend to any complaint or report made in relation to any failure of construction works or completed construction works that affect public safety and take appropriate actions to address it.

B) Regulatory Role:

- To register and accredit contractors, to impose any conditions of registration and accreditation of the contractors and to revoke, suspend or reinstate the registration and accreditation;
- To register, accredit and certify construction personnel and to revoke, suspend or reinstate the registration, accreditation and certification of such construction personnel;
- Regulating implementation for safe and quality construction work.;
- To regulate the implementation of Industrialised Building System in the construction industry;Regulating implementation for safe and quality construction work.;
- To regulate the implementation of Industrialised Building System in the construction industry;
- To regulate the conformance of standards for construction workmanship and materials;

C) Developmental Role:

- To promote and stimulate the development, improvement and expansion of the construction industry;
- To promote, stimulate and undertake research into any matter relating to the construction industry;
- To promote and encourage quality assurance in the construction industry;
- To provide, promote, review and coordinate training in the construction industry;
- To promote, stimulate and assist in the export of services relating to the construction industry;
- To obtain, publish, initiate and maintain information relating to the construction industry including the establishment of a construction industry information system;

Visi, Misi, dan Objektif

Vision, Mission, and Objective



Nilai Teras

Core Values

1 Bersikap terbuka

Openness



Menghormati 2

Respect



3 Memimpin dengan hati nurani

Lead with conscience



Berfokuskan dampak 4

Impact-focussed



5 Berpacukan inovasi

Innovation-driven



Bersikap terbuka

Openness

Teroka Perspektif yang Berbeza

Saya mempertimbangkan semua pendapat dan perspektif bagi membuat keputusan yang terbaik

Explore Different Perspective

I consider all perspectives to make the best decisions

Beritahu Saya

Saya mendapatkan dan menghargai input dan maklumbalas yang berbeza

Tell Me

I seek and value input and feedback

Dengar dan Faham

Saya mendengar dengan jelas pandangan orang lain dan menilainya dengan terperinci

Listen and Understand

I genuinely listen to others and evaluate their suggestions thoroughly

Dapatkan dan Beri Penjelasan

Saya berani berkongsi pandangan dan idea untuk kebaikan organisasi

Seek and Provide Clarity

I am brave to share my views and ideas for the good of the organisation



Menghormati

Respect

Empati

Saya sentiasa peka dan memikirkan perasaan mereka yang berlainan jantina, bangsa, agama dan latar belakang

Empathy

I have compassion towards others who are of different gender, race, religion and background

Berlaku Adil

Saya membuat keputusan dengan saksama dan tidak pilih kasih

Be Fair

I am just in making decisions

Mengiktiraf

Saya mengakui dan mengiktiraf usaha dan pencapaian ahli pasukan saya

Recognise

I acknowledge and recognise my team members efforts and accomplishments

Menghargai

Saya menghormati masa dan mengiktiraf usaha orang lain

Appreciate

I value people's time and effort



Berpacukan inovasi

Innovation-driven

Cabar Status Quo Kebiasaan

Saya berani melakukan perubahan untuk mendapat hasil yang terbaik

Challenge Status Quo

I dare to change in order to get the best results

Berfikir di Luar Kotak

Saya berani berfikir di luar kotak

Think Out of the Box

I dare to think and suggest out of the box ideas to get the best outcome



Memimpin dengan hati nurani

Lead with conscience

Buat Perkara yang Betul

Saya membuat perkara yang betul walaupun ketika tiada sesiapa melihatnya

Do the Right Thing

I do the right thing even when nobody is watching

Jujur dan Ikhlas

Saya membuang segala bentuk kepentingan peribadi semasa membuat keputusan

Be Honest and Sincere

I remove any form of self-interest when making decisions

Berintegriti

Saya mematuhi prinsip dan nilai moral tanpa kompromi

Honour Integrity

I abide by principles and moral values without compromise

Telus

Berterus terang, tidak bersembunyi atau menyebabkan kesangsian

Be Transparent

I am honest, and do not hide anything that may cause doubts



Berfokuskan impak

Impact-focussed

Bertindak dengan Efektif

Saya memberi fokus kepada usaha yang akan memberi hasil yang terbaik

Be Effective

I focus on efforts which brings powerful results

Utamakan Pelanggan

Memenuhi keperluan pelanggan adalah keutamaan bagi saya

Customers First

Customers' needs are my number one priority

Selesaikan Masalah dari Akarnya

Saya mencari punca masalah dan berusaha menyelesaikannya, dari akar umbi dan bukan sekadar merawat simptom

Solve Root Cause

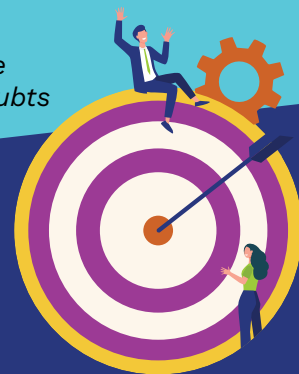
I find the root cause and solve it and not just treat the symptoms

Hasil yang Diinginkan

Fikirkan dan ukur hasil yang perlu dicapai dan bukan aktiviti

Begin with the End in Mind

I think about and measure the result to be achieved and not activities



Cekap

Saya memberikan penyelesaian kepada masalah pelanggan

Be Efficient

I provide solutions for customers

Gunakan Kreativiti

Saya mencari cara kreatif dalam menyelesaikan masalah dan isu

Be Creative

I find creative ways to solve problems and issues

Piagam Pelanggan

Customer Charter

CIDB berusaha untuk mencapai objektif-objektif berikut sebagai sebahagian daripada Piagam Pelanggannya:

A. PENDAFTARAN KONTRAKTOR TEMPATAN

Tempoh yang diambil untuk memproses permohonan-permohonan berikut adalah lima (5) hari bekerja selepas permohonan diterima berserta bayaran proses secara dalam talian oleh pegawai proses di Bahagian Pendaftaran Kontraktor:

- Permohonan Baru (R1)
- Pembaharuan (R4)
- Pendaftaran Semula (R10)
- Perubahan Gred/Kategori/Pengkhususan (R5)
- Perubahan Butir (R6)
- Permohonan Kebenaran Khas

B. PENDAFTARAN PERSONEL BINAAN

Sebanyak 85% Perakuan Pendaftaran Personel Binaan dijana dalam tempoh tiga (3) hari dari tarikh resit bayaran di CIMS CIDB.

C. PENGISYTIHARAN KERJA PEMBINAAN DAN PENGENAAN LEVI

Pengisytiharan kerja pembinaan dilaksanakan berdasarkan kepada pengisytiharan sendiri oleh pihak kontraktor melalui sistem CIMS. Semua kerja pembinaan wajib diisytihar kepada CIDB selaras dengan keperluan Akta 520.

Levi pada kadar 0.125% dari jumlah keseluruhan nilai projek akan dikenakan sejurus pengisytiharan dibuat pada projek pembinaan yang layak dilevi.

CIDB undertakes to carry out the following objectives as part of its Customer Charter:

A. LOCAL CONTRACTOR'S REGISTRATION

The period taken to process the following applications will be five (5) working days after the application together with the processing fee is received via online by the processing officer in Bahagian Pendaftaran Kontraktor:

- *New Applications (R1)*
- *Renewals (R4)*
- *Re-Registrations (R10)*
- *Modifications in Grades/
Categories/Specialisations (R5)*
- *Changes to Registration Details (R6)*
- *Special Approvals Application*

B. CONSTRUCTION PERSONNEL REGISTRATION

85% of the Construction Personnel Registration Certificate is generated within three (3) days from the date of payment receipt in the CIDB CIMS.

C. DECLARATION OF CONSTRUCTION WORK AND LEVY IMPOSITION

Declaration of construction work is implemented based on self-declaration by the contractor through the CIMS system. All construction work must be declared to CIDB in accordance with the requirements of Act 520.

Levy at the rate of 0.125% of the total project value will be imposed upon the declaration made on the construction of projects eligible to be levied.

Tadbir Urus Korporat

Corporate Governance

Lembaga ditadbir berdasarkan Prinsip Tadbir Urus Korporat selaras dengan Akta CIDB 520 serta mematuhi arahan dan pekeliling kerajaan sejajar dengan fungsi dan tanggungjawabnya dalam membangunkan industri pembinaan negara.

Anggota Lembaga

Anggota Lembaga telah diamanahkan dengan tugas dan tanggungjawab untuk membimbing dan memberi panduan kepada Pengurusan dalam menjaga kepentingan Kerajaan dan pihak-pihak berkepentingan.



Keanggotaan Lembaga

Lembaga hendaklah terdiri daripada anggota yang berikut:

- Seorang Pengerusi;
- Enam orang wakil daripada sektor swasta;
- Empat orang wakil yang memegang jawatan dalam perkhidmatan awam



Jawatankuasa Peringkat Lembaga

Di peringkat Lembaga, beberapa jawatankuasa telah ditubuhkan bagi memantau dan mengukuhkan pelaksanaan program-program industri serta proses dalaman CIDB seperti berikut:

1. Jawatankuasa Kewangan, Akaun dan Pelaburan (JKKAP)
2. Jawatankuasa Audit (JKA)
3. Jawatankuasa Pengurusan Risiko CIDB (JKPR)
4. Pelbagai Kategori Jawatankuasa Tatatertib Dan Jawatankuasa Rayuan Tatatertib CIDB (JKT)
5. Jawatankuasa Kenaikan Pangkat Kumpulan Pengurusan Tertinggi - Jawatan Ketua Eksekutif (JKPKPT)



Setiap Jawatankuasa Peringkat Lembaga dipengerusikan oleh seorang Ahli Lembaga. Ahli-ahli jawatankuasa terdiri daripada beberapa orang Ahli Lembaga di samping beberapa wakil daripada kerajaan atau industri yang mempunyai kepakaran yang diperlukan secara khusus oleh jawatankuasa. Berikut adalah butiran keahlian setiap Jawatankuasa Peringkat Lembaga dan terma rujukan jawatankuasa boleh diperolehi dari Bahagian Strategi dan Tadbir Urus di bawah Sektor Dasar & Korporat.

Jawatankuasa

The Board is governed based on the Principles of Corporate Governance in accordance with CIDB Act 520 and complies with government directives and circulars, in line with its functions and responsibilities in developing the construction industry.

Members Of The Board

The Board Members are entrusted with the duty and responsibility of guiding and advising the Management in advancing the interest of the government and its stakeholders.



Composition Of The Board

The board consists of the following members:

- Chairman;
- Six representatives from the private sector;
- Four representatives who shall hold office in the public services



Board Committees

Numerous committees have been established at the board level to monitor and reinforce the implementations of the industry's programmes such as:

1. The Finance, Account and Investment Committee (FAIC)
2. The Audit Committee (AC)
3. CIDB Risk Management Committee (RMC)
4. Various Category of CIDB Disciplinary Committee and Disciplinary Appeal Committee (DC)
5. Top Management Group Promotion Committee - Chief Executive Position (TMGPC)

A member of the board chairs each committee. Committee members consist of some of the members of the board as well as several representatives from the government or industry who have particular expertise needed by the committee. The following are details of each Board Committee membership and terms of reference of the committee can be obtained from the Strategy and Governance Division under the Policy & Corporate Sector.



Bil. No.	Nama Name	Jawatankuasa Peringkat Lembaga Board Committee				
		JKKAP FAIC	JKA AC	JKPR RMC	JKT DC	JKPKPT TMGPC
1.	YB. Ir. Hj. Yusuf Hj. Abd. Wahab				P/C	
2.	Datuk Seri Hj. Hasnol Zam-Zam Hj. Ahmad	P/C*		P/C	P/C, P/C / /**	P/C
3.	Datuk Wira M Noor Azman Taib	/		/		/
4.	Dato' Indera Ab Rahim Ab Rahman	/	/	/	//	/
5.	Ir. Hj. Mohd Hatta Zakaria	/			///	
6.	Datuk Dr Hj. Azman Hj. Yusoff	/	/	/	//	
7.	Datuk N.K. Tong	/	/		///	
8.	Oliver H.C. Wee	/	/	/	//	
9.	Datuk Nik Airina Nik Jaffar		/	/	//	
10.	Dato' Abu Jimi Samat				///	
11.	Dato Ir. Hj. Alhadi Ibrahim	/	P/C		//	

*P/C - Pengerusi / *Chairman*

**// - Ahli Pelbagai Jawatankuasa / *Members of Various Committees*

Anggota Lembaga

Board Members



Duduk dari kiri:

Sitting down from the left:

Datuk Seri Hj. Hasnol Zam-Zam Hj. Ahmad, YB. Ir. Hj. Yusuf Hj. Abd. Wahab,
Datuk Wira M Noor Azman Taib

Berdiri dari kiri:

Standing from the left:

Dato' Indera Ab Rahman Ab Rahman, Oliver H. C. Wee, Datuk Dr Hj. Azman Hj.
Yusoff, Datuk Nik Airina Nik Jaffar, Dato' Abu Jimi Samat, Datuk N. K. Tong,
Dato Hj. Ir. Alhadi Ibrahim, Ir. Hj. Mohd Hatta Zakaria





Ahli/Member

Dato' Wira Wan Ahmad
Uzir Hj Wan Sulaiman

Kementerian Kerja Raya

Sehingga 20 Mac 2023
Until 20 March 2023



Pengerusi/Chairman

YB. Ir. Hj. Yusuf Hj.
Abd. Wahab

Dilantik 3 April 2023
Appointed 3 April 2023



Ahli/Member

Datuk Seri Hj. Hasnol
Zam-Zam Hj. Ahmad

Kementerian Kerja Raya

Dilantik 20 April 2023
Appointed 20 April 2023



Ahli/Member

Datuk Wira M Noor
Azman Taib

Kementerian Pembangunan
Kerajaan Tempatan

Dilantik 1 September 2022
Appointed 1 September 2022



Ahli/Member

Dato' Indera Ab Rahim
Ab Rahman

Kementerian Kewangan

Dilantik 20 Disember 2022
Appointed 20 December 2022



Ahli/Member

Ir. Hj. Mohd Hatta Zakaria

Jabatan Keselamatan dan
Kesihatan Pekerjaan Malaysia
Kementerian Sumber Manusia

Dilantik 16 Oktober 2023
Appointed 16 October 2023



Ahli/Member

**Datuk Dr Hj. Azman
Hj. Yusoff**

Persatuan Kontraktor
Bumiputera Malaysia

Dilantik 21 Ogos 2023
Appointed 21 August 2023



Ahli/Member

Datuk N.K. Tong

Persatuan Pemaju Hartanah
Dan Perumahan Malaysia

Dilantik 27 September 2022
Appointed 27 September 2022



Ahli/Member

Oliver H.C. Wee

Persatuan Kontraktor
Binaan Malaysia

Dilantik 1 September 2022
Appointed 1 September 2022



Ahli/Member

Dato' Abu Jimi Samat

Cara Kuasa Sdn Bhd &
Auqvale Corporation
Sdn Bhd

Dilantik 15 Jun 2023
Appointed 15 June 2023



Ahli/Member

**Datuk Nik Airina
Nik Jaffar**

PLUS Malaysia Berhad

Dilantik 24 Julai 2022
Appointed 24 July 2022



Ahli/Member

**Dato Ir. Hj. Alhadi
Ibrahim**

Konsortium Malaysia

Dilantik 8 Mei 2022
Appointed 8 May 2022

Statistik Kehadiran Mesyuarat

Meeting Attendance Statistics

Berdasarkan kepada Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520):

- i. Lembaga hendaklah bermesyuarat sekurang-kurangnya dua bulan sekali
- ii. Kuorum Lembaga ialah tujuh orang
- iii. Tertakluk kepada peruntukan Akta ini, Lembaga hendaklah menentukan tatacaranya sendiri

Bil. No	Nama Name		
		Bil. / No. 1 23 Feb 2023	Bil. / No. 2 12 Mei 2023
1	YB. Ir. Hj. Yusuf Hj. Abd. Wahab		✓
2	Dato' Wira Wan Ahmad Uzir Hj Wan Sulaiman	✓	
3	Datuk Seri Hj. Hasnol Zam-Zam Hj. Ahmad		✓
4	Datuk M. Noor Azman Taib	✓	✓
5	Dato' Indera Ab Rahim Ab Rahman	✓	✓
6	Ir. Hj. Mohd Hatta Zakaria		
7	Datuk Dr. Hj. Azman Hj. Yusoff	✓	✓
8	Mr Oliver Wee Hiang Chyn	✓	X
9	Datuk Nik Airina Nik Jaffar	✓	✓
10	Datuk N.K. Tong	X	✓
11	Dato' Abu Jimi Samat		
12	Dato Ir. Hj. Alhadi Ibrahim	✓	✓
Jumlah Kehadiran/Kuorum <i>Total Attendance/Quorum</i>		7/8	8/9

Based on the Construction Industry Development Board Malaysia Act 1994 (Act 520):

i. The Board shall meet at least once every two months

ii. The quorum of the Board shall be seven

iii. Subject to the provisions of this Act, the Board shall determine its own procedure

Mesyuarat Anggota Lembaga CIDB Malaysia Tahun 2023 2023 CIDB Malaysia Board Meetings				Jumlah Kehadiran Total Attendance
Bil. / No. 3 31 Jul 2023	Bil. / No. 4 16 Ogos 2023	Bil. / No. 5 3 Nov 2023	Bil. / No. 6 20 Nov 2023	
✓	✓	✓	✓	5/5
				1/1
✓	✓	✓	✓	5/5
X	✓	X	✓	4/6
✓	X	✓	X	4/6
		✓	✓	2/2
✓	X	✓	✓	5/6
✓	✓	✓	✓	5/6
✓	X	✓	✓	5/6
✓	✓	X	✓	4/6
✓	✓	✓	X	3/4
✓	✓	✓	✓	6/6
9/10	7/10	9/11	9/11	

Profil Ketua Eksekutif

Chief Executive's Profile



Dato' Sr Mohd Zaid Zakaria mempunyai 35 tahun pengalaman dalam industri pembinaan dan kini menyandang jawatan selaku Ketua Eksekutif CIDB. Kerjaya beliau dalam perkhidmatan awam bermula pada tahun 1988 di Jabatan Kerja Raya (JKR) dan seterusnya menyertai Lembaga Pembangunan Industri Pembinaan (CIDB) Malaysia pada tahun 2001.

Dato' Sr Mohd Zaid Zakaria had 35 years of experience in the construction industry and currently holds the position as Chief Executive of CIDB. His career in public service began in 1988 at the Public Works Department (JKR) and later joined the Malaysian Construction Industry Development Board (CIDB) in 2001.

Beliau komited dalam tugas hakiki merangka dasar dan halatuju bersesuaian untuk CIDB menerajui industri pembinaan negara dengan kerjasama erat bersama pelbagai agensi kerajaan dan swasta. Beliau juga aktif memberikan sumbangan kepada agensi-agensi kerajaan dan badan profesional melalui penglibatan secara langsung dalam jawatankuasa dan pasukan khas yang ditubuhkan seperti berikut:

1. Pengerusi Jawatankuasa Standard Kebangsaan (National Standards Committee -NSC) bagi skop Construction & Civil Engineering (NSC D) di bawah pemantauan Jabatan Standard Malaysia yang berperanan untuk menilai dan meluluskan Standard Bahan Binaan;
2. Ahli Jawatankuasa Tadbir Urus Nexus Produktiviti Pembinaan (Nexus Governing Committee - NGC) yang dikelolai oleh Perbadanan Produktiviti Malaysia (Malaysia Productivity Corporation - MPC) di bawah Pelan Tindakan Produktiviti Malaysia;
3. Ketua pasukan khas dalam membangun dan menyediakan Prosedur Operasi Standard (SOP) rasmi industri pembinaan ketika bermulanya Perintah Kawalan Pergerakan (PKP);
4. Ketua pasukan penguatkuasaan bagi memantau aktiviti industri pembinaan negara sepanjang tempoh PKP serta wakil Sektor Pembinaan Negara untuk pelaporan kepada Majlis Keselamatan Negara (MKN) dan Jabatan Perdana Menteri Malaysia;
5. Ahli Lembaga, Lembaga Juruukur Bahan Malaysia untuk Sesi 18 (2017-2019), Sesi 20 (2021-2023) dan Sesi 21 (2023-2025) dengan sumbangan dalam pelbagai jawatankuasa, kumpulan kerja dan panel-panel;
6. Ahli Lembaga Pengarah syarikat BCISM Sdn Bhd; sebuah anak syarikat Royal Institution of Surveyors Malaysia (RISM) yang bekerjasama dengan CIDB dalam bidang data kos industri pembinaan;
7. Ahli Lembaga Pengarah Malaysia Steel Institute (MSI); sebuah agensi di bawah Kementerian Pelaburan, Perdagangan dan Industri (MITI) yang bertanggungjawab dalam industri besi keluli negara;
8. Ahli Lembaga Penasihat Pusat Kecemerlangan Kejuruteraan dan Teknologi JKR (CREaTE) dalam menerajui kecemerlangan dalam bidang R&D;
9. Mengetuai pembangunan National Construction Cost Centre (N3C) dengan kerjasama rapat NGO seperti Master Builders Association Malaysia (MBAM), Persatuan Kontraktor Melayu Malaysia (PKMM) serta pertubuhan profesional lain;

He is committed to the essential task of formulating appropriate policies and directions for CIDB to lead the nation's construction industry in close cooperation with various Government and private Agencies. He also actively contributes to Government agencies and professional bodies through direct involvement in committees and special teams established as follows:

1. *Chairman of the National Standards Committee (NSC) for the scope of Construction & Civil Engineering (NSC D) under the supervision of the Malaysian Standards Department which is responsible for evaluating and approving Construction Material Standards;*
2. *Members of the Nexus Governing Committee for Construction Productivity (NGC) managed by the Malaysia Productivity Corporation (MPC) under the Malaysian Productivity Action Plan;*
3. *The head of a special team in developing and preparing the official construction industry Standard Operating Procedures (SOP) at the start of the Movement Control Order (MCO);*
4. *The head of the enforcement team to monitor the activities of the national construction industry throughout the MCO period as well as the representative of the National Construction Sector for reporting to the National Security Council (MKN) and the Malaysian Prime Minister's Department;*
5. *Member of the Board of Quantity Surveyors Malaysia for Session 18 (2017-2019), Session 20 (2021-2023) and Session 21 (2023-2025) with contributions in various committees, working groups and panels;*
6. *Member of the Board of BCISM Sdn Bhd; a subsidiary of the Royal Institution of Surveyors Malaysia (RISM) which collaborates with CIDB in the field of construction industry cost data;*
7. *Member of the Board of Malaysia Steel Institute (MSI); an agency under the Ministry of Investment, Trade and Industry (MITI) that is responsible for the country's iron and steel industry;*
8. *Member of the JKR Engineering and Technology Center of Excellence (CREaTE) Advisory Board in leading excellence in the field of R&D;*
9. *Leading the development of the National Construction Cost Center (N3C) in close cooperation with NGOs such as the Master Builders Association of Malaysia (MBAM), the Malay Contractors Association of Malaysia (PKMM) and other professional organizations;*



”

Dato' Sr Mohd Zaid Zakaria komited dalam tugas hakiki merangka dasar dan halatuju bersesuaian untuk CIDB menerajui industri pembinaan negara dengan kerjasama erat bersama pelbagai agensi kerajaan dan swasta.

Dato' Sr Mohd Zaid Zakaria is committed to the essential task of formulating appropriate policies and directions for CIDB to lead the nation's construction industry in close cooperation with various Government and private Agencies.

10. Mengetuai misi-misi pengantarabangsaan industri pembinaan untuk meluaskan jaringan perniagaan pemain industri pembinaan tempatan melalui kerjasama rapat bersama Kementerian Luar Negeri, JPM, MITI dan agensi dibawahnya seperti MATRADE dan MIDA. Negara-negara yang terlibat termasuk negara-negara Eropah Timur, Timur Tengah, Afrika Utara, Venezuela, Asia Selatan dan beberapa negara ASEAN;
11. Ahli Jawatankuasa yang mewujudkan Akta Construction Industry and Payment Adjudication Act (CIPAA) yang telah diserahkan kepada Kuala Lumpur Regional Centre for Arbitration (KLRCA) kini dikenali sebagai The Asian International Arbitration Centre (AIAC);
12. Pengerusi Pasukan Kerja Teknikal Dasar Pembinaan Negara 2030 (NCP2030) - TWG 3 (Produktiviti);
13. Alumni Japan International Cooperation Agency (JICA);
14. Penceramah, Panel Penilai dan ahli jawatankuasa penasihat institusi akademik;
15. Pembentang kertas kerja di peringkat domestik dan antarabangsa termasuk di persidangan Technical Committee of the International Cost Comparison Program for Asia and Pacific anjuran Asian Development Bank (ADB) di Bangkok (2007); Asia Construct Forum di Tokyo (2004 dan 2005), Seoul (2017) dan Kuching (2018); dan
16. Profesor Adjung universiti-universiti berikut:
 - Universiti Sains Malaysia (USM),
 - Universiti Teknologi Mara (UiTM) (Dalam Negara) dan
 - Universiti Teknologi Malaysia (UTM).

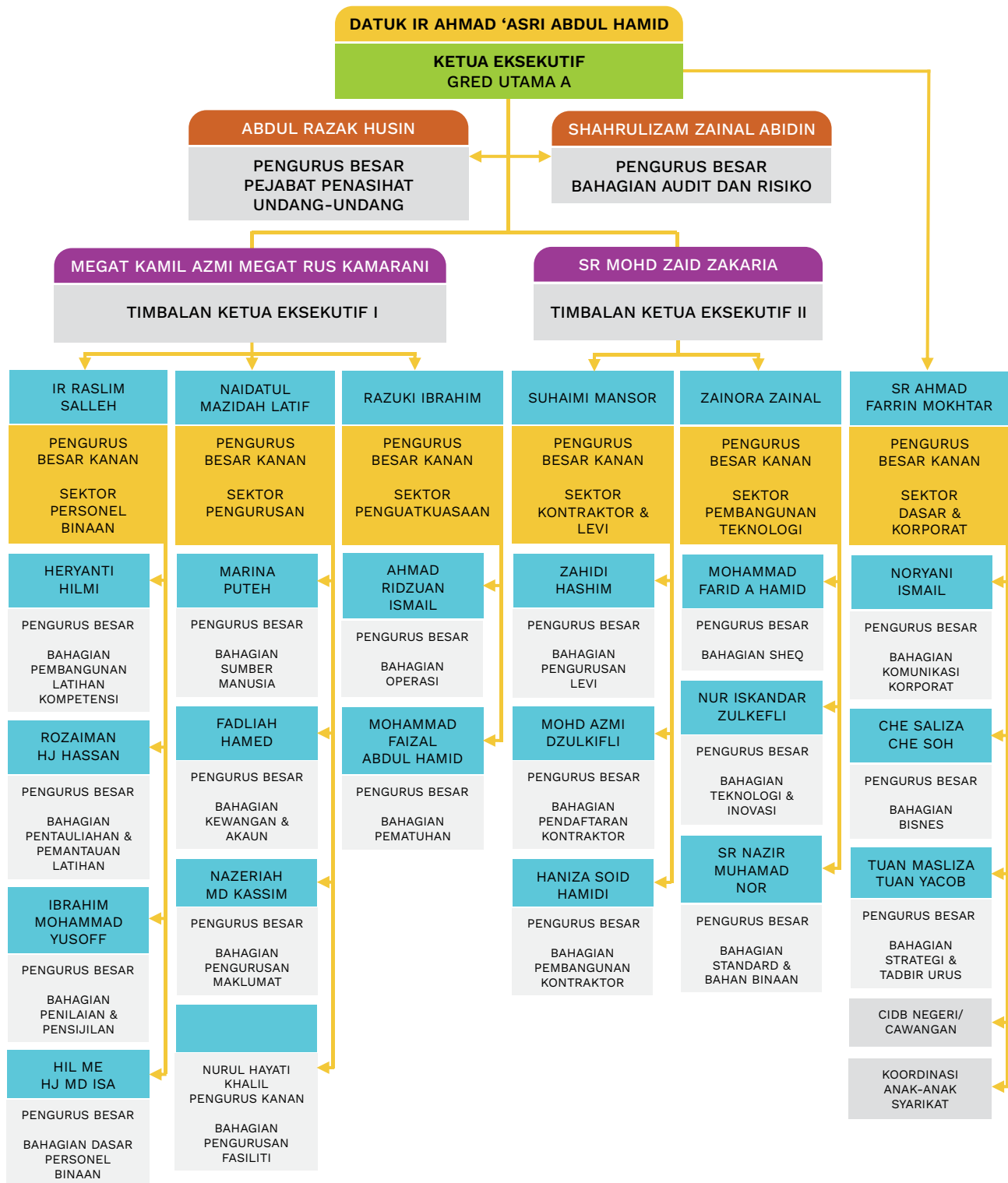
Dato' Sr Mohd Zaid Zakaria berkelulusan Ijazah Sarjana Muda Sains (Kepujian) Ukur Bahan dari Liverpool Polytechnic, United Kingdom dan Sarjana Sains Kejuruteraan Awam (Kejuruteraan Pembinaan dan Pengurusan Projek) dari Oklahoma State University, Amerika Syarikat. Selaras dengan sumbangan yang cemerlang kepada negara khususnya dalam bidang pembinaan, beliau telah dikurniakan Darjah Kebesaran Johan Setia Mahkota (J.S.M) daripada Kebawah Duli Yang Maha Mulia Seri Paduka Baginda Yang di-Pertuan Agong pada tahun 2023 dan Pingat Persekutuan Darjah yang Mulia Pangkuan Negara iaitu Kesatria Mangku Negara (KMN) pada tahun 2016 serta anugerah terkini, Darjah Kebesaran Dato' Paduka Setia Mahkota Kelantan (D.P.S.K) yang membawa gelaran Dato'.

10. *Leading the mission to internationalize the construction industry in expanding the business network of local construction industry players through close cooperation with the Ministry of Foreign Affairs, JPM, MITI and agencies under it such as MATRADE and MIDA. The countries involved include Eastern European countries, the Middle East, North Africa, Venezuela, South Asia and some ASEAN countries;*
11. *Members of the Committee that created the Construction Industry and Payment Adjudication Act (CIPAA) which was handed over to the Kuala Lumpur Regional Centre for Arbitration (KLRCA) now known as The Asian International Arbitration Centre (AIAC);*
12. *Chairman of the Technical Working Group (TWG) on Productivity of the National Construction Policy 2030;*
13. *Japan International Cooperation Agency (JICA) alumni;*
14. *Speakers, Panel of Assessors and advisory committee members of academic institutions;*
15. *Presenter of papers at the domestic and international level including at the Technical Committee of the International Cost Comparison Programme for Asia and Pacific Conference organized by the Asian Development Bank (ADB) in Bangkok (2007); Asia Construct Forum in Tokyo (2004 and 2005), Seoul (2017) and Kuching (2018); and*
16. *Adjunct Professors of the following universities:*
 - *University of Science Malaysia (USM),*
 - *University of Technology Mara (UiTM) (Domestic) and*
 - *University of Technology Malaysia (UTM).*

Dato' Sr Mohd Zaid Zakaria graduated with a Bachelor of Science (Honours) in Quantity Surveying from Liverpool Polytechnic, United Kingdom and a Master of Science in Civil Engineering (Construction Engineering and Project Management) from Oklahoma State University, USA. In line with his excellent contribution to the construction industry and the country, he was conferred the Honorable Johan Setia Mahkota (J.S.M) from His Majesty the Yang di-Pertuan Agong in 2023 and the Pingat Persekutuan Darjah yang Mulia Pangkuan Negara (Kesatria Mangku Negara - KMN) in 2016 as well as the most recent award of the Dato' Paduka Setia Mahkota Kelantan (D.P.S.K) which carries the title of Dato'.

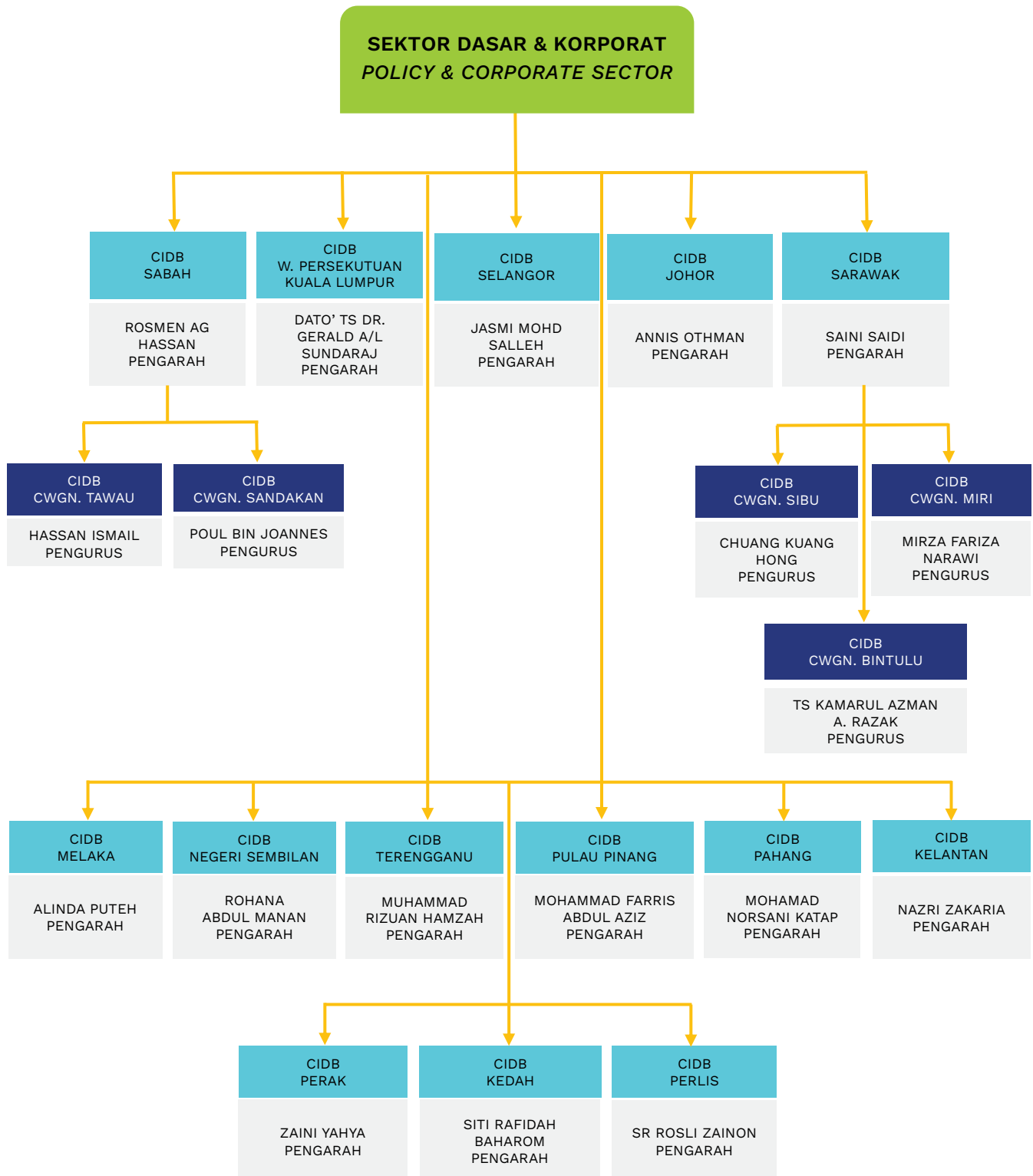
Struktur Organisasi

Organisation Chart



Struktur Organisasi CIDB Negeri/Cawangan 2023

CIDB States/Branches Organization Chart 2023



Pejabat Ketua Eksekutif

Chief Executive Office

Ketua Eksekutif
Chief Executive

Datuk Ir. Ahmad 'Asri
Abdul Hamid

Sehingga 31 Ogos 2023
Until 31 August 2023



Dato' Sr. Mohd.
Zaid Zakaria

Dilantik 1 September 2023
Appointed 31 September 2023



Timbalan Eksekutif I / Deputy Executive I



Megat Kamil
Azmi Megat
Rus Kamarani

Sehingga 1 Jun 2023
Until 1 June 2023



Dato' Sr. Mohd.
Zaid Zakaria

Sehingga 31 Ogos 2023
Until 31 August 2023



Razuki
Ibrahim

Dilantik 1 September 2023
Appointed 1 September 2023

Timbalan Eksekutif II / Deputy Executive II



Dato' Sr. Mohd.
Zaid Zakaria

Sehingga 31 Mei 2023
Until 31 May 2023

Pengurus Besar / General Managers



Abdul Razak
Husin

Pejabat Penasihat
Undang-undang
Legal Advisor's Office



Shahrulizam
Zainal Abidin

Bahagian Audit & Risiko
Audit & Risk Division

Sektor Dasar & Korporat

Policy & Corporate Sector

Pengurus Besar Kanan
Senior General Manager



• Sr Ahmad Farrin
Mokhtar

Pengurus Besar/General Managers



Noryani
Ismail

Bahagian Komunikasi
Korporat
*Corporate Communication
Division*



Tuan Masliza
Tuan Yacob

Bahagian Strategi &
Tadbir Urus
*Strategy & Governance
Division*



Che Saliza
Che Soh

Bahagian Bisnes
Business Division

Pengurus Kanan/Senior Managers



Suhana Mohd
Said

Bahagian Strategi &
Tadbir Urus
*Strategy & Governance
Division*



Nur Ima
Zainol Abidin

Bahagian Bisnes
Business Division

Sektor Personel Binaan

Construction Personnel Sector

Pengurus Besar Kanan
Senior General Manager



Ir. Raslim
Salleh

Sehingga 1 Oktober 2023
Until 1 October 2023

Pengurus Besar/General Managers



Heryanti
Hilmi

Bahagian Pembangunan
Latihan Kompetensi
Competency Training
Development Division



Rozaiman
Haji Hassan

Bahagian Pentauliahan &
Pemantauan Latihan
Accreditation & Training
Monitoring Division



Hil Me
Haji Md Isa

Bahagian Dasar
Personel Binaan
Construction Personnel
Policy Division



Ibrahim
Mohammad Yusoff

Bahagian Penilaian &
Pensijilan
Assessment & Certification
Division

Pengurus Kanan/Senior Managers



Siti Rahayu
Yaakub

Bahagian Pembangunan
Latihan Kompetensi
Competency Training
Development Division



Ts. Emasria
Ismail

Bahagian Penilaian &
Pensijilan
Assessment & Certification
Division

Sektor Pengurusan

Management Sector

Pengurus Besar Kanan
Senior General Manager



• Ts. Naidatul
Mazidah Latif

Pengurus Besar/General Managers



**Marina
Puteh**

Bahagian
Sumber Manusia
Human Resource
Division



**Nazeriah
Md Kassim**

Bahagian Pengurusan
Maklumat
Information Management
Division



**Fadliah
Hamed**

Bahagian Kewangan &
Akaun
Finance & Account
Division

Pengurus Kanan/Senior Managers



**Azihal Syarmey
Che Abdul Aziz**

Bahagian
Sumber Manusia
Human Resource
Division



**Rosmadi
Harun**

Bahagian Pengurusan
Maklumat
Information Management
Division



**Nurul Hayati
Khalil**

Bahagian Pengurusan
Fasiliti
Facility Management
Division

Sektor Pembangunan Teknologi

Technology Development Sector

Pengurus Besar Kanan
Senior General Manager



• Zainora
Zainal

Pengurus Besar/General Managers



Ts. Mohammad Farid
A Hamid

Bahagian SHEQ
SHEQ Division



Nur Iskandar
Zulkefli

Bahagian Teknologi &
Inovasi
Technology & Innovation
Division



Sr Nazir
Muhamad Nor

Bahagian Standard &
Bahan Binaan
Standard & Construction
Materials Division

Pengurus Kanan/Senior Managers



Ruzaihah
Abdullah

Bahagian SHEQ
SHEQ Division



Ts Shahreen
Ghazali

Bahagian Teknologi &
Inovasi
Technology & Innovation
Division



Ts. Nor Hamiza
Zahar

Bahagian Standard &
Bahan Binaan
Standard & Construction
Materials Division

Sektor Kontraktor & Levi

Contractor & Levy Sector

Pengurus Besar Kanan
Senior General Manager



● Suhaimi
Mansor

Pengurus Besar/General Managers



Zahidi
Hashim

Bahagian Pengurusan
Levi
*Levy Management
Division*



Mohd Azmi
Dzulkifli

Bahagian Pendaftaran
Kontraktor
*Contractor Registration
Division*



Haniza
Soid Hamidi

Bahagian Pembangunan
Kontraktor
*Contractor Development
Division*

Pengurus Kanan/Senior Managers



Farrah Fazini
Mohamad

Bahagian Pendaftaran
Kontraktor
*Contractor Registration
Division*



Faradhila
Zakbah

Bahagian Pembangunan
Kontraktor
*Contractor Development
Division*

Sektor Penguatkuasaan

Enforcement Sector

Pengurus Besar Kanan
Senior General Manager

Sehingga 15 Ogos 2023 •
Until 15 August 2023



● Razuki
Ibrahim

Pengurus Besar/General Managers



Mohammad Faizal
Abdul Hamid

Bahagian Pematuhan
Compliance Division



Ahmad Ridzuan
Ismail

Bahagian Operasi
Operation Division

Ibu Pejabat

Head Office

**LEMBAGA PEMBANGUNAN
INDUSTRI PEMBINAAN MALAYSIA**

Tingkat 10, Menara Dato' Onn
Pusat Dagangan Dunia (WTC)
No. 45, Jalan Tun Ismail
50480 Kuala Lumpur.

Talian Am: +603-4047 7000
CIDB Careline: +603-5567 3300
Faks: +603-4047 7070

WILAYAH
PERSEKUTUAN
KUALA LUMPUR

CIDB Negeri dan Cawangan

CIDB States and Branches

Perlis, Kedah & Pulau Pinang

CIDB NEGERI PERLIS

No 10, Jalan Tuanku Syed Putra
(Jalan Kangar-Alor Setar), Seriab
01000 Perlis Indera Kayangan.
Tel: +604-9781 243
Faks: +604-9781 244

Sr Rosli Zainon
(Pengarah / Director)



CIDB NEGERI KEDAH

Lot 7 & 8, Kompleks Perniagaan Asas Jaya
Jalan Stadium
05100 Alor Setar, Kedah.
Tel: +604-7331 243
Faks: +604-7331 175

Pn. Siti Rafidah Baharom
(Pengarah / Director)



CIDB PULAU PINANG

Tingkat 9, Bangunan KWSP
No. 3009 Off Lebuh Tenggiri 2
Bandar Seberang Jaya
13700 Seberang Jaya, Pulau Pinang.
Tel: +604-3902 448
Faks: +604-3907 448

En. Zahidi Hashim
(Pengarah / Director)



Kelantan, Terengganu & Pahang

CIDB NEGERI KELANTAN

AG-01-07, Tingkat 1
Alwaqf Garden Boulevard @ Tunjung
H-Elite Hotel, Jalan Kuala Krai
16010 Kota Bharu, Kelantan.
Tel: +609-7444 311
Faks: +609-7434 311

En. Nazri Zakaria
(Pengarah / Director)



CIDB NEGERI TERENGGANU

Tingkat 7, Menara Yayasan Islam Terengganu
Jalan Sultan Omar
20300 Kuala Terengganu, Terengganu.
Tel: +609-6245 311
Faks: +609-6238 973

En. Muhammad Rizuan Hamzah
(Pengarah / Director)



CIDB NEGERI PAHANG

A1, Tingkat Bawah
Jalan Seri Kuantan 2, Seri Kuantan Square
25050 Kuantan, Pahang.
Tel: +609-5178 734
Faks: +609-5178 751

En. Mohamad Norsani Katap
(Pengarah / Director)



Perak, Selangor, & Wilayah Persekutuan

CIDB NEGERI PERAK

Tingkat 5, Bangunan KWSP
Jalan Greentown
30450 Ipoh, Perak.
Tel: +605-2423 488
Faks: +605-2555 488

En. Zaini Yahya
(Pengarah / Director)



CIDB WILAYAH PERSEKUTUAN KUALA LUMPUR

Tingkat 11, Wisma FGV
Jalan Raja Laut
50350 Kuala Lumpur.
Tel: +603-2618 0000
Faks: +603-2618 0101 (Pentadbiran & Kewangan/
Administration & Finance)

Dato' Ts. Dr. Gerald A/L Sundaraj
(Pengarah / Director)



CIDB NEGERI SELANGOR

Tingkat 5 & 6, Wisma PKPS
Persiaran Perbandaran, Seksyen 14
40675 Shah Alam, Selangor.
Tel: +603-5512 8600
Faks: +603-5512 8620

En. Jasmi Mohd Salleh
(Pengarah / Director)



Negeri Sembilan, Melaka & Johor

CIDB NEGERI SEMBILAN

Wisma KoCIDB
Lot D30, Persiaran Utama S2/B2, Seremban 2
70300 Seremban, Negeri Sembilan.
Tel: +606-6016 311
Faks: +606-6017 311

Pn. Rohana Abdul Manan
(Pengarah / Director)



CIDB NEGERI MELAKA

No. 31-1, Jalan TU 49A
Kompleks Komersial Boulevard
Taman Tasik Utama
75450 Ayer Keroh, Melaka.
Tel: +606-2328 895
Faks: +606-2328 950

Pn. Alinda Puteh
(Pengarah / Director)



CIDB NEGERI JOHOR

Kompleks CIDB
Batu 3, Jalan Tampoi
81200 Johor Bahru, Johor.
Tel: +607-2300 520
Faks: +607-2314 472

En. Annis Othman
(Pengarah / Director)



Sabah & Sarawak

CIDB NEGERI SARAWAK (CAWANGAN MIRI)

Lot 9524 & 9525,
Assar Commercial Centre,
Jalan Miri By Pass,
98000 Miri, Sarawak.
Tel: +6086-343 413
Faks: +6086-343 412

Pn. Mirza Fariza Narawi
(Pengurus Cawangan /
Branch Manager)



CIDB NEGERI SARAWAK (CAWANGAN BINTULU)

Lot 4372, Fasa 7, Parkcity
Commercial Area
Off Jalan Di Warta
97000 Bintulu, Sarawak.
Tel: +6086-343 413
Faks: +6086-343 412

En. Kamarul Azman A. Razak
(Pengurus Cawangan /
Branch Manager)



CIDB NEGERI SARAWAK

Tingkat 1, Blok A, Kompleks CIDB
Jalan Sultan Tengah
93050 Kuching, Sarawak.
Tel: +6082-445 833
Faks: +6082-447 833

En. Saini Saidi
(Pengarah / Director)



CIDB NEGERI SARAWAK (CAWANGAN SIBU)

Tingkat 4 & 5, Lot 865, Blok 5 Sibu Town Square
Commercial Centre, Lorong Lau King Howe 1
96000 Sibu, Sarawak.
Tel: +6084-256 745
Faks: +6084-256 746

En. Chuang Kuang Hong
(Pengurus Cawangan /
Branch Manager)



CIDB NEGERI SABAH

Lot 19, 20, 21 & 22, Padimas Point 2 Block F
off Jalan Pintas Penampang,
88100 Kota Kinabalu, Sabah
Tel: +6088-745 100
Faks: +6088-745 110

En. Rosmen Ag. Hassan
(Pengarah / Director)

**CIDB NEGERI SABAH
(CAWANGAN TAWAU)**

Lot 20 & Lot 21, Blok D, Plaza Damai
Jalan Damai, Off Jalan Apas,
Beg Berkunci No. 7
91009 Tawau, Sabah.
Tel: +6089-777 841/842/846
Faks: +6089-777 840

En. Hassan Ismail
(Pengurus Cawangan /
Branch Manager)

**CIDB NEGERI SABAH
(CAWANGAN SANDAKAN)**

Lot 03-GF, 03-1F & 03-2F
Blok A, Bandar Labuk Jaya D
Batu 7, Jalan Labuk
90000 Sandakan, Sabah.
Tel: +6089-668 015
Faks: +6089-668 000

En. Poul Joannes
(Pengurus Cawangan /
Branch Manager)



Anak Syarikat

Subsidiaries

Sepanjang tahun 2022, anak-anak syarikat CIDB telah terlibat secara aktif dalam menyokong pelaksanaan pelbagai program pembangunan industri. Berikut adalah anak-anak syarikat tersebut:

Throughout 2022, CIDB's subsidiaries have been actively involved in supporting the implementation of various industry development programmes. They are as follows:



CIDB Holdings Sdn. Bhd.
Tingkat 22, Menara Dato' Onn
Pusat Dagangan Dunia (WTC)
Jalan Tun Ismail
50480 Kuala Lumpur
Tel: 03-4042 8880
Faks: 03-4042 2880

1

CIDB Holdings Sdn. Bhd.

Melaksanakan Program CIDB dan pengurusan Akademi Binaan Malaysia (ABM). CIDB Holdings Sdn. Bhd. pula mempunyai anak-anak syarikat seperti berikut:

The implementation arm of CIDB Programmes and management of Akademi Binaan Malaysia (ABM). CIDB Holdings Sdn. Bhd. also has the following subsidiaries:



a) CIDB IBS Sdn Bhd

Menjadi peneraju utama dalam penyelesaian dan pemangkin kepada transformasi industri IBS.

Ultimately leading the solution and catalyst for the transformation of the IBS industry.

CIDB IBS Sdn Bhd
Lot 8, Jalan Chan Sow Lin
55200 Kuala Lumpur
Tel: 03-9281 5903/5910
Faks: 03-9281 5908



b) CIDB Technologies Sdn Bhd

Pusat penilaian dan latihan CIDB Malaysia untuk Kimpalan, Pengujian Tanpa Musnah (NDT) dan Operasi Peledakan & Mengecat BPO).

An assessment and training centre of CIDB Malaysia for Welding, Non-Destructive Testing (NDT) and Blasting & Painting Operation (BPO).

CIDB Technologies Sdn Bhd
Lot 8, Seksyen 91
Jalan Chan Sow Lin
55200 Kuala Lumpur
Tel: 03-9281 2391



- c) Enam buah Akademi Binaan Malaysia (ABM) yang ditauliahkan oleh CIDB Malaysia sebagai pusat penilaian dan latihan kompetensi kemahiran pembinaan yang terdiri daripada:

Six Akademi Binaan Malaysia (ABM) accredited by CIDB Malaysia as a center for competency assessment and construction skills training consisting of:

- **ABM Wilayah Tengah / ABM Central Region**
- **ABM Wilayah Utara / ABM Northern Region**
- **ABM Wilayah Timur / ABM Eastern Region**
- **ABM Wilayah Selatan / ABM Southern Region**
- **ABM Sabah / ABM Sabah**
- **ABM Sarawak / ABM Sarawak**

ABM Wilayah Tengah

Lot 8, Jalan Chan Sow Lin
55200 Kuala Lumpur
Tel: 03-9200 2008
Faks: 03-9200 2009

ABM Wilayah Timur

Jenagor, 21700 Kuala Berang
Terengganu Darul Iman
Tel: 09-681 8327/28/86/96/97
Faks: 09-681 8329

ABM Wilayah Utara

Lot 2991 & 2992,
Jalan Sintok – Padang Sanai
06010 Sintok
Kedah Darul Aman
Tel: 04-924 2200
Faks: 04-924 1100

ABM Wilayah Selatan

Lot 2067, Batu 3, Jalan Tampoi
81200 Johor Bahru
Johor Darul Takzim
Tel: 07-238 8152
Faks: 07-234 5808

ABM Wilayah Sabah

0.6KM, Jalan Kayu Madang 4,
Kampung Kayu Madang, Telipok,
88450 Kota Kinabalu, Sabah
Tel: 03-4042 8880
Faks: 03- 4042 2880

ABM Sarawak

Tingkat 1, Blok C, Kompleks CIDB
Jalan Sultan Tengah
93050 Kuching Sarawak
Tel: 082-446 700 / 448 700
Faks: 082-442 700



CIDBe.CONSTRUCT
SERVICES SDN. BHD.

2

CIDB e-Construct Services Sdn. Bhd.

Melaksanakan program peningkatan *Information Communication Technologies (ICT)* dan *Building Information Modelling (BIM)* bagi industri pembinaan.

Implements the Information Communication Technologies (ICT) and Building Information Modelling (BIM) enhancement programmes for the construction industry.

CIDB E-Construct Services Sdn. Bhd.

Pejabat Pengurusan myBIM Centre
Tingkat 11, Menara Sunway Putra
Lot 100, Jalan Putra
50350 Kuala Lumpur
Tel: 03-4040 0399
Faks: 03-4040 1289



3

Construction Research Institute of Malaysia (CREAM)

Menjalankan program - program penyelidikan dan kajian berkaitan teknologi dan inovasi pembinaan, kualiti, kesihatan, keselamatan dan kemampanan alam sekitar. CREAM turut menawarkan perkhidmatan pengujian dan pensijilan bahan binaan; serta program penilaian kepada industri pembinaan.

Conducts research and study programmes related to technology and innovation in construction, quality, health, safety and environmental sustainability. CREAM also offers testing and certification of building materials; as well as assessment programmes for the construction industry.

**Construction Research Institute
of Malaysia (CREAM)**

Level 29, Sunway Putra Tower,
No 100, Jalan Putra
50350 Kuala Lumpur
Tel: 03-4040 0040
Faks: 03-4050 2649



4

Construction Labour Exchange Centre Berhad (CLAB)

Membekalkan pekerja binaan dan menyediakan Pusat Penempatan Pekerja (CLQ)

Supplies construction workers and provides Centralised Labour Quarters (CLQ) for construction workers.

**Construction Labour Exchange
Centre Berhad (CLAB)**

Level 2, Annexe, Menara Milenium,
No. 8, Jalan Damanlela
Pusat Bandar Damansara
50490 Kuala Lumpur
Tel: 03-2095 9599
Faks: 03-2095 9566

Sumber Manusia

Human Resources

Pada akhir Disember 2023, CIDB mempunyai seramai 997 orang staf di mana seramai 347 orang daripada jumlah tersebut terdiri daripada staf lantikan tetap mengisi waran perjawatan yang telah diluluskan oleh Jabatan Perkhidmatan Awam (JPA). Sementara itu, seramai 650 orang staf berstatus kontrak terus memainkan peranan penting dalam menjayakan pelaksanaan fungsi-fungsi utama CIDB sebagaimana yang digariskan di bawah Akta CIDB 520 (Pindaan) 2011. Terdapat pengurangan sebanyak 0.5% keseluruhan jumlah staf berbanding 2022. Pecahan staf mengikut kategori pada tahun 2023 berbanding tahun 2022 adalah seperti di bawah:

At the end of December 2023, CIDB has a total of 997 employees in which a total of 347 staff were permanent staff filling the approved posts warranted by the Public Service Department (PSD). Meanwhile, 650 contractual staff continue to play an important role in ensuring the implementation of CIDB's key functions as set out under the CIDB Act 520 (Amendment) Act 2011. There was a decrease of 0.5% in the total number of staff compared to 2022. The breakdown of staff by category in 2023 compared to 2022 is as follows:

Bilangan dan pengisian jawatan pada akhir Disember 2023 berbanding 2022
Number of positions and posts filled at the end of December 2023 compared to 2022

Kategori/Kumpulan Jawatan <i>Categories/Group of Posts</i>	Bilangan Jawatan Tetap <i>Number of Permanent Posts</i>	Pengisian Jawatan <i>Posts Filled</i>							
		Tetap <i>Permanent</i>		Pinjaman <i>Secondment</i>		Kontrak <i>Contract</i>		Jumlah <i>Total</i>	
		2023	2022	2023	2022	2023	2022	2023	2022
Jawatan Utama Sektor Awam (JUSA) <i>Public Sector Superscale</i>	4	2	3	-	-	-	-	2	3
Pengurusan & Profesional <i>Management & Professional</i>	84	78	81	-	2	94	94	172	177
Pelaksana (Sokongan) <i>Implementors (Support)</i>	287	267	275	-	-	556	547	823	822
Jumlah Total	375	347	359	-	2	650	641	997	1002

Dari segi taburan staf, Ibu Pejabat CIDB mempunyai 413 orang staf pada tahun 2023, manakala pejabat-pejabat negeri dan cawangan mempunyai seramai 584 staf. Terdapat pengurangan sebanyak 0.24% jumlah staf di Ibu Pejabat dan 0.68% di pejabat-pejabat negeri dan cawangan berbanding 2022. Taburan staf mengikut kategori pada tahun 2023 berbanding tahun 2022 adalah seperti di bawah:

In terms of staff distribution, CIDB Head Office had 413 employees in 2023, while state and branch offices had a total of 584 employees. There was a decrease of 0.24% in the number of staff at the Head Office and 0.68% in the state and branch offices compared to 2022. Staff distribution by category in 2023 compared to 2022 is as below:

Taburan Staf
Staff Distribution

Kategori/Kumpulan Jawatan Categories/Group of Posts	Ibu Pejabat Head Office		Pejabat / Cawangan Negeri State / Branch Offices		Jumlah Total	
	2023	2022	2023	2022	2023	2022
Jawatan Utama Sektor Awam (JUSA) / Public Sector Superscale	2	3	-	-	2	3
Pengurusan & Profesional Management & Professional	121	124	51	53	172	177
Pelaksana (Sokongan) Implementors (Support)	290	287	533	535	823	822
Jumlah Total	413	414	584	588	997	1002

Prestasi Kewangan

Financial Performance

Hasil

CIDB & KUMPULAN

Berdasarkan Penyata Kewangan Telah Diaudit 2023, jumlah hasil yang diterima sehingga 31 Disember 2023 adalah sebanyak RM365.3 juta bagi CIDB dan RM407.8 juta bagi Kumpulan. Secara keseluruhannya, hasil tahun 2023 meningkat sebanyak RM16.2 juta (5%) berbanding hasil tahun 2022 yang berjumlah RM349.1 juta bagi CIDB manakala hasil tahun 2023 meningkat sebanyak RM24.4 juta (6%) berbanding hasil tahun 2022 yang berjumlah RM383.4 juta bagi Kumpulan.

Pengenaan levi masih kekal sebagai penyumbang utama hasil CIDB iaitu sebanyak RM213.4 juta atau 58% daripada jumlah keseluruhan hasil. Hasil daripada yuran pendaftaran adalah sebanyak RM76.9 juta (21%), hasil faedah dan dividen sebanyak RM17.7 juta (5%), hasil pelunasan geran kerajaan sebanyak RM13.7 juta (4%), hasil yuran kursus sebanyak RM11.4 juta (3%), hasil verifikasi bahan sebanyak RM9.9 juta (3%), hasil kompaun dan penalti sebanyak RM9.6 juta (3%), dan hasil yang lain sebanyak RM12.7 juta (3%).

Di peringkat Kumpulan, pengenaan levi juga masih kekal sebagai penyumbang utama hasil Kumpulan iaitu sebanyak RM213.4 juta atau 52% daripada jumlah keseluruhan hasil. Hasil daripada yuran pendaftaran adalah sebanyak RM76.9 juta (19%), hasil yuran kursus sebanyak RM33.8 juta (8%), hasil faedah dan dividen sebanyak RM20.0 juta (5%), hasil pelunasan geran kerajaan sebanyak RM13.8 juta (3%), hasil fi pengurusan sebanyak RM10.6 juta (3%), hasil verifikasi bahan sebanyak RM9.9 juta (3%), hasil kompaun dan penalti sebanyak RM9.6 juta (2%), dan hasil yang lain sebanyak RM19.8 juta (5%).

Revenue

CIDB & GROUP

Based on the 2023 Audited Financial Statements, the total revenue received up to 31 December 2023 was RM365.3 million for CIDB and RM407.8 million for the Group. Overall, revenue in 2023 increased by RM16.2 million (5%) compared to revenue in 2022 which amounted to RM349.1 million for CIDB while revenue in 2023 increased by RM24.4 million (6%) compared to revenue in 2022 amounting to RM383.4 million for the Group.

Levies remain the main contributor to CIDB's revenue, amounting to RM213.4 million or 58% of the total revenue. Revenue from registration fees is RM76.9 million (21%), interest and dividends RM17.7 million (5%), government grants RM13.7 million (4%), course fees RM11.4 million (3%), material verification RM9.9 million (3%), compounds and penalties RM9.6 million (3%), and other revenues RM12.7 million (3%).

At the Group level, levies also remain the main contributor to the Group's revenue, amounting to RM213.4 million or 52% of the total revenue. Revenue from registration fees is RM76.9 million (19%), course fees RM33.8 million (8%), interest and dividends RM20.0 million (5%), government grants RM13.8 million (3%), management fees RM10.6 million (3%), material verification RM9.9 million (3%), compounds and penalties RM9.6 million (2%), and other revenues of RM19.8 million (5%).

Hasil CIDB dan Kumpulan 2023
CIDB and Group Revenue 2023

Sumber Hasil <i>Source of Revenue</i>	Hasil / Revenue (RM Juta / million)			
	Peringkat Kumpulan <i>Group Level</i>		Peringkat CIDB <i>CIDB Level</i>	
	2023	2022	2023	2022
Hasil Daripada Urus Niaga Bukan Pertukaran <i>Revenue From Non-Exchange Transactions</i>	313.7	307.9	313.6	307.3
Levi / Levy	213.4	216.3	213.4	216.3
Yuran Pendaftaran / Registration Fee	76.9	65.4	76.9	65.5
Kompaun dan Penalti / Compound and Penalty	9.6	9.4	9.6	9.4
Geran Kerajaan / Government Grant	-	16.7	-	16.1
Lain-lain Urus Niaga Bukan Pertukaran <i>Other Non-Exchange Transactions</i>	13.8	0.1	13.7	-
Hasil Daripada Urus Niaga Pertukaran <i>Revenue From Exchange Transactions</i>	91.5	73.3	51.1	40.2
Yuran Penilaian Kemahiran / Assessment Skills Fees	9.2	7.9	7.9	5.9
Yuran Kursus / Course Fees	33.8	26.0	11.4	12.0
Hasil Sewaan / Rental Revenue	2.6	0.7	2.6	0.1
Dividen / Dividends	0.5	0.5	0.1	0.1
Faedah Deposit Tetap / Fixed Deposits Interest	17.8	11.0	16.0	10.5
Hibah / Hibah	1.7	1.2	1.6	1.2
Verifikasi Bahan / Material Verification	9.9	8.9	9.9	8.9
Jualan Dokumen / Sales of Documents	0.2	0.2	-	0.1
Lain-lain Urus Niaga Pertukaran <i>Other Exchange Transactions</i>	5.1	8.3	1.6	1.4
Fi Pengurusan Projek Perundingan, Pensijilan dan Pendaftaran <i>Management Fees for Project Consultation, Certification and Registration</i>	10.6	8.5	-	-
Untung belum terealisasi / Unrealised gains	0.1	0.1	-	-
Lain-lain Hasil / Other Revenues	2.6	2.2	0.6	1.6
Faedah Pinjaman Kenderaan / Vehicle Loan Interest	-	0.1	-	-
Bayaran Balik Geran / Grant Repayment	-	0.1	-	0.1
Pendapatan Hutang Ragu / Doubtful Debt Income	0.1	0.6	0.1	0.6
Keuntungan Mudharabah / Mudharabah Profits	0.3	0.8	0.3	0.8
Pelbagai Hasil / Miscellaneous Revenues	1.4	0.5	0.2	0.1
Keuntungan Jualan Hartanah, Loji dan Peralatan <i>Gain from Disposal of Property, Plant and Equipment</i>	0.4	0.1	-	-
Keuntungan Atas Nilai Saksama Pelaburan Hartanah <i>Gain from Fair Value of Investment Property</i>	0.4	-	-	-
Jumlah / Total	407.8	383.4	365.3	349.1



Perbelanjaan

CIDB & KUMPULAN

Perbelanjaan keseluruhan bagi CIDB telah menurun sebanyak RM13.4 juta (-4%) daripada RM362.4 juta untuk tahun 2022 kepada RM349.0 juta pada tahun 2023 manakala bagi Kumpulan juga telah menurun sebanyak RM24.8 juta (-6%) daripada RM414.3 juta untuk tahun 2022 kepada RM389.5 juta pada tahun 2023.

Perbelanjaan mengurus tahun 2023 bagi CIDB meningkat sebanyak RM6.7 juta (4%) kepada RM159.3 juta berbanding tahun 2022 yang berjumlah RM152.6 juta. Perbelanjaan bagi program pembangunan industri meningkat sebanyak RM11.0 juta (7%) kepada RM159.4 juta berbanding RM148.4 juta pada tahun 2022. Perbelanjaan modal pula menurun sebanyak RM31.1 juta (-51%) kepada RM30.3 juta berbanding RM61.4 juta pada tahun 2022.

Perbelanjaan mengurus tahun 2023 bagi Kumpulan pula meningkat sebanyak RM5.6 juta (3%) kepada RM213.1 juta berbanding tahun 2022 yang berjumlah RM207.5 juta. Perbelanjaan bagi program pembangunan industri meningkat sebanyak RM10.6 juta (8%) kepada RM138.2 juta berbanding RM127.6 juta pada tahun 2022. Perbelanjaan modal pula menurun sebanyak RM41.0 juta (-52%) kepada RM38.2 juta berbanding RM79.2 juta pada tahun 2022.

Expenditure

CIDB & GROUP

Overall expenditure for CIDB decreased by RM13.4 million (-4%) from RM362.4 million in 2022 to RM349.0 million in 2023 while the Group also recorded a decrease by RM24.8 million (-6%) from RM414.3 million in 2022 to RM389.5 million in 2023.

CIDB's operating expenses increased by RM6.7 million (4%) to RM159.3 million in 2023 compared to RM152.6 million in 2022. Expenditure for industrial development programmes increased by RM11.0 million (7%) to RM159.4 million compared to RM148.4 million in 2022. Capital expenditure decreased by RM31.1 million (-51%) to RM30.3 million compared to RM61.4 million in 2022.

Operating expenses for the Group increased by RM5.6 million (3%) to RM213.1 million in 2023 compared to RM207.5 million in 2022. Expenditure for industrial development programmes increased by RM10.6 million (8%) to RM138.2 million compared to RM127.6 million in 2022. Capital expenditure decreased by RM41.0 million (-52%) to RM38.2 million compared to RM79.2 million in 2022.

Perbelanjaan CIDB dan Kumpulan 2023
CIDB and Group Expenditure 2023

Jenis Perbelanjaan Types of Expenditure		Perbelanjaan / Expenditure (RM juta/million)			
		Peringkat Kumpulan Group Level		Peringkat CIDB CIDB Level	
		2023	2022	2023	2022
Kos Pengeluaran Production Cost	a	12.0	11.3	-	-
Emolumen Emolument	b	103.4	103.4	80.9	77.3
Bekalan Perkhidmatan Service Supplies	c	5.3	2.6	4.7	2.1
Belanja Operasi Operational Expenditure	d	92.4	90.2	73.7	73.2
(A) Belanja Mengurus Operating Expenditure	e=a+b+c+d	213.1	207.5	159.3	152.6
(B) Program Pembangunan Industri Industry Development Programmes		138.2	127.6	159.4	148.4
(C) Belanja Modal Capital Expenditure		38.2	79.2	30.3	61.4
Jumlah Total	A+B+C	389.5	414.3	349.0	362.4

Keuntungan Terkumpul

Keuntungan terkumpul bersih di peringkat CIDB meningkat sebanyak RM45.9 juta (5%) daripada RM863.0 juta pada tahun 2022 kepada RM908.9 juta pada tahun 2023.

Sementara itu kedudukan keuntungan terkumpul bersih di peringkat Kumpulan juga meningkat sebanyak RM55.3 juta (6%) daripada RM899.8 juta pada tahun 2022 kepada RM955.1 juta pada tahun 2023.

Accumulated Profit

The total accumulated profit at CIDB level increased by RM45.9 million (5%) from RM863.0 million in 2022 to RM908.9 million in 2023.

At the Group level, total accumulated profit also increased by RM55.3 million (6%) from RM899.8 million in 2022 to RM955.1 million in 2023.

Keuntungan Terkumpul CIDB dan Kumpulan 2023
CIDB and Group Accumulated Profit 2023

Jenis Pendapatan <i>Types of Income</i>		Pendapatan / Income (RM juta / million)			
		Peringkat Kumpulan <i>Group Level</i>		Peringkat CIDB <i>CIDB Level</i>	
		2023	2022	2023	2022
Lebihan pendapatan sebelum cukai <i>Surplus income before tax</i>	a	56.5	48.3	46.6	48.1
Cukai pendapatan <i>Income tax</i>	b	0.8	7.5	(0.1)	6.8
Zakat	c	1.0	0.2	0.8	0.2
Kepentingan minority <i>Minority interest</i>	d	-	-	-	-
(A) Lebihan pendapatan selepas cukai <i>Surplus income after tax</i>	e=a-b-c-d	54.7	40.6	45.9	41.1
(B) Lebihan pendapatan dibawa ke hadapan <i>Surplus income brought forward</i>		899.8	857.6	863.0	821.9
Pelarasan tahun lepas <i>Prior Year Adjustments</i>	f	-	1.7	-	-
Keuntungan Penilaian Aktuari <i>Actuarial Valuation Gain</i>	g	0.6	-	-	-
Dividen dibayar kepada Kepentingan Bukan Kawalan <i>Dividends paid to Non-Controlling Interests</i>		-	-	-	-
Hapuskira penghutang subsidiary <i>Subsidiary debtors written off</i>	h	-	(0.1)	-	-
Jumlah <i>Total</i>	A+B+f+g+h	955.1	899.8	908.9	863.0

Tinjauan Pengerusi

Chairman Overview

Dengan nama Allah Yang Maha Pemurah lagi Maha Penyayang.

Selaku Pengerusi Lembaga Pembangunan Industri Pembinaan Malaysia (CIDB), saya dengan sukacitanya membentangkan Laporan Tahunan dan Penyata Kewangan CIDB bagi tahun kewangan berakhir 31 Disember 2023.

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

As Chairman of the Construction Industry Development Board of Malaysia (CIDB), it is with great pleasure that I present the Annual Report and Financial Statements of CIDB for the financial year ended 31 December 2023.



Tahun 2023 menyaksikan Kerajaan yang baharu dibentuk melakarkan laluan untuk pertumbuhan pasca-pandemik di Malaysia sambil membuka jalan bagi reformasi struktur. Penumpuan cabaran global telah mentakrifkan faktor yang terus menguji daya tahan ekonomi utama.

Malaysia sedang berusaha untuk membina ekonomi yang teguh dan dinamik yang mampu menahan ketidaktentuan global dengan mempelbagaikan ekonominya, mengukuhkan perkongsian perdagangan, melabur dalam kemampanan dan inovasi, serta menangani isu sosio-ekonomi domestik. Tindak balas strategik negara terhadap cabaran ini adalah penting dalam membentuk trajektori masa depannya dan memastikan pertumbuhan dan kestabilan yang berterusan.

Pada Disember 2023, Kementerian Kerja Raya mengalu-alukan Timbalan Menteri baharu YB Datuk Seri Haji Ahmad Maslan untuk meneruskan usaha dalam melaksanakan dasar dan inisiatif kementerian yang berkesan dan bermanfaat kepada rakyat dan negara.

Di peringkat global, kita masih mengalami ketegangan geopolitik yang memuncak dan pakatan yang beralih. Dinamik ini mewujudkan dunia yang lebih terpolarisasi, dengan negara bergelut dengan implikasi kuasa besar yang bersaing dan berpotensi menimbulkan konflik baharu.

The year 2023 witnessed the newly-formed Government charting the path for Malaysia's post-pandemic growth while paving the way for structural reforms. A confluence of global challenges defined the factors that continued to test the resilience of major economies.

Malaysia is working to build a robust and dynamic economy capable of withstanding global uncertainties by diversifying its economy, strengthening trade partnerships, investing in sustainability and innovation, as well as addressing domestic socio-economic issues. The country's strategic responses to these challenges are pivotal in shaping its future trajectory and ensuring sustained growth and stability.

In December 2023, the Ministry of Works welcomed a new Deputy Minister YB Datuk Seri Haji Ahmad Maslan to continue its efforts in implementing the ministry's policies and initiatives that are effective and beneficial to the people and country.

The global front was marked by heightened geopolitical tensions and shifting alliances. These dynamics created a more polarized world, with nations grappling with the implications of competing superpowers and the potential for new conflicts.

Tahun 2023 adalah tahun ke-29 CIDB beroperasi. Visi dan misi CIDB masih mencabar dan kita perlu terus mentransformasi dan memperbaharui diri dalam menghadapi cabaran yang semakin meningkat ini.

The year 2023 was CIDB's 29th year in operation. CIDB's vision and mission are as challenging as ever and we need to continue to transform and renew ourselves in meeting these evolving challenges.



Persekitaran Ekonomi

Ekonomi global terus menghadapi beberapa cabaran pada tahun 2023. Kadar faedah yang tinggi dalam keadaan inflasi yang meningkat, kegawatan perbankan AS dan ketegangan geopolitik menjejaskan pertumbuhan global pada tahun itu. Di samping itu, kitaran menurun teknologi global, peralihan dalam perbelanjaan pengguna daripada barangan kepada perkhidmatan dan sekatan perdagangan yang berterusan melembapkan aktiviti perdagangan global. Pertumbuhan ekonomi global menyederhana kepada 3.1% (2022: 3.5%). Penyumbang utama kepada penyederhanaan ini adalah dasar monetari yang ketat dan inflasi yang meningkat.

Walaupun keadaan global yang mencabar, ekonomi Malaysia terus berkembang sebanyak 3.7% pada 2023 (2022: 8.7%). Pertumbuhan yang lebih sederhana juga mencerminkan keadaan normal berikutan pemulihan ekonomi pada 2022, yang disokong oleh pembukaan semula ekonomi dan langkah-langkah dasar yang besar.

Pada tahun itu, ekonomi Malaysia disokong oleh permintaan domestik yang berdaya tahan dan pemulihan seterusnya dalam aktiviti pelancongan. Keadaan pasaran buruh bertambah baik apabila kadar pengangguran menurun ke tahap pra-pandemik. Pekerjaan terus berkembang di tengah-tengah perkembangan ekonomi yang berlanjutan. Kemajuan berterusan dalam projek pelaburan besar sepanjang tahun terus menyumbang kepada pertumbuhan domestik.

Economic Environment

The global economy continued to face a series of challenges in 2023. High interest rates amid elevated inflation, the US banking turmoil, and geopolitical tensions weighed on global growth during the year. In addition, the global technology downcycle, shifts in consumer spending from goods to services, and ongoing trade restrictions dampened global trade activity. Global economic growth moderated to 3.1% (2022: 3.5%). The main contributors to this moderation were tight monetary policies and elevated inflation.

Despite challenging global conditions, the Malaysian economy continued to expand, growing by 3.7% in 2023 (2022: 8.7%). The more moderate growth also reflected normalising conditions following the economic rebound in 2022, which was supported by the reopening of the economy and sizeable policy measures.

During the year, Malaysia's economy was supported by resilient domestic demand and further recovery in tourism activities. Labour market conditions improved as the unemployment rate declined to its pre-pandemic level. Employment continued to grow amid ongoing economic expansion. Continued progress in large investment projects throughout the year further contributed to domestic growth.

Tinjauan Industri Pembinaan Malaysia

Pada 2023, pertumbuhan dalam sektor pembinaan berkembang sebanyak 6.1% (2022: 5.0%) berikutan tanda-tanda pemulihan daripada gangguan yang disebabkan oleh pandemik COVID-19. Komitmen kerajaan terhadap pembangunan infrastruktur mendorong pertumbuhan melalui projek utama termasuk lebuh raya, sistem pengangkutan awam dan pembangunan bandar pintar. Di samping itu, tumpuan terhadap kemampanan dan amalan bangunan hijau semakin meningkat, dengan lebih banyak projek yang menggabungkan bahan mesra alam dan reka bentuk cekap tenaga untuk sejajar dengan trend global.

Walaupun cabaran seperti peningkatan kos bahan binaan, kekurangan buruh dan gangguan rantai bekalan membawa kepada peningkatan kos dan kelewatan projek, prospek keseluruhan kekal optimistik, dengan perkongsian awam-swasta dijangka memainkan peranan penting dalam membiayai dan menyiapkan projek masa hadapan. Usaha kerajaan untuk menyelaraskan proses kawal selia juga bertujuan untuk menambah baik iklim pelaburan, memupuk sektor pembinaan yang lebih berdaya tahan dan inovatif di Malaysia.

Sehingga Disember 2023, sebanyak 15,622 projek bernilai RM149.59 bilion telah direkodkan berbanding 13,460 projek bernilai RM166.6 bilion pada tahun 2022. Projek-projek tersebut terdiri daripada 56.9% projek bukan kediaman, 23.1% projek infrastruktur, 14.9% projek kediaman dan 5.1% projek kemudahan sosial.

Prospek Masa Hadapan

Pada tahun 2024, pertumbuhan global dijangka berterusan antara 2.6% hingga 3.2%, disokong oleh inflasi yang menyederhana, pasaran buruh yang berdaya tahan dan pemulihan dalam perdagangan global.

Menjelang tahun 2024, ekonomi Malaysia dijangka berkembang secara berterusan dan pertumbuhan diunjurkan antara 4.0% hingga 5.0%. Aktiviti eksport akan menerima manfaat dari perbelanjaan domestik yang berdaya tahan, pertumbuhan global yang berterusan dan pemulihan dalam aktiviti perdagangan. Pelancongan dijangka terus bertambah baik, manakala pelaksanaan projek baharu dan sedia ada dalam tempoh berbilang tahun oleh kedua-dua sektor swasta dan awam akan menyokong aktiviti pelaburan.

Malaysian Construction Industry Overview

In 2023, growth in the construction sector expanded by 6.1% (2022: 5.0%) following signs of recovery from disruptions caused by the COVID-19 pandemic. The government's commitment to infrastructure development propelled growth through major projects including highways, public transportation systems, and smart city developments. Additionally, the increasing focus on sustainability and green building practices was evident, with more projects incorporating eco-friendly materials and energy-efficient designs to align with global trends.

Despite the challenges such as rising material costs, labour shortages, and supply chain disruptions leading to increased project costs and delays, the overall outlook remained optimistic, with public-private partnerships expected to play a crucial role in financing and delivering future projects. The government's efforts to streamline regulatory processes also aimed to improve the investment climate, fostering a more resilient and innovative construction sector in Malaysia.

As of December 2023, a total of 15,622 projects worth RM149.59 billion was recorded compared to 13,460 projects worth RM166.6 billion in 2022. The projects comprised of 56.9% non-residential projects, 23.1% infrastructure projects, 14.9% residential projects and 5.1% social amenities projects.

Future Prospects

In 2024, global growth is expected to be sustained between 2.6% to 3.2%, supported by moderating inflation, resilient labour markets and a rebound in global trade.

Looking ahead to 2024, the Malaysian economy is poised for continued expansion and is projected to grow between 4.0% to 5.0%. In addition to resilient domestic expenditure, the sustained global growth and rebound in trade activity will benefit our exports. Tourism is expected to improve further, while the implementation of new and ongoing multi-year projects by both the private and public sectors would support investment activity.

Sektor pembinaan Malaysia sedang bersiap sedia untuk tempoh pertumbuhan yang teguh, dirangsang oleh aliran kontrak kerajaan yang signifikan seperti yang digariskan dalam Bajet 2024. Antara projek yang dijangkakan ialah Pan Borneo Sabah Fasa 1B, pelbagai pakej tebatan banjir, LRT Pulau Pinang, Jalan Penghubung Sabah-Sarawak dan pelaksanaan semula LRT3, kesemuanya sebahagian daripada perbelanjaan RM90 bilion yang digariskan untuk 2024 yang menunjukkan komitmen yang kukuh terhadap pembangunan infrastruktur.

The Malaysian construction sector is gearing up for a robust period of growth, buoyed by significant government contract flows outlined in the 2024 Budget. Among the anticipated projects are Pan Borneo Sabah Phase 1B, various flood mitigation packages, Penang LRT, Sabah-Sarawak Link Road, and LRT3 reinstatement, all part of an RM90 billion expenditure outlined for 2024 indicating a strong commitment to infrastructure development.

Prestasi CIDB Tahun 2023

CIDB Malaysia ditubuhkan untuk mengawal selia, membangun dan memudahkan industri pembinaan ke arah mencapai daya saing global. Ia juga memainkan peranan dalam menasihati Kerajaan Persekutuan dan Kerajaan Negeri, serta pihak berkepentingan lain mengenai perkara yang mempengaruhi atau berkaitan dengan industri pembinaan. Dalam membimbing pencapaian objektif tersebut, lima Pelan Strategik utama memacu pelaksanaan program CIDB di peringkat organisasi iaitu:

- Pelan Strategik CIDB (CSP) 2021-2025;
- Pelan Strategik ICT CIDB (ISP) 2020-2025;
- Pelan Antirasuah Organisasi (OACP) CIDB 2021 - 2025;
- Pelan Strategik Pembinaan (C4.0) 2021 - 2025; dan
- Pelan di bawah Kementerian Kerja Raya.

CIDB Performance in 2023

CIDB Malaysia was established to regulate, develop and facilitate the construction industry towards achieving global competitiveness. It also plays a role in advising the Federal and the State Governments, as well as other stakeholders on matters affecting or related with the construction industry. In guiding the achievement of these objectives, five main Strategic Plans drive the implementation of CIDB programmes at the organizational level, namely:

- CIDB Strategic Plan (CSP) 2021-2025;
- CIDB ICT Strategic Plan (ISP) 2020-2025;
- CIDB Organizational Anti-Corruption Plan (OACP) 2021 - 2025;
- Construction Strategic Plan (C4.0) 2021 - 2025; and
- Plan under the Ministry of Works.

...kita perlu terus berusaha untuk meneroka cara kerja baharu dan menyesuaikan diri dengan norma yang kian maju, sambil mengekalkan tradisi integriti, profesionalisme dan kecemerlangan yang telah lama wujud.

...we need to continuously seek to explore new ways of working and adapt to evolving norms, while upholding our longstanding traditions of integrity, professionalism, and excellence.



CSP adalah satu pelan 5 tahun yang dibangunkan dengan menggariskan halatuju dan inisiatif-inisiatif yang perlu dilaksanakan secara holistik oleh CIDB sebagai peneraju yang efektif bagi industri pembinaan Malaysia. Tahun 2023 merupakan tahun ketiga pelaksanaan CSP dengan prestasi mencapai 99.2% berbanding sasaran 100%. Pencapaian ini mencatatkan penurunan sebanyak 0.1% berbanding tahun 2022 (99.3%). Kesemua 56 Strategi Inisiatif telah berjaya mencapai melebihi 85% (hijau).

ISP CIDB telah dibangunkan untuk tempoh pelaksanaan dari 2020 hingga 2025, dengan objektif untuk mewujudkan hala tuju ICT yang menyokong peningkatan kemahiran ICT, proses, teknologi, data dan keupayaan strategik CIDB. Tahun 2023 merupakan tahun keempat pelaksanaan ISP yang berjaya mencapai kemajuan 94% berbanding sasaran 100%. 21 KPI telah berjaya dilaksanakan dengan pencapaian 19 KPI melebihi 85% (hijau) dan 2 KPI mencapai antara 60%-85% (kuning).

OACP CIDB merupakan satu pelan strategik yang holistik sebagai panduan dalam membendung dan menangani rasuah secara berterusan. Ia diwujudkan sebagai menyahut iltizam kerajaan ke arah negara bebas rasuah dan berintegriti melalui Pelan Antirasuah Nasional (NACP) 2019-2023. Pada tahun 2023, pencapaian OACP CIDB adalah 100%. Terdapat 72 inisiatif yang dilaksanakan dengan 21 inisiatif telah siap sepenuhnya. Kesemua baki 51 inisiatif telah mencapai melebihi 90% (hijau).

C4.0 berperanan sebagai pemangkin dalam mentransformasi industri pembinaan Malaysia ke arah berdaya saing dan menyumbang secara positif kepada pembangunan ekonomi negara. C4.0 adalah pelan 5 tahun yang dibangunkan untuk merangka program bagi meningkatkan keupayaan industri pembinaan dalam alaf industri 4.0. Pada tahun 2023 sebanyak 17 KPI telah berjaya dilaksanakan dengan pencapaian 100% di mana semua KPI telah mencapai melebihi 85%.

Selain daripada pelan-pelan di atas, CIDB turut menyumbang dalam melaksanakan KPI di bawah dua inisiatif Kementerian Kerja Raya pada tahun 2023. 12 KPI berada di bawah Pelan Strategik Organisasi Kementerian 2021 - 2025 (PSO KKR 2021 - 2025) dan 1 KPI di bawah Projek Bitara MADANI. Kesemua KPI ini mencapai 100%.

The CSP is a 5-year plan for the period of 2021-2025 developed by outlining the direction and initiatives that need to be holistically implemented by CIDB as an effective leader for the Malaysian construction industry. The year 2023 is the third year of CSP implementation with a performance of 99.2% against the target of 100%. This achievement recorded a decrease of 0.1% compared to 2022 (99.3%). All 56 Strategic Initiatives have successfully achieved over 85% (green).

CIDB's ISP was developed for the implementation period from 2020 to 2025, with the objective to establish an ICT direction that supports CIDB's enhancement of its ICT skills, processes, technology, data and strategic capabilities. In 2023, ISP was in its fourth year of implementation which achieved 94% progress against the target of 100%. 21 KPIs had been successfully implemented with 19 KPIs achieving more than 85% (green) and 2 KPIs achieving between 60%-85% (yellow).

The CIDB OACP is a holistic strategic plan that serves as a guide to curb and deal with corruption continuously. It was created as a response to the government's commitment towards a corruption-free country with integrity through the National Anti-Corruption Plan (NACP) 2019-2023. In 2023, CIDB's OACP achieved 100%. There were 72 Initiatives implemented with 21 initiatives fully completed. All remaining 51 initiatives achieved over 90% (green).

The C4.0 acts as a catalyst in transforming the Malaysian construction industry towards competitiveness and contributing positively to the country's economic development. C4.0 is a 5-year plan developed to formulate programmes that will boost the construction industry's capabilities in the 4.0 Industry revolution. In 2023, 17 KPIs were successfully implemented with an achievement of 100% where all KPIs achieved over 85%.

Apart from the above plans, CIDB also contributed in implementing KPIs under two initiatives of the Ministry of Works in 2023. 12 KPIs were under the Ministry's Organizational Strategic Plan 2021 - 2025 (PSO KKR 2021 - 2025) and 1 KPI under the Bitara MADANI Project. All these KPIs achieved 100%.

Penghargaan

Tahun 2023 adalah tahun ke-29 CIDB beroperasi. Visi dan misi CIDB masih mencabar dan kita perlu terus mentransformasi dan memperbaharui diri dalam menghadapi cabaran yang semakin meningkat ini. Dengan sokongan dan komitmen yang tidak berbelah bahagi dari Kementerian Kerja Raya, Anggota Lembaga, Agensi Kerajaan yang lain, pelbagai pihak berkepentingan industri pembinaan daripada sektor awam dan swasta terutamanya pasukan CIDB yang terdiri daripada Pengurusan Tertinggi, pegawai dan staf, kita pasti dapat memperkukuhkan lagi CIDB sebagai satu organisasi yang dipercayai untuk melaksanakan mandatnya bagi rakyat dan negara.

Bagi pihak Anggota Lembaga dan Pengurusan, saya ingin mengambil kesempatan ini untuk merakamkan setinggi-tinggi penghargaan dan ucapan terima kasih kepada Dato' Wira Wan Ahmad Uzir Hj Wan Sulaiman, mantan Ketua Setiausaha Kementerian Kerja Raya yang telah bersara daripada perkhidmatan awam. Beliau memainkan peranan penting dalam memudahkan semua urusan dengan kementerian dan memastikan penyelesaian segera bagi isu-isu yang dibangkitkan.

Anggota Lembaga juga ingin merakamkan setinggi-tinggi penghargaan dan penghormatan kepada Datuk Ir. Ahmad 'Asri Abdul Hamid, mantan Ketua Eksekutif dan En. Megat Kamil Azmi Megat Rus Kamarani, mantan Timbalan Ketua Eksekutif I yang juga telah bersara daripada perkhidmatan awam. Datuk Ir. Ahmad 'Asri Abdul Hamid telah berkhidmat di CIDB selama 22 tahun dan En. Megat Kamil Azmi Megat Rus Kamarani berkhidmat selama 28 tahun. Sumbangan, dedikasi dan bimbingan yang tidak ternilai yang telah mereka curahkan sepanjang perkhidmatan mereka bersama CIDB bukan sahaja telah mendorong CIDB mencapai kejayaan tetapi juga memberi inspirasi kepada semua di sekeliling mereka. Semoga Allah memberikan masa hadapan yang berjaya, sejahtera dan sihat untuk semua.

Kami mengalu-alukan pelantikan Datuk Seri Hj. Hasnol Zam-Zam Hj. Ahmad, Ketua Setiausaha Kementerian Kerja Raya; Ir. Encik Mohd Hatta Zakaria, Ketua Pengarah Jabatan Keselamatan dan Kesihatan Pekerjaan Malaysia, Kementerian Sumber Manusia dan Dato' Abu Jimi Samat, Pengarah Cara Kuasa Sdn Bhd & Auqvale Corporation Sdn Bhd.

Appreciations

The year 2023 was CIDB's 29th year in operation. CIDB's vision and mission are as challenging as ever and we need to continue to transform and renew ourselves in meeting these evolving challenges. With the unwavering support and commitment rendered tirelessly by the Ministry of Works, Board Members, other Government Agencies, various construction industry stakeholders from both the public and private sectors and most of all the CIDB team comprising of Top Management, officers and staff, we can accomplish to further strengthen CIDB as an organisation trusted to discharge its mandates for the people and the nation.

On behalf of the Board and Management, I want to take this opportunity to express our deep and sincere gratitude to Dato' Wira Wan Ahmad Uzir Hj Wan Sulaiman, the former Secretary General of the Ministry of Works who had since retired from the civil service. He was instrumental in facilitating all matters with the ministry and ensuring prompt resolution of issues raised.

The Board would also want to express our heartfelt appreciation and utmost commendation for Datuk Ir. Ahmad 'Asri Abdul Hamid, the former Chief Executive and En. Megat Kamil Azmi Megat Rus Kamarani, the former Deputy Chief Executive I who had also retired from the civil service. Datuk Ir. Ahmad 'Asri Abdul Hamid had served CIDB for 22 years and En. Megat Kamil Azmi Megat Rus Kamarani served 28 years. The invaluable contributions, dedication and guidance they had rendered during their time with CIDB had not only driven CIDB to success but also inspired those around them. May Allah accord a successful, prosperous and healthy future for all.

We welcome the appointment of Datuk Seri Hj. Hasnol Zam-Zam Hj. Ahmad, the Secretary General of the Ministry of Works; Ir. Hj. Mohd Hatta Zakaria, the Director General of the Department of Occupational Safety and Health Malaysia, Ministry of Human Resources and Dato' Abu Jimi Samat, the Director of Cara Kuasa Sdn Bhd & Auqvale Corporation Sdn Bhd.

Pihak Lembaga mempunyai kepercayaan bahawa barisan Anggota Lembaga baharu ini akan meningkatkan visi strategik dan proses membuat keputusan CIDB. Kami percaya bahawa wawasan dan kepakaran mereka akan memacu CIDB semasa mengharungi cabaran dan peluang di masa hadapan.

Tahun hadapan memberi CIDB peluang untuk mewujudkan persekitaran yang kondusif untuk berprestasi tinggi. Untuk tujuan itu, kita perlu terus berusaha untuk meneroka cara kerja baharu dan menyesuaikan diri dengan norma yang kian maju, sambil mengekalkan tradisi integriti, profesionalisme dan kecemerlangan yang telah lama wujud.

Saya ingin meluangkan sedikit masa untuk merakamkan ucapan terima kasih yang tulus kepada semua pihak berkepentingan industri, pasukan pengurusan yang berdedikasi dan Warga CIDB yang komited atas ketekunan dan sumbangan yang hebat. Usaha kolektif anda bukan hanya memenuhi matlamat tetapi telah melebihi jangkaan, mempamerkan bakat dan komitmen yang menjadikan CIDB benar-benar luar biasa.

The Board has faith that the newly appointed members will undoubtedly enhance CIDB's strategic vision and decision-making processes. We believe that their insights and expertise will drive CIDB as we navigate the challenges and opportunities ahead.

The year ahead provides CIDB with a window of opportunity to create a conducive environment for high-performance. To that end, we need to continuously seek to explore new ways of working and adapt to evolving norms, while upholding our longstanding traditions of integrity, professionalism, and excellence.

I want to take a moment to express my heartfelt gratitude to all our industry stakeholders, our dedicated management team and committed Warga CIDB for your exceptional hard work and devotion. Your collective efforts have not only met our goals but have exceeded expectations, showcasing the talent and commitment that makes CIDB truly remarkable.



YB. Ir. Hj. Yusuf Hj. Abd. Wahab
Pengerusi / Chairman



Acara Utama

Main Events

Pemeteraian Memorandum Dalam Usaha Mencapai Kecemerlangan Pembinaan
Signing of Memorandums In The Pursuit For Construction Excellence

CIDB Malaysia beserta anak syarikat telah menandatangani Memorandum Persefahaman/Perjanjian dengan pelbagai agensi dalam dan luar negara dalam usaha untuk mencapai kecemerlangan pembinaan. Berikut adalah senarai Memorandum yang telah ditandatangani:

CIDB Malaysia and its subsidiaries had signed Memorandums of Understanding/Agreement with various local and foreign agencies in an effort to achieve construction excellence. The following is a list of Memorandums that had been signed:

Tarikh dan Organisasi Terlibat <i>Date and Organisation Involved</i>	Bidang Kolaborasi <i>Collaboration Areas</i>
21 Mac 2023 CIDB & Universiti Teknologi MARA (UiTM) 	• Latihan dalam BIM dan IBS / <i>Training in BIM and IBS</i> • Silibus Kurikulum / <i>Curriculum Syllabus</i> • Penyelidikan & Pembangunan dalam pembinaan / <i>R&D on Construction</i>
11 April 2023 CREAM & YTL Cement Malaysia 	• Pembangunan sumber manusia / <i>Human resource development,</i> • Penyelidikan & pembangunan / <i>Research & development,</i> • Menyokong sektor pembinaan dalam peralihan kepada pembinaan mampan / <i>Supporting the construction sector in its transition to sustainable construction.</i>
17 April 2023 CIDB & Universiti Tun Hussein Onn Malaysia (UTHM) 	• Menubuhkan kemudahan ujian rel CIDB di MRT Galleria / <i>Establish a CIDB rail testing facility at MRT Galleria</i> • Menjalankan latihan, persidangan, pameran, & bengkel menggunakan kemudahan di Pusat Latihan MSA / <i>Carry out training, conferences, exhibitions, & workshops utilising facilities at MSA Training Centre</i> • Penganjuran bersama kuliah, kursus, persidangan, seminar dan lain-lain / <i>Jointly organise lectures, courses, conferences, seminars, etc</i>
15 Mei 2023 CIDB & Universiti Teknologi Sarawak (UTS) 	• Program Latihan Penyeliaan & Pengurusan / <i>Supervision & Management Training Programme</i> • Teknologi Pembinaan / <i>Construction Technology</i> • Keselamatan, kualiti & Pembinaan mampan / <i>Safety, Quality & Sustainable Construction</i>

**Tarikh dan
Organisasi Terlibat**
*Date and
Organisation Involved*

Bidang Kolaborasi
Collaboration Areas

7 Jun 2023

CIDB & MRCB



- Peningkatan kebolehpasaran graduan TVET menerusi pembangunan kompetensi pelatih melibatkan kurikulum, tenaga pengajar serta infrastruktur latihan bersama-sama Akademi Binaan Malaysia (ABM) dan CIDB Tech.

Enhancing the marketability of TVET graduates through the development of trainee competencies involving the curriculum, teaching staff and training infrastructure together with Akademi Binaan Malaysia (ABM) and CIDB Tech.

14 Jun 2023

CIDB & Universiti Tun Hussein Onn Malaysia (UTHM)



- Pembangunan makmal pengujian rel di premis Metro System Academy (MSA) UTHM di Sungai Buloh selain menyediakan kemudahan perkhidmatan pengujian dan pensijilan produk bahan binaan.

The development of a rail testing laboratory at UTHM's Metro System Academy (MSA) premises in Sungai Buloh in addition to providing facilities for testing and certification of building material products.

14 Julai 2023

CIDB & Pejabat Setiausaha Kewangan Negeri Sarawak (PSKN)



- Pendaftaran kontraktor / *Contractors' Registration*
- Pemantauan dan Pematuhan Kontraktor / *Contractors' Monitoring and Compliance*
- Program Pembangunan dan Latihan Kontraktor / *Contractors' Development and Training Programme*
- Perkongsian dan atau Pertukaran Maklumat / *Sharing and or Exchanging of Information*

28 Ogos 2023

CIDB & Majlis Perbandaran Kulim Kedah (MPKK)



- Mengadaptasi dan menggunakan Sistem *The National BIM E-Submission* (NBES) di dalam proses semakan dan kelulusan pelan bangunan di daerah Kulim Kedah dan seterusnya mempromosi NBES ke daerah-daerah Kedah yang lain.

Adapting and using The National BIM E-Submission System (NBES) in the process of reviewing and approving building plans in the Kulim district of Kedah and further promoting NBES to other districts of Kedah.

1 Nov 2023

CIDB & Malaysian Rail Development Corporation (MRDC)



- Fasiliti ujian untuk infrastruktur dan kerja-kerja sivil rel / *Testing facilities for infrastructure and civil works for rail;*
- Penyelidikan & pembangunan / *Research & Development*
- Pembangunan standard / *Standards development;*
- Jaminan Kualiti Produk dan Bahan / *Product and Material Quality Assurance;*
- Pembangunan Kapasiti dan Keupayaan Kontraktor / *Contractors Capacity and Capability Development;*
- Pembangunan Kompetensi Personel Binaan / *Construction Personnel Competency Development.*

30 Nov 2023

CREAM & Thailand Institute of Scientific and Technological Research (TISTR)



- Perkongsian atau pembangunan bersama standard rel / *Sharing or joint development of rail standards;*
- Promosi industri rel (pembinaan, operasi dan penyelenggaraan) / *Promotion of the rail industry (construction, operation and maintenance);*
- Peningkatan keupayaan dalam pengujian dan pensijilan bahan, produk dan personel kereta api / *Enhanced capability in testing and certification of materials, products and railway personnel;*
- Penyelidikan dan pembangunan dalam pengangkutan rel / *Research and development in rail transport;*
- Pembangunan sumber manusia dalam industri rel / *Development of human resources in the rail industry;*
- Menyediakan perkhidmatan perundingan bersama dan forensik / *Provide joint consulting and forensic services.*

14.02

Majlis Graduasi ABM dan CIDB Technologies

ABM and CIDB Technologies Graduation Ceremony

Majlis Graduasi ABM dan CIDB Technologies bagi tahun 2023 telah diadakan di dua (2) buah negeri iaitu Terengganu pada 14 Februari 2023 dan Wilayah Persekutuan Kuala Lumpur pada 9 Mac 2023.

Majlis Graduasi Wilayah Timur diadakan di ABM Kuala Nerang, Terengganu dan telah dirasmikan oleh Timbalan Menteri Kerja Raya, Dato' Sri Abdul Rahman Haji Mohamad. Seramai 142 graduan dari 17 tred pembinaan telah diraikan. Bersempena majlis tersebut, CIDB Malaysia juga telah menobatkan seorang graduan sebagai Ikon TVET Pembinaan. 17 graduan mencapai tahap cemerlang manakala, tujuh (7) rakan industri telah menerima sijil penghargaan atas jasa dan sumbangan mereka dalam menaja dan memberi peluang pekerjaan kepada pelatih-pelatih ABM dan CIDB Tech Wilayah Timur.

Majlis Graduasi Wilayah Tengah pula diadakan di Pusat Konvensyen CIDB, Kuala Lumpur dan telah dirasmikan oleh Timbalan Ketua Eksekutif II CIDB Malaysia, Dato' Sr Mohd Zaid Zakaria. Seramai 120 graduan telah diraikan dan seorang graduan telah dinobatkan sebagai Ikon TVET Pembinaan. 13 graduan telah meraih tahap cemerlang manakala sepuluh (10) rakan industri telah menerima sijil penghargaan atas jasa dan sumbangan mereka dalam meningkatkan produktiviti dan kualiti tenaga mahir dalam industri pembinaan.

The ABM and CIDB Technologies Graduation Ceremony for the year 2023 was held in two (2) states, namely Terengganu on 14 February 2023 and the Federal Territory of Kuala Lumpur on 9 March 2023.

The Eastern Region Graduation Ceremony was held at ABM Kuala Nerang, Terengganu and was officiated by the Deputy Minister of Works, Dato' Sri Abdul Rahman Haji Mohamad. A total of 142 graduates from 17 construction trades were celebrated. In conjunction with the ceremony, CIDB Malaysia also honoured a graduate as the Construction TVET Icon. 17 graduates achieved levels of excellence while seven (7) industry partners received certificates of appreciation for their services and contributions in sponsoring and providing employment opportunities to ABM and CIDB Tech Eastern Region trainees.

The Central Region Graduation Ceremony was held at the CIDB Convention Centre, Kuala Lumpur and was officiated by the Deputy Chief Executive II of CIDB Malaysia, Dato' Sr Mohd Zaid Zakaria. A total of 120 graduates were celebrated and a graduate was honoured as the Construction TVET Icon. 13 graduates achieved levels of excellence while ten (10) industry partners received certificates of appreciation for their services and contributions in improving the productivity and quality of skilled workers in the construction industry.



14.03

Digital Construction Summit 2023
Digital Construction Summit 2023



Digital Construction Summit (DCS) 2023 telah julung kali diadakan pada 14 – 15 Mac 2023 bertempat di Pusat Pameran & Konvensyen MATRADE, Kuala Lumpur. Bertemakan “Accelerating Construction through Digital Technologies”, DCS 2023 telah dirasmikan oleh YB Tuan Chang Lih Kang, Menteri Sains, Teknologi dan Inovasi (MOSTI). Turut hadir adalah Dato' Wira Wan Ahmad Uzir, Ketua Setiausaha Kementerian Kerja Raya, Datuk Ts. Dr. Haji Aminuddin Hassim, Ketua Setiausaha MOSTI, Datuk Ir. Ahmad 'Asri Abdul Hamid, Ketua Eksekutif CIDB, Ir. M. Ramuseren, Ketua Eksekutif CREAM, Pn. Dzuleira Abu Bakar, Ketua Eksekutif Technology Park Malaysia dan En. Justin Chin, Pengarah Urusan Gamuda Engineering Sdn Bhd mewakili Gamuda Berhad sebagai penaja Platinum.

Lebih daripada 650 peserta yang terdiri daripada penggiat industri, profesional, akademik, penyedia perkhidmatan termasuk pengilang dan pembekal telah menyertai DCS 2023. Negara ASEAN seperti Myanmar, Indonesia dan Singapura juga turut menyertai DCS 2023. Kejayaan DCS 2023 berperanan sebagai pemangkin bagi memacu kemajuan dan khususnya memacu inovasi dalam industri pembinaan Malaysia.

The inaugural Digital Construction Summit (DCS) 2023 was held on 14 – 15 March 2023 at the MATRADE Exhibition & Convention Centre, Kuala Lumpur. Themed “Accelerating Construction through Digital Technologies”, DCS 2023 was officiated by YB Tuan Chang Lih Kang, Minister of Science, Technology and Innovation (MOSTI). Also in attendance were Dato' Wira Wan Ahmad Uzir, Secretary General of the Ministry of Works, Datuk Ts. Dr. Haji Aminuddin Hassim, Secretary General of MOSTI, Datuk Ir. Ahmad 'Asri Abdul Hamid, CEO of CIDB, Ir. M. Ramuseren, CEO of CREAM, Pn. Dzuleira Abu Bakar, CEO of Technology Park Malaysia and Mr. Justin Chin, Managing Director of Gamuda Engineering Sdn Bhd representing Gamuda Berhad as the Platinum sponsor.

More than 650 participants consisting of industry players, professionals, academia, service providers including manufacturers and suppliers participated in DCS 2023. DCS 2023 also has participation from ASEAN countries such as Myanmar, Indonesia and Singapore. The success of DCS 2023 acts as a catalyst to spur progress and especially drive innovation in the Malaysian construction industry.



11.07

KL BIM DAY 2023

KL BIM DAY 2023



KL BIM Day 2023 dengan tema “BIM & Beyond” telah memacu revolusi teknologi BIM melalui konsolidasi dan padanan pintar teknologi pembinaan 4.0. Program yang dianjurkan selama 3 hari bermula 11 hingga 13 Julai 2023 ini telah menarik hampir 900 delegasi dari luar dan dalam negara yang menyertainya secara fizikal dan atas talian.

40 delegasi terpilih telah didedahkan dengan pendekatan realistik menggunakan teknologi BIM dalam mengurus maklumat pembangunan khususnya bagi projek pembangunan kompleks semasa sesi lawatan teknikal ke Menara Merdeka 118 pada 11 Julai 2023

57 ruang pameran telah disertai oleh pempamer tempatan dan luar negara seperti China, Singapura, India dan Hong Kong. Di antara pendekatan yang menarik perhatian pengunjung adalah kemampuan penggabungan teknologi BIM dan teknologi robotik di dalam proses pemantauan projek, rekabentuk, dan pengurusan aset.

Seminar digital BIM telah diadakan pada 12-13 Julai 2023 dengan kehadiran seramai 587 peserta secara fizikal dan 389 peserta secara virtual - terdiri daripada pemaju, kontraktor, perunding, agensi kerajaan, academia dan Pihak Berkuasa Tempatan (PBT).

KL BIM Day 2023 with the theme 'BIM & Beyond' has driven the BIM technology revolution through the consolidation and intelligent matching of construction technology 4.0. The programme organized for 3 days from 11 to 13 July 2023 had attracted nearly 900 delegates from abroad and within the country who participated physically and online.

40 selected delegates were exposed to a realistic approach to using BIM technology in managing development information, especially for complex development projects during the technical visit session to Menara Merdeka 118 on 11 July 2023.

57 exhibition spaces were participated by local and foreign exhibitors such as China, Singapore, India and Hong Kong. Among the approaches that attracted the attention of visitors was the ability to combine BIM technology and robotic technology in the process of project monitoring, design, and asset management.

The BIM digital seminar was held on 12-13 July 2023 with the attendance of 587 physical participants and 389 virtual participants - consisting of developers, contractors, consultants, government agencies, academics and Local Authorities (PBT).



08.08

Pelancaran IBS Homes dan Katalog
IBS Homes

*IBS Homes And IBS Homes Catalogue
Launching*

Sebagai kemuncak usaha CIDB dalam memacu pengkomersilan digital melalui IBS, CIDB telah melancarkan dua inisiatif di bawah Sistem Binaan Berindustri (IBS) iaitu Katalog IBS Homes dan Rumah Contoh IBS pada 8 Ogos 2023 untuk menggalakkan penggunaan IBS di Malaysia dalam lanskap perumahan mampu milik.

Katalog IBS Homes menampilkan 46 reka bentuk piawaian rumah teres dari satu hingga dua tingkat, rumah bandar, banglo dan pangsapuri bersendirian menggunakan pelbagai jenis sistem IBS. Terdapat empat konsep reka bentuk yang memenuhi garis panduan dan keperluan piawaian rumah mampu milik selaras dengan Standard Perumahan Kebangsaan CIS 26:2019.

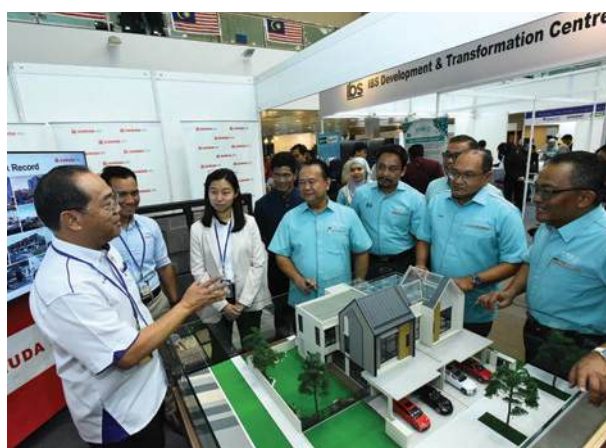
Lima buah rumah contoh telah dibina berasaskan Sistem IBS termasuk *Interlocking Hollow Block System*, *pre-cast concrete system*, *metal framing system*, *Hollow Core Pre-cast concrete system* dan *3D Printing*. Kerajaan telah mensasarkan sebanyak 1 juta rumah mampu milik dibina menggunakan teknologi IBS dibina dalam tempoh sepuluh tahun bermula dari 2018 sehingga 2028.



As a culmination of CIDB's efforts in driving digital commercialization through IBS, CIDB launched two initiatives under the Industrialized Building System (IBS) namely the IBS Homes Catalogue and the IBS Sample House on 8 August 2023 to encourage the use of IBS in Malaysia in the affordable housing landscape.

The IBS Homes catalogue features 46 standard designs of terraced houses from one to two storeys, townhouses, bungalows and detached apartments using a variety of IBS systems. Four design concepts that meet the guidelines and requirements of affordable housing standards in line with the National Housing Standard CIS 26:2019 are included in the catalogue.

Five show houses were built based on the IBS System including the Interlocking Hollow Block System, pre-cast concrete system, metal framing system, Hollow Core Pre-cast concrete system and 3D Printing. The government has targeted 1 million affordable houses using IBS technology to be built within ten years starting from 2018 until 2028.



19.09

Hari Safety & Health, Environment and Quality (SHEQ) 2023

Safety & Health, Environment and Quality (SHEQ) Day 2023

Pada 19 September 2023, Lembaga Pembangunan Industri Pembinaan Malaysia (CIDB) telah meraikan penggiat industri yang berjaya meraih pencapaian cemerlang di dalam keselamatan & kesihatan, kemampunan alam sekitar dan kualiti sempena Hari SHEQ 2023 ke arah menjadikan keselamatan & kesihatan, kemampunan dan kualiti satu budaya dalam sektor pembinaan. Pengiktirafan diberikan ke atas pencapaian tertinggi di dalam Sistem Penilaian Kualiti dalam Pembinaan (QLASSIC), Sistem Penilaian Keselamatan dan Kesihatan dalam Pembinaan (SHASSIC), serta penarafan hijau MyCREST dan Sustainable INFRSTAR 2023.

Hari SHEQ 2023 telah dirasmikan oleh YB Dato Sri Alexander Nanta Linggi, Menteri Kerja Raya di World Trade Centre, Kuala Lumpur. Bersempena majlis tersebut sebanyak 15 kontraktor dan pemaju telah menerima anugerah QLASSIC untuk 16 projek; 9 kontraktor dan 10 pemaju dari 11 projek menerima anugerah SHASSIC serta 583 fasilitator MyCREST dan 135 fasilitator Sustainable INFRSTAR telah ditauliahkan.

On 19 September 2023, the Malaysian Construction Industry Development Board (CIDB) celebrated industry players who successfully achieved outstanding achievements in safety & health, environmental sustainability and quality in conjunction with SHEQ Day 2023 towards making safety & health, sustainability and quality a culture in the construction sector. Recognition is given for the highest achievements in the Quality Assessment System in Construction (QLASSIC), Safety and Health Assessment System in Construction (SHASSIC), as well as MyCREST and Sustainable INFRSTAR 2023 green ratings.

SHEQ Day 2023 was officiated by YB Dato Sri Alexander Nanta Linggi, Minister of Works at the World Trade Centre, Kuala Lumpur. In conjunction with the event, 15 contractors and developers received the QLASSIC awards for 16 projects; 9 contractors and 10 developers from 11 projects received the SHASSIC awards as well as 583 MyCREST facilitators and 135 Sustainable INFRSTAR facilitators were accredited.



13.10

CIDB Lancar *Man VS Robots Battle* Untuk Mengkaji Impak Terhadap Industri Pembinaan

CIDB Launched Man Vs Robots Battle To Study Impact on Construction Industry



Lembaga Pembangunan Industri Pembinaan Malaysia (CIDB) melancarkan *man vs robotic battle* pada 13 Oktober 2023 untuk mengkaji kesan robotik dalam industri pembinaan. Pertandingan bertajuk *Transformers: Rise of The Builders Battle 2023* telah diadakan pada 14 - 16 Oktober 2023 di tapak pembinaan Residensi Vista Harmoni, Sentul, Kuala Lumpur.

Program ini adalah kerjasama antara CIDB Malaysia dan MCC Overseas (M) Sdn Bhd (MCCO) untuk meneroka tahap produktiviti dan nilai tambah menggabungkan teknologi robotik dalam beberapa tred kerja pembinaan yang melibatkan kerja berulang seperti jubin, mengecat dan grouting siling.

Penggunaan teknologi robotik mengurangkan dengan ketara kebergantungan kepada tenaga kerja manusia terutamanya pekerja asing. Untuk mencapai matlamat ini, industri pembinaan telah bertukar kepada teknologi baharu dalam bentuk robotik. Penggunaan robot *Semi-Automated Masonry* (SAM), robot perobohan, dron dan kenderaan pembinaan berautonomi kini sedang menjalani percubaan aktif dalam industri sebagai sebahagian daripada inisiatif pembinaan berautonomi yang mempunyai potensi yang luas dalam menjana kelebihan yang ketara untuk industri pembinaan.

*The Construction Industry Development Board Malaysia (CIDB) launched the man vs robotic battle on 13 October 2023 to study the impact of robotics in the construction industry. The competition titled *Transformers: Rise of The Builders Battle 2023* was held on 14 - 16 October 2023 at the construction site of Residensi Vista Harmoni, Sentul, Kuala Lumpur.*

The programme was a collaboration between CIDB Malaysia and MCC Overseas (M) Sdn Bhd (MCCO) to explore the productivity level and added value of incorporating robotic technology in some construction work trades that involved repetitive tasks such as tiling, painting and ceiling grouting.

*The use of robotic technology significantly reduces the dependency on human workforce especially on foreign workers. To achieve these goals, the construction industry has turned to new technologies in the form of robotics. The usage of *Semi-Automated Masonry* robots (SAM), demolition robots, drones, and autonomous construction vehicles are currently undergoing active piloting within the industry as part of the autonomous construction initiatives which hold immense potential in generating substantial advantages for the construction industry.*



16.11

Minggu Pembinaan Antarabangsa
(ICW) 2023

*International Construction Week
(ICW) 2023*

CIDB telah menganjurkan Minggu Pembinaan Antarabangsa (ICW) ke 22 dari 15 – 17 November 2023 bertempat di MITEC, Kuala Lumpur. Bertemakan “Leading ESG in Construction”, ICW 2023 meliputi inovasi produk dan perkhidmatan sejajar dengan kelestarian teknologi digital. Buat julung kali ICW telah memperkenalkan BuildXpo 2023, satu pameran mega serba baharu bagi industri bangunan dan pembinaan antarabangsa Malaysia yang meliputi keseluruhan rantai bekalan industri pembinaan. Selain itu, program-program lain seperti seminar, latihan, bengkel, persidangan, pertandingan rekabentuk pembinaan dan padanan perniagaan (*business matching*) juga diadakan.

Majlis Pembukaan disempurnakan oleh YB Menteri Kerja Raya pada 16 November 2023 dan telah dihadiri seramai 500 orang jemputan dari dalam dan luar negara. YB Menteri juga turut melancarkan Borang Kontrak CIDB bagi Kerja-Kerja Bangunan, Edisi 2022. Borang kontrak baharu ini menggabungkan konsep “kontrak kolaboratif” yang merupakan perjanjian kontrak di kalangan peserta projek dalam projek pembinaan yang menggalakkan kerjasama, serta berkongsi risiko dan ganjaran. Ia adalah peralihan daripada pengaturan kontrak tradisional di mana pihak memberi tumpuan terutamanya kepada kepentingan dan tanggungjawab mereka.

Seramai 10,816 orang peserta dan pengunjung terdiri daripada 9470 orang pengunjung pameran dan 1346 orang peserta persidangan, seminar, latihan serta padanan perniagaan telah turut serta dalam program-program ICW dan BuildXpo 2023. Sebanyak 97 pempamer telah menyertai BuildXpo 2023 yang melibatkan 22.5% pempamer luar negara dan 77.5% pempamer tempatan.

CIDB had organized the 22nd International Construction Week 2023 held at MITEC, Kuala Lumpur from 15-17 November 2023. Themed “Leading ESG in Construction”, ICW 2023 covered product and service innovation in line with the sustainability of digital technology. For the first time, the ICW had introduced BuildXpo 2023, a brand new mega exhibition for the Malaysia International Building and Construction Industry Showcase covering the entire supply chain of construction industry. In addition, other programmes such as seminars, training, workshops, conferences, construction design competitions and business matching were also held.

The Opening Ceremony was officiated by YB Minister of Works on 16 November 2023 and was attended by a total of 500 guests from home and abroad. The Minister also launched the CIDB Form of Contract for Building Works, 2022 Edition. The new form of contract incorporates the concept of “collaborative contracts” which is a contractual agreement among project participants in construction projects that promotes collaboration, as well as shared risk and reward. It is a transition from traditional contractual arrangements where parties primarily focus on their interests and responsibilities.

A total of 10,816 participants and visitors consisting of 9470 exhibition visitors and 1346 participants in conferences, seminars, trainings and business matchings took part in the ICW and BuildXpo 2023 programmes. A total of 97 exhibitors participated in the BuildXpo 2023 involving 22.5% foreign exhibitors and 77.5% local exhibitors.



Program padanan perniagaan International Sourcing Programme (INSP) telah diadakan pada 15 November 2023 di MITEC. Program ini dianjurkan oleh Malaysia External Trade Development Corporation (MATRADE). Ia telah dihadiri oleh 42 syarikat dalam negara dan 19 buah syarikat antarabangsa dari tujuh (7) negara seperti Cambodia, Vietnam, Filipina, Thailand, Hong Kong, Kazakhstan dan Jerman. Nilai padanan perniagaan yang diperoleh adalah RM 117.8 juta manakala unjuran nilai jualan dari pempamer BuildXpo berjumlah RM 376.5 juta dengan jumlah keseluruhannya unjuran jualan sebanyak RM 494.3 juta.

Tiga (3) persidangan, seminar dan latihan berbayar telah dianjurkan sepanjang ICW 2023 dan sebanyak 60 slot seminar percuma diadakan di ruang tapak pameran. Ini termasuk International Construction Transformation Conference (ICTC) 2023; DIG.IT.ALL Forum anjuran CREAM dan Open Forum.

Selain itu, Majlis penyampaian hadiah *Open Ideas Competition for Undergraduates 2023* (OIC 2023) turut diadakan semasa ICW 2023 melibatkan pelajar-pelajar Institusi Pengajian Tinggi. Pertandingan anjuran Malaysian Structural Steel Association (MSSA) ini merupakan program tahunan yang dijalankan bagi meningkatkan kemampuan pelajar untuk merekabentuk struktur bangunan menggunakan keluli. Sebanyak 19 penyertaan yang melibatkan 100 pelajar daripada 7 buah Institusi Pengajian Tinggi Awam dan Swasta telah mengambil bahagian dalam pertandingan ini yang dimenangi oleh Universiti Sains Malaysia.



The International Sourcing Programme (INSP) business matching programme was held on 15 November 2023 at MITEC. This programme was organized by the Malaysia External Trade Development Corporation (MATRADE). It was attended by 42 local companies and 19 international companies from seven (7) countries such as Cambodia, Vietnam, Philippines, Thailand, Hong Kong, Kazakhstan and Germany. The proceeds from the business matching programme amount to RM 117.8 million while the projected sales value from the BuildXpo exhibitors amounts to RM 376.5 million with a total sales projection of RM 494.3 million.

Three (3) paid conferences, seminars and trainings were organized during ICW 2023 and 60 free seminar slots were held in the exhibition space. This included the International Construction Transformation Conference (ICTC) 2023; DIG.IT.ALL Forum organized by CREAM and the Open Forum.

In addition, the Open Ideas Competition for Undergraduates 2023 (OIC 2023) Prize Award Ceremony was also held during ICW 2023 involving students from Higher Education Institutions. The competition organized by the Malaysian Structural Steel Association (MSSA) is an annual programme conducted to enhance students' ability to design building structures using steel. A total of 19 entries involving 100 students from 7 Public and Private Higher Education Institutions participated in this competition which was won by Universiti Sains Malaysia.

16.11

CIDB Menerima Pengikrangan Antarabangsa Dalam Penilaian dan Akreditasi Bagi Personel Binaan

CIDB Received International Recognition In The Assessment and Accreditation for Construction Personnel

Lembaga Pembangunan Industri Pembinaan Malaysia (CIDB) telah menerima Pensijilan ISO/IEC 17024:2012 International Standard Organization dan International Electrotechnical Commission daripada Jabatan Standard Malaysia (JSM). ISO/IEC 17024:2012 ialah pensijilan untuk Conformity Assessment: General Requirements for Bodies Operating Certification of Persons, yang merupakan pengiktirafan antarabangsa dalam penilaian dan akreditasi kecekapan personel binaan. CIDB menerima ISO/IEC untuk tiga tred pembinaan yang mendapat permintaan tinggi dalam sektor Minyak & Gas, iaitu; Kimpalan, Ujian Tanpa Musnah (NDT) dan Jurubagas dan Jurucat.

Pensijilan ISO/IEC 17024:2012 telah disampaikan semasa majlis perasmian Minggu Pembinaan Antarabangsa (ICW) 2023 pada 16 November 2023 kepada Ketua Eksekutif CIDB, Dato' Sr Mohd Zaid Zakaria oleh Ketua Pengarah Jabatan Standard Malaysia, Encik Shaharul Sadri Alwi. Penyampaian tersebut telah disaksikan oleh Menteri Kerja Raya, YB Dato Sri Alexander Nanta Linggi. Turut hadir, Timbalan Menteri Kerja Raya, Dato' Sri Abdul Rahman Bin Haji Abdullah, Ketua Setiausaha, Kementerian Kerja Raya, Datuk Seri Hasnol Zam Zam Bin Haji Ahmad dan Pengerusi CIDB Malaysia, Ir Haji Yusuf Bin Haji Abd. Wahab

The Construction Industry Development Board Malaysia (CIDB) received the International Standards Organisation and International Electrotechnical Commission ISO/IEC 17024:2012 Certification from the Department of Standards Malaysia (DSM). The ISO/IEC 17024:2012 is a certification for Conformity Assessment: General Requirements for Bodies Operating Certification of Persons, which is an international recognition in the assessment and accreditation of construction personnel competency. CIDB received the ISO/IEC for three construction trades highly in demand in the Oil & Gas sector, namely; Welding, Non-destructive Testing (NDT) and Blasting and Painting.

The ISO/IEC 17024:2012 certification was presented during the opening ceremony of International Construction Week (ICW) 2023 on 16 November 2023 to CIDB Chief Executive, Dato' Sr Mohd Zaid Zakaria by Director General of Department of Standard Malaysia, Encik Shaharul Sadri Alwi. The presentation was witnessed by the Minister of Works, YB Dato Sri Alexander Nanta Linggi. Also present were the Deputy Minister of Works, Dato' Sri Abdul Rahman Bin Haji Abdullah, Secretary General, Ministry of Works, Datuk Seri Hasnol Zam Zam Bin Haji Ahmad and Chairman of CIDB Malaysia, Ir Haji Yusuf Bin Haji Abd. Wahab.





Dengan pensijilan ISO/IEC, semua Sijil Kompetensi Kemahiran Pembinaan (SKKP) yang dikeluarkan oleh CIDB Malaysia bagi ketiga-tiga bidang kompetensi ini, akan diiktiraf di peringkat antarabangsa. Latihan kecekapan kemahiran dalam Kimpalan, NDT dan Jurubagas & Jurucat untuk belia dan personel binaan boleh didapati di pusat latihan milik penuh CIDB, iaitu Akademi Binaan Malaysia (ABM) dan CIDB Technologies.

YB Dato Sri Alexander Nanta Linggi, turut memuji CIDB kerana mewujudkan Kerangka Kelayakan Kemahiran Pembinaan (CSQF) - satu sistem yang dibangunkan untuk menyediakan pendekatan berstruktur kepada pembangunan kemahiran dan latihan dalam industri pembinaan di Malaysia.

Impak CSQF akan menjadi transformatif, bukan hanya dalam menetapkan piawaian; tetapi juga membentuk masa depan kepakaran pembinaan di Malaysia. Kerangka ini berfungsi sebagai satu peluang untuk membimbing individu yang bercita-cita tinggi ke arah memperoleh kemahiran dan kelayakan yang diperlukan oleh industri. Ia menandakan komitmen terhadap kecemerlangan, memastikan mereka yang memasuki sektor pembinaan dilengkapi dengan pengetahuan dan keupayaan yang tepat untuk cemerlang dalam peranan mereka.



With the ISO/IEC certification, all Construction Skills Competency Certification or Sijil Kompetensi Kemahiran Pembinaan (SKKP) issued by CIDB Malaysia for these three competency areas, will be recognised internationally. Skills competency training in Welding, NDT and Blasting and Painting training for youth and construction personnel is available at CIDB wholly owned training centres, namely the Akademi Binaan Malaysia (ABM) and CIDB Technologies.

YB Dato Sri Alexander Nanta Linggi, also applauded CIDB for establishing the Construction Skills Qualification Framework (CSQF) - a system developed to provide a structured approach to skills development and training within the construction industry in Malaysia.

The impact of CSQF will be transformative, not just in setting standards; but also shaping the future of construction expertise in Malaysia. This framework serves as a beacon of opportunity, guiding aspiring individuals toward acquiring the necessary skills and qualifications that the industry demands. It signifies the commitment to excellence, ensuring that those entering the construction sector are equipped with the right knowledge and capabilities to excel in their roles.

16.11

20 Pemain Industri Pembinaan
Terkemuka Menerima Anugerah
Felo CIDB 2023

20 Eminent Construction Industry
Players Received The CIDB
Fellowship Award 2023

Lembaga Pembangunan Industri Pembinaan (CIDB) Malaysia telah meraikan pencapaian 20 tokoh terkemuka dalam sektor pembinaan dengan Anugerah Felo CIDB 2023 pada 16 November 2023. Menteri Kerja Raya Dato' Seri Alexander Nanta Linggi, yang menyampaikan anugerah, menekankan kepentingan menghormati contoh teladan yang telah secara konsisten menyumbang kepada pembangunan sektor ini. Pengerusi CIDB Malaysia Ir. Hj. Yusuf Abd Wahab dan Ketua Eksekutifnya Datuk Mohd Zaid Zakaria turut hadir pada majlis itu.

Upacara Anugerah Felo CIDB yang diadakan di Pusat Pameran dan Perdagangan Antarabangsa Malaysia (MITEC), berfungsi sebagai platform untuk mengiktiraf perintis industri yang memperjuangkan kecemerlangan pembinaan melalui pelbagai laluan. YB Menteri menekankan bahawa anugerah ini tidak hanya meraikan kerjaya cemerlang mereka tetapi juga memberi penghormatan kepada pengalaman mereka yang berdekad-dekad.

Penerima anugerah mewakili pelbagai bidang seperti kontraktor, pemaju, profesional pembinaan, ahli akademik, pengilang dan agensi kerajaan, secara kolektif membawa pengalaman yang luas kepada industri pembinaan.

Anugerah Felo CIDB 2023 menandakan edisi ketiga program ini. Anugerah ini julung kali diadakan pada tahun 2015 sempena ulang tahun CIDB ke-20 di mana 65 pemain industri telah diraikan dan kali keduanya pada tahun 2018 dengan 46 penerima anugerah.



The Construction Industry Development Board Malaysia (CIDB) celebrated 20 distinguished players who received the CIDB Fellowship Award 2023 on 16 November 2023. Works Minister Dato' Seri Alexander Nanta Linggi, who presented the award, emphasized the importance of honouring role models who have consistently contributed to the development of the sector. CIDB Malaysia chairman Ir. Hj. Yusuf Abd Wahab and its CEO, Datuk Mohd Zaid Zakaria were also present at the event.

The CIDB Fellowship Awards Ceremony, held at the Malaysia International Trade and Exhibition Center (MITEC), serves as a platform to recognize industry pioneers who strive for construction excellence through various avenues. YB Minister emphasized that this award not only celebrates their outstanding careers but also honours their decades of experience.

The award recipients represent diverse fields such as contractors, developers, construction professionals, academia, manufacturers, and government agencies, collectively bringing a wealth of experience to the construction industry.

The CIDB Fellowship Award 2023 marked the third edition of the programme. This award was first held in 2015 in conjunction with CIDB's 20th anniversary where 65 industry players were celebrated and the second time in 2018 with 46 award recipients.



04.12

17 Wartawan Cemerlang Raih
Anugerah Media Pembinaan 2023

17 Outstanding Journalists Win
The Construction Media Award 2023

Lembaga Pembangunan Industri Pembinaan Malaysia (CIDB) telah meraikan pencapaian 17 wartawan dan jurugambar di Anugerah Media Pembinaan CIDB 2023 (AMP 2023) pada 4 Disember 2023. AMP 2023 merupakan kali ke-enam dianjurkan oleh CIDB Malaysia bersama Kementerian Kerja Raya (KKR). Semasa pandemik COVID-19, AMP CIDB tidak dapat dijalankan dan kali ini adalah yang pertama diadakan semenjak berakhirnya pandemik.

Anugerah ini memberi penghargaan kepada media yang telah memainkan peranan penting dalam meningkatkan kesedaran mengenai inisiatif-inisiatif Kerajaan Malaysia dalam industri pembinaan. Anugerah telah disampaikan oleh Menteri Kerja Raya, YB Dato Sri Alexander Nanta Linggi, bersempena Malam Penghargaan Media Kementerian Kerja Raya.

AMP bertujuan untuk menggalakkan kandungan kewartawanan dan media massa mengenai industri pembinaan. Ini termasuk kandungan yang mengupas isu semasa berkaitan industri pembinaan seperti keselamatan, kemampunan alam sekitar, penggunaan teknologi serta topik-topik lain yang berkaitan.

Sebanyak 4 Kategori anugerah telah dipertandingkan pada AMP 2023 dengan 176 penyertaan diterima.

The Malaysian Construction Industry Development Board (CIDB) celebrated the achievements of 17 journalists and photographers at the CIDB Construction Media Awards 2023 (AMP 2023) on 4 December 2023. The AMP 2023 is the sixth time jointly organized by CIDB Malaysia and the Ministry of Works (MOW). During the COVID-19 pandemic, the CIDB AMP could not be held and this time was the first to be held since the end of the pandemic.

This award gives appreciation to the media that has played an important role in raising awareness of the Malaysian Government's initiatives in the construction industry. The award was presented by the Minister of Works, YB Dato Sri Alexander Nanta Linggi, in conjunction with the Ministry of Works Media Appreciation Night.

AMP aims to promote journalistic and mass media content about the construction industry. This included content that covers current issues related to the construction industry such as safety, environmental sustainability, the use of technology and other related topics.

A total of 4 award categories were contested at AMP 2023 with 176 entries received.



Diari

Diary

14.02

Majlis Graduasi ABM dan CIDB Technologies Wilayah Timur

ABM and CIDB Technologies Eastern Region Graduation Ceremony



22.02

Operasi Penguatkuasaan dan Verifikasi Bahan Binaan di Tapak Bina

Enforcement and Building Material Verification Operations at Project Sites



09.03

Majlis Graduasi ABM dan CIDB Technologies Wilayah Tengah
ABM and CIDB Technologies Central Region Graduation Ceremony



14.03

Digital Construction Summit 2023
Digital Construction Summit 2023



21.03

Lawatan Media ke Makmal Kerja Raya di Chan Sow Lin
Media Visit to the Kerja Raya Lab in Chan Sow Lin





11.04

Pemeteraian MoU antara CREAM dan YTL Cement Malaysia

The Signing of MoU between CREAM and YTL Cement Malaysia



17.04

Pemeteraian MoU antara CIDB dan Universiti Tun Hussein Onn Malaysia (UTHM)

The Signing of MoU between CIDB and Universiti Tun Hussein Onn Malaysia (UTHM)



03.05

Lawatan Kerja Ketua Setiausaha Kementerian Kerja Raya ke CIDB

Ministry of Works Secretary General Working Visit to CIDB



15.05

Pemeteraian MoU antara CIDB dan
Universiti Teknologi Sarawak (UTS)
*The Signing of MoU between CIDB and
Universiti Teknologi Sarawak (UTS)*



30.05

Majlis Perasmian Seminar Bandar Rendah
Karbon Memacu Malaysia Madani
*Low Carbon Cities Driving Malaysia
Madani Seminar Opening Ceremony*



07.06

Pemeteraian MoU antara CIDB dan MRCB
The Signing of MoU between CIDB and MRCB





14.06

Pemeteraian MoU antara CIDB dan Universiti Tun Hussein Onn Malaysia (UTHM)

The Signing of MoU between CIDB and Universiti Tun Hussein Onn Malaysia (UTHM)



14.07

Pemeteraian MoU antara CIDB dan Pejabat Setiausaha Kewangan Negeri Sarawak

The Signing of MoU between CIDB and Sarawak State Financial Secretary Office



11.07

KL BIM DAY 2023

KL BIM DAY 2023



11.07

Lawatan Teknikal ke Menara Merdeka
118 sempena KL BIM Day 2023

*Technical Visit to Menara Merdeka 118 in
Conjunction with KL BIM Day 2023*



17.07

Lawatan Kunjungan Hormat MBAM ke
CIDB Malaysia

MBAM Courtesy Visit to CIDB Malaysia



26.07

Program Kontraktor Madani : Seminar
Pematuhan Akta 520

*Contractor Madani Programme :
Compliance to Act 520 Seminar*





08.08

Pelancaran IBS Homes dan Katalog IBS Homes

IBS Homes And IBS Homes Catalogue Launching



28.08

Pemeteraian MoC antara CIDB dan Majlis Perbandaran Kulim Kedah (MPKK) sempena Majlis Pelancaran National BIM e-Submission

The signing of MoC between CIDB and Majlis Perbandaran Kulim Kedah (MPKK) in conjunction with the National BIM e-Submission Launching Ceremony



14.09

Sesi Libat Urus dan Luncheon YB Menteri Kerja Raya sempena ICW 2023

Engagement Session and Luncheon YB Minister of Works in conjunction with ICW 2023



19.09

Hari Safety & Health, Environment and Quality (SHEQ) 2023

Safety & Health, Environment and Quality (SHEQ) Day 2023



04.10

Sesi Libat Urus Bersama Penggiat Industri

Engagement Session with Industry Players



12.10

Majlis Pembukaan Pameran MBAM Onebuild - Malaysia International Construction & Infrastructure Technology 2023

MBAM Onebuild - Malaysia International Construction & Infrastructure Technology Exhibition 2023 Opening Ceremony





13.10

Pelancaran Program Man Vs Robots Battle

Man Vs Robots Battle Programme Launching



17.10

Taklimat Program Penilaian Keupayaan & Kemampuan Kontraktor

Contractor Competency & Capability Assessment Briefing Programme



Pemeteraian MoU antara CIDB dan Malaysia Rail Development Corporation (MRDC) sempena International Railway Symposium

The signing of MoU between CIDB and Malaysia Rail Development Corporation (MRDC) in conjunction with the International Railway Symposium

06.11



14.11

Persidangan International Construction Transformation (ICTC) 2023

International Construction Transformation Conference (ICTC) 2023



15.11

Forum DIG.IT.ALL Anjuran CREAM

DIG.IT.ALL Forum Organised by CREAM



16.11

Majlis Perasmian Minggu Pembinaan Antarabangsa (ICW) 2023

International Construction Week (ICW) 2023 Opening Ceremony





16.11

Pelancaran Borang Kontrak CIDB bagi Kerja-Kerja Bangunan Edisi 2022
The CIDB Form of Contract for Building Works, 2022 Edition Launching



16.11

Majlis Penyampaian Sijil ISO/IEC 17024:2012 International Standard Organization dan International Electrotechnical Commission daripada Jabatan Standard Malaysia
The International Standards Organisation and International Electrotechnical Commission ISO/IEC 17024:2012 Certification from the Department of Standards Malaysia Presentation Ceremony



16.11

Majlis Anugerah Felo CIDB 2023
The CIDB Fellowship Award 2023 Ceremony



Pemeteraian MoU antara CREAM dan Thailand Institute of Scientific and Technological Research (TISTR)

The signing of MoU between CREAM and Thailand Institute of Scientific and Technological Research (TISTR)

30.11



04.12

Majlis Anugerah Media Pembinaan 2023

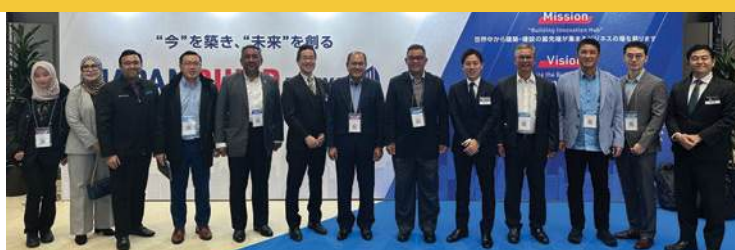
The Construction Media Award 2023 Ceremony



12.12

Misi Pembinaan CIDB bersempena Persidangan JapanBuild 2023 di Tokyo, Jepun

CIDB Construction Mission in Conjunction with JapanBuild 2023 in Tokyo, Japan



Statistik

Statistics

Bilangan Projek Sektor Awam dan Swasta
Number of Public and Private Sector Projects

Sektor Sector	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Awam Public	1,971	1,800	1,902	3,265	2,378	1,937	3,318	3,733	5,166	4,178	4,861
Swasta Private	6,228	6,276	5,653	4,898	6,353	6,619	7,485	6,886	8,515	9,282	10,761
JUMLAH TOTAL	8,199	8,076	7,555	8,163	8,731	8,556	10,803	10,619	13,681	13,460	15,622

Nilai Projek Sektor Awam dan Swasta (RM bilion)
Value of Public and Private Sector Projects (RM billion)

Sektor Sector	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Awam Public	23.1	23.6	24.7	50.6	38.5	36.7	31.4	27.5	46.8	44.6	35.8
Swasta Private	113.6	161.4	117.4	190.4	125.2	103.0	82.2	63.3	87.1	122.0	113.7
JUMLAH TOTAL	136.7	185.0	142.1	241.0	163.7	139.7	113.6	90.8	133.9	166.6	149.5

Bilangan Projek mengikut Kategori
Number of Projects by Category

Kategori Category	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Kediaman Residential	2,365	2,321	2,096	2,122	2,252	2,215	2,526	2,325	2,675	2,851	2,335
Bukan Kediaman Non- Residential	3,075	3,019	2,697	2,857	3,090	3,238	3,915	3,953	5,201	5,371	8,892
Kemudahan Sosial Social Amenities	731	702	727	898	973	779	945	970	1,059	908	789
Infrastruktur Infrastructure	2,028	2,034	2,035	2,286	2,416	2,324	3,417	3,371	4,746	4,330	3,606
JUMLAH TOTAL	8,199	8,076	7,555	8,163	8,731	8,556	10,803	10,619	13,681	13,460	15,622

Nilai Projek mengikut Kategori (RM bilion)
Value of Projects by Category (RM billion)

Kategori Category	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Kediaman Residential	38.3	36.9	53.8	50.0	49.6	42.7	34.9	29.9	32.5	39.8	33.9
Bukan Kediaman Non-Residential	55.3	95.2	53.7	55.6	51.5	41.0	40.3	28.2	56.1	74.6	81.1
Kemudahan Sosial Social Amenities	9.9	8.2	5.5	9.2	13.0	9.2	6.4	6.3	9.8	8.0	4.7
Infrastruktur Infrastructure	33.2	44.0	29.1	126.2	49.6	46.9	32.0	26.4	35.3	44.1	29.7
JUMLAH TOTAL	136.7	185.0	142.1	241.0	163.7	139.8	113.6	90.8	133.9	166.6	149.5

Bilangan Kontraktor Berdaftar mengikut Gred
Number of Registered Contractors by Grade

Gred Grade	2015	2016	2017	2018	2019	2020	2021	2022	2023
G1	33,744	35,149	35,347	36,604	42,173	56,866	65,540	53,518	66,277
G2	12,097	16,253	17,402	22,128	24,148	24,366	24,154	21,623	22,652
G3	9,246	10,628	12,510	15,415	16,406	17,206	18,539	16,313	17,598
G4	3,341	3,896	4,112	4,759	5,031	5,282	5,426	5,184	5,580
G5	4,656	5,101	5,455	6,073	6,220	6,370	6,713	6,597	7,665
G6	1,557	1,703	1,803	2,018	2,128	2,105	2,010	1,890	1,989
G7	6,066	7,084	7,402	9,000	8,752	8,841	8,739	8,890	9,809
JUMLAH TOTAL	70,707	79,814	84,031	95,997	104,858	121,036	131,121	124,015	131,570

Bilangan Kontraktor Berdaftar mengikut Negeri
Number of Registered Contractors by State

Negeri State	G1		G2		G3		G4		G5		G6		G7		JUMLAH TOTAL	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
Johor	5,835	5,489	2,542	2,425	2,088	2,092	502	560	573	714	124	140	696	757	12,360	12,177
Kedah	5,975	6,542	1,118	1,161	493	559	169	177	185	203	66	70	224	234	8,230	8,946
Kelantan	4,417	5,064	1,239	1,340	371	413	144	162	102	122	53	53	144	156	6,470	7,310
Melaka	2,067	2,102	661	689	529	576	175	189	198	249	46	44	177	202	3,853	4,051
N. Sembilan	3,492	3,703	1,414	1,490	554	634	176	202	212	233	58	56	164	175	6,070	6,493
Pahang	4,987	5,501	1,302	1,524	542	619	232	250	161	181	53	52	167	177	7,444	8,304
Perak	5,587	5,909	1,246	1,337	851	929	213	218	262	291	90	99	269	286	8,518	9,069
Perlis	1,566	1,620	253	273	64	76	26	27	18	17	3	3	31	31	1,961	2,047
Pulau Pinang	2,720	2,549	1,020	978	1,127	1,155	333	347	432	509	118	140	590	619	6,340	6,297
Sabah	7,072	7,864	3,055	3,663	946	1,055	236	255	287	303	122	129	607	666	12,325	13,935
Sarawak	5,128	5,391	1,547	1,667	1,091	1,283	232	250	354	395	147	168	780	874	9,279	10,028
Selangor	7,298	6,804	3,812	3,697	4,385	4,764	1509	1,621	1,932	2,229	498	505	2,355	2,656	21,789	22,276
Terengganu	4,284	4,933	1,090	1,190	421	477	163	168	183	200	73	67	223	214	6,437	7,249
W. P. Kuala Lumpur	2,635	2,254	1,195	1,070	2,786	2,890	1055	1,132	1,686	2,006	430	454	2,437	2,735	12,224	12,541
W. P. Labuan	275	301	113	130	46	51	9	9	10	9	4	3	11	14	468	517
W. P. Putrajaya	180	251	16	18	19	25	10	13	2	4	5	6	15	13	247	330
JUMLAH TOTAL	63,518	66,277	21,623	22,652	16,313	17,598	5,184	5,580	6,597	7,665	1,890	1,989	8,890	9,809	124,015	131,570

Statistik Projek yang Dilaksanakan Kontraktor Malaysia di Luar Negara
Statistics of Projects Undertaken by Malaysian Contractors Overseas

	2016	2017	2018	2019	2020	2021	2022	2023
Nilai Projek (RM) <i>Projects Value (RM)</i>	3.6 b	4.7 b	6.0 b	7.3 b	14.1 b	23.1 b	20.1 b	19.8 b
Bilangan Negara <i>Number of Countries</i>	16	16	16	18	11	9	6	8
Bilangan Projek <i>Number of Projects</i>	59	44	32	48	26	17	9	11
Bilangan Syarikat <i>Number of Companies</i>	15	16	11	15	12	8	4	8

10 Negara Tertinggi Penglibatan Kontraktor Malaysia di Peringkat Global
Top 10 Countries for Involvement of Malaysian Contractors Globally

Negara <i>Country</i>	2016 - 2022		2023	
	Bil <i>No</i>	Nilai <i>Value</i> (RM B)	Bil <i>No</i>	Nilai <i>Value</i> (RM B)
1. Brazil	2	22.4	0	0
2. United Arab Emirates	23	10.8	1	*
3. Indonesia	25	3.6	1	0.1
4. India	28	5.3	0	0
5. Singapore	38	3.7	2	3.0
6. Cambodia	10	2.1	0	0
7. Qatar	16	2.0	0	0
8. United Kingdom	2	1.9	0	0
9. Australia	6	15.5	1	0.9
10. Taiwan	3	3.6	1	3.5

* Nilai tidak dimaklumkan / Value undisclosed

Bilangan dan Nilai Projek yang dilaksanakan Kontraktor Malaysia mengikut Rantau
Number and Value of Projects Undertaken by Malaysian Contractors by Region

Rantau Region	2016		2017		2018		2019		2020		2021		2022		2023	
	Bil No	Nilai Value (RM J/M)	Bil No	Nilai Value (RM J/M)	Bil No	Nilai Value (RM J/M)	Bil No	Nilai Value (RM J/M)	Bil No	Nilai Value (RM J/M)	Bil No	Nilai Value (RM J/M)	Bil No	Nilai Value (RM J/M)	Bil No	Nilai Value (RM J/M)
Asia Selatan <i>South Asia</i>	16	1,445	11	1,947	1	71	1	47								
Kawasan Teluk <i>Gulf Region</i>	14	1,000	8	1,043	10	760	11	597	2	9,180						
ASEAN	27	640	20	1,278	14	1,399	24	4,591	16	2,313	6	214	1	1,450	4	14,055
Asia	1	510	1	104	2	24	5	1,633	8	2,588	8	498	3	3,994	1	3,450
Timur Tengah & Afrika Utara <i>Middle East & North Africa</i>	1	*	1	*	1	*	4	378			1	339			4	*
Afrika <i>Africa</i>			1	295			1	19					1	956	1	1,400
Australia dan Oceania			1	3	3	1,866							3	13,730	1	881
Eropah <i>Europe</i>			1		1	1,900	1	26								
Amerika Selatan / Latin <i>South America / Latin</i>							1	26			2	22,005	1	580		
Jumlah / Total	59	3,595	44	4,670	32	6,020	48	7,317	26	14,081	17	23,056	9	20,710	11	19,786

* Nilai tidak dimaklumkan / Value undisclosed

Bilangan Personel Binaan yang aktif mengikut Kategori
Number of Construction Personnel Active by Category

Kategori Category	Tempatan Local			Asing Foreign			Jumlah Total		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
Pekerja Binaan Am General Construction Workers	306,784	333,550	335,984	106,976	158,424	333,129	413,760	491,974	669,113
Pekerja Binaan Mahir Skilled Construction Workers	81,700	80,126	77,501	9,529	7,468	7,887	91,229	87,594	85,338
Penyelia Tapak Binaan Construction Site Supervisors	6,776	6,616	6,329	65	52	73	6,841	6,668	6,402
Pengurus Projek Binaan Construction Project Managers	105,903	104,848	98,843	814	1,107	1,255	106,717	105,955	100,098
Personel Pentadbiran Administration Personnel	133,158	134,426	132,952	1,410	2,375	3,717	134,568	136,801	136,669
Pelatih Binaan Construction Trainee	16,236	14,454	10,557	0	0	0	16,236	14,454	10,557
JUMLAH KESELURUHAN OVERALL TOTAL	650,557	674,020	662,166	118,794	169,426	346,061	769,351	843,446	1,008,227

Statistik Sepintas Lalu

Statistics at a Glance

Latihan / Training

1

Bilangan kontraktor Pengurusan Fasilitas yang dilatih
Number of Facility Management contractors trained

Sasaran / Target : 300

307 **PENCAPAIAN**
ACHIEVEMENT



2

Bilangan personel FM dilatih
Number of FM personnel trained

Sasaran / Target : 300

PENCAPAIAN
ACHIEVEMENT **256**



3

Bilangan penyertaan yang diterima untuk Program Latihan Pembangunan Kontraktor
Number of entries received for the Contractor Development Training

Sasaran / Target : 40,000

49,260

PENCAPAIAN
ACHIEVEMENT



4

Bilangan personel binaan yang dilatih dan ditauliah di bawah program Penyeliaan dan Pengurusan
Number of construction personnel trained and certified under the Supervision and Management programme

Sasaran / Target : 1,500

1,908

PENCAPAIAN
ACHIEVEMENT



5

Bilangan personel binaan yang dilatih untuk Pegawai Keselamatan dan Kesihatan (Safety Health Officer - SHO) dan Pegawai Keselamatan Tapak (Site Safety Supervisor - SSS)
Number of construction personnel trained for Safety and Health Officers (SHO) and Site Safety Supervisors (SSS)

Sasaran / Target : 400

623

PENCAPAIAN
ACHIEVEMENT



6

Bilangan profesional yang dilatih dalam Pemodelan Maklumat Bangunan (Building Information Modelling - BIM)
Number of professionals trained in Building Information Modelling (BIM)

Sasaran / Target : 200

1,000

PENCAPAIAN
ACHIEVEMENT



7

Bilangan personel binaan yang dilatih dalam Pemodelan Maklumat Bangunan (Building Information Modelling - BIM)
Number of construction personnel trained in Building Information Modelling (BIM)

Sasaran / Target : 400

1,000 **PENCAPAIAN**
ACHIEVEMENT



8

Bilangan dokumen untuk Latihan kompetensi personel binaan yang dikembangkan :
The number of documents for construction personnel competency training developed:

Standard
 Sasaran / Target : 6

14 **PENCAPAIAN**
ACHIEVEMENT

Module / Module
 Sasaran / Target : 3

5 **PENCAPAIAN**
ACHIEVEMENT

Soalan Penilaian
 Assessment Questions
 Sasaran / Target : 30

62 **PENCAPAIAN**
ACHIEVEMENT



9

Bilangan personel binaan yang dilatih dalam IBS
Number of construction personnel trained in IBS

Sasaran / Target : 500

600 **PENCAPAIAN**
ACHIEVEMENT

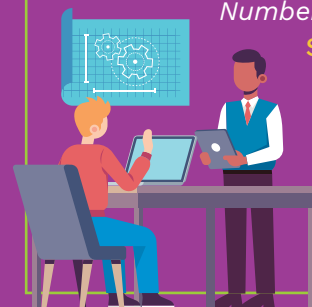


10

Bilangan belia tempatan yang dilatih
Number of local youths trained

Sasaran / Target : 3,500

4,962 **PENCAPAIAN**
ACHIEVEMENT



11

Bilangan personel binaan menjalani latihan, penilaian dan pentauliahan kemahiran
Number of construction personnel undergoing skills training, assessment and certification

Sasaran / Target : 18,000

24,006 **PENCAPAIAN**
ACHIEVEMENT



12

Bilangan belia dan personel binaan dilatih dalam tred berimpak tinggi
Number of youth and construction personnel trained in high-impact trades

Sasaran / Target : 5,500

13,226 **PENCAPAIAN**
ACHIEVEMENT



13

Bilangan tenaga pengajar & penilai menjalani Program Pembangunan Kepakaran & Profesionalisme
Number of trainers & assessors undergoing the Expertise & Professionalism Development Programme

Sasaran / Target : 43

117 **PENCAPAIAN**
ACHIEVEMENT



14

Bilangan Construction Internal Verifier (CIV) ditauliah
Number of Construction Internal Verifier (CIV) accredited

Sasaran / Target : 10

12 **PENCAPAIAN**
ACHIEVEMENT



15

Bilangan Pusat Latihan Bertauliah (PLB) ditauliah
Number of Certified Training Centres (PLB) accredited

Sasaran / Target : 20

PENCAPAIAN
ACHIEVEMENT **57**



16

Bilangan Pusat Kemahiran Kompetensi Bertauliah (PKKB) ditauliah
Number of Certified Competency Skills Centres (PKKB) accredited

Sasaran / Target : 20

26 **PENCAPAIAN**
ACHIEVEMENT



17

Bilangan kontraktor menyertai kursus kesedaran SHEQ dan peningkatan skor SHASSIC
Number of contractors participated in the SHEQ awareness and SHASSIC score enhancement courses.

Sasaran / Target : 250

PENCAPAIAN
ACHIEVEMENT **202**



SHASSIC

Safety and Health Assessment System in Construction

18

Bilangan peserta dilatih dalam IoT (3D Scanning)
Number of participants trained in IoT (3D Scanning)

Sasaran / Target : 30

38 **PENCAPAIAN**
ACHIEVEMENT



Penilaian / Assessment

1

Bilangan kontraktor yang dibimbing untuk penilaian MSCORE/SCORE
Number of contractors coached for MSCORE/SCORE assessment

Sasaran / Target : 1,500

1,878 **PENCAPAIAN**
ACHIEVEMENT



2

Bilangan projek yang menjalani penilaian QCLASSIC
Number of projects assessed with QCLASSIC

300 **PENCAPAIAN**
ACHIEVEMENT



3

Bilangan bangunan Kerajaan yang menjalani penilaian QCLASSIC
Number of Government buildings assessed with QCLASSIC

Sasaran / Target : 20

25 **PENCAPAIAN**
ACHIEVEMENT



4

Bilangan projek yang menjalani penilaian SHASSIC
Number of projects assessed with SHASSIC

151 **PENCAPAIAN**
ACHIEVEMENT



5

Bilangan projek yang dinilai menggunakan skim penarafan kemampanan dalam pembinaan
Number of projects assessed using the sustainability in construction rating scheme

Sasaran / Target : 20

34 **PENCAPAIAN**
ACHIEVEMENT



Pematuhan / Compliance

1

Bilangan pemeriksaan tapak bina di seluruh negara
Number of construction site inspections throughout the country
Sasaran / Target : 3,400

4,529 **PENCAPAIAN**
ACHIEVEMENT



2

Bilangan bahan binaan diperiksa untuk Perakuan Pemuatan Standard (PPS)
Number of building materials inspected for Perakuan Pemuatan Standard (PPS)
Sasaran / Target : 3,000

3,256 **PENCAPAIAN**
ACHIEVEMENT



3

Bilangan audit Contractor Compliance Assurance (CCA) dijalankan
Number of Contractor Compliance Assurance (CCA) audits conducted
Sasaran / Target : 90%

117% **PENCAPAIAN**
ACHIEVEMENT



4

Bilangan Operasi Bersepadu (OPB) dan Operasi Khas (OPK)
Number of Operasi Bersepadu (OPB) and Operasi Khas (OPK)

Operasi Bersepadu (OPB)
Sasaran / Target : 19

20 **PENCAPAIAN**
ACHIEVEMENT



Operasi Khas (OPK)
Sasaran / Target : 64

89 **PENCAPAIAN**
ACHIEVEMENT



Penjenamaan / Branding

1

Nilai PR yang dicapai
The PR value achieved

Sasaran / Target : RM80 juta/million

RM730.9 juta/million **PENCAPAIAN**
ACHIEVEMENT



2

Pencapaian ICW 2023
ICW 2023 achievements

Bilangan pengunjung
Total visitors

10,816



Jualan keseluruhan International Sourcing Programme
Total sales for International Sourcing Programme

RM494.3 juta/million

3

Bilangan program promosi
pengeksporan perkhidmatan
*Number of promotional programmes
on the export of services*

Sasaran / Target : 6

11 **PENCAPAIAN**
ACHIEVEMENT



1

Jumlah pengenaan levi/Amount of levy imposed

Sasaran / Target : RM188 juta/million

RM213.4 juta/million **PENCAPAIAN**
ACHIEVEMENT



2

Jumlah hasil/Amount of revenue

Sasaran / Target : RM311.3 juta/million

RM365.3 juta/million **PENCAPAIAN**
ACHIEVEMENT

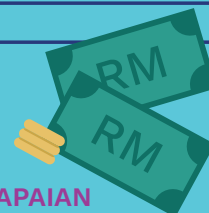


3

Jumlah perbelanjaan/Total expenditure

Sasaran / Target : RM396.3 juta/million

RM349 juta/million **PENCAPAIAN**
ACHIEVEMENT



4

Jumlah defisit/Total deficit

Sasaran / Target : RM85 juta/million

+RM14.9 juta/million **PENCAPAIAN**
ACHIEVEMENT



5

Peratus pengenaan levi dikutip dalam tempoh liabiliti
Percentage of levy imposed collected during the liability period

Sasaran / Target : 90%

96% **PENCAPAIAN**
ACHIEVEMENT



6

Peratus kes levi tertunggak yang dikurangkan
Percentage of outstanding levy cases reduced

Sasaran / Target : 80%

81% **PENCAPAIAN**
ACHIEVEMENT



Daya Saing / Competitiveness

1

Bilangan data kos projek benchmark direkodkan dalam sistem LCCSoft
Number of benchmark project cost data recorded in the LCCSoft system

Sasaran / Target : 70

90 **PENCAPAIAN**
ACHIEVEMENT



2

Bilangan data projek penyelenggaraan direkodkan dalam sistem LCCSoft
Number of maintenance project data recorded in the LCCSoft system

Sasaran / Target : 30

33 **PENCAPAIAN**
ACHIEVEMENT



3

Bilangan kolaborasi berimpak tinggi bersama penggiat industri ke arah Penyediaan Penyampaian Penyelesaian (3P)

Number of high-impact collaborations with industry players towards Solutioning Preparation (3P)

Sasaran / Target : 2

7 **PENCAPAIAN**
ACHIEVEMENT



4

Bilangan program peningkatan ICT untuk CIDB

Number of ICT upscaling programmes for CIDB

Sasaran / Target : 10

24 **PENCAPAIAN**
ACHIEVEMENT





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Intisari Pelan-pelan Strategik

Strategic Plans Overview

Latarbelakang

Pelaksanaan program-program CIDB dipacu oleh lima Pelan Strategik utama di peringkat organisasi iaitu:

- Pelan Strategik CIDB (CSP) 2021-2025;
- Pelan Strategik ICT CIDB (ISP) 2020-2025;
- Pelan Antirasuah Organisasi CIDB (OACP) 2021-2025;
- Pelan Strategik Pembinaan (C4.0) 2021-2025; dan
- Pelan di bawah Kementerian Kerja Raya.

Background

Five main Strategic Plans drive the implementation of CIDB programmes at the organizational level, namely:

- CIDB Strategic Plan (CSP) 2021-2025;
- CIDB ICT Strategic Plan (ISP) 2020-2025;
- CIDB Organizational Anti-Corruption Plan (OACP) 2021-2025;
- Construction Strategic Plan (C4.0) 2021-2025; and
- Plan under the Ministry of Works.

Pencapaian Pelan-Pelan Strategik Achievement of Strategic Plans

Bil. No.	Pelan Strategik Strategic Plan	Bilangan KPI/SI No. of KPI/SI	Kemajuan Keseluruhan Overall Progress	Pencapaian KPI KPI Achievements
1.	Pelan Strategik CIDB (CSP) 2021-2025 CIDB Strategic Plan (CSP) 2021-2025	56	99.2%	Semua hijau (Melebihi 85%) All green (Over 85%)
2.	Pelan Strategik ICT CIDB (ISP) 2020-2025 CIDB ICT Strategic Plan (ISP) 2020-2025	21	94%	19/21 : Hijau (Melebihi 85%) 2/21 : Kuning (Antara 60%-85%) 19/21 : Green (Over 85%) 2/21 : Yellow (Between 60%-85%)
3.	Pelan Antirasuah Organisasi CIDB (OACP) 2021-2025 CIDB Organizational Anti-Corruption Plan (OACP) 2021-2025	51	100%	Semua hijau (Melebihi 90%) All green (Over 90%)
4.	Pelan Strategik Pembinaan (C4.0) 2021-2025 Construction Strategic Plan (C4.0) 2021-2025	17	100%	Semua hijau (Melebihi 85%) All green (Over 85%)
5.	Pelan di bawah Kementerian Kerja Raya Plan under the Ministry of Works - Pelan Strategik Organisasi (PSO) Kementerian Kerja Raya 2021-2025 Ministry of Works Organizational Strategic Plan (PSO) 2021-2025 - Projek Bitara MADANI Bitara MADANI project	12 1	100%	Semua hijau (Melebihi 85%) All green (Over 85%)

CSP: Pelan Strategik CIDB 2021-2025

CIDB Strategic Plan (CSP) 2021-2025

Pengenalan

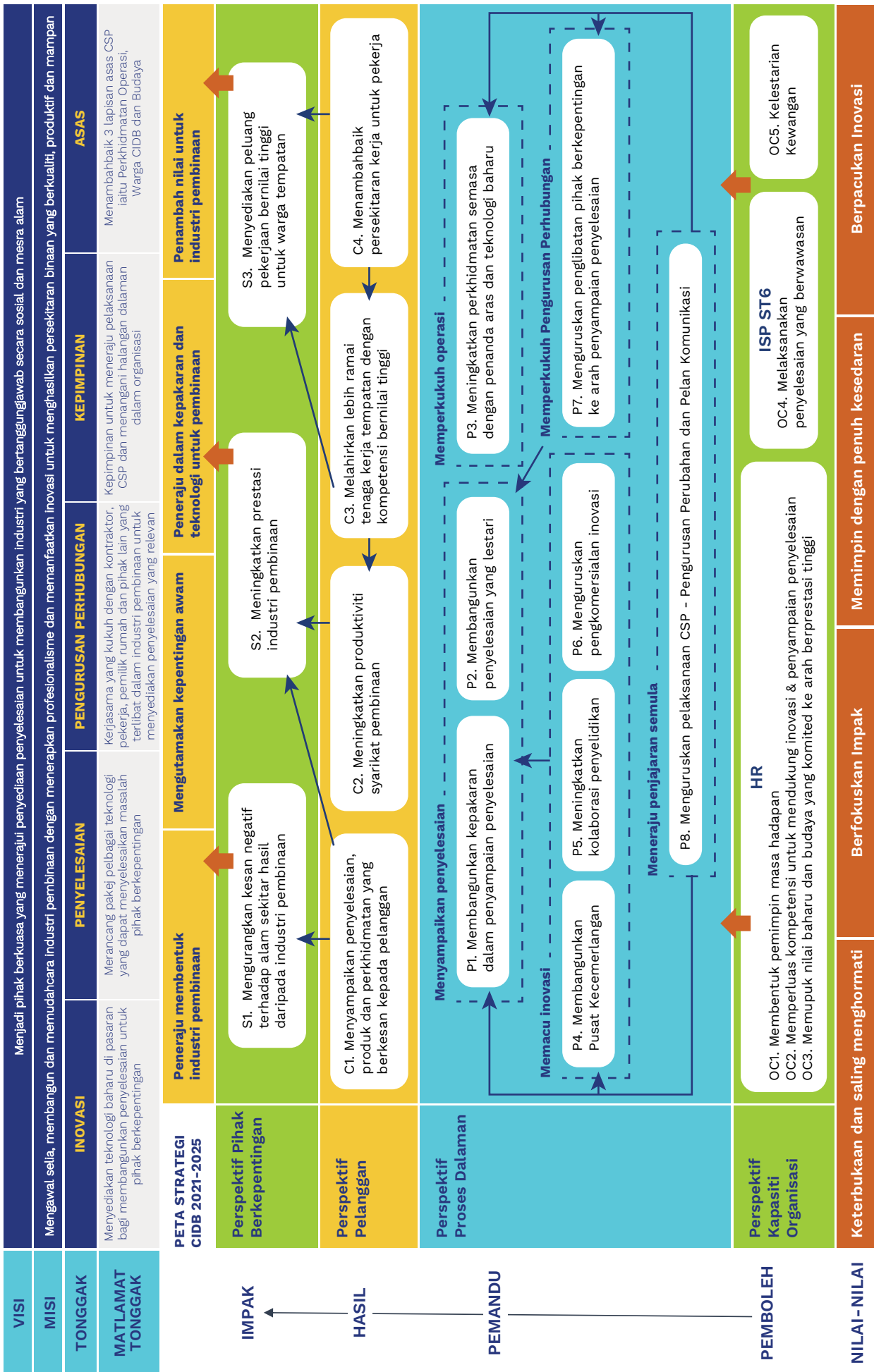
Pelan Strategik CIDB (CSP) 2021-2025 adalah satu pelan 5 tahun yang dibangunkan dengan menggariskan halatuju dan inisiatif-inisiatif yang perlu dilaksanakan secara holistik oleh CIDB sebagai peneraju yang efektif bagi industri pembinaan Malaysia. CSP menggunakan kaedah Peta Strategi seperti di bawah untuk melakarkan Objektif Strategik (SO) dan menerangkan hubungkait, sebab dan akibat antara SO yang merangkumi 4 perspektif.

Introduction

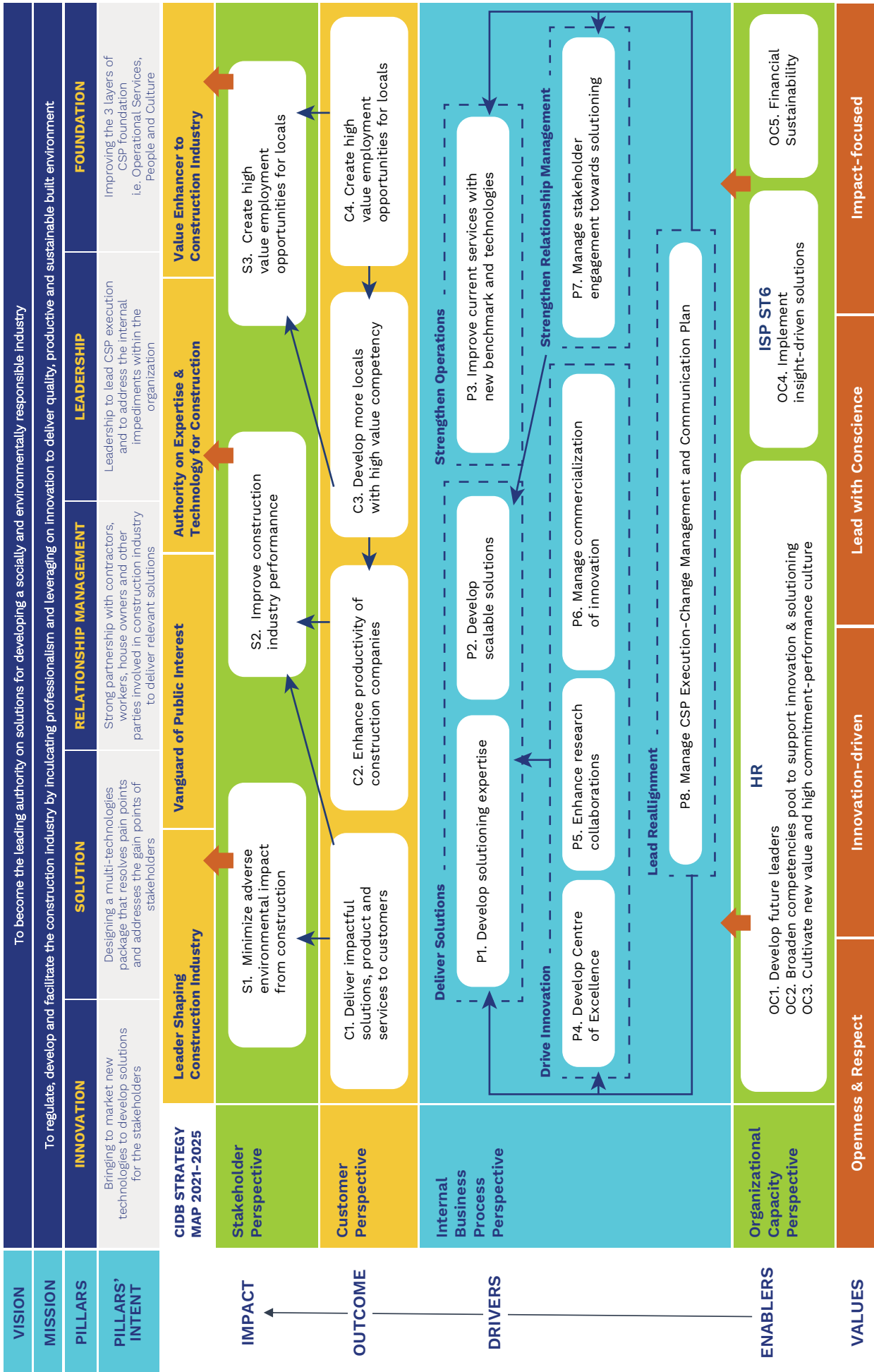
The CIDB Strategic Plan (CSP) 2021-2025 is a 5-year plan developed by outlining the direction and initiatives that need to be holistically implemented by CIDB as an effective leader for the Malaysian construction industry. CSP adopts the Strategy Map method below to outline the Strategic Objectives (SO) and explains the relationship, cause and effect between the SOs covering 4 perspectives.



Peta Strategi CSP



CSP Strategy Map



Pada tahun 2023, CSP mensasarkan pencapaian utama yang meliputi penyiapan perkara-perkara berikut:

- Peningkatan penyampaian dalam projek berimpak tinggi
- Pengurangan penggunaan bahan tidak mampan

Tahun 2023 juga merupakan tahun peralihan dari fasa CSP *Quick Wins* kepada fasa *High Impact Gains*. Oleh kerana tahun 2021 berada di dalam situasi pandemik Covid-19 dan tahun 2022 menjadi tahun pemulihan, maka fasa *Quick Wins* ini dilanjutkan ke tahun 2023. Perancangan program-program CIDB yang dipilih menjadi Inisiatif Strategik (SI) CIDB untuk tahun 2023 telah dibentangkan dan dimuktamadkan di dalam mesyuarat Jawatankuasa Pemandu CSP (CSC) Bil. 1/2023 bertarikh 21 Mac 2023 melibatkan 58 SI yang menyokong 11 SO CSP. Semasa pelaksanaan CSP, 1 SI telah ditambah dan 3 SI telah digugurkan dengan baki 56 SI dilaksanakan seperti rumusan berikut di bawah sektor dan bahagian yang berkenaan:

In 2023, the CSP had targeted key milestones that included the completion of the following:

- *Enhanced delivery in high-impact projects*
- *Reduction in the use of unsustainable materials*

The year 2023 was also a transition year from the CSP Quick Wins phase to the High Impact Gains phase. Since 2021 is in a Covid-19 pandemic situation and 2022 is a recovery year, the Quick Wins phase was extended to 2023. The planning of CIDB programmes selected as CIDB Strategic Initiatives (SI) for 2023 was presented and finalized in the CSP Steering Committee (CSC) meeting No. 1/2023 dated 21 March 2023 involving 58 SIs that support 11 CSP SOs. During the implementation of the CSP, 1 SI was added and 3 SIs were dropped with the remaining 56 SIs implemented as summarized below under the following sectors and divisions:

SEKTOR / BAHAGIAN SECTOR / DIVISION		BILANGAN SI NUMBER OF SI			JUMLAH TOTAL
		C1 – C4	P1 – P8	OC1 – OC5	
PEJABAT KETUA EKSEKUTIF / CEO OFFICE					
PPUU	Pejabat Penasihat Undang-Undang General Counsel's Office	-	2	-	2
BAR	Bahagian Audit & Risiko Audit & Risk Division	-	2	-	2
SEKTOR DASAR & KORPORAT POLICY & CORPORATE SECTOR					
BKK	Bahagian Komunikasi Korporat Corporate Communication Division	-	2	1	3
BSTU	Bahagian Strategi & Tadbir Urus Strategy & Governance Division	-	3	-	3
BB	Bahagian Bisnes Business Division	1	2	-	3
SEKTOR PEMBANGUNAN TEKNOLOGI TECHNOLOGY DEVELOPMENT SECTOR					
SHEQ	Bahagian SHEQ SHEQ Division	4	1	-	5
BTI	Bahagian Teknologi & Inovasi Technology & Innovation Division	4	2	-	6
BSBB	Bahagian Standard & Bahan Binaan Standard & Construction Materials Division	-	1	1	2
SEKTOR KONTRAKTOR & LEVI CONTRACTOR & LEVY SECTOR					
BPL	Bahagian Pengurusan Levi Levy Management Division	-	1	1	2
BPfK	Bahagian Pendaftaran Kontraktor Contractor Registration Division	-	4	-	4
BPK	Bahagian Pembangunan Kontraktor Contractor Development Division	3	1	-	4

SEKTOR / BAHAGIAN SECTOR / DIVISION		BILANGAN SI NUMBER OF SI			JUMLAH TOTAL
		C1 – C4	P1 – P8	OC1 – OC5	
SEKTOR PERSONEL BINAAN CONSTRUCTION PERSONNEL SECTOR					
BPLK	Bahagian Pembangunan Latihan Kompetensi Competency Training Development Division	1	-	-	1
BPPL	Bahagian Pentauliahan & Pemantauan Latihan Accreditation & Training Monitoring Division	3	-	-	3
BPP	Bahagian Penilaian & Pensijilan Assessment & Certification Division	3	-	-	3
PKSPB	Pejabat Ketua Sektor Personel Binaan Head of Construction Personnel Sector Office	1	-	-	1
SEKTOR PENGURUSAN / MANAGEMENT SECTOR					
BSM	Bahagian Sumber Manusia Human Resource Division	-	-	4	4
BKA	Bahagian Kewangan & Akaun Finance & Account Division	-	1	-	1
BPM	Bahagian Pengurusan Maklumat Information Management Division	-	-	1	1
BPF	Bahagian Pengurusan Fasiliti Facility Management Division	-	1	1	2
SEKTOR PENGUATKUASAAN / ENFORCEMENT SECTOR					
BP	Bahagian Pematuhan Compliance Division	-	4	-	4
		20	27	9	56

Pencapaian CSP

Tahun 2023 merupakan tahun ketiga pelaksanaan CSP dengan prestasi mencapai 99.2% berbanding sasaran 100%. Pencapaian ini mencatatkan penurunan sebanyak 0.1% berbanding tahun 2022 (99.3%). Kesemua 56 SI telah berjaya mencapai melebihi 85% (hijau).

Butiran pencapaian SI dilaporkan di bawah perspektif yang dinyatakan dalam Peta Strategi CSP merangkumi berikut:

- Perspektif Pelanggan (C1-C4);
- Perspektif Proses Dalaman (P1-P8) dan
- Perspektif Kapasiti Organisasi (OC1-OC5)

Perspektif Pelanggan

Perspektif Pelanggan merumuskan nilai yang dapat disampaikan kepada pelanggan untuk merealisasikan impak yang dihasratkan dalam Perspektif Pihak Berkepentingan. Ia disokong oleh 4 SO sepertimana dalam Peta Strategi CSP.

CSP Achievements

The year 2023 is the third year of CSP implementation with a performance of 99.2% against the target of 100%. This achievement recorded a decrease of 0.1% compared to 2022 (99.3%). All 56 SIs have successfully achieved over 85% (green).

Details of the SI's achievements are reported under the perspectives set out in the CSP Strategy Map which are:

- Customer Perspective (C1-C4);
- Internal Process Perspective (P1-P8) and
- Organizational Capacity Perspective (OC1-OC5)

Customer Perspective

The Customer Perspective formulates the value that can be delivered to the customer to realize the impact envisioned in the Stakeholder Perspective. It is supported by 4 SOs as shown in the CSP Strategy Map.

Perspektif Pelanggan mempunyai 20 SI di mana kesemuanya mencapai melebihi 85% (hijau). Terdapat Kod SI yang sama digunakan oleh pelbagai bahagian dengan sasaran yang berbeza. Pencapaian setiap SI di bawah Perspektif Pelanggan adalah seperti berikut:

The Customer Perspective has 20 SIs in which all SIs achieved above 85% (green). The same SI codes are being utilised by various divisions with different targets. The achievements of each SI under the Customer Perspective are as follows:

BIL NO	KOD CODE	PENCAPAIAN ACHIEVEMENT
C1 - Menyampaikan penyelesaian, produk dan perkhidmatan yang berkesan kepada pelanggan C1 - Deliver impactful solutions, products and services to customers		
C1.1		
1.	BB	- Pangkalan data projek pembinaan di pasaran global dikemaskini secara berkala dengan 6 projek bernilai RM18.9 billion. - Direktori Pengeksport barangan & perkhidmatan pembinaan siap 11 program promosi berbanding sasaran 6 program dilaksanakan <i>The database of construction projects in the global market was updated periodically with 6 projects worth RM18.9 billion.</i> <i>Directory on Exporters of construction goods and services was completed</i> <i>11 promotional programmes against the target of 6 programmes were implemented</i>
2.	SHEQ	25 projek Kerajaan dinilai menggunakan QCLASSIC berbanding sasaran 20 projek <i>25 Government projects were assessed with QCLASSIC against the target of 20 projects</i>
3.	BTI	22 artikel dimuat naik ke portal SMART sebagaimana sasaran <i>22 articles were uploaded to the SMART portal as targeted</i>
4.	BPK	Kerangka Program Central Coordinating Agency (CCA) siap dibangunkan <i>The framework of the Central Coordinating Agency (CCA) Programme was developed</i>
C1.2.1		
5.	SHEQ	34 projek dinilai menggunakan MyCREST dan Sustainable INFRASTAR berbanding sasaran 20 projek <i>34 projects were assessed using MyCREST and Sustainable INFRASTAR against a target of 20 projects</i>
C2 - Meningkatkan produktiviti syarikat pembinaan C2 - Enhance productivity of construction companies		
C2.1		
6.	BTI	Kajian Pengukuhan dan Verifikasi Trade-level Productivity Measuring Tool (PMT) bagi projek pembinaan bangunan siap dilaksanakan <i>Strengthening and Verification Study of Trade-level Productivity Measuring Tool (PMT) for building construction project was completed</i>
7.	BPK	10 modul untuk Kursus Pengurusan Kontraktor dibangun dan ditambahbaik dengan pengesahan industry <i>10 modules for the Contractor Management Course were developed and enhanced with industry validation.</i>
8.	SHEQ	Modul CQMS siap ditambahbaik <i>The CQMS module was enhanced</i>
C2.2.1		
9.	BTI	Mekanisme dan garis panduan untuk memantau produktiviti dan prestasi projek swasta siap ditambahbaik <i>Mechanisms and guidelines to monitor the productivity and performance of private projects were enhanced</i>
C2.1.2		
10.	BPK	Kajian Analisis Keperluan Latihan (TNA) bagi program Kursus Pengurusan Kontraktor (SKP) siap dilaksanakan <i>The Training Needs Analysis (TNA) study for the Contractor Management Course (SKP) programme was implemented</i>

BIL NO	KOD CODE	PENCAPAIAN ACHIEVEMENT
C3 - Melahirkan lebih ramai tenaga kerja tempatan dengan kompetensi bernilai tinggi <i>C3 - Develop more locals with high-value competency</i>		
C3.1.1		
11.	BTI	1000 personel binaan dilatih dalam BIM berbanding sasaran 400 personel binaan <i>1000 construction personnel were trained in BIM against the target of 400 construction personnel</i>
12.	BPLK	14 Standard berbanding sasaran 6 Standard; 5 Modul berbanding sasaran 3 Modul dan 62 set soalan berbanding sasaran 30 set dibangunkan <i>14 Standards against a target of 6 Standards; 5 Modules against the target of 3 Modules and 62 sets of questions against the target of 30 sets were developed</i>
13.	BPPL	Profesionalisme tenaga pengajar dan penilai telah ditingkatkan melalui program Persijilan SKM (11 orang), Program Pembangunan Kepakaran & Profesionalisme (PPKP – 117 orang) berbanding sasaran 43 orang dan pengemaskinian 7 orang dalam program TVet Instructor Technology Update (TITU) berbanding sasaran 15 orang melalui 13 sesi bengkel dan 4 program TITU. <i>The professionalism of trainers and assessors was enhanced via the SKM Certification programme (11 nos.), Program Pembangunan Kepakaran & Profesionalisme (PPKP – 117 nos.) against the target of 43 and updating 7 nos. in the TVet Instructor Technology Update (TITU) programme against the target of 15 via 13 workshop sessions and 4 TITU programmes.</i>
14.	BPP	256 personel FM dilatih berbanding sasaran 300 personel <i>256 FM personnel were trained compared to the target of 300 personnel</i>
15.	PKSPB	Pensijilan ISO/IEC 17024:2012 <i>International Standard Organization</i> dan <i>International Electrotechnical Commission</i> untuk 3 tred pembinaan diperolehi daripada Jabatan Standard Malaysia (JSM) <i>The International Standards Organisation and International Electrotechnical Commission ISO/IEC 17024:2012 Certification for 3 construction trades was obtained from the Department of Standards Malaysia (DSM)</i>
C3.2.1		
16.	BPPL	12 orang <i>Construction Internal Verifier</i> (CIV) ditauliah berbanding sasaran 10 orang <i>12 Construction Internal Verifiers (CIV) were accredited against the target of 10 CIVs</i>
17.	BPP	34,126 Belia dan Personel Binaan dilatih berbanding sasaran 29,000 dan 13,226 dilatih dalam tred berimpak tinggi berbanding sasaran 5,500. <i>34,126 Youth and Construction Personnel were trained against the target of 29,000 and 13,226 were trained in high-impact trades against the target of 5,500.</i>
C3.3.1		
18.	BPPL	57 Pusat Latihan Bertauliah (PLB) ditauliah berbanding sasaran 20 PLB dan 26 Pusat Kemahiran Kompetensi Bertauliah (PKKB) ditauliah berbanding sasaran 20 PKKB <i>57 Certified Training Centres (PLB) were accredited against the target of 20 PLB and 26 Certified Competency Skills Centres (PKKB) were accredited against the target of 20 PKKB</i>
19.	BPP	Kajian untuk mengesan kadar serapan graduan ABM dan Pusat Latihan Bertauliah ke dalam industri menunjukkan kadar kebolehpasaran graduan adalah 90%. <i>Tracer Study to ascertain the absorption rate of ABM and Certified Training Centre graduates into the industry showed a 90% employability rate.</i>
C4 - Menambahbaik persekitaran kerja untuk pekerja <i>C4 - Improve work environment for workers</i>		
C4.1.1		
20.	SHEQ	202 kontraktor menyertai kursus kesedaran SHEQ dan peningkatan skor SHASSIC berbanding sasaran 150 kontraktor. <i>202 contractors participated in the SHEQ awareness and SHASSIC score enhancement courses against the target of 150 contractors.</i>

Perspektif Proses Dalaman

Perspektif Proses Dalaman menerangkan keutamaan aktiviti operasi dalam menyampaikan penyelesaian bermanfaat kepada pelanggan seperti yang dinyatakan dalam Perspektif Pelanggan. Ia disokong oleh 8 SO yang dikategorikan mengikut 5 Tema sepertimana Peta Strategi CSP.

Perspektif Proses Dalaman mempunyai SI terbanyak berjumlah 27 di bawah 3 daripada 8 SO di atas di mana kesemua SI mencapai melebihi 85% (hijau). Pencapaian setiap SI di bawah Perspektif Proses Dalaman adalah seperti berikut:

Internal Process Perspective

The Internal Process Perspective describes the priorities within the operational activities to deliver CIDB's value propositions to the customers stated in the Customer Perspective. It is supported by 8 SOs categorized according to 5 Themes as shown in CSP Strategy Map.

The Internal Process Perspective has the highest number of SIs totalling 27 under 3 out of the 8 SOs above where all SIs achieved over 85% (green). The achievements of each SI under the Internal Process Perspective are as follows:

BIL NO	KOD CODE	PENCAPAIAN ACHIEVEMENT
P3 - Meningkatkan perkhidmatan semasa dengan penanda aras dan teknologi baharu <i>P3 - Improve current services with new benchmarks and technologies</i>		
P3.1.1		
1.	PPUU	5 Mata CCD disediakan dan diberikan kepada setiap peserta kursus yang menyertai Kursus Kesedaran Undang - Undang dalam Industri Pembinaan melalui Platform E- Learning. <i>5 CCD points were provided and awarded to each course participant who participated in the Legal Awareness Course in the Construction Industry through the E-Learning Platform.</i>
2.	BAR	Program Audit 2023 dilaksanakan melalui 16 program yang telah dirancang dan Pelan Audit Tahun 2024 telah disediakan. <i>The 2023 Audit Programme was implemented via 16 planned programmes and the 2024 Audit Plan was prepared.</i>
3.	BKK	Minggu Pembinaan Antarabangsa (ICW) ke 22 dianjurkan dari 15 – 17 November 2023 bertempat di MITEC, Kuala Lumpur. 9,470 pengunjung pameran BuildXpo 2023 dan 1346 peserta persidangan, seminar, latihan serta padanan perniagaan telah direkodkan. <i>The 22nd International Construction Week 2023 was held at MITEC, Kuala Lumpur from 15-17 November 2023. 9,470 visitors to the BuildXpo 2023 exhibition and 1346 participants in conferences, seminars, trainings and business matchings were recorded.</i>
4.	BB	Pemetaan maklumat tambahan modul dalam CGIS yang merangkumi Other Resources, Daftar pengguna, Homepage dan Look Up management siap dikemaskini. <i>Additional module information mapping in CGIS which included Other Resources, User Register, Homepage and Look Up management was updated.</i>
5.	BTI	Prestasi C4.0 telah dilaporkan bagi setiap suku tahunan. <i>The C4.0 performance was reported for every quarter.</i>
6.	BSBB	Program-program pematuhan terhadap Jadual Keempat di bawah Akta 520 telah dijalankan seperti di bawah : • 2515 pemeriksaan bahan binaan berbanding sasaran 2700 • 5 Operasi Penguatkuasaan Bersepadu (OPB) • 13 Operasi Penguatkuasaan Khas (OPK) <i>Compliance to the Fourth Schedule under Act 520 programmes was carried out as below:</i> • 2515 inspections of building materials against the target of 2700 • 5 Integrated Enforcement Operations (OPB) • 13 Special Enforcement Operations (OPK)

BIL NO	KOD CODE	PENCAPAIAN ACHIEVEMENT
P3 - Meningkatkan perkhidmatan semasa dengan penanda aras dan teknologi baharu <i>P3 - Improve current services with new benchmarks and technologies</i>		
P3.1.1		
7.	BPfK	Permohonan kebenaran khas memasuki tender / sebutharga diproses dalam tempoh satu hari siap dibangunkan dan telah go live didalam sistem CIMS. <i>Application for special permission to participate in tenders/quotations processed within one day was developed and went live in the CIMS system.</i>
8.	BPK	Kerangka CIDB FM Strategic Plan (CFMP) dimuktamadkan untuk pembangunan roadmap dan penanda aras parameter utama dalam Pengurusan Fasilitas (FM). <i>The CIDB FM Strategic Plan (CFMP) framework was finalized for the roadmap and benchmarking of key parameters in Facility Management (FM) development.</i>
9.	BKA	Perbelanjaan geran telah mencapai 88% dari jumlah RM112 Juta yang diluluskan. <i>Grant expenditure achieved 88% of the total approved RM112 Million.</i>
10.	BPF	5 bangunan/premis milik CIDB menjalani penarafan berbanding sasaran 3 bangunan <i>5 buildings/premises owned by CIDB were rated against the target of 3 buildings</i>
11.	BP	Pembangunan aplikasi mudah alih (mobile apps) yang diintegrasikan dengan sistem i-Book, CIMS dan CCPM akan disiapkan pada tahun 2024. <i>The development of mobile apps integrated with the i-Book, CIMS and CCPM systems will be completed in 2024.</i>
P3.1.2		
12.	PPUU	1023 peserta telah mengikuti kursus Kesedaran Undang - Undang Industri Pembinaan melalui Platform E- Learning CIDB. <i>1023 participants had attended the Construction Industry Legal Awareness course through the CIDB E-Learning Platform.</i>
13.	BKK	Kandungan portal dibangunkan dan dimuatnaik ke laman web CIDB Heights Magazine (https://www.cidb.gov.my/eng/heights-eng/) untuk maklumat mengenai industri pembinaan <i>Portal content was developed and uploaded to the CIDB Heights Magazine website (https://www.cidb.gov.my/eng/heights-eng/) for information on the construction industry</i>
14.	BPL	Pembangunan sistem untuk menjana laporan kes projek tidak diisytiharkan bagi tindakan lanjut siap 90% berbanding sasaran 100%. <i>The development of a system to generate case reports of undeclared projects for further action was 90% completed against the target of 100%.</i>
15.	BP	Sistem i-book penguatkuasa dengan ciri-ciri interaktif siap dibangunkan pada Q4 2023. <i>The enforcement i-book system with interactive features was developed in Q4 2023.</i>
P3.1.3		
16.	BPfK	Modul Latihan Auditor dan Ketua Auditor CCA/SCORE/MCORE siap dibangunkan. <i>The CCA/SCORE/MCORE Auditor and Lead Auditor Training Modules were developed.</i>
17.	BP	Sistem E-pemantauan personel binaan (EP2B) siap dibangunkan dan digunakan secara "Go Live" pada Q3 2023. <i>The construction personnel E-monitoring system (EP2B) was developed and went live in Q3 2023.</i>
P3.1.4		
18.	BPfK	Kajiselidik prestasi kewangan syarikat kontraktor berdasarkan SCORE / MCORE dan pembangunan SCORE 3.0 bermula 1 Okt 2023 hingga 31 Mei 2024 (8 bulan). <i>Study on the financial performance of contractor companies based on SCORE / MCORE and the development of SCORE 3.0 commenced on 1 Oct 2023 to 31 May 2024 (8 months).</i>

BIL NO	KOD CODE	PENCAPAIAN ACHIEVEMENT
P3 - Meningkatkan perkhidmatan semasa dengan penanda aras dan teknologi baharu <i>P3 - Improve current services with new benchmarks and technologies</i>		
P3.1.5		
19.	BPfK	Surat Pekeliling CIDB Bil 6/2023 : Pekeliling Penstrukturan dan Penetapan Syarat Baharu Pendaftaran Kontraktor Fasiliti telah diedarkan kepada pejabat negeri / cawangan berserta pemakluman kepada kontraktor melalui website CIDB. <i>The CIDB Circular No. 6/2023: The Circular on Structuring and Establishing New Conditions for the Registration of Facility Contractors had been distributed to state offices / branches along with notification to contractors via the CIDB website.</i>
P3.2.1		
20.	BAR	Daftar risiko utama CIDB dikemaskini dan dibentangkan di Mesyuarat Jawatankuasa Pengurusan Risiko Peringkat Pengurusan dan Lembaga. <i>CIDB's key risk register was updated and presented at the Management and Board Level Risk Management Committee Meetings.</i>
21.	BB	90 data kos projek benchmark berbanding sasaran 70 data dan 33 data projek penyelenggaraan berbanding sasaran 30 data telah direkodkan dalam sistem LCCSoft. <i>90 benchmark project cost data against the target of 70 data and 33 maintenance project data against the target of 30 data were recorded in the LCCSoft system.</i>
22.	BP	12 modul latihan penguatkuasaan dalam Akta 520 siap dibangunkan dan latihan kepada anggota penguatkuasa bermula pada Tahun 2024. <i>12 training modules on enforcement in Act 520 were developed and training for enforcement personnel will commence in 2024.</i>
P7 - Menguruskan penglibatan pihak berkepentingan ke arah penyampaian penyelesaian <i>P7 - Manage stakeholder engagement towards solutioning</i>		
P7.1.1		
23.	SHEQ	Program kemampanan dalam pembinaan bersama 7 institusi pendidikan dan 5 organisasi luar dijalankan <i>A joint sustainability in construction programme with 7 academic institutions and 5 external organizations was carried out</i>
24.	BTI	7 kolaborasi berimpak tinggi bersama penggiat industri ke arah Penyediaan Penyampaian Penyelesaian (3P) diadakan berbanding sasaran 2 kolaborasi <i>7 high-impact collaborations with industry players towards Solutioning Preparation (3P) were held against the target of 2 collaborations</i>
P8 - Menguruskan pelaksanaan CSP – pengurusan perubahan dan pelan komunikasi <i>P8 - Manage CSP Execution - Change Management and Communication Plan</i>		
P8.1.1		
25.	BSTU	Pelaksanaan CSP dipantau dan dilaporkan mengikut suku tahunan dengan prestasi mencapai 99.2% berbanding sasaran 100% pada tahun 2023. <i>The CSP implementation was monitored and reported quarterly with performance achieving 99.2% against the target of 100% in 2023.</i>
P8.1.2		
26.	BSTU	Kajian Pengurusan Pelaksanaan CSP 2021-2025 siap pada Q2 2023. <i>The CSP 2021-2025 Implementation Management study was completed in Q2 2023.</i>
P8.2.1		
27.	BSTU	Kajian separuh penggal OACP CIDB 2021-2025 akan dimuktamadkan pada Q1 2024 <i>The CIDB OACP 2021-2025 mid-term review will be finalised in Q1 2024</i>

Perspektif Kapasiti Organisasi

Perspektif Kapasiti Organisasi menjelaskan pemboleh-pemboleh kritikal terutama warga CIDB, budaya, ICT dan objektif strategik berkaitan kewangan adalah penting untuk memastikan kejayaan pelaksanaan objektif dalam Perspektif Proses Dalaman. Ia disokong oleh 5 SO di bawah 3 Bahagian sepertimana Peta Strategi CSP.

Perspektif Kapasiti Organisasi mempunyai 9 SI di bawah 4 daripada 5 SO di atas di mana kesemua SI mencapai melebihi 85% (hijau). Pencapaian setiap SI di bawah Perspektif Kapasiti Organisasi adalah seperti berikut:

Organizational Capacity Perspective

The Organizational Capacity Perspective describes critical enablers especially CIDB's staff, culture, ICT and financial-related strategic objectives that are key to ensure the successful execution of the objectives in the Internal Process Perspective. It is supported by 5 SOs under 3 Divisions as shown in CSP Strategy Map.

The Organizational Capacity Perspective has 9 SIs under 4 out of the 5 SOs above where all SIs achieved over 85% (green). The achievements of each SI under the Organizational Capacity Perspective are as follows:

BIL NO	KOD CODE	PENCAPAIAN ACHIEVEMENT
OC1 - Membentuk pemimpin masa hadapan OC1 - Develop future leaders		
OC1.1.1		
1.	BSM	Modul Kepimpinan berdasarkan profil kompetensi siap dibangunkan dan kursus Kepimpinan Gred 41, Gred 44 dan Gred 48 diadakan. <i>Leadership modules based on competency profiles were developed and Grade 41, Grade 44 and Grade 48 Leadership courses were held.</i>
OC2 - Memperluas kompetensi untuk mendukung inovasi & penyampaian penyelesaian OC2 - Broaden competencies pool to support innovation & solutioning		
OC2.1.1		
2.	BSBB	Latihan pegawai verifikasi dan penguatkuasaan bahan binaan diadakan melalui 20 program seminar/bengkel/siri jelajah/libat urus bersama pihak industri. <i>The training of building materials verification and enforcement officers was held through 20 seminars/workshops/tour series/engagement with the industry.</i>
3.	BSM	Lebih daripada 10 kursus verifikasi bahan binaan telah diadakan untuk melatih staf yang menjalankan tugas verifikasi. <i>More than 10 construction material verification courses were held to train staff executing verification duties.</i>
OC2.1.2		
4.	BSM	Lebih daripada 20 kursus telah diadakan untuk melatih staf yang menjalankan tugas penguatkuasaan <i>More than 20 courses were held to train staff executing enforcement duties</i>
OC3 - Memupuk nilai baharu dan budaya yang komited ke arah berprestasi tinggi OC3 - Cultivate new values and high commitment-performance culture		
OC3.1.1		
5.	BKK	Pelbagai aktiviti, program dan komunikasi dijalankan untuk memastikan staf sedar, memahami dan menerapkan nilai teras sebagai budaya kerja. Kaji selidik penerapan nilai teras mendapati 86% staf setuju bahawa nilai teras CIDB telah diamalkan. <i>Various activities, programmes and communications were executed to ensure that staff are aware, understand and adopt the core values as a work culture. A survey on the core values adoption found that 86% of staff agreed that CIDB's core values had been practiced.</i>

BIL NO	KOD CODE	PENCAPAIAN ACHIEVEMENT
OC4 - Melaksanakan penyelesaian yang berwawasan <i>OC4 - Implement insight-driven solutions</i>		
OC4.1.1		
6.	BPL	7,529 dokumen levi berbanding sasaran 20,000 siap didigitalkan dan dimuat naik ke CIMS <i>7,529 levy documents against the target of 20,000 were digitized and uploaded to CIMS</i>
7.	BSM	Pembangunan sistem pengurusan sumber manusia secara berfasa akan bermula pada 2024 <i>The development of the human resource management system in phases will commence in 2024</i>
8.	BPM	21 KPI ISP CIDB dipantau dan dilaporkan dengan pencapaian 94% berbanding sasaran 100% <i>21 CIDB ISP KPIs monitored and reported with 94% achievement against the target of 100%</i>
9.	BPF	Maklumat semua aset alih CIDB siap dikemaskini dalam sistem e-Aset <i>Information on all CIDB movable assets was updated in the e-Aset system</i>



ICT Strategic Plan 2020-2025 (ISP)





Teras Strategik dan Strategi Utama
Strategic Thrusts and Main Strategies

Pencapaian ISP

Tahun 2023 merupakan tahun keempat pelaksanaan ISP yang berjaya mencapai kemajuan 94% berbanding sasaran 100%. Merujuk jadual di bawah, sebanyak 21 KPI telah berjaya dilaksanakan dengan pencapaian 19 KPI melebihi 85% (hijau) dan 2 KPI mencapai antara 60%-85% (kuning). Berikut adalah ringkasan status KPI ISP beserta pencapaiannya.

ISP Achievements

The year 2023 is the fourth year of ISP implementation which achieved 94% progress against the target of 100%. Referring to the table below, 21 KPIs had been successfully implemented with 19 KPIs achieving more than 85% (green) and 2 KPIs achieving between 60%-85% (yellow). The following is a summary of ISP KPI status and its achievements.

NO NO	KETERANGAN DESCRIPTION	2021	2022	2023
1.	KPI Aktif / Active KPIs	14	18	21
2.	Siap / Completed	10	9	11
3.	Gabung / Merged	10	10	10
4.	Gugur atau dipindahkan / Dropped or moved	1	3	4
5.	Tertangguh / Deferred	11	8	3
JUMLAH / TOTAL		46	48	49

KPI	PROGRAM PROGRAMMES	KENYATAAN/PENCAPAIAN REMARKS/ACHIEVEMENTS	%
ST 1	1.1 Menaik Taraf Portal Korporat CIDB <i>Enhance CIDB's Corporate Portal</i>	Siap pada 2021 <i>Completed in 2021</i>	-
	1.2 Membangunkan Portal Staf CIDB <i>Develop CIDB's Staff Portal</i>	Digabungkan bawah ST5.9 <i>Merged under ST5.9</i>	-
ST 2	2.1 Membangun, Mengemaskini, Komunikasi, Menyelenggara dan Menguatkuasakan Dasar ICT <i>Develop, update, communicate, maintain and enforce ICT policies</i>	Komunikasi Dasar ICT dijalankan melalui edaran buku polisi, taklimat dan video kesedaran <i>The ICT policies were communicated through the distribution of policy book, briefings and awareness video</i>	90
	2.2 Membangunkan Rangka Kerja Enterprise Architecture (EA) CIDB <i>Develop a CIDB Enterprise Architecture (EA) Framework</i>	Bengkel EA telah diadakan dan rangka kerja EA dikaji semula <i>EA workshop was held and the EA framework was reviewed</i>	95
	2.3 Pelaksanaan ISP secara berterusan <i>Continuous implementation of ISP</i>	21 KPI telah dilaksana, pantau dan laporka <i>21 KPIs had been implemented, monitored and reported</i>	100
ST 3	3.1 Struktur baharu BPM <i>BPM new structure</i>	Siap pada 2022 <i>Completed in 2022</i>	-
	3.2 Meningkatkan Pengurusan Aset ICT <i>Enhance ICT Asset Management</i>	Digabungkan di bawah ST2.1 <i>Merged under ST2.1</i>	-
	3.3 Membangunkan dan melaksanakan proses keselamatan ICT dan SOP untuk mencegah, mengurangkan dan memperbetulkan Isu keselamatan <i>Develop and formalise ICT Security Processes and SOPs to prevent, mitigate and rectify security issues</i>	Digabungkan di bawah ST3.2 <i>Merged under ST3.2</i>	-

	KPI	PROGRAM PROGRAMMES	KENYATAAN/PENCAPAIAN REMARKS/ACHIEVEMENTS	%
ST 3 	3.4	Pelaksanaan ISMS <i>Implementation of ISMS</i>	Pelaksanaan ditangguhkan <i>Implementation deferred</i>	-
	3.5	Mendapatkan Pensijilan ITIL <i>Obtain ITIL Certification</i>	Tiga staf mendapat pensijilan ITIL / <i>Three staff obtained the ITIL certification.</i>	100
	3.6	Menyediakan Kemudahan Fasiliti ICT di Ibu Pejabat CIDB yang baru <i>Installation of ICT facilities for CIDB's new HQ</i>	Fasiliti ICT mula dipasang pada Q4 dan dijangka siap pada Q1 2024 <i>ICT facilities were installed in Q4 and is expected to complete in Q1 2024</i>	80
	3.7	Membangun dan Menyenggara Pelan Pengurusan Rangkaian <i>Develop and maintain the Network Management Plan</i>	'Uptime' rangkaian 99.5% dicapai sepenuhnya <i>99.5% network uptime is fully achieved</i>	100
	3.8	Mengoptimumkan Infrastruktur ICT CIDB <i>Optimise CIDB's ICT Infrastructure</i>	'Uptime server' 99% dicapai sepenuhnya <i>99% server uptime is fully achieved</i>	100
	3.9	Meningkatkan Pengurusan Hubungan dengan Pembekal / Enhance Supplier Relationship Management	Digabungkan di bawah ST5.13 <i>Merged under ST5.13</i>	-
ST 4 	4.1	Penambahbaikan dan Pelaksanaan Portal Kontraktor Malaysia (MCP) <i>Enhancement and Implementation of Malaysia Contractor's Portal (MCP)</i>	14 rakan strategik telah berkolaborasi dalam MCP <i>14 strategic partners had collaborated in the MCP</i>	100
	4.2	Menyediakan platform Marketplace CIDB <i>Set up an online CIDB Marketplace</i>	Digabungkan di bawah ST4.12 <i>Merged under ST4.12</i>	-
	4.3	Meningkatkan Pengurusan Media Sosial untuk Pengurusan Pihak Berkepentingan dan Kempen Atas Talian <i>Enhancing Social Media Management for Stakeholder Management and online Campaigns</i>	Digabungkan di bawah ST4.12 <i>Merged under ST4.12</i>	-
	4.4	Pengukuhan Fungsi Atas Talian BIM <i>Strengthening BIM online functions</i>	Dipindahkan kepada Program C4.0 <i>Moved to the C4.0 Programme</i>	-
	4.5	Penambahbaikan Portal SHASSIC <i>Enhancement of SHASSIC Portal</i>	Siap pada 2020 <i>Completed in 2020</i>	-
	4.6	Membangunkan Portal Pembinaan Mampan <i>Development of a Sustainable Construction Portal</i>	Dipindahkan kepada Program C4.0 <i>Moved to the C4.0 Programme</i>	-
	4.7	Penambahbaikan CCPM (termasuk Proses Pelaporan Tatatertib) <i>Enhancement of CCPM (to include the Disciplinary Reporting Process)</i>	Siap pada 2021 <i>Completed in 2021</i>	-
	4.8	Membangunkan Modul Online untuk TPIB & FTTR dalam CCPM <i>Develop Online Module for TPIB & FTTR in CCPM</i>	Modul TPIB & FTTR telah dibangunkan dan latihan akan bermula pada Q1 2024 <i>TPIB & FTTR modules had been developed and training will commence in Q1 2024</i>	95

ST 4

KPI	PROGRAM PROGRAMMES	KENYATAAN/PENCAPAIAN REMARKS/ACHIEVEMENTS	%
4.9	Meningkatkan Aplikasi E-Learning <i>Enhance E-Learning Application</i>	Sistem E-Learning dengan 11 fungsi di bawah modul integriti, pengurusan bisnes dan SICW telah siap <i>The E-Learning system with 11 functions under the integrity, business management and SICW modules was completed</i>	100
4.10	Penambahbaikan Portal Pekerjaan CIDB <i>Enhance CIDB's Job Portal</i>	Digugurkan <i>Dropped</i>	-
4.11	Penambahbaikan E-Iklan untuk Pemakluman Tender <i>Enhancement of E-Iklan to push tender notifications</i>	Digugurkan (dilaksanakan oleh KKR) <i>Dropped (implemented by KKR)</i>	-
4.12	Meningkatkan Aplikasi Convince untuk tambahan Fungsi GIS <i>Enhance Convince Application for added GIS functionalities</i>	Pemetaan maklumat tambahan kepada modul dalam CGIS telah siap <i>Mapping of additional information to the module in CGIS was completed</i>	100
4.13	Pelaksanaan CIMS <i>Implementation of CIMS</i>	14 modul baharu telah siap sepenuhnya <i>14 new modules had been fully completed</i>	100
4.14	Penambahbaikan QLASSIC <i>Enhancement of QLASSIC</i>	Siap pada 2021 <i>Completed in 2021</i>	-
4.15	Peningkatan dan Penyelenggaraan National Construction Cost Centre (N3C) <i>Enhancement & Maintenance of National Construction Cost Centre (N3C)</i>	Data modul sedia ada telah ditambahbaik dan kemaskini <i>Existing module data had been enhanced and updated</i>	95
4.16	Pembangunan Modul Baharu Pemeriksaan Bahan Binaan <i>Development of a New Module for the Inspection of Building Materials</i>	Digabungkan di bawah ST4.13 <i>Merged under ST4.13</i>	-

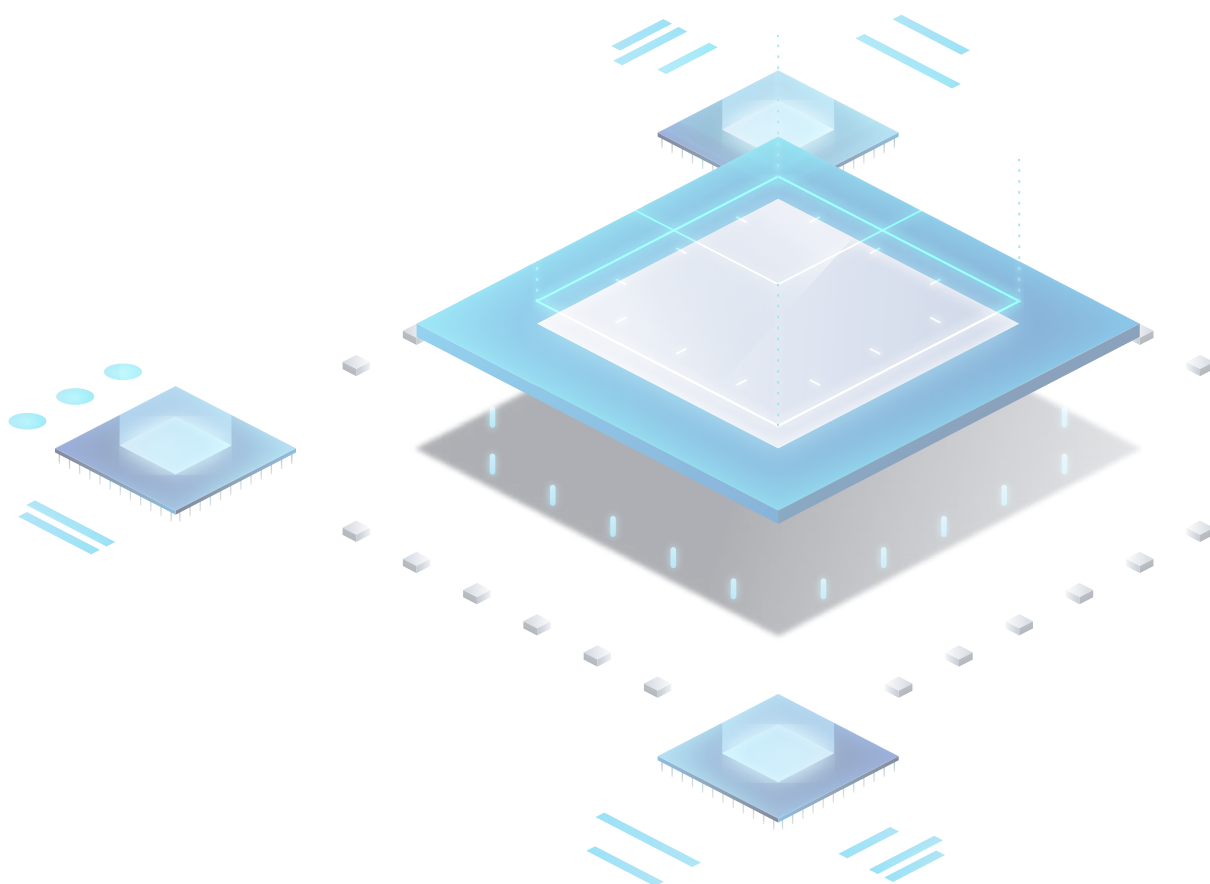
ST 5

5.1	Kajian Semula Aplikasi VDI <i>VDI Application Review</i>	Siap pada 2020 <i>Completed in 2020</i>	-
5.2	Penambahbaikan MyProjexis <i>Enhancement of MyProjexis</i>	Siap pada 2020 <i>Completed in 2020</i>	-
5.3	Pelaksanaan Pengurusan Identiti & Pengurusan Akses Pengguna <i>Implementation of an Identity Management & User Access Management</i>	Sistem kad identiti staf mula dipasang pada Q4 dan dijangka siap pada Q1 2024 <i>The staff identity card system was installed in Q4 and is expected to complete in Q1 2024</i>	81
5.4	Pelaksanaan Sistem Pengurusan Kenderaan <i>Implementation of a Vehicle Management System</i>	Pembangunan Sistem Pengurusan Kenderaan CIDB bermula pada Q4 dan dijangka siap pada Q3 2024 <i>Development of the CIDB vehicle management system commenced in Q4 and is expected to complete in Q3 2024</i>	90
5.5	Penambahbaikan Sistem Audit Kendiri dan Pemeriksaan Mengejut <i>Enhancement of Self Audit & Pemeriksaan Mengejut Application</i>	Siap pada 2022 <i>Completed in 2022</i>	-



KPI	PROGRAM PROGRAMMES	KENYATAAN/PENCAPAIAN REMARKS/ACHIEVEMENTS	%
5.6	Penubuhan Pangkalan Data Teknikal Bersepadu <i>Establishment of Integrated Technical Database</i>	Gabungkan di bawah ST2.2 <i>Merged under ST2.2</i>	-
5.7	Pendigitalan Dokumen <i>Digitisation of Documents</i>	Digabungkan di bawah ST5.16 <i>Merged under ST5.16</i>	-
5.8	Mengautomatiskan Proses Pendaftaran IBS Manufacturer & Product Assessment & Certification (IMPACT) <i>Automating the IMPACT Registration Process</i>	Siap pada 2021 <i>Completed in 2021</i>	-
5.9	Transformasi Digital Proses Bahagian Pengurusan Sumber Manusia <i>Digital Transformation of Human Resource Department Processes</i>	Proses tender telah siap dan pelantikan vendor dijangka pada Q1 2024 <i>The tender process was completed and the appointment of the vendor is expected in Q1 2024</i>	100
5.10	Penyatuan Proses Penyelesaian Kewangan <i>Consolidation of Finance Reconciliation Process</i>	Siap pada 2020 <i>Completed in 2020</i>	-
5.11	Pelaksanaan Sistem Tanpa Tunai CIDB <i>Implementation of CIDB Cashless System</i>	Siap pada 2022 <i>Completed in 2022</i>	-
5.12	Pelaksanaan Sistem Pengurusan ISO Untuk ISO 9001, ISO 31001, 37001, 45000 <i>Implementation of an ISO Management System for ISO 9001, ISO 31001, 37001, 45000</i>	Pelaksanaan ditangguhkan <i>Implementation deferred</i>	-
5.13	Sistem Maklumat Perolehan <i>Procurement Information System</i>	Vendor pembangunan sistem e-Perolehan telah dilantik pada Q4 dan kerja akan bermula pada Q1 2024 <i>The vendor to develop the e-Procurement system was appointed in Q4 and work will commence in Q1 2024</i>	100
5.14	Membangunkan Perisian Audit Command Language (ACL) dan Program Latihan Berkaitan untuk Memperbaiki Aktiviti Audit <i>Develop an Audit Command Language (ACL) Software and related Training programs to improve audit activities</i>	Pelaksanaan ditangguhkan <i>Implementation deferred</i>	-
5.15	Melaksanakan Sistem Pemantauan Geran Daripada Pembayaran Sehingga Selesai <i>Implement a Grant Monitoring System from disbursement to completion</i>	Digabungkan di bawah ST5.13 <i>Merged under ST5.13</i>	-

KPI	PROGRAM PROGRAMMES	KENYATAAN/PENCAPAIAN REMARKS/ACHIEVEMENTS	%
ST 5	5.16 Melaksanakan Sistem Pengurusan Dokumen Digital <i>Implement a Digital Document Management</i>	Buku DDMS 2.0 telah siap dan infrastruktur dipasang setelah berpindah ke CIDB 520 <i>The DDMS 2.0 book was completed and infrastructure installed after moving to CIDB 520</i>	85
	5.17 Pembangunan sistem aplikasi mudah alih (mobile apps) dan integrasi sistem Ibook, CIMS dan CCPM untuk penguatkuasaan di tapak bina <i>The development of mobile apps and the integration of Ibook, CIMS and CCPM systems for enforcement on construction sites</i>	Vendor telah dilantik pada Q3 dan mobile apps dijangka siap pada 2024 <i>The vendor was appointed in Q3 and the mobile apps is expected to complete in 2024</i>	88
ST 6	6.1 Program Peningkatan ICT untuk CIDB <i>ICT Upscaling Programme for CIDB</i>	24 program berbanding sasaran 10 program telah dicapai <i>24 programmes against the target of 10 programmes were achieved</i>	100
	6.2 Pelaksanaan Analitis Data Raya ke Arah IDO <i>Implementation of Big Data Analytics towards an Insight-Driven Organisation</i>	3 kursus berkenaan Analitis Data Raya telah dijalankan <i>3 courses on Big Data Analytics were conducted</i>	90



Kajian Separuh Penggal ISP

ISP CIDB telah menjalankan semakan separuh penggal bagi menilai dan menyemak semula pencapaian, mengenalpasti analisa jurang dan seterusnya membuat cadangan penambahbaikan dan halatuju. Berikut adalah hasil pemerhatian daripada semakan tersebut:

1. Beberapa inisiatif telah digabungkan berikutan objektif yang sama, digugurkan dengan justifikasi atau dipindah milik. Sehingga 2023, sebanyak 60 inisiatif telah disempurnakan dengan pencapaian purata 95.6%
2. Fokus diberikan kepada pembangunan aplikasi untuk menyokong bisnes teras dan penambahbaikan aplikasi dijangka akan berlaku sehingga 2025 bersesuaian dengan trend teknologi dan penambahbaikan proses.
3. Pembangunan Portal Sumber Manusia akan menyediakan penyelesaian one stop centre untuk CIDB.
4. Keperluan untuk meningkatkan tadbir urus ICT dan ekosistem ICT.
5. Keperluan untuk fokus kepada latihan kemahiran berkaitan pembangunan sistem aplikasi.
6. Pendigitalan perkhidmatan CIDB menambah nilai kepada pihak berkepentingan berdasarkan indeks kepuasan pelanggan CIDB 2023 (87%) serta meningkatkan kecekapan operasi CIDB.
7. Platform untuk kolaborasi dan pengurusan dokumen yang lebih efisien untuk pengurusan pengetahuan (knowledge management) yang sistematik perlu disediakan.
8. Sebahagian polisi pengurusan data telah ada dalam Polisi ICT, namun strategi berkaitan pengurusan data belum diwujudkan.
9. Wujud kesedaran akan kepentingan big data analytics dengan usaha-usaha berikut:
 - Pengharmonian data melalui inisiatif pengumpulan, penstrukturan, pembersihan dan perkongsian data
 - Program latihan berkaitan big data telah dilaksanakan
 - Meneroka perisian analisis data dan memulakan program peningkatan kemahiran analisis data serta bercadang untuk menubuhkan Jawatankuasa Penyelaras Data.

ISP Mid-Term Review

CIDB ISP had conducted a mid-term review to evaluate and review achievements, identify gap analysis and subsequently make recommendations for enhancement and direction. The following are the results of observations from the review:

1. Several initiatives with the same objectives were combined, dropped with justification or moved. Until 2023, a total of 60 initiatives had been completed with an average achievement of 95.6%
2. Focus is given to application development to support the core business and application enhancements are expected to occur until 2025 in line with technology trends and process improvements.
3. The development of the Human Resource Portal will provide a one stop centre solution for CIDB.
4. The need to improve ICT governance and the ICT ecosystem.
5. The need to focus on skills training related to application system development.
6. Digitization of CIDB services adds value to stakeholders based on CIDB's 2023 customer satisfaction index (87%) and improves CIDB's operational efficiency.
7. A platform for collaboration and more efficient document management for systematic knowledge management needs to be provided.
8. Part of the data management policy already exist in the ICT Policy, but a strategy related to data management has not been established.
9. There is an awareness on the importance of big data analytics with the following efforts:
 - Data harmonization through data collection, structuring, cleaning and sharing
 - Training programmes related to big data had been implemented
 - Exploring data analysis software and initiating a data skills improvement programme with plans to establish a Data Coordinating Committee.

Berikut adalah cadangan penambahbaikan untuk tempoh 2 tahun berbaki (2024 dan 2025).

The following are proposals for enhancement for the remaining 2-year period (2024 and 2025).

	2024	2025
Aktiviti Utama Key Activities	• Mengenal pasti kemahiran strategik ICT • Latihan Jurutera Data, <i>Data Analytics</i>, Pengurusan Data, Pengurusan Projek ICT, <i>Enterprise Architecture</i> (EA) • Penubuhan Jawatankuasa Penyelaras Data • Menyedia dan merancang pelan asas Tadbir Urus Data CIDB • Membangunkan <i>dataset</i> CIDB Predictive Modelling (Perintis - 1 dataset) • Menyedia dan membangun <i>Dashboard</i> Projek ICT untuk memantau projek melalui Trello (Perintis - 1 Projek) • Pemantauan Pelan-Pelan Strategik melalui Trello (CSP, ISP, C4.0, OACP) • Mengadakan seminar Pengurusan Data/ Keselamatan • <i>Identify ICT strategic skills</i> • <i>Enterprise Architecture (EA) Training of Data Engineer, Data Analytics, Data Management, ICT Project Management, Enterprise Architecture (EA).</i> • <i>Establish a Data Coordinating Committee.</i> • <i>Prepare and plan the basic CIDB Data Governance plan</i> • <i>Develop CIDB dataset Predictive Modelling (Pilot - 1 dataset)</i> • <i>Prepare and develop an ICT Project Dashboard to monitor projects via Trello (Pilot- 1 Project)</i> • <i>Monitoring Strategic Plans via Trello (CSP, ISP, C4.0, OACP)</i> • <i>Organise the Data Management/ Security Seminar</i>	• Pemantapan latihan kepakaran Jurutera Data, <i>Data Analytics</i>, Pengurusan Data, Pengurusan Projek ICT, <i>Enterprise Architecture</i> (EA) • Membangunkan <i>dataset</i> CIDB dan <i>Predictive Modelling/Insights</i> (2 datasets) • Menyedia dan membangun <i>Data Modelling</i> • Melaksanakan penggunaan <i>Dashboard</i> Projek ICT melalui Trello (5 Projek) • Pemantauan Pelan-Pelan Strategik melalui Trello (CSP, ISP, C4.0, OACP) • Mengadakan seminar Pengurusan Data/Keselamatan • Menyedia, merancang dan membangun Pelan Strategik Pendigitalan (PSP) CIDB 2026-2030 • <i>Architecture (EA) Strengthening expertise training of Data Engineer, Data Analytics, Data Management, ICT Project Management, Enterprise Architecture (EA).</i> • <i>Develop CIDB dataset and Predictive Modelling / Insights (2 datasets)</i> • <i>Prepare and develop Data Modelling</i> • <i>Implementing the use of ICT Project Dashboard via Trello (5 Projects)</i> • <i>Monitoring Strategic Plans via Trello (CSP, ISP, C4.0, OACP)</i> • <i>Organise the Data Management/ Security Seminar</i> • <i>Prepare, plan and develop the CIDB 2026-2030 Digitalization Strategic Plan (PSP)</i>
Pencapaian Milestone	• <i>Dataset CIDB Predictive Modelling (Fasa 1)</i> • <i>Dashboard Projek ICT melalui Trello (Fasa 1)</i> • <i>CIDB Dataset Predictive Modelling (Phase 1)</i> • <i>CT Project Dashboard via Trello (Phase 1)</i>	• <i>Dataset CIDB/Predictive Modelling (Fasa 2)</i> • <i>Dashboard Projek ICT melalui Trello (Fasa 2)</i> • <i>CIDB Dataset/Predictive Modelling (Phase 2)</i> • <i>ICT Project Dashboard via Trello (Phase 2)</i>

OACP: Pelan Antirasuah Organisasi 2021-2025

Organisational Anti Corruption Plan (OACP) 2021-2025

Pengenalan

Pelan Antirasuah Organisasi (OACP) CIDB 2021 - 2025 merupakan satu pelan strategik yang holistik sebagai panduan dalam membendung dan menangani rasuah secara berterusan. Ia diwujudkan sebagai menyangkut iltizam kerajaan ke arah negara bebas rasuah dan berintegriti melalui Pelan Antirasuah Nasional (NACP) 2019-2023.

OACP ini telah menggariskan bidang-bidang keutamaan, strategi-strategi, objektif-objektif strategik dan Inisiatif-inisiatif yang perlu dilaksanakan dalam tempoh lima tahun seperti berikut :

Introduction

CIDB Organizational Anti-Corruption Plan (OACP) 2021 - 2025 is a holistic strategic plan that serves as a guide to curb and deal with corruption continuously. It was created as a response to the government's commitment towards a corruption-free country with integrity through the National Anti-Corruption Plan (NACP) 2019-2023.

The OACP has outlined focus areas, strategies, strategic objectives and initiatives that need to be implemented within five years as follows:



Bidang Keutamaan 1 / Focus Area 1

Penguatkuasaan Akta & Pemantauan Industri
Enforcement of the Act & Industry Compliance

Strategi / Strategy

Memperkuhkan Kredibiliti Penguatkuasaan Akta & Pemantauan Industri
Strengthening the Credibility of Act Enforcement & Industry Monitoring

24

Inisiatif
Initiatives



Objektif Strategik

Strategic Objectives

- Menambahbaik keberkesanan pelaksanaan penguatkuasaan di lapangan
Improve the effectiveness of enforcement in the field
- Meningkatkan profesionalisme, akauntabiliti, dan integriti staf dalam penguatkuasaan undang-undang dan Akta 520
Increase the professionalism, accountability, and integrity of staff in enforcing the law and Act 520
- Memantapkan kecekapan dan akauntabiliti staf dalam pengurusan pentauliahan dan pemantauan pusat Latihan
Strengthen staff efficiency and accountability in the commissioning and monitoring management of Training centres
- Mempertingkatkan kecekapan dan akauntabiliti staf dalam pelaksanaan proses di CIDB
Improve the efficiency and accountability of staff in the implementation of processes at CIDB

Bidang Keutamaan 2 / Focus Area 2

Sistem Penyampaian & Prosedur
Delivery System & Procedures

Strategi / Strategy

Memantapkan Kecekapan & Keberkesanan Sistem Penyampaian dan Prosedur
Strengthening the Efficiency & Effectiveness of Delivery Systems and Procedures

21

Inisiatif
Initiatives



Objektif Strategik

Strategic Objectives

- Menambahbaik sistem dan prosedur bisnis teras di CIDB
Improve core business systems and procedures at CIDB
- Memantapkan kecekapan dan akauntabiliti staf dalam pendaftaran personel binaan, pendaftaran kontraktor, pengisytiharan projek, pengurusan pentauliahan, akreditasi dan permohonan pekerja asing/ekspatriat
Strengthen staff efficiency and accountability in construction personnel registration, contractor registration, project declaration, commissioning management, accreditation and application of foreign/ expatriate workers

Bidang Keutamaan 3 / Focus Area 3

Perolehan & Kewangan
Procurement & Finance

Strategi / Strategy

Meningkatkan Keberkesanan & Ketelusan dalam Pengurusan Perolehan & Kewangan CIDB
Enhancing Efficiency & Transparency in CIDB's Procurement & Financial Management

14

Inisiatif
Initiatives



Objektif Strategik

Strategic Objectives

- Meningkatkan ketelusan perolehan, pengurangan risiko rasuah, penyelewengan pasaran, anti persaingan dan akauntabiliti
Increasing procurement transparency, reducing the risk of corruption, market distortion, anti-competition and accountability
- Mempertingkatkan pengetahuan, kecekapan dan kemahiran dalam pengurusan perolehan CIDB
Improve knowledge, efficiency and skills in CIDB procurement management
- Memperkukuhkan pentadbiran dengan memfokus kepada pemantapan integriti dan akauntabiliti staf CIDB
Strengthen administration by focusing on strengthening the integrity and accountability of CIDB staff

Bidang Keutamaan 4 / Focus Area 4

Pentadbiran & Sumber Manusia
Administration & Human Resources

Strategi / Strategy

Memperkukuhkan Sistem Pentadbiran & Sumber Manusia
Strengthening the Administration & Human Resources System

13

Inisiatif
Initiatives



Objektif Strategik

Strategic Objectives

- Merekayasa perkhidmatan awam ke arah tadbir urus baik
Engineering public services towards good governance
- Mengukuhkan integriti dan akauntabiliti staf
Strengthen staff integrity and accountability
- Menambahbaik keberkesanan Pendidikan dan pembangunan professional berterusan dalam kalangan staf
Enhance the effectiveness of Education and continuous professional development among staff
- Menggalakkan merit dan integriti dalam proses pengambilan, pemilihan dan pelantikan mana-mana jawatan
Promote merit and integrity in the process of recruitment, selection and appointment of any position

Pencapaian OACP

Pada tahun 2023, pencapaian OACP CIDB adalah 100%. Terdapat 72 inisiatif yang dilaksanakan dengan 21 inisiatif telah siap sepenuhnya. Kesemua baki 51 inisiatif telah mencapai melebihi 90% (hijau).

Butiran pencapaian inisiatif dilaporkan di bawah Bidang-Bidang Keutamaan.

Bidang Keutamaan 1

Bidang Keutamaan 1 menjurus kepada Penguatkuasaan Akta & Pematuhan Industri dengan pencapaian 100%. Terdapat 24 inisiatif di bawah bidang ini dengan baki 22 inisiatif setelah 2 inisiatif siap sepenuhnya. Pencapaian setiap inisiatif di bawah Bidang Keutamaan 1 adalah seperti berikut:

OACP Achievements

In 2023, CIDB's OACP achievement was 100%. There were 72 Initiatives implemented with 21 initiatives fully completed. All remaining 51 initiatives achieved over 90% (green).

Details of the initiative achievements are reported under the Focus Areas.

Focus Area 1

Focus Area 1 is geared towards Enforcement of the Act & Industry Compliance with 100% achievement. There were 24 initiatives in this area with 22 initiatives remaining after 2 initiatives were fully completed. The achievements of each initiative under Focus Area 1 are as follows:

NO NO	INISIATIF INITIATIVE	PENCAPAIAN ACHIEVEMENT
1.	1.1.1	Manual Prosidur Kerja (MPK) Penguatkuasaan Versi 4.0 telah digunapakai pada Q2 2023. Document Management System (DMS) bagi MPK Penguatkuasaan (i-book) yang mempunyai ciri-ciri interaktif bagi pelaksanaan penguatkuasa di lapangan yang lebih berkesan telah siap dibangunkan. <i>The Enforcement Work Procedure Manual (MPK) Version 4.0 was adopted in Q2 2023. The Document Management System (DMS) for the Enforcement MPK (i-book) which has interactive features for more effective implementation of enforcement in the field had been developed.</i>
2.	1.1.3	SOP Pemerakuan Pematuhan Standard (PPS) telah ditambahbaik dan diperkukuhkan melalui: - Buku tatacara permohonan PPS Edisi Kedua telah dimuat naik ke web rasmi CIDB, Standard & Material Portal dan Sistem CCPM serta diedarkan ke semua Pejabat CIDB Negeri & Cawangan. - Modul bayaran verifikasi dalam sistem epermit telah digunakan sepenuhnya. - Taklimat berkenaan perubahan SOP PPS dalam sistem ePermit telah diadakan <i>The Certificate of Approval (COA) SOP was enhanced and strengthened via:</i> - <i>The Second Edition COA application handbook was uploaded to CIDB's official website, Standard & Material Portal and CCPM System as well as distributed to all CIDB State & Branch Offices</i> - <i>The verification payment module in the epermit system was fully utilised.</i> - <i>The amendments to the COA SOP in the ePermit system had been briefed</i>
3.	1.1.4	Penyiasatan secara Intelligent Driven bagi pengurusan levi yang lebih efisien dilaksanakan melalui pembangunan sistem IDEAL bermula Ogos 2023 dan dijangka siap pada Q1 2024. <i>An Intelligent Driven investigation for a more efficient levy management was implemented via the IDEAL system development starting in August 2023 and scheduled to be completed in Q1 2024.</i>
4.	1.1.5	Pemeriksaan akreditasi di tapak bina telah dijalankan melalui 21 Operasi Penguatkuasaan Khas (OPK) bersama CIDB Negeri dan Cawangan. <i>Accreditation inspections at construction sites were carried out via 21 Special Enforcement Operations (OPK) with CIDB States and Branches.</i>

NO NO	INISIATIF INITIATIVE	PENCAPAIAN ACHIEVEMENT
5.	1.1.6	SOP Semakan Kepatuhan Kontraktor (CCA) telah ditambahbaik dengan penglibatan Bahagian Pendaftaran Kontraktor, Sektor Penguatkuasa dan Pengarah Negeri <i>The Contractor Compliance Assurance (CCA) SOP had been enhanced with the involvement of the Contractor Registration Division, the Enforcement Sector and the State Directors.</i>
6.	1.1.7	Penguatkuasaan dan pemantauan terhadap pematuhan industri ke atas penggunaan bahan binaan yang telah diperakui dilaksanakan melalui: - 10 Operasi Penguatkuasaan Khas (OPK) dan 4 Operasi Penguatkuasaan Bersepadu (OPB) - 3 sesi libat urus bersama pengeluar IBS anjuran CIDB Negeri <i>Enforcement and monitoring of industry compliance on the use of certified building materials was executed via:</i> - 10 Special Enforcement Operation (OPK) and 4 Integrated Enforcement Operation (OPB) - 3 engagement sessions with IBS suppliers organized by CIDB State Offices
7.	1.1.8	Kemahiran, kompetensi dan pengetahuan staf dalam melaksanakan penguatkuasaan telah ditingkatkan melalui penggunaan MPK versi 4.0, mengadakan 12 pelbagai kursus dan mengaudit skop penguatkuasaan di pejabat CIDB Negeri dan cawangan. <i>The skills, competency and knowledge of staff executing enforcement were enhanced via the usage of MPK version 4.0, holding 12 various courses and auditing the scope of enforcement at CIDB State offices and branches.</i>
8.	1.2.1	Data pengenalan dan dokumentasi kompaun di 15 pejabat negeri/cawangan telah disenarai dan dikemaskini untuk dijadikan sebagai garis panduan. <i>Data on compound imposed and documentation in 15 state/branch offices had been listed and updated to serve as guidelines.</i>
9.	1.2.2	Mesyuarat Jawatankuasa Pengurusan Kompaun bagi semakan semula kadar kompaun telah diadakan sebanyak 16 kali. <i>The Compound Management Committee for the review of compound rates had met 16 times.</i>
10.	1.2.3	Dash Cam bagi kesemua kenderaan penguatkuasa di Pejabat Negeri / Cawangan telah siap dipasang sepenuhnya dan manual penggunaan bodycam sedang dibangunkan dengan mengambil kira maklumat dari agensi-agensi yang berkaitan. <i>Dash Cams for all enforcement vehicles at State Offices / Branches have been fully installed and the bodycam usage manual is being developed taking into account information from relevant agencies.</i>
11.	1.2.4	19 program integriti telah dijalankan bagi menyebarkan mesej kesedaran mematuhi Akta SPRM 2009 dan Akta Badan Berkanun (Tatatertib & Surcaj) 2000. <i>19 integrity programmes were carried out to widely spread the awareness message of complying with the MACC Act 2009 and the Statutory Bodies (Discipline & Surcharge) Act 2000.</i>
12.	1.2.6	Penambahbaikan ke atas sistem CCPM untuk memastikan proses lantikan pihak ketiga (Third Party Inspection Body - TPIB) sehingga pengeluaran PPS dibuat secara 100% atas talian telah siap. <i>Enhancements to the CCPM system to ensure the process of appointing a Third Party Inspection Body (TPIB) until the issuance of COA is made 100% online were completed.</i>
13.	1.2.7	Naziran ke atas bahan binaan di 8 buah kilang / tapak bina / premis / gudang dan 3 pejabat negeri telah dilaksanakan. <i>Inspection of construction materials at 8 factories/construction sites/premises/warehouses and 3 state offices were carried out.</i>

NO NO	INISIATIF INITIATIVE	PENCAPAIAN ACHIEVEMENT
14.	1.2.8	Maklumat dan peranan anggota penguatkuasa di seluruh negara dikemaskini dan naziran pematuan telah dilaksanakan ke seluruh CIDB Negeri dan cawangan. <i>The information and roles of enforcement officers across the country were updated and compliance audits were implemented throughout the CIDB States and branches.</i>
15.	1.3.1	Permohonan pentauliah Pusat Latihan Bertauliah (PLB) secara atas talian telah go-live bermula September 2023. <i>The online application for the accreditation of a Certified Training Centre (PLB) had gone live from September 2023.</i>
16.	1.3.3	Pemahaman SOP dan profesionalisme untuk memantau pusat Latihan telah dimantapkan dengan sesi pemantauan, taklimat dan maklumbalas di 14 CIDB Negeri. <i>The understanding of the SOP and the professionalism to supervise Training centres was strengthened with the monitoring, briefing and feedback sessions at 14 CIDB State offices.</i>
17.	1.3.4	Latihan kompetensi dan teknikal produk bahan binaan kepada pegawai CIDB yang melaksanakan verifikasi telah dijalankan melalui 21 sesi-sesi Seminar/Product Talk/bengkel/libat urus bersama industri. <i>Competency and technical training of construction material products for CIDB verification officers were conducted via 21 Seminars/Product Talks/workshops/engagements with industry sessions.</i>
18.	1.3.5	Semua pegawai levi di Ibu Pejabat dan pejabat Negeri/Cawangan telah menjalani latihan kompetensi melalui Simposium Pengurusan Levi dan 3 kursus berkaitan pengurusan levi. <i>All levy officers at Headquarters and State/Branch offices had undergone competency training via the Levy Management Symposium and 3 courses related to levy management.</i>
19.	1.4.1	SOP Pematuan Standard Bahan Binaan telah dikukuhkan melalui naziran dan taklimat <i>refresher</i> pejabat-pejabat CIDB Negeri serta edaran buku tatacara permohonan PPS edisi kedua. <i>The Construction Materials Standard Compliance SOP had been strengthened through inspections and refresher briefings to the State CIDB offices as well as the distribution of the Second Edition of the COA application handbook.</i>
20.	1.4.3	Pejabat CIDB Negeri dan Cawangan telah memeriksa 3,256 bahan binaan berbanding sasaran 3,000 (pencapaian 108%). <i>CIDB State and Branch offices inspected 3,256 construction materials against the target of 3,000 (108% achievement).</i>
21.	1.4.5	25 sesi berbanding sasaran 20 sesi telah diadakan melibatkan dialog/jawatankuasa teknikal/libat urus/taklimat/mesyuarat/lawatan/bengkel dengan agensi terlibat dalam memantapkan penggunaan bahan binaan yang diperakui. <i>25 sessions against the target of 20 sessions were held involving dialogues/technical committee/engagements/briefings/meetings/visits/workshops with agencies involved to strengthen the use of certified construction materials.</i>
22.	1.4.6	Jawatankuasa Teknikal Pentauliah telah bersidang sebanyak 16 kali bagi mentauliahkan pusat latihan berdasarkan CSQF. <i>The Accreditation Technical Committee had convened 16 times to accredit training centres based on CSQF.</i>

Bidang Keutamaan 2

Bidang Keutamaan 2 menjurus kepada Sistem Penyampaian & Prosedur dengan pencapaian 100%. Terdapat 21 inisiatif di bawah bidang ini dengan baki 12 inisiatif setelah 9 inisiatif siap sepenuhnya. Pencapaian setiap inisiatif di bawah Bidang Keutamaan 2 adalah seperti berikut:

Focus Area 2

Focus Area 2 focuses on Delivery Systems & Procedures with 100% achievement. There were 21 initiatives in this area with 12 initiatives remaining after 9 initiatives were fully completed. The achievements of each initiative under Focus Area 2 are as follows:

NO NO	INISIATIF INITIATIVE	PENCAPAIAN ACHIEVEMENT
1.	2.1.1	SOP latihan kemahiran sedia ada telah disemak dan ditambahbaik dengan menjalankan projek perintis sistem CMS yang menyediakan format pelaporan pencapaian latihan dan penilaian. <i>The current skill training SOP was reviewed and enhanced by executing a CMS system pilot project that provides a format for reporting training achievements and assessments.</i>
2.	2.1.6	12 orang <i>Construction Internal Verifier</i> (CIV) ditauliah, 11 Pengajar ABM menghadiri program Persijilan SKM, 117 Pengajar dilatih Program Pembangunan Kepakaran & Profesionalisme (PPKP) dan 7 Pengajar dikemaskini dalam program <i>TVet Instructor Technology Update</i> (TITU) melalui 13 sesi bengkel dan 4 program TITU. <i>12 Construction Internal Verifiers (CIV) were accredited, 11 ABM instructors attended the SKM Certification programme, 117 instructors were trained in the Program Pembangunan Kepakaran & Profesionalisme (PPKP) and 7 instructors were updated in the TVet Instructor Technology Update (TITU) programme via 13 workshop sessions and 4 TITU programmes.</i>
3.	2.1.9 & 2.1.10	Jawatankuasa <i>Construction Skills Qualification Framework</i> (CSQF) telah meluluskan 42 set soalan penilaian bagi tred-tred <i>bricklaying, plastering, formwork, bar bending, tiling</i> , etika profesional, <i>lifting supervision</i> dan <i>facilities management (healthcare)</i> . <i>The Construction Skills Qualification Framework (CSQF) committee had approved 42 sets of assessment questions for bricklaying, plastering, formwork, bar bending, tiling, professional ethics, lifting supervision and facilities management (healthcare) trades.</i>
4.	2.1.11	Semakan ke atas data bank soalan penilaian bagi semua tred kemahiran telah dijalankan secara berterusan bagi memastikan langkah kawalan penggunaan soalan penilaian dalam CIMS mempunyai sekuriti yang kukuh. <i>A review of the assessment question bank data for all skill trades was executed continuously to ensure that the control measures for the usage of assessment questions in CIMS were secured.</i>
5.	2.1.13	Perisian <i>duplichecker</i> telah digunakan oleh pemeriksa semasa pemarkahan <i>Performance Assessment</i> (PA) sebagai alat plagiarisme bagi menyemak ketulen hasil kerja peserta. <i>The duplichecker software was used by assessors during the Performance Assessment (PA) as a plagiarism tool to check the authenticity of the participants' work.</i>
6.	2.1.14	SOP penilaian semasa secara bertulis dan temuduga telah ditambahbaik dengan kejayaan projek perintis yang dilaksanakan melalui sistem CIMS. <i>The SOP for the current written and interview assessment was enhanced with the success of the pilot project implemented through the CIMS system.</i>
7.	2.1.17	Kaedah permohonan dan pemantauan program pembangunan kontraktor secara digital telah diperkasakan dengan pelaksanaan permohonan mata CCD secara atas talian siap sepenuhnya. <i>The application method and monitoring of the contractor's development programme digitally were strengthened with the implementation of the online CCD points application fully completed.</i>

NO NO	INISIATIF INITIATIVE	PENCAPAIAN ACHIEVEMENT
8.	2.1.23	Kedua-dua skim QCLASSIC dan SHASSIC telah diaudit sebanyak 4 kali setiap satu sebagaimana sasaran dengan 8 laporan audit disiapkan. <i>Both QCLASSIC and SHASSIC schemes were audited 4 times each as targeted with 8 audit reports completed.</i>
9.	2.2.1	Mekanisma semakan ke atas dokumen yang dikemukakan oleh kontraktor bagi pendaftaran, pengisytiharan projek dan levi telah diperkasakan dengan menambahbaik manual pengguna levi di dalam CIMS. <i>The review mechanism on documents submitted by contractors for registration, project declaration and levy was strengthened by enhancing the levy user manual in CIMS.</i>
10.	2.2.2	53 staf telah terlibat dengan penggiliran kerja dan pertukaran penempatan yang melibatkan Kumpulan Pengurusan & Profesional dan Kumpulan Pelaksana. <i>53 staff were involved in job rotation and transfers comprising the Management & Professional Group and the Implementation Group.</i>
11.	2.2.3	Latihan kepada semua pegawai yang terlibat dalam proses pendaftaran telah dijalankan melalui 13 sesi taklimat/bengkel/mesyuarat. <i>Training for all officers involved in the registration process was conducted through 13 briefing sessions/workshops/meetings.</i>
12.	2.2.5	Pelaporan pencapaian program latihan dan penilaian tidak memerlukan integrasi dengan agensi pentauliahan luar (JKKP/ST/SPAN). Semakan SKKP boleh dibuat menerusi QR Code yang dijana melalui sistem CMS. <i>Training and assessment programme achievement reporting does not require integration with external accreditation agencies (JKKP/ST/SPAN). SKKP review can be done via a QR Code generated through the CMS system.</i>

Bidang Keutamaan 3

Bidang Keutamaan 3 menjurus kepada Perolehan & Kewangan dengan pencapaian 100%. Terdapat 14 inisiatif di bawah bidang ini dengan baki 8 inisiatif setelah 6 inisiatif siap sepenuhnya. Pencapaian setiap inisiatif di bawah Bidang Keutamaan 3 adalah seperti berikut:

Focus Area 3

Focus Area 3 is geared towards Procurement & Finance with 100% achievement. There were 14 initiatives in this area with 8 initiatives remaining after 6 initiatives were fully completed. The achievements of each initiative under Focus Area 3 are as follows:

NO NO	INISIATIF INITIATIVE	PENCAPAIAN ACHIEVEMENT
1.	3.1.1	Prosedur perolehan telah ditambahbaik melalui pemakluman berikut: - Kajian pekeliling baharu daripada MOF PK 7.7 berkenaan Tatacara Perolehan Kenderaan - Pekeliling Arahan Pentadbiran Bil. 2/2023 Pindaan Arahan Pentadbiran Bil. 7/2020 Tatacara Perolehan Lantikan Terus - Pekeliling Arahan Pentadbiran Bil. 3/2023 Pindaan Arahan Pentadbiran Bil. 7/2020 Tatacara Pemberian Geran <i>Procurement procedures were enhanced via the following notifications:</i> - New circular review from MOF PK 7.7 regarding Vehicle Procurement Procedures - Administrative Instruction Circular No. 2/2023 Amendment of Administrative Instruction No. 7/2020 Direct Appointment Procurement Procedure - Administrative Instruction Circular No. 3/2023 Amendment of Administrative Instruction No. 7/2020 Grant Procedure

NO NO	INISIATIF INITIATIVE	PENCAPAIAN ACHIEVEMENT
2.	3.1.2	Staf yang terlibat dengan proses perolehan telah mengikuti 6 Kursus berkaitan Pengurusan Perolehan dan latihan berterusan menggunakan video interaktif modul perolehan. <i>Staff involved in the procurement process had attended 6 Procurement Management related courses and continuous training using the procurement module interactive video.</i>
3.	3.1.4	Mesej kesedaran berkaitan integriti, Akta SPRM 2009, pengurusan aduan dan saluran pemberi maklumat telah disebar luas melalui: - Kuiz Integriti dengan 46 set soalan disertai oleh 650 staf - Seminar pengukuhan integriti dan menangani rasuah dalam perkhidmatan awam dihadiri oleh 626 staf - Taklimat berkenaan Polisi Antirasuah sebanyak 2 kali <i>Awareness messages related to integrity, the MACC Act 2009, complaint management and whistle-blower channels had been widely disseminated through:</i> - <i>Integrity Quiz with 46 sets of questions participated by 650 staff</i> - <i>Seminar on strengthening integrity and dealing with corruption in the public service attended by 626 staff</i> - <i>Briefings on the Anti-Corruption Policy held twice</i>
4.	3.1.5	Pembangunan sistem ePerolehan telah bermula pada Dis 2023 dan dijangka siap pada tahun 2024. <i>Development of the eProcurement system commenced in Dec 2023 and is scheduled to be completed in 2024.</i>
5.	3.1.6	Audit pengurusan perolehan di 18 bahagian di Ibu Pejabat dan semua Pejabat Negeri/Cawangan telah selesai dijalankan melalui program Pemeriksaan Mengejut. <i>Audits on procurement management of 18 divisions at Headquarters and all State/Branch Offices had been completed via the Surprised Audit programme.</i>
6.	3.3.3	Pekeliling Penutupan Akaun CIDB, Subsidiari dan Sub-Subsidiari CIDB telah dikeluarkan sebagai peringatan kepada semua PTJ dan Subsidiari pada Okt 2023. <i>Closing of Account Circular for CIDB, CIDB Subsidiaries and Sub-Subsidiaries was issued as a reminder to all PTJs and Subsidiaries in Oct 2023.</i>
7.	3.4.1	Pematuhan SOP tuntutan staf diperkukuhkan melalui : - Peraturan baru mengenai hari perjalanan bagi menjalankan tugas rasmi telah dikuatkuasakan - 12 kursus Pengurusan tuntutan perjalanan (TNT) dijalankan di Ibu Pejabat dan CIDB Negeri - Satu mitigasi risiko telah ditetapkan di dalam ABMS berkenaan kawalan tuntutan palsu bagi meningkatkan akauntibiliti staf. <i>SOP compliance on staff claims was strengthened via:</i> - <i>New rules regarding travelling days to carry out official duties were enforced</i> - <i>12 courses on managing travelling claims (TNT) were conducted at the CIDB Headquarters and State offices</i> - <i>A risk mitigation had been established in the ABMS regarding control of false claims to increase staff accountability.</i>
8.	3.4.2	17 program berkaitan pengurusan kewangan kepada staf CIDB telah dilaksanakan secara berterusan. <i>17 programmes related to financial management for CIDB staff were implemented continuously</i>

Bidang Keutamaan 4

Bidang Keutamaan 4 menjurus kepada Pentadbiran & Sumber Manusia dengan pencapaian 100%. Terdapat 13 inisiatif di bawah bidang ini dengan baki 9 inisiatif setelah 4 inisiatif siap sepenuhnya. Pencapaian setiap inisiatif di bawah Bidang Keutamaan 4 adalah seperti berikut:

Focus Area 4

Focus Area 4 is geared towards Administration & Human Resources with 100% achievement. There were 13 initiatives in this area with 9 initiatives remaining after 4 initiatives were fully completed. The achievements of each initiative under Focus Area 4 are as follows:

NO NO	INISIATIF INITIATIVE	PENCAPAIAN ACHIEVEMENT
1.	4.1.2	Pelaksanaan Polisi Antirasuah sedia ada telah diperkukuhkan melalui kursus pengenalan dan audit dalaman MS ISO 37001:2016; bengkel pembangunan dan mengemaskini Daftar Risiko ABMS; audit dalaman ABMS; audit pemantauan MS ISO 37001:2016 oleh SIRIM QAS International Sdn. Bhd. serta audit pensijilan MS ISO 37001:2016 bagi pejabat Negeri WPKL, Selangor dan Johor oleh SIRIM QAS International Sdn. <i>The implementation of the current Anti-corruption Policy was strengthened through an introduction and internal audit course on MS ISO 37001:2016; development and updating the ABMS Risk Register workshops; ABMS internal audit; MS ISO 37001:2016 surveillance audit by SIRIM QAS International Sdn. Bhd. as well as MS ISO 37001:2016 certification audit for WPKL, Selangor and Johor state offices by SIRIM QAS International Sdn.</i>
2.	4.1.4	Daftar risiko Bahagian/Negeri telah dikemaskini dan dibentangkan di Mesyuarat Jawatankuasa Pengurusan Risiko peringkat pengurusan dan lembaga. <i>The Division/State risk register were updated and presented at the Management and Board level Risk Management Committee Meetings.</i>
3.	4.1.5	Pembudayaan kerja yang cemerlang telah dijalankan melalui program berikut: - 4 sesi Sembang Teh Tarik melibatkan staf dan Pengurusan Tertinggi CIDB - Ceramah Nilai Teras. - Penghargaan staf yang memberi idea inovatif untuk kebaikan organisasi - Latihan pemahaman penerapan Nilai-nilai Teras CIDB di peringkat Pengurusan Tertinggi. - Pelaksanaan penilaian tahunan index budaya korporat <i>Cultivation of excellent work culture was conducted via the following programmes :</i> - 4 Sembang Teh Tarik sessions involving CIDB staff and Top Management. - Core Values Talk. - Appreciation of staff who gave innovative ideas for the good of the organization - Training on understanding the adoption of CIDB Core Values for the Top Management level - Implementing the annual assessment of the corporate culture index
4.	4.1.7	2 aduan telah diterima daripada Sistem Pengurusan Aduan Awam (SISPAA) dan tindakan yang bersesuaian telah diambil. <i>2 complaints were received from the Public Complaint Management System (SISPAA) and appropriate actions had been taken.</i>
5.	4.1.8	Aktiviti Sistem Pengurusan Keselamatan & Kesihatan (SPKK) telah dilaksanakan mengikut perancangan tahunan. <i>The Safety & Health Management System (SPKK) activities were implemented according to the annual plan.</i>
6.	4.1.10	Laporan Kew PA. 11 dan 12 telah diterima oleh CIDB Ibu Pejabat setelah pemeriksaan ke atas aset alih dilaksanakan pada setiap suku tahunan. <i>The Kew PA. 11 and 12 reports were received by CIDB Headquarters subsequent to inspections on movable assets carried out every quarter.</i>

NO NO	INISIATIF INITIATIVE	PENCAPAIAN ACHIEVEMENT
7.	4.2.1	Berdasarkan 4 laporan pemeriksaan aset alih yang dilaksanakan di setiap PTJ, semua staf telah mematuhi prosedur yang telah ditetapkan. <i>Based on the 4 movable asset inspection reports executed at each PTJ, all staff had complied with the set procedures.</i>
8.	4.3.2	Penilaian keberkesanan latihan untuk Q3/2022 telah mencapai 94.33%; Q4/2022 mencapai 95.33%; Q1/2023 mencapai 96.33% dan Q2/2023 mencapai 95.33%. <i>The training effectiveness assessment for Q3/2022 had achieved 94.33%; Q4/2022 achieved 95.33%; Q1/2023 achieved 96.33% and Q2/2023 achieved 95.33%.</i>
9.	4.3.3	109 program dalaman dan 87 program luaran berbentuk kesedaran dan latihan prosedur kerja telah dilaksanakan. <i>109 internal and 87 external programmes in the form of awareness and work procedure training were implemented.</i>

Kajian Separuh Penggal OACP

OACP CIDB telah menjalankan semakan separuh penggal bagi menilai dan menyemak semula pencapaian, mengenalpasti analisa jurang dan seterusnya membuat cadangan penambahbaikan dan halatuju. Berikut adalah hasil pemerhatian daripada semakan tersebut:

1. Beberapa inisiatif telah berubah taraf dari berimpak tinggi kepada berimpak rendah setelah dilaksanakan selama 3 tahun di mana ia telah berjaya mengawal risiko asalnya. Kebanyakan inisiatif ini bersifat projek ICT atau pembangunan dokumen kawalan tertentu.
2. Keperluan untuk menilai semula samada inisiatif-inisiatif yang masih berbaki 2024-2025 masih relevan kepada punca risiko asal dan akan terus memberi impak kepada Objektif Strategi yang digariskan.
3. Pencapaian OACP adalah *bottom-up* mengikut status pelaksanaan setiap inisiatif di peringkat Bahagian dan pelaporan dibuat secara suku tahunan. Namun, hubungkait atau impak terhadap Objektif Strategi tidak dianalisa dan dilaporkan.
4. Trend pencapaian OACP dari 2021-2023 menunjukkan hampir semua inisiatif berjaya dilaksanakan dengan baik dan mencapai sasaran yang ditetapkan.
5. Trend bilangan aduan yang melibatkan integriti staf CIDB adalah sangat rendah dan tidak bersifat kritikal. Berdasarkan analisa dengan peratus pencapaian OACP selama 3 tahun berturut-turut, ia memberi indikasi bahawa punca-punca risiko yang telah dikenal-pasti adalah terkawal dan tidak memerlukan intervensi besar atau penyelesaian dari luar.

OACP Mid-Term Review

CIDB OACP had conducted a mid-term review to evaluate and review achievements, identify gap analysis and subsequently make recommendations for enhancement and direction. The following are the results of observations from the review:

1. Some initiatives' level were revised from high impact to low impact after being implemented for 3 years where they have successfully mitigated their original risks. Most of these initiatives are ICT projects or development of certain control documents.
2. The need to reassess whether the remaining initiatives in 2024-2025 are still relevant to the original risk and will continue to impact the outlined Strategy Objectives.
3. OACP achievements were bottom-up according to the implementation status of each initiative at the Division level and reporting is done on a quarterly basis. However, the relationship or impact on Strategy Objectives was not analysed and reported.
4. The OACP achievement trend from 2021-2023 shows almost all initiatives were successfully implemented and achieving the set target.
5. The trend of the number of complaints involving the integrity of CIDB staff is very low and non-critical. Based on the analysis with the percentage of OACP achievement for 3 consecutive years, it gave an indication that the causes of risk that had been identified were under control and do not require major intervention or settlement from outside.

Sebagai rumusan terhadap pemerhatian di atas, inisiatif OACP boleh dikategorikan seperti berikut:

- Rutin atau *business as usual*
- Berterusan
- Bersifat *weak link* kepada halangan rasuah dan integriti
- Bertindih dengan Pelan-Pelan lain seperti ISP dan CSP
- Telah siap sepenuhnya dan tidak perlu dilaporkan lagi

Cadangan penyelarasan semula inisiatif berdasarkan kategori di atas dan dirumuskan dalam bentuk Strategi Lautan Biru (ERRC Grid) adalah seperti di bawah. Baki inisiatif untuk dilaksanakan bagi tempoh 2 tahun berbaki (2024 dan 2025) berjumlah 17 inisiatif dengan taburan 8 di bawah BK1, 2 di bawah BK2, 3 di bawah BK3 dan 4 di bawah BK4.

As a summary of the above observations, OACP initiatives can be categorized as follows:

- Routine or business as usual
- Continuous
- Being a weak link to corruption and integrity barriers
- Overlaps with other Plans such as ISP and CSP
- Fully completed and no further reporting is required

The proposed re-alignment of initiatives based on the categories above and formulated in the form of the Blue Ocean Strategy (ERRC Grid) is as below. The balance initiatives to be implemented for the remaining 2 years (2024 and 2025) amount to 17 initiatives with a distribution of 8 under BK1, 2 under BK2, 3 under BK3 and 4 under BK4.



C4.0: Pelan Strategik Pembinaan 2021-2025

Construction 4.0 Strategic Plan 2021-2025 (C4.0)

Pengenalan

Pelan Strategik Pembinaan 4.0 CIDB (C4.0) berperanan sebagai pemangkin dalam mentransformasi industri pembinaan Malaysia kearah berdaya saing dan menyumbang secara positif kepada pembangunan ekonomi negara. C4.0, adalah pelan 5 tahun yang dibangunkan untuk merangka program bagi meningkatkan keupayaan industri pembinaan dalam alaf industri 4.0.

C4.0 telah menggariskan kerangka strategik berikut yang menerangkan visi, misi, nilai teras, objektif dan pemboleh pelan ini. Manakala rajah seterusnya pula menjelaskan teras-teras strategik, objektif-objektif strategik dan bilangan KPI yang perlu dilaksanakan pada tahun 2023.

Introduction

The CIDB Construction 4.0 Strategic Plan (C4.0) acts as a catalyst in transforming the Malaysian construction industry towards competitiveness and contributing positively to the country's economic development. C4.0 is a 5-year plan developed to formulate programmes that will boost the construction industry's capabilities in the 4.0 Industry revolution.

The C4.0 has outlined the following strategic framework that describes the vision, mission, core values, objectives and enablers of this plan, while the next figure explains the strategic thrusts, the strategic objectives and the number of KPIs that need to be implemented in 2023.

Kerangka Strategik C4.0 C4.0 Strategic Framework

Visi / Vision

Menjadi negara Pembinaan 4.0 yang terkemuka di rantau Asia Tenggara.

To be the leading Construction 4.0 country in the South East Asia Region.

Misi / Mission

Mentransformasi industri pembinaan Malaysia dengan memperkasakan pembinaan pintar untuk masyarakat masa hadapan.

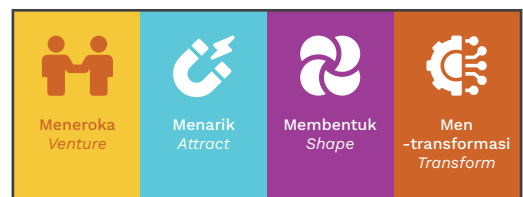
Transform the Malaysian construction industry by empowering smart construction for future society.

Mampan
Sustainable
Produktif
Productive
Pintar
Smart

Nilai Teras / Core Values



Objektif / Objectives



12 Teknologi / 12 Technologies



Pemboleh / Enablers



Teras Strategik dan Objektif C4.0

C4.0 Strategic Thrusts and Objectives

Teras Strategik 1 / Strategic Thrust 1

Pembangunan kapasiti / Building Capacity



7

Bilangan KPI
No. of KPI



Objektif / Objectives

- Menyediakan tenaga kerja masa hadapan untuk Pembinaan 4.0
Preparing future workforce for Construction 4.0
- Mewujudkan mekanisme untuk menyokong inovator dan pengguna teknologi
Create mechanisms to support innovators and technology adopters

Teras Strategik 2 / Strategic Thrust 2

Penyelidikan, Inovasi, Pengkomersilan & Keusahawanan (RICE)
Research, Innovation, Commercialisation & Entrepreneurship (RICE)



2

Bilangan KPI
No. of KPI



Objektif / Objectives

- Mengukuhkan perkongsian Quadruple Helix
Strengthen Quadruple Helix partnership
- Memacu penyelidikan dan inovasi dalam Pembinaan 4.0
Driving research and innovation in Construction 4.0

Teras Strategik 3 / Strategic Thrust 3

Teknologi Bersepadu Pintar, Inovasi & Infrastruktur
Smart Integrated Technology, Innovation & Infrastructure



4

Bilangan KPI
No. of KPI



Objektif / Objectives

- Meningkatkan campur tangan dasar kerajaan dalam mengaplikasikan teknologi tertentu
Improve government policy intervention in applying specific technology
- Meningkatkan kolaborasi teknologi disruptif dan repositori pusat data
Enhance collaboration of disruptive technology and data centre repository

Teras Strategik 3 / Strategic Thrust 3

Persekitaran Bisnes Dipertingkatkan
Enhanced Business Environment



4

Bilangan KPI
No. of KPI



Objektif / Objectives

- Meningkatkan perkongsian pihak berkepentingan tempatan dan antarabangsa untuk meningkatkan pertumbuhan bisnes industri pembinaan
Enhance stakeholders' local and international partnerships to increase the business growth of the construction industry
- Mewujudkan ekosistem tadbir urus kolaboratif melalui campur tangan kerajaan
Creating collaborative governance ecosystems through government intervention
- Mempromosikan peranan pelaburan langsung asing atau kolaborasi
Promote the role of foreign direct investment or collaboration

Pencapaian C4.0 2021-2025

Pada tahun 2023 sebanyak 17 KPI telah berjaya dilaksanakan dengan pencapaian 100% di mana semua KPI telah mencapai melebihi 85%. Butiran pencapaian KPI dilaporkan di bawah Teras-Teras Strategik.

Teras Strategik 1 (TS1)

ST1 menjurus ke arah membina kapasiti industri pembinaan dalam usaha untuk menyediakan tenaga kerja masa hadapan bagi pembinaan 4.0. Ia juga fokus dalam mewujudkan mekanisme untuk menyokong inovator dan pengguna teknologi. ST1 mempunyai 7 KPI dengan semua KPI mencapai lebih 85% (hijau). Pencapaian setiap KPI di bawah ST1 adalah seperti berikut:

C4.0 2021-2025 Achievements

In 2023, 17 KPIs were successfully implemented with an achievement of 100% where all KPIs achieved over 85%. Details of KPI achievements are reported under the Strategic Thrusts.

Strategic Thrust 1 (ST1)

ST1 is geared towards building the capacity of the construction industry in preparing the future workforce for construction 4.0. It also focuses on creating mechanisms to support innovators and technology adopters. ST1 has 7 KPIs with all KPIs achieving over 85% (green). The achievements of each KPI under ST1 are as follows:

NO	KPI	PENCAPAIAN ACHIEVEMENT
1.	1.1	600 peserta dilatih dalam Pengurusan IBS berbanding sasaran 500 peserta. <i>600 participants trained in IBS Management against the target of 500 participants.</i>
2.	1.2	250 orang pegawai agensi kerajaan dilatih dalam pelbagai modul latihan BIM sebagaimana sasaran <i>250 participants from government agencies trained in various modules of BIM Training as targeted.</i>
3.	1.3	30 peserta dilatih dalam program BIM Perantis (Job-Matching) sebagaimana sasaran. 25 daripada 30 peserta ini mendapat pekerjaan dalam bidang pembinaan digital (BIM) <i>30 participants trained in the BIM Apprentice (Job-Matching) programme as targeted. 25 of these 30 participants obtained jobs in the field of digital construction (BIM)</i>
4.	1.4	30 peserta telah dilatih dalam penggunaan aplikasi AR dan VR dengan kolaborasi industri sebagaimana sasaran. <i>30 participants trained in the use of AR and VR applications with industry collaboration as targeted.</i>
5.	1.5	30 peserta telah dilatih dalam penggunaan teknologi dron dengan kolaborasi industri sebagaimana sasaran. <i>30 participants trained in the use of drone technology with industry collaboration as targeted.</i>
6.	1.6	38 peserta daripada 27 syarikat pembinaan dilatih dalam IoT (3D Scanning) berbanding sasaran 30 peserta <i>38 participants from 27 construction companies trained in IoT (3D Scanning) against the target of 30 participants</i>
7.	1.7	Modul Latihan BIM telah dikemaskini melalui sesi bengkel dan mesyuarat semakan <i>The BIM Training Module was updated through workshop sessions and review meetings</i>

Teras Strategik 2 (TS2)

ST2 memberi tumpuan dalam menyokong aktiviti Penyelidikan, Inovasi, Pengkomersialan dan Keusahawanan (RICE) dengan mengukuhkan perkongsian Quadruple Helix antara Kerajaan, industri, Akademia dan masyarakat. Ia juga bergerak ke arah memacu penyelidikan dan inovasi dalam C4.0. ST2 mempunyai 2 KPI kesemuanya mencapai lebih 85% (hijau). Pencapaian setiap KPI di bawah ST2 adalah seperti berikut:

Strategic Thrust 2 (ST2)

ST2 focuses on supporting Research, Innovation, Commercialisation and Entrepreneurship (RICE) activities by strengthening the Quadruple Helix partnership between the Government, industry, Academia and civil society. It also gears towards driving research and innovation in C4.0. ST2 has 2 KPIs all achieving over 85% (green). The achievements of each KPI under ST2 are as follows:

NO	KPI	PENCAPAIAN ACHIEVEMENT
1.	2.1	Pengkomersialan R&D CREAM (<i>Intellectual Property Rights</i>) telah siap sepenuhnya dan mencapai objektif yang ditetapkan <i>The commercialization of CREAM R&D (Intellectual Property Rights) was fully completed and achieved the set objective.</i>
2.	2.2	Pembangunan Rangka Kerja Fasa 1 (<i>Digital Self-Assessment System for PMT</i>) dan Jajaran Integrasi Sistem Myprojek ke arah mewajibkan penggunaan CIS 30:2021 ke atas projek bangunan Kerajaan telah siap sepenuhnya dan mencapai objektif yang telah ditetapkan <i>The Development of the Phase 1 Framework (Digital Self-Assessment System for PMT) and the Myprojek System Integration Alignment towards mandating the use of CIS 30:2021 on Government building projects was fully completed and achieved the set objective.</i>

Teras Strategik 3 (TS3)

ST3 bertujuan untuk mewujudkan teknologi bersepadu pintar, inovasi dan infrastruktur dengan meningkatkan campur tangan dasar kerajaan dalam mengaplikasikan teknologi tertentu serta meningkatkan kolaborasi teknologi disruptif dan repositori pusat data. ST3 mempunyai 4 KPI dengan kesemuanya mencapai lebih 85% (hijau). Pencapaian setiap KPI di bawah ST3 adalah seperti berikut:

Strategic Thrust 3 (ST3)

ST3 is aimed at establishing smart integrated technology, innovation and infrastructure by improving government policy intervention in applying specific technology as well as enhancing collaboration of disruptive technology and data centre repository. ST3 has 4 KPIs all achieving over 85% (green). The achievements of each KPI under ST3 are as follows:

NO	KPI	PENCAPAIAN ACHIEVEMENT
1.	3.1	E-catalogue (<i>Model & Virtual User Experience</i>) yang mengandungi 43 rekabentuk piawai rumah mampu milik siap dibangunkan dan mencapai objektif yang ditetapkan. <i>E-catalogue (Model & Virtual User Experience) containing 43 standard designs of affordable houses was fully developed and achieved the set objective.</i>
2.	3.2	Majlis Perbandaran Kulim, Kedah dan Perbadanan Putrajaya telah menggunakan sistem NBES di dalam proses semakan dan kelulusan pelan bangunan. <i>Kulim Municipal Council, Kedah and Putrajaya Corporation had utilized the NBES system in the review and approval process of building plans.</i>
3.	3.3	Deraf Kerangka Konsep serta penetapan Visi BIM untuk pembangunan <i>BIM Roadmap 2025-2030</i> telah siap. <i>The Concept Framework draft as well as the setting of the BIM Vision for the BIM Roadmap 2025-2030 development was completed</i>
4.	3.4	100 objek baharu dalam BIM siap dibangunkan. <i>100 new objects in BIM were developed.</i>

Teras Strategik 4 (TS4)

ST4 menasaskan untuk mempertingkatkan persekitaran bisnes dengan meluaskan perkongsian tempatan dan antarabangsa pihak berkepentingan dalam merangsang pertumbuhan bisnes industri pembinaan. Mewujudkan ekosistem tadbir urus kolaboratif melalui campur tangan kerajaan serta mempromosikan peranan pelaburan langsung asing atau kolaborasi juga akan memudahkan dalam mencapai objektifnya. ST4 mempunyai 4 KPI kesemuanya mencapai lebih 85% (hijau). Pencapaian setiap KPI di bawah ST4 adalah seperti berikut:

Strategic Thrust 2 (ST2)

ST4 targets to enhance the business environment by increasing stakeholders' local and international partnerships in stimulating the construction industry's business growth. Creating collaborative governance ecosystems through government intervention as well as promoting the role of foreign direct investment or collaboration will also facilitate in achieving its objective. ST4 has 4 KPIs all achieving over 85% (green). The achievements of each KPI under ST4 are as follows:

NO	KPI	PENCAPAIAN ACHIEVEMENT
1.	4.1	Digital Construction Summit 2023 (DCS 2023) telah diadakan pada 14 – 15 Mac 2023 bertempat di Pusat Pameran & Konvensyen MATRADE, Kuala Lumpur dengan penyertaan lebih daripada 650 peserta dari dalam dan luar negara. <i>The Digital Construction Summit 2023 (DCS 2023) was held on 14 – 15 March 2023 at the MATRADE Exhibition & Convention Centre, Kuala Lumpur with the participation of more than 650 participants from local and abroad.</i>
2.	4.2	KL BIM Day 2023 telah dianjurkan pada 11 - 13 Julai 2023 dengan penyertaan 587 delegasi dari dalam dan luar negara secara fizikal dan 387 secara maya. 57 pempamir tempatan dan luar negara serta 25 penceramah tempatan dan 6 antarabangsa juga turut serta. <i>KL BIM Day 2023 was organized on 11 - 13 July 2023 with the participation of 587 delegates from local and abroad physically and 387 virtually. 57 local and foreign exhibitors as well as 25 local and 6 international speakers also participated.</i>
3.	4.3	Program Professional Awareness telah dijalankan bersama PAM (6-7 Jun 2023), MBOT (6-7 Sept 2023) dan BEM (18-19 Okt 2023). <i>The Professional Awareness Programme was conducted with PAM (6-7 June 2023), MBOT (6-7 Sept 2023) and BEM (18-19 Oct 2023).</i>
4.	4.4	Katalog IBS Homes dengan 46 reka bentuk piawaian rumah dan 5 buah Rumah Contoh IBS telah dilancarkan pada 8 Ogos 2023. <i>The IBS Homes catalogue with 46 standard house designs and 5 IBS Show Houses were launched on August 8, 2023.</i>

Pelan di Bawah Kementerian Kerja Raya

Plans Under The Ministry of Works

Pengenalan

Kementerian Kerja Raya serta agensi-agensi di bawahnya amat komited dalam memacu industri pembinaan ke arah merangsang ekonomi negara. Terdapat dua inisiatif di mana CIDB menyumbang pelaksanaan KPI iaitu Pelan Strategik Organisasi Kementerian Kerja Raya 2021 – 2025 (PSO KKR 2021 – 2025) dan Projek Bitara MADANI.

Introduction

The Ministry of Works and its agencies are committed to steering the construction industry towards stimulating the national economy. There are two initiatives where CIDB contributed in implementing KPIs, which were the Ministry's Organizational Strategic Plan 2021 – 2025 (PSO KKR 2021 – 2025) and the Bitara MADANI Project.

Visi / Vision

Peneraju Pembangunan Infrastruktur dan Industri Pembinaan Negara

Leader in Infrastructure Development and the National Construction Industry

Misi / Mission

- **Memperkasakan pembangunan infrastruktur dan pengurusan aset menyeluruh**

Empower infrastructure development and comprehensive asset management

- **Memperluaskan pendigitalan industri pembinaan**

Expanding the digitization of the construction industry

Moto / Motto

Ke arah kesejahteraan rakyat

Towards the well-being of the people

KERANGKA PSO

KKR 2021-2025

KKR PSO FRAMEWORK 2021-2025

Memperkukuh pembangunan infrastruktur dan keterangkuman Wilayah
Strengthening infrastructure development and regional inclusion

Strategi / Strategy

01. Meningkatkan Keberhasilan Penyampaian Perkhidmatan dan Pelaksanaan Projek Infrastruktur
Enhancing the Success of Service Delivery and Implementation of Infrastructure Projects — 8
02. Meningkatkan Penggunaan Inovasi, Teknologi dan Penyelidikan dalam Mengoptimumkan Impak Positif Projek Kerajaan Terhadap Kemakmuran Rakyat
Enhancing the Use of Innovation, Technology and Research in Optimizing the Positive Impact of Government Projects on People's Prosperity — 4
03. Meningkatkan Penggunaan Teknologi Hijau dalam Industri Pembinaan
Enhancing the Use of Green Technology in the Construction Industry — 2
04. Memperluas Jaringan dan Rangkaian Jalan Raya serta Lebuhraya Secara Bersepadu
Expanding the Route and Network of Roads and Highways in an Integrated Way — 1

Pelan tindakan / Implementation plan

Memperluas penggunaan teknologi, inovasi dan digital dalam pembangunan dan penyenggaraan infrastruktur
Expanding the use of technology, innovation and digital in the development and maintenance of infrastructure

Strategi / Strategy

01. Membangunkan dan Memperkasakan Dasar dan Garis Panduan Infrastruktur
Develop and Strengthen Infrastructure Policies and Guidelines — 1
02. Membina dan Memperhebat Sistem serta Teknologi Infrastruktur
Building and Enhancing Infrastructure Systems and Technologies — 9
03. Meningkatkan Pemantauan dan Kawalan Infrastruktur
Enhancing Infrastructure Monitoring and Control — 1
04. Meningkatkan Keselamatan dan Keselesaan Infrastruktur
Enhancing Infrastructure Security and Comfort — 3

Pelan tindakan / Implementation plan

Memperkasakan kapasiti, kebolehan dan daya saing industri pembinaan
Enhancing the capacity, capabilities and competitiveness of the construction industry

Strategi / Strategy

01. Meningkatkan Pembangunan Kontraktor dan Usahawan Binaan
Enhancing Contractor Development and Construction Entrepreneur — 3
02. Meningkatkan Kompetensi Tenaga Kerja dan Profesional dalam Industri Pembinaan
Enhancing Workforce and Professionals Competency in the Construction Industry — 9
03. Meningkatkan Daya Saing Industri Pembinaan pada Peringkat Antarabangsa
Enhancing the Competitiveness of the Construction Industry on the International level — 3
04. Memperkasakan Kapasiti Data Raya dan Daya Saing Sektor Pembinaan
Empowering Big Data Capacity and Competitiveness of the Construction Sector — 3

Pelan tindakan / Implementation plan

Memperluas penggunaan teknologi, inovasi dan digital dalam pembangunan dan penyenggaraan infrastruktur
Expanding the use of technology, innovation and digital in the development and maintenance of infrastructure

Strategi / Strategy

01. Meningkatkan Kecekapan Pengurusan, Kompetensi Modal Insan dan Profesionalisme
Enhancing Management Efficiency, Human Capital Competency and Professionalism — 6
02. Memantapkan Penyampaian Perkhidmatan melalui Teknologi
Strengthen Service Delivery through Technology — 2
03. Memantapkan Pengurusan Akaun, Audit, Kewangan dan Perolehan
Strengthen Account Management, Audit, Finance and Procurement — 4
04. Meningkatkan Imej Korporat dan Memperkasakan Jaringan Komunikasi Strategik
Enhancing Corporate Image and Empowering Strategic Communication Network — 6

Pelan tindakan / Implementation plan

Pencapaian Pelan Di Bawah KKR

CIDB telah menyumbang sebanyak 12 KPI dengan kesemua KPI mencapai 100% di bawah PSO KKR 2021-2025. Semasa pelaksanaan PSO ini, pihak KKR telah menggugurkan beberapa KPI atas keperluan semasa. Hanya 1 KPI telah dilaksanakan di bawah Projek Bitara MADANI dengan pencapaian 100%. Berikut adalah butiran pencapaian KPI di bawah KKR:

Achievements Of Plans Under KKR

CIDB had contributed 12 KPIs with all KPIs achieving 100% under the PSO KKR 2021-2025. During the implementation of this PSO, KKR had dropped some KPIs to align with current needs. Only 1 KPI was implemented under the Bitara MADANI Project with 100% achievement. The following are details of the KPI achievements under KKR:

NO TS ST NO		KPI & PENCAPAIAN KPI & ACHIEVEMENTS
1.	TS 1 Strategi 1 Program 8	Satu Mekanisme bagi menetapkan minimum 70 skor Sistem Binaan Berindustri (IBS) telah dicapai pada tahun 2022. <i>A Mechanism to set a minimum of 70 Industrialised Building System (IBS) scores had been achieved in 2022.</i>
2.	TS 2 Strategi 2 Program 9	KPI bilangan pengguna IBSWare didaftarkan telah digugurkan kerana usaha untuk menambahbaik IBSWare sedia ada. <i>KPI on the number of registered IBSWare users had been dropped due to efforts in improving the current IBSWare</i>
3.	TS 3 Strategi 1 Program 1	307 kontraktor Pengurusan Fasilitas dilatih berbanding sasaran 300 kontraktor <i>307 Facility Management contractors trained against the target of 300 contractors</i>
4.	TS 3 Strategi 1 Program 2	49,260 penyertaan diterima untuk Program Latihan Pembangunan Kontraktor berbanding sasaran 40,000 peserta <i>49,260 entries received for the Contractor Development Training Program against the target of 40,000 participants</i>
5.	TS 3 Strategi 1 Program 3	1,878 kontraktor dibimbing untuk penilaian MCORE/SCORE berbanding sasaran 1,500 kontraktor <i>1,878 contractors coached for MCORE/SCORE evaluation against the target of 1,500 contractors</i>
6.	TS 3 Strategi 2 Program 1	1,908 personel binaan dilatih dan ditauliah melalui program Penyeliaan dan Pengurusan berbanding sasaran 1,500 personel binaan <i>1,908 construction personnel trained and certified through the Supervision and Management program against the target of 1,500 construction personnel</i>
7.	TS 3 Strategi 2 Program 2	24,006 personel binaan menjalani latihan, penilaian dan pentauliah kemahiran berbanding sasaran 18,000 personel binaan <i>24,006 construction personnel undergone skills training, assessment and certification against the target of 18,000 construction personnel</i>
8.	TS 3 Strategi 2 Program 3	623 personel binaan dilatih untuk Pegawai Keselamatan & Kesihatan dan Pegawai Keselamatan Tapak berbanding sasaran 400 personel binaan <i>A total of 623 construction personnel trained for Safety & Health Officers and Site Safety Supervisors against the target of 400 construction personnel</i>
9.	TS 3 Strategi 2 Program 4	1,000 profesional dilatih dalam Pemodelan Maklumat Bangunan (BIM) berbanding sasaran 200 profesional. <i>1,000 professionals trained in Building Information Modelling (BIM) against the target of 200 professionals.</i>
10.	TS 3 Strategi 3 Program 1	KPI bilangan profil negara diterbitkan telah digugurkan. <i>KPI on the number of country profiles published had been dropped.</i>
11.	TS 3 Strategi 3 Program 2	6 program peningkatan kerjasama antarabangsa dijalankan sebagaimana sasaran melibatkan 5 negara <i>6 programmes to enhance international cooperation carried out as targeted involving 5 countries.</i>
12.	TS 3 Strategi 3 Program 3	KPI menerbitkan satu Direktori syarikat pembinaan Malaysia yang beroperasi di luar negara telah digugurkan. <i>KPI to publish a Directory of Malaysian construction companies operating overseas had been dropped.</i>
Projek Bitara MADANI Bitara MADANI Project		4,962 belia tempatan dilatih berbanding sasaran 3,500 belia. <i>4,962 local youths trained against the target of 3,500 youths.</i>

Laporan ke Atas Pembiayaan Kerajaan

Report on Government Funding

Laporan Bagi Penyediaan Infrastruktur dan Pembelian Peralatan Pengujian Bahan Binaan di Bawah Peruntukkan Rancangan Malaysia Ke-12

Report on the Provision of Infrastructure and Procurement of Construction Material Testing Equipment Under the 12th Malaysia Plan Allocation

Kerajaan di bawah Rancangan Malaysia Ke-12 (RMKe-12) telah memperuntukkan dana berjumlah RM95.83 juta untuk tempoh lima tahun bagi enam projek penyediaan infrastruktur dan pembelian peralatan pengujian bahan binaan di Sabah, Sarawak dan Kuala Lumpur. Jumlah siling peruntukan dana untuk lima daripada enam projek tersebut adalah RM65.03 juta. Bagi tahun 2023, RM18.72 juta telah disalurkan kepada CIDB bagi Rancangan Penggal Ke-3 dengan butiran kemajuan seperti berikut:

1. Penyediaan infrastruktur dan pembelian peralatan pengujian bahan binaan di Sabah bagi produk simen, Ready Mix Concrete (RMC) dan precast concrete.

Kementerian Ekonomi telah meluluskan peruntukan sebanyak RM27.55 juta bagi projek ini untuk 5 penggal (2021-2025). Penyediaan prasarana makmal ujian dan pembelian peralatan pengujian bagi produk RMC dan simen telah diselesaikan sepenuhnya pada tahun 2022 dengan penyaluran peruntukan sebanyak RM 2.55 juta (2021) dan RM 2.1 juta (2022).

Pada tahun 2023, CIDB telah menerima peruntukan sebanyak RM8.71 juta bagi penyediaan prasarana makmal struktur dan pembelian peralatan pengujian bagi produk precast concrete dengan tempoh pelaksanaan projek selama 12 bulan. Berakhir Disember 2023, projek ini telah mencapai kemajuan fizikal sebanyak 57% dan sejumlah RM2.4 juta (28%) telah dibelanjakan.

The government under the 12th Malaysia Plan (12MP) had allocated funds amounting to RM95.83 million for a period of five years for six projects to provide infrastructure and procure construction material testing equipment in Sabah, Sarawak and Kuala Lumpur. The total ceiling for the allocation of funds for five of the six projects is RM65.03 million. For the year 2023, RM18.72 million had been channelled to CIDB for the 3rd Rolling Plan with progress details as follows:

1. Provision of infrastructure and procurement of construction material testing equipment in Sabah for cement products, ready mix concrete (RMC) and precast concrete.

The Ministry of Economy had approved an allocation of RM27.55 million for this project for 5 terms (2021-2025). The provision of testing laboratory infrastructure and the purchase of testing equipment for RMC and cement products were fully completed in 2022 with the allocation of RM2.55 million (2021) and RM2.1 million (2022).

In 2023, CIDB received an allocation of RM8.71 million for the provision of structural laboratory infrastructure and the purchase of testing equipment for precast concrete products with a project implementation period of 12 months. By 31 December 2023, this project had achieved physical progress of 57% and a total of RM2.4 million (28%) had been disbursed.

2. Penyediaan infrastruktur dan pembelian peralatan pengujian bahan binaan di Sarawak bagi produk simen, Ready Mix Concrete (RMC) dan precast concrete.

Kementerian Ekonomi telah meluluskan peruntukan sebanyak RM27.55 juta bagi projek ini untuk 5 penggal (2021-2025). Penyediaan prasarana makmal ujian dan pembelian peralatan pengujian bagi produk RMC dan simen telah diselesaikan pada tahun 2022 dengan penyaluran peruntukan sebanyak RM 2.55 juta (2021) dan RM 2.1 juta (2022).

Pada tahun 2023, CIDB telah menerima peruntukan sebanyak RM8.71 juta bagi penyediaan prasarana makmal struktur dan pembelian peralatan pengujian bagi produk *precast concrete* dengan tempoh pelaksanaan projek selama 12 bulan. Berakhir Disember 2023, projek ini telah mencapai kemajuan fizikal sebanyak 46% dan sejumlah RM3.3 juta (38%) telah dibelanjakan.

2. Provision of infrastructure and procurement of construction material testing equipment in Sarawak for cement products, ready mix concrete (RMC) and precast concrete.

The Ministry of Economy had approved an allocation of RM27.55 million for this project for 5 terms (2021-2025). The provision of testing laboratory infrastructure and the purchase of testing equipment for RMC and cement products were fully completed in 2022 with the allocation of RM2.55 million (2021) and RM2.1 million (2022).

In 2023, CIDB received an allocation of RM8.71 million for the provision of structural laboratory infrastructure and the purchase of testing equipment for precast concrete products with a project implementation period of 12 months. By 31 December 2023, this project had achieved physical progress of 46% and a total of RM3.3 million (38%) has been disbursed.

3. Penyediaan infrastruktur dan pembelian peralatan pengujian produk besi dan keluli di Makmal Kerja Raya, Kuala Lumpur.

Kementerian Ekonomi telah meluluskan peruntukan sebanyak RM0.95 juta bagi projek ini untuk 2 penggal (2021-2022). Projek ini telah siap sepenuhnya pada Mei 2022.

3. Provision of infrastructure and procurement of testing equipment for iron & steel products at the Makmal Kerja Raya, Kuala Lumpur.

The Ministry of Economy had approved an allocation of RM0.95 million for this project for 2 terms (2021-2022). The project was fully completed in May 2022.





4. Penyediaan infrastruktur dan pembelian peralatan pengujian *Insulated Glass Unit (IGU)* dan *Wired Glass* di Kuala Lumpur.

Kementerian Ekonomi telah meluluskan peruntukan sebanyak RM3.7 juta bagi projek ini untuk 2 penggal (2021-2022). Projek ini telah siap sepenuhnya pada 2022.

4. *Provision of infrastructure and procurement of Insulated Glass Unit (IGU) and Wired Glass testing equipment in Kuala Lumpur.*

The Ministry of Economy had approved an allocation of RM3.7 million for this project for 2 terms (2021-2022). The project was fully completed in 2022.

5. Penyediaan infrastruktur dan pembelian peralatan pengujian komponen IBS di Makmal Kerja Raya, Kuala Lumpur.

Kementerian Ekonomi telah meluluskan peruntukan sebanyak RM5.28 juta bagi projek ini untuk 3 penggal (2021-2023). Pada tahun 2023, CIDB telah menerima peruntukan sebanyak RM1.3 juta bagi pembelian peralatan pengujian komponen IBS.

5. *Provision of infrastructure and procurement of IBS Component testing equipment at the Makmal Kerja Raya, Kuala Lumpur.*

The Ministry of Economy had approved an allocation of RM5.28 million for this project for 3 terms (2021-2023). In 2023, CIDB received an allocation of RM1.3 million for the purchase of IBS component testing equipment.

Projek ini telah siap sepenuhnya dengan penyediaan infrastruktur dan peralatan pengujian seperti 1000KN *Loading Frame*, 1000KN *Servo Hydraulic Actuator System* dan peralatan pengujian sokongan lain. Jumlah keseluruhan yang diterima oleh CIDB bagi projek ini untuk tiga penggal (2021 – 2023) adalah sebanyak RM4.92 juta sahaja (2021 – RM 1.32 juta), (2022 – RM 2.3 juta) dan (2023 – RM 1.3 juta).

This project had been fully completed with the provision of infrastructure and testing equipment such as 1000KN Loading Frame, 1000KN Servo Hydraulic Actuator System and other supporting testing equipment. The total amount received by CIDB for this project for three terms (2021 – 2023) is only RM4.92 million (2021 – RM 1.32 million), (2022 – RM 2.3 million) and (2023 – RM 1.3 million).





Penyata Kewangan

Financial Report



**SIJIL KETUA AUDIT NEGARA
MENGENAI PENYATA KEWANGAN
LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA
BAGI TAHUN BERAKHIR 31 DISEMBER 2023**

Sijil Mengenai Pengauditan Penyata Kewangan

Pendapat

Saya telah memberikan kuasa kepada firma audit swasta di bawah subseksyen 7(3) Akta Audit 1957 [Akta 62] untuk mengaudit Penyata Kewangan Lembaga Pembangunan Industri Pembinaan Malaysia. Penyata kewangan tersebut merangkumi Penyata Kedudukan Kewangan pada 31 Disember 2023 Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan dan Penyata Prestasi Kewangan, Penyata Perubahan Dalam Aset Bersih, Penyata Aliran Tunai serta Penyata Perbandingan Amaun 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 71.

Pada pendapat saya, penyata kewangan ini memberikan gambaran yang benar dan saksama mengenai kedudukan kewangan Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan pada 31 Disember 2023 dan prestasi kewangan serta aliran tunai bagi tahun berakhir pada tarikh tersebut selaras dengan Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) dan keperluan Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 [Akta 520].

Asas Kepada Pendapat

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

Kebebasan dan Tanggungjawab Etika Lain

Saya adalah bebas daripada Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan serta telah memenuhi tanggungjawab etika lain berdasarkan International Standards of Supreme Audit Institutions.

Maklumat Lain Selain Daripada Penyata Kewangan dan Sijil Juruaudit Mengenainya

Anggota Lembaga, Lembaga Pembangunan Industri Pembinaan Malaysia bertanggungjawab terhadap maklumat lain dalam Laporan Tahunan. Pendapat saya terhadap Penyata Kewangan Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan tidak meliputi maklumat lain selain daripada penyata kewangan dan Sijil Juruaudit mengenainya dan saya tidak menyatakan sebarang bentuk kesimpulan jaminan mengenainya.

Tanggungjawab Anggota Lembaga Terhadap Penyata Kewangan

Anggota Lembaga bertanggungjawab terhadap penyediaan Penyata Kewangan Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan yang memberi gambaran benar dan saksama selaras dengan Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) dan keperluan Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 [Akta 520]. Anggota Lembaga juga bertanggungjawab terhadap penetapan kawalan dalaman yang perlu bagi membolehkan penyediaan Penyata Kewangan Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan yang bebas daripada salah nyata yang ketara, sama ada disebabkan fraud atau kesilapan.

Semasa penyediaan Penyata Kewangan Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan, Anggota Lembaga bertanggungjawab untuk menilai keupayaan Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan 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 Pembangunan Industri Pembinaan Malaysia dan Kumpulan 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 Pembangunan Industri Pembinaan Malaysia dan Kumpulan, 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 Pembangunan Industri Pembinaan Malaysia dan Kumpulan;
- c. menilai kesesuaian dasar perakaunan yang diguna pakai, kemunasabahan anggaran perakaunan dan pendedahan yang berkaitan oleh Anggota Lembaga;
- d. membuat kesimpulan terhadap kesesuaian penggunaan asas perakaunan untuk usaha berterusan oleh Anggota Lembaga dan berdasarkan bukti audit yang diperolehi, sama ada wujudnya ketidakpastian ketara yang berkaitan dengan peristiwa atau keadaan yang mungkin menimbulkan keraguan yang signifikan terhadap keupayaan Lembaga Pembangunan Industri Pembinaan Malaysia atau Kumpulan 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 Pembangunan Industri Pembinaan Malaysia dan Kumpulan atau, jika pendedahan tersebut tidak mencukupi, pendapat saya akan diubah. Kesimpulan saya dibuat berdasarkan bukti audit yang diperolehi sehingga tarikh Sijil Juruaudit. Bagaimanapun, peristiwa atau keadaan pada masa hadapan berkemungkinan menyebabkan Lembaga Pembangunan Industri Pembinaan Malaysia atau Kumpulan tidak lagi berupaya meneruskan operasi secara usaha berterusan;
- e. menilai persembahan secara keseluruhan, struktur dan kandungan Penyata Kewangan Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan, termasuk pendedahannya, dan sama ada penyata kewangan tersebut telah melaporkan asas-asas urus niaga dan peristiwa-peristiwa yang memberikan gambaran saksama; dan
- f. mendapatkan bukti audit yang mencukupi dan bersesuaian berkaitan maklumat kewangan entiti dan aktiviti perniagaan dalam Kumpulan untuk memberikan pendapat terhadap Penyata Kewangan Kumpulan. Saya bertanggungjawab untuk hala tuju, pengawasan dan pelaksanaan pengauditan kumpulan. Saya hanya bertanggungjawab terhadap pendapat saya.

Anggota Lembaga 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 Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 [Akta 520], saya juga melaporkan syarikat subsidiari yang tidak diaudit oleh saya, telah dinyatakan di Nota 8 dalam penyata kewangan.

Hal-hal Lain

Sijil ini dibuat untuk Anggota Lembaga, Lembaga Pembangunan Industri Pembinaan Malaysia berdasarkan keperluan Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 [Akta 520] dan bukan untuk tujuan lain. Saya tidak bertanggungjawab terhadap pihak lain bagi kandungan sijil ini.



(DATUK WAN SURAYA BINTI WAN MOHD RADZI)
KETUA AUDIT NEGARA
MALAYSIA



PUTRAJAYA
27 OGOS 2024

**CERTIFICATE OF THE AUDITOR GENERAL
ON THE FINANCIAL STATEMENTS OF
CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA
FOR THE YEAR ENDED 31 DECEMBER 2023**

Certificate on the Auditing of the Financial Statements

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 the Construction Industry Development Board Malaysia. The financial statements comprise the Statement of Financial Position as at 31 December 2023 of the Construction Industry Development Board Malaysia and the Group, and the Statement of Financial Performance, Statement of Changes in Net Assets, Statement of Cash Flows, and Statement of Comparison of Budget and Actual Amounts for the year ended on that date, and the notes to the financial statements including a summary of significant accounting policies as set out on pages 3 to 71.

In my opinion, the financial statements give a true and fair view of the financial position of the Construction Industry Development Board Malaysia and the Group as at 31 December 2023 and of their financial performance and cash flows for the year then ended in accordance with Malaysian Public Sector Accounting Standards (MPSAS) and requirements of the Construction Industry Development Board Malaysia Act 1994 [Act 520].

Basis for Opinion

The audit was conducted based on the Audit Act 1957 and The International Standards of Supreme Audit Institutions. My responsibilities are further described in the paragraph on Auditors' Responsibilities for the Audit of Financial Statements in this certificate. I believe that the audit evidence obtained is sufficient and appropriate to be the basis of my opinion.

Independence and Other Ethical Responsibilities

I am independent of the Construction Industry Development Board Malaysia and the Group and have fulfilled other ethical responsibilities based on The International Standards of Supreme Audit Institutions.

Information Other than the Financial Statements and Auditors' Certificate Thereon

The Members of the Board of the Construction Industry Development Board Malaysia are responsible for other information in the Annual Report. My opinion on the Financial Statements of the Construction Industry Development Board Malaysia and the Group does not include other information other than the financial statements and the Auditors' Certificate thereon and I have not expressed any form of assurance conclusion thereon.

Responsibilities of Members of the Board for the Financial Statements

The Members of the Board are responsible for the preparation of the Financial Statements of the Construction Industry Development Board Malaysia and the Group which provide a true and fair view in accordance with the Malaysian Public Sector Accounting Standards (MPSAS) and the requirements of the Construction Industry Development Board Malaysia Act 1994 [Act 520]. The Members of the Board are also responsible for determining the necessary internal controls to enable the preparation of the Financial Statements of the Construction Industry Development Board Malaysia and the Group which are free of material misstatement, whether due to fraud or error.

During the preparation of the Financial Statements of the Construction Industry Development Board Malaysia and the Group, the Members of the Board are responsible for assessing the ability of the Construction Industry Development Board Malaysia and the Group to operate as a going concern, disclosing it if required and using it as an accounting basis.

Auditors' Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements of the Construction Industry Development Board Malaysia and the Group as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Certificate that includes my opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with The International Standards of Supreme Audit Institutions will always detect significant misstatements when they exist. Misstatements can arise from fraud or error and are considered material either individually or in aggregate if they could be reasonably expected to influence the economic decisions made by the users based on these financial statements.

As part of the audit in accordance with The International Standards of Supreme Audit Institutions, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- a. identify and assess the risks of material misstatement in the Financial Statements of the Construction Industry Development Board Malaysia and the Group, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting misstatement resulting from fraud is higher than from one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control;
- b. understand relevant internal controls to design appropriate audit procedures but not to express an opinion on the effectiveness of internal controls of the Construction Industry Development Board Malaysia and the Group;
- c. evaluate the appropriateness of accounting policies used, the reasonableness of accounting estimates and related disclosures by the Members of the Board;
- d. conclude on the appropriateness of the Members of the Board's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Construction Industry Development Board Malaysia or the Group to continue as a going concern. If I conclude that material uncertainty exists, I am required to draw attention in the Auditors' Certificate to the related disclosures in the Financial Statements of the Construction Industry Development Board Malaysia and the Group or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the Auditor's Certificate. However, events or circumstances in the future may cause the Construction Industry Development Board Malaysia or the Group to no longer be able to continue as a going concern;
- e. evaluate whether the overall presentation, structure and content of the Financial Statements of the Construction Industry Development Board Malaysia and the Group, including their disclosures, and whether the financial statements have reported the basis of transactions and events that represent a fair view; and

- f. obtain adequate and suitable audit evidence regarding the financial information of entities and business activities within the Group to express an opinion on the Group's Financial Statements. I am responsible for the direction, supervision and performance of the group's auditing. I am only responsible for my opinion.

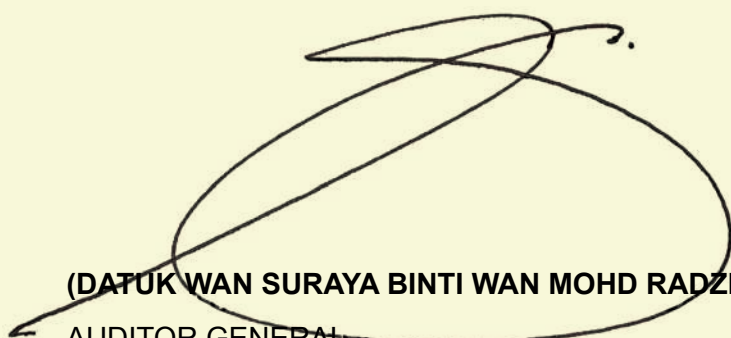
Members of the Board have been informed, among other things, about the scope and duration of the planned audit as well as significant audit findings including internal control weaknesses identified during the audit.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Construction Industry Development Board Malaysia Act 1994 [Act 520], I also report that the subsidiaries that are not audited by me have been disclosed in Note 8 to the Financial Statements.

Other Matters

This certificate is made solely for the Members of the Board of the Construction Industry Development Board Malaysia based on the requirements of the Construction Industry Development Board Malaysia Act 1994 [Act 520] and for no other purpose. I do not assume responsibility to any other party for the content of this certificate.


(DATUK WAN SURAYA BINTI WAN MOHD RADZI)

AUDITOR GENERAL
MALAYSIA



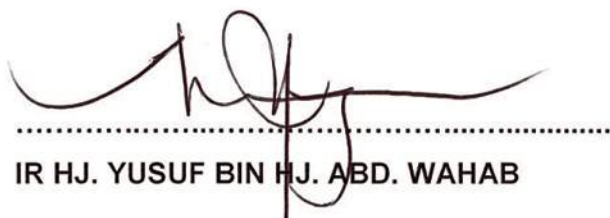
PUTRAJAYA

27 AUGUST 2024

**PENYATA Pengerusi dan Seorang Anggota Lembaga
Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan**

Kami Ir Hj. Yusuf bin Hj. Abd. Wahab dan Datuk Seri Hj. Hasnol Zam Zam bin Hj. Ahmad yang merupakan Pengerusi dan salah seorang Anggota Lembaga, Lembaga Pembangunan Industri Pembinaan Malaysia dengan ini menyatakan bahawa, pada pendapat Anggota Lembaga, Penyata Kewangan yang mengandungi Penyata Kedudukan Kewangan, Penyata Prestasi Kewangan, Penyata Perubahan Dalam Aset Bersih, Penyata Aliran Tunai dan Penyata Perbandingan Amaun Bajet dan Amaun Sebenar Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan yang berikut ini berserta dengan nota-nota kepada Penyata Kewangan di dalamnya, adalah disediakan untuk menunjukkan pandangan yang benar dan saksama berkenaan kedudukan Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan pada 31 Disember 2023 dan hasil kendaliannya serta perubahan kedudukan kewangannya bagi tahun berakhir pada tarikh tersebut.

Bagi pihak Lembaga,

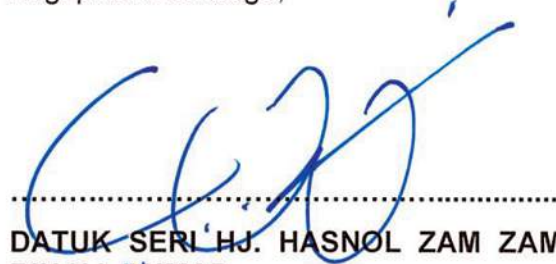


IR HJ. YUSUF BIN HJ. ABD. WAHAB

Pengerusi
Lembaga Pembangunan
Industri Pembinaan Malaysia

Tarikh: 30 APRIL 2024
Kuala Lumpur, Malaysia

Bagi pihak Lembaga,



**DATUK SERI HJ. HASNOL ZAM ZAM
BIN HJ. AHMAD**

Anggota Lembaga
Lembaga Pembangunan
Industri Pembinaan Malaysia

Tarikh: 30 APRIL 2024
Kuala Lumpur, Malaysia

**PENGAKUAN OLEH PEGAWAI UTAMA YANG BERTANGGUNGJAWAB
KE ATAS PENGURUSAN KEWANGAN
LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA**

Saya, Dato' Sr. Mohd Zaid bin Zakaria, pegawai utama yang bertanggungjawab ke atas pengurusan kewangan dan rekod-rekod perakaunan Lembaga Pembangunan Industri Pembinaan Malaysia, dengan ikhlasnya mengakui bahawa Penyata Kedudukan Kewangan, Penyata Prestasi Kewangan, Penyata Perubahan Dalam Aset Bersih, Penyata Aliran Tunai dan Penyata Perbandingan Amaun Bajet dan Amaun Sebenar Lembaga Pembangunan Industri Pembinaan Malaysia dan Kumpulan dalam kedudukan kewangan yang berikut ini berserta dengan nota-nota kepada Penyata Kewangan di dalamnya mengikut sebaik-baik pengetahuan dan kepercayaan saya, adalah betul dan saya membuat ikrar ini dengan sebenarnya mempercayai bahawa ia adalah benar dan atas kehendak-kehendak Akta Akuan Berkanun 1960.

Sebenarnya dan sesungguhnya)
diakui oleh penama di atas di)
Kuala Lumpur pada **30 APR 2024**)



Di hadapan saya,

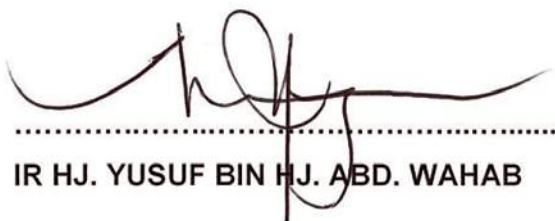


**NO. 86, JALAN PUTRA,
50350 KUALA LUMPUR**

**STATEMENT BY THE CHAIRMAN AND A MEMBER OF THE BOARD OF
THE CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA AND THE GROUP**

We, Ir Hj. Yusuf bin Hj. Abd. Wahab and Datuk Seri Hj. Hasnol Zam Zam bin Hj. Ahmad, being the Chairman and one of the Board Members of the Construction Industry Development Board Malaysia, do hereby state that in the opinion of the Board, the following Financial Statements comprising Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Net Assets, Statement of Cash Flows, and Statement of Comparison of Budget and Actual Amounts of the Construction Industry Development Board Malaysia and the Group together with the notes to the Financial Statements herein, are drawn up so as to give a true and fair view of the position of the Construction Industry Development Board Malaysia and the Group as at 31 December 2023 and the results of its operations and changes in financial position for the year ended on that date.

For the Board,



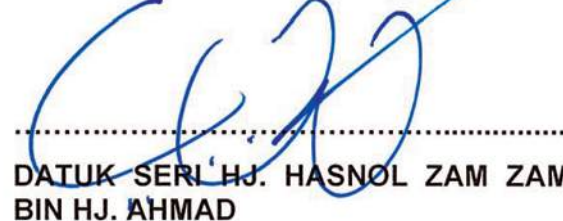
IR HJ. YUSUF BIN HJ. ABD. WAHAB

Chairman
Construction Industry
Development Board Malaysia

Date: 30 APRIL 2024

Kuala Lumpur, Malaysia

For the Board,



**DATUK SERI HJ. HASNOL ZAM ZAM
BIN HJ. AHMAD**

Member of the Board
Construction Industry
Development Board Malaysia

Date: 30 APRIL 2024

Kuala Lumpur, Malaysia

**DECLARATION BY THE OFFICER PRIMARILY RESPONSIBLE
FOR THE FINANCIAL MANAGEMENT OF
THE CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA**

I, Dato' Sr. Mohd Zaid bin Zakaria, the officer primarily responsible for the financial management and accounting records of the Construction Industry Development Board Malaysia, do solemnly and sincerely declare that the following Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Net Assets, Statement of Cash Flows, and Statement of Comparison of Budget and Actual Amounts of the Construction Industry Development Board Malaysia and the Group together with the notes to the Financial Statements set out herein, to the best of my knowledge and belief are correct, and I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declarations Act, 1960.

Subscribed and solemnly declared)
by the above named at)
Kuala Lumpur on 30 APRIL 2024)


.....



LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA
Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

PENYATA KEDUDUKAN KEWANGAN PADA 31 DISEMBER 2023

		Kumpulan		Lembaga	
	Nota	2023 RM	2022 RM Seperti dinyatakan semula	2023 RM	2022 RM
ASET					
Aset bukan semasa					
Hartanah, loji dan peralatan	4	425,777,155	230,093,733	397,615,983	197,150,989
Aset tidak ketara	5	13,898,919	15,899,109	13,198,067	15,038,442
Kerja dalam pembangunan	6	19,136,150	205,369,970	17,994,684	202,881,853
Pelaburan hartanah	7	10,505,900	10,080,000	-	-
Pelaburan dalam syarikat subsidiari	8	-	-	23,510,842	23,510,842
Pelaburan dalam syarikat bersekutu	9	158,378	153,674	-	-
Aset kewangan sedia untuk dijual	10	11,684,567	11,646,858	-	-
Jumlah aset bukan semasa		481,161,069	473,243,344	452,319,576	438,582,126
Aset semasa					
Inventori	11	676,105	679,835	40,862	45,965
Belum terima urus niaga bukan pertukaran	12	20,321,134	15,103,445	20,321,134	15,103,445
Belum terima urus niaga pertukaran	13	21,177,534	15,879,038	13,583,237	9,472,101
Belum terima lain	14	15,924,004	17,107,056	14,718,685	14,476,998
Amaun terhutang oleh syarikat subsidiari	15	-	-	44,249	38,967
Amaun terhutang oleh syarikat sub-subsidiari	16	-	-	330,461	68,036
Amaun terhutang oleh syarikat berkaitan	17	468,863	114,877	-	-
Cukai baikpulih		6,820,485	6,510,804	4,903,170	4,818,435
Aset kewangan pada nilai saksama melalui lebihan atau kurangan	18	24,197,355	22,708,651	-	-
Deposit jangka pendek	19	483,250,412	501,903,287	446,510,000	458,285,188
Tunai dan baki di bank		78,855,623	41,560,607	53,735,702	24,627,302
Jumlah aset semasa		651,691,515	621,567,600	554,187,500	526,936,437
JUMLAH ASET		1,132,852,584	1,094,810,944	1,006,507,076	965,518,563

Nota-nota di muka surat 174 hingga 232 adalah sebahagian daripada penyata kewangan ini.

LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA

Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

PENYATA KEDUDUKAN KEWANGAN PADA 31 DISEMBER 2023 (SAMBUNGAN)

		Kumpulan		Lembaga	
	Nota	2023 RM	2022 RM Seperti dinyatakan semula	2023 RM	2022 RM
ASET BERSIH DAN LIABILITI					
ASET BERSIH					
Lebihan Terkumpul		950,197,792	895,368,899	904,368,682	858,435,737
Kumpulan wang pinjaman kenderaan	20	2,000,000	2,000,000	2,000,000	2,000,000
Kumpulan wang pinjaman pelajaran	21	1,500,000	1,500,000	1,500,000	1,500,000
Kumpulan wang pinjaman komputer	22	1,000,000	1,000,000	1,000,000	1,000,000
Jumlah kumpulan wang		954,697,792	899,868,899	908,868,682	862,935,737
Kepentingan bukan kawalan		407,426	(23,370)	-	-
Jumlah aset bersih		955,105,218	899,845,529	908,868,682	862,935,737
LIABILITI					
Liabiliti bukan semasa					
Pinjaman bank	23	2,023,955	1,314,674	-	-
Geran tertunda	24	34,392,836	31,582,632	14,849,011	9,509,687
Liabiliti cukai tertunda	25	2,737,220	10,590,801	2,333,804	10,146,840
Manfaat kakitangan jangka panjang	26	49,728,684	51,802,635	38,430,703	35,628,144
Jumlah liabiliti bukan semasa		88,882,695	95,290,742	55,613,518	55,284,671
Liabiliti semasa					
Belum bayar urus niaga pertukaran	27	24,158,815	34,233,568	18,509,614	27,780,027
Belum bayar lain	28	56,075,486	56,367,156	13,945,639	13,818,602
Amaun terhutang kepada syarikat subsidiari	15	-	-	3,380,008	2,275,819
Amaun terhutang kepada syarikat sub-subsidiari	16	-	-	3,006,851	1,866,055
Amaun terhutang kepada syarikat berkaitan	17	291,445	-	-	-
Pinjaman bank	23	533,811	502,654	-	-
Geran tertunda	24	4,050,056	6,786,646	-	-
Peruntukan cukai		2,815,882	797,660	2,437,996	681,158
Manfaat kakitangan jangka pendek	26	939,176	986,989	744,768	876,494
Jumlah liabiliti semasa		88,864,671	99,674,673	42,024,876	47,298,155
Jumlah liabiliti		177,747,366	194,965,415	97,638,394	102,582,826
JUMLAH ASET BERSIH DAN LIABILITI		1,132,852,584	1,094,810,944	1,006,507,076	965,518,563

Nota-nota di muka surat 174 hingga 232 adalah sebahagian daripada penyata kewangan ini.

LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA
Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

PENYATA PRESTASI KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023

		Kumpulan		Lembaga	
	Nota	2023 RM	2022 RM	2023 RM	2022 RM
Hasil					
Hasil daripada urus niaga bukan pertukaran	29	313,680,658	307,921,713	313,607,954	307,277,967
Hasil daripada urus niaga pertukaran	30	91,487,677	73,347,204	51,053,045	40,190,896
Lain-lain hasil	31	2,647,872	2,099,321	678,070	1,593,387
		407,816,207	383,368,238	365,339,069	349,062,250
Perbelanjaan					
Perbelanjaan operasi langsung	32	(150,239,864)	(138,980,941)	(159,423,436)	(148,389,140)
Perbelanjaan pengurusan	33	(31,610,145)	(27,305,110)	(24,217,472)	(19,991,025)
Lain-lain perbelanjaan operasi	34	(169,382,041)	(168,684,217)	(135,081,585)	(132,596,115)
Kos kewangan	35	(84,488)	(172,993)	-	-
Lebihan pendapatan bagi tahun kewangan		56,499,669	48,224,977	46,616,576	48,085,970
Bahagian keuntungan/(kerugian) daripada syarikat bersekutu		4,704	(2,949)	-	-
Lebihan pendapatan bersih sebelum cukai dan zakat					
Percukaian	36	(846,550)	(7,485,534)	145,175	(6,844,306)
Zakat		(976,832)	(200,318)	(828,806)	(184,164)
Jumlah lebihan pendapatan bersih bagi tahun kewangan		54,680,991	40,536,176	45,932,945	41,057,500
Jumlah lebihan pendapatan bersih diagihkan kepada:					
Pemilik Lembaga		54,250,195	40,528,362		
Kepentingan bukan kawalan		430,796	7,814		
		54,680,991	40,536,176		

Nota-nota di muka surat 174 hingga 232 adalah sebahagian daripada penyata kewangan ini.

LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA
Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

**PENYATA PERUBAHAN DALAM ASET BERSIH
BAGI TAHUN BERAKHIR 31 DISEMBER 2023**

	Lebihan Terkumpul	Kumpulan Wang Pinjaman Kenderaan	Kumpulan Wang Pinjaman Pelajaran	Kumpulan Wang Pinjaman Komputer	Jumlah Boleh Diagihkan Kepada Pemilik	Kepentingan Bukan Kawalan	Jumlah Aset Bersih
Nota	RM	RM	RM	RM	RM	RM	RM
Kumpulan							
Pada 1 Januari 2022	853,097,204	2,000,000	1,500,000	1,000,000	857,597,204	(31,184)	857,566,020
Hapuskira Penghutang CREAM	(84,504)	-	-	-	(84,504)	-	(84,504)
	853,012,700	2,000,000	1,500,000	1,000,000	857,512,700	(31,184)	857,481,516
Lebihan pendapatan bersih bagi tahun kewangan	40,528,362	-	-	-	40,528,362	7,814	40,536,176
Keuntungan penilaian Aktuari	37,432	-	-	-	37,432	-	37,432
Pada 31 Disember 2022	893,578,494	2,000,000	1,500,000	1,000,000	898,078,494	(23,370)	898,055,124
Pelarasan tahun lepas	1,790,405	-	-	-	1,790,405	-	1,790,405
Pada 31 Disember 2022 (Dinyatakan semula)	895,368,899	2,000,000	1,500,000	1,000,000	899,868,899	(23,370)	899,845,529
Pada 1 Januari 2023	895,368,899	2,000,000	1,500,000	1,000,000	899,868,899	(23,370)	899,845,529
Lebihan pendapatan bersih bagi tahun kewangan	54,250,195	-	-	-	54,250,195	430,796	54,680,991
Keuntungan penilaian Aktuari	578,698	-	-	-	578,698	-	578,698
Pada 31 Disember 2023	950,197,792	2,000,000	1,500,000	1,000,000	954,697,792	407,426	955,105,218

Nota-nota di muka surat 174 hingga 232 adalah sebahagian daripada penyata kewangan ini.

LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA
Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

**PENYATA PERUBAHAN DALAM ASET BERSIH
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

	Lebihan Terkumpul RM	Kumpulan Wang Pinjaman Kenderaan RM	Kumpulan Wang Pinjaman Pelajaran RM	Kumpulan Wang Pinjaman Komputer RM	Jumlah Aset Bersih RM
Lembaga					
Pada 1 Januari 2022	817,378,237	2,000,000	1,500,000	1,000,000	821,878,237
Lebihan pendapatan bersih bagi tahun kewangan	41,057,500	-	-	-	41,057,500
Pada 31 Disember 2022	858,435,737	2,000,000	1,500,000	1,000,000	862,935,737
Pada 1 Januari 2023	858,435,737	2,000,000	1,500,000	1,000,000	862,935,737
Lebihan pendapatan bersih bagi tahun kewangan	45,932,945	-	-	-	45,932,945
Pada 31 Disember 2023	904,368,682	2,000,000	1,500,000	1,000,000	908,868,682

Nota-nota di muka surat 174 hingga 232 adalah sebahagian daripada penyata kewangan ini.

LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA
Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

PENYATA ALIRAN TUNAI
BAGI TAHUN BERAKHIR 31 DISEMBER 2023

	Kumpulan		Lembaga	
	2023	2022	2023	2022
	RM	RM	RM	RM
Aliran Tunai Daripada Aktiviti Operasi				
Lebihan pendapatan bersih sebelum cukai dan zakat	56,504,373	48,222,028	46,616,576	48,085,970
<i>Pelarasan bagi:</i>				
Bahagian keuntungan dalam syarikat bersekutu	(4,704)	2,949	-	-
Belanja faedah	84,488	172,993	-	-
Pendapatan dividen	(471,974)	(539,160)	(34,426)	(190,750)
Pendapatan hibah	(1,743,500)	(1,229,021)	(1,629,646)	(1,168,592)
Pendapatan faedah	(17,758,139)	(11,006,978)	(16,000,567)	(10,462,811)
Peruntukan kerugian rosot nilai	5,875	24,211	5,875	24,211
Aset tak ketara dihapus kira	10	-	-	-
Hartanah, loji dan peralatan dihapus kira	563,000	18,984	9,577	7,797
Hapus kira penghutang levi	-	223,833	-	223,833
Hapus kira belum terima urusan niaga pertukaran	122,999	346,407	-	-
Kemerosotan nilai aset kewangan sedia untuk dijual	4,033	-	-	-
Rosot nilai terpulih aset kewangan sedia untuk dijual	(41,742)	(2,738)	-	-
Keuntungan daripada pelupusan hartanah, loji dan peralatan	(418,391)	(64,923)	(137,708)	(118)
Kerugian daripada pelupusan hartanah, loji dan peralatan	431,345	15,640	-	1,184
Keuntungan atas nilai saksama pelaburan hartanah	(425,900)	-	-	-
Pendapatan faedah daripada pinjaman kenderaan	-	(260)	-	(260)
Peruntukan belanja manfaat kakitangan	76,474	5,249,821	3,802,028	3,645,805
Pelunasan aset tak ketara	6,627,426	6,911,380	6,390,621	6,836,836
Susut nilai hartanah, loji dan peralatan	23,586,938	21,416,413	10,188,914	8,322,205
Keuntungan daripada operasi sebelum perubahan modal kerja	67,142,611	69,761,579	49,211,244	55,325,310

Nota-nota di muka surat 174 hingga 232 adalah sebahagian daripada penyata kewangan ini.

LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA

Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

PENYATA ALIRAN TUNAI

BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)

	Kumpulan		Lembaga	
	2023	2022	2023	2022
	RM	RM	RM	RM
Aliran Tunai Daripada Aktiviti Operasi				
Perubahan dalam modal kerja:				
Inventori	3,730	131,661	5,103	15,954
Belum terima urus niaga bukan pertukaran	(5,223,564)	(741,304)	(5,223,564)	(741,304)
Belum terima urus niaga pertukaran	(5,421,495)	(603,365)	(4,111,136)	(2,029,300)
Belum terima lain	1,183,052	430,948	(241,687)	(64,503)
Belum bayar urus niaga pertukaran	(10,074,753)	16,025,519	(9,270,413)	16,296,832
Belum bayar lain	(291,670)	16,742,882	127,037	(3,339,284)
Geran tertunda	(393,717)	4,960,322	5,339,324	2,913,096
Amaun terhutang oleh/(kepada) syarikat subsidiari	-	-	1,098,907	(1,637,846)
Amaun terhutang oleh/(kepada) syarikat sub-subsidiari	-	-	878,371	(55,257)
Amaun terhutang kepada syarikat berkaitan	(62,541)	(84,633)	-	-
Pendahuluan subsidiari	-	-	-	13,337,369
Pendahuluan sub-subsidiari	-	-	-	5,518,051
	(20,280,958)	36,862,030	(11,398,058)	30,213,808
Faedah diterima	-	260	-	260
Cukai dibayar	(6,991,590)	(2,032,450)	(5,995,758)	(684,583)
Cukai dipulangkan	-	2,684,952	-	2,500,000
Manfaat kakitangan dibayar	(1,619,540)	(1,794,526)	(1,131,195)	(1,304,324)
Zakat dibayar	(976,832)	(200,318)	(828,806)	(184,164)
	(9,587,962)	(1,342,082)	(7,955,759)	327,189
Tunai bersih dihasilkan dari aktiviti operasi	37,273,691	105,281,527	29,857,427	85,866,307

Nota-nota di muka surat 174 hingga 232 adalah sebahagian daripada penyata kewangan ini.

LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA

Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

**PENYATA ALIRAN TUNAI
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

	Kumpulan		Lembaga	
	2023	2022	2023	2022
	RM	RM	RM	RM
Aliran Tunai Daripada Aktiviti				
Pelaburan				
Kerja dalam pembangunan	(25,222,440)	(55,089,015)	(24,080,974)	(52,966,583)
Pembelian aset tak ketara	(77,000)	(4,254,738)	-	(3,469,736)
Pembelian hartanah, loji dan peralatan	(11,039,715)	(15,911,657)	(6,257,674)	(4,965,276)
(Penjualan)/Penerimaan daripada penjualan aset kewangan pada nilai saksama melalui lebihan atau kekurangan	(1,488,704)	2,614,303	-	-
(Penjualan)/Penerimaan daripada penjualan hartanah, loji dan peralatan	(12,954)	114,511	149,794	188
Dividen diterima	471,974	539,160	34,426	190,750
Hibah diterima	1,743,500	1,229,021	1,629,646	1,168,592
Faedah diterima	17,758,139	11,006,978	16,000,567	10,462,811
Tunai bersih digunakan untuk aktiviti pelaburan	<u>(17,867,200)</u>	<u>(59,751,437)</u>	<u>(12,524,215)</u>	<u>(49,579,254)</u>
Aliran Tunai Daripada Aktiviti Pembiayaan				
Pembayaran balik pinjaman bank	(679,862)	(699,396)	-	-
Faedah dibayar	(84,488)	(172,993)	-	-
Tunai bersih digunakan untuk aktiviti pembiayaan	<u>(764,350)</u>	<u>(872,389)</u>	<u>-</u>	<u>-</u>
Penambahan tunai dan kesetaraan tunai	18,642,141	44,657,701	17,333,212	36,287,053
Tunai dan kesetaraan tunai pada awal tahun kewangan	543,463,894	498,806,193	482,912,490	446,625,437
Tunai dan kesetaraan tunai pada akhir tahun kewangan	562,106,035	543,463,894	500,245,702	482,912,490
Analisa tunai dan kesetaraan tunai terdiri daripada:				
Tunai dan baki di bank	78,855,623	41,560,607	53,735,702	24,627,302
Depositi jangka pendek	483,250,412	501,903,287	446,510,000	458,285,188
	<u>562,106,035</u>	543,463,894	<u>500,245,702</u>	482,912,490

Nota-nota di muka surat 174 hingga 232 adalah sebahagian daripada penyata kewangan ini.

LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA
 Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

**PENYATA PERBANDINGAN AMAUN BAJET DAN AMAUN SEBENAR
 BAGI TAHUN BERAKHIR 31 DISEMBER 2023**

Lembaga	Amaun Bajet		Amaun Sebenar pada Asas Boleh Banding RM	Perbezaan: Bajet Akhir dengan Sebenar RM	Varian %
	Asal	Akhir			
	RM	RM			
TERIMAAN					
Urus niaga bukan pertukaran	267,510,000	273,810,000	313,607,954	(39,797,954)	(14.53)
Urus niaga pertukaran	36,931,000	36,931,000	51,053,045	(14,122,045)	(38.24)
Lain-lain hasil	591,000	591,000	678,070	(87,070)	(14.73)
JUMLAH TERIMAAN	305,032,000	311,332,000	365,339,069	(54,007,069)	(17.35)
BELANJA MENGURUS					
Perbelanjaan pengurusan	27,450,000	27,450,000	24,217,472	3,232,528	11.78
Lain-lain perbelanjaan operasi	145,375,000	145,375,000	135,081,585	10,293,415	7.08
Jumlah Belanja Mengurus	172,825,000	172,825,000	159,299,057	13,525,943	7.83
BELANJA PROGRAM					
INDUSTRI					
Belanja program industri	159,884,000	154,359,100	145,710,760	8,648,340	5.60
Belanja geran	4,210,000	16,034,900	13,712,676	2,322,224	14.48
Jumlah Belanja Program Industri	164,094,000	170,394,000	159,423,436	10,970,564	6.44
BELANJA MODAL					
Aset modal	53,113,000	53,113,000	30,338,648	22,774,352	42.88
Jumlah Belanja Modal	53,113,000	53,113,000	30,338,648	22,774,352	42.88
JUMLAH PEMBAYARAN	390,032,000	396,332,000	349,061,141	47,270,859	11.93
(BAYARAN)/TERIMAAN BERSIH	(85,000,000)	(85,000,000)	16,277,928	(101,277,928)	

Nota kepada Penyata Perbandingan Amaun Bajet dan Amaun Sebenar:-

1. Bajet Lembaga telah diluluskan dan dibentangkan berdasarkan asas tunai. Bajet yang diluluskan adalah meliputi tempoh kewangan daripada 1 Januari 2023 sehingga 31 Disember 2023 melibatkan semua Pusat Tanggungjawab (PTJ) dalam Lembaga.
2. Bajet asal Lembaga telah dibentangkan dan diluluskan di dalam mesyuarat Anggota Lembaga Bil. 5/2022 pada 30 November 2022. Bajet asal ini telah diangkat untuk kelulusan YB Menteri Kerja Raya selaras dengan Seksyen 18, Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520) dan telah diluluskan oleh YB Menteri Kerja Raya pada 22 Disember 2022.
3. Lembaga menggunakan asas perakaunan yang berbeza dalam penyediaan bajet dan penyata kewangan. Bajet disediakan mengikut asas tunai manakala penyata kewangan disediakan pada asas akrual. Namun begitu, persembahan item bajet di dalam Penyata Perbandingan Amaun Bajet dan Amaun Sebenar adalah sama seperti yang ditunjukkan dalam Penyata Prestasi Kewangan bagi memudahkan perbandingan amaun bajet dan perbelanjaan sebenar dibuat.

Nota-nota di muka surat 174 hingga 232 adalah sebahagian daripada penyata kewangan ini.

LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA

Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

PENYATA PERBANDINGAN AMAUN BAJET DAN AMAUN SEBENAR BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)

Nota kepada Penyata Perbandingan Amaun Bajet dan Amaun Sebenar:- (sambungan)

4. Varian bajet seperti di Penyata Perbandingan Amaun Bajet dan Amaun Sebenar adalah merujuk kepada perbezaan di antara jumlah bajet akhir dan jumlah sebenar.
5. Perbezaan di antara nilai asal bajet dan nilai sebenar bajet pada tahun 2023 disebabkan oleh berlaku peningkatan pada jumlah terimaan dan pengurangan pada jumlah perbelanjaan secara keseluruhan.
6. Pada tahun 2023, Lembaga telah mencatat peningkatan hasil secara keseluruhan sebanyak 17% berbanding sasaran. Peningkatan hasil yang tertinggi dicatatkan adalah dari faedah dan dividen, diikuti hasil dari penilaian kemahiran, pelbagai hasil, levi dan yuran pendaftaran.
7. Manakala perbelanjaan bagi tahun 2023 secara keseluruhan pula mencatatkan penurunan sebanyak 12% berbanding bajet akhir yang diperuntukkan. Belanja mengurus mencatatkan penurunan sebanyak 8% melibatkan belanja perhubungan dan utiliti, penyelenggaraan dan bekalan. Manakala belanja program industri secara keseluruhan turut berlaku pengurangan pada belanja sebenar berbanding bajet akhir sebanyak 6%.
8. Pengurangan perbelanjaan ini adalah hasil dari penekanan yang dibuat oleh pihak pengurusan Lembaga terhadap staf agar sentiasa berbelanja secara berhemah dan memastikan tiada pembaziran dalam pelaksanaan program.

Nota-nota di muka surat 174 hingga 232 adalah sebahagian daripada penyata kewangan ini.

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023**

1. MAKLUMAT AM

Lembaga Pembangunan Industri Pembinaan Malaysia (LPIPM) telah ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520) pada 1 Disember 1994 dengan tujuan membangunkan, mengembang, mendorong dan mempertingkatkan industri pembinaan.

Fungsi Lembaga selaras dengan Akta 520 adalah seperti berikut:

- (a) memajukan dan merangsang pembangunan, pembaikan dan pengembangan industri pembinaan;
- (b) menasihati dan membuat syor kepada Kerajaan Persekutuan dan Kerajaan Negeri mengenai perkara yang menyentuh atau berkaitan dengan industri pembinaan;
- (c) memajukan, merangsang dan mengusahakan penyelidikan mengenai apa-apa perkara yang berhubungan dengan industri pembinaan;
- (d) memajukan, merangsang dan membantu dalam pengeksporan perkhidmatan berhubungan dengan industri pembinaan;
- (e) mengadakan perkhidmatan perundingan dan nasihat berkenaan dengan industri pembinaan;
- (f) memajukan dan menggalakkan jaminan kualiti dalam industri pembinaan;
- (g) mengawal selia pematuhan standard bagi buatan kerja binaan dan bahan binaan;
- (h) mendapatkan, menyiarkan, memulakan dan menyenggarakan maklumat yang berhubungan dengan industri pembinaan termasuklah penubuhan sistem maklumat industri pembinaan;
- (i) mengadakan, memajukan, mengkaji semula dan menyelaraskan latihan dalam industri pembinaan;
- (j) mendaftar dan mengakreditasi kontraktor, mengenakan apa-apa syarat pendaftaran dan akreditasi kontraktor dan membatalkan, menggantung atau mengembalikan semula pendaftaran dan akreditasi kontraktor itu;
- (k) mendaftar, mengakreditasi dan memperakukan personel binaan dan membatalkan, menggantung atau mengembalikan semula pendaftaran, akreditasi dan pemerakuan personel binaan itu;
- (l) mengawal selia pelaksanaan bagi kerja pembinaan yang berkualiti dan selamat;
- (m) mengawal selia pelaksanaan Sistem Binaan Berindustri dalam industri pembinaan; dan
- (n) menguruskan apa-apa aduan atau laporan yang dibuat berkenaan dengan apa-apa kegagalan kerja pembinaan atau kerja pembinaan yang telah siap yang menyentuh keselamatan awam dan mengambil tindakan yang sesuai untuk menanganinya

Ibu Pejabat Lembaga terletak di Tingkat 11, CIDB 520, The MET Corporate Towers, No. 20, Jalan Dutamas 2, 50480 Kuala Lumpur. Lembaga mempunyai 14 pejabat negeri dan 5 pejabat cawangan di seluruh Malaysia.

Penyata kewangan bagi tahun berakhir 31 Disember 2023 telah dibentang dan diluluskan melalui Mesyuarat Anggota Lembaga pada 30 April 2024.

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

2. DASAR PERAKAUNAN PENTING

(a) Asas perakaunan

Penyata kewangan Kumpulan dan Lembaga telah disediakan mengikut Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) dan Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520).

Penyata kewangan telah disediakan berdasarkan konvensyen kos sejarah kecuali dinyatakan sebaliknya di dalam dasar-dasar perakaunan yang penting.

Penyediaan penyata kewangan yang mematuhi MPSAS memerlukan penggunaan anggaran perakaunan yang kritikal dan andaian yang mempengaruhi jumlah aset, liabiliti, hasil dan perbelanjaan. Ia juga memerlukan Anggota Lembaga membuat pertimbangan mereka dalam proses mengguna pakai dasar-dasar perakaunan. Walaupun anggaran dan pertimbangan ini adalah berdasarkan pengetahuan terbaik Anggota Lembaga tentang peristiwa dan tindakan semasa, keputusan sebenar mungkin berbeza. Bidang yang memerlukan tahap penilaian yang tinggi dan kompleks atau bidang di mana andaian dan anggaran adalah signifikan kepada penyata kewangan dinyatakan di Nota 3.

(b) Asas penyatuan perakaunan

Penyata kewangan yang disatukan adalah termasuk penyata kewangan Lembaga dan syarikat subsidiarinya serta syarikat bersekutu melalui perakaunan ekuiti, yang disediakan sehingga akhir tahun kewangan.

(i) Subsidiari

Subsidiari merupakan entiti, termasuk entiti tujuan khas, dikawal oleh Kumpulan. Kumpulan mengawal entiti apabila Kumpulan mempunyai kuasa untuk mengawal polisi-polisi kewangan dan operasi suatu entiti tersebut dan juga mendapat faedah daripada aktiviti-aktivitinya.

Subsidiari disatukan bermula dari tarikh kawalan dipindahkan kepada Kumpulan. Ia akan dipisahkan pada tarikh kawalan terbatal. Penyatuan perniagaan disediakan dengan menggunakan kaedah perolehan pada tarikh perolehan. Kos penyatuan perniagaan adalah termasuk nilai saksama aset-aset yang diberi, tanggungan liabiliti dan instrumen ekuiti yang diterbitkan oleh pemeroleh sebagai tukaran untuk kawalan ke atas entiti yang diperoleh, tambah dengan kos-kos yang terlibat dalam penyatuan perniagaan tersebut.

Jika kos penyatuan perniagaan melebihi nilai saksama bersih aset-aset, liabiliti dan liabiliti kontingen yang dikenalpasti, ianya akan diiktiraf sebagai muhibah. Jika lebihan adalah negatif, ianya akan terus diiktiraf dalam Penyata Prestasi Kewangan.

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)

(b) Asas penyatuan perakaunan (sambungan)

(i) Subsidiari (sambungan)

Transaksi antara syarikat, baki bagi penyata prestasi kewangan dan rugi tidak direalisasi daripada urus niaga antara syarikat-syarikat subsidiari dalam Kumpulan akan dihapuskan. Dasar perakaunan syarikat-syarikat subsidiari telah diselaraskan di mana perlu bagi memastikan keseragaman dengan dasar yang diterima pakai oleh Kumpulan.

Transaksi dengan kepentingan bukan kawalan yang tidak mengakibatkan kehilangan kawalan diambilkira sebagai transaksi aset bersih. Apa-apa perbezaan di antara nilai saksama sebarang pertimbangan yang dibayar dan bahagian berkaitan yang diperolehi bagi nilai bawaan aset bersih syarikat subsidiari direkodkan dalam aset bersih. Keuntungan atau kerugian daripada pelupusan kepentingan bukan kawalan juga direkodkan dalam aset bersih.

Apabila Kumpulan tidak lagi mengawal syarikat subsidiari, perbezaan di antara perolehan daripada pelupusan syarikat subsidiari dan jumlah yang dibawa pada tarikh kawalan hilang akan diiktiraf dalam Penyata Prestasi Kewangan sebagai untung atau rugi atas pelupusan syarikat subsidiari. Baki dibawa untuk mana-mana kepentingan ekuiti dalam bekas syarikat subsidiari pada tarikh hilang kawalan dianggap sebagai kos pada pengiktirafan awal bagi perakaunan berikutnya sebagai instrumen kewangan, pelaburan dalam syarikat bersekutu atau usaha sama bergantung kepada tahap pengaruh yang dikekalkan.

(ii) Syarikat Bersekutu

Syarikat bersekutu adalah entiti di mana Kumpulan mempunyai pengaruh signifikan tetapi bukan kawalan, ke atas dasar kewangan dan operasi.

Pelaburan dalam syarikat bersekutu diambilkira dalam penyata kewangan yang disatukan menggunakan kaedah perakaunan ekuiti. Di bawah kaedah ekuiti, pelaburan pada mulanya diiktiraf pada harga transaksi ditambahkan kos transaksi dan diselaraskan selepas itu untuk mencerminkan pegangan Kumpulan dalam keuntungan selepas pengambilalihan dan lebihan atau kurangan dan perubahan dalam aset bersih lain melalui ekuiti syarikat bersekutu sehingga tarikh pengaruh signifikan tersebut tamat.

Keuntungan dan kerugian yang terhasil daripada urus niaga hulu dan hiliran di antara Kumpulan dan syarikat bersekutu diiktiraf dalam penyata kewangan Kumpulan hanya setakat kepentingan Kumpulan yang tidak berkaitan dalam syarikat bersekutu. Kerugian tidak direalisasi dihapuskan melainkan transaksi tersebut menunjukkan bukti pengurangan nilai aset yang dipindahkan. Dasar-dasar perakaunan syarikat-syarikat bersekutu telah diubah di mana perlu bagi memastikan keseragaman dengan dasar yang diterima pakai oleh Kumpulan.

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)

(b) Asas penyatuan perakaunan (sambungan)

(ii) Syarikat Bersekutu (sambungan)

Apabila kerugian yang dikongsikan oleh Kumpulan dalam syarikat bersekutu adalah sama atau melebihi kepentingannya dalam syarikat bersekutu, Kumpulan tidak mengiktiraf kerugian selanjutnya, melainkan ia telah menanggung obligasi perundangan atau konstruktif atau membuat pembayaran bagi pihak syarikat bersekutu.

Apabila Kumpulan tidak lagi mempunyai pengaruh signifikan ke atas syarikat bersekutu, apa-apa kepentingan yang tinggal di dalam bekas syarikat bersekutu pada tarikh pengaruh signifikan hilang diukur pada nilai saksama dan jumlah ini dianggap sebagai amaun awal bawaan aset kewangan. Perbezaan di antara nilai saksama sebarang pengekaln kepentingan tambah hasil daripada kepentingan yang dilupuskan dan nilai dibawa pelaburan pada tarikh kepentingan ekuiti dihentikan adalah diiktiraf dalam Penyata Prestasi Kewangan.

(c) Hartanah, loji dan peralatan

(i) Pengiktirafan dan pengukuran

Semua hartanah, loji dan peralatan dinyatakan pada kos ditolak susut nilai terkumpul dan kerugian rosot nilai terkumpul. Kos untuk sesuatu hartanah, loji dan peralatan diiktiraf pada mulanya termasuk harga pembelian dan sebarang kos yang berkaitan secara langsung untuk membawa aset kepada lokasi dan keadaan yang diperlukan untuk ianya beroperasi dengan cara yang dicadangkan oleh pihak pengurusan.

Kos tambahan akan dimasukkan dalam jumlah pembawa aset atau diiktiraf sebagai aset berasingan, mengikut kesesuaian, hanya apabila terdapat kemungkinan bahawa manfaat ekonomi masa hadapan yang berkaitan dengan aset tersebut akan mengalir kepada Kumpulan dan kos aset tersebut boleh diukur dengan pasti. Apabila bahagian signifikan hartanah, loji dan peralatan perlu diganti pada masa tertentu, Kumpulan mengiktiraf bahagian-bahagian tersebut sebagai aset-aset individu dengan usia guna tertentu dan menyusutnilaikannya dengan sewajarnya. Begitu juga, apabila pemeriksaan menyeluruh dilakukan, kosnya diiktiraf dalam amaun yang dibawa oleh hartanah, loji dan peralatan terbabit sebagai suatu penggantian jika kriteria pengiktirafan tersebut dipenuhi. Semua pembaikan dan penyelenggaraan diiktiraf sebagai perbelanjaan dalam Penyata Prestasi Kewangan dalam tempoh kewangan di mana ianya terjadi.

Apabila bahagian penting sesuatu hartanah, loji dan peralatan mempunyai jangka hayat yang berbeza, ia diambil kira sebagai item berasingan (komponen utama) hartanah, loji dan peralatan.

Jika suatu aset diperolehi dalam suatu urusan niaga bukan pertukaran di mana balasannya adalah tiada atau pada nilai nominal, aset tersebut pada awalnya akan diukur pada nilai saksama.

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)

(c) Hartanah, loji dan peralatan (sambungan)

(ii) Susut nilai dan kerugian rosot nilai

Tanah milik bebas tidak disusut nilai. Manakala tanah milik pajak disusut nilai berdasarkan tempoh pajakan. Hartanah, loji dan peralatan lain disusut nilai berasaskan kaedah garis lurus untuk memperuntukkan kos yang kurang nilai sisa sepanjang anggaran jangka hayat adalah seperti berikut:

	Kumpulan	Lembaga
Tanah pajakan	Berasaskan tempoh pajakan	Berasaskan tempoh pajakan
Bangunan dan ubah suai	5 – 50 tahun	30 tahun
Kenderaan dan jentera	5 tahun	5 tahun
Perabot dan lekapan	5 – 10 tahun	5 tahun
Kelengkapan pejabat dan mesin peralatan	5 – 10 tahun	5 tahun
Komputer	3 – 5 tahun	5 tahun

Jika terdapat tanda-tanda bahawa ada perubahan yang signifikan sejak tarikh laporan sebelumnya dalam corak yang mana Kumpulan menjangkakan untuk mengambil manfaat ekonomi masa hadapan aset tersebut, Kumpulan akan mengkaji semula anggaran semasa. Jika jangka semasa berbeza, Kumpulan akan meminda nilai sisa, kaedah pelunasan atau hayat untuk mencerminkan corak baru untuk mengambil manfaat ekonomi aset masa depan.

(iii) Penyahiktirafan

Amaun yang dibawa oleh suatu aset dikurangkan dengan serta-merta kepada amaun boleh pulih, atau amaun perkhidmatan boleh pulih, jika amaun yang dibawa oleh aset adalah lebih besar daripada anggaran amaun boleh pulih atau amaun perkhidmatan boleh pulih.

Kumpulan menyahiktirafkan item hartanah dan peralatan dan/atau mana-mana bahagian signifikan suatu aset sekiranya berlaku pelupusan atau apabila tiada manfaat ekonomi atau potensi perkhidmatan masa hadapan yang dijangka akan diperolehi daripada penggunaannya yang berterusan. Keuntungan dan kerugian atas pelupusan ditentukan dengan membandingkan perolehan daripada pelupusan dengan amaun dibawa bagi hartanah, loji dan peralatan dan diiktiraf secara bersih dalam Penyata Prestasi Kewangan.

(d) Aset tidak ketara

Aset tidak ketara yang diperolehi secara berasingan pada awalnya diiktiraf pada nilai kos. Kos aset tidak ketara yang diperolehi dalam suatu urus niaga bukan pertukaran adalah nilai saksamanya pada tarikh pertukaran.

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)

(d) Aset tidak ketara (sambungan)

Selepas pengiktirafan awal, aset tidak ketara dibawa pada kos ditolak sebarang pelunasan terkumpul dan rosot nilai terkumpul. Aset tidak ketara yang dijana secara dalaman, tidak termasuk kos pembangunan yang dipermodalkan, tidak dipermodalkan dan perbelanjaan ditunjukkan di dalam Penyata Prestasi Kewangan dalam tempoh di mana perbelanjaan tersebut terjadi.

Jangka hayat aset tidak ketara dinilai sama ada mempunyai tempoh terhad atau tidak terhad. Aset tidak ketara dengan jangka hayat terhad adalah dilunaskan sepanjang usia gunanya:

	Kumpulan	Lembaga
Perisian komputer	3 – 5 tahun	5 tahun
Lesen	3 – 5 tahun	5 tahun

Aset tidak ketara dengan jangka hayat terhad adalah dinilai untuk rosot nilai apabila wujud tanda-tanda bahawa aset itu mungkin telah terjejas.

Tempoh pelunasan dan kaedah pelunasan bagi aset tidak ketara dengan jangka hayat terhad adalah dikaji semula pada akhir setiap tempoh pelaporan. Perubahan dalam jangkaan jangka hayat atau pola jangkaan penggunaan manfaat ekonomi masa hadapan dalam aset adalah dianggap mengubah tempoh atau kaedah pelunasan, yang mana bersesuaian, dan dianggap sebagai perubahan dalam anggaran perakaunan. Perbelanjaan pelunasan ke atas aset tidak ketara dengan jangka hayat terhad diiktiraf dalam Penyata Prestasi Kewangan sebagai kategori belanja yang konsisten dengan sifat aset tidak ketara tersebut.

Untung atau rugi yang terbit daripada penyahiktirafan aset tidak ketara diukur daripada perbezaan di antara hasil pelupusan bersih dan amaun yang dibawa oleh aset itu dan diiktiraf dalam Penyata Prestasi Kewangan apabila aset itu dinyahiktiraf.

(e) Kerja dalam pembangunan

Kerja dalam pembangunan mewakili kerja pembinaan atau pembangunan yang sedang dilaksanakan dan dijangkakan siap sepenuhnya dalam tempoh kitaran yang biasa. Kerja dalam pembangunan dinyatakan pada kos dan bayaran kemajuan. Kos termasuk kos tanah dan lain-lain belanja langsung serta belanja *overhead*.

(f) Pelaburan hartanah

Pelaburan hartanah pada awalnya diukur pada kos yang mana termasuk kos urus niaga yang berkaitan. Amaun yang dibawa adalah termasuk kos penggantian komponen bagi hartanah pelaburan sedia ada pada masa kos tersebut dikenakan sekiranya kriteria pengiktirafan telah dipenuhi dan tidak termasuk kos penyelenggaraan harian bagi hartanah pelaburan.

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2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)

(f) Pelaburan hartanah (sambungan)

Selepas pengiktirafan awal, hartanah pelaburan dinyatakan pada nilai saksama. Nilai saksama bagi hartanah pelaburan adalah berdasarkan penilaian oleh penilai bebas berdaftar dan mempunyai kelayakan profesional diiktiraf yang bersesuaian dan pengalaman terkini berkaitan lokasi dan kategori hartanah yang dinilai. Keuntungan atau kerugian yang terbit daripada perubahan dalam nilai saksama hartanah pelaburan akan diiktiraf dalam lebihan atau kurangan dalam tahun kewangan di mana ianya terjadi.

Jika Kumpulan menetapkan bahawa nilai saksama pelaburan hartanah dalam pembinaan tidak boleh ditentukan dengan pasti tetapi menjangka nilai saksama hartanah boleh ditentukan dengan pasti apabila pembinaan siap, Kumpulan hendaklah mengukur hartanah pelaburan dalam pembinaan pada kos sehingga sama ada nilai saksamanya boleh ditentukan dengan pasti atau pembinaan siap sepenuhnya (yang mana terdahulu). Apabila Kumpulan boleh mengukur dengan pasti nilai saksama hartanah pelaburan dalam pembinaan yang mana sebelumnya telah diukur pada nilai kos, Kumpulan hendaklah mengukur hartanah itu pada nilai saksamanya.

Perbelanjaan berikutnya adalah dipermodalkan kepada amaun yang dibawa oleh aset berkenaan hanya apabila terdapat kemungkinan bahawa manfaat ekonomi masa hadapan berkaitan dengan perbelanjaan tersebut akan mengalir kepada Kumpulan dan kos bagi item berkenaan boleh diukur dengan pasti. Semua kos pembaikan dan penyelenggaraan lain adalah dibelanjakan apabila ianya berlaku. Apabila sebahagian daripada hartanah pelaburan diganti, amaun yang dibawa bagi bahagian yang diganti akan dinyahiktiraf.

Pelaburan hartanah dinyahiktiraf sama ada apabila ia telah dilupuskan atau apabila ianya tidak digunakan secara kekal dan apabila tiada manfaat ekonomi atau potensi perkhidmatan masa hadapan yang dijangka akan diperolehi daripada penggunaannya yang berterusan. Keuntungan dan kerugian atas pelupusan ditentukan dengan membandingkan perolehan daripada pelupusan dengan amaun dibawa bagi pelaburan hartanah dan diiktiraf secara bersih dalam Penyata Prestasi Kewangan.

Pelaburan hartanah akan dikelaskan semula sebagai hartanah dan peralatan apabila kegunaan hartanah berubah daripada hartanah pelaburan kepada yang diduduki oleh pemilik. Nilai saksamanya pada tarikh pengelasan semula itu akan menjadi kos untuk tujuan perakaunan berikutnya.

(g) Pelaburan dalam syarikat-syarikat subsidiari

Dalam penyata kewangan berasingan Lembaga, pelaburan dalam syarikat-syarikat subsidiari dinyatakan pada kos tolak kerugian rosot nilai terkumpul. Semasa pelupusan pelaburan dalam syarikat-syarikat subsidiari, perbezaan di antara hasil pelupusan dan amaun dibawa pelaburan diiktiraf dalam Penyata Prestasi Kewangan.

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2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)

(h) Pelaburan dalam syarikat bersekutu

Dalam penyata kewangan berasingan Lembaga, pelaburan dalam syarikat bersekutu dinyatakan pada kos tolak kerugian rosot nilai terkumpul. Semasa pelupusan pelaburan dalam syarikat bersekutu, perbezaan di antara hasil pelupusan dan amaun dibawa pelaburan diiktiraf dalam Penyata Prestasi Kewangan.

(i) Inventori

Inventori dinyatakan pada nilai terendah di antara kos dan nilai realisasi bersih. Kos dinilai berdasarkan kaedah imbalan purata selepas ditolak peruntukan kerugian rosot nilai. Kumpulan menggunakan kaedah masuk dahulu keluar dahulu bagi pengurusan inventornya.

(j) Rosot nilai Aset Bukan Kewangan

(i) Aset Penjana Tunai

Pada setiap tarikh pelaporan, Kumpulan mengkaji semula nilai dibawa bagi aset-asetnya untuk menentukan sama ada terdapat sebarang petunjuk kemerosotan nilai. Jika sebarang petunjuk wujud, rosot nilai dikira dengan membandingkan nilai dibawa aset dengan amaun boleh pulih. Amaun boleh pulih adalah nilai tertinggi di antara nilai saksama ditolak kos untuk dijual dan nilai dalam penggunaan.

Dalam menentukan nilai dalam penggunaan, aliran tunai masa hadapan akan didiskaun kepada nilai semasanya menggunakan kadar diskaun sebelum cukai yang menggambarkan nilai pasaran semasa nilai masa wang dan risiko khusus kepada aset tersebut. Di dalam menentukan nilai saksama ditolak kos untuk dijual pula, urus niaga pasaran terkini akan diambil kira, jika ada. Jika tiada urus niaga pasaran terkini berlaku, model penilaian yang sesuai hendaklah digunakan.

Kerugian rosot nilai diiktiraf sebagai perbelanjaan dalam Penyata Prestasi Kewangan serta merta apabila nilai dibawa aset melebihi amaun boleh pulihnya, melainkan aset tersebut dibawa pada jumlah penilaian semula. Sebarang kerugian rosot nilai aset yang dinilai semula akan dikurangkan setakat lebihan penilaian semula yang masih belum digunakan bagi aset yang sama.

(ii) Aset Penjana Bukan Tunai

Pada setiap tarikh pelaporan, Kumpulan akan menilai sama ada terdapat petunjuk bahawa aset penjana bukan tunai berkemungkinan terjejas. Jika sebarang petunjuk wujud, Kumpulan dan Lembaga akan membuat anggaran ke atas amaun perkhidmatan boleh pulih aset. Amaun perkhidmatan boleh pulih aset adalah nilai tertinggi diantara nilai saksama ditolak kos untuk dijual dan nilai dalam penggunaan. Kerugian rosot nilai diiktiraf sebagai perbelanjaan dalam Penyata Prestasi Kewangan serta merta apabila nilai dibawa aset melebihi amaun perkhidmatan boleh pulihnya.

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2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)

(j) Rosot nilai Aset Bukan Kewangan (sambungan)

(ii) Aset Penjanaaan Bukan Tunai (sambungan)

Dalam menentukan nilai dalam penggunaan, Kumpulan akan menggunakan pakai pendekatan kos penggantian yang disusut nilai. Di bawah pendekatan ini, nilai semasa baki potensi perkhidmatan aset ditentukan sebagai kos penggantian aset yang telah disusut nilai. Kos penggantian yang disusut nilai akan diukur dengan mengambilkira kos penggantian aset ditolak susut nilai terkumpul yang dikira atas kos itu bagi mencerminkan potensi perkhidmatan aset yang telah digunakan atau sudah luput.

Dalam menentukan nilai saksama ditolak kos untuk dijual pula, harga aset dalam perjanjian yang mengikat akan dilaraskan bagi menentukan harga pelupusan aset tersebut. Jika tiada perjanjian yang mengikat, tetapi aset tersebut diniagakan di pasaran secara aktif, maka nilai saksama ditolak kos untuk dijual adalah ditentukan dengan merujuk kepada nilai pasaran terkini ditolak kos pelupusan. Jika tiada perjanjian jual mengikat atau pasaran aktif bagi aset, Kumpulan dan Lembaga menentukan nilai saksama ditolak kos untuk menjual berdasarkan maklumat sedia ada yang terbaik.

Bagi setiap aset, penilaian dibuat pada setiap tarikh pelaporan sama ada terdapat sebarang petunjuk yang sebelum ini kerugian rosot nilai yang diiktiraf mungkin tidak lagi wujud atau telah berkurangan. Jika petunjuk sedemikian wujud, Kumpulan menganggarkan amaun perkhidmatan boleh pulih aset. Kerugian rosot nilai yang diiktiraf sebelumnya dibalikkan hanya jika terdapat perubahan dalam andaian yang digunakan untuk menentukan amaun perkhidmatan boleh pulih aset sejak kerugian rosot nilai terakhir diiktiraf. Pembalikan adalah terhad setakat nilai dibawa aset tidak melebihi amaun perkhidmatan boleh pulih atau tidak melebihi nilai dibawa yang mungkin setelah susut nilai terkumpul seperti tiada kerugian rosot nilai diiktiraf bagi aset tersebut dalam tahun sebelumnya. Pembalikan tersebut diiktiraf dalam Penyata Prestasi Kewangan.

(k) Instrumen kewangan

Aset Kewangan

(i) Pengiktirafan awal

Instrumen kewangan adalah sebarang kontrak yang menimbulkan aset kewangan bagi satu entiti dan instrumen kewangan liabiliti atau ekuiti bagi entiti yang lain. Instrumen kewangan diiktiraf dalam Penyata Kedudukan Kewangan apabila Kumpulan telah menjadi satu pihak kepada peruntukan kontrak instrumen tersebut.

Pada pengiktirafan awal, aset kewangan adalah diukur pada nilai saksama, termasuk kos urus niaga untuk aset kewangan yang tidak diukur pada nilai saksama menerusi lebihan atau kurangan, yang terlibat secara langsung dalam mengiktiraf aset kewangan tersebut.

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2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)

(k) Instrumen kewangan (sambungan)

Aset Kewangan (sambungan)

(i) Pengiktirafan awal (sambungan)

Pembelian atau penjualan aset kewangan yang memerlukan penyerahan aset dalam tempoh masa yang ditetapkan oleh peraturan atau konvensyen di dalam pasaran akan diiktiraf pada tarikh transaksi itu dibuat, iaitu tarikh di mana Kumpulan membuat komitmen untuk membeli atau menjual aset tersebut.

Aset kewangan Kumpulan termasuk: tunai dan deposit jangka pendek; pinjaman dan belum terima lain; instrumen kewangan tersiar dan tidak tersiar harga.

(ii) Pengukuran berikutnya

Selepas pengiktirafan awal, aset kewangan dikelaskan kepada salah satu daripada empat kategori aset kewangan iaitu aset kewangan diukur pada nilai saksama menerusi lebihan atau kurangan, pinjaman dan belum terima, pelaburan dipegang hingga matang dan aset kewangan sedia untuk dijual.

Kumpulan hanya mempunyai kategori aset kewangan seperti berikut:

Pinjaman dan Belum Terima

Pinjaman dan belum terima adalah aset kewangan bukan derivatif dengan bayaran tetap atau boleh ditentukan yang tidak disebut harga dalam pasaran aktif. Selepas pengukuran awal, aset kewangan tersebut kemudiannya diukur pada kos dilunaskan menggunakan kaedah faedah berkesan dan ditolak rosot nilai. Kos dilunaskan dikira dengan mengambil kira apa-apa diskaun atau premium atas pembelian aset tersebut serta yuran atau kos yang merupakan sebahagian daripada kadar faedah berkesan. Kerugian yang timbul daripada kemerosotan nilai diiktiraf dalam Penyata Prestasi Kewangan.

Aset Kewangan Pada Nilai Saksama Melalui Lebihan atau Kurangan

Aset kewangan pada nilai saksama melalui lebihan atau kurangan termasuk aset kewangan yang dipegang untuk diniagakan dan aset kewangan pada pengiktirafan awal yang dinyatakan pada nilai saksama melalui lebihan dan kurangan. Aset kewangan adalah diklasifikasikan sebagai dipegang untuk diniagakan sekiranya ia diperolehi bagi tujuan jualan atau pembelian semula dalam tempoh terdekat. Aset kewangan pada nilai saksama melalui lebihan atau kurangan adalah dibawa dalam Penyata Kedudukan Kewangan pada nilai saksama dengan perubahan dalam nilai saksama diiktiraf sebagai lebihan atau kurangan.

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BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)

(k) Instrumen kewangan (sambungan)

Aset Kewangan (sambungan)

(ii) Pengukuran berikutnya (sambungan)

Aset Kewangan Sedia Untuk Dijual

Kumpulan mengklasifikasikan aset kewangan sedia untuk dijual sebagai aset kewangan bukan derivatif yang ditetapkan sebagai sedia untuk dijual atau tidak diklasifikasikan sebagai pinjaman dan belum terima yang dipegang hingga matang atau aset kewangan pada nilai saksama melalui lebihan atau kurangan.

Selepas pengukuran awal, pelaburan kewangan sedia untuk dijual kemudiannya diukur pada nilai saksama dengan keuntungan atau kerugian tersebut diiktiraf terus ke dalam aset bersih melalui penyata perubahan aset bersih sehingga aset kewangan itu dinyahiktirafkan di mana keuntungan atau kerugian terkumpul itu akan diiktiraf dalam lebihan atau kurangan. Jika pelaburan kewangan sedia dijual tidak mempunyai pasaran yang aktif, ia diukur pada kos tolak rosot nilai terkumpul, jika ada.

Rosot Nilai Aset Kewangan

Selain daripada aset kewangan yang diukur pada nilai saksama melalui Penyata Prestasi Kewangan, semua aset kewangan lain adalah tertakluk kepada semakan rosot nilai. Pada akhir setiap tempoh pelaporan, Kumpulan akan memeriksa sama ada terdapat sebarang bukti objektif bahawa aset kewangan telah menunjukkan satu atau lebih peristiwa yang mempunyai kesan negatif ke atas anggaran aliran tunai masa hadapan aset tersebut. Bukti bagi rosot nilai aset boleh termasuk petunjuk-petunjuk berikut:

- Kesukaran kewangan yang ketara oleh penghutang;
- Pembayaran tertunggak;
- Kemungkinan bahawa penghutang akan muflis; atau
- Data yang boleh ditinjau menunjukkan suatu pengurangan yang boleh diukur dalam anggaran aliran tunai masa hadapan (contoh: perubahan dalam tunggakan atau keadaan ekonomi yang menyumbang kepada keingkaran).

Kerugian rosot nilai diiktiraf dalam Penyata Prestasi Kewangan apabila ia berlaku.

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2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)

(k) Instrumen kewangan (sambungan)

Aset Kewangan (sambungan)

(ii) Pengukuran berikutnya (sambungan)

Rosot Nilai Aset Kewangan (sambungan)

Kerugian rosot nilai bagi instrumen yang diukur pada kos yang dilunaskan dinilai daripada perbezaan di antara amaun aset yang dibawa dan nilai semasa anggaran aliran tunai masa hadapan didiskaunkan pada kadar faedah efektif asal aset. Jumlah aset yang dibawa dikurangkan melalui penggunaan akaun peruntukan. Kerugian kemerosotan berkaitan dengan instrumen ekuiti tidak disebut harga yang dinyatakan pada kos tolak rosot nilai diukur sebagai perbezaan di antara amaun aset kewangan yang dibawa dan anggaran terbaik daripada jumlah yang akan diterima oleh entiti bagi aset tersebut jika ia dijual pada tarikh pelaporan.

Jika, dalam tempoh berikutnya, jumlah kerugian rosot nilai berkurangan dan pengurangan tersebut boleh dikaitkan secara objektif kepada peristiwa yang berlaku selepas kerugian rosot nilai diiktiraf dalam untung atau rugi, kerugian rosot nilai dibalikkan, sehingga ke tahap di mana amaun aset yang dibawa tidak melebihi amaun dibawa jika penjejasan nilai tidak diiktiraf pada tarikh penjejasan nilai diterbalikkan. Amaun pembalikan diiktiraf dalam Penyata Prestasi Kewangan.

(iii) Penyahiktirafan

Aset kewangan dinyahiktirafkan apabila hak untuk menerima aliran tunai daripada pelaburan telah tamat tempoh atau telah dipindahkan dan Kumpulan telah memindahkan sebahagian besar risiko dan ganjaran pemilikan.

Pada penyahiktirafan aset kewangan secara keseluruhannya, perbezaan di antara nilai dibawa dan jumlah pertimbangan diterima diiktiraf dalam lebihan atau kurangan dalam tempoh penyahiktirafan.

Liabiliti Kewangan

(i) Pengiktirafan awal

Liabiliti kewangan diiktiraf dalam Penyata Kedudukan Kewangan apabila Kumpulan menjadi pihak kepada peruntukan kontrak instrumen.

Pada pengiktirafan awal, liabiliti kewangan diukur pada nilai saksama, termasuk kos urus niaga untuk liabiliti kewangan yang tidak diukur pada nilai saksama melalui lebihan atau kurangan, yang terlibat secara langsung di dalam mengiktiraf liabiliti kewangan tersebut.

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BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)

(k) Instrumen kewangan (sambungan)

Liabiliti Kewangan (sambungan)

(ii) Pengukuran berikutnya

Selepas pengiktirafan awal, liabiliti kewangan dikelaskan kepada salah satu daripada dua kategori liabiliti kewangan iaitu liabiliti kewangan diukur pada nilai saksama menerusi lebihan atau kurangan dan pinjaman belum bayar. Kumpulan mempunyai kategori liabiliti kewangan seperti berikut:

Pinjaman dan Belum Bayar

Selepas pengiktirafan awal, pinjaman dan belum bayar adalah diukur pada kos dilunaskan menggunakan Kaedah Faedah Berkesan. Keuntungan atau kerugian diiktiraf di dalam lebihan atau kurangan apabila liabiliti kewangan dinyahiktiraf atau dirosot nilai.

Kaedah faedah berkesan adalah kaedah untuk mengira kos dilunaskan liabiliti kewangan dan untuk memperuntukkan perbelanjaan faedah ke atas tempoh yang berkaitan. Kadar faedah berkesan adalah kadar diskaun anggaran pembayaran tunai masa depan yang tepat menerusi jangka hayat liabiliti kewangan atau, apabila sesuai, tempoh yang lebih singkat, dengan nilai dibawa liabiliti kewangan tersebut.

(iii) Penyahiktirafan

Liabiliti kewangan dinyahiktiraf apabila obligasi yang dinyatakan dalam kontrak telah dilepaskan, dibatalkan atau tamat hayat. Sebarang perbezaan di antara nilai dibawa liabiliti kewangan yang dinyahiktiraf dan pertimbangan dibayar adalah diiktiraf di dalam lebihan atau kurangan dalam tempoh penyahiktirafan.

(l) Tunai dan kesetaraan tunai

Penyata aliran tunai disediakan menggunakan kaedah tidak langsung. Tunai dan kesetaraan tunai terdiri daripada tunai di tangan dan di bank serta deposit jangka pendek yang mempunyai kecairan yang tinggi dalam tempoh kematangan tidak melebihi dua belas bulan dari tarikh mula pegangan dan sedia ditukar dalam bentuk tunai dengan risiko perubahan nilai yang rendah.

(m) Pajakan kewangan

Pajakan hartanah, loji dan peralatan di mana Kumpulan mempunyai sebahagian besar risiko dan ganjaran pemilikan dikelaskan sebagai pajakan kewangan. Pajakan kewangan dipermodalkan pada permulaan pajakan pada nilai terendah antara nilai saksama hartanah yang dipajak dan nilai semasa bayaran pajakan minimum.

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BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)

(m) Pajakan kewangan (sambungan)

Setiap bayaran pajakan diperuntukkan di antara liabiliti dan caj kewangan untuk mencapai kadar faedah yang tetap ke atas baki liabiliti. Obligasi sewa berkaitan, selepas ditolak caj kewangan, dimasukkan dalam pemiutang jangka panjang lain. Elemen faedah daripada kos kewangan dicajkan kepada Penyata Prestasi Kewangan sepanjang tempoh pajakan untuk menghasilkan kadar faedah berkala yang tetap atas baki tanggungan untuk setiap tempoh. Hartanah, loji dan peralatan yang dibeli menggunakan pajakan kewangan akan disusut nilai pada jangka hayat aset yang lebih pendek dan tempoh pajakan.

Kos langsung awal yang ditanggung oleh Kumpulan dalam rundingan dan penyusunan pajakan kewangan akan ditambah kepada nilai aset pajakan yang dibawa dan akan diiktiraf sebagai perbelanjaan dalam Penyata Prestasi Kewangan sepanjang tempoh pajakan pada asas yang sama sebagai perbelanjaan pajakan.

(n) Peruntukan liabiliti

Peruntukan tanggungan diiktiraf apabila Kumpulan mempunyai kewajipan kini hasil daripada peristiwa lampau dan adalah berkemungkinan aliran keluar sumber yang mengandungi manfaat ekonomi diperlukan untuk menyelesaikan kewajipan tersebut dan anggaran yang munasabah boleh dibuat bagi jumlah tersebut. Peruntukan akan dikaji semula pada setiap tarikh Penyata Kedudukan Kewangan dan diselaraskan untuk menggambarkan anggaran semasa yang terbaik. Di mana kesan nilai masa wang adalah ketara, jumlah peruntukan adalah nilai kini perbelanjaan yang dijangka perlu untuk menjelaskan kewajipan tersebut.

(o) Geran tertunda

Geran tertunda diiktiraf seperti berikut:

- (i) Geran yang tidak mengenakan syarat-syarat prestasi masa hadapan yang tertentu kepada penerima diiktiraf dalam hasil apabila hasil geran akan diterima.
- (ii) Geran yang mengenakan syarat prestasi masa depan yang tertentu kepada penerima diiktiraf dalam hasil hanya apabila syarat prestasi dipenuhi.
- (iii) Bantuan yang diterima sebelum kriteria pengiktirafan hasil terjadi diiktiraf sebagai liabiliti.

Geran tertunda diukur pada nilai saksama aset yang diterima atau boleh diterima.

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)

(p) Cukai

Perbelanjaan cukai pendapatan bagi tempoh semasa merangkumi cukai semasa dan cukai tertunda. Cukai diiktiraf dalam Penyata Prestasi Kewangan.

Cukai semasa adalah cukai yang perlu dibayar yang dijangka atau boleh diterima ke atas pendapatan atau kerugian cukai bagi tahun semasa, dengan menggunakan kadar cukai yang telah digubal atau digubal sebahagian besarnya pada akhir tempoh laporan, dan sebarang pelarasan kepada cukai yang perlu dibayar bagi tahun-tahun kewangan sebelumnya.

Cukai tertunda diiktiraf menggunakan kaedah liabiliti, ke atas perbezaan sementara yang timbul antara amaun aset dan liabiliti untuk tujuan cukai dan nilai dibawa dalam penyata kewangan. Walau bagaimanapun, cukai tertunda tidak diambil kira jika ia timbul daripada pengiktirafan awal sesuatu aset atau liabiliti dalam urus niaga selain daripada kombinasi perniagaan dan pada masa yang sama urus niaga tersebut tidak menjejaskan keuntungan perakaunan atau keuntungan atau kerugian boleh cukai. Cukai tertunda ditentukan menggunakan kadar cukai yang telah digubal atau digubal sebahagian besarnya pada akhir tempoh pelaporan dan dijangka akan digunakan apabila aset cukai tertunda yang berkaitan direalisasikan atau liabiliti cukai tertunda diselesaikan.

Aset cukai tertunda diiktiraf setakat mana terdapat kemungkinan bahawa keuntungan boleh dikenakan cukai akan tersedia terhadap untuk perbezaan sementara boleh ditolak, kerugian cukai yang tidak digunakan atau kredit cukai belum digunakan.

Cukai tertunda, aset cukai pendapatan dan liabiliti akan diimbangi apabila terdapat hak yang boleh dikuatkuasakan untuk mengimbangi aset cukai semasa dengan liabiliti cukai semasa dan apabila aset dan liabiliti cukai pendapatan tertunda berkait dengan cukai yang dikenakan oleh pihak berkuasa cukai yang sama di antara kedua-dua entiti boleh cukai atau entiti berbeza boleh cukai di mana terdapat tujuan untuk menyelesaikan baki pada asas bersih.

(q) Manfaat kakitangan

(i) Manfaat jangka pendek

Upah, gaji, bonus dan caruman keselamatan sosial adalah diiktiraf sebagai perbelanjaan pada tahun di mana khidmat berkaitan diberi oleh kakitangan Kumpulan. Ketidakhadiran berganjaran terkumpul jangka pendek seperti cuti tahunan berbayar adalah diambilkira apabila khidmat yang diberi oleh kakitangan meningkatkan kelayakan mereka kepada ketidakhadiran berganjaran akan datang. Ketidakhadiran berganjaran yang tidak terkumpul jangka pendek seperti cuti sakit, adalah diambilkira apabila ketidakhadiran tersebut terjadi.

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)

(q) Manfaat kakitangan (sambungan)

(ii) Pelan caruman wajib

Seperti yang dikehendaki oleh undang-undang, Kerajaan/syarikat di Malaysia membuat caruman kepada skim pencen negara, iaitu Kumpulan Wang Simpanan Pekerja (KWSP). Caruman ini diiktiraf sebagai perbelanjaan di dalam Penyata Prestasi Kewangan di dalam tempoh masa yang berkaitan dengannya. Bagi kakitangan Kerajaan yang dipinjamkan kepada Kumpulan dan Lembaga, pelan caruman wajib adalah di bawah Skim Pencen Kumpulan Wang Amanah Persaraan.

(iii) Manfaat selepas persaraan

Manfaat selepas persaraan lain Kumpulan termasuk manfaat kesihatan selepas persaraan kepada pesara dan tanggungan yang berkelayakan dan pembayaran saguhati tamat perkhidmatan kepada anggota Kumpulan.

Kelayakan untuk manfaat ini biasanya bersyarat ke atas pekerja yang masih dalam perkhidmatan sehingga umur persaraan dan memenuhi tempoh perkhidmatan minimum. Anggaran kos bagi manfaat ini diakrukan sepanjang tempoh pekerjaan menggunakan kaedah perakaunan yang sama seperti yang digunakan untuk pelan manfaat persaraan ditentukan. Keuntungan dan kerugian aktuari yang terbit daripada pelarasan pengalaman dan perubahan dalam andaian aktuari adalah diiktiraf dalam aset bersih dalam tempoh di mana ia terbit.

Obligasi ini adalah dinilai secara tahunan oleh aktuari bebas yang bertauliah. Andaian utama yang digunakan dalam pengiraan kaedah aktuari ini adalah:

- Kadar inflasi kos perubatan sebanyak 10% setahun; dan
- Kadar diskaun sebanyak 3.19% - 4.07% setahun

Bagi nilai manfaat kakitangan berkaitan dengan pembayaran saguhati tamat perkhidmatan adalah berdasarkan kelayakan manfaat kepada kakitangan tetap yang ditentukan dengan mengambil kira tempoh perkhidmatan dengan Kumpulan, gred perkhidmatan dan gaji akhir.

(iv) Gantian cuti rehat (GCR)

Bagi kakitangan tetap Kumpulan yang memenuhi kelayakan yang ditetapkan; sama ada memilih skim berpencen mahupun KWSP, akan mendapat ganjaran cuti rehat (GCR) apabila tiba umur persaraan mereka. Ganjaran ini adalah berdasarkan tempoh perkhidmatan dengan Kumpulan, umur dan gaji akhir.

Pengiraan peruntukan manfaat selepas persaraan dan gantian cuti rehat adalah berdasarkan kaedah penilaian aktuari yang dijalankan pada setiap (3) tahun. Keuntungan atau kerugian atas penilaian aktuari diiktiraf dalam Penyata Perubahan Aset Bersih dalam tempoh kewangan di mana ia berlaku sepenuhnya.

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)

(r) Kos kewangan

Kos kewangan diiktiraf di dalam Penyata Prestasi Kewangan dalam tempoh di mana kos kewangan tersebut ditanggung.

(s) Pengiktirafan hasil

(i) Hasil Daripada Urus Niaga Bukan Pertukaran

Levi kontrak

Levi kontrak merupakan levi yang dikenakan kepada kontraktor yang mempunyai projek baru. Kadar yang dikenakan adalah sebanyak 0.125% daripada jumlah kontrak pembinaan yang dianugerahkan kepada kontraktor tersebut.

Nilai levi akan dilaraskan sekiranya:

- 1) Berlaku perubahan kepada harga kontrak (perubahan skop kerja, perubahan harga barang dan sebagainya)
- 2) Penamatan kontraktor dan lantikan kontraktor baru
- 3) Klien tidak meneruskan projek
- 4) Pelarasan bagi kerja konsesi (bagi kerja penyelenggaraan jangka panjang)

Pendaftaran

Pendaftaran kontraktor dan personel binaan merupakan yuran pendaftaran yang dikenakan kepada kontraktor dan personel binaan yang perlu berdaftar. Yuran pendaftaran diiktiraf di Penyata Prestasi Kewangan dalam tempoh perakaunan apabila hak penerimaan dapat dipastikan atau ditentukan.

Kompaun dan penalti

Kompaun dan penalti merupakan bayaran denda dan hukuman-hukuman lain yang dikenakan kerana melanggar undang-undang atau kerana kegagalan memenuhi tanggungan kontrak sama ada berkaitan dengan spesifikasi atau masa termasuk waran, kos guaman, kompaun dan lain-lain kos penguatkuasaan.

Hasil bagi kompaun dan penalti diiktiraf setelah bayaran diterima kerana berdasarkan pengalaman dan ketidakpastian dalam membuat kutipan ke atas hasil denda dan hukuman dan hak penerimaan dapat dipastikan atau ditentukan.

Geran Kerajaan

Geran pemberian Kerajaan berkaitan aset terbit bila mana kerajaan memberi anugerah bantuan geran bagi membolehkan Lembaga memperoleh, memiliki atau membina sesuatu aset jangka panjang.

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)

(s) Pengiktirafan hasil (sambungan)

(i) Hasil Daripada Urus Niaga Bukan Pertukaran (sambungan)

Geran Kerajaan (sambungan)

Hasil daripada geran pemberian Kerajaan adalah diukur pada nilai saksama dan diiktiraf apabila memperolehi kawalan ke atas sesuatu aset (tunai) yang bebas daripada syarat-syarat dan terdapat kemungkinan bahawa manfaat ekonomi atau potensi perkhidmatan berkaitan dengan aset tersebut akan mengalir kepada Lembaga dan boleh diukur dengan pasti.

(ii) Hasil Daripada Urus Niaga Pertukaran

Hasil faedah atas deposit tetap

Hasil faedah atas deposit tetap dari institusi kewangan berlesen dan diakrukan dengan menggunakan kaedah hasil efektif. Hasil efektif ini mendiskaunkan anggaran terimaan tunai masa hadapan di sepanjang jangkaan usia aset kewangan sehingga amaun yang dibawa bersih aset terbabit. Kaedah ini diaplikasikan kepada baki prinsipal untuk menentukan hasil faedah bagi setiap tempoh.

Yuran kursus

Yuran kursus merupakan hasil daripada kursus-kursus yang dijalankan seperti kursus Kontraktor, Personel Binaan, Bisnes/Ekonomi, Antarabangsa, Teknologi, *Safety Health Environment Quality* (SHEQ) dan lain-lain kursus. Yuran kursus diiktiraf di Penyata Prestasi Kewangan apabila hak penerimaan dapat dipastikan atau ditentukan.

Perkhidmatan dan bayaran perkhidmatan

Perkhidmatan dan Bayaran Perkhidmatan ini melibatkan semua terimaan berkenaan dengan perkhidmatan yang diberi oleh Kumpulan termasuk bayaran perkhidmatan, perundingan, pengurusan projek, pensijilan, penilaian kemahiran, verifikasi bahan dan lain-lain perkhidmatan. Hasil ini diiktiraf di Penyata Prestasi Kewangan apabila hak penerimaan dapat dipastikan atau ditentukan.

Sewaan

Hasil sewaan merupakan sewaan yang dikenakan bagi sewaan pejabat, tempat dan lain-lain mengikut syarat perjanjian penyewaan dan diiktiraf bila bil dikeluarkan kecuali sewaan tanpa perjanjian diiktiraf apabila bayaran diterima.

Dividen

Hasil dividen daripada pelaburan-pelaburan diiktiraf di Penyata Prestasi Kewangan apabila hak penerimaan dapat dipastikan atau ditentukan.

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

2. DASAR PERAKAUNAN PENTING (SAMBUNGAN)

(t) Liabiliti luar jangka

Di mana tiada kemungkinan aliran keluar faedah ekonomi akan diperlukan, atau jumlah tidak boleh dianggarkan dengan pasti, liabiliti luar jangka tidak diiktiraf dalam Penyata Kedudukan Kewangan dan didedahkan sebagai liabiliti luar jangka, melainkan kebarangkalian aliran keluar manfaat ekonomi adalah tipis. Kewujudan liabiliti akan hanya disahkan berdasarkan kejadian atau tidak akan terjadinya satu atau lebih peristiwa masa depan, juga dinyatakan sebagai liabiliti luar jangka kecuali kemungkinan aliran keluar faedah ekonomi adalah tipis.

(u) Aset luar jangka

Apabila aliran masuk manfaat ekonomi aset berkemungkinan di mana ia timbul daripada peristiwa lepas dan di mana kewujudannya akan disahkan hanya oleh kejadian atau tidak terjadinya satu atau lebih peristiwa masa depan yang tidak secara keseluruhannya dalam kawalan entiti, aset tidak akan diiktiraf dalam Penyata Kedudukan Kewangan tetapi akan dinyatakan sebagai aset luar jangka. Apabila aliran masuk manfaat ekonomi pasti, maka aset berkaitan diiktiraf.

(v) Mata wang asing

(i) Fungsian dan persembahan mata wang

Transaksi yang dimasukkan dalam penyata kewangan setiap entiti Kumpulan diukur menggunakan mata wang persekitaran ekonomi utama di mana entiti tersebut beroperasi (fungsi mata wang asing). Penyata kewangan dibentangkan dalam Ringgit Malaysia (RM), yang merupakan fungsi mata wang asing dan pembentangan Lembaga.

(ii) Transaksi dan baki

Urus niaga mata wang asing diterjemahkan kepada mata wang fungsian menggunakan kadar pertukaran yang berkuatkuasa pada tarikh urus niaga atau penilaian di mana barang-barang yang diukur semula. Untung dan rugi pertukaran asing yang berpunca daripada penyelesaian sesuatu transaksi dan daripada terjemahan kadar pertukaran aset dan liabiliti kewangan pada akhir tahun dalam mata wang asing diiktiraf dalam Penyata Prestasi Kewangan. Aset dan liabiliti bukan kewangan yang direkod dalam mata wang asing tidak diterjemahkan semula pada akhir tarikh laporan ini, kecuali yang diukur pada nilai saksama ditukarkan semula kepada mata wang fungsian pada kadar pertukaran pada tarikh nilai saksama ditentukan.

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

3. PENILAIAN DAN ANGGARAN PERAKAUNAN YANG SIGNIFIKAN

Penyediaan penyata kewangan memerlukan Anggota Lembaga membuat penilaian, anggaran dan andaian yang mempengaruhi amaun aset, liabiliti, hasil dan perbelanjaan yang dilaporkan dan pendedahan aset luar jangka dan liabiliti, di mana berkenaan. Di samping itu, Anggota Lembaga juga perlu membuat pertimbangan dalam proses mengguna pakai dasar perakaunan. Walaupun anggaran dan andaian ini berdasarkan kepada pengetahuan terbaik Anggota Lembaga tentang peristiwa-peristiwa dan tindakan, keputusan sebenar mungkin berbeza daripada anggaran tersebut.

Anggaran dan pertimbangan dinilai secara berterusan oleh Anggota Lembaga dan berdasarkan pengalaman sejarah dan faktor-faktor lain, termasuk jangkaan peristiwa masa hadapan yang dipercayai munasabah dalam keadaan. Anggaran dan pertimbangan yang memberi kesan kepada aplikasi polisi-polisi perakaunan kepada Kumpulan dan Lembaga dan pendedahan, dan mempunyai risiko yang boleh menyebabkan pelarasan ketara kepada penyata kewangan adalah seperti berikut:

(a) Susut nilai hartanah, loji dan peralatan dan pelunasan aset tidak ketara

Kos hartanah, loji dan peralatan disusut nilai dan kos aset tidak ketara dilunaskan atas dasar garis lurus sepanjang jangka hayat aset tersebut. Perubahan dalam tahap penggunaan yang dijangka boleh memberi kesan kepada jangka hayat ekonomi dan nilai baki aset tersebut, maka caj susut nilai dan pelunasan masa depan boleh disemak semula.

Kumpulan dan Lembaga menjangkakan bahawa nilai baki hartanah, loji dan peralatan dan aset tidak ketara mereka akan menjadi tidak begitu ketara. Hasilnya, nilai sisa tidak diambil kira bagi pengiraan amaun susut nilai dan pelunasan.

(b) Rosot nilai

(i) Aset kewangan

Kerugian rosot nilai diiktiraf apabila terdapat bukti objektif bahawa aset-aset kewangan adalah terjejas. Kriteria yang digunakan untuk menentukan sama ada terdapatnya bukti-bukti objektif akan adanya rosot nilai bagi aset-aset kewangan seperti masalah kewangan ketara penghutang dan kegagalan atau kelewatan ketara dalam pembayaran. Kategori aset kewangan yang ditaksir sebagai tidak mengalami rosot nilai secara individu kemudiannya ditaksir untuk rosot nilai mengikut asas kolektif berdasarkan ciri-ciri risiko yang sama.

Sekiranya terdapat bukti objektif rosot nilai, jumlah dan masa aliran tunai masa depan dianggarkan berdasarkan pengalaman kerugian bagi aset dengan ciri risiko kredit yang serupa. Jika jangkaan berbeza dari anggaran, perbezaan ini akan memberi kesan kepada nilai dibawa penghutang.

(ii) Inventori

Semakan akan dibuat dari semasa ke semasa oleh pihak pengurusan mengenai inventori rosak, usang dan bergerak perlahan. Kajian tersebut memerlukan pertimbangan dan anggaran. Kemungkinan perubahan dalam anggaran ini boleh mengakibatkan pindaan kepada penilaian inventori.

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

3. PENILAIAN DAN ANGGARAN PERAKAUNAN YANG SIGNIFIKAN (SAMBUNGAN)

(c) Cukai pendapatan

Terdapat sesetengah urusan niaga dan pengiraan yang mana penetapan cukai muktamad mungkin berbeza daripada anggaran awal. Kumpulan dan Lembaga mengiktiraf liabiliti cukai berdasarkan anggaran sama ada cukai tersebut akan menjadi kena dibayar operasi perjalanan biasa perniagaan dan kefahamannya terhadap undang-undang cukai semasa. Sekiranya kesudahan perkara-perkara ini berbeza daripada jumlah awal yang telah diiktiraf, perbezaan tersebut akan memberi kesan cukai pendapatan dan peruntukan cukai tertunda pada tempoh di mana penentuan tersebut dibuat.

(d) Manfaat kakitangan selepas persaraan

(i) Manfaat perubatan selepas persaraan

Manfaat perubatan selepas persaraan kepada pesara dan tanggungan yang berkelayakan bergantung kepada beberapa faktor yang ditentukan pada asas aktuari dengan menggunakan beberapa andaian. Andaian adalah digunakan untuk menentukan kos bersih perubatan selepas persaraan termasuk kadar diskaun dan kadar kos perubatan yang dijangkakan. Sebarang perubahan dalam andaian ini akan memberi kesan kepada amaun yang dibawa bagi obligasi selepas persaraan manfaat perubatan.

Kumpulan menentukan kadar diskaun yang sesuai apabila penilaian aktuari dilaksanakan. Penilaian aktuari terkini telah dilaksanakan pada tahun 2021. Kadar diskaun ini telah digunakan untuk menentukan nilai kini anggaran aliran keluar tunai masa hadapan yang diperlukan untuk menyelesaikan obligasi manfaat perubatan selepas persaraan.

Dalam menentukan kadar diskaun yang bersesuaian, Kumpulan mengambil kira kadar faedah bon korporat berkualiti tinggi yang didenominasikan dalam mata wang di mana manfaat tersebut akan dibayar dan mempunyai tempoh matang yang hampir bersamaan dengan tempoh liabiliti yang berkaitan.

Kadar kos perubatan adalah berdasarkan purata kos sejarah yang ditanggung oleh Kumpulan.

(ii) Manfaat ganjaran selepas persaraan

Manfaat ganjaran selepas persaraan kepada pesara bergantung kepada beberapa faktor yang ditentukan pada asas aktuari dengan menggunakan beberapa andaian. Andaian yang digunakan dalam menentukan kos bersih ganjaran selepas persaraan termasuk kadar diskaun, jangkaan kenaikan gaji tahunan dan kadar semakan gaji. Sebarang perubahan dalam andaian ini akan memberi kesan kepada amaun yang dibawa bagi obligasi manfaat ganjaran pasca persaraan.

NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)

3. PENILAIAN DAN ANGGARAN PERAKAUNAN YANG SIGNIFIKAN (SAMBUNGAN)

(d) Manfaat kakitangan selepas persaraan (sambungan)

(ii) Manfaat ganjaran selepas persaraan (sambungan)

Kumpulan menentukan kadar diskaun yang bersesuaian apabila penilaian aktuari dilaksanakan. Penilaian aktuari terkini telah dilaksanakan pada tahun 2021. Kadar diskaun ini telah digunakan untuk menentukan nilai kini bagi jangkaan aliran keluar tunai masa hadapan yang diperlukan untuk menyelesaikan obligasi manfaat ganjaran selepas persaraan.

Bagi menentukan kadar diskaun yang bersesuaian, Kumpulan mengambil kira kadar faedah bon korporat yang berkualiti tinggi yang didenominasikan dalam mata wang di mana manfaat tersebut akan dibayar dan mempunyai tempoh matang yang hampir bersamaan dengan tempoh liabiliti yang berkaitan.

Kadar kenaikan gaji tahunan adalah berdasarkan kepada purata kenaikan gaji tahun sebelumnya yang ditanggung oleh Kumpulan.

(e) Anggaran nilai saksama bagi aset kewangan dan liabiliti tertentu

Kumpulan merekodkan sesetengah aset dan liabiliti kewangan pada nilai saksama, yang memerlukan penggunaan anggaran perakaunan dan pertimbangan yang luas. Manakala komponen penting pengukuran nilai saksama ditentukan menggunakan bukti objektif yang boleh disahkan, jumlah perubahan dalam nilai saksama adalah berbeza jika Kumpulan menggunakan kaedah penilaian yang berbeza. Sebarang perubahan dalam nilai saksama aset dan liabiliti tersebut akan menjejaskan untung dan/atau ekuiti.

LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA
Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

4. HARTANAH, LOJI DAN PERALATAN

Kumpulan	Tanah dan tanah pajakan RM		Bangunan dan ubahsuai RM	Kenderaan dan jentera RM	Perabot dan lekap RM	Kelengkapan pejabat dan mesin peralatan RM		Komputer RM	Jumlah RM
Kos									
Pada 01.01.2023	105,338,069	317,274,099	30,656,367	6,899,537	96,704,871	21,030,363	577,903,306		
Penambahan	-	90,391	5,927,168	93,130	4,705,529	2,111,128	12,927,346		
Pengkelasan	-	203,062,000	-	1,128,857	2,708,157	7,000	206,906,014		
Pelupusan	-	(387,388)	(2,941,019)	(318,939)	(4,833,156)	(1,619,873)	(10,100,375)		
Pada 31.12.2023	105,338,069	520,039,102	33,642,516	7,802,585	99,285,401	21,528,618	787,636,291		
Susut nilai terkumpul									
Pada 01.01.2023	14,739,027	206,954,167	28,383,003	2,795,414	78,900,139	16,037,823	347,809,573		
Susut nilai semasa	1,033,396	6,571,927	1,873,668	355,017	11,781,803	1,971,127	23,586,938		
Pelupusan	-	(23,599)	(2,850,608)	(276,197)	(4,778,723)	(1,608,248)	(9,537,375)		
Pada 31.12.2023	15,772,423	213,502,495	27,406,063	2,874,234	85,903,219	16,400,702	361,859,136		
Nilai bawaan									
Pada 31.12.2023	89,565,646	306,536,607	6,236,453	4,928,351	13,382,182	5,127,916	425,777,155		
Pada 31.12.2022	90,599,042	110,319,932	2,273,364	4,104,123	17,804,732	4,992,540	230,093,733		

Hartanah, loji dan peralatan bernilai RM263,821,572 yang telah disusut nilai sepenuhnya masih digunakan.

LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA
Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

4. HARTANAH, LOJI DAN PERALATAN (SAMBUNGAN)

Lembaga	Tanah dan pajakan RM	Bangunan dan ubahsuai RM	Kenderaan dan jentera RM	Perabot dan lekap RM	Kelengkapan pejabat dan mesin peralatan RM			Jumlah RM
Kos								
Pada 01.01.2023	105,338,069	299,806,095	18,785,945	1,370,034	10,273,542	11,807,475	447,381,160	
Penambahan	-	56,667	4,514,248	78,430	145,070	1,463,259	6,257,674	
Pengkelasan	-	203,062,000	-	1,128,857	220,040	7,000	204,417,897	
Pelupusan	-	-	(2,082,587)	(44,240)	(64,879)	(154,941)	(2,346,647)	
Pada 31.12.2023	105,338,069	502,924,762	21,217,606	2,533,081	10,573,773	13,122,793	655,710,084	
Susut nilai terkumpul								
Pada 01.01.2023	14,739,027	199,919,004	18,128,667	1,274,520	8,380,958	7,787,995	250,230,171	
Susut nilai semasa	1,033,396	6,034,465	799,576	130,296	819,751	1,371,430	10,188,914	
Pelupusan	-	-	(2,067,378)	(44,238)	(64,875)	(148,493)	(2,324,984)	
Pada 31.12.2023	15,772,423	205,953,469	16,860,865	1,360,578	9,135,834	9,010,932	258,094,101	
Nilai bawaan								
Pada 31.12.2023	89,565,646	296,971,293	4,356,741	1,172,503	1,437,939	4,111,861	397,615,983	
Pada 31.12.2022	90,599,042	99,887,091	657,278	95,514	1,892,584	4,019,480	197,150,989	

Hartanah, loji dan peralatan bernilai RM184,124,992 yang telah disusut nilai sepenuhnya masih digunakan.

NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)

4. HARTANAH, LOJI DAN PERALATAN (SAMBUNGAN)

Termasuk dalam penambahan/pembelian hartanah, loji dan peralatan Kumpulan dan Lembaga adalah aset yang dibeli di bawah pembiayaan pajakan kewangan dan pinjaman jangka panjang, geran yang diterima dan juga tunai seperti berikut:

	Kumpulan		Lembaga	
	2023	2022	2023	2022
	RM	RM	RM	RM
Tunai	11,039,715	15,907,657	6,257,674	4,965,276
Pembiayaan pajakan kewangan	1,420,300	443,400	-	-
Geran	467,331	3,532,964	-	-
Pelarasan	-	4,000	-	-
	12,927,346	19,888,021	6,257,674	4,965,276

Termasuk di dalam hartanah, loji dan peralatan merupakan bangunan dan ubahsuai yang dibina di atas tanah milik Kementerian Kerja Raya berjumlah RM33,345,834 (2022: RM35,434,795)

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

5. ASET TIDAK KETARA

Kumpulan	Perisian Komputer	Lesen	Jumlah
	RM	RM	RM
Kos			
Pada 01.01.2023	50,827,708	2,945,033	53,772,741
Penambahan	77,000	-	77,000
Pengkelasan	4,550,246	-	4,550,246
Pelupusan	(12,530)	-	(12,530)
Pada 31.12.2023	<u>55,442,424</u>	<u>2,945,033</u>	<u>58,387,457</u>
Pelunasan Berkumpulan			
Pada 01.01.2023	35,564,560	2,309,072	37,873,632
Pelunasan bagi			
tahun kewangan	6,306,416	321,010	6,627,426
Pelupusan	(12,520)	-	(12,520)
Pada 31.12.2023	<u>41,858,456</u>	<u>2,630,082</u>	<u>44,488,538</u>
Nilai bawaan			
Pada 31.12.2023	<u>13,583,968</u>	<u>314,951</u>	<u>13,898,919</u>
Pada 31.12.2022	<u>15,263,148</u>	<u>635,961</u>	<u>15,899,109</u>
Lembaga			
	Perisian Komputer	Lesen	Jumlah
	RM	RM	RM
Kos			
Pada 01.01.2023	49,681,206	2,945,033	52,626,239
Penambahan	-	-	-
Pengkelasan	4,550,246	-	4,550,246
Pada 31.12.2023	<u>54,231,452</u>	<u>2,945,033</u>	<u>57,176,485</u>
Pelunasan Berkumpulan			
Pada 01.01.2023	35,278,725	2,309,072	37,587,797
Pelunasan bagi			
tahun kewangan	6,069,611	321,010	6,390,621
Pada 31.12.2023	<u>41,348,336</u>	<u>2,630,082</u>	<u>43,978,418</u>
Nilai bawaan			
Pada 31.12.2023	<u>12,883,116</u>	<u>314,951</u>	<u>13,198,067</u>
Pada 31.12.2022	<u>14,402,481</u>	<u>635,961</u>	<u>15,038,442</u>

LEMBAGA PEMBANGUNAN INDUSTRI PEMBINAAN MALAYSIA
Ditubuhkan di bawah Akta Lembaga Pembangunan Industri Pembinaan Malaysia 1994 (Akta 520)

NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)G59

6. KERJA DALAM PEMBANGUNAN

Kumpulan	Tanah	Bangunan	Sistem Komputer	Mesin Peralatan	Jumlah
	RM	RM	RM	RM	RM
2023					
Kos					
Pada 01.01.2023	-	192,832,158	10,049,695	2,488,117	205,369,970
Penambahan	-	20,274,464	4,060,108	887,868	25,222,440
Pengkelasan	-	(205,440,965)	(3,527,178)	(2,488,117)	(211,456,260)
Pada 31.12.2023	-	7,665,657	10,582,625	887,868	19,136,150
2022					
Kos					
Pada 01.01.2022	-	148,494,298	1,553,052	233,605	150,280,955
Penambahan	1,014,625	44,337,860	12,558,329	2,254,512	60,165,326
Pengkelasan	(1,014,625)	-	(4,061,686)	-	(5,076,311)
Pada 31.12.2022	-	192,832,158	10,049,695	2,488,117	205,369,970

Lembaga	Tanah	Bangunan	Sistem Komputer	Jumlah
	RM	RM	RM	RM
2023				
Kos				
Pada 01.01.2023	-	192,832,158	10,049,695	202,881,853
Penambahan	-	20,020,866	4,060,108	24,080,974
Pengkelasan	-	(205,440,965)	(3,527,178)	(208,968,143)
Pada 31.12.2023	-	7,412,059	10,582,625	17,994,684
2022				
Kos				
Pada 01.01.2022	-	148,494,298	1,420,972	149,915,270
Penambahan	1,014,625	44,337,860	11,968,457	57,320,942
Pengkelasan	(1,014,625)	-	(3,339,734)	(4,354,359)
Pada 31.12.2022	-	192,832,158	10,049,695	202,881,853

NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)

7. PELABURAN HARTANAH

Kumpulan	Tanah RM	Bangunan RM	Jumlah RM
Pada 01.01.2023	7,245,000	2,835,000	10,080,000
Pelarasan nilai saksama	283,000	142,900	425,900
Pada 31.12.2023	<u>7,528,000</u>	<u>2,977,900</u>	<u>10,505,900</u>
Pada 01.01.2022	7,245,000	2,835,000	10,080,000
Pelarasan nilai saksama	-	-	-
Pada 31.12.2022	<u>7,245,000</u>	<u>2,835,000</u>	<u>10,080,000</u>

- (a) Pelaburan hartanah dalam Kumpulan berjumlah RM10,505,900 (2022: RM10,080,000) telah dicagarkan sebagai sekuriti untuk pinjaman bank (Nota 25). Kumpulan tidak mempunyai obligasi kontrak sama ada untuk membeli, membina atau membangunkan pelaburan hartanah atau untuk membaiki, menyelenggara dan menaik taraf hartanah tersebut.
- (b) Pelaburan hartanah telah dinilai dengan menggunakan Kaedah Perbandingan. Kaedah ini melibatkan kajian ke atas transaksi terkini dengan melakukan semakan harga untuk harta serupa di dalam dan di sekitarnya serta membuat pelarasan ke atas sebarang faktor yang boleh menjejaskan nilai; seperti lokasi, pengezonan, perancangan, kelulusan, kebolehcapaian, situasi pasaran, bentuk dan permukaan tanah, tempoh pegangan dan sekatan jika, status kependudukan, kawasan binaan, pembinaan bangunan, kemasan dan perkhidmatan, usia dan sifat-sifat lain yang berkaitan.
- (c) Nilai saksama pelaburan hartanah Kumpulan adalah ditentukan oleh penilaian yang dijalankan oleh IPC Island Property Consultants Sdn. Bhd., penilai profesional bebas yang mempunyai kelayakan profesional berkaitan yang diiktiraf dan pengalaman terkini dalam menilai hartanah di lokasi berkaitan.

8. PELABURAN DALAM SYARIKAT SUBSIDIARI

	Lembaga	
	2023 RM	2022 RM
Saham tidak tersiar harga, di Malaysia:		
Pada kos		
CIDB Holdings Sdn. Bhd.	19,075,000	19,075,000
CIDB E-Construct Services Sdn. Bhd.	4,435,842	4,435,842
	<u>23,510,842</u>	<u>23,510,842</u>

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

8. PELABURAN DALAM SYARIKAT SUBSIDIARI (SAMBUNGAN)

Butiran mengenai syarikat-syarikat subsidiari dan kepentingan ekuiti di dalamnya adalah seperti berikut:

Nama syarikat	Kepentingan ekuiti		Kegiatan utama
	2023 %	2022 %	
CIDB Holdings Sdn. Bhd.*	100	100	Pelaburan dan perkhidmatan berasaskan industri pembinaan.
CIDB E-Construct Services Sdn. Bhd.**	100	100	Menjalankan perkhidmatan berasaskan Teknologi komunikasi maklumat.
Construction Research Institute of Malaysia ***	100	100	Menjalankan penyelidikan dan pembangunan (R&D) berkaitan industri pembinaan.
Construction Labour Exchange Centre Berhad ****	100	100	Membawa masuk, mengagihkan dan juga memperbaharui permit kerja bagi Pekerja Asing Binaan.
Subsidiari CIDB Holdings Sdn. Bhd.:			
Akademi Binaan Malaysia (Selangor) Sdn. Bhd.*	100	100	Memberi latihan dan kursus kepada pekerja dan penyelia pembinaan.
Akademi Binaan Malaysia (Johor) Sdn. Bhd.*	100	100	Memberi latihan dan kursus kepada pekerja dan penyelia pembinaan.
Akademi Binaan Malaysia (Terengganu) Sdn. Bhd.*	100	100	Memberi latihan dan kursus kepada pekerja dan penyelia pembinaan.
Akademi Binaan Malaysia (Utara) Sdn. Bhd.*	100	100	Memberi latihan dan kursus kepada pekerja dan penyelia pembinaan.
Akademi Binaan Malaysia (Sabah) Sdn. Bhd.*	100	100	Memberi latihan dan kursus kepada pekerja dan penyelia pembinaan.
Akademi Binaan Malaysia (Sarawak) Sdn. Bhd.*	100	100	Memberi latihan dan kursus kepada pekerja dan penyelia pembinaan.

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

8. PELABURAN DALAM SYARIKAT SUBSIDIARI (SAMBUNGAN)

Nama syarikat	Kepentingan ekuiti		Kegiatan utama
	2023 %	2022 %	
Subsidiari CIDB Holdings Sdn. Bhd.:			
CIDB IBS Sdn. Bhd.* (Sebelum ini dikenali sebagai CIDB MyIBS Sdn. Bhd.)	100	100	Perkhidmatan nasihat teknikal, program pembangunan untuk vendor dan pengesahan, ujian pengesahan dan pengesahan produk, kilang dan pemasangan berkaitan IBS.
Pegangan melalui CIDB Holdings Sdn. Bhd. dan subsidiari :			
CIDB Technologies Sdn. Bhd.* (Sebelum ini dikenali sebagai CIDB Events Management Sdn. Bhd.)	32	32	Memberi latihan dan kursus kepada pekerja dan penyelia pembinaan.
Subsidiari Akademi Binaan Malaysia (Johor) Sdn. Bhd.:			
ABM Management Services Sdn. Bhd.*	100	100	Sebagai tenaga pengajar dan konsultan bagi perkara berkaitan industri pembinaan dan aktiviti lain yang berkaitan.

- * Syarikat subsidiari ini diperbadankan di Malaysia dan telah diaudit oleh Tetuan Azhar Noriza Zainuddin
- ** Syarikat subsidiari ini diperbadankan di Malaysia dan telah diaudit oleh Tetuan Afrizan Tarmili Khairul Azhar
- *** Syarikat subsidiari ini diperbadankan di Malaysia dan telah diaudit oleh Tetuan Ismawadee & Co.
- **** Syarikat subsidiari ini diperbadankan di Malaysia dan telah diaudit oleh Tetuan A.Razak & Co.

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

9. PELABURAN DALAM SYARIKAT BERSEKUTU

	Kumpulan	
	2023 RM	2022 RM
Saham tidak tersiar harga, di Malaysia:		
Pada kos	50,000	50,000
Bahagian rizab selepas pengambilalihan	108,378	103,674
	<u>158,378</u>	<u>153,674</u>
 Pelaburan Kumpulan dalam syarikat bersekutu meliputi:		
Bahagian daripada aset bersih	150,901	146,197
Bahagian daripada muhibah dalam syarikat bersekutu	7,477	7,477
	<u>158,378</u>	<u>153,674</u>

Butiran mengenai syarikat bersekutu dan kepentingan ekuiti di dalamnya adalah seperti berikut:

Nama syarikat	Kepentingan ekuiti		Kegiatan utama
	2023 %	2022 %	
TWI-ABM Training and Certification Sdn. Bhd.	50	50	Beroperasi sebagai tenaga pengajar atau pusat latihan untuk kontraktor dan subkontraktor.

Syarikat bersekutu Akademi Binaan Malaysia (Johor) Sdn. Bhd. ini adalah diperbadankan di Malaysia dan telah diaudit oleh Tetuan Jamal Amin & Partners.

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

10. ASET KEWANGAN SEDIA UNTUK DIJUAL

	Kumpulan	
	2023 RM	2022 RM
Saham tidak tersiar harga, di Malaysia, pada kos:	11,646,858	11,644,120
Kurang: Rosot Nilai	(4,033)	-
Tambah: Rosot Nilai terpulih	41,742	2,738
	11,684,567	11,646,858

11. INVENTORI

	Kumpulan		Lembaga	
	2023 RM	2022 RM	2023 RM	2022 RM
Pada kos dan nilai realisasi bersih:				
Dokumen jualan	676,105	679,835	40,862	45,965

12. BELUM TERIMA URUS NIAGA BUKAN PERTUKARAN

	Kumpulan dan Lembaga	
	2023 RM	2022 RM
Penghutang levi kontrak	20,662,349	15,697,466
Tolak: Peruntukan kerugian rosot nilai	(341,215)	(370,188)
Hapus kira penghutang levi	-	(223,833)
	20,321,134	15,103,445
<u>Pergerakan dalam peruntukan kerugian rosot nilai</u>		
Pada 1 Januari	370,188	1,260,133
Peruntukan rosot nilai dalam tahun semasa	5,875	24,211
Peruntukan kerugian rosot nilai tidak diperlukan	(34,848)	(914,156)
Pada 31 Disember	341,215	370,188

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

12. BELUM TERIMA URUS NIAGA BUKAN PERTUKARAN (SAMBUNGAN)

Analisa Pengumuran

Analisa pengumuran untuk akaun belum terima urus niaga bukan pertukaran bagi Kumpulan dan Lembaga pada akhir tempoh pelaporan adalah seperti berikut:

	Jumlah Kasar RM	Rosot nilai & Hapus Kira RM	Nilai Bawaan RM
Kumpulan dan Lembaga 31.12.2023			
Belum lepas tempoh kredit	10,653,815	-	10,653,815
Lepas tempoh kredit:			
- Kurang dari 6 bulan	5,772,950	-	5,772,950
- 6 hingga 12 bulan	3,768,854	-	3,768,854
- Lebih daripada 12 bulan	466,730	(341,215)	125,515
	<u>20,662,349</u>	<u>(341,215)</u>	<u>20,321,134</u>
Kumpulan dan Lembaga 31.12.2022			
Belum lepas tempoh kredit	7,137,815	-	7,137,815
Lepas tempoh kredit:			
- Kurang dari 6 bulan	6,609,464	-	6,609,464
- 6 hingga 12 bulan	1,271,994	-	1,271,994
- Lebih daripada 12 bulan	678,193	(594,021)	84,172
	<u>15,697,466</u>	<u>(594,021)</u>	<u>15,103,445</u>

NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)

13. BELUM TERIMA URUS NIAGA PERTUKARAN

	Kumpulan		Lembaga	
	2023	2022	2023	2022
	RM	RM	RM	RM
Belum terima dagangan	5,640,037	4,523,315	-	-
Deposit	5,423,998	5,199,259	3,239,095	3,142,169
Dividen belum terima	43,861	238,985	-	-
Faedah belum terima	9,805,316	6,325,362	9,805,316	6,313,553
Penghutang invois	566,426	43,979	538,826	16,379
	<u>21,479,638</u>	<u>16,330,900</u>	<u>13,583,237</u>	<u>9,472,101</u>
Tolak:				
Peruntukan kerugian rosot nilai	(206,705)	(105,455)	-	-
Hutang lapuk dihapuskira	(95,399)	(346,407)	-	-
	<u>21,177,534</u>	<u>15,879,038</u>	<u>13,583,237</u>	<u>9,472,101</u>

Pergerakan dalam peruntukan kerugian rosot nilai

Pada 1 Januari	105,455	160,615	-	55,160
Peruntukan rosot nilai dalam tahun semasa	101,250	-	-	-
Peruntukan rosot nilai tidak diperlukan lagi	-	(55,160)	-	(55,160)
Pada 31 Disember	<u>206,705</u>	<u>105,455</u>	<u>-</u>	<u>-</u>

Analisa Pengumuran

Analisa pengumuran untuk akaun belum terima urus niaga pertukaran bagi Kumpulan dan Lembaga pada akhir tempoh pelaporan adalah seperti berikut:

	Jumlah Kasar RM	Rosot nilai & Hapus Kira RM	Nilai Bawaan RM
Kumpulan			
31.12.2023			
Belum lepas tempoh kredit	13,431,308	-	13,431,308
Lepas tempoh kredit:			
- Kurang dari 6 bulan	1,386,300	-	1,386,300
- 6 hingga 12 bulan	656,279	-	656,279
- Lebih daripada 12 bulan	6,005,751	(302,104)	5,703,647
	<u>21,479,638</u>	<u>(302,104)</u>	<u>21,177,534</u>

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

13. BELUM TERIMA URUS NIAGA PERTUKARAN (SAMBUNGAN)

Analisa Pengumuran (sambungan)

	Jumlah Kasar	Rosot nilai & Hapus kira	Nilai Bawaan
	RM	RM	RM
Kumpulan 31.12.2022			
Belum lepas tempoh kredit	8,987,360	-	8,987,360
Lepas tempoh kredit:			
- Kurang dari 6 bulan	886,546	-	886,546
- 6 hingga 12 bulan	398,607	-	398,607
- Lebih daripada 12 bulan	6,058,387	(451,862)	5,606,525
	<u>16,330,900</u>	<u>(451,862)</u>	<u>15,879,038</u>

	Jumlah Kasar	Rosot nilai & Hapus Kira	Nilai Bawaan
	RM	RM	RM
Lembaga 31.12.2023			
Belum lepas tempoh kredit	9,805,316	-	9,805,316
Lepas tempoh kredit:			
- Kurang dari 6 bulan	600,365	-	600,365
- 6 hingga 12 bulan	19,008	-	19,008
- Lebih daripada 12 bulan	3,158,548	-	3,158,548
	<u>13,583,237</u>	<u>-</u>	<u>13,583,237</u>

Lembaga 31.12.2022			
Belum lepas tempoh kredit	6,313,553	-	6,313,553
Lepas tempoh kredit:			
- Kurang dari 6 bulan	15,208	-	15,208
- 6 hingga 12 bulan	53,015	-	53,015
- Lebih daripada 12 bulan	3,090,325	-	3,090,325
	<u>9,472,101</u>	<u>-</u>	<u>9,472,101</u>

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

14. BELUM TERIMA LAIN

	Kumpulan		Lembaga	
	2023	2022	2023	2022
	RM	RM	RM	RM
Prabayar	900,582	2,331,524	232,282	17,277
Penghutang GST	14,262,450	14,263,152	14,236,089	14,236,089
Penghutang staf	248,141	125,372	120,990	88,438
Pinjaman pelajaran	147,120	190,858	129,324	135,194
Pelbagai belum terima	400,657	196,150	-	-
	<u>15,958,950</u>	<u>17,107,056</u>	<u>14,718,685</u>	<u>14,476,998</u>
 Tolak:				
Peruntukan kerugian rosot nilai	(22,511)	-	-	-
Hutang lapuk dihapusira	(12,435)	-	-	-
	<u>15,924,004</u>	<u>17,107,056</u>	<u>14,718,685</u>	<u>14,476,998</u>
 <u>Pergerakan dalam peruntukan kerugian rosot nilai</u>				
Pada 1 Januari	-	-	-	-
Peruntukan rosot nilai dalam tahun semasa	22,511	-	-	-
Pada 31 Disember	<u>22,511</u>	<u>-</u>	<u>-</u>	<u>-</u>

15. AMAUN TERHUTANG OLEH/(KEPADA) SYARIKAT SUBSIDIARI

Amaun terhutang oleh/(kepada) syarikat subsidiari terdiri daripada pendahuluan tanpa cagaran yang tidak dikenakan faedah dan akan dibayar balik berdasarkan arahan pembayaran.

16. AMAUN TERHUTANG OLEH/(KEPADA) SYARIKAT SUB-SUBSIDIARI

Amaun terhutang oleh/(kepada) syarikat sub-subsidiari terdiri daripada pendahuluan tanpa cagaran yang tidak dikenakan faedah dan akan dibayar balik berdasarkan arahan pembayaran.

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17. AMAUN TERHUTANG OLEH/(KEPADA) SYARIKAT BERKAITAN

Amaun terhutang oleh/(kepada) syarikat berkaitan terdiri daripada pendahuluan tanpa cagaran yang tidak dikenakan faedah dan akan dibayar balik berdasarkan arahan pembayaran.

18. ASET KEWANGAN PADA NILAI SAKSAMA MELALUI LEBIHAN ATAU KURANGAN

	Kumpulan	
	2023	2022
	RM	RM
Pelaburan portfolio, di Malaysia:		
RHB Asset Management Sdn. Bhd.	20,645,320	19,021,827
Amanah Raya JMF Management	262,383	3,429,539
ASBI Dana Al-Fakhim BIMB	3,289,652	257,285
	<u>24,197,355</u>	<u>22,708,651</u>

19. DEPOSIT JANGKA PENDEK

	Kumpulan		Lembaga	
	2023	2022	2023	2022
	RM	RM	RM	RM
Simpanan tetap di bank-bank dan institusi kewangan berlesen	<u>483,250,412</u>	<u>501,903,287</u>	<u>446,510,000</u>	<u>458,285,188</u>

Kadar faedah deposit di sepanjang tahun kewangan bagi Kumpulan dan Lembaga adalah 2.40%-4.35% (2022: 2.40% - 4.35%) setahun dan tempoh matang deposit adalah 1-368 hari (2022: 1-458 hari).

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20. KUMPULAN WANG PINJAMAN KENDERAAN

	Kumpulan dan Lembaga	
	2023	2022
	RM	RM
Pada 1 Januari/31 Disember	<u>2,000,000</u>	<u>2,000,000</u>
Pergerakan dalam baki belum terima pinjaman:		
Pada 1 Januari	-	20,456
Bayaran balik pinjaman	-	(20,456)
Pada 31 Disember	<u>-</u>	<u>-</u>

Kumpulan wang ini adalah untuk pemberian pinjaman kenderaan kepada kakitangan tertakluk kepada syarat-syarat yang ditetapkan. Tempoh bayaran balik pinjaman selama 108 bulan. Pembayaran balik pembiayaan termasuk kadar keuntungan hendaklah dibayar oleh kakitangan secara ansuran melalui potongan gaji pada tiap-tiap bulan sebagaimana yang dipersetujui di dalam perjanjian.

21. KUMPULAN WANG PINJAMAN PELAJARAN

	Kumpulan dan Lembaga	
	2023	2022
	RM	RM
Pada 1 Januari/31 Disember	<u>1,500,000</u>	<u>1,500,000</u>
Pergerakan dalam baki belum terima pinjaman:		
Pada 1 Januari	135,194	126,143
Tambahan pinjaman	-	46,110
Bayaran balik pinjaman	<u>(5,870)</u>	<u>(37,059)</u>
Pada 31 Disember	<u>129,324</u>	<u>135,194</u>

Kumpulan wang ini adalah untuk pemberian pinjaman pelajaran kepada kakitangan tertakluk kepada syarat-syarat yang ditetapkan. Tempoh bayaran balik pinjaman selama 60 bulan. Pembayaran balik pembiayaan tanpa kadar keuntungan hendaklah dibayar oleh kakitangan setelah tamat pengajian secara ansuran melalui potongan gaji pada tiap-tiap bulan sebagaimana yang dipersetujui di dalam perjanjian. Kakitangan layak mendapat pembiayaan boleh ubah sekiranya memenuhi syarat-syarat kelayakan yang ditetapkan.

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22. KUMPULAN WANG PINJAMAN KOMPUTER

	Kumpulan dan Lembaga	
	2023	2022
	RM	RM
Pada 1 Januari/31 Disember	1,000,000	1,000,000

Tiada baki belum terima pinjaman pada tahun semasa dan sebelumnya, maka pergerakan dalam baki belum terima pinjaman tidak ditunjukkan.

Kumpulan wang ini adalah untuk pemberian pinjaman komputer kepada kakitangan tertakluk kepada syarat-syarat yang ditetapkan. Tempoh bayaran balik pinjaman selama 48 bulan. Pembayaran balik pembiayaan termasuk kadar keuntungan hendaklah dibayar oleh kakitangan secara ansuran melalui potongan gaji pada tiap-tiap bulan sebagaimana yang dipersetujui di dalam perjanjian.

23. PINJAMAN BANK

	Kumpulan	
	2023	2022
	RM	RM
Pinjaman berjangka	640,656	678,541
Belum bayar pajakan kewangan	1,917,110	1,138,787
	2,557,766	1,817,328
Dianalisa sebagai:		
Bayaran balik dalam 12 bulan	533,811	502,654
Bayaran balik selepas 12 bulan dan tidak melebihi 5 tahun	1,653,515	887,213
Bayaran balik selepas 5 tahun	370,440	427,461
	2,557,766	1,817,328

(a) Pinjaman Berjangka

- (i) Pinjaman berjangka berjumlah RM713,396 yang diperolehi dari bank berlesen adalah untuk membiayai pembelian pejabat kedai 1 tingkat di bawah prinsip Syariah di Pusat Bandar Bertam Perdana, Kepala Batas, Pulau Pinang. Pinjaman berjangka ini dijamin seperti berikut:
 - (a) Perjanjian pinjaman berjangka ditandatangani dan dicop berjumlah RM675,580;
 - (b) Pembiayaan bagi (MRTA) atau Jaminan Tempoh Pengurangan Gadai Janji dan yuran guaman berjumlah RM26,631 dan RM11,185;
 - (c) Cagaran undang-undang pertama pihak pertama atas harta tersebut;
 - (d) Jaminan bersama dan berasingan oleh pengarah syarikat berjumlah RM713,396.

Tempoh pembayaran balik pinjaman adalah sebanyak RM5,544 selama 180 ansuran bulanan termasuk keuntungan.

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23. PINJAMAN BANK (SAMBUNGAN)

(a) Pinjaman Berjangka (sambungan)

	2023 RM	Kumpulan 2022 RM
Kematangan pinjaman berjangka:		
Bayaran balik dalam 12 bulan	45,036	45,036
Bayaran balik selepas 12 bulan dan tidak melebihi 5 tahun	225,180	225,180
Bayaran balik selepas 5 tahun	370,440	408,325
	640,656	678,541

(b) Belum Bayar Pajakan Kewangan

	2023 RM	Kumpulan 2022 RM
Pembayaran minimum pembiayaan		
Bayaran balik dalam 12 bulan	563,064	374,464
Bayaran balik selepas 12 bulan dan tidak melebihi 9 tahun	1,647,394	934,286
	2,210,458	1,308,750
Tolak: Caj pembiayaan akan dibayar	(293,348)	(169,963)
Nilai semasa liabiliti pembiayaan	1,917,110	1,138,787
Nilai semasa liabiliti pembiayaan		
Bayaran balik dalam 12 bulan	488,775	457,618
Bayaran balik selepas 12 bulan dan tidak melebihi 5 tahun	1,428,335	662,033
Bayaran balik selepas 5 tahun	-	19,136
	1,917,110	1,138,787

Kadar faedah pembiayaan pajakan kewangan adalah pada kadar dari 2.16% hingga 5.4% setahun (2022: 2.16% hingga 5.4%).

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24. GERAN TERTUNDA

	Kumpulan		Lembaga	
	2023 RM	2022 RM Seperti dinyatakan semula	2023 RM	2022 RM
Pada 1 Januari	38,369,278	29,875,992	9,509,687	6,596,591
Geran diterima dalam tahun kewangan:				
Geran (berkaitan sumbangan tunai)	115,130,803	94,124,750	19,052,000	19,058,400
Geran (berkaitan sumbangan perbelanjaan aset)	19,889,841	8,496,259	-	-
Geran (berkaitan sumbangan aset)	467,331	3,532,964	-	-
Cukai jualan dan perkhidmatan	(2,669,539)	(1,847,871)	-	-
Bayaran balik geran	(13,406,273)	(7,912,906)	-	-
	119,412,163	96,393,196	19,052,000	19,058,400
Diambilkira dalam Penyata Prestasi Kewangan				
Penggunaan atas perbelanjaan yang terlibat	(96,673,763)	(68,209,935)	(13,712,676)	(16,145,304)
Penggunaan atas aset yang diperoleh	(17,560,221)	(12,680,817)	-	-
Penggunaan atas aset hapus kira	(354,089)	-	-	-
Penggunaan atas yuran pengurusan	(4,750,476)	(6,514,719)	-	-
Agihan ke syarikat subsidiari	-	(265,111)	-	-
Cukai jualan dan perkhidmatan	-	(229,328)	-	-
	(119,338,549)	(87,899,910)	(13,712,676)	(16,145,304)
Pada 31 Disember	38,442,892	38,369,278	14,849,011	9,509,687
Dianalisa sebagai:				
Geran berkaitan perbelanjaan	16,543,854	10,447,580	14,849,011	9,509,687
Geran berkaitan aset	21,899,038	27,921,698	-	-
	38,442,892	38,369,278	14,849,011	9,509,687
Dianalisa sebagai:				
Dalam 12 bulan	4,050,056	6,786,646	-	-
Selepas 12 bulan	34,392,836	31,582,632	14,849,011	9,509,687
	38,442,892	38,369,278	14,849,011	9,509,687

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25. LIABILITI CUKAI TERTUNDA

	Kumpulan		Lembaga	
	2023	2022	2023	2022
	RM	RM	RM	RM
Pada 1 Januari	10,590,801	7,554,168	10,146,840	7,083,692
Pindahan ke penyata prestasi kewangan (Nota 36)	(7,853,581)	3,036,633	(7,813,036)	3,063,148
Pada 31 Disember	2,737,220	10,590,801	2,333,804	10,146,840

26. MANFAAT KAKITANGAN

	2023	2022
	RM	RM
Kumpulan		
Peruntukan bagi manfaat perubatan pesara	36,910,993	33,758,090
Dianalisa sebagai:		
Matang dalam 12 bulan	545,548	481,319
Matang selepas 12 bulan	36,365,445	33,276,771
Peruntukan bagi ganjaran saguhati tamat perkhidmatan	11,425,462	16,230,206
Dianalisa sebagai:		
Matang dalam 12 bulan	192,911	109,343
Matang selepas 12 bulan	11,232,551	16,120,863
Peruntukan untuk gantian cuti rehat	2,331,405	2,801,328
Dianalisa sebagai:		
Matang dalam 12 bulan	200,717	396,327
Matang selepas 12 bulan	2,130,688	2,405,001
Peruntukan manfaat kakitangan	50,667,860	52,789,624
Dianalisa sebagai:		
Matang dalam 12 bulan	939,176	986,989
Matang selepas 12 bulan	49,728,684	51,802,635
	50,667,860	52,789,624

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26. MANFAAT KAKITANGAN (SAMBUNGAN)

	2023 RM	2022 RM
Lembaga		
Peruntukan bagi manfaat perubatan pesara	<u>36,910,993</u>	<u>33,758,090</u>
Dianalisa sebagai:		
Matang dalam 12 bulan	<u>545,548</u>	481,319
Matang selepas 12 bulan	<u>36,365,445</u>	33,276,771
Peruntukan untuk gantian cuti rehat	<u>2,264,478</u>	<u>2,746,548</u>
Dianalisa sebagai:		
Matang dalam 12 bulan	<u>199,220</u>	395,175
Matang selepas 12 bulan	<u>2,065,258</u>	2,351,373
Peruntukan manfaat kakitangan	<u>39,175,471</u>	<u>36,504,638</u>
Dianalisa sebagai:		
Matang dalam 12 bulan	<u>744,768</u>	876,494
Matang selepas 12 bulan	<u>38,430,703</u>	35,628,144
	<u>39,175,471</u>	<u>36,504,638</u>

Peruntukan Bagi Manfaat Perubatan Pesara

(a) Pergerakan dalam peruntukan bagi manfaat perubatan pesara Kumpulan dan Lembaga adalah seperti berikut:

	2023 RM	2022 RM
Kumpulan dan Lembaga		
Pada 1 Januari	33,758,090	30,737,673
Kos Perkhidmatan Semasa	2,331,766	2,264,905
Kos Faedah	1,193,967	1,090,756
Manfaat Dibayar	(372,830)	(335,244)
Pada 31 Disember	<u>36,910,993</u>	<u>33,758,090</u>

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26. MANFAAT KAKITANGAN (SAMBUNGAN)

Peruntukan Bagi Manfaat Perubatan Pesara (Sambungan)

(b) Andaian Aktuari

Andaian aktuari utama yang digunakan pada tarikh pelaporan adalah seperti berikut:

	2023	2022
	%	%
Kumpulan dan Lembaga		
Kadar diskaun	3.59	3.59
Kadar inflasi kos perubatan	10.00	10.00

Peruntukan Bagi Ganjaran Saguhati Tamat Perkhidmatan

(a) Pergerakan dalam peruntukan bagi ganjaran saguhati tamat perkhidmatan Kumpulan adalah seperti berikut:

	2023	2022
	RM	RM
Kumpulan		
Pada 1 Januari	16,230,206	15,133,129
Kos Perkhidmatan Semasa	1,231,305	1,000,854
Kos Perkhidmatan Sebelum	(5,613,926)	-
Kos Faedah	644,920	593,883
Keuntungan Aktuari Bersih	(578,698)	(37,432)
Manfaat Dibayar	(488,345)	(460,228)
Pada 31 Disember	<u>11,425,462</u>	<u>16,230,206</u>

(b) Andaian Aktuari

Andaian aktuari utama yang digunakan pada tarikh pelaporan adalah seperti berikut:

	2023	2022
	%	%
Kumpulan		
Kadar diskaun	3.19 - 4.07	3.19 - 4.07
Kadar kenaikan gaji	5.00 - 6.00	5.00 - 6.00

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26. MANFAAT KAKITANGAN (SAMBUNGAN)

Peruntukan Bagi Gantian Cuti Rehat

(a) Pergerakan dalam peruntukan bagi gantian cuti rehat Kumpulan dan Lembaga adalah seperti berikut:

	2023	2022
	RM	RM
Kumpulan		
Pada 1 Januari	2,801,328	3,500,959
Kos Perkhidmatan Semasa	166,726	174,207
Kos Faedah	121,716	125,216
Manfaat Dibayar	(758,365)	(999,054)
Pada 31 Disember	<u>2,331,405</u>	<u>2,801,328</u>

	2023	2022
	RM	RM
Lembaga		
Pada 1 Januari	2,746,548	3,425,484
Kos Perkhidmatan Semasa	158,284	168,362
Kos Faedah	118,011	121,782
Manfaat Dibayar	(758,365)	(969,080)
Pada 31 Disember	<u>2,264,478</u>	<u>2,746,548</u>

(b) Andaian Aktuari

Andaian aktuari utama yang digunakan pada tarikh pelaporan adalah seperti berikut:

	2023	2022
	%	%
Kumpulan		
Kadar diskaun	3.59 - 4.07	3.59 - 4.07
Kadar kenaikan gaji	6.00	6.00
Lembaga		
Kadar diskaun	3.59	3.59
Kadar kenaikan gaji	6.00	6.00

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27. BELUM BAYAR URUS NIAGA PERTUKARAN

Syarat-syarat kredit perdagangan biasa untuk belum bayar urus niaga pertukaran Kumpulan dan Lembaga adalah 14 hingga 90 hari (2022: 14 hingga 90 hari).

Analisa Pengumuran

Analisa pengumuran untuk akaun belum bayar urus niaga pertukaran bagi Kumpulan dan Lembaga pada akhir tempoh pelaporan adalah seperti berikut:

	2023 RM	2022 RM
Kumpulan		
Belum lepas tempoh kredit	20,840,023	30,068,082
Lepas tempoh kredit:		
- Kurang dari 6 bulan	2,720,060	3,806,716
- 6 hingga 12 bulan	405,291	304,531
- Lebih daripada 12 bulan	193,441	54,239
	24,158,815	34,233,568
	2023 RM	2022 RM
Lembaga		
Belum lepas tempoh kredit	18,509,614	27,780,027
Lepas tempoh kredit:		
- Kurang dari 6 bulan	-	-
- 6 hingga 12 bulan	-	-
- Lebih daripada 12 bulan	-	-
	18,509,614	27,780,027

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28. BELUM BAYAR LAIN

	Kumpulan		Lembaga	
	2023	2022	2023	2022
	RM	RM	RM	RM
Imbuhan kakitangan	17,849,329	14,669,151	12,090,000	11,930,000
Pemiutang bukan perdagangan	219,832	286,252	219,832	286,252
Bon pelaksanaan	5,248,517	6,457,522	495,240	420,000
Imbuhan/Elaun Anggota Lembaga	2,662,528	1,972,977	510,000	570,000
Akruan	1,298,297	3,764,431	62,751	69,960
Wang tahanan	149,237	77,719	149,237	77,719
Pemiutang online	157,706	106,918	157,706	106,918
Pemiutang lain	25,016,194	26,158,883	20,957	45,710
Pemiutang staf	1,143,376	764,196	234,301	254,799
Pemiutang gaji	58,615	57,244	5,615	57,244
Pemiutang GST/SST	2,271,855	2,051,863	-	-
	56,075,486	56,367,156	13,945,639	13,818,602

29. HASIL DARIPADA URUS NIAGA BUKAN PERTUKARAN

	Kumpulan		Lembaga	
	2023	2022	2023	2022
	RM	RM	RM	RM
Levi kontrak	213,411,238	216,313,145	213,411,238	216,313,145
Yuran pendaftaran	76,924,795	65,457,585	76,924,795	65,457,585
Kompaun dan penalti	9,559,245	9,361,933	9,559,245	9,361,933
Lain-lain urus niaga bukan pertukaran	-	55,298	-	-
Geran kerajaan	13,785,380	16,733,752	13,712,676	16,145,304
	313,680,658	307,921,713	313,607,954	307,277,967

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30. HASIL DARIPADA URUS NIAGA PERTUKARAN

	Kumpulan		Lembaga	
	2023 RM	2022 RM	2023 RM	2022 RM
Yuran penilaian kemahiran	9,201,918	7,884,330	7,854,100	5,937,470
Yuran kursus	33,830,708	26,024,787	11,443,495	11,998,971
Hasil sewaan	2,590,151	671,030	2,591,740	65,410
Fi pengurusan projek perundingan, pensijilan dan pendaftaran	10,606,849	8,546,759	-	-
Lain-lain urus niaga pertukaran	5,122,835	8,323,567	1,570,244	1,362,404
Dividen	471,974	539,160	34,426	190,750
Faedah deposit tetap	17,758,139	11,006,978	16,000,567	10,462,811
Hibah	1,743,500	1,229,021	1,629,646	1,168,592
Untung belum terealisasi	96,328	40,704	-	-
Verifikasi bahan	9,890,200	8,928,750	9,890,200	8,928,750
Jualan dokumen	175,075	152,118	38,627	75,738
	91,487,677	73,347,204	51,053,045	40,190,896

31. LAIN-LAIN HASIL

	Kumpulan		Lembaga	
	2023 RM	2022 RM	2023 RM	2022 RM
Faedah pinjaman kenderaan	-	260	-	260
Bayaran balik geran	-	59,610	-	59,610
Pendapatan hutang ragu	23,135	656,809	23,135	656,809
Rosot nilai terpulih aset keuangan sedia untuk dijual	41,742	2,738	-	-
Keuntungan mudharabah	335,623	769,580	335,623	765,647
Pelbagai hasil	1,403,081	545,401	181,604	110,943
Keuntungan jualan hartanah, loji dan peralatan	418,391	64,923	137,708	118
Keuntungan atas nilai saksama pelaburan hartanah	425,900	-	-	-
	2,647,872	2,099,321	678,070	1,593,387

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32. PERBELANJAAN OPERASI LANGSUNG

	Kumpulan		Lembaga	
	2023	2022	2023	2022
	RM	RM	RM	RM
Program pembiayaan industri pembinaan	138,189,985	127,643,802	159,423,436	148,389,140
Susut nilai hartanah, loji dan peralatan	11,551,400	11,337,139	-	-
Pelunasan aset tak ketara	144,390	-	-	-
Rugi pelupusan hartanah, loji dan peralatan	354,089	-	-	-
	150,239,864	138,980,941	159,423,436	148,389,140

33. PERBELANJAAN PENGURUSAN

	Kumpulan		Lembaga	
	2023	2022	2023	2022
	RM	RM	RM	RM
Bekalan	5,322,140	2,558,101	4,673,428	2,064,059
Elaun perjalanan	7,703,863	7,545,815	5,830,132	5,450,106
Kursus dan latihan staf	4,372,367	3,021,174	4,083,484	2,781,007
Penyelenggaraan	10,314,767	10,618,262	7,554,214	7,800,760
Perhubungan dan utiliti	3,731,783	3,264,921	2,076,214	1,895,093
Perbelanjaan pejabat	64,427	69,839	-	-
Perbelanjaan lain-lain	100,798	226,998	-	-
	31,610,145	27,305,110	24,217,472	19,991,025

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

34. LAIN-LAIN PERBELANJAAN OPERASI

	Kumpulan		Lembaga	
	2023	2022	2023	2022
	RM	RM	RM	RM
Cukai jalan dan insuran	521,493	631,244	225,466	321,018
Hapus kira belum terima lain	122,999	346,407	-	-
Hapus kira penghutang levi	-	223,833	-	223,833
Peruntukan kerugian rosot nilai	102,036	24,211	5,875	24,211
Emolumen	103,364,515	103,364,791	80,901,835	77,300,111
Hartanah, loji dan peralatan dihapus kira	73,859	18,984	9,577	7,797
Kemerosotan nilai aset keuangan sedia untuk dijual	4,033	-	-	-
Keraian	944,617	880,727	-	-
Pengiklanan dan promosi	690,518	648,067	-	-
Perkhidmatan ikhtisas	24,311,694	23,050,498	19,911,019	19,991,149
Kerugian atas pelupusan hartanah, loji dan peralatan	77,256	15,640	-	1,184
Sewaan	20,650,447	22,489,161	17,448,278	19,567,771
Pelunasan aset tak ketara	6,483,036	6,911,380	6,390,621	6,836,836
Susut nilai hartanah, loji dan peralatan	12,035,538	10,079,274	10,188,914	8,322,205
	<u>169,382,041</u>	<u>168,684,217</u>	<u>135,081,585</u>	<u>132,596,115</u>

35. KOS KEWANGAN

	Kumpulan	
	2023	2022
	RM	RM
Perbelanjaan faedah atas pinjaman bank	<u>84,488</u>	<u>172,993</u>

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

36. PERCUKAIAN

	Kumpulan		Lembaga	
	2023 RM	2022 RM	2023 RM	2022 RM
Perbelanjaan cukai bagi tahun kewangan:				
- Peruntukan cukai tahun semasa	8,505,657	4,488,880	7,437,996	3,781,158
- Kurangan/(lebih) peruntukan cukai pada tahun lepas	194,474	(39,979)	229,865	-
	8,700,131	4,448,901	7,667,861	3,781,158
Pengasalan dan penarikbalikan perbezaan sementara:				
- Diiktiraf dalam penyata cukai pada tahun semasa (Nota 25)	(362,845)	275,515	(322,300)	302,030
- (Lebih)/kurangan peruntukan cukai tertunda pada tahun lepas (Nota 25)	(7,490,736)	2,761,118	(7,490,736)	2,761,118
	(7,853,581)	3,036,633	(7,813,036)	3,063,148
	846,550	7,485,534	(145,175)	6,844,306

Cukai pendapatan Kumpulan dan Lembaga adalah dikira pada kadar berkanun 24% (2022: 24%) ke atas keuntungan bercukai. Penyesuaian bagi perbelanjaan cukai pendapatan yang berkenaan keuntungan jualan sebelum cukai pada kadar cukai pendapatan berkanun kepada perbelanjaan cukai pada kadar cukai pendapatan efektif adalah seperti berikut:

NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)

36. PERCUKAIAN (SAMBUNGAN)

	Kumpulan		Lembaga	
	2023 RM	2022 RM	2023 RM	2022 RM
Lebihan pendapatan sebelum cukai dan zakat	56,504,373	48,222,028	46,616,576	48,085,970
Cukai pada kadar 24% (2022: 24%)	13,561,050	11,573,287	11,187,978	11,540,633
Pendapatan tidak tertakluk pada cukai	(31,067,525)	(30,080,035)	(9,449,210)	(11,049,159)
Perbelanjaan tidak dibenarkan untuk tolakan cukai	27,338,983	26,319,880	5,376,928	6,094,747
Kesan atas belum guna kerugian belum serap cukai	-	178,306	-	-
Kesan atas penggunaan kerugian belum diiktiraf cukai sebelumnya	(5,297)	(2,503,033)	-	(2,503,033)
Kesan atas (penggunaan)/belum guna elaun modal belum guna	(76,628)	114,870	-	-
Cukai tertunda (terrealisasi)/ tidak terealisasi	(22,032)	911	-	-
Cukai tertunda terealisasi disebabkan oleh pelupusan hartanah, loji dan peralatan	(37,669)	(46,240)	-	-
Liabiliti/(aset) cukai tertunda tidak diiktiraf tahun lepas	241,644	(10,467)	-	-
Aset cukai tertunda tidak diiktiraf tahun semasa	(1,789,714)	(783,084)	-	-
Kurangan/(lebih) peruntukan cukai pada tahun lepas	194,474	(39,979)	229,865	-
(Lebih)/kurangan peruntukan cukai tertunda pada tahun lepas	(7,490,736)	2,761,118	(7,490,736)	2,761,118
Cukai bagi tahun kewangan	846,550	7,485,534	(145,175)	6,844,306

NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)

37. KOS KAKITANGAN

	Kumpulan		Lembaga	
	2023	2022	2023	2022
	RM	RM	RM	RM
Gaji dan elaun	82,513,608	85,567,842	67,766,774	64,245,267
Imbuhan tahunan	16,293,432	13,724,631	12,090,000	11,930,000
Kos kakitangan	98,807,040	99,292,473	79,856,774	76,175,267

Bilangan kakitangan Kumpulan dan Lembaga pada akhir tahun kewangan semasa masing-masing berjumlah seramai 1,687 dan 995 orang (2022: 1,668 dan 997 orang).

38. GANJARAN KAKITANGAN PENGURUSAN KANAN

	Kumpulan		Lembaga	
	2023	2022	2023	2022
	RM	RM	RM	RM
Ganjaran jangka pendek	4,557,475	4,072,318	1,045,061	1,124,844
	4,557,475	4,072,318	1,045,061	1,124,844

Bilangan Anggota Lembaga Kumpulan dan Lembaga pada akhir tahun kewangan semasa masing-masing berjumlah seramai 91 dan 11 orang (2022: 89 dan 9 orang).

39. URUS NIAGA PENTING DENGAN PIHAK BERKAITAN

	Lembaga	
	2023	2022
	RM	RM
<u>Syarikat subsidiari dan sub-subsidiari</u>		
Program pembiayaan industri pembinaan		
dibayar dan belum dibayar	120,000,709	109,498,913
Belanja utiliti dibayar dan belum dibayar	671,536	485,199
Pendapatan sewaan	1,680,000	37,140
Yuran penilaian kemahiran	3,740	-
Lain-lain hasil urus niaga pertukaran	189,600	528,150
Jualan dokumen	2,180	830
Lain-lain hasil-pelbagai hasil	-	300
Dividen diterima	34,426	190,750

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

40. INSTRUMEN KEWANGAN

(a) Polisi dan objektif pengurusan risiko kewangan

Polisi pengurusan risiko kewangan Kumpulan dan Lembaga memastikan bahawa sumber kewangan yang mencukupi dapat diraih untuk pembangunan perniagaan Lembaga di samping menguruskan risiko-risiko kadar faedah (kedua-dua nilai dan aliran tunai), risiko kecairan dan risiko kredit. Anggota Lembaga Kumpulan dan Lembaga menyemak dan bersetuju polisi bagi menguruskan setiap risiko.

(b) Risiko kadar faedah

Risiko kadar faedah adalah risiko perubahan dalam nilai instrumen kewangan disebabkan sensitivitinya terhadap perubahan dalam kadar faedah semasa. Risiko ini terhad kepada pelaburan jangka pendek dengan institusi kewangan berlesen, pelaburan yang diuruskan oleh Pengurus Portfolio dan pinjaman bank.

Jadual berikut menunjukkan aset kewangan dan liabiliti kewangan Kumpulan dan Lembaga dan amaun yang dibawa yang terdedah kepada risiko kadar faedah, dianalisa berdasarkan penetapan semula nilai faedah atau tarikh matang yang mana lebih awal.

	Sehingga 1 bulan RM	1 - 3 bulan RM	3 - 12 bulan RM	1 - 5 tahun RM	> 5 tahun RM	Jumlah RM
31.12.2023						
Kumpulan						
Aset semasa						
Aset kewangan melalui lebihan atau kurangan	24,197,355	-	-	-	-	24,197,355
Deposit jangka pendek	14,284,886	9,788,981	138,829,909	320,346,636	-	483,250,412
Tunai dan baki di bank	78,855,623	-	-	-	-	78,855,623
Liabiliti bukan semasa						
Pinjaman bank	-	-	-	1,653,515	370,440	2,023,955
Liabiliti semasa						
Pinjaman bank	13,452	35,843	484,516	-	-	533,811
31.12.2023						
Lembaga						
Aset semasa						
Deposit jangka pendek	12,000,000	-	114,500,000	320,010,000	-	446,510,000
Tunai dan baki di bank	53,735,702	-	-	-	-	53,735,702

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

40. INSTRUMEN KEWANGAN (SAMBUNGAN)

(b) Risiko kadar faedah (sambungan)

	Sehingga 1 bulan RM	1 - 3 bulan RM	3 - 12 bulan RM	1 - 5 tahun RM	> 5 tahun RM	Jumlah RM
31.12.2022						
Kumpulan						
Aset semasa						
Aset kewangan melalui lebihan atau kurangan	22,708,651	-	-	-	-	22,708,651
Deposit jangka pendek	19,902,339	51,353,419	385,937,529	44,710,000	-	501,903,287
Tunai dan baki di bank	41,560,607	-	-	-	-	41,560,607
Liabiliti bukan semasa						
Pinjaman bank	-	-	-	887,213	427,461	1,314,674
Liabiliti semasa						
Pinjaman bank	2,709	13,553	486,392	-	-	502,654
31.12.2022						
Lembaga						
Aset semasa						
Deposit jangka pendek	11,957,688	31,500,000	370,117,500	44,710,000	-	458,285,188
Tunai dan baki di bank	24,627,302	-	-	-	-	24,627,302

Sensitiviti kadar faedah

Jadual berikut menunjukkan sensitiviti terhadap perubahan yang mungkin berlaku dalam kadar faedah terhadap pinjaman. Dengan semua pemboleh ubah lain yang tetap, jadual di bawah meringkaskan pendedahan Kumpulan kepada risiko kadar faedah terhadap pinjaman berkadar terapung.

	Kesan kepada rizab RM
2023	
Kenaikan Dalam 100 Mata Asas (+100 bps)	6,756
Penurunan Dalam 100 Mata Asas (-100 bps)	(6,756)
2022	
Kenaikan Dalam 100 Mata Asas (+100 bps)	43,171
Penurunan Dalam 100 Mata Asas (-100 bps)	(43,171)

Pergerakan yang diandaikan dalam mata asas bagi analisa sensitiviti kadar faedah adalah berdasarkan persekitaran pasaran semasa yang boleh ditinjau.

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

40. INSTRUMEN KEWANGAN (SAMBUNGAN)

(b) Risiko kadar faedah (sambungan)

Kadar Faedah Dan Kematangan

Kadar faedah setahun dan kematangan deposit jangka pendek dan pinjaman bank pada 31 Disember telah didedahkan dalam Nota 19 dan Nota 23 masing-masing.

(c) Risiko kredit

Risiko kredit, atau risiko pihak lain gagal memenuhi tanggungjawabnya, dikawal menerusi pelaksanaan prosedur kelulusan dan pemantauan kredit. Akaun belum terima urus niaga bukan pertukaran dan urus niaga pertukaran diawasi dari masa ke masa menerusi prosedur laporan pengurusan Kumpulan dan Lembaga. Kumpulan dan Lembaga tidak mempunyai sebarang pendedahan besar kepada mana-mana pelanggan individu atau pihak lain dan tidak mempunyai penumpuan kredit berhubung dengan mana-mana instrumen kewangan.

Memandangkan Kumpulan dan Lembaga tidak memegang apa-apa sandaran, pendedahan tertinggi terhadap risiko kredit diwakili oleh nilai bawaan aset kewangan pada akhir tempoh pelaporan.

Pada akhir tempoh pelaporan, belum terima yang telah diperuntukkan kerugian rosot nilai merupakan belum terima yang mempunyai masalah kewangan signifikan dan tidak membuat pembayaran mengikut tempoh kredit yang dibenarkan;

Belum terima yang melebihi tempoh kredit tetapi tidak diperuntukkan kerugian rosot nilai

Kumpulan dan Lembaga tidak membuat peruntukan kerugian rosot nilai bagi belum terima ini disebabkan mereka adalah syarikat-syarikat yang mempunyai rekod bayaran balik yang baik dan tiada rekod mungkir bayaran.

Belum terima yang signifikan yang belum melebihi tempoh kredit dan juga tidak diperuntukkan kerugian rosot nilai merupakan belum terima-belum terima yang biasa berurusan dengan Kumpulan dan Lembaga. Kumpulan dan Lembaga akan memantau kualiti kredit belum terima-belum terima ini melalui analisa laporan pengurusan.

Analisa pengumuran dan amaun yang dinilai mengalami penjejasan bagi belum terima urus niaga bukan pertukaran dan belum terima urus niaga pertukaran pada 31 Disember telah didedahkan dalam Nota 12 dan Nota 13 masing-masing.

Aset-aset kewangan lain, selain daripada aset kewangan sedia dijual, adalah bukan tertunggak dan bukan terjejas pada 31 Disember.

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

40. INSTRUMEN KEWANGAN (SAMBUNGAN)

(d) Risiko kecairan

Kumpulan dan Lembaga menguruskan profil kematangan hutang, aliran tunai operasi dan ketersediaan pendanaan dengan aktif untuk memastikan semua keperluan pembiayaan semula, pembayaran balik dan pendanaan dipenuhi. Sebagai sebahagian daripada pengurusan kecairan keseluruhannya, Kumpulan dan Lembaga mengekalkan tahap tunai atau instrumen boleh ditukar dengan tunai secukupnya untuk memenuhi keperluan modal kerjanya.

Profil kematangan pinjaman bank Kumpulan telah didedahkan dalam Nota 23 manakala kematangan liabiliti kewangan lain adalah kurang daripada 12 bulan.

(e) Nilai saksama

Penentuan Nilai Saksama

Kumpulan dan Lembaga menggunakan hierarki berikut untuk menentukan dan mendedahkan nilai saksama instrumen kewangan menerusi teknik penilaian:

Tahap 1:	Tersiar (tidak diselaraskan) harga dalam pasaran aktif untuk aset atau liabiliti yang sama.
Tahap 2:	Input selain daripada tersiar harga termasuk dalam Tahap 1 yang boleh ditinjau untuk aset atau liabiliti, sama ada secara langsung atau tidak langsung.
Tahap 3:	Input untuk aset atau liabiliti yang tidak berdasarkan data pasaran yang boleh ditinjau (input yang tidak boleh ditinjau).

Instrumen Kewangan Di Tahap 1

Nilai saksama bagi instrumen kewangan yang diurus niagakan di pasaran aktif adalah berdasarkan harga pasaran tersiar pada tarikh lembaranimbangan. Suatu pasaran dianggap sebagai aktif jika harga tersiar adalah tersedia dan biasanya boleh didapati daripada suatu pertukaran dan harga tersebut mewakili urus niaga pasaran yang sebenar dan biasa berlaku di atas suatu asas urus niaga tulus. Ini termasuk pelaburan yang diuruskan oleh pengurus portfolio.

Instrumen Kewangan Di Tahap 2 dan Tahap 3

Kumpulan dan Lembaga tidak mempunyai instrumen kewangan dimana nilai saksamanya ditentukan melalui tahap 2 dan tahap 3.

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

40. INSTRUMEN KEWANGAN (SAMBUNGAN)

(e) Nilai saksama (sambungan)

Nilai saksama instrumen kewangan dan teknik serta input penilaian yang digunakan untuk menentukan nilai saksama adalah seperti berikut:

	Jumlah RM	Tahap 1	Tahap 2	Tahap 3
Kumpulan 31.12.2023 Aset Kewangan				
Aset kewangan pada nilai saksama melalui lebihan atau kurangan	24,197,355	24,197,355	-	-
Kumpulan 31.12.2022 Aset Kewangan				
Aset kewangan pada nilai saksama melalui lebihan atau kurangan	22,708,651	22,708,651	-	-

Nilai Saksama Bagi Instrumen Kewangan Tidak Dibawa Pada Nilai Saksama

Amaun yang dibawa bagi Tunai dan Kesetaraan Tunai, Belum Terima dan Belum Bayar adalah anggaran yang munasabah bagi nilai saksama disebabkan sama ada ianya bersifat jangka masa pendek atau boleh dibayar balik mengikut permintaan. Nilai bawaan pinjaman bank juga adalah anggaran munasabah bagi nilai saksamanya berdasarkan pembayaran balik yang telah ditentukan oleh pihak bank.

41. KOMITMEN MODAL

	2023 RM	Lembaga 2022 RM
Perbelanjaan modal yang diluluskan tetapi belum dikontrakkan	<u>99,220,000</u>	<u>338,074,826</u>

**NOTA-NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)**

42. ASET LUAR JANGKA

	2023 RM	Lembaga 2022 RM
Tuntutan ke atas penghutang levi yang telah di bawa ke Mahkamah	<u>613,161</u>	<u>1,426,005</u>

43. PELARASAN TAHUN LEPAS

Pelarasn tahun lepas Kumpulan adalah berkaitan dengan pelarasan bagi geran tertunda dan lebihan terkumpul berikutan berkurang nyata penggunaan geran.

	31.12.2022 Seperti dinyatakan tahun lepas RM	Pelarasan tahun lepas RM	31.12.2022 Seperti dinyatakan semula RM
Kumpulan			
<u>Penyata perubahan dalam aset bersih</u>			
Jumlah lebihan terkumpul pada 1 Januari 2023	<u>898,055,124</u>	<u>1,790,405</u>	<u>899,845,529</u>
<u>Penyata kedudukan kewangan</u>			
<u>Aset bersih</u>			
Lehian terkumpul	<u>893,578,494</u>	<u>1,790,405</u>	<u>895,368,899</u>
<u>Liabiliti bukan semasa</u>			
Geran tertunda	<u>33,373,037</u>	<u>(1,790,405)</u>	<u>31,582,632</u>

44. ANGKA-ANGKA PERBANDINGAN

Angka perbandingan tertentu telah dipinda disebabkan oleh pelarasan tahun terdahulu yang dijelaskan sebelumnya pada Nota 43 dan beberapa pengkelasan semula amaun-amaun yang dinyatakan sebelumnya agar ianya selari dengan persembahan penyata kewangan tahun semasa.

CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA
Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2023

		Group		Board	
	Note	2023 RM	2022 RM As restated	2023 RM	2022 RM
ASSETS					
Non-current assets					
Property, plant and equipment	4	425,777,155	230,093,733	397,615,983	197,150,989
Intangible assets	5	13,898,919	15,899,109	13,198,067	15,038,442
Work in progress	6	19,136,150	205,369,970	17,994,684	202,881,853
Investment property	7	10,505,900	10,080,000	-	-
Investments in subsidiaries	8	-	-	23,510,842	23,510,842
Investment in an associate	9	158,378	153,674	-	-
Financial assets available for sale	10	11,684,567	11,646,858	-	-
Total non-current assets		481,161,069	473,243,344	452,319,576	438,582,126
Current assets					
Inventories	11	676,105	679,835	40,862	45,965
Non-exchange transaction receivables	12	20,321,134	15,103,445	20,321,134	15,103,445
Exchange transaction receivables	13	21,177,534	15,879,038	13,583,237	9,472,101
Other receivables	14	15,924,004	17,107,056	14,718,685	14,476,998
Amount due from subsidiaries	15	-	-	44,249	38,967
Amount due from sub-subsidiaries	16	-	-	330,461	68,036
Amount due from related companies	17	468,863	114,877	-	-
Tax recoverable		6,820,485	6,510,804	4,903,170	4,818,435
Financial assets at fair value		24,197,355	22,708,651	-	-
through surplus or deficit	18	-	-	-	-
Short term deposits	19	483,250,412	501,903,287	446,510,000	458,285,188
Cash and bank balances		78,855,623	41,560,607	53,735,702	24,627,302
Total current assets		651,691,515	621,567,600	554,187,500	526,936,437
TOTAL ASSETS		1,132,852,584	1,094,810,944	1,006,507,076	965,518,563

The notes on pages 243 to 301 form an integral part of these financial statements.

CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA

Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2023 (CONT'D)

		Group		Board	
	Nota	2023 RM	2022 RM As restated	2023 RM	2022 RM
NET ASSETS AND LIABILITIES					
NET ASSETS					
Accumulated surplus		950,197,792	895,368,899	904,368,682	858,435,737
Vehicle loan fund	20	2,000,000	2,000,000	2,000,000	2,000,000
Education loan fund	21	1,500,000	1,500,000	1,500,000	1,500,000
Computer loan fund	22	1,000,000	1,000,000	1,000,000	1,000,000
Total funds		954,697,792	899,868,899	908,868,682	862,935,737
Non-controlling interest		407,426	(23,370)	-	-
Total net assets		955,105,218	899,845,529	908,868,682	862,935,737
LIABILITIES					
Non-current liabilities					
Bank borrowings	23	2,023,955	1,314,674	-	-
Deferred grants	24	34,392,836	31,582,632	14,849,011	9,509,687
Deferred tax liabilities	25	2,737,220	10,590,801	2,333,804	10,146,840
Long term employee benefits	26	49,728,684	51,802,635	38,430,703	35,628,144
Total non-current liabilities		88,882,695	95,290,742	55,613,518	55,284,671
Current liabilities					
Exchange transaction payables	27	24,158,815	34,233,568	18,509,614	27,780,027
Other payables	28	56,075,486	56,367,156	13,945,639	13,818,602
Amount due to subsidiaries	15	-	-	3,380,008	2,275,819
Amount due to sub-subsidiaries	16	-	-	3,006,851	1,866,055
Amount due to an associate	17	291,445	-	-	-
Bank borrowings	23	533,811	502,654	-	-
Deferred grants	24	4,050,056	6,786,646	-	-
Tax provision		2,815,882	797,660	2,437,996	681,158
Short term employee benefits	26	939,176	986,989	744,768	876,494
Total current liabilities		88,864,671	99,674,673	42,024,876	47,298,155
Total liabilities		177,747,366	194,965,415	97,638,394	102,582,826
TOTAL NET ASSETS AND LIABILITIES		1,132,852,584	1,094,810,944	1,006,507,076	965,518,563

The notes on pages 243 to 301 form an integral part of these financial statements.

CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA
Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2023**

		Group		Board	
	Note	2023 RM	2022 RM	2023 RM	2022 RM
Revenue					
Revenue from non-exchange transactions	29	313,680,658	307,921,713	313,607,954	307,277,967
Revenue from exchange transactions	30	91,487,677	73,347,204	51,053,045	40,190,896
Other revenues	31	2,647,872	2,099,321	678,070	1,593,387
		407,816,207	383,368,238	365,339,069	349,062,250
Expenses					
Direct operating expenses	32	(150,239,864)	(138,980,941)	(159,423,436)	(148,389,140)
Management expenses	33	(31,610,145)	(27,305,110)	(24,217,472)	(19,991,025)
Other operating expenses	34	(169,382,041)	(168,684,217)	(135,081,585)	(132,596,115)
Financial cost	35	(84,488)	(172,993)	-	-
Income surplus for the financial year		56,499,669	48,224,977	46,616,576	48,085,970
Share of profits from an associate		4,704	(2,949)	-	-
Net income surplus					
before tax and zakat		56,504,373	48,222,028	46,616,576	48,085,970
Taxation	36	(846,550)	(7,485,534)	145,175	(6,844,306)
Zakat		(976,832)	(200,318)	(828,806)	(184,164)
Total net income surplus for the financial year		54,680,991	40,536,176	45,932,945	41,057,500
Total net income surplus distributed to:					
Board owners		54,250,195	40,528,362		
Non-controlling interest		430,796	7,814		
		54,680,991	40,536,176		

The notes on pages 243 to 301 form an integral part of these financial statements.

CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA
Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

**STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Group	Note	Accumulated surplus	Vehicle Fund	Loan Fund	Education Loan Fund	Computer Loan Fund	Amount Distributable to Board Owners	Non-Controlling Interest	Total Net Assets
		RM	RM	RM	RM	RM	RM	RM	RM
At 1 January 2022		853,097,204	2,000,000	1,500,000	1,000,000	1,000,000	857,597,204	(31,184)	857,566,020
CREAM Receivables Written Off		(84,504)	-	-	-	-	(84,504)	-	(84,504)
		853,012,700	2,000,000	1,500,000	1,000,000	1,000,000	857,512,700	(31,184)	857,481,516
Net income surplus for the financial year		40,528,362	-	-	-	-	40,528,362	7,814	40,536,176
Actuarial valuation gain		37,432	-	-	-	-	37,432	-	37,432
At 31 December 2022		893,578,494	2,000,000	1,500,000	1,000,000	1,000,000	898,078,494	(23,370)	898,055,124
Prior year adjustments	43	1,790,405	-	-	-	-	1,790,405	-	1,790,405
At 31 December 2022 (Restated)		895,368,899	2,000,000	1,500,000	1,000,000	1,000,000	899,868,899	(23,370)	899,845,529
At 1 January 2023		895,368,899	2,000,000	1,500,000	1,000,000	1,000,000	899,868,899	(23,370)	899,845,529
Net income surplus for the financial year		54,250,195	-	-	-	-	54,250,195	430,796	54,680,991
Actuarial valuation gain		578,698	-	-	-	-	578,698	-	578,698
At 31 December 2023		950,197,792	2,000,000	1,500,000	1,000,000	1,000,000	954,697,792	407,426	955,105,218

The notes on pages 243 to 301 form an integral part of these financial statements.

CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA
Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

**STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)**

Board	Accumulated surplus RM	Vehicle Loan Fund RM	Education Loan Fund RM	Computer Loan Fund RM	Total Net Assets RM
At 1 January 2022	817,378,237	2,000,000	1,500,000	1,000,000	821,878,237
Net income surplus for the financial year	41,057,500	-	-	-	41,057,500
At 31 December 2022	858,435,737	2,000,000	1,500,000	1,000,000	862,935,737
At 1 January 2023	858,435,737	2,000,000	1,500,000	1,000,000	862,935,737
Net income surplus for the financial year	45,932,945	-	-	-	45,932,945
At 31 December 2023	904,368,682	2,000,000	1,500,000	1,000,000	908,868,682

The notes on pages 243 to 301 form an integral part of these financial statements.

CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA
Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Group		Board	
	2023 RM	2022 RM	2023 RM	2022 RM
Cash Flows From Operating Activities				
Net income surplus before tax and zakat	56,504,373	48,222,028	46,616,576	48,085,970
<i>Adjustments for:</i>				
Share of profits in an associate	(4,704)	2,949	-	-
Interest expenses	84,488	172,993	-	-
Dividend income	(471,974)	(539,160)	(34,426)	(190,750)
Hibah income	(1,743,500)	(1,229,021)	(1,629,646)	(1,168,592)
Interest income	(17,758,139)	(11,006,978)	(16,000,567)	(10,462,811)
Impairment loss allowance	5,875	24,211	5,875	24,211
Intangible assets written off	10	-	-	-
Property, plant and equipment written off	563,000	18,984	9,577	7,797
Levy debts written off	-	223,833	-	223,833
Exchange transaction receivables written off	122,999	346,407	-	-
Impairment of financial assets available for sale	4,033	-	-	-
Impairment of financial assets available for sale recovered	(41,742)	(2,738)	-	-
Gain from disposal of property, plant and equipment	(418,391)	(64,923)	(137,708)	(118)
Gain from disposal of property, plant and equipment	431,345	15,640	-	1,184
Gain from fair value of investment property	(425,900)	-	-	-
Interest income from vehicle loans	-	(260)	-	(260)
Provision for employee benefits	76,474	5,249,821	3,802,028	3,645,805
Amortisation of intangible assets	6,627,426	6,911,380	6,390,621	6,836,836
Depreciation of property, plant and equipment	23,586,938	21,416,413	10,188,914	8,322,205
Profits from operations before changes in working capital	67,142,611	69,761,579	49,211,244	55,325,310

The notes on pages 243 to 301 form an integral part of these financial statements.

CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA
Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

	Group		Board	
	2023 RM	2022 RM	2023 RM	2022 RM
Cash Flows From Operating Activities				
Changes in working capital:				
Inventories	3,730	131,661	5,103	15,954
Non-exchange transaction receivables	(5,223,564)	(741,304)	(5,223,564)	(741,304)
Exchange transaction receivables	(5,421,495)	(603,365)	(4,111,136)	(2,029,300)
Other receivables	1,183,052	430,948	(241,687)	(64,503)
Exchange transaction payables	(10,074,753)	16,025,519	(9,270,413)	16,296,832
Other payables	(291,670)	16,742,882	127,037	(3,339,284)
Deferred grants	(393,717)	4,960,322	5,339,324	2,913,096
Amount due (to)/from subsidiaries	-	-	1,098,907	(1,637,846)
Amount due (to)/from sub-subsidiaries	-	-	878,371	(55,257)
Amount due to related companies	(62,541)	(84,633)	-	-
Advance to subsidiaries	-	-	-	13,337,369
Advance to sub-subsidiaries	-	-	-	5,518,051
	(20,280,958)	36,862,030	(11,398,058)	30,213,808
Interest received	-	260	-	260
Tax paid	(6,991,590)	(2,032,450)	(5,995,758)	(684,583)
Tax refunded	-	2,684,952	-	2,500,000
Employee benefits paid	(1,619,540)	(1,794,526)	(1,131,195)	(1,304,324)
Zakat paid	(976,832)	(200,318)	(828,806)	(184,164)
	(9,587,962)	(1,342,082)	(7,955,759)	327,189
Net cash generated from operating activities	37,273,691	105,281,527	29,857,427	85,866,307

The notes on pages 243 to 301 form an integral part of these financial statements.

CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA
Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

	2023 RM	2022 RM	2023 RM	2022 RM
Cash Flows From Investing Activities				
Work in progress	(25,222,440)	(55,089,015)	(24,080,974)	(52,966,583)
Purchase of intangible assets	(77,000)	(4,254,738)	-	(3,469,736)
Purchase of property, plant and equipment	(11,039,715)	(15,911,657)	(6,257,674)	(4,965,276)
(Outlay)/Proceeds from disposal of financial assets at fair value through surplus or deficit	(1,488,704)	2,614,303	-	-
(Outlay)/Proceeds from disposal of property, plant and equipment	(12,954)	114,511	149,794	188
Dividends received	471,974	539,160	34,426	190,750
Hibah received	1,743,500	1,229,021	1,629,646	1,168,592
Interest received	17,758,139	11,006,978	16,000,567	10,462,811
Net cash used in investing activities	<u>(17,867,200)</u>	<u>(59,751,437)</u>	<u>(12,524,215)</u>	<u>(49,579,254)</u>
Cash Flows From Financing Activities				
Repayment of bank borrowings	(679,862)	(699,396)	-	-
Interest paid	(84,488)	(172,993)	-	-
Net cash used in financing activities	<u>(764,350)</u>	<u>(872,389)</u>	<u>-</u>	<u>-</u>
Increase in cash and cash equivalents	18,642,141	44,657,701	17,333,212	36,287,053
Cash and cash equivalents at the beginning of the financial year	<u>543,463,894</u>	<u>498,806,193</u>	<u>482,912,490</u>	<u>446,625,437</u>
Cash and cash equivalents at the end of the financial year	<u>562,106,035</u>	<u>543,463,894</u>	<u>500,245,702</u>	<u>482,912,490</u>
Cash and cash equivalents analysis consists of:				
Cash and bank balances	78,855,623	41,560,607	53,735,702	24,627,302
Short term deposits	483,250,412	501,903,287	446,510,000	458,285,188
	<u>562,106,035</u>	<u>543,463,894</u>	<u>500,245,702</u>	<u>482,912,490</u>

The notes on pages 243 to 301 form an integral part of these financial statements.

CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA
Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Board	Budget Amount		Actual Amount on a Comparable Basis	Difference: Final Budget vs Actual	Variance
	Original	Final			
	RM	RM	RM	RM	%
RECEIPTS					
Non-exchange transactions	267,510,000	273,810,000	313,607,954	(39,797,954)	(14.53)
Exchange transactions	36,931,000	36,931,000	51,053,045	(14,122,045)	(38.24)
Other revenue	591,000	591,000	678,070	(87,070)	(14.73)
TOTAL RECEIPTS	305,032,000	311,332,000	365,339,069	(54,007,069)	(17.35)
OPERATING EXPENSES					
Management expenses	27,450,000	27,450,000	24,217,472	3,232,528	11.78
Other Operating Expenses	145,375,000	145,375,000	135,081,585	10,293,415	7.08
Total Operating Expenses	172,825,000	172,825,000	159,299,057	13,525,943	7.83
INDUSTRIAL PROGRAMME EXPENSES					
Industrial programme expenses	159,884,000	154,359,100	145,710,760	8,648,340	5.60
Grant expenses	4,210,000	16,034,900	13,712,676	2,322,224	14.48
Total Industrial Programme Expenses	164,094,000	170,394,000	159,423,436	10,970,564	6.44
CAPITAL EXPENDITURE					
Capital assets	53,113,000	53,113,000	30,338,648	22,774,352	42.88
Total Capital Expenditure	53,113,000	53,113,000	30,338,648	22,774,352	42.88
TOTAL PAYMENT	390,032,000	396,332,000	349,061,141	47,270,859	11.93
NET (PAYMENT)/RECEIPT	(85,000,000)	(85,000,000)	16,277,928	(101,277,928)	

Note to the Statement of Comparison of Budget and Actual Amounts:-

- The Board's budget was approved and presented on a cash basis. The approved budget covers the financial period from 1 January 2023 until 31 December 2023 involving all Centres of Responsibility (PTJ) in the Board.
- The original budget of the Board was presented and approved in the Board Members meeting No. 5/2022 on 30 November 2022. The original budget was raised for the approval of the Minister of Works in accordance with Section 18 of the Malaysian Construction Industry Development Board Act 1994 (Act 520) and was approved by the Minister of Works on 22 December 2022.
- The Board uses different accounting basis in the preparation of budgets and financial statements. The budgets are prepared on a cash basis while the financial statements are prepared on an accrual basis. However, the presentation of budget items in the Statement of Comparison of Budget and Actual Amounts is the same as shown in the Statement of Financial Performance to facilitate comparison of budgeted amounts and actual expenses.

The notes on pages 243 to 301 form an integral part of these financial statements.

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)**

Note to the Statement of Comparison of Budget and Actual Amounts:- (cont'd)

4. Budget variance as shown in the Statement of Comparison of Budget and Actual Amounts refers to the difference between the final budget amount and the actual amount.
5. The difference between the original value of the budget and the actual value of the budget in 2023 is due to higher amount of receipts and lower overall amount of expenses.
6. In 2023, the Board recorded an overall revenue that is higher by 17% compared to the target. The highest increase in revenue was recorded from interest and dividends, followed by revenues from skills assessment, miscellaneous revenues, levies and registration fees.
7. Meanwhile the overall expenditure for 2023 recorded a decrease of 12% compared to the final allocated budget. Operating expenses recorded a decrease of 8% involving communication and utility, maintenance and supplies expenses. Overall expenses on industrial programmes also saw a reduction in actual spending compared to the final budget by 6%.
8. The reduction in expenses is the result of emphasis made by the Board's management to the staff to practise prudent spending and ensure that there is no waste during programmes implementation.

The notes on pages 243 to 301 form an integral part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. GENERAL INFORMATION

The Malaysian Construction Industry Development Board (CIDB) was established under the Malaysian Construction Industry Development Board Act 1994 (Act 520) on 1 December 1994 with the aim of developing, expanding, promoting and improving the construction industry.

The functions of the Board in accordance with Act 520 are as follows:

- (a) to promote and stimulate the development, improvement and expansion of the construction industry;
- (b) to advise and make recommendations to the Federal and State Governments on matters affecting or relating to the construction industry;
- (c) to develop, stimulate and undertake research on any matter relating to the construction industry;
- (d) to promote, stimulate and assist in the export of services relating to the construction industry;
- (e) to provide consultancy and advisory services in relation to the construction industry;
- (f) to promote and encourage quality assurance in the construction industry;
- (g) to regulate compliance of standards for construction works and construction materials;
- (h) to obtain, publish, initiate and maintain information relating to the construction industry including the establishment of construction industry information system;
- (i) to conduct, develop, review and coordinate training in the construction industry;
- (j) to register and accredit contractors, impose any conditions on the registration and accreditation of contractors and revoke, suspend or reinstate their registration and accreditation;
- (k) to register, accredit and certify construction personnel and revoke, suspend or reinstate their registration, accreditation and certification;
- (l) to regulate the implementation for quality and safe construction work;
- (m) to regulate the implementation of the Industrialised Building System in the construction industry; and
- (n) to deal with any complaints or reports made in respect of any failure of construction work or completed construction work that affects public safety and take appropriate action to address them

The Board's Headquarters is located at 11th Floor, CIDB 520, The MET Corporate Towers, No. 20, Jalan Dutamas 2, 50480 Kuala Lumpur. The Board has 14 state offices and 5 branch offices throughout Malaysia.

The financial statements for the year ended 31 December 2023 were presented and approved through the Board Members' Meeting on 30 April 2024.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements of the Group and the Board have been prepared in accordance with the Malaysian Public Sector Accounting Standards (MPSAS) and the Malaysian Construction Industry Development Board Act 1994 (Act 520).

The financial statements have been prepared based on the historical cost convention unless otherwise stated in the significant accounting policies.

The preparation of financial statements that comply with MPSAS requires the use of critical accounting estimates and assumptions that affect the amount of assets, liabilities, revenues and expenses. It also requires Board Members to make their judgments in the process of adopting accounting policies. Although these estimates and judgments are based on the Board Members' best knowledge of current events and actions, actual results may differ. Areas that require high and complex level of valuations or areas where assumptions and estimates are significant to the financial statements are stated in Note 3.

(b) Basis of consolidation of accounts

The consolidated financial statements include the financial statements of the Board and its subsidiaries and an associate through equity accounting, prepared up to the end of the financial year.

(i) Subsidiaries

Subsidiaries are entities, including special purpose entities, controlled by the Group. The Group controls an entity when the Group has the power to control the financial and operating policies of the entity and also benefits from its activities.

Subsidiaries are consolidated from the date control is transferred to the Group. It will be separated on the date the control is revoked. Business consolidations are prepared using acquisition method at acquisition date. The cost of a business combination includes the fair value of the assets received, liabilities and equity instruments issued by the acquirer in exchange for control over the acquired entity, plus the costs involved in the consolidation of the business.

If the cost of business consolidation exceeds the net fair value of the identifiable assets, liabilities and contingent liabilities, it will be recognised as goodwill. If the surplus is negative, it will be recognised in the Statement of Financial Performance straight away.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(b) Basis of consolidation of accounts (cont'd)

(i) Subsidiaries (cont'd)

Intercompany transactions, balances of the statement of financial performance and unrealised losses from transactions between subsidiaries within the Group are eliminated. The accounting policies of the subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Group.

Transactions with non-controlling interests that do not result in loss of control are accounted for as net asset transactions. Any differences between the fair value of any consideration paid and the related portion obtained for the carrying amount of the subsidiary's net assets are recorded in net assets. Gains or losses on disposal of non-controlling interests are also recorded in net assets.

When the Group ceases to control a subsidiary, the difference between the proceeds from the disposal of the subsidiary and the carrying amount at the date control is lost will be recognised in the Statement of Financial Performance as a gain or loss on disposal of subsidiary. The carrying amount of any equity interest in a former subsidiary at the date of loss of control is considered as an initial recognition cost in the subsequent accounting as a financial instrument, investment in an associate or joint venture depending on the degree of influence retained.

(ii) Associate

An associate is an entity over which the Group has significant but non-controlling influence on monetary and operating policies.

Investments in associates are accounted for in the consolidated financial statements using the equity method accounting. Under the equity method, the investment is initially recognised at the transaction price plus transaction costs and subsequently adjusted to reflect the Group's holding in post-acquisition profit, and surplus or deficit and changes in other net assets through the associate's equity until the date that significant influence ceases.

Gains and losses arising from upstream and downstream transactions between the Group and associate are recognised in the Group's financial statements only to the extent of the Group's interest that is not related to the associate. Unrealised losses are eliminated unless the transaction shows evidence of impairment in the value of the assets transferred. The accounting policies of associate have been changed where necessary to ensure consistency with the policies adopted by the Group.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(b) Basis of consolidation of accounts (cont'd)

(ii) Associate (cont'd)

When losses shared by the Group in an associate equals or exceeds its interest in the associate, the Group does not recognise further losses, unless it has incurred a legal or constructive obligation or made payments on behalf of the associate.

When the Group no longer has significant influence over an associate, any interest remaining in the former associate at the date significant influence is lost is measured at fair value and the amount is considered as the initial carrying amount of the financial asset. The difference between the fair value of any retained interest plus gain resulting from the disposal of the interest and the carrying value of investment at the date the equity interest is terminated is recognised in the Statement of Financial Performance.

(c) Property, plant and equipment

(i) Recognition and measurement

All property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses. The cost of a property, plant and equipment recognised initially includes the purchase price and any costs directly attributable to bringing the asset to the location and condition required for it to operate in the manner recommended by the management.

Additional costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that the future economic benefits associated with the asset will flow to the Group and the cost of the asset can be measured reliably. When significant portions of a property, plant and equipment need to be replaced at certain times, the Group recognises those portions as individual assets with specific useful lives and depreciates them accordingly. Similarly, when a thorough inspection is performed, the cost is recognised in the carrying amount of the property, plant and equipment involved as a replacement if the recognition criteria are met. All repairs and maintenance are recognised as expenses in the Statement of Financial Performance in the financial period in which they occur.

When significant portions of a property, plant and equipment have different useful life, they are accounted for as separate items (major components) of the property, plant and equipment.

If an asset is acquired in a non-exchange transaction where the consideration is nil or at nominal value, the asset will initially be measured at fair value.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(c) Property, plant and equipment (cont'd)

(ii) Depreciation and impairment losses

Freehold land is not depreciated. Leasehold land is depreciated based on the lease period. Other property, plant and other equipment are depreciated on a straight line basis to allocate the costs less the residual value over their estimated useful life as follows:

	Group	Board
Leasehold lands	Based on lease period	Based on lease period
Buildings and renovations	5 – 50 years	30 years
Vehicles and machinery	5 years	5 years
Furniture and fixtures	5 – 10 years	5 years
Office equipment and machine tools	5 – 10 years	5 years
Computer	3 – 5 years	5 years

If there are indications that there has been a significant change since the previous reporting date in the pattern in which the Group expects to derive the future economic benefits of the asset, the Group will review the current estimates. If the useful life is different, the Group will amend the residual value, amortisation method or life span to reflect the new pattern of deriving future economic benefits of the asset.

(iii) Derecognition

The carrying amount of an asset is immediately reduced to the recoverable amount, or the recoverable service amount, if the asset's carrying amount is greater than the estimated recoverable amount or recoverable service amount.

The Group derecognises items of property and equipment and/or any significant portion of an asset in the event of disposal or when no future economic benefits or service potential are expected to be derived from their continued use. Gains and losses on disposal are determined by comparing proceeds from disposal with the carrying amount of the property, plant and equipment and are recognised on a net basis in the Statement of Financial Performance.

(d) Intangible assets

Intangible assets acquired separately are initially recognised at cost. The cost of an intangible asset acquired in a non-exchange transaction is its fair value at the exchange date.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(d) Intangible assets (cont'd)

Subsequent to initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenses are reflected in the Statement of Financial Performance in the period in which the expenses are incurred.

The life span of intangible assets is assessed whether it is finite or infinite. Intangible assets with finite life span are amortised over their useful life:

	Group	Board
Computer software	3 – 5 years	5 years
Licence	3 – 5 years	5 years

Intangible assets with finite life span are assessed for impairment when there are indications that the asset may have been impaired.

The amortisation period and amortisation methods for intangible assets with finite life span are reviewed at the end of each reporting period. Changes in the expected life span or patterns of expected use of the assets' future economic benefits are considered as a change to the amortisation period or method, as appropriate, and treated as changes in the accounting estimates. Amortisation expense on intangible assets with finite life span is recognised in the Statement of Financial Performance as a category of expense that is consistent with the nature of the intangible asset.

Gain or loss arising from the derecognition of an intangible asset is measured from the difference between the net disposal proceeds and the carrying amount of the asset and is recognised in the Statement of Financial Performance when the asset is derecognised.

(e) Work in progress

Work in progress represents construction or development work currently in progress and is expected to be fully completed within a normal cycle period. Work in progress is stated at cost and progress payments. Costs include land costs and other direct expenses as well as overhead expenses.

(f) Investment property

Investment property is initially measured at cost which includes related transaction costs. The carrying amount includes component replacement costs for existing investment property at the time the costs are incurred if the recognition criteria have been met and excludes daily maintenance costs of the investment property.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(f) Investment property (cont'd)

Subsequent to initial recognition, investment property is stated at fair value. The fair value of investment property is based on valuations done by registered independent valuers who have properly recognised professional qualifications and up to date experience relating to the location and category of the properties being valued. Gains or losses arising from changes in the fair value of investment property is recognised in surplus or deficit in the financial year in which they arise.

If the Group determines that the fair value of an investment property under construction cannot be reliably determined but expects the fair value of the property to be reliably determined when construction is completed, the Group shall measure the investment property under construction at cost until either its fair value can be reliably determined or construction is fully completed (whichever comes first). When the Group can reliably measure the fair value of an investment property under construction which has previously been measured at cost, the Group shall measure the property at its fair value.

Subsequent expenses are capitalised to the carrying amount of the asset only when it is probable that future economic benefits associated with the expenses will flow to the Group and the cost of the item can be reliably measured. All other repair and maintenance costs are incurred as they occur. When part of the investment property is replaced, the carrying amount of the replaced part is derecognised.

An investment property is derecognised either when it has been disposed of or when it is not in permanent use and when no future economic benefits or service potential are expected to be derived from its continued use. Gains and losses on disposal are determined by comparing proceeds from disposal with the carrying amount of the investment property and are recognised on a net basis in the Statement of Financial Performance.

Investment property will be reclassified as property and equipment when the use of the property changes from investment property to owner occupied. Its fair value at the date of reclassification will become the cost for subsequent accounting purposes.

(g) Investments in subsidiaries

In the Board's separate financial statements, investments in subsidiaries are stated at cost less accumulated impairment losses. On disposal of investments in subsidiaries, the difference between the disposal proceeds and the carrying amount of the investment is recognised in the Statement of Financial Performance.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(h) Investment in an associate

In the Board's separate financial statements, investment in an associate is stated at cost less accumulated impairment losses. On disposal of an investment in an associate, the difference between the disposal proceeds and the carrying amount of the investment is recognised in the Statement of Financial Performance.

(i) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is measured using the average balance method after deducting allowance for impairment losses. The group uses the first-in, first-out method for its inventories management.

(j) Impairment of Non-Financial Assets

(i) Cash Generating Assets

At each reporting date, the Group reviews the carrying value of its assets to determine whether there is any indication of impairment. If such indications exist, impairment is calculated by comparing the asset's carrying amount with its recoverable amount. Recoverable amount is the higher of fair value less costs to sell and value in use.

To determine the value in use, future cash flows are discounted to their present value using a pre-tax discount rate that reflects the current market value of the time value of money and the risks specific to the asset. To determine the fair value less costs to sell, recent market transactions are taken into account, if any. If no recent market transactions took place, an appropriate valuation model shall be used.

An impairment loss is recognised as expenses in the Statement of Financial Performance immediately when the asset's carrying amount exceeds its recoverable amount, unless the asset is carried at a revaluation amount. Any impairment loss on a revalued asset is reduced to the extent of the revaluation surplus that has not been used to the same asset.

(ii) Non-Cash Generating Assets

At each reporting date, the Group assesses whether there is any indication that non-cash generating assets are likely to be impaired. If such indications exist, the Group and the Board will make an estimate of the asset's recoverable service amount. The asset's recoverable service amount is the higher of fair value less costs to sell and value in use. An impairment loss is recognised as an expense in the Statement of Financial Performance immediately when the asset's carrying amount exceeds its recoverable service amount.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(j) Impairment of Non-Financial Assets (cont'd)

(ii) Non-Cash Generating Assets (cont'd)

To determine the value in use, the Group adopts the depreciated cost of replacement approach. Under this approach, the present value of the remaining potential service of the asset is determined as the replacement cost of the depreciated asset. Depreciated cost of replacement is measured by taking into account the asset's replacement cost less accumulated depreciation calculated on that cost to reflect the service potential of the asset that has been used or has expired.

To determine the fair value less costs to sell, the price of the asset in a binding agreement is adjusted to determine the disposal price of the asset. If there is no binding agreement but the asset is actively traded on the market, then the fair value less costs to sell is determined by referring to the current market value less disposal costs. In the absence of a binding sale agreement or an active market for the asset, the Group and the Board determine the fair value less costs to sell based on the best available information.

For each asset, an assessment is made at each reporting date to determine whether there is any indication that a previously recognised impairment loss may no longer exist or has decreased. If such indications exist, the Group estimates the asset's recoverable service amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised. Reversals are limited to the extent that the carrying amount of the asset does not exceed the recoverable service amount or does not exceed the probable carrying amount after accumulated depreciation such as no impairment loss was recognised for the asset in the previous year. Such reversal is recognised in the Statement of Financial Performance.

(k) Financial instruments

Financial Assets

(i) Initial recognition

A financial instrument is any contract that gives rise to a financial asset for one entity and a liability or equity financial instrument for another entity. Financial instruments are recognised in the Statement of Financial Position when the Group has become a party to the contractual provisions of the instrument.

On initial recognition, financial assets are measured at fair value, including transaction costs for financial assets which are not measured at fair value through surplus or deficit, which are directly involved in recognising the financial asset.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)**

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(k) Financial instruments (cont'd)

Financial Assets (cont'd)

(i) Initial recognition (cont'd)

Purchases or sales of financial assets that require delivery of the assets within a period of time specified by regulations or conventions in the market are recognised on the date the transaction is made, which is the date on which the Group commits to purchase or sell the asset.

The Group's financial assets include: cash and short term deposits; loans and other receivables; quoted and unquoted financial instruments.

(ii) Subsequent measurement

Subsequent to initial recognition, financial assets are classified into one of four categories of financial assets namely financial assets measured at fair value through surplus or deficit, loans and receivables, held to maturity investments and financial assets available for sale.

The Group only has the following categories of financial assets:

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, the financial assets are subsequently measured at amortised cost using the effective interest method less impairment. Amortised cost is calculated by taking into account any discounts or premiums on the purchase of the asset and fees or costs that form part of the effective interest rate. Losses arising from impairment are recognised in the Statement of Financial Performance.

Financial Assets at Fair Value Through Surplus or Deficit

Financial assets at fair value through surplus or deficit include financial assets held for sale and financial assets at initial recognition that are stated at fair value through surplus or deficit. Financial assets are classified as held for sale if they are acquired for sale or repurchase in the near future. Financial assets at fair value through surplus or deficit are carried in the Statement of Financial Position at fair value with changes in fair value recognised as surplus or deficit.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(k) Financial instruments (cont'd)

Financial Assets (cont'd)

(ii) Subsequent measurement (cont'd)

Financial Assets Available for Sale

The Group classifies financial assets available for sale as non-derivative financial assets that are designated as available for sale or not classified as loans and receivables held to maturity or financial assets at fair value through surplus or deficit.

After initial measurement, financial investments available for sale are subsequently measured at fair value with the gain or loss recognised directly in net assets through the statement of changes in net assets until the financial asset is derecognised where the accumulated gain or loss is recognised in surplus or deficit. If a financial investment available for sale does not have an active market, it is measured at cost less accumulated impairment, if any.

Impairment of Financial Assets

Other than financial assets measured at fair value through the Statement of Financial Performance, all other financial assets are subject to impairment review. At the end of each reporting period, the Group examines whether there is any objective evidence that a financial asset exhibited one or more events that have a negative impact on the estimated future cash flows of the asset. Evidence of impairment of an asset may include the following indications:

- Significant financial difficulties of the debtors;
- Overdue payments;
- Possibility that the debtors will go bankrupt; or
- Surveyable data indicates a measurable reduction in estimated future cash flows (example: changes in arrears or economic conditions that contributed to the default).

An impairment loss is recognised in the Statement of Financial Performance when it occurs.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(k) Financial instruments (cont'd)

Financial Assets (cont'd)

(ii) Subsequent measurement (cont'd)

Impairment of Financial Assets (cont'd)

Impairment losses on instruments measured at amortised cost are assessed from the difference between the asset's carrying amount and the present value of estimated discounted future cash flows at the asset's original effective interest rate. The carrying amount of assets is reduced through the use of a provision account. Impairment losses relating to unquoted equity instruments stated at cost less impairment are measured as the difference between the carrying amount of the financial asset and the best estimate of the amount that the entity would receive for the asset if it were sold at the reporting date.

If, in the subsequent period, the amount of the impairment loss decreases and the reduction can be objectively attributed to an event occurring after the impairment loss was recognised in profit or loss, the impairment loss is reversed to the extent that the carrying amount does not exceed the carrying amount if the impairment is not recognised on the date the impairment is reversed. The reversal amount is recognised in the Statement of Financial Performance.

(iii) Derecognition

Financial assets are derecognised when the right to receive cash flows from the investment has expired or has been transferred and the Group has transferred substantially all the risks and rewards of ownership.

On derecognition of a financial asset as a whole, the difference between the carrying amount and the amount of consideration received is recognised in surplus or deficit in the period of derecognition.

Financial Liabilities

(i) Initial recognition

Financial liabilities are recognised in the Statement of Financial Position when the Group becomes a party to a contractual provision of the instrument.

On initial recognition, financial liabilities are measured at fair value, including the transaction costs for financial liabilities not measured at fair value through surplus or deficit, which are directly involved in recognising the financial liability.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(k) Financial instruments (cont'd)

Financial Liabilities (cont'd)

(ii) Subsequent measurement

Subsequent to initial recognition, financial liabilities are classified into one of two categories of financial liabilities namely financial liabilities measured at fair value through surplus or deficit, and loans payable. The Group has the following categories of financial liabilities:

Loans and Payables

Subsequent to initial recognition, loans and payables are measured at amortised cost using the Effective Interest Method. Gains or losses are recognised in surplus or deficit when financial liabilities are derecognised or impaired.

The effective interest method is a method for calculating the amortised cost of a financial liability and for allocating interest expense over the relevant period. The effective interest rate is the discount rate of an accurate estimate of future cash payments through the life span of the financial liability or, where appropriate, a shorter period, by the carrying value of the financial liability.

(iii) Derecognition

A financial liability is derecognised when the obligations specified in the contract are discharged, cancelled or expired. Any difference between the carrying amount of the derecognised financial liability and the consideration paid is recognised in surplus or deficit in the period of derecognition.

(l) Cash and cash equivalents

Statement of cash flows is prepared using indirect method. Cash and cash equivalents consist of cash and bank balances as well as highly liquid short term deposits with maturity period not exceeding twelve months from the start date of holding and readily convertible into cash with a low risk of changes in value.

(m) Financial leases

Leases of property, plant and equipment where the Group assumes significant portion of the risks and rewards of ownership are classified as finance leases. Finance leases are capitalised at the inception of the lease at the lower of the fair value of the leased property and the present value of the minimum lease payments.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(m) Finance leases (cont'd)

Each lease payment is allocated between the liability and the finance charges to achieve a fixed interest rate on the balance of the liability. The related rental obligations, net of finance charges, are included in other long term payables. The interest element of the finance cost is charged to the Statement of Financial Performance over the term of the lease to produce a fixed periodic rate of interest on the remaining liabilities for each period. Property, plant and equipment purchased under finance leases are depreciated over the shorter life of the asset and the lease period.

The initial direct costs incurred by the Group in negotiating and arranging finance leases are added to the carrying amount of the lease assets and are recognised as an expense in the Statement of Financial Performance over the term of the lease on the same basis as the lease expense.

(n) Provision for liabilities

Provision for liabilities is recognised when the Group has a present obligation as a result of past events and it is probable that an outflow of resources containing economic benefits is required to settle the obligation and reasonable estimates can be made for the amount. Provisions will be reviewed at each Statement of Financial Position date and adjusted to best reflect current estimates. Where the effect of the time value of money is significant, the amount of the provision is the present value of the expenditure expected to settle the obligation.

(o) Deferred grants

Deferred grants are recognised as follows:

- (i) Grants that do not impose certain future performance conditions on recipients are recognised in revenue when grants revenues are received.
- (ii) Grants that impose certain future performance conditions on recipients are recognised in revenue only when the performance conditions are met.
- (iii) Assistance received before the revenue recognition criteria occurred is recognised as a liability.

Deferred grants are measured at the fair value of the assets received or receivable.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(p) Tax

Income tax expense for the current period comprises current tax and deferred tax. Tax is recognised in the Statement of Financial Performance.

Current tax is the expected tax payable or receivable on the tax income or loss for the current year, using tax rates that have been enacted or substantially enacted at the end of the reporting period, and any adjustments to the tax payable for the previous financial years.

Deferred tax is recognised using the liability method, on temporary differences that arise between the amount of assets and liabilities for tax purposes and the carrying amount in the financial statements. However, deferred tax is not taken into account if it arises from the early recognition of an asset or liability in a transaction other than a business combination and at the same time the transaction does not affect accounting profit or taxable profit or loss. Deferred tax is determined using tax rates that have been enacted or substantially enacted at the end of the reporting period and are expected to be applied when the related deferred tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against deductible temporary differences, unused tax losses or unused tax credits.

Deferred tax, income tax assets and liabilities will be offset when there is an enforceable right to offset current tax assets with current tax liabilities and when the deferred tax assets and liabilities relate to taxes imposed by the same tax authorities between the two taxable entities or different taxable entities where there is a purpose to settle the balance on a net basis.

(q) Employee benefits

(i) Short term benefits

Wages, salaries, bonuses and social security contributions are recognised as expenses in the year in which the related services are rendered by employees of the Group. Short term accumulated compensated leave such as paid annual leave are accounted for when the services rendered by employees increase their entitlement to future compensated leave. Short term non-accumulating compensated leave, such as sick leave, are accounted for when the leave occurs.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(q) Employee benefits (cont'd)

(ii) Compulsory contribution plan

As required by law, the Government/companies in Malaysia contribute to the national pension scheme i.e. the Employees Provident Fund (EPF). The contributions are recognised as an expense in the Statement of Financial Performance in the period in which they relate. For Government employees seconded to the Group and the Board, the compulsory contribution plan is under the Retirement Fund Pension Scheme.

(iii) Post-retirement benefits

Other post-retirement benefits of the Group include post-retirement health benefits to eligible retirees and dependents, and payment of pension benefits to members of the Group.

Eligibility for these benefits is usually conditional on employees who remain in service until retirement age and meet the minimum period of service. The estimated cost of these benefits is accrued over the period of employment using the same accounting method as used for specific retirement benefit plans. Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in net assets in the period in which they arise.

These obligations are assessed annually by a certified independent actuary. The main assumptions used in the calculation of the actuarial method are:

- Medical cost inflation rate of 10% per annum; and
- Discount rate of 3.19% - 4.07% per annum

The value of employee benefits in respect of payment of pension benefits is based on the entitlement of benefits to permanent employees which is determined by taking into account the period of service with the Group, grade of service and final salary.

(iv) Cash award in lieu of accumulated leave (GCR)

For permanent employees of the Group who meet the prescribed qualifications; whether they choose a pension scheme or the EPF, they will receive cash award in lieu of accumulated leave (GCR) when they reach retirement age. The compensation is based on length of service with the Group, age and final salary.

The calculation of post-retirement benefits and cash award in lieu of accumulated leave is based on the actuarial valuation method conducted every (3) years. Gains or losses on actuarial valuations are recognised in the Statement of Changes in Net Assets in the financial period in which they fully occur.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(r) Financial costs

Financial costs are recognised in the Statement of Financial Performance in the period in which the financial costs are incurred.

(s) Revenue recognition

(i) Revenue From Non-Exchange Transactions

Contract levy

Contract levy is a levy imposed on a contractor with new projects. The rate is 0.125% of the total construction contract awarded to the contractor.

The levy value will be adjusted in the event of:

- 1) Changes in the contract price (change in scope of work, change in price of goods, etc.)
- 2) Termination of contractor and appointment of new contractor
- 3) Client does not proceed with the project
- 4) Adjustment to the concession work (for long term maintenance work)

Registration

Registration of contractors and construction personnel fee is a fee charged to contractors and construction personnel who are required to be registered. The registration fee is recognised in the Statement of Financial Performance in the accounting period when the right of receipt can be ascertained or determined.

Compounds and penalties

Compounds and penalties are payment of fines and other penalties imposed for breach of law or for failure to fulfill contractual obligations whether in relation to specifications or time including warrants, legal costs, compounds and other enforcement costs.

Revenue for compounds and penalties is recognised upon receipt of payment because based on experience there is uncertainty in collecting proceeds of fines and penalties, and once payment is received, only then the right of receipt can be ascertained or determined.

Government Grants

Government grants relate to derivative assets when the government awards assistance grants to enable the Board to acquire, own or build a long-term assets.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(s) Revenue recognition (cont'd)

(i) Revenue From Non-Exchange Transactions (cont'd)

Government Grants (cont'd)

Revenue from Government grants is measured at fair value and is recognised when control of an asset (cash) is acquired free from conditions and it is probable that the economic benefits or service potential associated with the asset will flow to the Board and can be measured reliably.

(ii) Revenue From Exchange Transactions

Interest revenue on fixed deposits

Interest revenue on fixed deposits from licensed financial institutions is accrued using effective yield method. The effective revenue discounts the estimated future cash receipts over the expected life of the financial asset up to the net carrying amount of the asset. This method is applied to the principal balance to determine the interest revenue for each period.

Course fees

Course fees are revenue from courses conducted such as courses for Contractor, Construction Personnel, Business/Economy, International, Technology, Safety Health Environment Quality (SHEQ) and other courses. Course fees are recognised in the Statement of Financial Performance when the right of receipt can be ascertained or determined.

Services and services charges

Services and Services Charges involve all receipts in respect of services provided by the Group including payment for services, consultancy, project management, certifications, skills assessment, material verifications and other services. This revenue is recognised in the Statement of Financial Performance when the right of receipt can be ascertained or determined.

Rentals

Rental revenue is the rental charged for rental of offices, premises and other rentals in accordance with the terms of the rental agreement and is recognised when the bill is issued except for rental without agreement which is recognised when payment is received.

Dividend

Dividend revenue from investments is recognised in the Statement of Financial Performance when the right of receipt is ascertained or determined.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(t) Contingent liabilities

Where there is no possibility that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, contingent liabilities are not recognised in the Statement of Financial Position and are disclosed as contingent liabilities, unless the probability of an outflow of economic benefits is slim. The existence of a liability which will only be confirmed based on the occurrence or non-occurrence of one or more future events, is also expressed as a contingent liability unless the possibility of an outflow of economic benefits is slim.

(u) Contingent assets

When an inflow of economic benefits of an asset is probable where it arises from past events and where its existence will be confirmed only by the occurrence or non-occurrence of one or more future events that are not wholly within the control of an entity, the asset will not be recognised in the Statement of Financial Position but will be stated as contingent assets. When inflows of economic benefits are certain, then the related asset is recognised.

(v) Foreign currencies

(i) Currency functionality and presentation

Transactions included in the financial statements of each entity of the Group are measured using the currency of the primary economic environment in which the entity operates (foreign currency function). The financial statements are presented in Ringgit Malaysia (RM), which is the function for foreign currency and the Board's presentation.

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using exchange rates in force at the date of the transaction or valuation at which the goods are remeasured. Foreign exchange gains and losses arising from the settlement of a transaction and from the conversion of exchange rates for financial assets and liabilities at the end of the year in foreign currencies are recognised in the Statement of Financial Performance. Non-monetary assets and liabilities denominated in foreign currencies are not reconverted at the end of the reporting date, unless those measured at fair value are reconverted to the functional currency at the exchange rates at the date the fair value was determined.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

3. SIGNIFICANT ACCOUNTING ASSESSMENTS AND ESTIMATES

The preparation of financial statements requires the Board Members to make assessments, estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses, and the disclosure of contingent assets and liabilities, where applicable. In addition, the Board Members also need to make judgments in the process of adopting accounting policies. Although the estimates and assumptions are based on the Board Members' best knowledge of events and actions, actual results may differ from those estimates.

Estimates and judgments are evaluated on an ongoing basis by the Board Members and are based on historical experience and other factors including expectations of future events believed to be reasonable in the circumstances. The estimates and judgments that affect the application of the accounting policies to the Group and the Board and disclosures, and have risks that could result in a material adjustment to the financial statements are as follows:

(a) Depreciation of property, plant and equipment and amortisation of intangible assets

The cost of property, plant and equipment is depreciated and the cost of intangible assets is amortised on a straight line basis over the life of the asset. Changes in the expected level of use can affect the economic life and residual value of the asset, thus future depreciation and amortisation charges may be reviewed.

The Group and the Board anticipate that the residual value of their property, plant and equipment, and intangible assets will become less significant. As a result, residual values are not taken into account for the calculation of depreciation and amortisation amounts.

(b) Impairments

(i) Financial assets

An impairment loss is recognised when there is objective evidence that financial assets are impaired. Criteria used to determine whether there is objective evidence of impairment of financial assets such as significant financial difficulties of debtors and failure or significant delay in payments. The categories of financial assets that are assessed as not being impaired individually are subsequently assessed for impairment on a collective basis based on similar risk characteristics.

If there is objective evidence of impairment, the amount and timing of future cash flows are estimated based on historical loss for assets with similar credit risk characteristics. If expectations differ from estimates, the differences will affect the carrying amount of the receivables.

(ii) Inventories

Revisions will be made from time to time by the management on damaged, obsolete and slow moving inventories. Such revisions require judgements and estimates. Possible changes in these estimates could result in amendments to the inventory valuation.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

3. SIGNIFICANT ACCOUNTING ASSESSMENTS AND ESTIMATES (CONT'D)

(c) Income tax

There are some transactions and calculations where final tax determination may differ from the initial estimate. The Group and the Board recognise a tax liability based on an estimate of whether such tax will become payable in the ordinary course of business operations and their understanding of current tax laws. If the outcome of these matters differs from the initial amount recognised, the difference will affect the income tax and deferred tax provisions in the period in which the determination is made.

(d) Post-retirement employee benefits

(i) Post-retirement medical benefits

Post-retirement medical benefits to eligible retirees and dependents depend on a number of factors determined on an actuarial basis using a number of assumptions. Assumptions are used to determine net medical costs after retirement including discount rate and expected medical cost rate. Any change in this assumption will affect the carrying amount of the post-retirement medical benefit obligation.

The Group determines the appropriate discount rate when the actuarial valuation is performed. The latest actuarial valuation was performed in 2021. This discount rate has been used to determine the present value of estimated future cash outflows required to settle the post-retirement medical benefit obligations.

To determine the appropriate discount rate, the Group takes into account the interest rates of high quality corporate bonds that are denominated in the currency in which the benefit are to be paid and with maturities that approximate the terms of the relevant liabilities.

The medical cost rate is based on average historical costs incurred by the Group.

(ii) Post-retirement gratuity benefits

Post-retirement gratuity benefits to retirees depend on a number of factors determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost of post-retirement gratuity benefits include the discount rate, the expected annual salary increase and the salary revision rate. Any change in the assumptions will affect the carrying amount of the post-retirement gratuity benefit obligation.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

3. SIGNIFICANT ACCOUNTING ASSESSMENTS AND ESTIMATES (CONT'D)

(d) Post-retirement employee benefits (cont'd)

(ii) Post-retirement gratuity benefits (cont'd)

The Group determines the appropriate discount rate when the actuarial valuation is performed. The latest actuarial valuation was performed in 2021. This discount rate has been used to determine the present value of the expected future cash outflows required to settle the post-retirement benefit obligation.

To determine the appropriate discount rate, the Group takes into account the interest rates of high quality corporate bonds which are denominated in the currency in which the benefits are to be paid and have maturities that approximate the terms of the relevant liabilities.

The annual salary increment rate is based on the average salary increment of the previous year incurred by the Group.

(e) Estimated fair values of certain financial assets and liabilities

The Group records certain financial assets and liabilities at fair value, which requires the use of extensive accounting estimates and judgments. While significant components of fair value measurement are determined using verifiable objective evidence, the amount of change in fair value is different if the Group uses different valuation methods. Any changes in the fair values of such assets and liabilities will affect profit and/or equity.

CONSTRUCTION INDUSTRY DEVELOPMENT BOARD MALAYSIA
Incorporated under the Malaysian Construction Industry Development Board Act 1994 (Act 520)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)**

4. PROPERTY, PLANT AND EQUIPMENT

Group	Lands and leasehold lands RM	Buildings and renovations RM	Vehicles and machinery RM	Furniture and fixtures RM	Office equipment and machine tools RM	Computer RM	Total RM
Cost							
At 01.01.2023	105,338,069	317,274,099	30,656,367	6,899,537	96,704,871	21,030,363	577,903,306
Additions	-	90,391	5,927,168	93,130	4,705,529	2,111,128	12,927,346
Reclassifications	-	203,062,000	-	1,128,857	2,708,157	7,000	206,906,014
Disposals	-	(387,388)	(2,941,019)	(318,939)	(4,833,156)	(1,619,873)	(10,100,375)
At 31.12.2023	105,338,069	520,039,102	33,642,516	7,802,585	99,285,401	21,528,618	787,636,291
Accumulated depreciation							
At 01.01.2023	14,739,027	206,954,167	28,383,003	2,795,414	78,900,139	16,037,823	347,809,573
Current depreciation	1,033,396	6,571,927	1,873,668	355,017	11,781,803	1,971,127	23,586,938
Disposals	-	(23,599)	(2,850,608)	(276,197)	(4,778,723)	(1,608,248)	(9,537,375)
At 31.12.2023	15,772,423	213,502,495	27,406,063	2,874,234	85,903,219	16,400,702	361,859,136
Carrying value							
At 31.12.2023	89,565,646	306,536,607	6,236,453	4,928,351	13,382,182	5,127,916	425,777,155
At 31.12.2022	90,599,042	110,319,932	2,273,364	4,104,123	17,804,732	4,992,540	230,093,733

Property, plant and equipment amounting to RM263,821,572 which have been fully depreciated are still in use.

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**NOTES TO THE FINANCIAL STATEMENTS
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4. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

Board	Lands and leasehold lands RM	Buildings and renovations RM	Vehicles and machinery RM	Furniture and fixtures RM	Office equipment and machine tools RM	Computer RM	Total RM
Cost							
At 01.01.2023	105,338,069	299,806,095	18,785,945	1,370,034	10,273,542	11,807,475	447,381,160
Additions	-	56,667	4,514,248	78,430	145,070	1,463,259	6,257,674
Reclassifications	-	203,062,000	-	1,128,857	220,040	7,000	204,417,897
Disposals	-	-	(2,082,587)	(44,240)	(64,879)	(154,941)	(2,346,647)
At 31.12.2023	105,338,069	502,924,762	21,217,606	2,533,081	10,573,773	13,122,793	655,710,084
Accumulated depreciation							
At 01.01.2023	14,739,027	199,919,004	18,128,667	1,274,520	8,380,958	7,787,995	250,230,171
Current depreciation	1,033,396	6,034,465	799,576	130,296	819,751	1,371,430	10,188,914
Disposals	-	-	(2,067,378)	(44,238)	(64,875)	(148,493)	(2,324,984)
At 31.12.2023	15,772,423	205,953,469	16,860,865	1,360,578	9,135,834	9,010,932	258,094,101
Carrying value							
At 31.12.2023	89,565,646	296,971,293	4,356,741	1,172,503	1,437,939	4,111,861	397,615,983
At 31.12.2022	90,599,042	99,887,091	657,278	95,514	1,892,584	4,019,480	197,150,989

Property, plant and equipment amounting to RM184,124,992 which have been fully depreciated are still in use.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

4. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

Included in the additions/purchases of property, plant and equipment of the Group and the Board are assets purchased under finance lease and long term loan financing, grants received and also using cash as follows:

	Group		Board	
	2023	2022	2023	2022
	RM	RM	RM	RM
Cash	11,039,715	15,907,657	6,257,674	4,965,276
Finance lease financing	1,420,300	443,400	-	-
Grants	467,331	3,532,964	-	-
Adjustments	-	4,000	-	-
	12,927,346	19,888,021	6,257,674	4,965,276

Included in the property, plant and equipment are buildings and renovations built on land owned by the Ministry of Works amounting to RM33,345,834 (2022: RM35,434,795)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)**

5. INTANGIBLE ASSETS

Group	Computer Software RM	Licence RM	Total RM
Cost			
At 01.01.2023	50,827,708	2,945,033	53,772,741
Additions	77,000	-	77,000
Reclassifications	4,550,246	-	4,550,246
Disposals	(12,530)	-	(12,530)
At 31.12.2023	<u>55,442,424</u>	<u>2,945,033</u>	<u>58,387,457</u>
Accumulated amortisation			
At 01.01.2023	35,564,560	2,309,072	37,873,632
Amortisation for the financial year	6,306,416	321,010	6,627,426
Disposals	(12,520)	-	(12,520)
At 31.12.2023	<u>41,858,456</u>	<u>2,630,082</u>	<u>44,488,538</u>
Carrying amount			
At 31.12.2023	<u>13,583,968</u>	<u>314,951</u>	<u>13,898,919</u>
At 31.12.2022	<u>15,263,148</u>	<u>635,961</u>	<u>15,899,109</u>
Board			
Cost			
At 01.01.2023	49,681,206	2,945,033	52,626,239
Additions	-	-	-
Reclassifications	4,550,246	-	4,550,246
At 31.12.2023	<u>54,231,452</u>	<u>2,945,033</u>	<u>57,176,485</u>
Accumulated amortisation			
At 01.01.2023	35,278,725	2,309,072	37,587,797
Amortisation for the financial year	6,069,611	321,010	6,390,621
At 31.12.2023	<u>41,348,336</u>	<u>2,630,082</u>	<u>43,978,418</u>
Carrying amount			
At 31.12.2023	<u>12,883,116</u>	<u>314,951</u>	<u>13,198,067</u>
At 31.12.2022	<u>14,402,481</u>	<u>635,961</u>	<u>15,038,442</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)G59

6. WORK IN PROGRESS

Group	Lands	Buildings	Computer System	Machine Tools	Total
	RM	RM	RM	RM	RM
2023					
Cost					
At 01.01.2023	-	192,832,158	10,049,695	2,488,117	205,369,970
Additions	-	20,274,464	4,060,108	887,868	25,222,440
Relassifications	-	(205,440,965)	(3,527,178)	(2,488,117)	(211,456,260)
At 31.12.2023	-	7,665,657	10,582,625	887,868	19,136,150
2022					
Cost					
At 01.01.2022	-	148,494,298	1,553,052	233,605	150,280,955
Additions	1,014,625	44,337,860	12,558,329	2,254,512	60,165,326
Relassifications	(1,014,625)	-	(4,061,686)	-	(5,076,311)
At 31.12.2022	-	192,832,158	10,049,695	2,488,117	205,369,970

Board	Lands	Buildings	Computer System	Total
	RM	RM	RM	RM
2023				
Cost				
At 01.01.2023	-	192,832,158	10,049,695	202,881,853
Additions	-	20,020,866	4,060,108	24,080,974
Reclassifications	-	(205,440,965)	(3,527,178)	(208,968,143)
At 31.12.2023	-	7,412,059	10,582,625	17,994,684
2022				
Cost				
At 01.01.2022	-	148,494,298	1,420,972	149,915,270
Additions	1,014,625	44,337,860	11,968,457	57,320,942
Reclassifications	(1,014,625)	-	(3,339,734)	(4,354,359)
At 31.12.2022	-	192,832,158	10,049,695	202,881,853

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)**

7. INVESTMENT PROPERTY

Group	Lands RM	Buildings RM	Total RM
At 01.01.2023	7,245,000	2,835,000	10,080,000
Fair value adjustments	283,000	142,900	425,900
At 31.12.2023	<u>7,528,000</u>	<u>2,977,900</u>	<u>10,505,900</u>
At 01.01.2022	7,245,000	2,835,000	10,080,000
Fair value adjustments	-	-	-
At 31.12.2022	<u>7,245,000</u>	<u>2,835,000</u>	<u>10,080,000</u>

- (a) The Group's investment property amounting to RM10,505,000 (2022: RM10,080,000) have been pledged as security for bank borrowings (Note 25). The Group has no contractual obligations either to purchase, build or develop the investment property or to repair, maintain and upgrade those properties.
- (b) Investment property has been valued using the Comparative Method. The method involves reviewing recent transactions by reviewing prices for similar properties in and around the area and making adjustments for any factors that may affect value; such as location, zoning, planning, approval, accessibility, market situation, shape and surface of the land, holding period and restrictions if any, occupancy status, built-up area, building construction, finishing and services, age and other relevant characteristics.
- (c) The fair value of the Group's investment property is determined by valuations carried out by IPC Island Property Consultants Sdn. Bhd., an independent professional valuer with recognised relevant professional qualifications and up to date experience in valuing properties in relevant locations.

8. INVESTMENTS IN SUBSIDIARIES

	Board 2023 RM	2022 RM
Unquoted shares, in Malaysia:		
At cost		
CIDB Holdings Sdn. Bhd.	19,075,000	19,075,000
CIDB E-Construct Services Sdn. Bhd.	4,435,842	4,435,842
	<u>23,510,842</u>	<u>23,510,842</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

8. INVESTMENTS IN SUBSIDIARIES (CONT'D)

Details of the subsidiaries and the equity interests in them are as follows:

Company name	Equity interest		Principal activities
	2023 %	2022 %	
CIDB Holdings Sdn. Bhd.*	100	100	Investments and services related to construction industry.
CIDB E-Construct Services Sdn. Bhd.**	100	100	Carrying out services related to information communication technology.
Construction Research Institute of Malaysia ***	100	100	Carrying out research and development (R&D) related to construction industry.
Construction Labour Exchange Centre Berhad ****	100	100	Bringing in, distributing and renewing work permit for Foreign Construction Workers.
Subsidiaries of CIDB Holdings Sdn. Bhd.:			
Akademi Binaan Malaysia (Selangor) Sdn. Bhd.*	100	100	Provides training and courses to construction workers and supervisors.
Akademi Binaan Malaysia (Johor) Sdn. Bhd.*	100	100	Provides training and courses to construction workers and supervisors.
Akademi Binaan Malaysia (Terengganu) Sdn. Bhd.*	100	100	Provides training and courses to construction workers and supervisors.
Akademi Binaan Malaysia (Utara) Sdn. Bhd.*	100	100	Provides training and courses to construction workers and supervisors.
Akademi Binaan Malaysia (Sabah) Sdn. Bhd.*	100	100	Provides training and courses to construction workers and supervisors.
Akademi Binaan Malaysia (Sarawak) Sdn. Bhd.*	100	100	Provides training and courses to construction workers and supervisors.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)**

8. INVESTMENTS IN SUBSIDIARIES (CONT'D)

Company name	Equity interests		Principal activities
	2023 %	2022 %	
Subsidiary of CIDB Holdings Sdn. Bhd.:			
CIDB IBS Sdn. Bhd.* (Formerly known as CIDB MyIBS Sdn. Bhd.)	100	100	Technical advisory services, vendor development and verification programmes, validation test and verification of products, factories and installations related to IBS.
Holding via CIDB Holdings Sdn. Bhd. and subsidiaries:			
CIDB Technologies Sdn. Bhd.* (Formerly known as CIDB Events Management Sdn. Bhd.)	32	32	Provides training and courses to construction workers and supervisors.
Subsidiary of Akademi Binaan Malaysia (Johor) Sdn. Bhd.:			
ABM Management Services Sdn. Bhd.*	100	100	Instructor and consultant for matters related to construction industry and other related activities.

* The subsidiary was incorporated in Malaysia and was audited by Messrs. Azhar Noriza Zainuddin

** The subsidiary was incorporated in Malaysia and was audited by Messrs. Afrizan Tarmili Khairul Azhar

*** The subsidiary was incorporated in Malaysia and was audited by Messrs. Ismawadee & Co.

**** The subsidiary was incorporated in Malaysia and was audited by Messrs. A. Razak & Co.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)**

9. INVESTMENT IN AN ASSOCIATE

	2023 RM	Group 2022 RM
Unquoted shares, in Malaysia:		
At cost	50,000	50,000
Post-acquisition share of reserves	108,378	103,674
	<u>158,378</u>	<u>153,674</u>
The Group's investment in the associate includes:		
Portion of net assets	150,901	146,197
Portion of goodwill in the associate	7,477	7,477
	<u>158,378</u>	<u>153,674</u>

Details of the associate and equity interest in it are as follows:

Company name	Equity interests		Principal activities
	2023 %	2022 %	
TWI-ABM Training and Certification Sdn. Bhd.	50	50	Operates as an instructor or training centre for contractors and subcontractors.

This associate company of Akademi Binaan Malaysia (Johor) Sdn. Bhd. was incorporated in Malaysia and was audited by Messrs. Jamal Amin & Partners.

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NOTES TO THE FINANCIAL STATEMENTS
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10. FINANCIAL ASSETS AVAILABLE FOR SALE

	Group	
	2023 RM	2022 RM
Unquoted shares, in Malaysia, at cost:	11,646,858	11,644,120
Less: Impairment	(4,033)	-
Add: Impairment recovered	41,742	2,738
	11,684,567	11,646,858

11. INVENTORIES

	Group		Board	
	2023 RM	2022 RM	2023 RM	2022 RM
At cost and net realisable value:				
Sales document	676,105	679,835	40,862	45,965

12. NON-EXCHANGE TRANSACTION RECEIVABLES

	Group and Board	
	2023 RM	2022 RM
Contract levy debtors	20,662,349	15,697,466
Less: Allowance for impairment losses	(341,215)	(370,188)
Levy debtors written off	-	(223,833)
	20,321,134	15,103,445
<u>Movement in allowance for impairment losses</u>		
At 1 January	370,188	1,260,133
Current year impairment allowance	5,875	24,211
Impairment allowance no longer required	(34,848)	(914,156)
At 31 December	341,215	370,188

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

12. NON-EXCHANGE TRANSACTION RECEIVABLES (CONT'D)

Aging Analysis

Aging analysis of the non-exchange transaction receivables for the Group and the Board at the end of the reporting period is as follows:

	Gross Total	Impairment & Write Off	Carrying Value
	RM	RM	RM
Group and Board 31.12.2023			
Within credit period	10,653,815	-	10,653,815
After credit period:			
- Less than 6 months	5,772,950	-	5,772,950
- 6 to 12 months	3,768,854	-	3,768,854
- More than 12 months	466,730	(341,215)	125,515
	<u>20,662,349</u>	<u>(341,215)</u>	<u>20,321,134</u>
Group and Board 31.12.2022			
Within credit period	7,137,815	-	7,137,815
After credit period:			
- Less than 6 months	6,609,464	-	6,609,464
- 6 to 12 months	1,271,994	-	1,271,994
- More than 12 months	678,193	(594,021)	84,172
	<u>15,697,466</u>	<u>(594,021)</u>	<u>15,103,445</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)**

13. EXCHANGE TRANSACTION RECEIVABLES

	Group		Board	
	2023 RM	2022 RM	2023 RM	2022 RM
Trade receivables	5,640,037	4,523,315	-	-
Deposits	5,423,998	5,199,259	3,239,095	3,142,169
Dividend receivables	43,861	238,985	-	-
Interest receivables	9,805,316	6,325,362	9,805,316	6,313,553
Invoice debtors	566,426	43,979	538,826	16,379
	<u>21,479,638</u>	<u>16,330,900</u>	<u>13,583,237</u>	<u>9,472,101</u>
Less:				
Impairment losses allowances	(206,705)	(105,455)	-	-
Bad debts written off	(95,399)	(346,407)	-	-
	<u>21,177,534</u>	<u>15,879,038</u>	<u>13,583,237</u>	<u>9,472,101</u>

Movement in allowance for impairment losses

At 1 January	105,455	160,615	-	55,160
Current year impairment allowances	101,250	-	-	-
Impairment losses allowances no longer required	-	(55,160)	-	(55,160)
At 31 December	<u>206,705</u>	<u>105,455</u>	<u>-</u>	<u>-</u>

Aging Analysis

Aging analysis for exchange transaction receivables for the Group and the Board at the end of the reporting period is as follows:

	Gross Total RM	Impairment & Write Off RM	Carrying Value RM
Group			
31.12.2023			
Within credit period	13,431,308	-	13,431,308
After credit period:			
- Less than 6 months	1,386,300	-	1,386,300
- 6 to 12 months	656,279	-	656,279
- More than 12 months	6,005,751	(302,104)	5,703,647
	<u>21,479,638</u>	<u>(302,104)</u>	<u>21,177,534</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

13. EXCHANGE TRANSACTION RECEIVABLES (CONT'D)

Aging Analysis (cont'd)

	Gross Total	Impairment & Write Off	Carrying Value
	RM	RM	RM
Group			
31.12.2022			
Within credit period	8,987,360	-	8,987,360
After credit period:			
- Less than 6 months	886,546	-	886,546
- 6 to 12 months	398,607	-	398,607
- More than 12 months	6,058,387	(451,862)	5,606,525
	<u>16,330,900</u>	<u>(451,862)</u>	<u>15,879,038</u>

	Gross Total	Impairment & Write Off	Carrying Value
	RM	RM	RM
Board			
31.12.2023			
Within credit period	9,805,316	-	9,805,316
After credit period:			
- Less than 6 months	600,365	-	600,365
- 6 to 12 months	19,008	-	19,008
- More than 12 months	3,158,548	-	3,158,548
	<u>13,583,237</u>	<u>-</u>	<u>13,583,237</u>

	Gross Total	Impairment & Write Off	Carrying Value
	RM	RM	RM
Board			
31.12.2022			
Within credit period	6,313,553	-	6,313,553
After credit period:			
- Less than 6 months	15,208	-	15,208
- 6 to 12 months	53,015	-	53,015
- More than 12 months	3,090,325	-	3,090,325
	<u>9,472,101</u>	<u>-</u>	<u>9,472,101</u>

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14. OTHER RECEIVABLES

	Group		Board	
	2023 RM	2022 RM	2023 RM	2022 RM
Prepayments	900,582	2,331,524	232,282	17,277
GST debtors	14,262,450	14,263,152	14,236,089	14,236,089
Staff debtors	248,141	125,372	120,990	88,438
Education loans	147,120	190,858	129,324	135,194
Miscellaneous receivables	400,657	196,150	-	-
	<u>15,958,950</u>	<u>17,107,056</u>	<u>14,718,685</u>	<u>14,476,998</u>
Less:				
Impairment loss allowance	(22,511)	-	-	-
Bad debts written off	(12,435)	-	-	-
	<u>15,924,004</u>	<u>17,107,056</u>	<u>14,718,685</u>	<u>14,476,998</u>
<u>Movement in impairment loss allowance</u>				
At 1 January	-	-	-	-
Current year impairment	22,511	-	-	-
At 31 December	<u>22,511</u>	<u>-</u>	<u>-</u>	<u>-</u>

15. AMOUNT DUE FROM/(TO) SUBSIDIARIES

Amount due from/(to) subsidiaries comprises interest free unsecured advances and are repayable based on payment instructions.

16. AMOUNT DUE FROM/(TO) SUB-SUBSIDIARIES

Amount due from/(to) sub-subsidiaries comprises interest free unsecured advances and are repayable based on payment instructions.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)**

17. AMOUNT DUE FROM/(TO) RELATED COMPANIES

Amount due from/(to) related companies comprises interest free unsecured advances and are repayable based on payment instructions.

18. FINANCIAL ASSETS AT FAIR VALUE THROUGH SURPLUS OR DEFICIT

	Group	
	2023 RM	2022 RM
Portfolio investments, in Malaysia:		
RHB Asset Management Sdn. Bhd.	20,645,320	19,021,827
Amanah Raya JMF Management	262,383	3,429,539
ASBI Dana Al-Fakhim BIMB	3,289,652	257,285
	<u>24,197,355</u>	<u>22,708,651</u>

19. SHORT TERM DEPOSITS

	Group		Board
	2023 RM	2022 RM	2023 RM
Fixed deposits in banks and licensed financial institutions	<u>483,250,412</u>	<u>501,903,287</u>	<u>446,510,000</u>
			<u>458,285,188</u>

Deposit interest rates during the financial year for the Group and the Board were 2.40%-4.35% (2022: 2.40% - 4.35%) per annum and the maturity period of the deposits was 1 – 368 days (2022: 1-458 days).

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)**

20. VEHICLE LOAN FUND

	Group and Board	
	2023	2022
	RM	RM
At 1 January/31 December	<u>2,000,000</u>	<u>2,000,000</u>
Movement in loan receivable balance:		
At 1 January	-	20,456
Loan repayments	-	(20,456)
At 31 December	<u>-</u>	<u>-</u>

The fund is to provide vehicle loan to staff subject to specified conditions. The loan repayment period is 108 months. Repayment of the financing including profit rate must be made by the staff in installments through salary deductions on a monthly basis as per agreement.

21. EDUCATION LOAN FUND

	Group and Board	
	2023	2022
	RM	RM
At 1 January/31 December	<u>1,500,000</u>	<u>1,500,000</u>
Movement in loan receivable balance:		
At 1 January	135,194	126,143
Additional loans	-	46,110
Loan repayments	<u>(5,870)</u>	<u>(37,059)</u>
At 31 December	<u>129,324</u>	<u>135,194</u>

The fund is to provide education loan to staff subject to specified conditions. The loan repayment period is 60 months. Repayment of the financing without profit rate must be made by the staff upon graduation in installments through salary deductions on a monthly basis as per agreement. Employees are eligible for variable financing if they meet specified eligibility requirements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)**

22. COMPUTER LOAN FUND

	Group and Board	
	2023	2022
	RM	RM
At 1 January/31 December	<u>1,000,000</u>	<u>1,000,000</u>

There is no loan receivable balance in the current and last year, so movement in loan receivable balance is not shown.

The fund is to provide computer loan to staff subject to specified conditions. The loan repayment period is 48 months. Repayment of the financing including profit rate must be made by the staff in installments through salary deductions on a monthly basis as per agreement.

23. BANK BORROWINGS

	Group	
	2023	2022
	RM	RM
Term loans	640,656	678,541
Finance lease payables	<u>1,917,110</u>	<u>1,138,787</u>
	<u>2,557,766</u>	<u>1,817,328</u>
Analysed as:		
Repayable within 12 months	533,811	502,654
Repayable after 12 months and not exceeding 5 years	1,653,515	887,213
Repayable after 5 years	<u>370,440</u>	<u>427,461</u>
	<u>2,557,766</u>	<u>1,817,328</u>

(a) Term Loan

- (i) A term loan amounting to RM713,396 obtained from a licensed bank is to finance the purchase of a 1-storey shop office under Sharia principles in Pusat Bandar Bertam Perdana, Kepala Batas, Penang. This term loan is secured as follows:
- (a) Term loan agreement signed and stamped amounting to RM675,580;
 - (b) Financing for MRTA or Mortgage Reducing Term Assurance and legal fees amounting to RM26,631 and RM11,185;
 - (c) First party's first legal charge on the property;
 - (d) Joint and several guarantees by company directors amounting to RM713,396.

The loan repayment amount is RM5,544 for a period of 180 monthly installments including profit.

**NOTES TO THE FINANCIAL STATEMENTS
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23. BANK BORROWINGS (CONT'D)

(a) Term Loan (cont'd)

	Group 2023 RM	2022 RM
Term loan maturity:		
Repayable within 12 months	45,036	45,036
Repayable after 12 months and not exceeding 5 years	225,180	225,180
Repayable after 5 years	370,440	408,325
	640,656	678,541

(b) Finance Lease Payables

	Group 2023 RM	2022 RM
Minimum repayment of financing		
Repayable within 12 months	563,064	374,464
Repayable after 12 months and not exceeding 9 years	1,647,394	934,286
	2,210,458	1,308,750
Less: Financing charge payable	(293,348)	(169,963)
Current value of financing liabilities	1,917,110	1,138,787
Current value of financing liabilities		
Repayable within 12 months	488,775	457,618
Repayable after 12 months and not exceeding 5 years	1,428,335	662,033
Repayable after 5 years	-	19,136
	1,917,110	1,138,787

The interest rates for finance lease range from 2.16% to 5.4% per annum (2022: 2.16% to 5.4%).

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24. DEFERRED GRANTS

	Group		Board	
	2023 RM	2022 RM As restated	2023 RM	2022 RM
At 1 January	38,369,278	29,875,992	9,509,687	6,596,591
Grants received during the financial year:				
Grants (related to cash contributions)	115,130,803	94,124,750	19,052,000	19,058,400
Grants (related to asset expenditure contributions)	19,889,841	8,496,259	-	-
Grants (related to asset contributions)	467,331	3,532,964	-	-
Sales and service tax	(2,669,539)	(1,847,871)	-	-
Grant repayments	(13,406,273)	(7,912,906)	-	-
	119,412,163	96,393,196	19,052,000	19,058,400
Accounted for in the Statement of Financial Performance				
Used for related expenses	(96,673,763)	(68,209,935)	(13,712,676)	(16,145,304)
Used for assets acquisitions	(17,560,221)	(12,680,817)	-	-
Used for written off assets	(354,089)	-	-	-
Used for management fees	(4,750,476)	(6,514,719)	-	-
Distributed to subsidiaries	-	(265,111)	-	-
Sales and service tax	-	(229,328)	-	-
	(119,338,549)	(87,899,910)	(13,712,676)	(16,145,304)
At 31 December	38,442,892	38,369,278	14,849,011	9,509,687
Analysed as:				
Expenditure related grants	16,543,854	10,447,580	14,849,011	9,509,687
Asset related grants	21,899,038	27,921,698	-	-
	38,442,892	38,369,278	14,849,011	9,509,687
Analysed as:				
Within 12 months	4,050,056	6,786,646	-	-
After 12 months	34,392,836	31,582,632	14,849,011	9,509,687
	38,442,892	38,369,278	14,849,011	9,509,687

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25. DEFERRED TAX LIABILITIES

	Group		Board	
	2023 RM	2022 RM	2023 RM	2022 RM
At 1 January	10,590,801	7,554,168	10,146,840	7,083,692
Transferred to statement of financial performance (Note 36)	(7,853,581)	3,036,633	(7,813,036)	3,063,148
At 31 December	<u>2,737,220</u>	<u>10,590,801</u>	<u>2,333,804</u>	<u>10,146,840</u>

26. EMPLOYEE BENEFITS

	2023 RM	2022 RM
Group		
Provision for retirees medical benefits	<u>36,910,993</u>	<u>33,758,090</u>
Analysed as:		
Matured within 12 months	545,548	481,319
Matured after 12 months	<u>36,365,445</u>	<u>33,276,771</u>
Provision for end of service gratuity	<u>11,425,462</u>	<u>16,230,206</u>
Analysed as:		
Matured within 12 months	192,911	109,343
Matured after 12 months	<u>11,232,551</u>	<u>16,120,863</u>
Provision for cash award in lieu of accumulated leave	<u>2,331,405</u>	<u>2,801,328</u>
Analysed as:		
Matured within 12 months	200,717	396,327
Matured after 12 months	<u>2,130,688</u>	<u>2,405,001</u>
Provision for employee benefits	<u>50,667,860</u>	<u>52,789,624</u>
Analysed as:		
Matured within 12 months	939,176	986,989
Matured after 12 months	<u>49,728,684</u>	<u>51,802,635</u>
	<u>50,667,860</u>	<u>52,789,624</u>

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26. EMPLOYEE BENEFITS (CONT'D)

	2023 RM	2022 RM
Board		
Provision for retirees medical benefits	<u>36,910,993</u>	<u>33,758,090</u>
Analysed as:		
Matured within 12 months	<u>545,548</u>	481,319
Matured after 12 months	<u>36,365,445</u>	33,276,771
Provision for cash award in lieu of accumulated leave	<u>2,264,478</u>	<u>2,746,548</u>
Analysed as:		
Matured within 12 months	<u>199,220</u>	395,175
Matured after 12 months	<u>2,065,258</u>	2,351,373
Provision for employee benefits	<u>39,175,471</u>	<u>36,504,638</u>
Analysed as:		
Matured within 12 months	<u>744,768</u>	876,494
Matured after 12 months	<u>38,430,703</u>	35,628,144
	<u>39,175,471</u>	<u>36,504,638</u>

Provision for Retirees Medical Benefits

(a) Movement in the provision for retirees medical benefits for the Group and the Board is as follows:

	2023 RM	2022 RM
Group and Board		
At 1 January	33,758,090	30,737,673
Current Service Cost	2,331,766	2,264,905
Interest Cost	1,193,967	1,090,756
Benefits Paid	<u>(372,830)</u>	<u>(335,244)</u>
At 31 December	<u>36,910,993</u>	<u>33,758,090</u>

**NOTES TO THE FINANCIAL STATEMENTS
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26. EMPLOYEE BENEFITS (CONT'D)

Provision for Retirees Medical Benefits (Cont'd)

(b) Actuarial Assumptions

The key actuarial assumptions used at the reporting date are as follows:

	2023	2022
	%	%
Group and Board		
Discount rate	3.59	3.59
Medical costs inflation rate	10.00	10.00

Provision for Pension Benefits

(a) Movement in the provision for the Group's pension benefits is as follows:

	2023	2022
	RM	RM
Group		
At 1 January	16,230,206	15,133,129
Current Service Cost	1,231,305	1,000,854
Prior Service Cost	(5,613,926)	-
Interest Cost	644,920	593,883
Net Actuarial Profit	(578,698)	(37,432)
Benefits Paid	(488,345)	(460,228)
At 31 December	<u>11,425,462</u>	<u>16,230,206</u>

(b) Actuarial Assumptions

The key actuarial assumptions used at the reporting date are as follows:

	2023	2022
	%	%
Group		
Discount rate	3.19 - 4.07	3.19 - 4.07
Salary increment rate	5.00 - 6.00	5.00 - 6.00

**NOTES TO THE FINANCIAL STATEMENTS
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26. EMPLOYEE BENEFITS (CONT'D)

Provision for Cash Award in Lieu of Accumulated Leave

(a) Movement in the provision for cash award in lieu of accumulated leave for the Group and the Board is as follows:

	2023	2022
	RM	RM
Group		
At 1 January	2,801,328	3,500,959
Current Service Cost	166,726	174,207
Interest Cost	121,716	125,216
Benefits Paid	(758,365)	(999,054)
At 31 December	<u>2,331,405</u>	<u>2,801,328</u>

	2023	2022
	RM	RM
Board		
At 1 January	2,746,548	3,425,484
Current Service Cost	158,284	168,362
Interest Cost	118,011	121,782
Benefits Paid	(758,365)	(969,080)
At 31 December	<u>2,264,478</u>	<u>2,746,548</u>

(b) Actuarial Assumptions

The key actuarial assumptions used at the reporting date are as follows:

	2023	2022
	%	%
Group		
Discount rate	3.59 - 4.07	3.59 - 4.07
Salary increment rate	6.00	6.00
Board		
Discount rate	3.59	3.59
Salary increment rate	6.00	6.00

**NOTES TO THE FINANCIAL STATEMENTS
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27. EXCHANGE TRANSACTION PAYABLES

The typical trade credit terms for exchange transaction payables of the Group and the Board are 14 to 90 days (2022: 14 to 90 days).

Aging Analysis

Aging analysis for exchange transaction payables for the Group and the Board at the end of the reporting period is as follows:

	2023 RM	2022 RM
Group		
Within credit period	20,840,023	30,068,082
After credit period:		
- Less than 6 months	2,720,060	3,806,716
- 6 to 12 months	405,291	304,531
- More than 12 months	193,441	54,239
	24,158,815	34,233,568
	2023 RM	2022 RM
Board		
Within credit period	18,509,614	27,780,027
After credit period:		
- Less than 6 months	-	-
- 6 to 12 months	-	-
- More than 12 months	-	-
	18,509,614	27,780,027

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28. OTHER PAYABLES

	Group		Board	
	2023 RM	2022 RM	2023 RM	2022 RM
Staff incentives	17,849,329	14,669,151	12,090,000	11,930,000
Non-trade creditors	219,832	286,252	219,832	286,252
Performance bond	5,248,517	6,457,522	495,240	420,000
Board Members' Incentives/Allowances	2,662,528	1,972,977	510,000	570,000
Accruals	1,298,297	3,764,431	62,751	69,960
Retention sums	149,237	77,719	149,237	77,719
Online creditors	157,706	106,918	157,706	106,918
Other creditors	25,016,194	26,158,883	20,957	45,710
Staff creditors	1,143,376	764,196	234,301	254,799
Salary creditors	58,615	57,244	5,615	57,244
GST/SST creditors	2,271,855	2,051,863	-	-
	<u>56,075,486</u>	<u>56,367,156</u>	<u>13,945,639</u>	<u>13,818,602</u>

29. REVENUE FROM NON-EXCHANGE TRANSACTIONS

	Group		Board	
	2023 RM	2022 RM	2023 RM	2022 RM
Contract levy	213,411,238	216,313,145	213,411,238	216,313,145
Registration fees	76,924,795	65,457,585	76,924,795	65,457,585
Compounds and penalties	9,559,245	9,361,933	9,559,245	9,361,933
Other non-exchange transactions	-	55,298	-	-
Government grants	13,785,380	16,733,752	13,712,676	16,145,304
	<u>313,680,658</u>	<u>307,921,713</u>	<u>313,607,954</u>	<u>307,277,967</u>

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30. REVENUE FROM EXCHANGE TRANSACTIONS

	Group		Board	
	2023 RM	2022 RM	2023 RM	2022 RM
Skills evaluation fees	9,201,918	7,884,330	7,854,100	5,937,470
Course fees	33,830,708	26,024,787	11,443,495	11,998,971
Rental revenue	2,590,151	671,030	2,591,740	65,410
Fees from consultation project management, certifications and registration	10,606,849	8,546,759	-	-
Other exchange transactions	5,122,835	8,323,567	1,570,244	1,362,404
Dividends	471,974	539,160	34,426	190,750
Fixed deposits interest	17,758,139	11,006,978	16,000,567	10,462,811
Hibah	1,743,500	1,229,021	1,629,646	1,168,592
Unrealised gains	96,328	40,704	-	-
Material verifications	9,890,200	8,928,750	9,890,200	8,928,750
Sales of document	175,075	152,118	38,627	75,738
	<u>91,487,677</u>	<u>73,347,204</u>	<u>51,053,045</u>	<u>40,190,896</u>

31. OTHER REVENUES

	Group		Board	
	2023 RM	2022 RM	2023 RM	2022 RM
Vehicle loan interest	-	260	-	260
Grant repayment	-	59,610	-	59,610
Doubtful debt income	23,135	656,809	23,135	656,809
Recovered impairment of financial assets available for sale	41,742	2,738	-	-
Mudharabah profits	335,623	769,580	335,623	765,647
Miscellaneous revenues	1,403,081	545,401	181,604	110,943
Gain from disposal of property, plant and equipment	418,391	64,923	137,708	118
Gain from fair value of investment property	425,900	-	-	-
	<u>2,647,872</u>	<u>2,099,321</u>	<u>678,070</u>	<u>1,593,387</u>

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32. DIRECT OPERATING EXPENSES

	Group		Board	
	2023 RM	2022 RM	2023 RM	2022 RM
Construction industry financing programmes	138,189,985	127,643,802	159,423,436	148,389,140
Depreciation of property, plant and equipment	11,551,400	11,337,139	-	-
Amortisation of intangible assets	144,390	-	-	-
Loss on disposal of property, plant and equipment	354,089	-	-	-
	150,239,864	138,980,941	159,423,436	148,389,140

33. MANAGEMENT EXPENSES

	Group		Board	
	2023 RM	2022 RM	2023 RM	2022 RM
Supplies	5,322,140	2,558,101	4,673,428	2,064,059
Travelling allowances	7,703,863	7,545,815	5,830,132	5,450,106
Staff courses and trainings	4,372,367	3,021,174	4,083,484	2,781,007
Maintenance	10,314,767	10,618,262	7,554,214	7,800,760
Communications and utilities	3,731,783	3,264,921	2,076,214	1,895,093
Office expenses	64,427	69,839	-	-
Other expenses	100,798	226,998	-	-
	31,610,145	27,305,110	24,217,472	19,991,025

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34. OTHER OPERATING EXPENSES

	Group		Board	
	2023 RM	2022 RM	2023 RM	2022 RM
Road tax and insurance	521,493	631,244	225,466	321,018
Other receivables written off	122,999	346,407	-	-
Levy debtors written off	-	223,833	-	223,833
Impairment losses allowances	102,036	24,211	5,875	24,211
Emoluments	103,364,515	103,364,791	80,901,835	77,300,111
Property, plant and equipment written off	73,859	18,984	9,577	7,797
Impairment of financial assets available for sale	4,033	-	-	-
Entertainment	944,617	880,727	-	-
Advertisements and promotions	690,518	648,067	-	-
Professional services	24,311,694	23,050,498	19,911,019	19,991,149
Loss on disposal of property, plant and equipment	77,256	15,640	-	1,184
Rentals	20,650,447	22,489,161	17,448,278	19,567,771
Amortisation of intangible assets	6,483,036	6,911,380	6,390,621	6,836,836
Depreciation of property, plant and equipment	12,035,538	10,079,274	10,188,914	8,322,205
	<u>169,382,041</u>	<u>168,684,217</u>	<u>135,081,585</u>	<u>132,596,115</u>

35. FINANCIAL COST

	Group	
	2023 RM	2022 RM
Interest expense on bank borrowings	<u>84,488</u>	<u>172,993</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

36. TAXATION

	Group		Board	
	2023 RM	2022 RM	2023 RM	2022 RM
Tax expense for the financial year:				
- Current year tax provision	8,505,657	4,488,880	7,437,996	3,781,158
- Under/(Over) provision in prior year tax	194,474	(39,979)	229,865	-
	8,700,131	4,448,901	7,667,861	3,781,158
Origination and reversal of temporary differences:				
- Recognised in current year tax statement (Note 25)	(362,845)	275,515	(322,300)	302,030
- (Over)/Under provision in prior year deferred tax (Note 25)	(7,490,736)	2,761,118	(7,490,736)	2,761,118
	(7,853,581)	3,036,633	(7,813,036)	3,063,148
	846,550	7,485,534	(145,175)	6,844,306

The Group's and the Board's income tax is calculated at the statutory rate of 24% (2022: 24%) of the taxable profits. Reconciliation for income tax expense in respect of sales profit before tax at the statutory income tax rate to tax expense at the effective income tax rate is as follows:

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36. TAXATION (CONT'D)

	Group		Board	
	2023 RM	2022 RM	2023 RM	2022 RM
Income surplus before tax and zakat	56,504,373	48,222,028	46,616,576	48,085,970
Tax at 24% (2022: 24%)	13,561,050	11,573,287	11,187,978	11,540,633
Income not subject to tax	(31,067,525)	(30,080,035)	(9,449,210)	(11,049,159)
Non-allowable expenses	27,338,983	26,319,880	5,376,928	6,094,747
Effect on unutilised unabsorbed tax losses	-	178,306	-	-
Effect on utilising previously unrecognised tax losses	(5,297)	(2,503,033)	-	(2,503,033)
Effect on (utilisation of)/unutilised capital allowance	(76,628)	114,870	-	-
(Realised)/Unrealised deferred tax	(22,032)	911	-	-
Realised deferred tax due to disposal of property, plant and equipment	(37,669)	(46,240)	-	-
Unrecognised prior year deferred tax liability/(asset)	241,644	(10,467)	-	-
Unrecognised current year deferred tax asset	(1,789,714)	(783,084)	-	-
Prior year under/(over) provision of tax	194,474	(39,979)	229,865	-
Prior year (over)/under provision of deferred tax	(7,490,736)	2,761,118	(7,490,736)	2,761,118
Tax for the financial year	846,550	7,485,534	(145,175)	6,844,306

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37. STAFF COSTS

	Group		Board	
	2023 RM	2022 RM	2023 RM	2022 RM
Salaries and allowances	82,513,608	85,567,842	67,766,774	64,245,267
Annual incentives	16,293,432	13,724,631	12,090,000	11,930,000
Staff costs	98,807,040	99,292,473	79,856,774	76,175,267

The number of employees of the Group and the Board at the end of the current financial year was 1,687 and 995 respectively (2022: 1,668 and 997).

38. SENIOR MANAGEMENT STAFF BENEFITS

	Group		Board	
	2023 RM	2022 RM	2023 RM	2022 RM
Short term benefits	4,557,475	4,072,318	1,045,061	1,124,844
	4,557,475	4,072,318	1,045,061	1,124,844

The number of Board Members of the Group and the Board at the end of the current financial year was 91 and 11 respectively (2022: 89 and 9).

39. SIGNIFICANT RELATED PARTIES TRANSACTIONS

	Board	
	2023 RM	2022 RM
<u>Subsidiaries and sub-subsidiaries</u>		
Paid and unpaid construction industry financing programmes	120,000,709	109,498,913
Paid and unpaid utilities	671,536	485,199
Rental income	1,680,000	37,140
Skill assesment fees	3,740	-
Other exchange transaction income	189,600	528,150
Sales of documents	2,180	830
Other miscellaneous revenues	-	300
Dividends received	34,426	190,750

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)**

40. FINANCIAL INSTRUMENTS

(a) Financial risk management policies and objectives

The Group's and the Board's financial risk management policies ensure that sufficient financial resources are available for the development of the Board's business in addition to managing interest rate risks (both value and cash flow), liquidity risks and credit risks. The Board Members of the Group and the Board review and agree on policies to manage each risk.

(b) Interest rate risks

Interest rate risks are the risk of changes in the value of financial instruments due to their sensitivity to changes in current interest rates. These risks are limited to short-term investments with licensed financial institutions, investments managed by Portfolio Managers and bank borrowings.

The following table shows the financial assets and financial liabilities of the Group and the Board and the carrying amounts that are exposed to interest rate risks, analysed based on the resetting of interest rate or maturity date, whichever is earlier.

	Up to 1 month RM	1 - 3 months RM	3 - 12 months RM	1 - 5 years RM	> 5 years RM	Total RM
31.12.2023						
Group						
Current assets						
Financial assets through surplus or deficit	24,197,355	-	-	-	-	24,197,355
Short term deposits	14,284,886	9,788,981	138,829,909	320,346,636	-	483,250,412
Cash and bank balances	78,855,623	-	-	-	-	78,855,623
Non-current liability						
Bank borrowings	-	-	-	1,653,515	370,440	2,023,955
Current liability						
Bank borrowings	13,452	35,843	484,516	-	-	533,811
31.12.2023						
Board						
Current assets						
Short term deposits	12,000,000	-	114,500,000	320,010,000	-	446,510,000
Cash and bank balances	53,735,702	-	-	-	-	53,735,702

**NOTES TO THE FINANCIAL STATEMENTS
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40. FINANCIAL INSTRUMENTS (CONT'D)

(b) Interest rate risks (cont'd)

	Up to 1 month RM	1 - 3 months RM	3 - 12 months RM	1 - 5 years RM	> 5 years RM	Total RM
31.12.2022						
Group						
Current assets						
Financial assets through surplus or deficit	22,708,651	-	-	-	-	22,708,651
Short term deposits	19,902,339	51,353,419	385,937,529	44,710,000	-	501,903,287
Cash and bank balances	41,560,607	-	-	-	-	41,560,607
Non-current liability						
Bank borrowings	-	-	-	887,213	427,461	1,314,674
Current liability						
Bank borrowings	2,709	13,553	486,392	-	-	502,654
31.12.2022						
Board						
Current assets						
Short term deposits	11,957,688	31,500,000	370,117,500	44,710,000	-	458,285,188
Cash and bank balances	24,627,302	-	-	-	-	24,627,302

Interest rate sensitivity

The following table shows the sensitivity to possible changes in interest rates on borrowings. With all other variables fixed, the table below summarises the Group's exposure to interest rate risks on floating rate borrowings.

	Effect on reserve RM
2023	
Increase In 100 Basis Points (+100 bps)	6,756
Decrease In 100 Basis Points (-100 bps)	(6,756)
2022	
Increase In 100 Basis Points (+100 bps)	43,171
Decrease In 100 Basis Points (-100 bps)	(43,171)

The movements assumed in the basis points for interest rate sensitivity analysis are based on the current observable market environment.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)**

40. FINANCIAL INSTRUMENTS (CONT'D)

(b) Interest rate risks (cont'd)

Interest Rates and Maturity

The interest rates per annum and maturities of short-term deposits and bank borrowings as at 31 December are disclosed in Note 19 and Note 23 respectively.

(c) Credit risks

Credit risk, or the risk of the other parties' failure to fulfill their obligations, are controlled by the implementation of credit approval and monitoring procedures. Accounts receivable of non-exchange transactions and exchange transactions are monitored from time to time through the Group's and the Board's management reporting procedures. The Group and the Board do not have any significant exposure to any individual customers or other parties and do not have a concentration of credit in relation to any financial instruments.

As the Group and the Board do not hold any collaterals, the highest exposure to credit risks are represented by the carrying amount of financial assets at the end of the reporting period.

At the end of the reporting period, receivables that have been provided for impairment losses are receivables that have significant financial difficulties and have not made payments within the credit period allowed;

Receivables that exceed the credit terms but are not provided for impairment losses

The Group and the Board did not provide for impairment losses for these receivables as they are companies with a good track record of repayment and no record of defaults.

Significant receivables that have not exceeded the credit period and are not provided for impairment losses are receivables that have a long history of dealing with the Group and the Board. The Group and the Board will monitor credit quality of these receivables through analysis of management reports.

Aging analysis and impaired amount of non-exchange transaction receivables and exchange transaction receivables as at 31 December are disclosed in Note 12 and Note 13 respectively.

Other financial assets, other than available-for-sale financial assets, are neither outstanding nor impaired as at 31 December.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)**

40. FINANCIAL INSTRUMENTS (CONT'D)

(d) Liquidity risks

The Group and the Board actively manage debt maturity profiles, operating cash flows and funding availability to ensure all refinancing, repayment and funding requirements are met. As part of the overall liquidity management, the Group and the Board maintain sufficient cash or cash convertible instruments to meet its working capital requirements.

The maturity profile of the Group's bank borrowings is disclosed in Note 23 while the maturity of other financial liabilities is less than 12 months.

(b) Fair value

Determination of Fair Value

The Group and the Board use the following hierarchy to determine and disclose the fair value of financial instruments through valuation techniques:

Level 1:	Quoted (unadjusted) prices in active markets for the same asset or liability.
Level 2:	Inputs other than quoted prices included in surveyable Level 1 for assets or liabilities, either directly or indirectly.
Level 3:	Inputs for assets or liabilities that are not based on surveyable market data (non-surveyable inputs).

Financial Instruments at Level 1

The fair values of financial instruments traded in active markets are based on quoted market price at the balance sheet date. A market is considered to be active if the quoted price is available and normally obtainable from an exchange and the price represents actual and ordinary market transactions occurring on an arm's length transaction basis. This includes investments managed by portfolio managers.

Financial Instruments at Level 2 and Level 3

The Group and the Board do not have financial instruments which fair value is determined using level 2 and level 3.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)**

40. FINANCIAL INSTRUMENTS (CONT'D)

(e) Fair value (cont'd)

The fair value of financial instruments and techniques as well as valuation inputs used to determine fair value are as follows:

	Total RM	Level 1	Level 2	Level 3
Group				
31.12.2023				
Financial Assets				
Financial assets at fair value through surplus or deficit	24,197,355	24,197,355	-	-
Group				
31.12.2022				
Financial Assets				
Financial assets at fair value through surplus or deficit	22,708,651	22,708,651	-	-

Fair Value for Financial Instruments Not Carried at Fair Value

The carrying amounts for Cash and Cash Equivalents, Receivables and Payables are reasonable estimates of their fair value depending on whether they are short-term in nature or are repayable on demand. The carrying value of the bank borrowings is also a reasonable estimate of its fair value based on the repayment determined by the bank.

41. CAPITAL COMMITMENTS

	Board 2023 RM	2022 RM
Capital expenditure approved but not contracted for	<u>99,220,000</u>	<u>338,074,826</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)**

42. CONTINGENCY ASSETS

	Board 2023 RM	2022 RM
Claims against levy debtors brought to court	<u>613,161</u>	<u>1,426,005</u>

43. PRIOR YEAR ADJUSTMENTS

The Group's prior year adjustments relate to adjustments for deferred grants and accumulated surplus due to under-utilisation of grants.

	31.12.2022 As stated last year RM	Prior year adjustments RM	31.12.2022 As restated RM
Group			
<u>Statement of changes in net assets</u>			
Total accumulated surplus at 1 January 2023	<u>898,055,124</u>	<u>1,790,405</u>	<u>899,845,529</u>
<u>Statement of financial position</u>			
<u>Net assets</u>			
Accumulated surplus	<u>893,578,494</u>	<u>1,790,405</u>	<u>895,368,899</u>
<u>Non-current liability</u>			
Deferred grant	<u>33,373,037</u>	<u>(1,790,405)</u>	<u>31,582,632</u>

44. COMPARATIVE FIGURES

Certain comparative figures have been amended due to prior year adjustments explained earlier in Note 43 and some reclassification of previously stated amounts to make them consistent with the presentation of the current year's financial statements.

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