



26. REVISED FEDERAL GOVERNMENT FINANCIAL STATEMENT EFFECTIVE 2010

Description	Old Format	Revised Format 2010	Accrual Accounting
Statement by Secretary General to the Treasury and Accountant General of Malaysia	Not available	Available	Available
Financial Statement	<ul style="list-style-type: none"> • Balance Sheet • Statement of Cash Receipts and Payments • Statement of Memorandum Account • Notes to the Account 	<ul style="list-style-type: none"> • Statement of Financial Position • Statement of Financial Performance • Statement of Cash Receipts and Payments • Statement of Memorandum Account • Notes to the Account 	<ul style="list-style-type: none"> ▪ Statement of Financial Position ▪ Statement of Financial Performance ▪ Statement of Changes in Net Assets/Equity ▪ Cash Flow Statement ▪ Notes to the Account



PENYATA KEDUDUKAN KEWANGAN

(Financial Position)

Sedia Ada

Tunai Ubahsuai

Wang Tunai

Pelaburan

Akaun Hasil Disatukan

**Akaun Pinjaman
Disatukan**

**Akaun Amanah
Disatukan**

VS

2015

Perakaunan Akruan

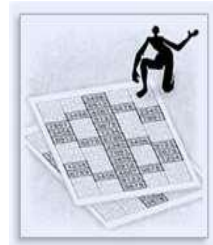
Aset Semasa

Aset Bukan Semasa

Liabiliti Semasa

Liabiliti Bukan Semasa

Aset Bersih/Ekuiti





PENYATA PRESTASI KEWANGAN

(Financial Performance)

Sedia Ada

Tunai Ubahsuai

Hasil

(-) Belanja Mengurus

Lebihan Hasil

(-) Belanja Pembangunan

**Lebihan/(Kurangan) Dibiayai
Oleh :**

- Pinjaman dan Bantuan Luar Negeri
- Terimaan Balik Pinjaman dan Pelbagai Terimaan
- Perubahan Tunai, Pelaburan dan Amanah

VS

2015

Perakaunan Akruan

Hasil

Perbelanjaan

Diagihkan Kepada:

- Pemilik Entiti
- *Minority Interests*





PENYATA ALIRAN TUNAI

Sedia Ada

VS

2015

Tunai Ubahsuai

TERIMAAN

Hasil

Pinjaman

Bantuan
Luar Negeri

Terimaan
Modal

Terimaan
Lain

BAYARAN

Perbelanjaan
Mengurus

Perbelanjaan
Pembangunan

Perbelanjaan
Modal

Pinjaman

Bantuan Luar
Negeri

Bantuan Lain

Perakaunan Akruan

TERIMAAN

Aktiviti
Operasi

Aktiviti
Pelaburan

Aktiviti
Pembiayaan

BAYARAN

Aktiviti
Operasi

Aktiviti
Pelaburan

Aktiviti
Pembiayaan



Changes in Net Assets/Equity and Notes to Accounts

Statement of Changes in Net Assets/Equity

Notes To The Financial Statements

Current	2015	Note 1	Note 2
<p>Modified Cash</p> <p>Finance By:</p> <p>CRA CLA CTA</p>	<p>Accrual Accounting</p> <p>Statement of Changes in Net Asset/Equity (<i>IPSAS1</i>)</p> <p>Accumulated Surpluses / (Deficits)</p> <p>Reserves</p> <p>Revaluation of Assets</p> <p>Available-for-Sale Financial Assets</p> <p>Trust Accounts</p>	<p>Basis of Preparation</p> <p>Reporting Statement of Compliance</p> <p>Judgments and Estimations</p>	<p>Accounting Policies</p> <p>Changes in Accounting Policies</p> <p>Standards that are not yet Effective and have not been Early Adopted</p> <p>Summary of Significant Accounting Policies</p>