



## 20. PENSION PLAN AND GRATUITY

Shall be recognized:

- in the period when the **employee services are received and measured** based on the **future obligations of the plan** based on **actuarial valuation** which includes the **recognition of service cost, interest cost, actuarial gains or losses, expected return on any plan assets and reimbursement right recognized** as an asset.
- The amount recognized as liabilities shall be a net total of the **present value of the defined benefit obligation** at the reporting date, minus the fair value at the reporting date of **plan assets** out of which the obligations are to be settled directly.





**JPA perlu melapor dan  
mengakaunkan liabiliti  
pencen**

**SYNDICATION  
JPA PENCEN 10  
MEI 2012**

**Liabiliti pencen hendaklah  
diiktiraf dan nilainya  
perlu ditentukan oleh  
aktuari - IPSAS 25**

**Amaun bersih selepas ditolak  
dengan *Plan Assets* (Kumpulan  
Wang Amanah Pencen)**