



HIMS

Housing Integrated Management System

**GARIS PANDUAN
PENGHANTARAN LAPORAN KEWANGAN
TAHUNAN BERAUDIT DI BAWAH SEKSYEN 7(e)
AKTA PEMAJUAN PERUMAHAN (KAWALAN DAN
PELESENAN) 1966**

**JABATAN PERUMAHAN NEGARA
KEMENTERIAN PEMBANGUNAN DAN KERAJAAN TEMPATAN
(KPKT)**

SENARAI KANDUNGAN

BIL.	PERKARA	MUKA SURAT
Garis Panduan Penghantaran Laporan Kewangan Tahunan Beraudit 7(e):		
1.	Pemakluman kepada Pemaju	3 - 4
2.	Panduan Proses Penghantaran Laporan Kewangan Tahunan Beraudit 7(e)	5
3.	Contoh Dokumen <ul style="list-style-type: none"> • Salinan Penyata Kewangan Beraudit <ul style="list-style-type: none"> i) Statement of Financial Position ii) Statement of Comprehensive Income iii) Statement of Changes In Equity iv) Statement of Cash Flows • Salinan Laporan Juruaudit kepada Ahli-Ahli Lembaga Syarikat • Salinan Laporan Juruaudit selaras dengan Seksyen 9(3) • Salinan Laporan Juruaudit selaras dengan Peraturan 12A • Salinan Surat Warta 	6 7 8 9 10-13 14 15-16 17

PEMAKLUMAN KEPADA PEMAJU

Bil.	Perkara	Keterangan
1.	Syarat dan Penerangan	<ul style="list-style-type: none"> ▪ Pastikan pemaju telah mempunyai rekod juruaudit yang dilantik di sistem HIMS ▪ Pastikan juruaudit yang dilantik masih sah tempoh ▪ Semua Pemaju berlesen diwajibkan untuk menghantar Laporan Kewangan, Laporan Juruaudit BERSERTA Surat Warta sehingga projek mendapat CCC Penuh. Penghantaran dokumen yang tidak lengkap dan melebihi tempoh penghantaran akan dikenakan kompaun. ▪ Pemaju yang telah mendapat CCC Penuh bagi kesemua projek hanya perlu menghantar Laporan Kewangan dan Laporan Juruaudit sahaja TANPA Surat Warta sehingga lesen pemaju tamat.
2.	Cara Penghantaran	<ul style="list-style-type: none"> ▪ Secara atas talian melalui laman web https://hims.kpkt.gov.my Penghantaran laporan secara manual TIDAK DIPERLUKAN. ▪ Klik Tab Perkhidmatan > Penghantaran > Laporan Kewangan Tahunan Beraudit 7(e) ▪ Selepas klik Hantar, sila semak status penghantaran dalam tempoh empat belas (14) hari bekerja di dalam Rekod Transaksi ▪ Cetak Borang Perakuan Pemaju Perumahan setelah status penghantaran SELESAI. ▪ Kemukakan cetakan Borang Perakuan Pemaju Perumahan yang telah ditandatangani dan dicap Pesuruhjaya Sumpah dalam tempoh 14 hari dari tarikh penghantaran berstatus SELESAI. ▪ Sebarang masalah teknikal berkaitan penghantaran permohonan, sila log aduan di system HIMS atau <i>screenshot</i> dan e-mel ke hims.aduan@kpkt.gov.my). ▪ Semua dokumen sokongan perlu diimbas (scan) dalam format pdf sebelum fail dimuatnaik.
3.	Dokumen Sokongan	
	3.1	Salinan Penyata Kewangan Beraudit
3.2	Salinan Laporan Juruaudit kepada Ahli-Ahli Lembaga Syarikat	Pastikan lengkap ditandatangani oleh Juruaudit

3.3	Salinan Laporan Juruaudit selaras dengan Seksyen 9(3)	Pastikan lengkap ditandatangani oleh Juruaudit
3.4	Salinan Laporan Juruaudit selaras dengan Peraturan 12A	<ul style="list-style-type: none"> ▪ Pastikan lengkap ditandatangani oleh Juruaudit. ▪ Kesemua akaun HDA yang masih wujud/ belum ditutup hendaklah tersenarai di dalam laporan ini.
3.5	Salinan Surat Warta	<ul style="list-style-type: none"> ▪ Wajib bagi projek yang masih belum mendapat CCC penuh keseluruhannya. ▪ Pemaju perlu melayari portal https://www.e-warta.com.my/ bagi memperolehi surat warta.
4.	Tempoh Proses Permohonan	<ul style="list-style-type: none"> ▪ Pastikan maklumat yang diberi adalah benar, tepat dan lengkap. Penghantaran laporan pemaju akan <u>diproses mengikut giliran penghantaran laporan yang diterima.</u>
5.	Alamat untuk dihubungi	<p style="text-align: center;">Jabatan Perumahan Negara Kementerian Pembangunan Kerajaan Tempatan, Bahagian Pelesenan Pemajuan Perumahan, Aras 31, No.51, Persiaran Perdana, Presint 4, Pusat Pentadbiran Kerajaan Persekutuan, 62100 PUTRAJAYA.</p>
6.	Pegawai Untuk Dihubungi (PIC)	<p style="text-align: center;">Negeri Pemaju : Kedah, Johor, Pulau Pinang, Melaka, Kelantan, WP Kuala Lumpur & WP Putrajaya</p> <p>1. En. Mohd Fuad Bin Mohd Razali (Penolong Akauntan) 03-8891 4209/ mdfuad@kpkt.gov.my</p> <p style="text-align: center;">Negeri Pemaju : Negeri Sembilan, Pahang, Terengganu, Perak, Selangor & Perlis</p> <p>1. Pn. Noorzakiyah Binti Zakaria (Penolong Akauntan) 03-88914181/ noor.zakiyah@kpkt.gov.my</p>
7.	Pegawai Cawangan HDA (Unit Pemantauan HDA)	<p>1. Pn. Noratifah Binti Mohamad Rusdan (Akauntan) 03-88914199/ noratifah@kpkt.gov.my</p> <p>2. Pn. Rohaida Binti Samsuri (Penolong Akauntan Kanan) 03-88914207/ rohaida@kpkt.gov.my</p>
8.	Akta dan Peraturan yang berkaitan	<ul style="list-style-type: none"> ▪ Seksyen 7(e) Akta Pemajuan Perumahan (Kawalan dan Pelesenan) 1966 ▪ Seksyen 9 Akta Pemajuan Perumahan (Kawalan dan Pelesenan) 1966 ▪ Peraturan 12A & 12B Peraturan-Peraturan Pemajuan Perumahan (Akaun Pemajuan Perumahan)1991

**ANDUAN PROSES PENGHANTARAN LAPORAN KEWANGAN TAHUNAN BERAUDIT 7(e)
MELALUI SISTEM HIMS**

Bil.	Perkara
1.	<p>TAB – PERKHIDMATAN > PENGHANTARAN > LAPORAN KEWANGAN TAHUNAN BERAUDIT 7(e) > Baca Nota Kepada Pemaju > TERUSKAN</p> <p>A – MAKLUMAT PEMAJU PERUMAHAN</p> <ul style="list-style-type: none"> ▪ Pastikan semua ruangan maklumat mandatori perlu diisi sebelum ke tab seterusnya. ▪ No. rujukan Surat Warta – rujuk pada nombor rujukan pada surat warta (isi sekiranya berkenaan) <p>B – SALINAN DOKUMEN SOKONGAN</p> <ul style="list-style-type: none"> ▪ Sila imbas (scan) salinan dokumen yang diperlukan dan muatnaik di ruang yang ditetapkan. <p>C- PERAKUAN PEMAJU PERUMAHAN</p> <ul style="list-style-type: none"> ▪ Pastikan maklumat di tab A & B lengkap. ▪ Tanda di akuan pemaju perumahan dan sila klik HANTAR.

CONTOH STATEMENT OF FINANCIAL POSITION

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2019

	<u>NOTE</u>	2019 RM	2018 RM
ASSETS			
NON CURRENT ASSET			
Property, plant and equipment	4	<u>22,347</u>	<u>26,756</u>
CURRENT ASSETS			
Property development cost	5	3,408,234	2,500,591
Inventories	6	341,432	
Trade receivables		817,699	
Other receivables and deposit	7	21,600	21,600
Amount due from related companies	8		37,100
Cash and bank balances		230,218	119,226
		<u>4,819,183</u>	<u>2,678,517</u>
TOTAL ASSETS		<u>4,841,530</u>	<u>2,705,273</u>
EQUITY AND LIABILITIES			
CAPITAL AND RESERVES			
Share capital	9	1,000,000	1,000,000
Accumulated losses		<u>(1,194,915)</u>	<u>(1,335,767)</u>
		(194,915)	(335,767)
NON CURRENT LIABILITY			
Deferred tax liabilities	10	<u>553</u>	
CURRENT LIABILITIES			
Trade payables		6,501	7,950
Other payables and accruals	11	577,455	139,061
Amount due to directors	1.2	4,098,993	2,894,029
Amount due to related companies	8	350,200	
Current tax liability		2,743	
		<u>5,035,892</u>	<u>3,041,040</u>
TOTAL LIABILITIES		<u>5,036,445</u>	<u>3,041,040</u>
TOTAL EQUITY AND LIABILITIES		<u>4,841,530</u>	<u>2,705,273</u>

CONTOH STATEMENT OF COMPREHENSIVE INCOME



STATEMENT OF COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

	<u>NOTE</u>	2019 RM	2018 RM
REVENUE	13	1,735,199	
COST OF GOODS SOLD		(1,425,106)	
GROSS PROFIT		310,093	
Other income		4,067	914
Other operating expenses		(170,012)	(60,929)
PROFIT/(LOSS) FROM OPERATIONS		144,148	(60,015)
Finance cost			
PROFIT/(LOSS) BEFORE TAX	14	144,148	(60,015)
Income tax expense	15	(3,296)	
PROFIT/(LOSS) AFTER TAX		140,852	(60,015)

CONTOH STATEMENT OF CHANGES IN EQUITY



STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

	Share Capital	Accumulated Losses	Total
	—	—	—
Balance as at 1 January 2018	1,000,000	(1,275,752)	(275,752)
Loss after tax		(60,015)	(60,015)
Balance as at 31 December 2018	1,000,000	(1,335,767)	(335,767)
Profit after tax		140,852	140,852
Balance as at 31 December 2019	1,000,000	(1,194,915)	(194,915)

CONTOH STATEMENT OF CASH FLOWS

STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	144,148	(60,015)
Adjustments for :-		
Depreciation of property, plant and equipment	4,409	4,409
Operating profit/(loss) before working capital changes	148,557	(55,606)
Increase in inventories	(341,432)	
Increase in trade receivables	(817,699)	
Increase in other receivables and deposit		(1,600)
(Decrease)/increase in trade payables	(1,449)	7,950
Increase/(decrease) in other payables and accruals	438,394	(707,144)
Increase in amount due to directors	1,204,964	1,252,050
Decrease/(increase) in amount due from/(to) related companies	387,300	(37,100)
Net cash generated from operating activities	1,018,635	458,550
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(907,643)	(26,082)
Property development costs	(907,643)	(656,149)
Net cash used in investing activities	(907,643)	(682,231)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	110,992	(223,681)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR	119,226	342,907
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR	230,218	119,226
CASH AND CASH EQUIVALENTS COMPRISE		
Cash and bank balances	230,218	119,226

CONTOH LAPORAN JURUAUDIT KEPADA AHLI-AHLI LEMBAGA SYARIKAT



Ernst & Young audit
GST Reg No: 001556430848
Chartered Accountants
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2 Jalan Kuning, Taman Pelangi
80400 Johor Bahru
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██████████
Independent auditors' report to the member of
██████████
(Incorporated in Malaysia)

Report on the audit of the financial statements

Opinion

We have audited the financial statements of ██████████ which comprise the statement of financial position as at 31 December 2017 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory notes, as set out on pages 10 to 41.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2017, and its financial performance and cash flows for the year then ended in accordance with Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia.

Basis for opinion

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence and other ethical responsibilities

We are independent of the Company in accordance with the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants ("By-Laws") and the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.



Independent auditors' report to the member of
(cont'd)
(Incorporated in Malaysia)

Information other than the financial statements and auditors' report thereon

The directors of the Company are responsible for the other information. The other information comprises the Directors' Report, but does not include the financial statements of the Company and our auditors' report thereon.

Our opinion on the financial statements of the Company does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements of the Company, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements of the Company or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the directors for the financial statements

The directors of the Company are responsible for the preparation of financial statements of the Company that give a true and fair view in accordance with Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia. The directors are also responsible for such internal control as the directors determine is necessary to enable the preparation of financial statements of the Company that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Company, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Company as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with approved standards on auditing in Malaysia and International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



██████████
Independent auditors' report to the member of
██████████ (cont'd)
(Incorporated in Malaysia)

Auditors' responsibilities for the audit of the financial statements (cont'd)

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements of the Company, 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 our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Company or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements of the Company, including the disclosures, and whether the financial statements of the Company represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Building a better
working world



Independent auditors' report to the member of

 (cont'd)

(Incorporated in Malaysia)

Other matters

This report is made solely to the member of the Company, as a body, in accordance with Section 266 of the Companies Act 2016 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



Chartered Accountants



Chartered Accountant



CONTOH LAPORAN JURUAUDIT SELARAS DENGAN SEKSYEN 9(3)

AUDITORS' REPORT PURSUANT TO SECTION 9(3) OF THE HOUSING DEVELOPERS (CONTROL AND LICENSING) ACT 1966

Chartered Accountants

E-mail

Controller of Housing

We have audited the financial statements set out on pages 5 to 17 of [REDACTED]

The financial statements are the responsibility of the Company's directors. Our responsibility is to express an opinion on the financial statements based on our audit pursuant to Section 9(3) of the Housing Developers (Control and Licensing) Act, 1966.

We conducted our audit in accordance with approved Standards on Auditing issued by the Malaysian Institute of Accountants. These standards require that we plan and perform the audit to obtain all the information and explanations, which we considered necessary to provide us with sufficient evidence to give reasonable assurance that the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the financial statements. An audit also includes assessment of the accounting principles used and significant estimates made by the directors as well as evaluating the overall adequacy of the presentation of information in the financial statements.

We believe that our audit provides a reasonable basis for our opinion.

In our opinion :-

- (a) the financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the Company as at 30 September 2016 and of the results of the Company for the financial year ended on that date ;
- (b) the accounting and other records examined by us are properly kept ; and
- (c) the explanations and information given to us by the officers of the Company have been satisfactory.

[REDACTED]
Chartered Accountants

[REDACTED]
Chartered Accountant

Dated : 07 MAR 2017

CONTOH LAPORAN JURUAUDIT SELARAS DENGAN PERATURAN 12A

[REDACTED]
CHARTERED ACCOUNTANTS
 [REDACTED]

AUDITORS' REPORT PURSUANT TO REGULATION 12A OF THE HOUSING DEVELOPERS (HOUSING DEVELOPMENT ACCOUNT) REGULATIONS, 1991

Company No : [REDACTED]
 (Incorporated in Malaysia)

Controller of Housing

In the course of our audit as external auditors of [REDACTED] for the year ended **31 December 2019**, we have audited the Housing Development Account required to be opened and maintained pursuant to the Housing Development (Housing Development Account) Regulations 1991.

We conducted our audit in accordance with applicable Approved Standards on Auditing in Malaysia so as to obtain reasonable assurances as to whether the withdrawals recorded therein have been made in accordance with the Housing Development (Housing Development Account) Regulations, 1991.

The audit involved the examination on a test basis, no withdrawals for the period as at **31 December 2019** from the Housing Development Account maintained. The account maintained is for [REDACTED]

The audit involved the examination on a test basis, no withdrawals for the period as at **31 December 2019** from the Housing Development Account maintained. The account maintained is for [REDACTED]

The detail of Housing Development Account as per below :

No.	License No.	HDA Account No.	Bank	Date Of Open	Project / Location
1.	[REDACTED]	[REDACTED]	Malayan Banking Berhad [REDACTED]	[REDACTED]	[REDACTED] 26 units single storey terrace house
2.	[REDACTED]	[REDACTED]	Malayan Banking Berhad [REDACTED]	11.07.2019	[REDACTED] 22 units double storey terrace house

CHARTERED ACCOUNTANTS

AUDITORS' REPORT PURSUANT TO REGULATION 12A OF THE HOUSING DEVELOPERS (HOUSING DEVELOPMENT ACCOUNT) REGULATIONS, 1991

Company No

(Incorporated in Malaysia)

In our opinion,

- a) each and every deposit and withdrawal recorded in the Housing Development Accounts for the year ended **31 December 2019** are in accordance with the Housing Development (Housing Development Account) Regulations 1991;
- b) the accounting and the records examined by us have been property kept; and
- c) we have obtained satisfactory explanations and information form the officers and agents of the company.

Based on our work done, nothing has come to our attention that causes us to believe that the monies in the Housing Development Account have not been withdrawn in accordance with the Regulations.

CHARTERED ACCOUNTANTS

Dated : **03 JUN 2020**

CHARTERED ACCOUNTANT

CONTOH SURAT WARTA



Ruj : PNMB70/20/2/19 Jid. 11 (HDA002594/19)

Tarikh : 11 September 2019

Pengarah,
Bahagian Pemantauan Perumahan Swasta,
Kem. Perumahan dan Kerajaan Tempatan,
No. 51, Persiaran Perdana, Presint 4,
62100 Putrajaya.

Tuan,

SURAT PEWARTAAN

**AKTA PEMAJUAN PERUMAHAN (KAWALAN DAN PELESENAN) 1966
MEWARTAKAN "AUDITOR'S REPORTS", "BALANCE SHEET" DAN
"PROFIT AND LOSS ACCOUNT" BAGI TAHUN KEWANGAN BERAKHIR
31 MAC 2019**

Perkara tersebut di atas adalah dirujuk.

2. Adalah dimaklumkan Syarikat [REDACTED]

telah menjelaskan kos pewartaan dengan Percetakan Nasional Malaysia Berhad dan seterusnya kunci kira-kira Syarikat tersebut akan diwartakan pada atau sebelum **26 September 2019**.

Untuk makluman dan tindakan tuan sewajarnya.

Yang benar,
(HALIMAH BT HASSAN)
SBU Warta & Lawnet
b/p. Pengarah Urusan PNMB

This is computer generated no signature required.