

**SIJIL KETUA AUDIT NEGARA  
MENGENAI PENYATA KEWANGAN  
UNIVERSITI SAINS MALAYSIA  
BAGI TAHUN BERAKHIR 31 DISEMBER 2024**



**SIJIL KETUA AUDIT NEGARA  
MENGENAI PENYATA KEWANGAN  
UNIVERSITI SAINS MALAYSIA  
BAGI TAHUN BERAKHIR 31 DISEMBER 2024**

**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 Universiti Sains Malaysia. Penyata kewangan tersebut merangkumi Penyata Kedudukan Kewangan pada 31 Disember 2024 Universiti Sains Malaysia dan Kumpulan dan Penyata Prestasi Kewangan, Penyata Perubahan Aset Bersih, Penyata Aliran Tunai serta Penyata Prestasi Bajet bagi tahun berakhir pada tarikh tersebut dan nota kepada penyata kewangan termasuklah ringkasan polisi perakaunan yang signifikan seperti yang dinyatakan pada muka surat 5 hingga 98.

Pada pendapat saya, penyata kewangan ini memberikan gambaran yang benar dan saksama mengenai kedudukan kewangan Universiti Sains Malaysia dan Kumpulan pada 31 Disember 2024 dan prestasi kewangan serta aliran tunai bagi tahun berakhir pada tarikh tersebut selaras dengan Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) dan keperluan Akta Universiti dan Kolej Universiti 1971 [Akta 30] serta Perlembagaan Universiti Sains Malaysia.

**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 Universiti Sains 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**

Lembaga Gabenor, Universiti Sains Malaysia bertanggungjawab terhadap maklumat lain dalam Laporan Tahunan. Pendapat saya terhadap Penyata Kewangan Universiti Sains 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 Lembaga Gabenor Terhadap Penyata Kewangan**

Lembaga Gabenor bertanggungjawab terhadap penyediaan Penyata Kewangan Universiti Sains Malaysia dan Kumpulan yang memberi gambaran benar dan saksama selaras dengan Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) dan keperluan Akta Universiti dan Kolej Universiti 1971 [Akta 30] serta Perlembagaan Universiti Sains Malaysia. Lembaga Gabenor juga bertanggungjawab terhadap penetapan kawalan dalaman yang perlu bagi membolehkan penyediaan Penyata Kewangan Universiti Sains Malaysia dan Kumpulan yang bebas daripada salah nyata yang ketara, sama ada disebabkan fraud atau kesilapan.

Semasa penyediaan Penyata Kewangan Universiti Sains Malaysia dan Kumpulan, Lembaga Gabenor bertanggungjawab untuk menilai keupayaan Universiti Sains 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 Universiti Sains 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 Universiti Sains 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 Universiti Sains Malaysia dan Kumpulan;
- c. menilai kesesuaian dasar perakaunan yang diguna pakai, kemunasabahan anggaran perakaunan dan pendedahan yang berkaitan oleh Lembaga Gabenor;
- d. membuat kesimpulan terhadap kesesuaian penggunaan asas perakaunan untuk usaha berterusan oleh Lembaga Gabenor 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 Universiti Sains 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 Universiti Sains 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 Universiti Sains Malaysia atau Kumpulan tidak lagi berupaya meneruskan operasi secara usaha berterusan;
- e. menilai persembahan secara keseluruhan, struktur dan kandungan Penyata Kewangan Universiti Sains 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.

Lembaga Gabenor 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

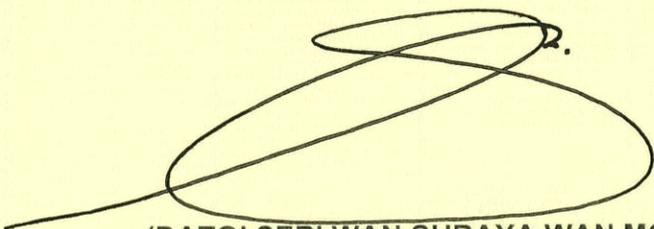
Berdasarkan keperluan Akta Universiti dan Kolej Universiti 1971 [Akta 30] serta Perlembagaan Universiti Sains Malaysia, saya juga melaporkan syarikat subsidiari yang tidak diaudit oleh saya, telah dinyatakan di Nota 11 dalam penyata kewangan.

### Hal-hal Lain

Universiti Sains Malaysia hendaklah memberi perhatian kepada perkara berikut:

- a. Mengambil tindakan segera terhadap Projek Naik Taraf Bangunan Pusat Kajian Haiwan kepada Makmal Haiwan di Kampus Kesihatan Kubang Kerian, Kelantan yang telah lewat jadual sejak tahun 2022 sebagaimana syarat dalam kontrak yang ditandatangani. Selain itu, pentadbiran kontrak perlu dilaksanakan dengan penuh tanggungjawab agar hak dan kepentingan universiti terpelihara.
- b. Menyusuli isu baki geran pembangunan sebanyak RM314,664 bagi projek yang telah tamat pada Rancangan Malaysia Kesepuluh (RMKe-10) dan Kesebelas (RMKe-11) dengan pihak Kementerian Kewangan melalui Kementerian Pendidikan Tinggi selaras dengan Pekeliling Perbendaharaan Malaysia PK 2.19 – Mekanisme Kawalan Pengurusan Projek Pembangunan Fizikal Kerajaan Persekutuan.

Sijil ini dibuat untuk Lembaga Gabenor, Universiti Sains Malaysia berdasarkan keperluan Akta Universiti dan Kolej Universiti 1971 [Akta 30] serta Perlembagaan Universiti Sains Malaysia dan bukan untuk tujuan lain. Saya tidak bertanggungjawab terhadap pihak lain bagi kandungan sijil ini.



(DATO' SERI WAN SURAYA WAN MOHD RADZI)  
KETUA AUDIT NEGARA  
MALAYSIA



PUTRAJAYA  
26 JUN 2025



**CERTIFICATE OF THE AUDITOR GENERAL  
ON THE FINANCIAL STATEMENTS OF  
UNIVERSITI SAINS MALAYSIA  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**Certificate on the Audit of the Financial Statements**

**Opinion**

I have authorised a private audit firm pursuant to subsection 7(3) of the Audit Act 1957 [Act 62] to undertake an audit of the Financial Statements of the Universiti Sains Malaysia. The financial statements comprise the Statements of Financial Position as at 31 December 2024 of the Group and of the Universiti Sains Malaysia and the Statements of Financial Performance, Statements of Changes in Net Assets, Cash Flows Statements and Statements of Comparison between Budget and Actual Amount for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, as set out on pages 5 to 98.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Group and of the Universiti Sains Malaysia as at 31 December 2024, and of their financial performance and their cash flows for the year then ended in accordance with the Malaysian Public Sector Accounting Standards (MPSAS) and the Universities and University Colleges Act 1971 [Act 30] and the Constitution of Universiti Sains Malaysia requirements.

**Basis for Opinion**

The audit was conducted in accordance with the Audit Act 1957 and the International Standards of Supreme Audit Institutions. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my certificate. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### *Independence and Other Ethical Responsibilities*

I am independent of the Group and of the Universiti Sains Malaysia and I have fulfilled my other ethical responsibilities in accordance with the International Standards of Supreme Audit Institutions.

### **Information Other than the Financial Statements and Auditor's Certificate Thereon**

The Board of Governors of the Universiti Sains Malaysia is responsible for the other information in the Annual Report. My opinion on the Financial Statements of the Group and of the Universiti Sains Malaysia does not cover the other information than the financial statements and Auditor's Certificate thereon and I do not express any form of assurance conclusion thereon.

### **Responsibilities of the Board of Governors for the Financial Statements**

The Board of Governors is responsible for the preparation of Financial Statements of the Group and of the Universiti Sains Malaysia that give a true and fair view in accordance with the Malaysian Public Sector Accounting Standards (MPSAS) and the Universities and University Colleges Act 1971 [Act 30] and the Constitution of Universiti Sains Malaysia requirements. The Board of Governors is also responsible for such internal control as the Board of Governors determines is necessary to enable the preparation of the Financial Statements of the Group and of the Universiti Sains Malaysia that are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements of the Group and of the Universiti Sains Malaysia, the Board of Governors is responsible for assessing the Group's and the Universiti Sains Malaysia's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the Financial Statements of the Group and of the Universiti Sains Malaysia as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the International Standards of Supreme Audit Institutions 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.

As part of an 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 of the Financial Statements of the Group and of the Universiti Sains Malaysia, 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 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;
- b. 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 Group's and the Universiti Sains Malaysia's internal control;
- c. evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Governors;
- d. conclude on the appropriateness of the Board of Governor's 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 Group's or the Universiti Sains Malaysia's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my Auditor's Certificate to the related disclosures in the Financial Statements of the Group and of the Universiti Sains Malaysia or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of Auditor's Certificate. However, future events or conditions may cause the Group or the Universiti Sains Malaysia to cease to continue as a going concern;
- e. evaluate the overall presentation, structure and content of the Financial Statements of the Group and of the Universiti Sains Malaysia, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation; and
- f. obtain sufficient appropriate audit evidence regarding the financial information of the entities and business activities within the Group to express an opinion on the Financial Statements of the Group. I am responsible for the direction, supervision and performance of the group audit. I remain solely responsible for my audit opinion.

The Board of Governors has been informed regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I have identify during the audit.

### **Report on Other Legal and Regulatory Requirements**

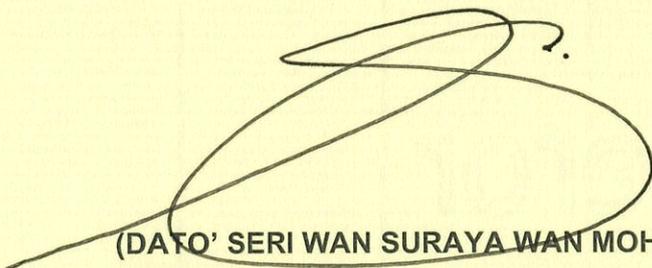
In accordance with the requirements of the Universities and University Colleges Act 1971 [Act 30] and Universiti Sains Malaysia Constitution, I report that the subsidiaries, of which I have not acted as auditor, are disclosed in Note 11 to the financial statements.

### **Other Matters**

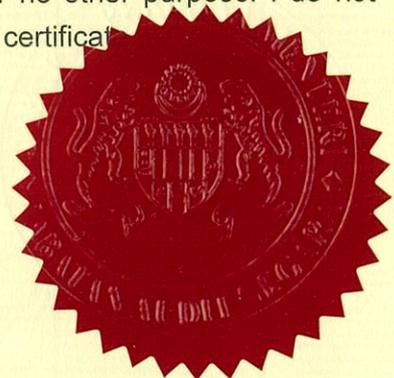
Universiti Sains Malaysia shall give due attention to the following matters:

- a. To take immediate action on the Upgrading Project of the Animal Research Centre Building to the Animal Laboratory at the Health Campus in Kubang Kerian, Kelantan, which has been delayed since 2022, in accordance with the terms of the signed contract. In addition, administration of the contract must be carried out responsibly to safeguard the rights and interests of the university.
- b. To follow up on the issue of balance of development grants amounting to RM314,664 for completed projects under the Tenth Malaysia Plan (RMKe-10) and Eleventh Malaysia Plan (RMKe-11) with the Ministry of Finance through the Ministry of Higher Education, in accordance with Treasury Circular PK 2.19 – Mechanism for the Management Control of Federal Government Physical Development Projects.

This certificate is made solely to the Board of Governors of the Universiti Sains Malaysia in accordance with the Universities and University Colleges Act 1971 [Act 30] and the Constitution of Universiti Sains Malaysia requirements, and for no other purpose. I do not assume responsibility to any other person for the content of this certificate.



**(DATO' SERI WAN SURAYA WAN MOHD RADZI)**  
AUDITOR GENERAL  
MALAYSIA



PUTRAJAYA

**26** JUNE 2025

# UNIVERSITI SAINS MALAYSIA

## **KANDUNGAN** **CONTENTS**

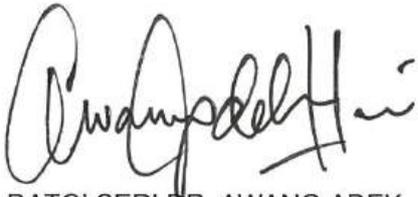
## **MUKA SURAT** **PAGE**

PENYATA PENERUSI DAN SEORANG AHLI LEMBAGA GABENOR <i>STATEMENT BY CHAIRMAN AND A MEMBER OF THE BOARD OF GOVERNORS</i>	1 - 2
PENGAKUAN OLEH PEGAWAI UTAMA YANG BERTANGGUNGJAWAB KE ATAS PENGURUSAN KEWANGAN <i>STATUTORY DECLARATION BY THE OFFICER PRIMARILY RESPONSIBLE FOR FINANCIAL MANAGEMENT</i>	3 - 4
PENYATA KEDUDUKAN KEWANGAN <i>STATEMENT OF FINANCIAL POSITION</i>	5 - 6
PENYATA PRESTASI KEWANGAN <i>STATEMENT OF FINANCIAL PERFORMANCE</i>	7 - 8
PENYATA PERUBAHAN ASET BERSIH <i>STATEMENT OF CHANGES IN NET ASSETS</i>	9 - 10
PENYATA ALIRAN TUNAI <i>STATEMENT OF CASH FLOWS</i>	11 - 13
PENYATA PRESTASI BAJET <i>STATEMENT OF BUDGET PERFORMANCE</i>	14
NOTA-NOTA KEPADA PENYATA KEWANGAN <i>NOTES TO THE FINANCIAL STATEMENTS</i>	15 - 98

**PENYATA Pengerusi dan Seorang Ahli Lembaga Gabenor  
Universiti Sains Malaysia dan Kumpulan**

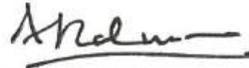
Kami, **DATO' SERI DR. AWANG ADEK HUSSIN** dan **PROFESOR DATO' SERI IR. DR. ABDUL RAHMAN MOHAMED** yang merupakan Pengerusi dan salah seorang Ahli Lembaga Gabenor **UNIVERSITI SAINS MALAYSIA** dengan ini menyatakan bahawa, pada pendapat Lembaga Gabenor, Penyata Kewangan yang mengandungi Penyata Kedudukan Kewangan, Penyata Prestasi Kewangan, Penyata Perubahan Aset Bersih, Penyata Aliran Tunai dan Penyata Prestasi Bajet Universiti 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 Universiti dan Kumpulan pada 31 Disember 2024 dan hasil kendaliannya serta perubahan kedudukan kewangannya bagi tahun berakhir pada tarikh tersebut.

Bagi pihak Lembaga,



**DATO' SERI DR. AWANG ADEK  
HUSSIN**  
Pengerusi Lembaga Gabenor

Bagi pihak Lembaga,



**PROFESOR DATO' SERI IR. DR.  
ABDUL RAHMAN MOHAMED**  
Ahli Lembaga Gabenor

Tarikh: **27 FEB 2025**  
Tempat: Pulau Pinang

Tarikh: **27 FEB 2025**  
Tempat: Pulau Pinang

**STATEMENT BY CHAIRMAN AND A MEMBER OF THE BOARD OF GOVERNORS  
UNIVERSITI SAINS MALAYSIA AND GROUP**

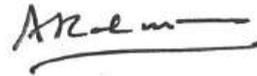
We, **DATO' SERI DR. AWANG ADEK HUSSIN** and **PROFESSOR DATO' SERI IR. DR. ABDUL RAHMAN MOHAMED**, being Chairman and one of the Members of the Board of Governors of **UNIVERSITI SAINS MALAYSIA**, do hereby state on behalf of the Board of Governors, the Financial Statements include the Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Net Assets, Statement of Cash Flows, and the Statement of Budget Performance of the University and the Group along with the Notes to the Financial Statements therein, are prepared to present a true and fair view of the position of the University and the Group as at 31 December 2024, and the results of its operations and changes in its financial position for the year ended on that date.

On behalf of the Board,

On behalf of the Board,



**DATO' SERI DR. AWANG ADEK  
HUSSIN**  
Chairman of the Board of Governors



**PROFESSOR DATO' SERI IR. DR.  
ABDUL RAHMAN MOHAMED**  
Member of the Board of Governors

Date: **27 FEB 2025**  
Address: Pulau Pinang

Date: **27 FEB 2025**  
Address: Pulau Pinang

**PENGAKUAN OLEH PEGAWAI UTAMA  
YANG BERTANGGUNGJAWAB KE ATAS PENGURUSAN KEWANGAN  
UNIVERSITI SAINS MALAYSIA**

Saya, **RAFIZAL BIN ABD RAHIM (No. K/P: 750820-07-5415)**, pegawai utama yang bertanggungjawab ke atas pengurusan kewangan dan rekod-rekod perakaunan **UNIVERSITI SAINS MALAYSIA** dengan ikhlasnya mengakui bahawa Penyata Kedudukan Kewangan, Penyata Prestasi Kewangan, Penyata Perubahan Aset Bersih, Penyata Aliran Tunai dan Penyata Prestasi Bajet Universiti 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 **GEORGETOWN, PULAU PINANG**

pada **27 FEB 2025**



**RAFIZAL BIN ABD RAHIM**

Di hadapan saya,

No. P. 156  
Name: HAJI MOHAMED YUSOFF  
PESURUHJAYA SUMPAAH

01-01-2025-19-08-2025

NO. 97 LEBUH BISHOP  
10200 PULAU PINANG

**STATUTORY DECLARATION BY THE OFFICER PRIMARILY RESPONSIBLE  
FOR FINANCIAL MANAGEMENT  
UNIVERSITI SAINS MALAYSIA**

I, **RAFIZAL BIN ABD RAHIM (IC No.: 750820-07-5415)**, being Officer primarily responsible for the financial management and accounting records of **UNIVERSITI SAINS MALAYSIA**, do solemnly and sincerely declare that the Statement of Financial Position, the Statement of Financial Performance, the Statement of Changes in Net Assets, the Statement of Cash Flows, and the Statement of Budget Performance of the University and the Group, along with the Notes to the Financial Statements 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 abovenamed

at **GEORGETOWN, PULAU PINANG**

on **27 FEB 2025**



**RAFIZAL BIN ABD RAHIM**

Before me,

**COMMISSIONER FOR OATHS**



**NO. 97 LEBUH BISHOP  
10200 PULAU PINANG**

UNIVERSITI SAINS MALAYSIA

PENYATA KEDUDUKAN KEWANGAN  
PADA 31 DISEMBER 2024  
STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2024

Nota Note	KUMPULAN GROUP		UNIVERSITI UNIVERSITY		
	2024 RM	2023 RM	2024 RM	2023 RM	
<b>ASET SEMASA</b> <i>CURRENT ASSETS</i>					
Inventori <i>Inventories</i>	3	14,348,083	14,685,058	14,348,083	14,685,049
Urus Niaga Pertukaran Belum Terima <i>Receivables from Exchange Transactions</i>	4	50,679,306	53,334,562	47,645,704	51,456,413
Pelbagai Akaun Belum Terima dan Deposit <i>Other Receivables and Deposits</i>	5	16,059,297	16,279,397	27,806,201	26,785,441
Pelaburan Lain <i>Other Investments</i>	6	910,694,843	669,899,496	892,323,136	652,498,995
Tunai dan Kesetaraan Tunai <i>Cash and Cash Equivalents</i>	7	341,253,037	409,481,441	260,356,136	341,654,086
		<b>1,333,034,566</b>	<b>1,163,679,954</b>	<b>1,242,479,260</b>	<b>1,087,079,984</b>
<b>ASET BUKAN SEMASA</b> <i>Non-Current Assets</i>					
Hartanah, Loji dan Peralatan <i>Property, Plant and Equipment</i>	8	5,557,477,289	5,530,097,476	5,553,368,710	5,526,299,821
Aset Tak Ketara <i>Intangible Assets</i>	9	3,887,617	638,290	3,831,057	584,033
Hartanah Pelaburan <i>Investment Properties</i>	10	7,789,168	7,951,900	4,884,329	4,959,433
Pelaburan dalam Entiti Dikawal <i>Investments in Controlled Entity</i>	11	-	-	5,000,000	5,000,000
Pelaburan dalam Entiti Usahasama yang Dikawal <i>Investments in Jointly Controlled Entity</i>	12	581,531	734,310	-	-
Urus Niaga Pertukaran Belum Terima <i>Receivables from Exchange Transactions</i>	4	958,865	1,335,344	958,865	1,335,344
Pelbagai Akaun Belum Terima dan Deposit <i>Other Receivables and Deposits</i>	5	18,206,878	20,954,116	18,206,878	20,954,116
Pelaburan Lain <i>Other Investments</i>	6	2,455,000	2,350,000	2,455,000	2,350,000
		<b>5,591,356,348</b>	<b>5,564,061,436</b>	<b>5,588,704,839</b>	<b>5,561,482,747</b>
<b>JUMLAH ASET</b> <i>TOTAL ASSETS</i>		<b>6,924,390,914</b>	<b>6,727,741,390</b>	<b>6,831,184,099</b>	<b>6,648,562,731</b>

Nota-nota yang disertakan adalah sebahagian daripada penyata kewangan ini.  
*The accompanying notes form an integral part of the financial statements.*

UNIVERSITI SAINS MALAYSIA

PENYATA KEDUDUKAN KEWANGAN  
PADA 31 DISEMBER 2024 (SAMB.)  
STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2024 (CONT'D.)

Nota Note	KUMPULAN GROUP		UNIVERSITI UNIVERSITY		
	2024 RM	2023 RM	2024 RM	2023 RM	
<b>LIABILITI BUKAN SEMASA</b> <i>NON-CURRENT LIABILITIES</i>					
Akaun Amanah Kekal Hidup <i>Perpetual Living Trust Account</i>	13	17,049,478	17,062,478	17,049,478	17,062,478
Geran Tertunda <i>Deferred Grants</i>	14	280,507,500	275,538,910	280,507,500	275,538,910
Peruntukan Manfaat Pekerja <i>Provision for Employee Benefits</i>	15	93,118,061	82,841,417	93,118,061	82,841,417
Cukai Tertunda <i>Deferred Tax</i>	16	164,700	133,800	-	-
Pajakan Kewangan <i>Financial Lease</i>	17	49,149	119,146	-	-
		<b>390,888,888</b>	<b>375,695,751</b>	<b>390,675,039</b>	<b>375,442,805</b>
<b>LIABILITI SEMASA</b> <i>CURRENT LIABILITIES</i>					
Urus Niaga Pertukaran Belum Bayar <i>Payables under Exchange Transactions</i>	18	60,290,249	54,579,473	54,148,654	49,719,636
Pelbagai Akaun Belum Bayar <i>Other Payables</i>	19	188,264,363	164,127,626	141,653,484	126,301,699
Peruntukan Manfaat Pekerja <i>Provision for Employee Benefits</i>	15	6,208,393	5,147,854	6,208,393	5,147,854
Peruntukan Cukai <i>Provision for Taxation</i>		51,800	7,200	-	-
Pajakan Kewangan <i>Finance Lease</i>	17	67,506	64,185	-	-
Pinjaman Berjangka <i>Term Loan</i>	20	-	11,077	-	-
		<b>254,882,311</b>	<b>223,937,415</b>	<b>202,010,531</b>	<b>181,169,189</b>
<b>JUMLAH LIABILITI</b> <i>TOTAL LIABILITIES</i>		<b>645,771,199</b>	<b>599,633,166</b>	<b>592,685,570</b>	<b>556,611,994</b>
<b>ASET BERSIH</b> <i>NET ASSETS</i>		<b>6,278,619,715</b>	<b>6,128,108,224</b>	<b>6,238,498,529</b>	<b>6,091,950,737</b>
<b>ASET BERSIH</b> <i>NET ASSETS</i>					
Kumpulan Wang <i>Fund</i>		6,231,533,184	6,086,135,392	6,238,498,529	6,091,950,737
Lebihan Terkumpul Entiti yang Dikawal <i>Accumulated Surplus in Controlled Entity</i>		47,086,531	41,972,832	-	-
		<b>6,278,619,715</b>	<b>6,128,108,224</b>	<b>6,238,498,529</b>	<b>6,091,950,737</b>

Nota-nota yang disertakan adalah sebahagian daripada penyata kewangan ini.  
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UNIVERSITI SAINS MALAYSIA

**PENYATA PRESTASI KEWANGAN**  
**BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024**  
*STATEMENT OF FINANCIAL PERFORMANCE*  
*FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024*

	Nota Note	KUMPULAN GROUP		UNIVERSITI UNIVERSITY	
		2024 RM	2023 RM Dinyatakan Semula Restated	2024 RM	2023 RM Dinyatakan Semula Restated
<b>HASIL</b>					
<i>REVENUE</i>					
Urus Niaga Bukan Pertukaran <i>Non-Exchange Transactions</i>	21	1,254,578,136	1,175,182,180	1,254,578,136	1,175,182,180
Urus Niaga Pertukaran <i>Exchange Transactions</i>	22	500,789,642	465,619,852	450,510,802	415,269,311
Pendapatan Operasi Lain <i>Other Operating Income</i>	23	13,676,490	13,867,331	12,604,119	10,600,209
<b>JUMLAH HASIL</b> <i>TOTAL REVENUE</i>		<b>1,769,044,268</b>	<b>1,654,669,363</b>	<b>1,717,693,057</b>	<b>1,601,051,700</b>
<b>PERBELANJAAN</b>					
<i>EXPENSES</i>					
Emolumen <i>Emoluments</i>	24	922,492,855	892,072,079	913,791,067	886,012,602
Perkhidmatan dan Bekalan <i>Services and Supplies</i>	25	545,553,620	528,582,936	511,624,568	487,570,335
Aset Tidak Dipermodalkan <i>Non-Capitalised Assets</i>		21,190,918	13,242,504	21,190,918	13,242,504
Pemberian dan Kenaan Tetap <i>Fixed Payments</i>		16,307,909	18,759,688	16,307,909	18,759,688
Penjejasan Nilai Akaun Belum Terima <i>Impairment of Receivables</i>		2,823,527	4,554,930	2,732,427	4,534,539
Kerugian atas Pelupusan Hartanah, Loji dan Peralatan <i>Loss on Disposal of Property, Plant and Equipment</i>		75,184	343,525	57,766	343,226
Kerugian atas Pelupusan Aset Tak Ketara <i>Loss on Disposal of Intangible Assets</i>		20	27	15	27
Kerugian atas Pelupusan Stok <i>Loss on Disposal of Stock</i>		29,385	-	29,385	-
Susut Nilai Hartanah, Loji dan Peralatan <i>Depreciation of Property, Plant and Equipment</i>		95,715,246	97,109,625	94,558,491	96,073,587
Pelunasan Nilai Aset Tak Ketara <i>Amortisation of Intangible Assets</i>		413,600	296,396	395,385	282,090
Susut Nilai Hartanah Pelaburan <i>Depreciation of Investment Properties</i>		162,732	162,771	75,104	75,144
Kerugian Pertukaran Mata Wang Asing Belum Direalisasi <i>Unrealised Loss on Foreign Exchange</i>		183,519	545,705	183,519	545,705
Kos Kewangan <i>Finance Costs</i>	26	5,173	25,461	-	-
Perbelanjaan Lain <i>Other Expenses</i>	27	11,076,611	10,598,928	10,243,711	10,041,261
<b>JUMLAH PERBELANJAAN</b> <i>TOTAL EXPENSES</i>		<b>1,616,030,299</b>	<b>1,566,294,575</b>	<b>1,571,190,265</b>	<b>1,517,480,708</b>

Nota-nota yang disertakan adalah sebahagian daripada penyata kewangan ini.  
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UNIVERSITI SAINS MALAYSIA

**PENYATA PRESTASI KEWANGAN**  
**BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024 (SAMB.)**  
*STATEMENT OF FINANCIAL PERFORMANCE*  
*FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024 (CONT'D.)*

	Nota Note	KUMPULAN GROUP		UNIVERSITI UNIVERSITY	
		2024	2023	2024	2023
		RM	RM Dinyatakan Semula <i>Restated</i>	RM	RM Dinyatakan Semula <i>Restated</i>
<b>LEBIHAN DALAM TAHUN SEBELUM CUKAI</b> <i>NET SURPLUS BEFORE TAXATION</i>		<b>153,013,969</b>	<b>88,374,788</b>	<b>146,502,792</b>	<b>83,570,992</b>
<b>CUKAI</b> <i>TAXATION</i>	28	(2,394,699)	(2,378,817)	-	-
(Kerugian) / Keuntungan daripada Entiti Usahasama yang Dikawal <i>(Loss) / Profit from Jointly Controlled Entity</i>		(152,779)	56,173	-	-
<b>LEBIHAN DALAM TAHUN</b> <i>SURPLUS FOR THE YEAR</i>		<b>150,466,491</b>	<b>86,052,144</b>	<b>146,502,792</b>	<b>83,570,992</b>
<b>DIAGIHKAN KEPADA:</b> <i>ATTRIBUTABLE TO:</i>					
Pemegang Ekuiti Universiti <i>Equity Holders of the University</i>		<b>150,466,491</b>	<b>86,052,144</b>	<b>146,502,792</b>	<b>83,570,992</b>

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UNIVERSITI SAINS MALAYSIA

**PENYATA PERUBAHAN ASET BERSIH**  
**BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024**  
*STATEMENT OF CHANGES IN NET ASSETS*  
*FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024*

	Kumpulan Wang Mengurus <i>Operating Fund</i>	Kumpulan Wang Pembangunan <i>Development Fund</i>	Kumpulan Wang Am <i>Trust Fund</i>	Kumpulan Wang Enterprise <i>Enterprise Fund</i>	Kumpulan Wang Penyelidikan <i>Research Fund</i>	Lebihan Terkumpul Entiti Yang Dikawal <i>Accumulated Surplus In Controlled Entity</i>	Jumlah Aset Bersih <i>Total Net Assets</i>
	RM	RM	RM	RM	RM	RM	RM
<b>KUMPULAN</b>							
<i>GROUP</i>							
<b>Dinyatakan Semula</b>							
<i>Restated</i>							
<b>Pada 1 Januari 2023</b>							
<i>As at 1 January 2023</i>	889,561,662	343,447,292	4,494,848,587	208,720,737	67,336,122	38,141,680	6,042,056,080
Lebihan / (Kurangan) dalam Tahun							
<i>Surplus / (Deficit) for the Year</i>	79,256,072	(39,492,093)	12,763,514	27,881,828	1,811,671	3,831,152	86,052,144
Pindahan							
<i>Transfers</i>	(16,066,849)	-	22,761,129	(7,825,560)	1,131,280	-	-
<b>Pada 31 Disember 2023</b>	<b>952,750,885</b>	<b>303,955,199</b>	<b>4,530,373,230</b>	<b>228,777,005</b>	<b>70,279,073</b>	<b>41,972,832</b>	<b>6,128,108,224</b>
<i>As at 31 December 2023</i>							
<b>Pada 1 Januari 2024</b>							
<i>As at 1 January 2024</i>	952,750,885	303,955,199	4,530,373,230	228,777,005	70,279,073	41,972,832	6,128,108,224
Lebihan dalam Tahun							
<i>Surplus for the Year</i>	51,523,009	16,257,002	54,980,959	19,950,803	2,641,019	5,113,699	150,466,491
Pindahan							
<i>Transfers</i>	(1,534,889)	-	6,909,420	(5,373,331)	43,800	-	45,000
<b>Pada 31 Disember 2024</b>	<b>1,002,739,005</b>	<b>320,212,201</b>	<b>4,592,263,609</b>	<b>243,354,477</b>	<b>72,963,892</b>	<b>47,086,531</b>	<b>6,278,619,715</b>
<i>As at 31 December 2024</i>							

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UNIVERSITI SAINS MALAYSIA

PENYATA PERUBAHAN ASET BERSIH  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024 (SAMB.)  
STATEMENT OF CHANGES IN NET ASSETS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024 (CONT'D.)

	Kumpulan Wang Mengurus <i>Operating Fund</i>	Kumpulan Wang Pembangunan <i>Development Fund</i>	Kumpulan Wang Am <i>Trust Fund</i>	Kumpulan Wang Enterprise <i>Enterprise Fund</i>	Kumpulan Wang Penyelidikan <i>Research Fund</i>	Lebihan Terkumpul Entiti Yang Dikawal <i>Accumulated Surplus In Controlled Entity</i>	Jumlah Aset Bersih <i>Total Net Assets</i>
	RM	RM	RM	RM	RM	RM	RM
<b>UNIVERSITI</b> <i>UNIVERSITY</i>							
<b>Dinyatakan Semula</b> <i>Restated</i>							
<b>Pada 1 Januari 2023</b> <i>As at 1 January 2023</i>	889,561,662	343,447,292	4,494,848,587	212,036,082	68,486,122	-	6,008,379,745
Lebihan / (Kurangan) dalam Tahun <i>Surplus / (Deficit) for the Year</i>	79,256,072	(39,492,093)	12,763,514	29,231,828	1,811,671	-	83,570,992
Pindahan <i>Transfers</i>	(16,066,849)	-	22,761,129	(6,675,560)	(18,720)	-	-
<b>Pada 31 Disember 2023</b> <i>As at 31 December 2023</i>	<b>952,750,885</b>	<b>303,955,199</b>	<b>4,530,373,230</b>	<b>234,592,350</b>	<b>70,279,073</b>	-	<b>6,091,950,737</b>
<b>Pada 1 Januari 2024</b> <i>As at 1 January 2024</i>	<b>952,750,885</b>	<b>303,955,199</b>	<b>4,530,373,230</b>	<b>234,592,350</b>	<b>70,279,073</b>	-	<b>6,091,950,737</b>
Lebihan dalam Tahun <i>Surplus for the Year</i>	51,523,009	16,257,002	54,980,959	21,100,803	2,641,019	-	146,502,792
Pindahan <i>Transfers</i>	(1,534,889)	-	6,909,420	(5,373,331)	43,800	-	45,000
<b>Pada 31 Disember 2024</b> <i>As at 31 December 2024</i>	<b>1,002,739,005</b>	<b>320,212,201</b>	<b>4,592,263,609</b>	<b>250,319,822</b>	<b>72,963,892</b>	-	<b>6,238,498,529</b>

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UNIVERSITI SAINS MALAYSIA

**PENYATA ALIRAN TUNAI**  
**BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024**  
*STATEMENT OF CASH FLOWS*  
*FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024*

Nota Note	KUMPULAN GROUP		UNIVERSITI UNIVERSITY	
	2024	2023	2024	2023
	RM	RM	RM	RM
<b>ALIRAN TUNAI DARIPADA AKTIVITI OPERASI</b>				
<i>CASH FLOW FROM OPERATING ACTIVITIES</i>				
Lebih sebelum Cukai <i>Net Surplus before Taxation</i>	153,013,969	88,374,788	146,502,792	83,570,992
<b>Pelarasan item bukan tunai dan bukan operasi:</b>				
<i>Adjustment for non-cash and non-operating items:</i>				
Kerugian atas Pelupusan Hartanah, Loji dan Peralatan dan Aset Tak Ketara <i>Loss on Disposal of Property, Plant and Equipment and Intangible Assets</i>	75,209	343,552	57,781	343,253
Kerugian atas Pelupusan Stok <i>Loss on Disposal of Stock</i>	29,385	-	29,385	-
Susut Nilai Hartanah, Loji dan Peralatan <i>Depreciation of Property, Plant and Equipment</i>	95,715,246	97,109,625	94,558,491	96,073,587
Pelunasan Nilai Aset Tak Ketara <i>Amortisation of Intangible Assets</i>	413,600	296,396	395,385	282,090
Susut Nilai Hartanah Pelaburan <i>Depreciation of Investment Properties</i>	162,732	162,771	75,104	75,144
Pelunasan Geran Pembangunan Kerajaan dan Penyelidikan <i>Amortisation of Government Development and Research Grants</i>	(134,280,878)	(81,045,505)	(134,280,878)	(81,045,505)
Pendapatan Faedah dan Dividen <i>Interests and Dividends Income</i>	(49,957,927)	(41,826,735)	(49,256,793)	(41,592,388)
Penjejasan Nilai Akaun Belum Terima <i>Impairment of Receivables</i>	2,823,527	4,554,930	2,732,427	4,534,539
Keuntungan Bersih atas Nilai Saksama Pelaburan Lain <i>Net Gain on Fair Value of Other Investments</i>	(375,073)	(220,632)	(105,000)	(130,000)
Peruntukan Manfaat Pekerja <i>Provision for Employee Benefits</i>	11,337,183	5,358,306	11,337,183	5,358,306
(Keuntungan) / Kerugian Bersih Mata Wang Asing Belum Direalisasikan <i>Net (Gain) / Loss on Unrealised Foreign Exchange</i>	(191,344)	543,516	(191,344)	543,516
Kos Kewangan <i>Finance Costs</i>	5,173	25,461	-	-
Penjejasan Nilai Dibaikpulih <i>Reversal of Impairment Losses</i>	(3,378,823)	(4,618,341)	(3,302,853)	(4,575,826)
Tunai Bersih Dijana sebelum Perubahan Modal Kerja <i>Net Cash Generated before Changes in Working Capital</i>	<b>75,391,979</b>	<b>69,058,132</b>	<b>68,551,680</b>	<b>63,437,708</b>

Nota-nota yang disertakan adalah sebahagian daripada penyata kewangan ini.  
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UNIVERSITI SAINS MALAYSIA

PENYATA ALIRAN TUNAI  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024 (SAMB.)  
STATEMENT OF CASH FLOWS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024 (CONT'D.)

Nota Note	KUMPULAN GROUP		UNIVERSITI UNIVERSITY	
	2024 RM	2023 RM	2024 RM	2023 RM
Tunai Bersih Dijana sebelum Perubahan Modal Kerja <i>Net Cash Generated before Changes in Working Capital</i>	75,391,979	69,058,132	68,551,680	63,437,708
Bahagian Hasil daripada Usaha Sama <i>Share of results from Joint Venture</i>	-	-	-	-
Pengurangan dalam Inventori <i>Decrease in Inventories</i>	307,590	3,316,374	307,581	3,314,077
Pertambahan / (Pengurangan) dalam Akaun Belum Terima <i>Increase / (Decrease) in Receivables</i>	6,745,713	(21,612,773)	6,675,436	(23,851,933)
Pertambahan dalam Akaun Belum Bayar <i>Increase in Payables</i>	30,025,382	39,310,848	19,780,803	37,021,476
<b>Tunai Dijana daripada Aktiviti Operasi</b> <i>Cash Generated from Operating Activities</i>	<b>112,470,664</b>	<b>90,072,581</b>	<b>95,315,500</b>	<b>79,921,328</b>
Kos Kewangan Dibayar <i>Finance Costs Paid</i>	(5,173)	(25,461)	-	-
Cukai Dipulangkan <i>Tax Refund</i>	43,040	533,359	-	-
Cukai Dibayar <i>Tax Paid</i>	(2,540,108)	(2,679,290)	-	-
<b>Tunai Bersih Dijana daripada Aktiviti Operasi</b> <i>Net Cash Generated from Operating Activities</i>	<b>109,968,423</b>	<b>87,901,189</b>	<b>95,315,500</b>	<b>79,921,328</b>
<b>ALIRAN TUNAI DARIPADA AKTIVITI PELABURAN</b> <i>CASH FLOW FROM INVESTING ACTIVITIES</i>				
Faedah atas Pelaburan dan Dividen Diterima <i>Interests and Dividends Received from Investments</i>	49,957,927	41,826,735	49,256,793	41,592,388
Pertambahan dalam Pelaburan Lain <i>Additional of Other Investments</i>	(240,525,274)	(390,740,873)	(239,824,141)	(407,657,536)
Belian Hartanah, Loji dan Peralatan <i>Purchase of Property, Plant and Equipment</i>	(123,111,499)	(65,398,102)	(121,685,146)	(64,537,080)
Belian Aset Tak Ketara <i>Purchase of Intangible Assets</i>	(3,721,696)	(167,585)	(3,642,424)	(111,188)
<b>Tunai Bersih Digunakan dalam Aktiviti Pelaburan</b> <i>Net Cash Used in Investing Activities</i>	<b>(317,400,542)</b>	<b>(414,479,825)</b>	<b>(315,894,918)</b>	<b>(430,713,416)</b>

Nota-nota yang disertakan adalah sebahagian daripada penyata kewangan ini.  
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UNIVERSITI SAINS MALAYSIA

**PENYATA ALIRAN TUNAI**  
**BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024 (SAMB.)**  
*STATEMENT OF CASH FLOWS*  
*FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024 (CONT'D.)*

Nota Note	KUMPULAN GROUP		UNIVERSITI UNIVERSITY	
	2024 RM	2023 RM	2024 RM	2023 RM
<b>ALIRAN TUNAI DARIPADA AKTIVITI PEMBIAYAAN</b>				
<i>CASH FROM FROM FINANCING ACTIVITIES</i>				
Pembayaran Pinjaman Berjangka <i>Repayment on Term Loan</i>	(11,077)	(850,800)	-	-
Pembayaran Pemiutang Pajak <i>Repayment on Lease Creditors</i>	(66,676)	(16,669)	-	-
Terimaan Geran Pembangunan dan Penyelidikan <i>Receipts from Development and Research Grants</i>	142,005,365	137,026,518	142,005,365	137,026,518
Terimaan Akaun Amanah Kekal Hidup <i>Receipts from Perpetual Living Trust Account</i>	32,000	64,000	32,000	64,000
Bayaran Balik Geran <i>Repayment of Grants</i>	(2,755,897)	(370,567)	(2,755,897)	(370,567)
<b>Tunai Bersih Dijana daripada Aktiviti Pembiayaan</b> <i>Net Cash Generated from Financing Activities</i>	<b>139,203,715</b>	<b>135,852,482</b>	<b>139,281,468</b>	<b>136,719,951</b>
<b>ALIRAN TUNAI BERSIH DALAM TUNAI DAN KESETARAAN TUNAI</b>				
<i>NET CASH FLOW IN CASH AND CASH EQUIVALENTS</i>				
<b>TUNAI DAN KESETARAAN TUNAI PADA AWAL TAHUN</b> <i>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</i>	409,481,441	600,207,595	341,654,086	555,726,223
<b>TUNAI DAN KESETARAAN TUNAI PADA AKHIR TAHUN</b> <i>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</i>	<b>341,253,037</b>	<b>409,481,441</b>	<b>260,356,136</b>	<b>341,654,086</b>

Nota-nota yang disertakan adalah sebahagian daripada penyata kewangan ini.  
*The accompanying notes form an integral part of the financial statements.*

**UNIVERSITI SAINS MALAYSIA**

**PENYATA PRESTASI BAJET**  
**BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024**  
*STATEMENT OF BUDGET PERFORMANCE*  
*FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024*

	<b>Jumlah Bajet Asal</b> <i>Total Initial Budget</i>	<b>Jumlah Bajet Akhir</b> <i>Total Final Budget</i>	<b>Jumlah Bajet Sebenar</b> <i>Total Actual Budget</i>	<b>Varian Bajet <sup>^</sup></b> <i>Budget Variance <sup>^</sup></i>	
	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>%</b>
<b>PENERIMAAN</b>					
<i>RECEIPTS</i>					
Urus Niaga Bukan Pertukaran <i>Non-Exchange Transactions</i>	1,023,564,000	1,027,327,600	1,027,327,600	-	0%
Urus Niaga Pertukaran <i>Exchange Transactions</i>	254,541,000	241,100,000	253,416,905	(12,316,905)	-5%
	<b>1,278,105,000</b>	<b>1,268,427,600</b>	<b>1,280,744,505</b>	<b>(12,316,905)</b>	<b>-1%</b>
<b>PEMBAYARAN</b>					
<i>PAYMENTS</i>					
Emolumen <i>Emoluments</i>	906,700,000	885,968,300	878,753,514	7,214,786	1%
Perkhidmatan dan Bekalan <i>Services and Supplies</i>	360,920,000	305,000,000	296,365,846	8,634,154	3%
Aset Tidak Dipermodalkan <i>Non-Capitalised Assets</i>	-	1,050,000	1,021,904	28,096	3%
Pemberian dan Kenaan Tetap <i>Fixed Payments</i>	1,445,000	41,741,344	41,682,307	59,038	0%
Perbelanjaan Lain <i>Other Expenses</i>	9,040,000	7,850,000	7,833,545	16,455	0%
	<b>1,278,105,000</b>	<b>1,241,609,644</b>	<b>1,225,657,116</b>	<b>15,952,529</b>	<b>1%</b>
<b>PENERIMAAN BERSIH</b> <i>NET RECEIPTS</i>	<b>-</b>	<b>26,817,956</b>	<b>55,087,389</b>	<b>(28,269,434)</b>	

Penyata Prestasi Bajet disediakan berdasarkan kepada penyediaan bajet Mengurus Universiti sahaja.  
*Statement of Budget Performance is prepared based on the University Operating Fund only.*

<sup>^</sup> Merujuk kepada varian di antara Jumlah Bajet Akhir dan Jumlah Sebenar.

<sup>^</sup> *Budget variance refers to the variance between Final Budget and Actual.*

Varian Bajet antara Jumlah Bajet Akhir dan Jumlah Sebenar kurang daripada 20% adalah diterima tanpa memerlukan penjelasan lanjut.

*Variance between the Final Budgeted Amount and the Actual Amount whose values less than 20% can be accepted without further explanation.*

Nota-nota yang disertakan adalah sebahagian daripada penyata kewangan ini.  
*The accompanying notes form an integral part of the financial statements.*

# UNIVERSITI SAINS MALAYSIA

## NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024 NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

### 1. MAKLUMAT AM

#### 1.1 Akta Berkaitan dan Fungsi

Universiti Sains Malaysia (Universiti) ditubuhkan pada tahun 1969 di bawah Akta Universiti dan Kolej Universiti 1971. Kegiatan utama Universiti sepanjang tahun kewangan adalah untuk meningkatkan mutu pendidikan dalam usaha untuk melahirkan siswazah yang cemerlang demi memenuhi keperluan guna tenaga negara dan menjadi pusat kecemerlangan dalam bidang penyelidikan dengan penumpuan kepada aktiviti penyelidikan dan inovasi.

Kegiatan utama entiti dikawal adalah seperti dinyatakan di dalam Nota 11 kepada Penyata Kewangan.

Alamat Ibu Pejabat atau Kampus Induk Universiti adalah di Jabatan Bendahari, Bangunan Canselori, Universiti Sains Malaysia, 11800 USM Pulau Pinang.

1.2 Penyata Kewangan Kumpulan dan Universiti bagi tahun kewangan berakhir 31 Disember 2024 telah dibentangkan dan diluluskan oleh Lembaga Gabenor Universiti berdasarkan ketetapan peruntukan di dalam Perintah Tetap Lembaga Gabenor Universiti pada 27 Februari 2025.

### 2. DASAR PERAKAUNAN UTAMA

#### 2.1 Asas Penyediaan Penyata Kewangan

##### 2.1.1 Penyataan Pematuhan

Penyata Kewangan Kumpulan dan Universiti telah disediakan pada asas akrual mengikut Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) serta menurut kelaziman kos sejarah kecuali dinyatakan sebaliknya di dalam dasar-dasar perakaunan yang penting.

### 1. GENERAL INFORMATION

#### 1.1 Related Acts and Functions

*Universiti Sains Malaysia (University) was established in 1969 under the Universities and University Colleges Act 1971. The principal activities of the University throughout the financial year are to improve the quality of education in striving to produce outstanding graduates who can meet the nation's workforce needs and to be a center of excellence in research, with focussing on research activities and innovation.*

*The principal activities of the controlled entity are as stated in Note 11 to the Financial Statements.*

*The address of the University's Headquarter or Main Campus is at the Jabatan Bendahari, Bangunan Canselori, Universiti Sains Malaysia, 11800 USM Pulau Pinang.*

1.2 *The Group and University Financial Statements for the financial year ended 31 December 2024 were presented and approved by the University Board of Governors based on the provisions in the Standing Order of the University Board of Governors on 27 February 2025.*

### 2. SIGNIFICANT ACCOUNTING POLICIES

#### 2.1 Basis of Preparation of Financial Statements

##### 2.1.1 Statement of Compliance

*The Group and University Financial Statements have been prepared on an accrual basis in accordance with the provision of Malaysian Public Sector Accounting Standards (MPSAS) and based on the historical cost, except as otherwise stated in the significant accounting policies.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

2.1 Asas Penyediaan Penyata Kewangan (samb.)

2.1.1 Penyataan Pematuhan (samb.)

Penyediaan Penyata Kewangan memerlukan pertimbangan, anggaran dan andaian yang memberi kesan kepada penggunaan dasar dan amaun bagi aset, liabiliti, hasil dan belanja yang dilaporkan.

Anggaran dan andaian yang digunakan akan disemak secara berterusan. Semakan semula kepada anggaran perakaunan akan diiktiraf dalam tempoh anggaran tersebut disemak, jika semakan semula hanya memberi kesan kepada tempoh tersebut, atau dalam tempoh semakan dan tempoh masa hadapan sekiranya semakan semula memberi kesan kepada tempoh semasa dan masa yang akan datang.

2.1.2 Asas Penyatuan

Penyediaan penyatuan Penyata Kewangan bagi Kumpulan telah mengambil kira semua pelarasan MPERS kepada MPSAS.

Penyata Kewangan yang disatukan adalah merangkumi Penyata Kewangan Universiti dan entiti yang dikawalinya apabila Universiti mempunyai kawalan. Kawalan wujud apabila Universiti mempunyai kuasa untuk mentadbir dasar-dasar kewangan dan operasi sesebuah entiti untuk memperolehi manfaat daripada aktivitiinya.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

2.1 *Basis of Preparation of Financial Statements* (cont'd.)

2.1.1 *Statement of Compliance* (cont'd.)

*The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the amounts of assets, liabilities, income and expenses.*

*Estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.*

2.1.2 *Basis of Consolidation*

*The preparation of the consolidated financial statements for the Group has considered all adjustments from MPERS to MPSAS.*

*The consolidated Financial Statements include the Financial Statements of the University and controlled entity when the University has control. Control exists when the University has the authority to govern the financial and operating policies of an entity to obtain benefits from its activities.*

## UNIVERSITI SAINS MALAYSIA

### NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024 NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

#### 2. DASAR PERAKAUNAN UTAMA (samb.)

##### 2.1 Asas Penyediaan Penyata Kewangan (samb.)

##### 2.1.2 Asas Penyatuan (samb.)

Penyata Kewangan entiti dikawal disatukan bermula dari tarikh kawalan sehingga tarikh Universiti berhenti mengawalinya. Sebarang perbezaan di antara perolehan daripada pelupusan entiti dikawal dan nilai bawaan pada tarikh kawalan hilang, adalah diiktiraf dalam Penyata Prestasi Kewangan disatukan sebagai keuntungan atau kerugian atas pelupusan entiti dikawal.

Semua transaksi dan baki sesama Kumpulan serta keuntungan atau kerugian yang tidak diiktiraf akan dihapus kira di dalam Penyata Kewangan disatukan.

Penyata Kewangan disatukan disediakan menggunakan dasar-dasar perakaunan yang seragam bagi urusan niaga dan peristiwa dan syarat lain dalam keadaan yang sama.

##### 2.1.3 Mata Wang Fungsian Dan Pembentangan

Penyata Kewangan Kumpulan dan Universiti dilaporkan dalam mata wang fungsian Ringgit Malaysia (RM) yang merupakan mata wang persekitaran ekonomi utama di mana Kumpulan dan Universiti beroperasi. Semua maklumat kewangan yang dinyatakan, dibentangkan dalam RM dan dibundarkan kepada ringgit yang terhampir kecuali dinyatakan sebaliknya.

#### 2. SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

##### 2.1 Basis of Preparation of Financial Statements (cont'd.)

##### 2.1.2 Basis of Consolidation (cont'd.)

*The Financial Statements of controlled entity are consolidated from the date of control until the date the University ceases to control. Any difference between the proceeds from the disposal of a controlled entity and the carrying amount at the date of loss of control is recognised in the consolidated Statement of Financial Performance as a gain or loss on disposal of the controlled entity.*

*All intra-group transactions and balances, as well as any unrealised gains or losses, are eliminated in the consolidated Financial Statements.*

*The consolidated Financial Statements are prepared using uniform accounting policies for transactions and events and other conditions in similar circumstances.*

##### 2.1.3 Functional and Presentation Currency

*The Group and University's Financial Statements are reported in the functional currency of Malaysian Ringgit (RM), which is the primary economic environment in which the Group and University operate. All financial information presented is in RM and rounded to the nearest ringgit unless otherwise stated.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

**2.2 Pelaburan Dalam Entiti Dikawal**

Pelaburan Dalam Entiti Dikawal diukur dalam Penyata Kedudukan Kewangan pada nilai kos setelah mengambil kira sebarang kerugian penjejasan nilai.

Nilai bawaan akan disemak dan diselaraskan sekiranya terdapat petunjuk penurunan nilai pada tahun berkenaan. Kerugian kemerosotan nilai akan dicaj kepada Penyata Prestasi Kewangan dalam tahun kewangan ianya berlaku.

Keuntungan atau kerugian atas nyahiktiraf pelaburan entiti dikawal adalah ditentukan dengan membandingkan nilai pelupusan bersih dengan nilai buku bersih di mana perbezaannya akan diambil kira sebagai keuntungan atau kerugian di dalam Penyata Prestasi Kewangan.

**2.3 Hartanah, Loji Dan Peralatan**

Hartanah, Loji dan Peralatan diiktiraf pada nilai kos RM3,000 dan ke atas setiap satu. Suatu Hartanah, Loji dan Peralatan dengan kos di bawah RM3,000 dicaj kepada Penyata Prestasi Kewangan dalam tahun kewangan ianya dibelanjakan.

Pembaikan bangunan yang nilai kosnya RM300,000 dan ke atas akan dipermodalkan. Suatu pembaikan bangunan dengan kos di bawah RM300,000 dicaj kepada Penyata Prestasi Kewangan dalam tahun kewangan ianya dibelanjakan.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

**2.2 Investment In Controlled Entity**

*Investments in Controlled Entity are measured in the Statement of Financial Position at cost, considering any impairment losses.*

*The carrying amount will be reviewed and adjusted if there are indications of impairment during the year. Impairment losses will be charged to the Statement of Financial Performance in the financial year it occurs.*

*Gains or losses on the derecognition of investments in controlled entity are determined by comparing the net disposal proceeds with the net book value, with the difference being recognised as a gain or loss in the Statement of Financial Performance.*

**2.3 Property, Plant and Equipment**

*Property, Plant and Equipment are recognised at cost if the individual cost RM3,000 and above per unit. Any Property, Plant and Equipment with a cost below RM3,000 is charged to the Statement of Financial Performance in the financial year it is incurred.*

*Repairs of building with a cost RM300,000 and above will be capitalised. Any repairs of building with a cost below RM300,000 are charged to the Statement of Financial Performance in the financial year it is incurred.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

2.3 Hartanah, Loji Dan Peralatan (samb.)

Hartanah, Loji dan Peralatan dinyatakan pada kos setelah ditolak susut nilai dan rosot nilai terkumpul, jika ada. Kos termasuk semua kos langsung yang terlibat untuk membawa aset tersebut ke lokasi dan keadaan yang membolehkannya beroperasi dalam cara yang dikehendaki oleh pihak pengurusan. Kos penggantian bagi mana-mana aset yang memerlukan penggantian secara berkala akan dipermodalkan manakala nilai dibawa bagi bahagian yang diganti tersebut akan dinyahiktirafkan. Semua perbelanjaan baik pulih dan penyelenggaraan dicaj kepada Penyata Prestasi Kewangan dalam tahun kewangan ianya berlaku.

Jika suatu aset diperolehi melalui urus niaga bukan pertukaran, kos hendaklah diukur berdasarkan nilai saksama pada tarikh perolehan. Aset-aset ini kemudiannya akan dikreditkan di dalam Penyata Prestasi Kewangan, melainkan jika terdapat syarat-syarat mengenai penggunaan aset tersebut, di mana ia perlu diiktiraf di dalam liabiliti semasa.

Kos selepas perolehan adalah termasuk dalam nilai buku bersih atau diiktiraf sebagai aset yang berasingan mengikut kesesuaian, sekiranya aset tersebut mempunyai manfaat ekonomik masa akan datang atau potensi perkhidmatan kepada Kumpulan dan Universiti dan kos tersebut dapat diukur secara pasti.

Keuntungan atau kerugian daripada pelupusan aset ditentukan dengan membandingkan hasil jualan bersih dan nilai buku bersih bagi Hartanah, Loji dan Peralatan tersebut dan diiktiraf dalam Penyata Prestasi Kewangan.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

2.3 *Property, Plant and Equipment* (cont'd.)

*Property, Plant and Equipment are stated at cost less accumulated depreciation and impairment losses, if any. Cost includes all direct cost involved in bringing the asset to its location and condition necessary for it to operate in the manner intended by management. The replacement cost for any asset requiring periodic replacement will be capitalised, while the carrying amount of the replacement part will be derecognised. All repair and maintenance cost are charged to the Statement of Financial Performance in the financial year as incurred.*

*If an asset is acquired through a non-exchange transaction, the cost should be measured based on the fair value at the acquisition date. These assets are then credited in the Statement of Financial Performance, unless there are conditions regarding the use of the asset, in which case it should be recognised in current liabilities.*

*Post-acquisition costs are included in the net book value or recognised as a separate asset, as appropriate, if the asset has future economic benefits or potential service to the Group and University and the cost can be measured reliably.*

*Gains or losses from the disposal of assets are determined by comparing the net sales proceeds with the net book value of the Property, Plant and Equipment and are recognised in the Statement of Financial Performance.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

2.3 Hartanah, Loji Dan Peralatan (samb.)

Kerja Dalam Kemajuan adalah bagi kerja-kerja pembinaan Hartanah, Loji dan Peralatan serta perisian komputer dalam pelaksanaan yang belum disempurnakan sehingga akhir tahun kewangan. Kos bagi pembinaan Hartanah, Loji dan Peralatan akan dipermodalkan sebagai Hartanah, Loji dan Peralatan mengikut tarikh sijil perakuan siap dikeluarkan dan dilunaskan. Bagi kos perisian komputer pula ia akan dipermodalkan apabila perisian tersebut sedia untuk digunakan dan dilunaskan.

2.4 Susut Nilai Hartanah, Loji Dan Peralatan

Semua Hartanah, Loji dan Peralatan disusut nilaikan mengikut kaedah garis lurus berdasarkan anggaran usia penggunaan pada kadar berikut:

	<b>Kadar Tahunan</b> Tempoh pajakan
Tanah	
Bangunan	
- Bangunan	5%
- Ubahsuaian	10% - 20%
Infrastruktur	
- Infrastruktur	5%
- Ubahsuaian	10% - 20%
Kenderan dan Jentera	20%
Alatan	10 - 33%

Aset sewaan disusut nilaikan berdasarkan tempoh sewaan dan usia penggunaannya mana yang lebih awal melainkan Kumpulan dan Universiti mendapat pengesahan pemilikan aset berkenaan.

Tanah milik bebas yang mempunyai nilai penggunaan tanpa had tidak disusut nilaikan. Kerja Dalam Kemajuan tidak disusut nilai memandangkan aset ini masih dalam tempoh pembangunan.

Pada setiap tarikh Penyata Kedudukan Kewangan, nilai sisa dan usia penggunaan aset akan disemak dan diselaraskan secara prospektif, jika bersesuaian, dan aset perlu disemak sama ada terdapat petunjuk rosot nilai.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

2.3 *Property, Plant and Equipment* (cont'd.)

*Work in Progress refers to the construction work of Property, Plant and Equipment, as well as computer software in progress that has not been completed by the end of the financial year. The cost of constructing Property, Plant and Equipment will be capitalised as Property, Plant and Equipment according to the date the certificate of completion is issued and amortised. For computer software costs, it will be capitalised when the software is ready for use and amortised.*

2.4 *Depreciation of Property, Plant and Equipment*

*All Property, Plant and Equipment are depreciated using the straight-line method based on the estimated useful life at the following rates:*

	<b>Annual Rate</b> Lease period
<i>Land</i>	
<i>Buildings</i>	
- <i>Buildings</i>	5%
- <i>Renovations</i>	10% - 20%
<i>Infrastructures</i>	
- <i>Infrastructures</i>	5%
- <i>Renovations</i>	10% - 20%
<i>Vehicles and Machineries</i>	20%
<i>Equipment</i>	10 - 33%

*Leased assets are depreciated based on the lease term and their useful life, whichever is shorter, unless the Group and University obtain confirmation of ownership of the asset.*

*Freehold land with an indefinite useful life is not depreciated. Work in Progress is not depreciated as these assets are still under development.*

*At each date of Statement of Financial Position, the residual values and useful lives of assets are reviewed and adjusted prospectively, if appropriate, and the assets are assessed for any indications of impairment.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

2.5 Hartanah Pelaburan

Pengiktirafan awal bagi Hartanah Pelaburan yang diperolehi melalui urus niaga pertukaran adalah diiktiraf pada harga kos, termasuk kos urus niaga. Nilai dibawa termasuklah kos penggantian komponen Hartanah Pelaburan pada masa ianya dilibatkan sekiranya kriteria pengiktirafan dipenuhi dan tidak termasuk kos penyelenggaraan harian bagi Hartanah Pelaburan tersebut.

Perolehan Hartanah Pelaburan melalui urus niaga bukan pertukaran diukur pada nilai saksama pada tarikh perolehan.

Susulan kepada pengiktirafan awal, Hartanah Pelaburan dinyatakan sebagai kos tolak susut nilai terkumpul dan kerugian rosot nilai terkumpul (jika ada).

Susut nilai Hartanah Pelaburan dikira menggunakan kaedah garis lurus mengikut anggaran usia guna aset tersebut. Hartanah Pelaburan berkaitan tanah pegangan bebas tidak disusut nilaikan dan tanah pajakan dilunaskan mengikut tempoh pajakan. Caj susut nilai diiktiraf di dalam Penyata Prestasi Kewangan.

Hartanah Pelaburan dinyahiktiraf sama ada hartanah tersebut telah dilupuskan atau tidak lagi digunakan secara tetap dan tiada manfaat ekonomik masa hadapan atau potensi perkhidmatan dijangkakan daripada pelupusannya.

Untung atau rugi daripada pelupusan Hartanah Pelaburan diiktiraf pada amaun bersih dalam Penyata Prestasi Kewangan di dalam tempoh hartanah tersebut dinyahiktiraf.

Pindahan daripada atau kepada Hartanah Pelaburan hanya dibuat sekiranya berlaku perubahan dalam kegunaan hartanah tersebut.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

2.5 *Investment Properties*

*Initial recognition of Investment Properties acquired through exchange transactions is recognised at cost, including transaction costs. The carrying amount includes the cost of replacing components of Investment Properties at the time it are incurred if the recognition criteria are met and excludes the day-to-day maintenance costs of the Investment Properties.*

*Acquisition of Investment Properties through non-exchange transactions are measured at fair value on the acquisition date.*

*After initial recognition, Investment Properties are stated at cost less accumulated depreciation and accumulated impairment losses (if any).*

*Depreciation of Investment Properties are measured using the straight-line method based on the estimated useful life of the assets. Investment Properties related to freehold land are not depreciated, and leasehold land are amortised over the lease term. Depreciation charges are recognised in the Statement of Financial Performance.*

*Investment Properties are derecognised either when it has been disposed of or when it is permanently unused and no future economic benefits or service potential are expected from its disposal.*

*Gains or losses from the disposal of Investment Properties are recognised at the net amount in the Statement of Financial Performance in the period the property is derecognised.*

*Transfers to or from Investment Properties are made only when there is a change in the use of the Property.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

2.6 Inventori

Inventori diiktiraf sekiranya terdapat kebarangkalian manfaat ekonomik masa hadapan akan mengalir kepada Universiti dan aset mempunyai kos atau nilai yang boleh diukur dengan boleh percaya. Sekiranya Inventori diperolehi melalui urus niaga bukan pertukaran, kos inventori tersebut adalah nilai saksamanya pada tarikh perolehan.

Selepas pengiktirafan awal, Inventori diukur pada kos dan nilai boleh direalisasi, mana yang lebih rendah, kecuali Inventori yang dipegang untuk agihan atau kegunaan dalam proses pengeluaran barang-barang bagi tujuan edaran secara percuma (tiada caj) atau pada kadar caj nominal. Dalam hal ini, Universiti mengukur Inventori pada kos dan kos penggantian kini, mana yang lebih rendah. Inventori akan diiktiraf sebagai suatu perbelanjaan apabila digunakan dalam perjalanan operasi biasa Universiti. Tiada definisi pasti untuk nilai realisasi bersih atau kos penggantian semasa.

2.7 Aset Tak Ketara

Aset Tak Ketara diiktiraf apabila terdapat kebarangkalian bahawa manfaat ekonomik masa hadapan atau potensi perkhidmatan akan mengalir kepada Kumpulan dan Universiti dan kos atau nilai saksama aset boleh diukur dengan pasti.

Aset Tak Ketara yang dibeli secara berasingan adalah diukur pada kos pada awalnya manakala aset yang diperolehi melalui urus niaga bukan pertukaran akan diukur berdasarkan nilai saksama pada tarikh perolehan. Selepas itu, Aset Tak Ketara diukur pada kos ditolak sebarang pelunasan terkumpul dan sebarang kerugian rosot nilai terkumpul, jika ada. Kos yang berkaitan dengan Aset Tak Ketara yang dijanakan secara dalaman diiktiraf sebagai perbelanjaan.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

2.6 Inventories

*Inventories are recognised when it is probable that future economic benefits will flow to the University and the asset has a cost or value that can be measured reliably. If Inventories are acquired through a non-exchange transaction, the cost of the inventories is its fair value at the acquisition date.*

*After initial recognition, Inventories are measured at the lower of cost and net realisable value, except for Inventories held for distribution or use in the production of goods to be distributed free of charge (no charge) or at a nominal charge. In this case, the University measures Inventories at the lower of cost and current replacement cost. Inventories are recognised as an expense when it is used in the ordinary course of the University's operations. There is no definitive definition for net realisable value or current replacement cost.*

2.7 Intangible Assets

*Intangible Assets are recognised when it is probable that future economic benefits or service potential will flow to the Group and University and the cost or fair value of the asset can be measured reliably.*

*Intangible Assets acquired separately are initially measured at cost, while assets acquired through non-exchange transactions are measured at fair value on the acquisition date. Subsequently, Intangible Assets are measured at cost less any accumulated amortisation and any accumulated impairment losses, if any. Costs related to internally generated Intangible Assets are recognised as an expense.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

**2.7 Aset Tak Ketara** (samb.)

Suatu Aset Tak Ketara itu akan dinilai sama ada terdapat tempoh jangkaan hayat ataupun tidak. Jika Aset Tak Ketara itu tidak mempunyai jangkaan hayat, maka ia tidak perlu dilunaskan tetapi perlu dinilai sama ada perlu dibuat rosot nilai jika terdapat sebarang petunjuk.

Aset Tak Ketara yang terdiri daripada lesen dan perisian akan dipermodalkan dan dilunaskan mengikut kaedah garis lurus berdasarkan anggaran tempoh penggunaan yang dijangka pada kadar 20% - 25%. Nilai sisa aset dan tempoh usia akan dikaji semula serta pembetulan akan dibuat jika perlu, pada akhir tempoh pelaporan.

Keuntungan atau kerugian atas nyahiktiraf Aset Tak Ketara adalah ditentukan dengan membandingkan nilai pelupusan bersih dengan nilai buku bersih di mana perbezaannya akan diambil kira sebagai keuntungan atau kerugian di dalam Penyata Prestasi Kewangan.

**2.8 Aset Kewangan**

Aset Kewangan diiktiraf dalam Penyata Kedudukan Kewangan apabila Kumpulan dan Universiti menjadi pihak kepada peruntukan kontrak instrumen.

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 di dalam menerbit Aset Kewangan.

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

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

**2.7 Intangible Assets** (cont'd.)

*An Intangible Asset is measured to determine whether it has a finite useful life or not. If the intangible asset does not have a useful life, it is not amortised but needs to be assessed for impairment if there are any indications.*

*Intangible Assets consisting of licenses and software will be capitalised and amortised using the straight-line method based on the estimated useful life at a rate of 20% - 25%. The residual value and useful life of the assets will be reviewed and adjusted if necessary, at the end of the reporting period.*

*Gains or losses on the derecognition of Intangible Assets are determined by comparing the net disposal value with the net book value, with the difference being recognised as a gain or loss in the Statement of Financial Performance.*

**2.8 Financial Assets**

*Financial Assets are recognised in the Statement of Financial Position when the Group and University become a parties to the contractual provisions of the instruments.*

*During initial recognition, Financial Assets are measured at fair value, including transaction costs for Financial Assets not measured at fair value through surplus or deficit, which are directly attributable to the acquisition of the Financial Assets.*

*After initial recognition, Financial Assets are classified into one of four categories of Financial Assets which is Financial Assets measured at fair value through surplus or deficit, loans and receivables, held-to-maturity investments, and Financial Assets available-for-sale.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

**2.8 Aset Kewangan** (samb.)

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 urus niaga itu dibuat, iaitu tarikh di mana Kumpulan dan Universiti membuat komitmen untuk membeli atau menjual aset tersebut.

**2.8.1 Pinjaman Dan Belum Terima**

Pinjaman dan Belum Terima adalah Aset Kewangan bukan derivatif dengan bayaran tetap atau pembayaran yang tidak tersiar harga di dalam pasaran aktif. Selepas pengiktirafan awal, Aset Kewangan tersebut kemudiannya diukur pada nilai kos dilunaskan dengan 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 lebihan atau kekurangan.

Pinjaman dan Belum Terima diklasifikasikan sebagai aset semasa kecuali Pinjaman dan Belum Terima di mana tarikh matang adalah melebihi 12 bulan selepas tarikh laporan yang diklasifikasikan sebagai aset bukan semasa.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

**2.8 Financial Assets** (cont'd.)

*Purchases or sales of Financial Assets which require the delivery of assets within a fixed period by regulation or convention in the market are recognised on the date of transaction, i.e., the date the Group and University commit to purchase or sell the assets.*

**2.8.1 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 recognition, these Financial Assets are subsequently measured at amortised cost using the effective interest rate, less impairment. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are part of the effective interest rate. The losses from impairment are recognised in surplus or deficit.*

*Loans and Receivables are classified as current assets, except for those with maturities more than 12 months after the reporting date, which are classified as non-current assets.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

2.8 Aset Kewangan (samb.)

2.8.2 Aset Kewangan Pada Nilai Saksama Melalui Lebihan atau Kurangan

Bagi mana-mana derivatif terbenam yang tidak boleh dinilai dengan yakin secara berasingan sama ada pada tarikh pengambilalihan atau pada tarikh akhir tempoh laporan yang berikutnya, keseluruhan instrumen tersebut ditetapkan pada Nilai Saksama Melalui Lebihan atau Kurangan. Walau bagaimanapun, jika keseluruhan instrumen tidak boleh dinilai dengan yakin, instrumen tersebut dinyatakan pada nilai kos selepas ditolak rosot nilai.

2.8.3 Aset Kewangan Sedia Dijual

Aset Kewangan Sedia Dijual adalah Aset Kewangan yang ditetapkan sebagai sedia untuk dijual atau tidak diklasifikasikan dalam mana-mana kategori Aset Kewangan lain. Selepas pengiktirafan asal, Aset Kewangan sedia dijual dinyatakan pada nilai saksama. Keuntungan atau kerugian daripada perubahan nilai saksama Aset Kewangan tersebut diiktiraf melalui Penyata Aset Bersih, kecuali kerugian rosot nilai, kerugian dan keuntungan pertukaran mata wang asing atas instrumen kewangan dan faedah yang dikira di bawah kaedah faedah berkesan.

Pelaburan dalam instrumen ekuiti di mana nilai saksama tidak boleh dinilai dengan yakin dinyatakan pada nilai kos setelah ditolak kerugian rosot nilai.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

2.8 *Financial Assets* (cont'd.)

2.8.2 *Financial Assers at Fair Value Through Surplus or Deficit*

*For any embedded derivatives that cannot be reliably measured separately whether at the acquisition date or at the end of the subsequent reporting period, the entire instruments is stated at Fair Value Through Surplus or Deficit. However, if the all instruments cannot be reliably measured, it is stated at cost less impairment.*

2.8.3 *Financial Assets Available-for-Sale*

*Financial Assets Available-for-Sale are Financial Assets stated as available for sale or not classified in any other Financial Assets category. After initial recognition, Financial Assets Available-for-Sale are stated at fair value. Gains or losses from changes in the fair value of these Financial Assets are recognised through the Statement of Net Assets, except for impairment losses, losses and gains on foreign exchange at the financial instruments, and interest measured using the effective interest rate.*

*Investments in equity instruments where fair value cannot be reliably measured are stated at cost less impairment loss.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

2.8 Aset Kewangan (samb.)

2.8.4 Pelaburan Dipegang Hingga Matang

Aset Kewangan bukan derivatif dengan tempoh matang pembayaran tetap atau boleh ditentukan dan tetap diklasifikasikan sebagai dipegang untuk matang apabila Kumpulan dan Universiti mempunyai niat positif dan keupayaan untuk memegang sehingga matang. Selepas pengukuran awal, pelaburan dipegang-hingga-matang diukur pada kos yang dilunaskan menggunakan kaedah faedah berkesan dan ditolak rosot nilai. Kos pelunasan dikira dengan mengambil kira apa-apa diskaun atau premium atas pengambilalihan dan yuran atau kos yang merupakan sebahagian daripada kadar faedah berkesan. Kerugian yang timbul daripada kemerosotan nilai diiktiraf dalam Penyata Prestasi Kewangan.

Kumpulan dan Universiti akan menyahiktiraf Aset Kewangan atau, jika berkenaan, sebahagian daripada Aset Kewangan atau sebahagian daripada sekumpulan Aset Kewangan apabila:

- a) Hak untuk menerima aliran tunai daripada aset telah luput atau dikecualikan;

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

2.8 *Financial Assets* (cont'd.)

2.8.4 *Held-to-Maturity Investments*

*Non-derivative Financial Assets with fixed or determinable payments and fixed maturity are classified as held-to-maturity when the Group and University have the positive intention and ability to hold them to maturity. After initial measurement, held-to-maturity investments are measured at amortised cost using the effective interest rate, less impairment. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are part of the effective interest rate. The losses arising from impairment are recognised in the Statement of Financial Performance.*

*The Group and University will derecognise a Financial Asset, or where applicable, a part of a Financial Asset or part of a group of Financial Assets when:*

- a) *The rights to receive cash flows from the asset have expired or have been waived;*

## UNIVERSITI SAINS MALAYSIA

### NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024 NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

#### 2. DASAR PERAKAUNAN UTAMA (samb.)

##### 2.8 Aset Kewangan (samb.)

##### 2.8.4 Pelaburan Dipegang Hingga Matang (samb.)

- b) Kumpulan dan Universiti telah memindahkan haknya untuk menerima aliran tunai daripada aset atau telah menerima obligasi untuk membayar aliran tunai yang diterima secara penuh tanpa kelewatan material kepada pihak ketiga; dan sama ada: (i) Kumpulan dan Universiti telah memindahkan sebahagian besar risiko dan ganjaran aset; atau (ii) Kumpulan dan Universiti tidak memindahkan atau mengekalkan sebahagian besar risiko dan ganjaran aset, tetapi telah memindahkan kawalan aset tersebut.

Sebarang perbezaan di antara nilai dibawa Aset Kewangan yang dinyahiktiraf dan pertimbangan diterima adalah diiktiraf di dalam Penyata Prestasi Kewangan dalam tempoh penyahiktirafan. Bagi Aset Kewangan sedia untuk dijual, semua keuntungan atau kerugian yang diiktiraf sebelum ini di dalam Penyata Aset Bersih akan diiktiraf di dalam Penyata Prestasi Kewangan.

##### 2.9 Rosot Nilai Aset Kewangan

Pada akhir setiap tempoh pelaporan, Kumpulan dan Universiti akan menilai sama ada terdapat sebarang bukti objektif bahawa Aset Kewangan perlu untuk dirosot nilai. Bukti objektif termasuklah:

- (i) kesukaran kewangan yang ketara oleh peminjam;
- (ii) pembayaran tertunggak;
- (iii) kemungkinan bahawa peminjam akan mufus; atau
- (iv) data yang menunjukkan bahawa terdapat penurunan di dalam anggaran aliran tunai.

#### 2. SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

##### 2.8 Financial Assets (cont'd.)

##### 2.8.4 Held-to-Maturity Investments (cont'd.)

- b) *The Group and University have transferred the rights to receive cash flows from the asset or have assumed an obligation to pay the received cash flows in full without material delay to a third party; and either: (i) the Group and University have transferred substantially all the risks and rewards of the asset; or (ii) the Group and University have neither transferred nor retained substantially all the risks and rewards of the asset, but have transferred control of the asset.*

*Any difference between the carrying amount of a derecognised Financial Asset and the consideration received is recognised in the Statement of Financial Performance in the period of derecognition. For Financial Assets Available-for-Sale, all previously recognised gains or losses in the Statement of Net Assets are recognised in the Statement of Financial Performance.*

##### 2.9 Impairment of Financial Assets

*At the end of each reporting period, the Group and University will assess whether there is any objective evidence that a Financial Asset needs to be impaired. Objective evidence includes:*

- (i) significant financial difficulty of the borrower;*
- (ii) default or delinquency in payments;*
- (iii) the probability that the borrower will enter bankruptcy; or*
- (iv) data indicating a measurable decrease in the estimated future cash flows.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

**2.9 Rosot Nilai Aset Kewangan** (samb.)

Bagi kategori Aset Kewangan yang diukur pada kos dilunaskan, jika tiada bukti objektif yang ketara wujud bagi individu maka semua aset Kumpulan dan Universiti yang mempunyai ciri-ciri risiko yang serupa tidak kira sama ada ia ketara atau tidak, akan dinilai secara kolektif untuk menentukan sama ada ia perlu dibuat rosot nilai.

Kerugian rosot nilai berhubung dengan Aset Kewangan yang diukur pada kos dilunaskan diukur sebagai perbezaan di antara nilai dibawa aset berkenaan dan nilai semasa anggaran aliran tunai yang didiskaunkan pada kadar faedah berkesan yang asal. Nilai dibawa aset tersebut akan dikurangkan melalui penggunaan akaun elaun. Sebarang kerugian rosot nilai diiktiraf dalam Penyata Prestasi Kewangan dengan serta merta. Jika dalam tempoh kemudiannya, sebarang amaun kerugian rosot nilai menurun, kerugian rosot nilai yang diiktiraf sebelumnya akan dibalikkan secara langsung dalam akaun elaun. Pembalikan ini diiktiraf dalam Penyata Prestasi Kewangan dengan serta merta.

Bagi Aset Kewangan sedia untuk dijual, Kumpulan dan Universiti pada setiap tarikh laporan akan mengkaji sama ada terdapat bukti objektif bahawa pelaburan atau sekumpulan pelaburan terjejas. Bukti objektif termasuk penurunan yang ketara atau berpanjangan dalam nilai saksama pelaburan di bawah kosnya. 'Ketara' akan dinilai berdasarkan kepada kos asal pelaburan dan 'berpanjangan' pula dinilai berdasarkan tempoh di mana nilai saksama berada di bawah kos asalnya. Di mana terdapat bukti kemerosotan nilai, kerugian terkumpul diukur sebagai perbezaan di antara kos pembelian dan nilai saksama semasa, ditolak apa-apa kerugian kemerosotan nilai atas pelaburan yang sebelum ini diiktiraf dalam Penyata Prestasi Kewangan dan dikeluarkan dari Penyata Aset Bersih dan diiktiraf dalam Penyata Prestasi Kewangan.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

**2.9 Impairment of Financial Assets** (cont'd.)

*For the category of Financial Assets measured at amortised cost, if no significant objective evidence exists for individual assets, all assets of the Group and University with similar risk characteristics, whether significant or not, will be collectively assessed to determine if impairment is necessary.*

*Impairment losses related to Financial Assets measured at amortised cost are measured as the difference between the carrying amount of the asset and the present value discounted cash flows projection at the initial effective interest rate. The carrying amount of the asset is reduced using an allowance account. Any impairment loss is recognised immediately in the Statement of Financial Performance. If, subsequently any reduction in impairment losses amount, the previously recognised impairment loss is reversed directly in the allowance account. The reversal is recognised immediately in the Statement of Financial Performance.*

*For Financial Assets Available-for-Sale, the Group and University will review at each reporting date whether there is objective evidence that an investment or a group of investments is impaired. Objective evidence includes a significant or prolonged decline in the fair value of the investment below its cost. 'Significant' is evaluated against the original cost of the investment, and 'prolonged' is evaluated against the period during which the fair value has been below its original cost. Where there is evidence of impairment, the cumulative loss measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that investment previously recognised in the Statement of Financial Performance, is removed from the Statement of Net Assets and recognised in the Statement of Financial Performance.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

2.10 Tunai dan Kesetaraan Tunai

Penyata Aliran Tunai telah disediakan menggunakan kaedah tidak langsung. Tunai dan Kesetaraan Tunai terdiri daripada tunai di tangan dan di bank serta pelaburan berkecairan tinggi dengan bank berlesen dan institusi kewangan yang mempunyai tempoh matang tiga bulan atau kurang yang sedia ditukar kepada amaun tunai yang diketahui dan tertakluk kepada risiko perubahan nilai yang tidak ketara.

2.11 Rosot Nilai Aset Bukan Kewangan

2.11.1 Aset Penjanaan Tunai

Pada setiap tarikh Penyata Kedudukan Kewangan, Kumpulan dan Universiti mengkaji semula nilai dibawa aset-asetnya bagi menentukan sama ada terdapat sebarang petunjuk kemerosotan nilai. Jika wujud sebarang petunjuk, 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 didiskaunkan kepada nilai semasanya menggunakan kadar diskaun sebelum cukai yang menggambarkan nilai pasaran semasa nilai mata 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.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

2.10 Cash and Cash Equivalents

*The Statement of Cash Flows has been prepared using the indirect method. Cash and Cash Equivalents consist of cash in hand and at bank, highly liquid investments with licensed banks and financial institutions that have maturities of three months or less, which are readily convertible to known amounts of cash with insignificant risk of changes in value.*

2.11 Impairment of Non-Financial Assets

2.11.1 Cash-Generating Assets

*At every Statement of Financial Position date, the Group and University revalue the carrying amounts of their assets to determine whether there is any indication of impairment. If the indication exists, the impairment is measured by comparing the carrying amount of the asset with its recoverable amount. The recoverable amount is the higher of the asset's fair value less costs to sell and its value in use.*

*In determining the value in use, future cash flows will be discounted to their present value using a before tax discount rate that reflects current market assessments of the time value of money and the specific risks to the asset. In determining fair value less costs to sell, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.*

## UNIVERSITI SAINS MALAYSIA

### NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024 NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

#### 2. DASAR PERAKAUNAN UTAMA (samb.)

##### 2.11 Rosot Nilai Aset Bukan Kewangan (samb.)

###### 2.11.1 Aset Penjanaaan Tunai (samb.)

Kerugian kemerosotan diiktiraf sebagai perbelanjaan dalam Penyata Prestasi Kewangan serta merta apabila nilai dibawa aset melebihi amaun boleh pulihnya.

Kerugian kemerosotan nilai yang diiktiraf dalam tempoh terdahulu bagi sesuatu aset hendaklah dibalikkan jika, dan hanya jika terdapat perubahan dalam anggaran yang digunakan untuk menentukan amaun boleh pulih. Pembalikan tersebut diiktiraf dalam Penyata Prestasi Kewangan.

###### 2.11.2 Aset Bukan Penjanaaan Tunai

Kumpulan dan Universiti akan menilai pada setiap tarikh pelaporan sama ada terdapat petunjuk bahawa Aset Penjanaaan Bukan Tunai mungkin terjejas. Jika sebarang petunjuk wujud, maka Kumpulan dan Universiti akan membuat anggaran ke atas jumlah perkhidmatan boleh pulih aset. Jumlah perkhidmatan boleh pulih aset adalah nilai tertinggi di antara nilai saksama ditolak kos untuk dijual dan nilai dalam penggunaan.

Kerugian kemerosotan diiktiraf sebagai perbelanjaan dalam Penyata Prestasi Kewangan serta merta apabila nilai aset melebihi jumlah perkhidmatan boleh pulihnya.

#### 2. SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

##### 2.11 Impairment of Non-Financial Assets (cont'd.)

###### 2.11.1 Cash-Generating Assets (cont'd.)

*Impairment loss are recognised as expenses in the Statement of Financial Performance immediately when the carrying amount of the asset exceeds its recoverable amount.*

*Impairment losses recognised in prior periods for an asset are reversed if, and only if, there has been a change in the estimates used to determine the asset's recoverable amount. The reversal is recognised in the Statement of Financial Performance.*

###### 2.11.2 Non-Cash-Generating Assets

*The Group and University will assess at each reporting date whether there is any indication that Non-Cash-Generating Assets may be impaired. If any indication exists, the Group and University will estimate the recoverable service amount of the asset. The recoverable service amount is the higher of the asset's fair value less costs to sell and its value in use.*

*Impairment losses are recognised as expenses in the Statement of Financial Performance immediately when the carrying amount of the asset exceeds its recoverable service amount.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

2.11 Rosot Nilai Aset Bukan Kewangan (samb.)

2.11.2 Aset Bukan Penjanaan Tunai  
(samb.)

Dalam menentukan nilai dalam penggunaan, Kumpulan dan Universiti telah menggunakan pendekatan kos penggantian yang disusut nilai. Di dalam 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 mengambil kira 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 yang mengikat atau pasaran aktif bagi aset, Lembaga Gabenor akan menentukan nilai saksama ditolak kos untuk menjual berdasarkan maklumat yang ada yang terbaik.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

2.11 *Impairment of Non-Financial Assets*  
(cont'd.)

2.11.2 *Non-Cash-Generating Assets*  
(cont'd.)

*In determining the value in use, the Group and University have adopted the impaired replacement cost approach. Under this approach, the present value of the remaining service potential of the asset is determined as the impaired replacement cost of the asset. The impaired replacement cost is measured by taking into account the replacement cost of the asset less accumulated impairment calculated on that cost to reflect the service potential of the asset that has been consumed or has expired.*

*In determining the fair value less costs to sell, the price of the asset in a tied agreement is adjusted to determine the disposal price of the asset. If there is no tied agreement, but the asset is traded in an active market, the fair value less costs to sell is determined by reference to the latest market price less disposal costs. If there is no sales agreement or active market for the asset, the Board of Governors will determine the fair value less costs to sell based on the best available information.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

2.11 Rosot Nilai Aset Bukan Kewangan (samb.)

2.11.2 Aset Bukan Penjanaan Tunai (samb.)

Bagi setiap aset, penilaian dibuat pada setiap tarikh laporan 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 dan Universiti menganggarkan jumlah perkhidmatan boleh pulih aset. Kerugian kemerosotan nilai yang diiktiraf sebelumnya dibalikkan hanya jika terdapat perubahan dalam andaian yang digunakan untuk menentukan jumlah perkhidmatan boleh pulih aset sejak kerugian kemerosotan nilai terakhir diiktiraf. Pembalikan adalah terhad setakat nilai dibawa aset tidak melebihi jumlah perkhidmatan boleh pulih atau tidak melebihi nilai dibawa yang mungkin setelah susut nilai terkumpul seperti tiada kerugian kemerosotan nilai diiktiraf bagi aset tersebut dalam tahun sebelumnya. Pembalikan tersebut diiktiraf dalam Penyata Prestasi Kewangan.

2.12 Liabiliti Kewangan

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

Pada pengiktirafan awal, Liabiliti Kewangan adalah diukur pada nilai saksama, termasuk kos urus niaga untuk Liabiliti Kewangan yang tidak diukur pada nilai saksama menerusi lebihan atau kurangan, yang terlibat secara langsung di dalam menerbitkan Liabiliti Kewangan.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

2.11 *Impairment of Non-Financial Assets* (cont'd.)

2.11.2 *Non-Cash-Generating Assets* (cont'd.)

*For each asset, valuation is performed at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have reduced. If such indications exist, the Group and University estimate the asset's recoverable service amount. The previously recognised impairment losses are reversed only if there has been a change in the assumptions used to determine the service asset's recoverable amount since the last impairment loss was recognised. The reversal is limited to the carrying amount of the asset not exceeding the service recoverable amount or the carrying amount that would have been determined, net of accumulated impairment, had no impairment loss been recognised for the asset in prior years. The reversal is recognised in the Statement of Financial Performance.*

2.12 *Financial Liabilities*

*Financial Liabilities are recognised in the Statement of Financial Position when the Group and University become a party to the contractual provisions of the instrument contract.*

*At initial recognition, Financial Liabilities are measured at fair value, including transaction costs for Financial Liabilities not measured at fair value through surplus or deficit, which are directly attributable to the issuance of the Financial Liabilities.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

2.12 Liabiliti Kewangan (samb.)

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, pinjaman dan belum bayar.

Kumpulan dan Universiti mempunyai kategori Liabiliti Kewangan seperti berikut:

(i) 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.

(ii) Penyahiktirafan Liabiliti Kewangan

Liabiliti Kewangan dinyahiktiraf apabila obligasi yang dinyatakan dalam kontrak telah dilepaskan, dibatalkan atau tamat tempoh.

Sebarang perbezaan di antara nilai dibawa Liabiliti Kewangan yang dinyahiktiraf dan pertimbangan dibayar adalah diiktiraf di dalam lebihan atau kurangan dalam tempoh penyahiktirafan.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

2.12 *Financial Liabilities* (cont'd.)

*After initial recognition, Financial Liabilities are classified into one of two categories of Financial Liabilities which are Financial Liabilities measured at fair value through surplus or deficit, and loans and payables.*

*The Group and University have the following categories of Financial Liabilities:*

(i) *Loans and Payables*

*After initial recognition, Loans and Payables are measured at amortised cost using the effective interest rate. Gains or losses are recognised in surplus or deficit when the Financial Liabilities is derecognised or impaired.*

*The effective interest rate is a method of calculating the amortised cost of a Financial Liabilities and allocating interest expense over the related period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the Financial Liabilities or, where appropriate, a shorter period, with the net carrying amount of the Financial Liabilities.*

(ii) *Derecognition of Financial Liabilities*

*Financial Liabilities are derecognised when the obligation specified in the contract is discharged, canceled, or expires.*

*Any difference between the carrying amount of a derecognised Financial Liabilities and the consideration paid is recognised in surplus or deficit in the period of derecognition.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

**2.13 Peruntukan-peruntukan**

Peruntukan diiktiraf apabila Kumpulan dan Universiti mempunyai obligasi semasa hasil daripada peristiwa lalu, terdapat kemungkinan bahawa aliran keluar sumber yang mengandungi manfaat ekonomik perlu dilakukan untuk menyelesaikan obligasi dan jumlah obligasi boleh dianggarkan dengan munasabah. 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 dijelaskan kewajipan tersebut.

**2.14 Pajakan Kewangan**

Pajakan yang mana Kumpulan dan Universiti menanggung risiko dan menerima ganjaran atas pemilikan aset dikelaskan sebagai Pajakan Kewangan.

Hartanah, Loji dan Peralatan yang dimiliki melalui Pajakan Kewangan akan dipermodalkan, dinyatakan pada nilai terendah di antara nilai saksama dan nilai kini pembayaran pajakan minimum pada permulaan pajakan, ditolak susut nilai terkumpul dan kerugian rosot nilai. Obligasi sepadan berkaitan dengan bayaran prinsipal diakaunkan sebagai liabiliti dan caj pembiayaan dikenakan ke atas Penyata Prestasi Kewangan sepanjang tempoh pelan pajakan.

**2.15 Pajakan Operasi**

Pajakan harta di mana bahagian yang signifikan daripada risiko dan ganjaran pemilikan masih kekal di atas pemilik aset dikelaskan sebagai Pajakan Operasi. Bayaran yang dibuat bagi perbelanjaan ini dicajkan ke Penyata Prestasi Kewangan mengikut kaedah garis lurus sepanjang tempoh pajakan.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

**2.13 Provisions**

*Provisions are recognised when the Group and University have a present obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and the amount of the obligation can be estimated reliably. Provisions are reviewed at each Statement of Financial Position date and adjusted to reflect the current best estimate. Where the effect of the time value of money is material, the amount of the provision is the present value of the expenditures expected to be required to settle the obligation.*

**2.14 Finance Lease**

*Lease where the Group and University assume substantially all the risks and rewards of ownership of the asset are classified as Finance Lease.*

*Property, Plant and Equipment acquired under Finance Lease are capitalised at the lower of the fair value of the leased asset and the present value of the minimum lease payments at the inception of the lease, less accumulated depreciation and impairment losses. The corresponding liabilities related to the principal payments is accounted for as a liability, and finance charges are charged to the Statement of Financial Performance over the lease term.*

**2.15 Operating Leases**

*Leases where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as Operating Leases. Payments made under these leases are charged to the Statement of Financial Performance on a straight-line basis over the lease term.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

2.16 Pengiktirafan Pendapatan dan Perbelanjaan

2.16.1 Hasil daripada Urus Niaga Bukan Pertukaran

Urus Niaga Bukan Pertukaran akan diiktiraf sebagai aset apabila terdapat manfaat ekonomik masa hadapan atau potensi perkhidmatan dijangka mengalir ke dalam entiti, ianya berpunca daripada peristiwa lampau serta nilai saksama aset dapat diukur dengan munasabah. Urus Niaga Bukan Pertukaran yang diiktiraf sebagai aset hendaklah diiktiraf sebagai hasil, kecuali setakat liabiliti yang juga diiktiraf berkenaan dengan aliran masuk yang sama sebagai tertunda di dalam Penyata Kedudukan Kewangan. Apabila obligasi terhadap suatu liabiliti telah dipenuhi, entiti hendaklah mengurangkan amaun dibawa liabiliti yang diiktiraf itu dan mengiktiraf amaun hasil yang sama dengan pengurangan itu.

Hasil daripada urus niaga bukan pertukaran adalah seperti berikut:

(i) Geran Kerajaan

Geran Kerajaan yang tidak dikenakan syarat-syarat prestasi masa hadapan yang tertentu seperti geran keseimbangan diambil kira sebagai hasil di dalam Penyata Prestasi Kewangan. Geran Kerajaan yang dikenakan syarat-syarat prestasi masa hadapan tertentu seperti Geran Pembangunan diiktiraf sebagai geran tertunda dan dilunaskan sebagai hasil bersamaan dengan amaun dibawa liabiliti yang telah memenuhi syarat.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

2.16 Recognition of Revenue and Expenses

2.16.1 Revenue from Non-Exchange Transactions

*Non-Exchange Transactions are recognised as assets when it is probable that future economic benefits or service potential will flow to the entity, it arise from past events, and the fair value of the assets can be measured reliably. Non-Exchange Transactions recognised as assets should be recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow as deferred in the Statement of Financial Position. When the obligation of the certain to a liability is fulfilled, the entity should reduce the carrying amount of the recognised liabilities and recognise an amount of revenue equal to that reduction.*

*Revenue from non-exchange transactions includes:*

(i) Government Grants

*Government grants that do not impose specific future performance conditions, such as balance grants, are recognised as revenue in the Statement of Financial Performance. Government grants that impose specific future performance conditions, such as Development Grants, are recognised as deferred grants and amortised as revenue in line with the carrying amount of the liabilities that has met the conditions.*

## UNIVERSITI SAINS MALAYSIA

### NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024 NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

#### 2. DASAR PERAKAUNAN UTAMA (samb.)

##### 2.16 Pengiktirafan Pendapatan dan Perbelanjaan (samb.)

###### 2.16.1 Hasil daripada Urus Niaga Bukan Pertukaran (samb.)

###### (ii) Sumbangan

Sumbangan yang diterima daripada agensi kerajaan, agensi luar, syarikat dan individu yang tidak dikenakan syarat-syarat prestasi masa hadapan yang tertentu akan diiktiraf sebagai hasil di dalam Penyata Prestasi Kewangan apabila hak menerimanya dapat dipastikan.

###### (iii) Denda dan Penalti

Denda dan Penalti merupakan bayaran denda, penalti dan termasuk tuntutan bayaran balik mungkir perjanjian yang dikenakan kerana peraturan atau kegagalan memenuhi liabiliti kontrak. Tuntutan bayaran balik mungkir perjanjian diiktiraf apabila surat tuntutan dikeluarkan.

###### (iv) Lain-Lain Terimaan

Terimaan bukan tunai yang diperoleh dengan pertimbangan sifar atau nominal, nilai saksama bagi aset yang diterima tersebut hendaklah diiktiraf sebagai hasil dalam Penyata Prestasi Kewangan.

#### 2. SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

##### 2.16 Recognition of Revenue and Expenses (cont'd.)

###### 2.16.1 Revenue from Non-Exchange Transactions (cont'd.)

###### (ii) Contributions

Contributions received from government agencies, external agencies, companies, and individuals that do not impose specific future performance conditions are recognised as revenue in the Statement of Financial Performance when the right to receive is established.

###### (iii) Fines and Penalties

Fines and Penalties are payment for fines, penalties, and claim for breach of contract imposed due to regulations or failure to meet contractual liabilities. Repayment claim for breach of contract are recognised when the claim letter of demand is issued.

###### (iv) Other Receipts

Non-cash receipts obtained for zero or nominal consideration should be recognised at the fair value of the assets received as revenue in the Statement of Financial Performance.

## UNIVERSITI SAINS MALAYSIA

### NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024 NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

#### 2. DASAR PERAKAUNAN UTAMA (samb.)

2.16 Pengiktirafan Pendapatan dan Perbelanjaan (samb.)

2.16.2 Hasil daripada Urus Niaga Pertukaran

Hasil daripada Urus Niaga Pertukaran diiktiraf apabila terdapat kemungkinan bahawa manfaat ekonomik masa hadapan atau potensi perkhidmatan akan mengalir kepada entiti dan manfaat ini boleh diukur dengan pasti.

Hasil daripada Urus Niaga Pertukaran adalah seperti berikut:

(i) Yuran Pelajar

Yuran pelajar melibatkan semua terimaan berkenaan yuran yang dikenakan kepada pelajar oleh Universiti termasuk yuran akademik, yuran penginapan dan lain-lain yuran pelajar.

(ii) Perkhidmatan Kesihatan

Pendapatan daripada perkhidmatan kesihatan termasuk caj wad, caj perunding, ubat-ubatan dan perkhidmatan klinikal.

(iii) Perolehan dari Jualan Barang dan Perkhidmatan

Hasil daripada Jualan Barang dan Perkhidmatan diiktiraf apabila pemilikan risiko dan ganjaran telah dipindahkan kepada pembeli, hasil boleh diukur dengan boleh-percaya dan kebarangkalian untuk manfaat ekonomik atau potensi perkhidmatan yang bersekutu dengan urus niaga akan mengalir ke Kumpulan dan Universiti.

#### 2. SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

2.16 Recognition of Revenue and Expenses (cont'd.)

2.16.2 Revenue from Exchange Transactions

Revenue from Exchange Transactions is recognised when it is probable that future economic benefits or service potential will flow to the entity and these benefits can be measured reliably.

Revenue from Exchange Transactions includes:

(i) Student Fees

Student fees include all receipts related to fees charged to students by the University, including academic fees, accommodation fees, and other student fees.

(ii) Health Services

Revenue from health services includes ward charges, consultation fees, medications, and clinical services.

(iii) Receipts from the Sale of Goods and Services

Revenue from the sale of goods and services is recognised when the ownership of risks and rewards has been transferred to the buyer, the revenue can be measured reliably, and it is probable that the economic benefits or service potential will flow to the Group and University.

## UNIVERSITI SAINS MALAYSIA

### NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024 NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

#### 2. DASAR PERAKAUNAN UTAMA (samb.)

##### 2.16 Pengiktirafan Pendapatan dan Perbelanjaan (samb.)

##### 2.16.2 Hasil daripada Urus Niaga Pertukaran (samb.)

###### (iv) Sewaan

Hasil sewa dikenakan ke atas aset Kumpulan dan Universiti adalah mengikut syarat perjanjian penyewaan.

###### (v) Faedah dan Keuntungan dari Pelaburan

Hasil keuntungan daripada faedah dan pelaburan diiktiraf menggunakan kaedah faedah berkesan. Kadar faedah berkesan adalah kadar keuntungan yang diperlukan untuk mendiskaunkan jangkaan aliran penerimaan tunai masa hadapan sepanjang hayat aset tersebut untuk disamakan dengan amaun dibawa aset tersebut. Kadar ini digunakan untuk menentukan hasil faedah setiap tempoh daripada prinsipal yang tertunggak.

###### (vi) Dividen

Hasil daripada dividen diiktiraf apabila hak penerimaan telah dapat dipastikan.

##### 2.17 Manfaat Pekerja

Liabiliti akan diiktiraf bagi amaun yang dijangka perlu dibayar sekiranya Kumpulan dan Universiti mempunyai obligasi perundangan atau obligasi yang konstruktif untuk menyelesaikan tanggungan sebagai gantian kepada perkhidmatan lepas yang diberikan kepada pekerja dan tanggungan tersebut boleh diukur secara saksama.

#### 2. SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

##### 2.16 Recognition of Revenue and Expenses (cont'd.)

##### 2.16.2 Revenue from Exchange Transactions (cont'd.)

###### (iv) Rental

Rental income from the Group's and University's assets is recognised according to the terms of the lease agreements.

###### (v) Interests and Profits from Investment

Interests and profits from investment are recognised using the effective interest rate. The effective interest rate is the rate that exactly discounts the estimated future cash receipts through the expected life of the asset to the net carrying amount of the respective asset. This rate is used to determine the interest income for each period from the outstanding principal.

###### (vi) Dividends

Dividends income is recognised when the right to receive payment is established.

##### 2.17 Employee Benefits

Liabilities are recognised for the amount expected to be paid when the Group and the University have a legal or constructive obligation to settle the liabilities as a result of past services provided by the employee and the obligation can be estimated reliably.

## UNIVERSITI SAINS MALAYSIA

### NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024 *NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024*

#### 2. DASAR PERAKAUNAN UTAMA (samb.)

##### 2.17 Manfaat Pekerja (samb.)

###### 2.17.1 Manfaat Pekerja Jangka Pendek

Gaji dan upahan, elaun, imbuhan tahunan dan faedah bukan kewangan seperti cuti rehat tahunan, cuti bersalin, cuti sakit dan sebagainya diiktiraf sebagai perbelanjaan dalam Penyata Prestasi Kewangan bagi tempoh di mana perkhidmatan diberikan oleh pekerja Kumpulan dan Universiti.

###### 2.17.2 Pelan Caruman Tetap

Kumpulan dan Universiti juga mencarum kepada Kumpulan Wang Simpanan Pekerja (KWSP) bagi pekerja yang tidak memilih Kumpulan Wang Persaraan (Diperbadankan) (KWAP).

Caruman ini diiktiraf sebagai perbelanjaan dalam Penyata Prestasi Kewangan bagi tahun di mana perkhidmatan diberikan oleh pekerja kecuali bagi caruman imbuhan tahunan diiktiraf pada tahun ia diterima.

###### 2.17.3 Manfaat Pasca Pekerjaan

Obligasi Kumpulan dan Universiti berkenaan dengan Manfaat Pasca Pekerjaan dikira berasingan bagi setiap pelan dengan menganggar amaun manfaat masa hadapan yang diperoleh oleh pekerja sebagai balasan kepada perkhidmatan mereka dalam tempoh semasa dan tempoh terdahulu, manfaat tersebut didiskaunkan untuk menentukan nilai kininya.

#### 2. SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

##### 2.17 Employee Benefits (cont'd.)

###### 2.17.1 Short-term Employee Benefits

*Salaries and wages, allowances, annual bonuses, and non-monetary benefits such as annual leave, maternity leave, sick leave, etc., are recognised as expenses in the Statement of Financial Performance for the period in which the services are rendered by the Group's and University's employees.*

###### 2.17.2 Defined Contribution Plans

*The Group and the University also contribute to the Employees Provident Fund (EPF) for employees who do not opt for the Retirement Fund (Incorporated) (KWAP).*

*These contributions are recognised as expenses in the Statement of Financial Performance for the year in which the services are rendered by the employees, except for annual bonus contributions which are recognised in the year it was received.*

###### 2.17.3 Post-employment Benefits

*The Group's and the University's obligations regarding Post-employment Benefits are calculated separately for each plan by estimating the amount of future benefits that employees have earned in return for their service in the current and prior periods, and these benefits are discounted to determine their present value.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

2.17 Manfaat Pekerja (samb.)

2.17.3 Manfaat Pasca Pekerjaan (samb.)

Sebarang kos perkhidmatan lampau yang tidak diiktiraf dan nilai kini pelan aset perlu ditolak. Kadar diskaun adalah kadar hasil bon pada tarikh pelaporan. Apabila keputusan pengiraan menguntungkan Kumpulan dan Universiti, aset yang diiktiraf dihadkan kepada jumlah kos perkhidmatan terdahulu yang tidak diiktiraf, dan nilai kini manfaat ekonomik yang boleh didapati dalam bentuk pulangan daripada pelan atau pengurangan caruman kepada pelan di masa hadapan.

Bagi mengira nilai kini manfaat ekonomik, pertimbangan diberikan kepada mana-mana keperluan pembiayaan minimum yang terpakai kepada mana-mana pelan dalam Kumpulan dan Universiti. Manfaat ekonomik adalah tersedia kepada Kumpulan dan Universiti jika ia boleh direalisasikan dalam tempoh hayat pelan tersebut, atau pada masa penyelesaian pelan liabiliti. Semua perubahan dalam liabiliti, termasuk untung atau rugi aktuari, diiktiraf sepenuhnya dalam Penyata Prestasi Kewangan dalam tempoh ia berlaku.

2.18 Liabiliti Luar Jangka dan Aset Luar Jangka

2.18.1 Liabiliti Luar Jangka adalah obligasi semasa yang tidak diiktiraf kerana tiada kebarangkalian aliran keluar sumber akan diperlukan untuk menyelesaikan obligasi atau dalam kes yang sangat jarang berlaku di mana liabiliti tidak dapat diiktiraf kerana ia tidak boleh diukur secara pasti. Liabiliti Luar Jangka tidak diiktiraf tetapi didedahkan dalam Penyata Kewangan.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

2.17 *Employee Benefits* (cont'd.)

2.17.3 *Post-employment Benefits* (cont'd.)

*Any unrecognised past service costs and the present value of plan assets should be deducted. The discount rate is the yield rate of bonds at the reporting date. When the calculation results in a benefit to the Group and the University, the recognised asset is limited to the total of unrecognised past service costs and the present value of economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan.*

*To measure the present value of economic benefits, consideration is given to any minimum funding requirements that apply to any plan within the Group and the University. Economic benefits are available to the Group and the University if it can be realised during the life of the plan or upon settlement of the plan's liabilities. All changes in the liabilities, including actuarial gains or losses, are fully recognised in the Statement of Financial Performance in the period in which as occur.*

2.18 *Contingent Liabilities and Contingent Assets*

2.18.1 *Contingent Liabilities are current obligations that are not recognised because it is not probable that an outflow of resources required to settle the obligation or, in very rare cases, where the liabilities cannot be recognised because it cannot be measured reliably. Contingent Liabilities are not recognised but are disclosed in the Financial Statements*

## UNIVERSITI SAINS MALAYSIA

### NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024 NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

#### 2. DASAR PERAKAUNAN UTAMA (samb.)

##### 2.18 Liabiliti Luar Jangka dan Aset Luar Jangka (samb.)

2.18.1 Obligasi yang muncul daripada peristiwa yang lepas, yang kewujudannya hanya dapat disahkan melalui berlakunya atau tidak berlakunya satu atau lebih peristiwa akan datang yang belum pasti, tidak di bawah kawalan penuh Kumpulan dan Universiti juga didedahkan sebagai Liabiliti Luar Jangka melainkan kebarangkalian aliran keluar sumber ekonomi adalah kecil.

2.18.2 Aset Luar Jangka adalah aset yang berkemungkinan wujud daripada peristiwa lalu yang kewujudannya akan hanya disahkan apabila berlaku atau tidak berlakunya satu atau lebih peristiwa yang tidak pasti pada masa hadapan yang bukan dalam kawalan penuh Kumpulan dan Universiti. Kumpulan dan Universiti tidak mengiktiraf Aset Luar Jangka dalam Penyata Kewangan tetapi mendedahkan kewujudannya di mana aliran masuk manfaat ekonomik adalah berkemungkinan, tetapi tidak pasti.

##### 2.19 Pertukaran Mata Wang Asing

Urus niaga dalam mata wang asing pada awalnya ditukarkan pada kadar tukaran asing pada tarikh urus niaga. Untung dan rugi daripada urus niaga tersebut dan juga daripada terjemahan bagi Aset dan Liabiliti Kewangan yang dinyatakan dalam mata wang asing menggunakan kadar tukaran asing akhir tahun hendaklah diiktiraf dalam Penyata Prestasi Kewangan.

#### 2. SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

##### 2.18 *Contingent Liabilities and Contingent Assets (cont'd.)*

2.18.1 *Obligations arising from past events, the existence of which can only be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly in control of the Group and the University, are also disclosed as Contingent Liabilities unless the probability of an outflow of economic resources is remote.*

2.18.2 *Contingent Assets are assets that may arise from past events, the existence of which will only be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group and the University. The Group and the University do not recognise Contingent Assets in the Financial Statements but disclose their existence where an inflow of economic benefits is probable, but not certain.*

##### 2.19 *Foreign Currency Exchange*

*Transactions in foreign currency are initially converted at the foreign exchange rates at the transaction date. Gains and losses from these transactions and from the translation of Financial Assets and Liabilities denominated in foreign currencies using the year-end exchange rates are recognised in the Statement of Financial Performance.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

2.20 Kos Pinjaman

Kos Pinjaman terdiri daripada faedah yang ditanggung oleh Kumpulan dan Universiti berhubung dengan dana yang dipinjam dan diakru menggunakan kaedah faedah berkesan.

Kadar faedah berkesan mendiskaun dengan tepat anggaran bayaran tunai masa hadapan melalui jangka hayat liabiliti kewangan kepada amaun bawaan bersih liabiliti tersebut. Kadar ini digunakan untuk menentukan kos pinjaman bagi setiap tempoh daripada prinsipal yang tertunggak.

Kos Pinjaman diiktiraf di dalam Penyata Prestasi Kewangan di dalam tempoh ia bertanggung.

2.21 Maklumat Bajet

Bajet tahunan disediakan pada asas tunai. Memandangkan Penyata Kewangan disediakan menggunakan asas akruan, maka suatu Penyata Prestasi Bajet dilaporkan secara berasingan. Penyata ini disediakan menggunakan asas penyediaan bajet tahunan.

2.22 Pihak Berkaitan

Universiti menganggap pihak berkaitan sebagai orang atau entiti dengan kemampuan untuk mengenakan kawalan secara individu atau bersama, atau untuk melaksanakan pengaruh penting ke atas Universiti, atau sebaliknya. Kakitangan penting pihak pengurusan dianggap sebagai pihak berkaitan dan terdiri daripada Lembaga Gabenor dan pengurusan tertinggi Universiti.

2.23 Kontra Instrumen Kewangan

Aset Kewangan dan Liabiliti Kewangan hanya dikontra jika, dan hanya jika, terdapat hak undang-undang mengkontrakannya dan terdapat tujuan untuk menyelesaikannya pada nilai bersih atau untuk merealisasikan aset dan menyelesaikan liabiliti secara serentak.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

2.20 *Borrowing costs*

*Borrowing costs consist of interest incurred by the Group and the University in connection with borrowed funds and are accrued using the effective interest rate.*

*The effective interest rate precisely discounts estimated future cash payments through the expected life of the financial liabilities to the net carrying amount of the liabilities. This rate is used to determine the borrowing costs for each period from the outstanding principal.*

*Borrowing costs are recognised in the Statement of Financial Performance in the period in which as incurred.*

2.21 *Budget Information*

*The annual budget is prepared on a cash basis. Since the Financial Statements are prepared on an accrual basis, a Statement of Budget Performance is reported separately. This statement is prepared using the basis of the annual budget preparation.*

2.22 *Related Parties*

*The University considers related parties to be individuals or entities with the ability to control, jointly control, or exercise significant influence over the University, or vice versa. Key management personnel are considered related parties and consist of the Board of Governors and the University's key management.*

2.23 *Offsetting Financial Instruments*

*Financial Assets and Financial Liabilities are offset, and the net amount is reported only when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liabilities simultaneously.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

2.24 Nilai Saksama

Nilai saksama aset atau liabiliti ditentukan sebagai harga yang akan diterima untuk menjual aset atau dibayar untuk memindahkan liabiliti dalam urus niaga yang teratur di antara pihak-pihak yang terlibat pada tarikh pengukuran. Pengukuran tersebut mengandaikan bahawa transaksi untuk menjual aset atau memindahkan liabiliti berlaku sama ada di pasaran utama atau jika tiada pasaran utama, di pasaran yang paling menguntungkan.

Untuk Aset Bukan Kewangan, pengukuran nilai saksama mengambil kira kemampuan pihak terlibat untuk menjana faedah ekonomi dengan menggunakan aset tersebut dalam penggunaan yang tertinggi dan terbaik atau menjualnya kepada pihak lain yang akan menggunakan aset tersebut dalam penggunaan tertinggi dan terbaik.

Semasa mengukur nilai saksama aset atau liabiliti, Kumpulan dan Universiti menggunakan data pasaran yang sebaik-baiknya. Nilai saksama dikategorikan ke dalam tahap yang berbeza dalam hierarki nilai saksama berdasarkan input yang digunakan dalam teknik penilaian seperti berikut:

Tahap 1: Harga di pasaran aktif untuk aset atau liabiliti yang serupa;

Tahap 2: Input selain daripada harga di pasaran aktif dalam Tahap 1 yang dapat diperhatikan secara langsung atau tidak; dan

Tahap 3: Input yang tidak dapat diperhatikan.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

2.24 Fair Value

*The fair value of assets or liabilities are determined as the price that would be received to sell the assets or paid to transfer the liabilities in an orderly transaction between market participants at the measurement date. This measurement assumes that the transaction to sell the assets or transfer the liabilities takes place either in the principal market or, in the absence of a principal market, in the most advantageous market.*

*For Non-Financial Assets, the fair value measurement considers the ability of market participants to generate economic benefits by using the asset in its highest and best use or by selling it to another party that would use the asset in its highest and best use.*

*When measuring the fair value of assets or liabilities, the Group and the University use the best available market data. Fair value is categorized into different levels within the fair value hierarchy based on the inputs used in the valuation techniques as follows:*

*Level 1: Prices in active markets for identical assets or liabilities;*

*Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and*

*Level 3: Unobservable inputs.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

**2.25 Pelaburan Dalam Entiti Dikawal Bersama**

Pelaburan dalam entiti dikawal bersama adalah syarikat di mana Kumpulan dan Universiti mempunyai kepentingan ekuiti jangka panjang di antara 20 peratus hingga 50 peratus dalam modal ekuiti dan di mana Kumpulan dan Universiti mempunyai pengaruh penting, termasuk perwakilan dalam Lembaga Pengarah, ke atas dasar kewangan dan kendalian syarikat itu.

Pelaburan dalam entiti dikawal bersama dinyatakan pada kos. Sekiranya wujud tanda-tanda kemerosotan pada nilai pelaburan, nilai dibawa entiti dikawal bersama akan dinilai dan dinyatakan pada nilai dijangka dapat diperolehi.

**2.26 Cukai**

Tiada peruntukan telah dibuat bagi cukai pendapatan kerana Kumpulan dan Universiti telah mendapat pengecualian cukai pendapatan daripada Kementerian Kewangan seperti yang dinyatakan di Para 6, Bahagian 1, Jadual 6 di bawah Seksyen 127(1) Akta Cukai Pendapatan 1967.

Perbelanjaan cukai pelaburan entiti dikawal diiktiraf dalam keuntungan atau kerugian, kecuali perubahan yang boleh dikaitkan dengan item pendapatan atau perbelanjaan diiktiraf sebagai pendapatan komprehensif lain juga diiktiraf dalam pendapatan komprehensif lain.

Cukai yang perlu dibayar ke atas keuntungan boleh dicukai bagi tempoh semasa dan lalu diiktiraf sebagai liabiliti cukai semasa setakat yang tidak terbayar.

Jika amaun yang dibayar berkenaan dengan tempoh semasa dan lalu melebihi amaun yang perlu dibayar bagi tempoh-tempoh itu, lebihan tersebut diiktiraf sebagai aset cukai semasa.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

**2.25 Investment in Jointly Controlled Entity**

*Investment in jointly controlled entity are company in which the Group and the University have long-term equity interests ranging from 20 percent to 50 percent of the equity capital and where the Group and the University have significant influence, including representation in the Board of Directors, on the financial and operating policies of the company.*

*Investments in jointly controlled entity are stated at cost. If there are indications of impairment in the value of the investment, the carrying amount of the jointly controlled entity will be assessed and stated at the expected recoverable amount.*

**2.26 Taxation**

*No provision has been made for income tax as the Group and the University have obtained income tax exemption from the Ministry of Finance as stated in Paragraph 6, Part 1, Schedule 6 under Section 127(1) of the Income Tax Act 1967.*

*The tax expense of controlled entity's investments is recognised in profit or loss, except for changes attributable to items of income or expense recognised as other comprehensive income, which are also recognised in other comprehensive income.*

*Tax payable on taxable profits for the current and prior periods are recognised as current tax liabilities to the extent that it is unpaid.*

*If the amounts paid concerning the current and prior periods exceed the amounts payable for those periods, the excess is recognised as a current tax asset.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

2.26 Cukai (samb.)

Aset dan liabiliti cukai semasa diukur pada amaun yang dijangka akan dibayar atau dipulih, menggunakan kadar cukai dan undang-undang yang telah digubal atau sebahagian besarnya digubal menjelang tarikh pelaporan.

Aset dan liabiliti cukai semasa diimbangi hanya apabila pelaburan entiti dikawal mempunyai hak yang sah di sisi undang-undang untuk mengimbangkan amaun dan berhasrat sama ada untuk menyelesaikan pada asas bersih, atau merealisasikan aset dan menyelesaikan liabiliti secara serentak.

Cukai tertunda diperuntukkan sepenuhnya ke atas perbezaan sementara yang merupakan perbezaan di antara amaun bawaan dalam penyata kewangan dan asas cukai yang sama bagi Aset dan Liabiliti pada akhir tempoh pelaporan.

Liabiliti cukai tertunda diiktiraf bagi semua perbezaan sementara boleh dicukai yang dijangka meningkatkan keuntungan boleh dicukai pada masa depan. Aset cukai tertunda diiktiraf bagi semua perbezaan sementara yang boleh ditolak yang dijangka akan mengurangkan keuntungan boleh cukai pada masa depan dan kerugian cukai tidak digunakan yang dibawa ke hadapan dan kredit cukai yang tidak digunakan.

Aset dan liabiliti cukai tertunda tidak diiktiraf bagi perbezaan sementara berkaitan dengan pengiktirafan awal sesuatu aset atau liabiliti dalam urus niaga yang bukan penggabungan perniagaan dan pada masa urus niaga, tidak menjejaskan keuntungan perakaunan mahupun keuntungan boleh dicukai. Liabiliti cukai tertunda juga tidak diiktiraf bagi perbezaan sementara berkaitan dengan pengiktirafan awal muhibah.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

2.26 *Taxation* (cont'd.)

*Current tax assets and liabilities are measured at the amount expected to be paid or recovered, using the tax rates and laws that have been enacted or substantively enacted by the reporting date.*

*Current tax assets and liabilities are offset only when the controlled entity has a legally enforceable right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.*

*Deferred tax is fully provided on temporary differences, which are the differences between the carrying amounts in the financial statements and the tax bases of the same items at the end of the reporting period.*

*Deferred tax liabilities are recognised for all taxable temporary differences that are expected to increase taxable profits in the future. Deferred tax assets are recognised for all deductible temporary differences that are expected to reduce taxable profits in the future and for unused tax losses carried forward and unused tax credits.*

*Deferred tax assets and liabilities are not recognised for temporary differences arising from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither accounting profit nor taxable profit. Deferred tax liabilities are also not recognised for temporary differences arising from the initial recognition of goodwill.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

2.26 Cukai (samb.)

Aset dan liabiliti cukai tertunda menggambarkan akibat cukai yang akan mengikuti daripada cara Entiti Dikawal menjangkakan untuk mendapatkan semula atau menyelesaikan amaun bawaan aset dan liabiliti dan diukur pada kadar cukai dan undang-undang yang dijangka akan digunakan untuk tempoh apabila aset tersebut direalisasi atau liabiliti diselesaikan, berdasarkan kadar cukai yang telah digubal atau sebahagian besarnya digubal menjelang tarikh pelaporan.

2.27 Pertimbangan Perakaunan Kritikal dan Ketidakpastian dalam Sumber Utama Anggaran

Tiada sebarang pertimbangan perakaunan kritikal dan ketidakpastian dalam sumber utama anggaran yang digunakan ketika menyediakan Penyata Kewangan Kumpulan dan Universiti yang mempunyai kesan ketara ke atas jumlah yang dilaporkan selain yang dinyatakan di bawah:

(i) Elaun Rosot Nilai bagi Belum Terima

Kumpulan dan Universiti menilai pada setiap tarikh pelaporan sama ada terdapat sebarang bukti objektif bahawa Aset Kewangan terjejas. Untuk menentukan sama ada terdapat bukti objektif rosot nilai, Kumpulan dan Universiti menganggap faktor seperti ketidakmampuan bayar penghutang dan keingkaran atau kelewatan pembayaran yang ketara. Jika terdapat bukti potensi hutang tak mampu dibayar, jumlah dan masa aliran tunai masa hadapan dianggarkan berdasarkan sejarah pengalaman kerugian untuk aset yang mempunyai ciri-ciri risiko kredit yang serupa.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

2.26 *Taxation* (cont'd.)

*Deferred tax assets and liabilities reflect the tax consequences that would follow from the manner in which the Controlled Entity expects to recover or settle the carrying amount of assets and liabilities and are measured at the tax rates and laws that are expected to apply to the period when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantively enacted by the reporting date.*

2.27 *Critical Accounting Judgments and Key Sources of Estimation Uncertainty*

*There are no critical accounting judgments and key sources of estimation uncertainty used in preparing the Group's and the University's Financial Statements that have a significant effect on the amounts reported other than those disclosed below:*

(i) *Allowance for Impairment of Receivables*

*The Group and the University assess at each reporting date whether there is any objective evidence that a Financial Asset is impaired. To determine whether there is objective evidence of impairment, the Group and the University consider factors such as the inability of the debtor to repay and significant default or delay in payments. If there is evidence of potential uncollectable, the amount and timing of future cash flows are estimated based on historical loss experience for assets with similar credit risk characteristics.*

**2. DASAR PERAKAUNAN UTAMA** (samb.)

**2.27** Pertimbangan Perakaunan Kritikal dan Ketidakpastian dalam Sumber Utama Anggaran (samb.)

- (ii) Perubahan Anggaran Jangka Hayat bagi Hartanah, Loji dan Peralatan, Aset Tak Ketara dan Hartanah Pelaburan

Semua Hartanah, Loji dan Peralatan dan Hartanah Pelaburan disusut nilaikan mengikut kaedah garis lurus sepanjang jangka hayat aset tersebut. Perubahan dalam anggaran corak penggunaan aset dan pembangunan teknologi boleh memberi kesan kepada jangka hayat dan nilai sisa aset tersebut. Ini akan menyebabkan susut nilai aset pada masa hadapan akan disemak semula.

- (iii) Penentuan Hartanah Pelaburan

Sebahagian daripada hartanah Kumpulan dan Universiti adalah dipegang bagi mendapatkan pendapatan sewa atau untuk tujuan peningkatan nilai atau untuk kedua-duanya. Sebahagian yang lain pula dipegang untuk kegunaan sendiri. Jika bahagian suatu hartanah itu yang dipegang untuk tujuan mendapatkan pendapatan sewa atau untuk peningkatan nilai boleh dijual secara berasingan atau dipajak secara berasingan sebagai Pajak Kewangan, maka Kumpulan dan Universiti akan mengkategorikan bahagian tersebut sebagai Hartanah Pelaburan. Manakala jika suatu bahagian hartanah itu tidak boleh dijual atau dipajak secara berasingan, maka ia akan diklasifikasikan sebagai Hartanah Pelaburan jika sebahagian hartanah yang lain yang dipegang untuk kegunaan sendiri adalah tidak signifikan.

**2. SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

**2.27** *Critical Accounting Judgments and Key Sources of Estimation Uncertainty* (cont'd.)

- (ii) *Changes in Estimated Useful Lives of Property, Plant and Equipment, Intangible Assets, and Investment Properties*

*All Property, Plant and Equipment and Investment Properties are depreciated on a straight-line basis over their useful lives. Changes in the estimated pattern of usage of the assets and technological developments can affect the useful lives and residual values of these assets. This will result in a revision of the future depreciation of the assets.*

- (iii) *Determination of Investment Properties*

*Some of the Property of the Group and the University are held to earn rental income or for capital appreciation or both. Others are held for own use. If a portion of a property that is held to earn rental income or for capital appreciation can be sold separately or leased out separately under a Finance Lease, then the Group and the University will categorise that portion as an Investment Properties. However, if a portion of the Property cannot be sold or leased out separately, it will be classified as an Investment Properties if the portion held for own use is insignificant.*

## UNIVERSITI SAINS MALAYSIA

NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

### 2. DASAR PERAKAUNAN UTAMA (samb.)

2.27 Pertimbangan Perakaunan Kritikal dan Ketidakpastian dalam Sumber Utama Anggaran (samb.)

(iv) Pengukuran Peruntukan

Kumpulan dan Universiti sentiasa menggunakan anggaran terbaik sebagai asas untuk mengukur suatu peruntukan itu. Anggaran itu dibuat berdasarkan kepada pengalaman lalu, lain-lain petunjuk atau andaian, perkembangan terkini dan peristiwa masa hadapan yang munasabah dalam menentukan suatu peruntukan.

### 2. SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

2.27 *Critical Accounting Judgments and Key Sources of Estimation Uncertainty (cont'd.)*

(iv) *Measurement of Provisions*

*The Group and the University always use the best estimate as the basis for measuring a provision. This estimate is made based on past experience, other indicators or assumptions, recent developments, and reasonable future events in determining a provision.*

### 3. INVENTORI INVENTORIES

	Kumpulan Group		Universiti University	
	2024 RM	2023 RM	2024 RM	2023 RM
Ubat-ubatan dan Pakai Habis <i>Medications and Consumables</i>	14,254,680	14,562,070	14,254,680	14,562,070
Bahan Kimia Pengajaran dan Penyelidikan <i>Chemical Supplies for Teaching and Research</i>	93,403	122,988	93,403	122,979
	<b>14,348,083</b>	<b>14,685,058</b>	<b>14,348,083</b>	<b>14,685,049</b>

UNIVERSITI SAINS MALAYSIA

NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

4. URUS NIAGA PERTUKARAN BELUM TERIMA  
RECEIVABLES FROM EXCHANGE TRANSACTIONS

	Nilai Bawa Carrying Value			Kategori Aset Asset Category		Pergerakan Penjejasan Nilai Movement of Impairment				
	Jumlah Kasar Gross Amount	Penjejasan Nilai Impairment	Nilai Bawa Bersih Net Carrying Value	Aset Semasa Current Assets	Aset Bukan Semasa Non-Current Assets	Baki awal Opening Balance	Caj Tahun Semasa Charge for The Year	Penjejasan Nilai Dibaik Pulih Reversal of Impairment	Hapus Kira Tahun Semasa Write-off	Baki Akhir Ending Balance
	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM
<b>Kumpulan</b>										
<b>Group</b>										
<b>2024</b>										
Akaun Belum Terima Perdagangan <i>Trade Receivables</i>	7,150,505	(1,280,820)	5,869,685	5,869,685	-	1,323,537	345,278	(387,995)	-	1,280,820
Akaun Belum Terima Pelajar <i>Student Receivables</i>	38,015,890	(3,746,573)	34,269,317	33,310,452	958,865	3,132,032	1,625,636	(1,011,095)	-	3,746,573
Akaun Belum Terima Pesakit <i>Patient Receivables</i>	3,483,160	(1,748,825)	1,734,335	1,734,335	-	1,640,713	517,945	(69,987)	(339,846)	1,748,825
Faedah Terakru Pelaburan <i>Accrued Interests on Investments</i>	9,764,834	-	9,764,834	9,764,834	-	-	-	-	-	-
	<b>58,414,389</b>	<b>(6,776,218)</b>	<b>51,638,171</b>	<b>50,679,306</b>	<b>958,865</b>	<b>6,096,282</b>	<b>2,488,859</b>	<b>(1,469,077)</b>	<b>(339,846)</b>	<b>6,776,218</b>
<b>2023</b>										
Akaun Belum Terima Perdagangan <i>Trade Receivables</i>	5,037,725	(1,323,537)	3,714,188	3,714,188	-	1,822,694	374,915	(799,762)	(74,310)	1,323,537
Akaun Belum Terima Pelajar <i>Student Receivables</i>	45,006,595	(3,132,032)	41,874,563	40,539,219	1,335,344	1,473,280	1,789,668	(129,866)	(1,050)	3,132,032
Akaun Belum Terima Pesakit <i>Patient Receivables</i>	2,938,286	(1,640,713)	1,297,573	1,297,573	-	2,059,223	447,152	(101,623)	(764,039)	1,640,713
Faedah Terakru Pelaburan <i>Accrued Interests on Investments</i>	7,783,582	-	7,783,582	7,783,582	-	-	-	-	-	-
	<b>60,766,188</b>	<b>(6,096,282)</b>	<b>54,669,906</b>	<b>53,334,562</b>	<b>1,335,344</b>	<b>5,355,197</b>	<b>2,611,735</b>	<b>(1,031,251)</b>	<b>(839,399)</b>	<b>6,096,282</b>

Penjejasan nilai diukur secara individu berdasarkan penilaian pengurusan dan pengumuran Akaun Belum Terima pada akhir tahun pelaporan.  
*Impairment is measured individually based on management's assessment and the aging of Receivables at the end of the reporting year.*

## UNIVERSITI SAINS MALAYSIA

### NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

#### 4. URUS NIAGA PERTUKARAN BELUM TERIMA (SAMB.) RECEIVABLES FROM EXCHANGE TRANSACTIONS (CONT'D.)

Analisa pengumuman Urus Niaga Pertukaran Belum Terima adalah seperti berikut:

The ageing analysis of Exchange Receivables is as follows:

	Tidak Melebihi 1 tahun <i>Less than 1 Year</i>	Melebihi 1 hingga 3 tahun <i>Between 1 to 3 Years</i>	Melebihi 3 hingga 5 tahun <i>Between 3 to 5 Years</i>	Melebihi 5 tahun <i>More than 5 Years</i>	Jumlah <i>Total</i>
	RM	RM	RM	RM	RM
<b>Kumpulan</b>					
<i>Group</i>					
<b>2024</b>					
Akaun Belum Terima Perdagangan <i>Trade Receivables</i>	5,157,427	1,236,610	291,902	464,566	7,150,505
Akaun Belum Terima Pelajar <i>Student Receivables</i>	34,947,022	1,963,395	976,791	128,682	38,015,890
Akaun Belum Terima Pesakit <i>Patient Receivables</i>	1,708,368	761,825	650,024	362,943	3,483,160
Faedah Terakru Pelaburan <i>Accrued Interests on Investments</i>	9,764,834	-	-	-	9,764,834
	<b>51,577,651</b>	<b>3,961,830</b>	<b>1,918,717</b>	<b>956,191</b>	<b>58,414,389</b>
<b>2023</b>					
Akaun Belum Terima Perdagangan <i>Trade Receivables</i>	3,696,969	773,353	235,248	332,155	5,037,725
Akaun Belum Terima Pelajar <i>Student Receivables</i>	42,450,294	1,918,585	521,202	116,514	45,006,595
Akaun Belum Terima Pesakit <i>Patient Receivables</i>	1,276,947	642,249	762,025	257,065	2,938,286
Faedah Terakru Pelaburan <i>Accrued Interests on Investments</i>	7,783,582	-	-	-	7,783,582
	<b>55,207,792</b>	<b>3,334,187</b>	<b>1,518,475</b>	<b>705,734</b>	<b>60,766,188</b>

**UNIVERSITI SAINS MALAYSIA**

**NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

**4. URUS NIAGA PERTUKARAN BELUM TERIMA (SAMB.)**  
*RECEIVABLES FROM EXCHANGE TRANSACTIONS (CONT'D.)*

	Nilai Bawa <i>Carrying Value</i>			Kategori Aset <i>Asset Category</i>		Pergerakan Penjelasan Nilai <i>Movement of Impairment</i>				
	Jumlah Kasar <i>Gross Amount</i>	Penjelasan Nilai <i>Impairment</i>	Nilai Bawa Bersih <i>Net Carrying Value</i>	Aset Semasa <i>Current Assets</i>	Aset Bukan Semasa <i>Non-Current Assets</i>	Baki awal <i>Opening Balance</i>	Caj Tahun Semasa <i>Charge for The Year</i>	Penjelasan Nilai Dibaik Pulih <i>Reversal of Impairment</i>	Hapus Kira Tahun Semasa <i>Write-off</i>	Baki Akhir <i>Ending Balance</i>
	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM
<b>Universiti</b> <i>University</i> <b>2024</b>										
Akaun Belum Terima Perdagangan <i>Trade Receivables</i>	3,967,181	(1,025,709)	2,941,472	2,941,472	-	1,083,556	254,178	(312,025)	-	1,025,709
Akaun Belum Terima Pelajar <i>Student Receivables</i>	38,015,890	(3,746,573)	34,269,317	33,310,452	958,865	3,132,032	1,625,636	(1,011,095)	-	3,746,573
Akaun Belum Terima Pesakit <i>Patient Receivables</i>	3,562,250	(1,748,825)	1,813,425	1,813,425	-	1,640,713	517,945	(69,987)	(339,846)	1,748,825
Faedah Terakru Pelaburan <i>Accrued Interests on Investments</i>	9,580,355	-	9,580,355	9,580,355	-	-	-	-	-	-
	<b>55,125,676</b>	<b>(6,521,107)</b>	<b>48,604,569</b>	<b>47,645,704</b>	<b>958,865</b>	<b>5,856,301</b>	<b>2,397,759</b>	<b>(1,393,107)</b>	<b>(339,846)</b>	<b>6,521,107</b>
<b>2023</b>										
Akaun Belum Terima Perdagangan <i>Trade Receivables</i>	3,060,447	(1,083,556)	1,976,891	1,976,891	-	1,510,839	314,615	(667,588)	(74,310)	1,083,556
Akaun Belum Terima Pelajar <i>Student Receivables</i>	45,006,595	(3,132,032)	41,874,563	40,539,219	1,335,344	1,473,280	1,789,668	(129,866)	(1,050)	3,132,032
Akaun Belum Terima Pesakit <i>Patient Receivables</i>	2,938,286	(1,640,713)	1,297,573	1,297,573	-	2,059,223	447,152	(101,623)	(764,039)	1,640,713
Faedah Terakru Pelaburan <i>Accrued Interests on Investments</i>	7,642,730	-	7,642,730	7,642,730	-	-	-	-	-	-
	<b>58,648,058</b>	<b>(5,856,301)</b>	<b>52,791,757</b>	<b>51,456,413</b>	<b>1,335,344</b>	<b>5,043,342</b>	<b>2,551,435</b>	<b>(899,077)</b>	<b>(839,399)</b>	<b>5,856,301</b>

Penjelasan nilai diukur secara individu berdasarkan penilaian pengurusan dan pengumuran Akaun Belum Terima pada akhir tahun pelaporan.  
*Impairment is measured individually based on management's assessment and the aging of Receivables at the end of the reporting year.*

## UNIVERSITI SAINS MALAYSIA

### NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

#### 4. URUS NIAGA PERTUKARAN BELUM TERIMA (SAMB.) RECEIVABLES FROM EXCHANGE TRANSACTIONS (CONT'D.)

Analisa pengumuran Urus Niaga Pertukaran Belum Terima adalah seperti berikut:

The ageing analysis of Exchange Receivables is as follows:

	Tidak Melebihi 1 tahun <i>Within 1 Year</i>	Melebihi 1 hingga 3 tahun <i>Between 1 to 3 Years</i>	Melebihi 3 hingga 5 tahun <i>Between 3 to 5 Years</i>	Melebihi 5 tahun <i>More than 5 Years</i>	Jumlah <i>Total</i>
	RM	RM	RM	RM	RM
<b>Universiti</b>					
<i>University</i>					
<b>2024</b>					
Akaun Belum Terima Perdagangan <i>Trade Receivables</i>	2,470,591	899,145	132,879	464,566	3,967,181
Akaun Belum Terima Pelajar <i>Student Receivables</i>	34,947,022	1,963,395	976,791	128,682	38,015,890
Akaun Belum Terima Pesakit <i>Patient Receivables</i>	1,787,458	761,825	650,024	362,943	3,562,250
Faedah Terakru Pelaburan <i>Accrued Interests on Investments</i>	9,580,355	-	-	-	9,580,355
	<b>48,785,426</b>	<b>3,624,365</b>	<b>1,759,694</b>	<b>956,191</b>	<b>55,125,676</b>
<b>2023</b>					
Akaun Belum Terima Perdagangan <i>Trade Receivables</i>	1,967,695	532,374	230,906	329,471	3,060,446
Akaun Belum Terima Pelajar <i>Student Receivables</i>	42,450,294	1,918,585	521,202	116,514	45,006,595
Akaun Belum Terima Pesakit <i>Patient Receivables</i>	1,276,948	642,249	762,025	257,065	2,938,287
Faedah Terakru Pelaburan <i>Accrued Interests on Investments</i>	7,642,730	-	-	-	7,642,730
	<b>53,337,667</b>	<b>3,093,208</b>	<b>1,514,133</b>	<b>703,050</b>	<b>58,648,058</b>

UNIVERSITI SAINS MALAYSIA

NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

5. PELBAGAI AKAUN BELUM TERIMA DAN DEPOSIT  
OTHER RECEIVABLES AND DEPOSITS

	Nilai Bawa Carrying Value			Kategori Aset Asset Category		Pergerakan Penjejasan Nilai Movement of Impairment				
	Jumlah Kasar Gross Amount	Penjejasan Nilai Impairment	Nilai Bawa Bersih Net Carrying Value	Aset Semasa Current Assets	Aset Bukan Semasa Non-Current Assets	Baki awal Opening Balance	Caj Tahun Semasa Charge for The Year	Penjejasan Nilai Dibaik Pulih Reversal of Impairment	Hapus Kira Tahun Semasa Write-off	Baki Akhir Ending Balance
<b>Kumpulan</b> Group <b>2024</b>										
<u>Urus Niaga Pertukaran Belum Terima</u> <i>Receivables from Exchange Transactions</i>										
Pinjaman Staf <i>Staff Loans</i>	4,642,170	-	4,642,170	1,736,391	2,905,779	-	-	-	-	-
Pinjaman Pelajar <i>Student Loans</i>	163,555	(163,555)	-	-	-	207,309	4,967	(48,721)	-	163,555
Prabayar dan Deposit <i>Prepayments and Deposits</i>	10,328,392	-	10,328,392	10,328,392	-	-	-	-	-	-
<u>Urus Niaga Bukan Pertukaran Belum Terima</u> <i>Receivables from Non-Exchange Transactions</i>										
Akaun Belum Terima Pelbagai <i>Other Receivables</i>	1,333,564	(10,736)	1,322,828	1,322,828	-	7,136	3,600	-	-	10,736
Akaun Belum Terima Mungkir Perjanjian <i>Breach of Contract Receivables</i>	36,978,010	(19,017,934)	17,960,076	2,658,977	15,301,099	20,555,703	315,774	(1,853,543)	-	19,017,934
Pendahuluan dan Akaun Belum Terima Staf <i>Advances and Staff Receivables</i>	59,912	(47,203)	12,709	12,709	-	56,179	10,327	(7,482)	(11,821)	47,203
	<b>53,505,603</b>	<b>(19,239,428)</b>	<b>34,266,175</b>	<b>16,059,297</b>	<b>18,206,878</b>	<b>20,826,327</b>	<b>334,668</b>	<b>(1,909,746)</b>	<b>(11,821)</b>	<b>19,239,428</b>

Penjejasan nilai diukur secara individu berdasarkan penilaian pengurusan dan pengumuran Pelbagai Akaun Belum Terima Dan Deposit pada akhir tahun pelaporan.  
*Impairment is measured individually based on management's assessment and the aging of Other Receivables and Deposits at the end of the reporting year.*

**UNIVERSITI SAINS MALAYSIA**

**NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

**5. PELBAGAI AKAUN BELUM TERIMA DAN DEPOSIT (SAMB.)**  
*OTHER RECEIVABLES AND DEPOSITS (CONT'D.)*

	Nilai Bawa <i>Carrying Value</i>			Kategori Aset <i>Asset Category</i>		Pergerakan Penjejasan Nilai <i>Movement of Impairment</i>				
	Jumlah Kasar <i>Gross Amount</i>	Penjejasan Nilai <i>Impairment</i>	Nilai Bawa Bersih <i>Net Carrying Value</i>	Aset Semasa <i>Current Assets</i>	Aset Bukan Semasa <i>Non-Current Assets</i>	Baki awal <i>Opening Balance</i>	Caj Tahun Semasa <i>Charge for The Year</i>	Penjejasan Nilai Dibaik Pulih <i>Reversal of Impairment</i>	Hapus Kira Tahun Semasa <i>Write-off</i>	Baki Akhir <i>Ending Balance</i>
	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM
<b>Kumpulan</b> <i>Group</i>										
<b>2023</b>										
<u>Urus Niaga Pertukaran Belum Terima</u> <i>Receivables from Exchange Transactions</i>										
Pinjaman Staf <i>Staff Loans</i>	4,590,179	-	4,590,179	1,462,886	3,127,293	-	-	-	-	-
Pinjaman Pelajar <i>Student Loans</i>	207,609	(207,309)	300	300	-	198,533	9,764	(988)	-	207,309
Prabayar dan Deposit <i>Prepayments and Deposits</i>	10,756,344	-	10,756,344	10,756,344	-	-	-	-	-	-
<u>Urus Niaga Bukan Pertukaran Belum Terima</u> <i>Receivables from Non-Exchange Transactions</i>										
Akaun Belum Terima Pelbagai <i>Other Receivables</i>	2,330,014	(7,136)	2,322,878	2,322,878	-	1,737	5,399	-	-	7,136
Akaun Belum Terima Mungkir Perjanjian <i>Breach of Contract Receivables</i>	40,067,644	(20,555,703)	19,511,941	1,685,118	17,826,823	25,968,088	1,944,848	(3,663,218)	(3,694,015)	20,555,703
Pendahuluan dan Akaun Belum Terima Staf <i>Advances and Staff Receivables</i>	108,050	(56,179)	51,871	51,871	-	91,832	23,194	(12,543)	(46,304)	56,179
	<b>58,059,840</b>	<b>(20,826,327)</b>	<b>37,233,513</b>	<b>16,279,397</b>	<b>20,954,116</b>	<b>26,260,190</b>	<b>1,983,205</b>	<b>(3,676,749)</b>	<b>(3,740,319)</b>	<b>20,826,327</b>

Penjejasan nilai diukur secara individu berdasarkan penilaian pengurusan dan pengumuran Pelbagai Akaun Belum Terima Dan Deposit pada akhir tahun pelaporan.  
*Impairment is measured individually based on management's assessment and the aging of Other Receivables and Deposits at the end of the reporting year.*

## UNIVERSITI SAINS MALAYSIA

### NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

#### 5. PELBAGAI AKAUN BELUM TERIMA DAN DEPOSIT (SAMB.) OTHER RECEIVABLES AND DEPOSITS (CONT'D.)

Analisa pengumuran Pelbagai Akaun Belum Terima Dan Deposit adalah seperti berikut:  
The ageing analysis of Other Receivables and Deposits is as follows:

	Tidak Melebihi 1 tahun <i>Less than 1 Year</i>	Melebihi 1 hingga 3 tahun <i>Between 1 to 3 Years</i>	Melebihi 3 hingga 5 tahun <i>Between 3 to 5 Years</i>	Melebihi 5 tahun <i>More than 5 Years</i>	Jumlah <i>Total</i>
	RM	RM	RM	RM	RM
<b>Kumpulan</b>					
<i>Group</i>					
<b>2024</b>					
<u>Urus Niaga Pertukaran Belum Terima</u>					
<i>Receivables from Exchange Transactions</i>					
Pinjaman Staf <i>Staff Loans</i>	1,736,391	1,828,808	834,626	242,345	4,642,170
Pinjaman Pelajar <i>Student Loans</i>	7,969	24,174	46,758	84,654	163,555
Prabayar dan Deposit <i>Prepayments and Deposits</i>	9,528,924	284,750	268,280	246,438	10,328,392
<u>Urus Niaga Bukan Pertukaran Belum Terima</u>					
<i>Receivables from Non-Exchange Transactions</i>					
Akaun Belum Terima Pelbagai <i>Other Receivables</i>	773,899	557,928	1,737	-	1,333,564
Akaun Belum Terima Mungkir Perjanjian <i>Breach of Contract Receivables</i>	937,348	7,127,305	3,711,491	25,201,866	36,978,010
Pendahuluan dan Akaun Belum Terima Staf <i>Advances and Staff Receivables</i>	12,710	22,576	7,343	17,283	59,912
	<b>12,997,241</b>	<b>9,845,541</b>	<b>4,870,235</b>	<b>25,792,586</b>	<b>53,505,603</b>

**UNIVERSITI SAINS MALAYSIA**

**NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

**5. PELBAGAI AKAUN BELUM TERIMA DAN DEPOSIT (SAMB.)**  
*OTHER RECEIVABLES AND DEPOSITS (CONT'D.)*

**Kumpulan**

*Group*

**2023**

Urus Niaga Pertukaran Belum Terima

*Receivables from Exchange Transactions*

Pinjaman Staf

*Staff Loans*

Pinjaman Pelajar

*Student Loans*

Prabayar dan Deposit

*Prepayments and Deposits*

Urus Niaga Bukan Pertukaran Belum Terima

*Receivables from Non-Exchange Transactions*

Akaun Belum Terima Pelbagai

*Other Receivables*

Akaun Belum Terima Mungkir Perjanjian

*Breach of Contract Receivables*

Pendahuluan dan Akaun Belum Terima Staf

*Advances and Staff Receivables*

	Tidak Melebihi 1 tahun <i>Less than 1 Year</i>	Melebihi 1 hingga 3 tahun <i>Between 1 to 3 Years</i>	Melebihi 3 hingga 5 tahun <i>Between 3 to 5 Years</i>	Melebihi 5 tahun <i>More than 5 Years</i>	Jumlah <i>Total</i>
	RM	RM	RM	RM	RM
Pinjaman Staf <i>Staff Loans</i>	1,462,886	2,588,513	381,551	157,229	4,590,179
Pinjaman Pelajar <i>Student Loans</i>	10,314	22,370	66,156	108,769	207,609
Prabayar dan Deposit <i>Prepayments and Deposits</i>	9,731,763	105,268	17,075	902,238	10,756,344
Akaun Belum Terima Pelbagai <i>Other Receivables</i>	1,938,680	390,097	1,237	-	2,330,014
Akaun Belum Terima Mungkir Perjanjian <i>Breach of Contract Receivables</i>	1,517,591	7,644,833	8,289,390	22,615,830	40,067,644
Pendahuluan dan Akaun Belum Terima Staf <i>Advances and Staff Receivables</i>	37,815	25,276	44,959	-	108,050
	<b>14,699,049</b>	<b>10,776,357</b>	<b>8,800,368</b>	<b>23,784,066</b>	<b>58,059,840</b>

**UNIVERSITI SAINS MALAYSIA**

**NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

**5. PELBAGAI AKAUN BELUM TERIMA DAN DEPOSIT (SAMB.)**  
*OTHER RECEIVABLES AND DEPOSITS (CONT'D.)*

	Nilai Bawa <i>Carrying Value</i>			Kategori Aset <i>Asset Category</i>		Pergerakan Penjejasan Nilai <i>Movement of Impairment</i>				
	Jumlah Kasar <i>Gross Amount</i>	Penjejasan Nilai <i>Impairment</i>	Nilai Bawa Bersih <i>Net Carrying Value</i>	Aset Semasa <i>Current Assets</i>	Aset Bukan Semasa <i>Non-Current Assets</i>	Baki awal <i>Opening Balance</i>	Caj Tahun Semasa <i>Charge for The Year</i>	Penjejasan Nilai Dibaik Pulih <i>Reversal of Impairment</i>	Hapus Kira Tahun Semasa <i>Write-off</i>	Baki Akhir <i>Ending Balance</i>
<b>Universiti</b> <i>University</i> <b>2024</b>										
<u>Urus Niaga Pertukaran Belum Terima</u> <i>Receivables from Exchange Transactions</i>										
Pinjaman Staf <i>Staff Loans</i>	4,642,170	-	4,642,170	1,736,391	2,905,779	-	-	-	-	-
Pinjaman Pelajar <i>Student Loans</i>	163,555	(163,555)	-	-	-	207,309	4,967	(48,721)	-	163,555
Akaun Belum Terima Entiti Dikawal <i>Receivables from Controlled Entity</i>	13,642,630	-	13,642,630	13,642,630	-	-	-	-	-	-
Prabayar dan Deposit <i>Prepayments and Deposits</i>	9,037,367	-	9,037,367	9,037,367	-	-	-	-	-	-
<u>Urus Niaga Bukan Pertukaran Belum Terima</u> <i>Receivables from Non-Exchange Transactions</i>										
Akaun Belum Terima Pelbagai <i>Other Receivables</i>	728,863	(10,736)	718,127	718,127	-	7,136	3,600	-	-	10,736
Akaun Belum Terima Mungkir Perjanjian <i>Breach of Contract Receivables</i>	36,978,010	(19,017,934)	17,960,076	2,658,977	15,301,099	20,555,703	315,774	(1,853,543)	-	19,017,934
Pendahuluan dan Akaun Belum Terima Staf <i>Advances and Staff Receivables</i>	59,912	(47,203)	12,709	12,709	-	56,179	10,327	(7,482)	(11,821)	47,203
	<b>65,252,507</b>	<b>(19,239,428)</b>	<b>46,013,079</b>	<b>27,806,201</b>	<b>18,206,878</b>	<b>20,826,327</b>	<b>334,668</b>	<b>(1,909,746)</b>	<b>(11,821)</b>	<b>19,239,428</b>

Penjejasan nilai diukur secara individu berdasarkan penilaian pengurusan dan pengumuran Pelbagai Akaun Belum Terima Dan Deposit pada akhir tahun pelaporan.  
*Impairment is measured individually based on management's assessment and the aging of Other Receivables and Deposits at the end of the reporting year.*

**UNIVERSITI SAINS MALAYSIA**

**NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

**5. PELBAGAI AKAUN BELUM TERIMA DAN DEPOSIT (SAMB.)**  
*OTHER RECEIVABLES AND DEPOSITS (CONT'D.)*

	Nilai Bawa <i>Carrying Value</i>			Kategori Aset <i>Asset Category</i>		Pergerakan Penjejasan Nilai <i>Movement of Impairment</i>				
	Jumlah Kasar <i>Gross Amount</i>	Penjejasan Nilai <i>Impairment</i>	Nilai Bawa Bersih <i>Net Carrying Value</i>	Aset Semasa <i>Current Assets</i>	Aset Bukan Semasa <i>Non-Current Assets</i>	Baki awal <i>Opening Balance</i>	Caj Tahun Semasa <i>Charge for The Year</i>	Penjejasan Nilai Dibaik Pulih <i>Reversal of Impairment</i>	Hapus Kira Tahun Semasa <i>Write-off</i>	Baki Akhir <i>Ending Balance</i>
<b>Universiti</b> <i>University</i>										
<b>2023</b>										
<u>Urus Niaga Pertukaran Belum Terima</u> <i>Receivables from Exchange Transactions</i>										
Pinjaman Staf <i>Staff Loans</i>	4,590,179	-	4,590,179	1,462,886	3,127,293	-	-	-	-	-
Pinjaman Pelajar <i>Student Loans</i>	207,609	(207,309)	300	300	-	198,533	9,764	(988)	-	207,309
Akaun Belum Terima Entiti Dikawal <i>Receivables from Controlled Entity</i>	12,527,782	-	12,527,782	12,527,782	-	-	-	-	-	-
Prabayar dan Deposit <i>Prepayments and Deposits</i>	9,489,983	-	9,489,983	9,489,983	-	-	-	-	-	-
<u>Urus Niaga Bukan Pertukaran Belum Terima</u> <i>Receivables from Non-Exchange Transactions</i>										
Akaun Belum Terima Pelbagai <i>Other Receivables</i>	1,574,637	(7,136)	1,567,501	1,567,501	-	1,737	5,399	-	-	7,136
Akaun Belum Terima Mungkir Perjanjian <i>Breach of Contract Receivables</i>	40,067,644	(20,555,703)	19,511,941	1,685,118	17,826,823	25,968,088	1,944,848	(3,663,218)	(3,694,015)	20,555,703
Pendahuluan dan Akaun Belum Terima Staf <i>Advances and Staff Receivables</i>	108,050	(56,179)	51,871	51,871	-	91,832	23,194	(12,543)	(46,304)	56,179
	<b>68,565,884</b>	<b>(20,826,327)</b>	<b>47,739,557</b>	<b>26,785,441</b>	<b>20,954,116</b>	<b>26,260,190</b>	<b>1,983,205</b>	<b>(3,676,749)</b>	<b>(3,740,319)</b>	<b>20,826,327</b>

Penjejasan nilai diukur secara individu berdasarkan penilaian pengurusan dan pengumuran Pelbagai Akaun Belum Terima Dan Deposit pada akhir tahun pelaporan.  
*Impairment is measured individually based on management's assessment and the aging of Other Receivables and Deposits at the end of the reporting year.*

## UNIVERSITI SAINS MALAYSIA

### NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

#### 5. PELBAGAI AKAUN BELUM TERIMA DAN DEPOSIT (SAMB.) OTHER RECEIVABLES AND DEPOSITS (CONT'D.)

Analisa pengumuran Pelbagai Akaun Belum Terima Dan Deposit adalah seperti berikut:

The ageing analysis of Other Receivables and Deposits is as follows:

	Tidak Melebihi 1 tahun <i>Less than 1 Year</i>	Melebihi 1 hingga 3 tahun <i>Between 1 to 3 Years</i>	Melebihi 3 hingga 5 tahun <i>Between 3 to 5 Years</i>	Melebihi 5 tahun <i>More than 5 Years</i>	Jumlah <i>Total</i>
	RM	RM	RM	RM	RM
<b>Universiti</b>					
<i>University</i>					
<b>2024</b>					
<u>Urus Niaga Pertukaran Belum Terima</u>					
<i>Receivables from Exchange Transactions</i>					
Pinjaman Staf					
<i>Staff Loans</i>	1,736,391	1,828,808	834,626	242,345	4,642,170
Pinjaman Pelajar					
<i>Student Loans</i>	7,969	24,174	46,758	84,654	163,555
Akaun Belum Terima Entiti Dikawal					
<i>Receivables from Controlled Entity</i>	7,501,574	4,434,696	1,706,360	-	13,642,630
Prabayar dan Deposit					
<i>Prepayments and Deposits</i>	8,770,407	172,960	-	94,000	9,037,367
<u>Urus Niaga Bukan Pertukaran Belum Terima</u>					
<i>Receivables from Non-Exchange Transactions</i>					
Akaun Belum Terima Pelbagai					
<i>Other Receivables</i>	718,127	8,999	1,737	-	728,863
Akaun Belum Terima Mungkir Perjanjian					
<i>Breach of Contract Receivables</i>	937,348	7,127,305	3,711,491	25,201,866	36,978,010
Pendahuluan dan Akaun Belum Terima Staf					
<i>Advances and Staff Receivables</i>	12,710	22,576	7,343	17,283	59,912
	<b>19,684,526</b>	<b>13,619,518</b>	<b>6,308,315</b>	<b>25,640,148</b>	<b>65,252,507</b>

**UNIVERSITI SAINS MALAYSIA**

**NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

**5. PELBAGAI AKAUN BELUM TERIMA DAN DEPOSIT (SAMB.)**  
*OTHER RECEIVABLES AND DEPOSITS (CONT'D.)*

	Tidak Melebihi 1 tahun <i>Less than 1 Year</i>	Melebihi 1 hingga 3 tahun <i>Between 1 to 3 Years</i>	Melebihi 3 hingga 5 tahun <i>Between 3 to 5 Years</i>	Melebihi 5 tahun <i>More than 5 Years</i>	Jumlah <i>Total</i>
	RM	RM	RM	RM	RM
<b>Universiti</b>					
<i>University</i>					
<b>2023</b>					
<u>Urus Niaga Pertukaran Belum Terima</u>					
<i>Receivables from Exchange Transactions</i>					
Pinjaman Staf	1,462,886	2,588,513	381,551	157,229	4,590,179
<i>Staff Loans</i>					
Pinjaman Pelajar	10,314	22,370	66,156	108,769	207,609
<i>Student Loans</i>					
Akaun Belum Terima Entiti Dikawal	6,390,030	2,558,753	3,578,999	-	12,527,782
<i>Receivables from Controlled Entity</i>					
Prabayar dan Deposit	9,489,983	-	-	-	9,489,983
<i>Prepayments and Deposits</i>					
<u>Urus Niaga Bukan Pertukaran Belum Terima</u>					
<i>Receivables from Non-Exchange Transactions</i>					
Akaun Belum Terima Pelbagai	1,567,501	5,899	1,237	-	1,574,637
<i>Other Receivables</i>					
Akaun Belum Terima Mungkir Perjanjian	1,517,591	7,644,833	8,289,390	22,615,830	40,067,644
<i>Breach of Contract Receivables</i>					
Pendahuluan dan Akaun Belum Terima Staf	37,815	25,276	44,959	-	108,050
<i>Advances and Staff Receivables</i>					
	<b>20,476,120</b>	<b>12,845,644</b>	<b>12,362,292</b>	<b>22,881,828</b>	<b>68,565,884</b>

## UNIVERSITI SAINS MALAYSIA

### NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

#### 6. PELABURAN LAIN OTHER INVESTMENTS

	Kumpulan Group		Universiti University	
	2024 RM	2023 RM	2024 RM	2023 RM
<u>Pelaburan lain jangka pendek</u> <i>Other Short-Term Investments</i>				
Instrumen kewangan pada nilai saksama melalui lebihan dalam tahun: <i>Financial instruments at fair value through surplus for the year:</i>				
Simpanan Tetap melebihi 3 bulan hingga 12 bulan <i>Fixed Deposits between 3 to 12 months</i>	902,057,103	661,684,122	892,323,136	652,498,995
Dana Ekuiti <i>Equity Fund</i>	8,000,000	8,000,000	-	-
	<u>910,057,103</u>	<u>669,684,122</u>	<u>892,323,136</u>	<u>652,498,995</u>
Peningkatan nilai saksama: <i>Increase in fair value:</i>				
Dana Ekuiti <i>Equity Fund</i>	637,740	215,374	-	-
	<u>910,694,843</u>	<u>669,899,496</u>	<u>892,323,136</u>	<u>652,498,995</u>
<u>Pelaburan lain jangka panjang</u> <i>Other Long-Term Investments</i>				
Instrumen kewangan pada nilai saksama melalui lebihan dalam tahun: <i>Financial instruments at fair value through surplus for the year:</i>				
Saham Tersiarharga <i>Quoted Shares</i>	1,850,000	1,720,000	1,850,000	1,720,000
Peningkatan nilai saksama: <i>Increase in fair value:</i>				
Saham Tersiarharga <i>Quoted Shares</i>	105,000	130,000	105,000	130,000
	<u>1,955,000</u>	<u>1,850,000</u>	<u>1,955,000</u>	<u>1,850,000</u>
Instrumen kewangan pada nilai kos: <i>Financial instruments at cost:</i>				
Saham Tak Tersiarharga <i>Unquoted Shares</i>	500,000	500,000	500,000	500,000
	<u>2,455,000</u>	<u>2,350,000</u>	<u>2,455,000</u>	<u>2,350,000</u>

## UNIVERSITI SAINS MALAYSIA

### NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

#### 6. PELABURAN LAIN (SAMB.) OTHER INVESTMENTS (CONT'D.)

Saham Tersiarharga terdiri daripada Takaful Malaysia Bhd. *The quoted shares consist of Takaful Malaysia Bhd.*

Saham Tak Tersiarharga terdiri daripada Multimedia Technology Enhancement Operations Sdn. Bhd. (METEOR). *The unquoted shares consist of Multimedia Technology Enhancement Operations Sdn. Bhd. (METEOR).*

Nilai saksama ditentukan dengan merujuk kepada sebut harga yang diterbitkan dalam pasaran aktif. *The fair value is determined by referring to market prices in active markets.*

Kadar keuntungan efektif bagi Simpanan Tetap Kumpulan adalah pada kadar antara 3.75% sehingga 4.15% setahun (2023: 3.30% sehingga 4.50% setahun) dengan tempoh matang antara 3 bulan sehingga 12 bulan. *The effective profit rate for Group Fixed Deposits ranges from 3.75% to 4.15% per annum (2023: 3.30% to 4.50% per annum) with maturity period between 3 to 12 months.*

## UNIVERSITI SAINS MALAYSIA

NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

### 7. TUNAI DAN KESETARAAN TUNAI CASH AND CASH EQUIVALENTS

	Kumpulan Group		Universiti University	
	2024 RM	2023 RM	2024 RM	2023 RM
Simpanan Tetap di Institusi Kewangan Berlesen <i>Fixed Deposits at Licensed Financial Institutions</i>	15,640,355	103,323,126	-	86,750,000
Perjanjian Belian Balik (Repo) <i>Repurchase Agreements (Repo)</i>	42,500,000	2,000,000	42,500,000	2,000,000
Wang di Bank <i>Cash at Bank</i>	283,009,169	304,009,210	217,762,435	252,761,981
Wang di Tangan <i>Cash in Hand</i>	103,513	149,105	93,701	142,105
	<b>341,253,037</b>	<b>409,481,441</b>	<b>260,356,136</b>	<b>341,654,086</b>

Kadar keuntungan efektif bagi Simpanan Tetap Kumpulan adalah pada kadar antara 2.85% sehingga 4.00% setahun (2023: 2.89% sehingga 4.25% setahun) dengan tempoh matang dalam peletakan sehingga 3 bulan.

*The effective profit rate for Group Fixed Deposits ranges from 2.85% to 4.00% per annum (2023: 2.89% to 4.25% per annum) with maturity period less than 3 months.*

Kadar keuntungan efektif bagi Perjanjian Belian Balik (Repo) Universiti adalah pada kadar antara 2.75% hingga 3.40% setahun (2023: 2.50% sehingga 3.40% setahun) dengan tempoh matang dalam peletakan sehingga 3 bulan.

*The effective profit rate for University Repurchase Agreements (Repo) ranges from 2.75% to 3.40% per annum (2023: 2.50% to 3.40% per annum) with maturity period less than 3 months.*

Termasuk di dalam Tunai dan Kesetaraan Tunai Kumpulan dan Universiti adalah baki wang Amanah Kekal Hidup berjumlah RM17,049,478 (2023: RM17,062,478) yang hanya boleh digunakan untuk mendapatkan keuntungan dari pelaburan.

*Included in the Group and University Cash and Cash Equivalents is the balance of the Perpetual Trust Fund amounting to RM17,049,478 (2023: RM17,062,478), which can only be used to generate investment income.*

**UNIVERSITI SAINS MALAYSIA**

**NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

**8. HARTANAH, LOJI DAN PERALATAN  
PROPERTY, PLANT AND EQUIPMENT**

	<b>Tanah</b> <i>Land</i>	<b>Bangunan</b> <i>Buildings</i>	<b>Infrastruktur</b> <i>Infrastructures</i>	<b>Kenderaan dan Jentera</b> <i>Vehicles and Machineries</i>	<b>Alatan</b> <i>Equipment</i>	<b>Kerja Dalam Kemajuan</b> <i>Work-In-Progress</i>	<b>Jumlah</b> <i>Total</i>
	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>
<b>Kumpulan</b>							
<i>Group</i>							
<b>2024</b>							
<b>Kos</b>							
<i>Cost</i>							
Pada 1 Januari 2024							
<i>As at 1 January 2024</i>	5,026,324,176	1,822,548,949	105,560,620	44,998,175	1,177,006,369	39,406,696	8,215,844,985
Tambahan	-	2,127,136	191,397	2,642,505	71,772,536	46,377,925	123,111,499
<i>Addition</i>							
Pelarasan	-	-	-	-	70,760	-	70,760
<i>Adjustment</i>							
Hapus Kira / Jualan	-	-	-	(1,069,596)	(21,513,575)	-	(22,583,171)
<i>Written-off / Disposal</i>							
Pindahan dari Kerja Dalam Kemajuan	-	15,762,898	19,236,329	-	-	(34,999,227)	-
<i>Transfer from Work-In-Progress</i>							
Pada 31 Disember 2024	5,026,324,176	1,840,438,983	124,988,346	46,571,084	1,227,336,090	50,785,394	8,316,444,073
<i>As at 31 December 2024</i>							
<b>Susut Nilai Terkumpul</b>							
<i>Accumulated Depreciation</i>							
Pada 1 Januari 2024	1,610,554	1,490,429,046	64,584,062	42,299,765	1,086,824,082	-	2,685,747,509
<i>As at 1 January 2024</i>							
Caj Tahun Semasa	492,598	48,251,324	4,424,032	1,256,523	41,290,769	-	95,715,246
<i>Charge for The Year</i>							
Pelarasan	-	-	-	-	12,016	-	12,016
<i>Adjustment</i>							
Hapus Kira / Jualan	-	-	-	(1,069,586)	(21,438,401)	-	(22,507,987)
<i>Written-off / Disposal</i>							
Pada 31 Disember 2024	2,103,152	1,538,680,370	69,008,094	42,486,702	1,106,688,466	-	2,758,966,784
<i>As at 31 December 2024</i>							
<b>Nilai dibawa, pada 31 Disember 2024</b>	<b>5,024,221,024</b>	<b>301,758,613</b>	<b>55,980,252</b>	<b>4,084,382</b>	<b>120,647,624</b>	<b>50,785,394</b>	<b>5,557,477,289</b>
<i>Carrying Value as at 31 December 2024</i>							

Termasuk di dalam Hartanah, Loji dan Peralatan Kumpulan adalah Kenderaan dan Jentera bernilai RM152,041 yang telah dibiayai berdasarkan perjanjian sewa beli.  
*Included in the Group's Property, Plant and Equipment are Vehicles and Machinery valued at RM152,041, which have been financed under hire purchase agreements.*

# UNIVERSITI SAINS MALAYSIA

## NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

### 8. HARTANAH, LOJI DAN PERALATAN (SAMB.) PROPERTY, PLANT AND EQUIPMENT (CONT'D.)

	Tanah <i>Land</i>	Bangunan <i>Buildings</i>	Infrastruktur <i>Infrastructures</i>	Kenderaan dan Jentera <i>Vehicles and Machineries</i>	Alatan <i>Equipment</i>	Kerja Dalam Kemajuan <i>Work-In-Progress</i>	Jumlah <i>Total</i>
	RM	RM Dinyatakan Semula <i>Restated</i>	RM	RM	RM	RM	RM
<b>Kumpulan</b>							
<i>Group</i>							
<b>2023</b>							
<b>Kos</b>							
<i>Cost</i>							
<b>Dinyatakan Semula</b>							
<i>Restated</i>							
Pada 1 Januari 2023 <i>As at 1 January 2023</i>	5,026,324,176	1,817,652,265	102,612,820	44,723,083	1,150,768,606	28,570,033	8,170,650,983
Tambahan <i>Addition</i>	-	45,850	-	835,241	45,588,803	18,635,297	65,105,191
Hapus Kira / Jualan <i>Written-off / Disposal</i>	-	-	-	(560,149)	(19,351,040)	-	(19,911,189)
Pindahan dari Kerja Dalam Kemajuan <i>Transfer from Work-In-Progress</i>	-	4,850,834	2,947,800	-	-	(7,798,634)	-
Pada 31 Disember 2023 <i>As at 31 December 2023</i>	<u>5,026,324,176</u>	<u>1,822,548,949</u>	<u>105,560,620</u>	<u>44,998,175</u>	<u>1,177,006,369</u>	<u>39,406,696</u>	<u>8,215,844,985</u>
<b>Susut Nilai Terkumpul</b>							
<i>Accumulated Depreciation</i>							
Pada 1 Januari 2023 <i>As at 1 January 2023</i>	1,470,112	1,437,302,406	60,190,330	40,980,597	1,068,555,014	-	2,608,498,459
Caj Tahun Semasa <i>Charge for The Year</i>	140,442	53,126,640	4,393,732	1,879,313	37,569,498	-	97,109,625
Hapus Kira / Jualan <i>Written-off / Disposal</i>	-	-	-	(560,145)	(19,300,430)	-	(19,860,575)
Pada 31 Disember 2023 <i>As at 31 December 2023</i>	<u>1,610,554</u>	<u>1,490,429,046</u>	<u>64,584,062</u>	<u>42,299,765</u>	<u>1,086,824,082</u>	<u>-</u>	<u>2,685,747,509</u>
<b>Nilai dibawa, pada 31 Disember 2023</b>							
<i>Carrying Value as at 31 December 2023</i>	<u><b>5,024,713,622</b></u>	<u><b>332,119,903</b></u>	<u><b>40,976,558</b></u>	<u><b>2,698,410</b></u>	<u><b>90,182,287</b></u>	<u><b>39,406,696</b></u>	<u><b>5,530,097,476</b></u>

Termasuk di dalam Hartanah, Loji dan Peralatan Kumpulan adalah Kenderaan dan Jentera bernilai RM200,694 yang telah dibiayai berdasarkan perjanjian sewa beli.  
*Included in the Group's Property, Plant and Equipment are Vehicles and Machinery valued at RM200,694, which have been financed under hire purchase agreements.*

## UNIVERSITI SAINS MALAYSIA

### NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

#### 8. HARTANAH, LOJI DAN PERALATAN (SAMB.)

PROPERTY, PLANT AND EQUIPMENT (CONT'D.)

	Tanah <i>Land</i>	Bangunan <i>Buildings</i>	Infrastruktur <i>Infrastructures</i>	Kenderaan dan Jentera <i>Vehicles and Machineries</i>	Alatan <i>Equipment</i>	Kerja Dalam Kemajuan <i>Work-In-Progress</i>	Jumlah <i>Total</i>
	RM	RM	RM	RM	RM	RM	RM
<b>Universiti</b>							
<i>University</i>							
<b>2024</b>							
<b>Kos</b>							
<i>Cost</i>							
Pada 1 Januari 2024 <i>As at 1 January 2024</i>	5,026,324,176	1,817,039,982	105,560,620	44,396,288	1,161,868,350	39,406,696	8,194,596,112
Tambahan <i>Addition</i>	-	1,633,020	191,397	2,642,505	70,840,299	46,377,925	121,685,146
Hapus Kira / Jualan <i>Written-off / Disposal</i>	-	-	-	(1,069,596)	(21,377,413)	-	(22,447,009)
Pindahan dari Kerja Dalam Kemajuan <i>Transfer from Work-In-Progress</i>	-	15,762,898	19,236,329	-	-	(34,999,227)	-
Pada 31 Disember 2024 <i>As at 31 December 2024</i>	<u>5,026,324,176</u>	<u>1,834,435,900</u>	<u>124,988,346</u>	<u>45,969,197</u>	<u>1,211,331,236</u>	<u>50,785,394</u>	<u>8,293,834,249</u>
<b>Susut Nilai Terkumpul</b>							
<i>Accumulated Depreciation</i>							
Pada 1 Januari 2024 <i>As at 1 January 2024</i>	1,610,554	1,486,846,699	64,584,062	41,974,528	1,073,280,448	-	2,668,296,291
Caj Tahun Semasa <i>Charge for The Year</i>	492,598	47,764,915	4,424,032	1,174,112	40,702,834	-	94,558,491
Hapus Kira / Jualan <i>Written-off / Disposal</i>	-	-	-	(1,069,586)	(21,319,657)	-	(22,389,243)
Pada 31 Disember 2024 <i>As at 31 December 2024</i>	<u>2,103,152</u>	<u>1,534,611,614</u>	<u>69,008,094</u>	<u>42,079,054</u>	<u>1,092,663,625</u>	<u>-</u>	<u>2,740,465,539</u>
<b>Nilai dibawa, pada 31 Disember 2024</b> <i>Carrying Value as at 31 December 2024</i>	<u><b>5,024,221,024</b></u>	<u><b>299,824,286</b></u>	<u><b>55,980,252</b></u>	<u><b>3,890,143</b></u>	<u><b>118,667,611</b></u>	<u><b>50,785,394</b></u>	<u><b>5,553,368,710</b></u>

**UNIVERSITI SAINS MALAYSIA**

**NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

**8. HARTANAH, LOJI DAN PERALATAN (SAMB.)**

*PROPERTY, PLANT AND EQUIPMENT (CONT'D.)*

	Tanah <i>Land</i>	Bangunan <i>Buildings</i>	Infrastruktur <i>Infrastructures</i>	Kenderaan dan Jentera <i>Vehicles and Machineries</i>	Alatan <i>Equipment</i>	Kerja Dalam Kemajuan <i>Work-In-Progress</i>	Jumlah <i>Total</i>
	RM	RM	RM	RM	RM	RM	RM
<b>Universiti</b>							
<i>University</i>							
<b>2023</b>							
<b>Kos</b>							
<i>Cost</i>							
<b>Dinyatakan Semula</b>							
<i>Restated</i>							
Pada 1 Januari 2023							
<i>As at 1 January 2023</i>	5,026,324,176	1,812,174,911	102,612,820	44,340,135	1,136,231,644	28,570,033	8,150,253,719
Tambahan							
<i>Addition</i>	-	14,237	-	616,302	44,978,333	18,635,297	64,244,169
Hapus Kira / Jualan							
<i>Written-off / Disposal</i>	-	-	-	(560,149)	(19,341,627)	-	(19,901,776)
Pindahan dari Kerja Dalam Kemajuan							
<i>Transfer from Work-In-Progress</i>	-	4,850,834	2,947,800	-	-	(7,798,634)	-
Pada 31 Disember 2023							
<i>As at 31 December 2023</i>	5,026,324,176	1,817,039,982	105,560,620	44,396,288	1,161,868,350	39,406,696	8,194,596,112
<b>Susut Nilai Terkumpul</b>							
<i>Accumulated Depreciation</i>							
Pada 1 Januari 2023							
<i>As at 1 January 2023</i>	1,470,112	1,434,188,502	60,190,330	40,707,363	1,055,517,858	-	2,592,074,165
Caj Tahun Semasa							
<i>Charge for The Year</i>	140,442	52,658,197	4,393,732	1,827,310	37,053,906	-	96,073,587
Hapus Kira / Jualan							
<i>Written-off / Disposal</i>	-	-	-	(560,145)	(19,291,316)	-	(19,851,461)
Pada 31 Disember 2023							
<i>As at 31 December 2023</i>	1,610,554	1,486,846,699	64,584,062	41,974,528	1,073,280,448	-	2,668,296,291
<b>Nilai dibawa, pada 31 Disember 2023</b>							
<i>Carrying Value as at 31 December 2023</i>	<b>5,024,713,622</b>	<b>330,193,283</b>	<b>40,976,558</b>	<b>2,421,760</b>	<b>88,587,902</b>	<b>39,406,696</b>	<b>5,526,299,821</b>

**UNIVERSITI SAINS MALAYSIA**

**NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024**  
*NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024*

**9. ASET TAK KETARA**  
*INTANGIBLE ASSETS*

	<b>Kumpulan</b> <i>Group</i>		<b>Universiti</b> <i>University</i>	
	<b>2024</b> <b>RM</b>	<b>2023</b> <b>RM</b>	<b>2024</b> <b>RM</b>	<b>2023</b> <b>RM</b>
<b><u>Perisian Komputer</u></b> <i><u>Computer Software</u></i>				
<b>Kos</b> <i>Cost</i>				
Baki pada 1 Januari <i>As at 1 January</i>	13,261,436	13,422,751	13,003,113	13,220,825
Tambahan dalam tahun <i>Addition during the year</i>	3,721,691	167,585	3,642,424	111,188
Pelupusan <i>Disposal</i>	(690,953)	(328,900)	(675,673)	(328,900)
Pelarasan <i>Adjustment</i>	(70,760)	-	-	-
<b>Baki pada 31 Disember</b> <i>As at 31 December</i>	<b>16,221,414</b>	<b>13,261,436</b>	<b>15,969,864</b>	<b>13,003,113</b>
<b><u>Pelunasan dan Penjejasan Nilai Terkumpul</u></b> <i><u>Accumulated Amortisation and Impairment</u></i>				
Baki pada 1 Januari <i>As at 1 January</i>	12,623,146	12,655,623	12,419,080	12,465,863
Tambahan dalam tahun <i>Addition during the year</i>	413,600	296,396	395,385	282,090
Pelupusan <i>Disposal</i>	(690,933)	(328,873)	(675,658)	(328,873)
Pelarasan <i>Adjustment</i>	(12,016)	-	-	-
<b>Baki pada 31 Disember</b> <i>As at 31 December</i>	<b>12,333,797</b>	<b>12,623,146</b>	<b>12,138,807</b>	<b>12,419,080</b>
<b>Nilai dibawa pada 31 Disember</b> <i>Carrying Value as at 31 December</i>	<b>3,887,617</b>	<b>638,290</b>	<b>3,831,057</b>	<b>584,033</b>

**UNIVERSITI SAINS MALAYSIA**

**NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

**10. HARTANAH PELABURAN**  
*INVESTMENT PROPERTIES*

	<b>Kumpulan</b>			<b>Universiti</b>
	<i>Group</i>			<i>University</i>
	<b>Tanah Pajakan</b>	<b>Bangunan Pajakan</b>	<b>Jumlah</b>	<b>Bangunan Pajakan</b>
<i>Leasehold Land</i>	<i>Leasehold Buildings</i>	<i>Total</i>	<i>Leasehold Buildings</i>	
	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>
<b>2024</b>				
<b>Kos</b>				
<i>Cost</i>				
Pada 1 Januari 2024				
<i>As at 1 January 2024</i>	1,500,000	8,505,021	10,005,021	5,260,000
Pada 31 Disember 2024				
<i>As at 31 December 2024</i>	1,500,000	8,505,021	10,005,021	5,260,000
<b>Susut Nilai Terkumpul</b>				
<i>Accumulated Depreciation</i>				
Pada 1 Januari 2024				
<i>As at 1 January 2024</i>	454,546	1,598,575	2,053,121	300,567
Caj Tahun Semasa				
<i>Charge for The Year</i>	22,727	140,005	162,732	75,104
Pada 31 Disember 2024				
<i>As at 31 December 2024</i>	477,273	1,738,580	2,215,853	375,671
<b>Nilai dibawa, pada 31 Disember 2024</b>				
<i>Carrying Value as at 31 December 2024</i>	<b>1,022,727</b>	<b>6,766,441</b>	<b>7,789,168</b>	<b>4,884,329</b>
Hasil sewa dari Hartanah Pelaburan				
<i>Rental income from Investment Properties</i>	-	190,402	190,402	66,500
Perbelanjaan operasi langsung (termasuk pembaikan dan penyelenggaraan) yang timbul dari Hartanah Pelaburan:				
<i>Direct operating expenses (including repairs and maintenance) incurred from Investment Properties:</i>				
- Yang menghasilkan pendapatan sewa				
<i>- That generates rental income</i>	-	364,999	364,999	151,723

NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

10. HARTANAH PELABURAN (SAMB.)  
INVESTMENT PROPERTIES (CONT'D.)

	Kumpulan <i>Group</i>			Universiti <i>University</i>
	Tanah Pajakan <i>Leasehold Land</i>	Bangunan Pajakan <i>Leasehold Buildings</i>	Jumlah <i>Total</i>	Bangunan Pajakan <i>Leasehold Buildings</i>
	RM	RM	RM	RM
<b>2023</b>				
<b>Kos</b>				
<i>Cost</i>				
Pada 1 Januari 2023 <i>As at 1 January 2023</i>	1,500,000	8,505,021	10,005,021	5,260,000
Pada 31 Disember 2023 <i>As at 31 December 2023</i>	1,500,000	8,505,021	10,005,021	5,260,000
<b>Susut Nilai Terkumpul</b>				
<i>Accumulated Depreciation</i>				
Pada 1 Januari 2023 <i>As at 1 January 2023</i>	431,819	1,458,531	1,890,350	225,423
Caj Tahun Semasa <i>Charge for The Year</i>	22,727	140,044	162,771	75,144
Pada 31 Disember 2023 <i>As at 31 December 2023</i>	454,546	1,598,575	2,053,121	300,567
<b>Nilai dibawa, pada 31 Disember 2023</b> <i>Carrying Value as at 31 December 2023</i>	<b>1,045,454</b>	<b>6,906,446</b>	<b>7,951,900</b>	<b>4,959,433</b>
Hasil sewa dari Hartanah Pelaburan <i>Rental income from Investment Properties</i>	-	130,450	130,450	16,433
Perbelanjaan operasi langsung (termasuk pembaikan dan penyelenggaraan) yang timbul dari Hartanah Pelaburan: <i>Direct operating expenses (including repairs and maintenance) incurred from Investment Properties:</i>				
- Yang menghasilkan pendapatan sewa <i>- That generates rental income</i>	-	250,136	250,136	214,816

## UNIVERSITI SAINS MALAYSIA

NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

### 11. PELABURAN DALAM ENITITI DIKAWAL INVESTMENTS IN CONTROLLED ENTITY

Tak Tersiarharga, Pada Kos  
*Unquoted Shares at Cost*

Universiti <i>University</i>	
2024	2023
RM	RM
5,000,000	5,000,000

Perincian entiti dikawal, yang kesemuanya ditubuhkan dan beroperasi di Malaysia, adalah seperti berikut:  
*Details of controlled entity, all of which are incorporated and operating in Malaysia, are as follows:*

Nama Entiti <i>Entity Name</i>	Kepentingan Pemilikan Berkesan dan Undian <i>Effective Ownership Interest and Voting</i>		Aktiviti Perniagaan Utama <i>Principal Business Activities</i>
	2024	2023	
Usains Holding Sdn. Bhd.	100	100	Perkhidmatan makmal dan perundingan, kontrak penyelidikan dan pembangunan, menjalankan kursus pendek dan seminar, perkhidmatan pengurusan, penyewaan unit pejabat dan peralatan, serta perdagangan. <i>Providing laboratory and consultancy services, contract research and development, conducting short courses and seminars, management services, sub-letting of office units and equipment and trading.</i>
<b>Tidak Langsung</b> <i>Indirect</i>			
<b>Entiti Dikawal Usains Holding Sdn. Bhd.</b> <i>Controlled Entities by Usains Holding Sdn. Bhd.</i>			
Usains Healthcare Sdn. Bhd. (Dahulu dikenali sebagai Usains Tech Services Sdn. Bhd.) <i>(Formerly known as Usains Tech Services Sdn. Bhd.)</i>	100	100	Perkhidmatan makmal dan perundingan, kontrak penyelidikan dan pembangunan, dan perkhidmatan pengurusan. <i>Providing laboratory and consultancy services, contract research and development, and management services.</i>
Usains Infotech Sendirian Berhad	100	100	Perkhidmatan penyelidikan, perkhidmatan pembangunan, perkhidmatan penasihat dan perundingan, pengurusan projek dan pengkomersialan harta intelek. <i>Provision of research, development services, advisory services and consultancy in various fields of studies, project management and commercialisation of intellectual properties.</i>
Usains Biomics Laboratory Testing Services Sdn. Bhd.	100	100	Penyediaan makmal dan perkhidmatan profesional post-race ujian dadah dan pre-race ujian dadah. <i>Providing laboratory and professional services for post-race drug testing services and pre-race drug testing services.</i>

## UNIVERSITI SAINS MALAYSIA

NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

### 11. PELABURAN DALAM ENITITI DIKAWAL (SAMB.) INVESTMENTS IN CONTROLLED ENTITY (CONT'D.)

Nama Entiti <i>Entity Name</i>	Kepentingan Pemilikan Berkesan dan Undian <i>Effective Ownership Interest and Voting</i>		Aktiviti Perniagaan Utama <i>Principal Business Activities</i>
	2024	2023	
	%	%	
Usains Tech Capital Sdn. Bhd.	100	100	Pegangan pelaburan. <i>Investment holding.</i>
USM Enterprise Sdn. Bhd.	100	100	Tidak aktif <i>Dormant</i>
Usains Bio-Engineering Sdn. Bhd. (*)	-	100	Tidak aktif <i>Dormant</i>
Diagnostics Innovations Sdn. Bhd. (#)	-	100	Tidak aktif <i>Dormant</i>

\* Syarikat telah dibubarkan.  
*The Company had been struck off.*

# Syarikat dalam proses untuk dibubarkan.  
*The Company is in the process of being struck off.*

Entiti Dikawal tidak diaudit oleh Jabatan Audit Negara.

*The Controlled Entity is not audited by the National Audit Department.*

Tiada ringkasan maklumat kewangan dinyatakan kerana Entiti Dikawal tidak material kepada Kumpulan dan Universiti.

*No summary of financial information is presented as the Controlled Entity is not material to the Group and the University.*

### 12. PELABURAN DALAM ENTITI USAHASAMA YANG DIKAWAL INVESTMENTS IN JOINTLY CONTROLLED ENTITY

	Kumpulan Group	
	2024 RM	2023 RM
Pelaburan Dalam Saham <i>Investment in Shares</i>	25,050	25,050
Bahagian Rizab Selepas Pengambilalihan <i>Post-Acquisition Reserve</i>	556,481	709,260
	<b>581,531</b>	<b>734,310</b>

Uvest Sdn. Bhd. adalah suatu entiti dikawal bersama yang ditubuhkan dan bermastautin di Malaysia, di mana Kumpulan memegang 50% (2023:50%) kepentingan pemilikan dan undian berkesan, menjalankan aktiviti utama sebagai pengurus dan pengoperasi tempat letak kereta.

*Uvest Sdn. Bhd. is a jointly controlled entity incorporated and domiciled in Malaysia, where the Group holds a 50% (2023: 50%) effective ownership and voting interest, conducting its principal activity as the manager and operator of parking facilities.*

Tiada ringkasan maklumat kewangan dinyatakan kerana Entiti Usahasama Yang Dikawal tidak material kepada Kumpulan dan Universiti.

*No summary of financial information is presented as the Controlled Joint Venture Entity is not material to the Group and the University.*

## UNIVERSITI SAINS MALAYSIA

NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

### 13. AKAUN AMANAH KEKAL HIDUP PERPETUAL LIVING TRUST ACCOUNT

	Kumpulan dan Universiti Group and University	
	2024	2023
	RM	RM
Baki pada 1 Januari Balance as at 1 January	17,062,478	16,998,478
Penerimaan tahun semasa Receipts during the year	32,000	64,000
Pindahan dalam Tahun Transfers during the year	(45,000)	-
<b>Baki pada 31 Disember Balance as at 31 December</b>	<b>17,049,478</b>	<b>17,062,478</b>

Akaun Amanah Kekal Hidup adalah wang amanah yang diterima oleh Universiti untuk tujuan pelaburan dan keuntungannya akan disalurkan mengikut kehendak penderma dengan persetujuan Universiti.

The Perpetual Living Trust Account comprises of trust funds received by the University for investment purposes, with the earnings to be allocated according to the donor's wishes with the consent of the University.

### 14. GERAN TERTUNDA DEFERRED GRANTS

Kumpulan dan Universiti Group and University	Geran Penyelidikan Tertunda Deferred Research Grants	Geran Pembangunan Kerajaan Government Development Grants	Jumlah Total
	RM	RM	RM
<b>2024</b>			
Baki pada 1 Januari 2024 Balance as at 1 January 2024	162,438,185	113,100,725	275,538,910
Penerimaan Tahun Semasa Receipts during the year	68,841,365	73,164,000	142,005,365
Pelunasan Tahun Semasa Amortisation during the Year	(57,196,829)	(77,084,049)	(134,280,878)
Bayaran Balik Baki Geran Refund of Grants	(2,755,897)	-	(2,755,897)
<b>Baki pada 31 Disember 2024 Balance as at 31 December 2024</b>	<b>171,326,824</b>	<b>109,180,676</b>	<b>280,507,500</b>
<b>2023</b>			
Baki pada 1 Januari 2023 Balance as at 1 January 2023	151,598,248	68,330,216	219,928,464
Penerimaan Tahun Semasa Receipts during the year	69,626,268	67,400,250	137,026,518
Pelunasan Tahun Semasa Amortisation during the Year	(58,415,764)	(22,629,741)	(81,045,505)
Bayaran Balik Baki Geran Refund of Grants	(370,567)	-	(370,567)
<b>Baki pada 31 Disember 2023 Balance as at 31 December 2023</b>	<b>162,438,185</b>	<b>113,100,725</b>	<b>275,538,910</b>

## UNIVERSITI SAINS MALAYSIA

NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

### 14. GERAN TERTUNDA (SAMB.) DEFERRED GRANTS (CONT'D.)

Butiran Geran Penyelidikan Tertunda adalah seperti berikut:  
Details of Deferred Research Grants are as follows:

Kumpulan dan Universiti <i>Group and University</i>	Geran Penyelidikan Agensi Luar <i>External Agency Research Grants</i>	Geran Pembangunan Penyelidikan <i>Development Research Grants</i>	Geran Universiti Penyelidikan <i>Research University Grants</i>	Jumlah <i>Total</i>
	RM	RM	RM	RM
<b>2024</b>				
Baki pada 1 Januari 2024 <i>Balance as at 1 January 2024</i>	22,222,694	99,022,106	41,193,385	162,438,185
Penerimaan Tahun Semasa <i>Receipts during the year</i>	34,454,114	19,532,479	14,854,772	68,841,365
Pelunasan Tahun Semasa <i>Amortisation during the Year</i>	(23,843,768)	(20,132,127)	(13,220,934)	(57,196,829)
Bayaran Balik Baki Geran <i>Refund of Grants</i>	-	(31,731)	(2,724,166)	(2,755,897)
<b>Baki pada 31 Disember 2024</b> <i>Balance as at 31 December 2024</i>	<b>32,833,040</b>	<b>98,390,727</b>	<b>40,103,057</b>	<b>171,326,824</b>
<b>2023</b>				
Baki pada 1 Januari 2023 <i>Balance as at 1 January 2023</i>	21,735,049	94,082,078	35,781,121	151,598,248
Penerimaan Tahun Semasa <i>Receipts during the year</i>	14,284,818	30,264,381	25,077,069	69,626,268
Pelunasan Tahun Semasa <i>Amortisation during the Year</i>	(13,426,606)	(25,324,353)	(19,664,805)	(58,415,764)
Bayaran Balik Baki Geran <i>Refund of Grants</i>	(370,567)	-	-	(370,567)
<b>Baki pada 31 Disember 2023</b> <i>Balance as at 31 December 2023</i>	<b>22,222,694</b>	<b>99,022,106</b>	<b>41,193,385</b>	<b>162,438,185</b>

## UNIVERSITI SAINS MALAYSIA

NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

### 14. GERAN TERTUNDA (SAMB.) DEFERRED GRANTS (CONT'D.)

Butiran Geran Pembangunan Kerajaan adalah seperti berikut:  
Details of Government Development Grants are as follows:

	Kumpulan dan Universiti Group and University	
	2024	2023
	RM	RM
<b>Penerimaan</b>		
<i>Receipts</i>		
Geran		
<i>Grants</i>	73,164,000	67,400,250
	<b>73,164,000</b>	<b>67,400,250</b>
<b>Pembayaran</b>		
<i>Payments</i>		
Perkhidmatan dan Bekalan		
<i>Services and Supplies</i>	427,271	557,333
Perbelanjaan Lain		
<i>Other Expenses</i>	153	18,403
Aset Tidak Dipermodalkan		
<i>Non-capitalised Assets</i>	586,891	68,017
Aset Dipermodalkan		
<i>Capitalised Assets</i>	86,693,413	29,370,633
	<b>87,707,728</b>	<b>30,014,386</b>
<b>Lebihan untuk tahun</b>		
<i>Surplus for the year</i>	<b>(14,543,728)</b>	<b>37,385,864</b>
Lebihan Terkumpul pada 1 Januari		
<i>Accumulated Surplus as at 1 January</i>	82,333,185	44,947,321
<b>Lebihan Terkumpul Akhir Tahun</b>		
<i>Accumulated Surplus as at Year End</i>	<b>67,789,457</b>	<b>82,333,185</b>
Kerja dalam Kemajuan		
<i>Work in Progress</i>	41,391,219	30,767,540
<b>Baki seperti di Penyata Kewangan</b>		
<i>Balance as per Financial Statements</i>	<b>109,180,676</b>	<b>113,100,725</b>

## UNIVERSITI SAINS MALAYSIA

NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

### 15. PERUNTUKAN MANFAAT PEKERJA PROVISION FOR EMPLOYEE BENEFITS

	Kumpulan dan Universiti Group and University	
	2024 RM	2023 RM
<b>Gantian Cuti Rehat dan Ganjaran Staf Kontrak</b> <i>Replacement Leave and Contract Staff Gratuities</i>		
Baki pada 1 Januari <i>Balance as at 1 January</i>	87,989,271	82,630,965
Peruntukan Tahun Semasa <i>Provision for the Year</i>	18,016,429	16,990,712
Bayaran dalam Tahun <i>Payments during the Year</i>	(6,679,246)	(11,632,406)
Baki pada 31 Disember <i>Balance as at 31 December</i>	<u>99,326,454</u>	<u>87,989,271</u>
Jumlah Manfaat Pekerja <i>Total Employee Benefits</i>	99,326,454	87,989,271
(Tolak): Bayaran dalam Tempoh 12 Bulan <i>(Less): Payment within 12 Months</i>	(6,208,393)	(5,147,854)
Bayaran Selepas Tempoh 12 Bulan <i>Payment After 12 Months</i>	<u><b>93,118,061</b></u>	<u><b>82,841,417</b></u>
Manfaat Pekerja dianalisa seperti berikut: <i>Employee Benefits were analysed as follows:</i>		
Bayaran Selepas Tempoh 1 Hingga 5 Tahun <i>Payment After 1 to 5 Years</i>	22,280,986	20,151,563
Bayaran Selepas Tempoh 5 Tahun <i>Payment After 5 Years</i>	70,837,075	62,689,854
Bayaran Selepas Tempoh 12 Bulan <i>Payment After 12 Months</i>	<u><b>93,118,061</b></u>	<u><b>82,841,417</b></u>

#### Gantian Cuti Rehat

Nilai anggaran yang dibuat mengambilkira maklumat berikut:

- Staf berumur 40 tahun dan ke atas.
- Tempoh perkhidmatan 10 tahun dan ke atas.
- Gaji terakhir adalah gaji mengikut gred semasa pada tarikh persaraan.
- Staf diandaikan bersara pada tarikh bersara wajib.
- Jumlah cuti rehat terkumpul diambil pada tarikh pelaporan.
- Nilai kini manfaat Gantian Cuti Rehat dikira dengan menggunakan diskaun pada kadar hasil bon kerajaan pada tarikh pelaporan.

#### Replacement Leave

The estimated value is based on the following information:

- Staff aged 40 and above.
- Service period of 10 years and above.
- Final salary is the salary according to the current grade at the retirement date.
- Staff are assumed to retire on the mandatory retirement date.
- The total accumulated leave is taken at the reporting date.
- The present value of the Replacement Leave benefit is calculated using a discount at the government bond yield rate on the reporting date.

#### Ganjaran Staf Kontrak

Nilai ganjaran ditentukan sebanyak 17.50% daripada gaji pokok dan diakru secara bulanan. Bayaran ganjaran dibuat selepas memenuhi terma kontrak.

#### Contract Staff Gratuity

The gratuity value is determined at 17.50% of the basic salary and accrued monthly. Gratuities payments are made upon fulfilling the contract terms.

## UNIVERSITI SAINS MALAYSIA

### NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024 NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

#### 16. CUKAI TERTUNDA DEFERRED TAX

	Kumpulan Group	
	2024 RM	2023 RM
Baki Pada 1 Januari <i>Balance as at 1 January</i>	133,800	140,000
Diiiktiraf di dalam Penyata Prestasi Kewangan (Nota 28) <i>Recognised in the Financial Performance Statement (Note 28).</i>	30,900	(6,200)
<b>Baki Pada 31 Disember</b> <i>Balance as at 31 December</i>	<b>164,700</b>	<b>133,800</b>

Baki cukai tertunda adalah diambil kira kesan cukai ke atas perbezaan sementara yang berpunca daripada perkara berikut:  
*The balance of deferred tax takes into account the tax effects on temporary differences arising from the following items:*

Hartanah, Loji dan Peralatan  
*Property, Plant and Equipment*

164,700	133,800
<b>164,700</b>	<b>133,800</b>

#### 17. PAJAKAN KEWANGAN FINANCE LEASE

	Kumpulan Group	
	2024 RM	2023 RM
Amaun yang perlu dijelaskan dalam tempoh 12 bulan <i>The amount payable within 12 months</i>	71,796	71,796

Analisa kematangan:  
*Maturity analysis:*

Tidak lebih dari setahun  
*Not later than one year*

71,796	71,796
--------	--------

Lebih dari setahun dan tidak lebih dari 5 tahun  
*More than one year but not later than 5 years*

53,819	125,615
--------	---------

125,615	197,411
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Faedah yang akan dibayar:  
*Interest to be paid:*

Baki pada 1 Januari  
*Balance as at 1 January*

14,080	-
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Tambahan dalam tahun  
*Additions during the year*

-	15,360
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Bayaran pada tahun kewangan  
*Repayments during the year*

(5,120)	(1,280)
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Baki pada 31 Disember  
*Balance as at 31 December*

8,960	14,080
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## UNIVERSITI SAINS MALAYSIA

NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

### 17. PAJAKAN KEWANGAN (SAMB.) FINANCE LEASE (CONT'D.)

	Kumpulan Group	
	2024 RM	2023 RM
<b>Nilai Semasa Bayaran Pajak Kewangan:</b> <i>Present Value of Finance Lease Payments:</i>		
Kurang daripada Setahun <i>Less than one year</i>	67,506	64,185
Di Antara 1 Hingga 5 Tahun <i>Between 1 to 5 years</i>	49,149	119,146
	<b>116,655</b>	<b>183,331</b>

Kadar faedah pinjaman adalah di antara 2.56% (2023: 2.56%) setahun.  
*The loan interest rate between 2.56% (2023: 2.56%) per annum.*

### 18. URUS NIAGA PERTUKARAN BELUM BAYAR PAYABLES UNDER EXCHANGE TRANSACTIONS

Termasuk di dalam Urus Niaga Pertukaran Belum Bayar adalah hutang Universiti kepada pembekal berjumlah RM54,148,654 (2023: RM49,719,636).  
*Included in the Payables under Exchange Transactions are the amount due to suppliers amounting to RM54,148,654 (2023: RM49,719,636).*

Termasuk juga di dalam Urus Niaga Pertukaran Belum Bayar adalah hutang oleh Entiti Dikawal kepada pembekal berjumlah RM6,141,595 (2023: RM4,859,837).  
*Also included in the Payables under Exchange Transactions are the amount due by the Controlled Entity to suppliers amounting to RM6,141,595 (2023: RM4,859,837).*

### 19. PELBAGAI AKAUN BELUM BAYAR OTHER PAYABLES

	Kumpulan Group		Universiti University	
	2024 RM	2023 RM	2024 RM	2023 RM
Akaun Belum Bayar - Pelajar <i>Payables - Students</i>	4,375,476	5,090,987	4,375,476	5,090,987
Pendapatan Belum Direalisasi - Yuran Pelajar <i>Unrealised Revenue - Student Fees</i>	75,479,023	71,989,901	75,479,023	71,989,901
Pelbagai Belum Bayar <i>Other Payables</i>	49,170,999	34,547,360	11,275,730	4,705,985
Perbelanjaan Terakru <i>Accrued Expenses</i>	9,095,879	9,691,351	1,014,512	2,213,305
Cagaran <i>Deposits Received</i>	49,954,836	42,729,280	49,508,743	42,301,521
Geran Jangka Pendek <i>Short-term Grants</i>	188,150	78,747	-	-
	<b>188,264,363</b>	<b>164,127,626</b>	<b>141,653,484</b>	<b>126,301,699</b>



**UNIVERSITI SAINS MALAYSIA**

**NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024**  
*NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024*

**22. HASIL DARIPADA URUS NIAGA PERTUKARAN**  
*REVENUE FROM EXCHANGE TRANSACTIONS*

	Kumpulan <i>Group</i>		Universiti <i>University</i>	
	2024 RM	2023 RM	2024 RM	2023 RM
Yuran Perundingan <i>Consultation Fees</i>	27,300,194	26,093,436	3,889,996	3,645,366
Yuran Pelajar <i>Student Fees</i>	281,313,531	263,255,203	281,313,531	263,255,203
Perkhidmatan Kesihatan <i>Health Services</i>	88,896,593	80,548,409	77,071,772	71,427,829
Jualan Barangan dan Perkhidmatan <i>Sales of Goods and Services</i>	36,319,015	39,071,949	23,961,461	22,011,909
Faedah <i>Interests</i>	48,543,237	39,328,742	47,035,279	38,170,549
Dividen <i>Dividends</i>	1,249,829	2,497,993	2,221,514	3,421,839
Sewaan <i>Rental</i>	17,167,243	14,824,120	15,017,249	13,336,616
	<b>500,789,642</b>	<b>465,619,852</b>	<b>450,510,802</b>	<b>415,269,311</b>

**23. PENDAPATAN OPERASI LAIN**  
*OTHER OPERATING INCOME*

	Kumpulan <i>Group</i>		Universiti <i>University</i>	
	2024 RM	2023 RM	2024 RM	2023 RM
<u>Urus Niaga Pertukaran</u> <i>Exchange Transactions</i>				
Keuntungan Pertukaran Mata Wang Asing <i>Gain on Foreign Currency Exchange</i>	1,433,221	3,077,475	1,428,591	3,077,199
Keuntungan Pertukaran Mata Wang Asing Belum Direalisasi <i>Unrealised Gains on Foreign Currency Exchange</i>	374,863	2,189	374,863	2,189
Terimaan Balik Bayaran Tahun Terdahulu <i>Refund from Previous Year Payments</i>	2,032,005	760,089	2,032,005	760,089
Peningkatan Nilai Saksama Pelaburan <i>Increase in Fair Value of Investments</i>	375,073	220,632	105,000	130,000
Penjejasan Nilai Dibaikpulih <i>Reversal of Impairment</i>	1,469,077	941,592	1,393,107	899,077
Hutang lapuk terpulih <i>Bad debt recoverable</i>	38,188	-	38,188	-
Keuntungan Pelupusan Hartanah, Loji dan Peralatan <i>Gains on Disposal of Property, Plant and Equipment</i>	95,778	-	95,778	-
Lain-lain <i>Miscellaneous</i>	5,948,539	5,188,605	5,226,841	2,054,906
	<b>11,766,744</b>	<b>10,190,582</b>	<b>10,694,373</b>	<b>6,923,460</b>

## UNIVERSITI SAINS MALAYSIA

NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

### 23. PENDAPATAN OPERASI LAIN (SAMB.) OTHER OPERATING INCOME (CONT'D.)

	Kumpulan Group		Universiti University	
	2024 RM	2023 RM	2024 RM	2023 RM
<u>Urus Niaga Bukan Pertukaran</u> <i>Non-Exchange Transactions</i>				
Penjejasan Nilai Dibaikpulih <i>Reversal of Impairment</i>	1,909,746	3,676,749	1,909,746	3,676,749
	<b>1,909,746</b>	<b>3,676,749</b>	<b>1,909,746</b>	<b>3,676,749</b>
	<b>13,676,490</b>	<b>13,867,331</b>	<b>12,604,119</b>	<b>10,600,209</b>

### 24. EMOLUMEN EMOLUMENTS

	Kumpulan Group		Universiti University	
	2024 RM	2023 RM	2024 RM	2023 RM
Gaji dan Upahan <i>Salaries and Wages</i>	583,493,192	570,101,372	577,134,369	565,982,479
Elaun Tetap <i>Fixed Allowances</i>	173,722,202	170,877,522	173,553,083	170,771,513
Sumbangan Berkanun <i>Statutory Contributions</i>	98,678,968	95,862,007	97,700,388	95,095,718
Elaun Lebih Masa <i>Overtime Allowances</i>	15,494,073	14,978,494	15,437,387	14,956,738
Faedah Kewangan Lain <i>Other Financial Benefits</i>	29,231,842	21,571,959	28,093,262	20,525,429
Manfaat Pekerja <i>Employee Benefits</i>	21,872,578	18,680,725	21,872,578	18,680,725
	<b>922,492,855</b>	<b>892,072,079</b>	<b>913,791,067</b>	<b>886,012,602</b>

## UNIVERSITI SAINS MALAYSIA

NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

### 25. PERKHIDMATAN DAN BEKALAN SERVICES AND SUPPLIES

	Kumpulan Group		Universiti University	
	2024 RM	2023 RM	2024 RM	2023 RM
Perjalanan dan Sara Hidup <i>Travelling and Allowances</i>	16,323,255	14,361,212	11,899,774	10,799,692
Pengangkutan Barang-barang <i>Transportation of Goods</i>	117,208	162,788	117,208	162,788
Perhubungan dan Utiliti <i>Communication and Utilities</i>	69,938,681	70,129,447	68,700,560	68,953,925
Sewaan <i>Rental</i>	17,456,587	16,917,890	16,443,698	15,780,484
Bahan Makanan dan Minuman <i>Food and Beverages</i>	4,723,827	4,957,601	3,325,018	3,536,931
Bekalan Bahan Mentah untuk Penyelenggaraan dan Pembaikan <i>Materials for Repair and Maintenance</i>	8,083,422	7,904,676	8,083,422	7,904,676
Bekalan Perubatan Kesihatan dan Pergigian <i>Medication and Dental Supplies</i>	140,626,830	130,506,045	130,889,189	123,725,480
Bekalan dan Bahan Lain <i>Other Supplies and Materials</i>	45,283,340	43,141,293	29,478,064	30,642,854
Penyelenggaraan dan Pembaikan Kecil <i>Repair and Maintenance</i>	82,252,126	74,258,900	79,100,724	71,996,171
Perkhidmatan Ikhtisas dan Hospitaliti <i>Professional and Hospitality Services</i>	160,748,344	166,243,084	163,586,911	154,067,334
	<b>545,553,620</b>	<b>528,582,936</b>	<b>511,624,568</b>	<b>487,570,335</b>

### 26. KOS KEWANGAN FINANCE COST

	Kumpulan Group	
	2024 RM	2023 RM
Caj Kewangan atas Pinjaman Berjangka <i>Finance Charges on Term Loan</i>	53	24,181
Caj Kewangan atas Pajakan Kewangan <i>Finance Charges on Finance Lease</i>	5,120	1,280
	<b>5,173</b>	<b>25,461</b>

## UNIVERSITI SAINS MALAYSIA

NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

### 27. PERBELANJAAN LAIN OTHER EXPENSES

	Kumpulan Group		Universiti University	
	2024 RM	2023 RM Dinyatakan Semula Restated	2024 RM	2023 RM Dinyatakan Semula Restated
Insurans <i>Insurance</i>	5,016,037	4,858,229	4,362,934	4,391,509
Lesen <i>Licenses</i>	136,752	10,958	136,752	10,958
Cukai Tanah dan Lain-lain Cukai <i>Quit Rent and Other Taxes</i>	2,204,597	2,298,138	2,078,756	2,289,463
Kerugian Pertukaran Mata Wang Asing <i>Loss on Foreign Exchange Currency</i>	2,952,673	2,769,672	2,952,673	2,769,223
Lain-lain <i>Miscellaneous</i>	766,552	661,931	712,596	580,108
	<b>11,076,611</b>	<b>10,598,928</b>	<b>10,243,711</b>	<b>10,041,261</b>

### 28. CUKAI TAXATION

	Kumpulan Group	
	2024 RM	2023 RM
Cukai Korporat: <i>Corporate Tax:</i>		
Cukai Semasa <i>Current Tax</i>	2,219,700	1,795,500
Kurangan Peruntukan Tahun Terdahulu <i>Prior Year Under Provision</i>	144,099	589,517
	<b>2,363,799</b>	<b>2,385,017</b>
Cukai Tertunda (Nota 16): <i>Deferred Tax (Note 16)</i>		
Pindahan Daripada Cukai Tertunda <i>Transfer from Deferred Tax</i>	24,600	3,100
Pelarasan tahun terdahulu <i>Prior Year Adjustment</i>	6,300	(9,300)
	<b>2,394,699</b>	<b>2,378,817</b>

NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

28. CUKAI (SAMB.)  
TAXATION (CONT'D.)

Penyesuaian di antara belanja cukai semasa dengan keuntungan perakaunan pada kadar cukai berkaitan adalah seperti berikut:

*Reconciliation between current tax expenses and accounting profit at the applicable tax rates are as follows:*

	Kumpulan Group	
	2024 RM	2023 RM
Lebihan Tahun Semasa Sebelum Cukai <i>Net Surplus Before Taxation</i>	153,013,969	88,374,788
Cukai pada kadar semasa 24% (2023: 24%) <i>Income tax at 24% (2023: 24%)</i>	36,723,352	21,146,833
Pendapatan yang dikecualikan dari cukai <i>Non-taxable income</i>	(412,133,416)	(384,721,218)
Perbelanjaan yang tidak dibenarkan untuk tujuan percukaian <i>Non-deductible expenses</i>	377,951,864	365,649,185
Cukai Tertunda tidak diiktiraf atas perbezaan sementara <i>Unrecognised Deferred Tax on temporary differences</i>	20,100	14,200
Kurangan peruntukan tahun terdahulu <i>Prior year under provision</i>	144,099	589,517
Kredit Cukai Tertunda tidak diambil kira pada tahun terdahulu <i>Unrecognised Deferred Tax credits from previous years</i>	(317,600)	(290,400)
Pelarasan tahun terdahulu <i>Prior Year Adjustment</i>	6,300	(9,300)
Caj cukai berbanding lebihan tahun semasa <i>Tax charge compared to current year surplus</i>	<b>2,394,699</b>	<b>2,378,817</b>

29. DASAR PENGURUSAN RISIKO KEWANGAN  
FINANCIAL RISK MANAGEMENT POLICIES

29.1 Risiko Kredit

Risiko kredit adalah risiko kerugian yang mungkin timbul oleh kemungkiran pihak lain di dalam menjalankan kewajipan kontraknya menyebabkan kerugian kewangan kepada Kumpulan dan Universiti. Amaun bawaan Aset Kewangan bersamaan dengan pendedahan maksimum kepada risiko kredit pada tarikh Penyata Kedudukan Kewangan. Risiko kredit diuruskan mengikut objektif modal dan dasar pengurusan risiko.

Pendedahan kepada risiko kredit wujud daripada akaun-akaun belum terima. Bagi wang tunai dan baki di bank, Kumpulan dan Universiti mengurangkan risiko kredit dengan berurusan secara eksklusif dengan institusi kewangan yang mempunyai penarafan kredit yang tinggi.

29.1 Credit Risk

*Credit risk is the risk of loss that may surfaced due to the default of another party in fulfilling its contractual obligations, which cause financial loss to the Group and the University. The carrying amount of Financial Assets is equivalent to the maximum disclosure to credit risk as of the date of the Statement of Financial Position. Credit risk is managed based on capital objectives and risk management policies.*

*Exposure to credit risk arises from receivables. As for cash and bank balances, the Group and the University had reduced credit risk by dealing exclusively with financial institutions that have high credit rating.*

**29. DASAR PENGURUSAN RISIKO KEWANGAN (SAMB.)**  
*FINANCIAL RISK MANAGEMENT POLICIES (CONT'D.)*

29.1 Risiko Kredit (Samb.)

Objektif Kumpulan dan Universiti adalah untuk mencari pertumbuhan serta meminimumkan kerugian yang timbul kerana peningkatan dalam pendedahan risiko kredit. Kumpulan dan Universiti hanya berurusan dengan pihak yang mempunyai kelayakan kredit yang baik. Ia telah menjadi polisi Kumpulan dan Universiti bahawa semua penghutang yang ingin berurus niaga hendaklah melalui pengesahan kredit. Tambahan pula, baki belum terima akan sentiasa dipantau secara berterusan.

29.2 Risiko Kecairan

Risiko kecairan adalah risiko yang mana Kumpulan dan Universiti akan menghadapi kesukaran dalam memenuhi kewajipan kewangan kerana kekurangan dana. Pendedahan Kumpulan dan Universiti kepada risiko kecairan wujud daripada perbezaan dalam kematangan Aset Kewangan dan Liabiliti Kewangan. Jadual di bawah menunjukkan profil kematangan liabiliti Kumpulan dan Universiti pada tarikh laporan berdasarkan obligasi pembayaran semula tanpa diskaun kontrak.

29.1 Credit Risk (Cont'd.)

*The Group and University's objective is to seek growth while minimizing losses arising from increased credit risk exposure. The Group and University only deal with parties that have good credibility. It has been the policy of the Group and University that all receivables wishing to transact must undergo credit verification. Furthermore, receivables balance are continuously monitored.*

29.2 Liquidity Risk

*Liquidity risk is a risk that the Group and University will have difficulties in fulfilling financial obligations due to insufficient funds. The Group and University's exposure to liquidity risk arises from the differences in the maturity of Financial Assets and Financial Liabilities. The table below shows the maturity profile of the Group and the University's liabilities at the reporting date based on contract discount without repayment obligations.*

	Dalam tempoh setahun <i>Within a year</i>	Di antara 1 hingga 5 tahun <i>Between 1 to 5 years</i>	Melebihi 5 tahun <i>More than 5 years</i>	Jumlah <i>Total</i>
	RM	RM	RM	RM
<b>Kumpulan</b>				
<u>Pada 31 Disember 2024</u>				
<i>As at 31 December 2024</i>				
Pajakan Kewangan <i>Finance Lease</i>	67,506	49,149	-	116,655
Belum Bayar <i>Payables</i>	60,290,249	-	-	60,290,249
	<u>60,357,755</u>	<u>49,149</u>	<u>-</u>	<u>60,406,904</u>
<u>Pada 31 Disember 2023</u>				
<i>As at 31 December 2023</i>				
Pinjaman Berjangka <i>Term Loan</i>	11,077	-	-	11,077
Pajakan Kewangan <i>Finance Lease</i>	64,185	119,146	-	183,331
Belum Bayar <i>Payables</i>	54,579,473	-	-	54,579,473
	<u>54,654,735</u>	<u>119,146</u>	<u>-</u>	<u>54,773,881</u>

NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

**29. DASAR PENGURUSAN RISIKO KEWANGAN (SAMB.)**  
*FINANCIAL RISK MANAGEMENT POLICIES (CONT'D.)*

29.2 Risiko Kecairan (Samb.)  
*Liquidity Risk (Cont'd.)*

	Dalam tempoh setahun <i>Within a year</i>	Di antara 1 hingga 5 tahun <i>Between 1 to 5 years</i>	Melebihi 5 tahun <i>More than 5 years</i>	Jumlah <i>Total</i>
	RM	RM	RM	RM
<b>Universiti</b> <i>University</i>				
<u>Pada 31 Disember 2024</u> <i>As at 31 December 2024</i>				
Belum Bayar <i>Payables</i>	54,148,654	-	-	54,148,654
	<u>54,148,654</u>	<u>-</u>	<u>-</u>	<u>54,148,654</u>
<u>Pada 31 Disember 2023</u> <i>As at 31 December 2023</i>				
Belum Bayar <i>Payables</i>	49,719,636	-	-	49,719,636
	<u>49,719,636</u>	<u>-</u>	<u>-</u>	<u>49,719,636</u>

29.3 Risiko Kadar Faedah  
*Interest Rate Risk*

Kumpulan terdedah kepada Risiko Kadar Faedah daripada aset dan liabiliti kewangan yang mempunyai kadar faedah. Risiko ini diuruskan mengikut objektif modal dan dasar pengurusan risiko. Objektif dan dasar ini termasuk mengekalkan gabungan yang sesuai antara pinjaman kadar tetap dan kadar terapung.

*The Group is exposed to Interest Rate Risk of financial assets and liabilities which have interest rate. This risk is managed based on capital objectives and risk management policies. These objectives and policies include maintaining an appropriate combination between fixed-rate and floating-rate of borrowings.*

Kadar faedah purata wajaran pada instrumen kewangan untuk Kumpulan pada 31 Disember 2024 dan 31 Disember 2023 adalah seperti berikut:

*The weighted average interest rates on Group's financial instruments as of 31 December 2024, and 31 December 2023, are as follows:*

	Kadar faedah purata berwajaran <i>Weighted Average Interest Rate</i>		
	RM	2024 RM	2023 RM
<b>Kumpulan</b> <i>Group</i>			
<b>Aset Kewangan</b> <i>Financial Assets</i>			
Tunai dan Kesetaraan Tunai <i>Cash and Cash Equivalents</i>	2%	341,149,524	409,332,336
		<u>341,149,524</u>	<u>409,332,336</u>
<b>Liabiliti Kewangan</b> <i>Financial Liabilities</i>			
Pinjaman Berjangka <i>Term Loan</i>	5%	-	11,077
Pajakan Kewangan <i>Finance Lease</i>	5%	116,655	183,331
		<u>116,655</u>	<u>183,331</u>

**29. DASAR PENGURUSAN RISIKO KEWANGAN (SAMB.)**  
*FINANCIAL RISK MANAGEMENT POLICIES (CONT'D.)*

29.3 Risiko Kadar Faedah (Samb.)  
*Interest Rate Risk (Cont'd.)*

**Analisa Kepekaan Kadar Faedah**  
*Interest Rate Sensitivity Analysis*

Sekiranya kadar faedah purata berwajaran pada 31 Disember 2024 dan 31 Disember 2023 adalah 100 mata asas lebih tinggi atau lebih rendah, lebihan tahun semasa akan terjejas seperti berikut:  
*If the weighted average interest rate as of 31 December 2024 and 31 December 2023 were 100 basis points higher or lower, the current year's surplus would be affected as follows:*

Kumpulan <i>Group</i>	Peningkatan/(Pengurangan) mata asas	Peningkatan/(Pengurangan) Lebihan dalam Tahun	
	<i>Increase/(Decrease) in basis points</i>	<i>Increase/(Decrease) in Surplus for the Year</i>	
	%	RM	RM
<b>31 Disember 2024</b> <i>31 December 2024</i>			
<b>Aset Kewangan</b> <i>Financial Assets</i>			
Tunai dan Kesetaraan Tunai <i>Cash and Cash Equivalents</i>	+100/-100	10,234,486	(10,234,486)
<b>Liabiliti Kewangan</b> <i>Financial Liabilities</i>			
Pajakan Kewangan <i>Finance Lease</i>	+100/-100	6,999	(6,999)
<b>31 Disember 2023</b> <i>31 December 2023</i>			
<b>Aset Kewangan</b> <i>Financial Assets</i>			
Tunai dan Kesetaraan Tunai <i>Cash and Cash Equivalents</i>	+100/-100	12,279,970	(12,279,970)
<b>Liabiliti Kewangan</b> <i>Financial Liabilities</i>			
Pinjaman Berjangka <i>Term Loan</i>	+100/-100	665	(665)
Pajakan Kewangan <i>Finance Lease</i>	+100/-100	11,000	(11,000)

# UNIVERSITI SAINS MALAYSIA

## NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024 NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

### 29. DASAR PENGURUSAN RISIKO KEWANGAN (SAMB.) FINANCIAL RISK MANAGEMENT POLICY (CONT'D.)

#### 29.3 Risiko Kadar Faedah (Samb.) Interest Rate Risk (Cont'd.)

Kadar faedah purata wajaran pada instrumen kewangan untuk Universiti pada 31 Disember 2024 dan 31 Disember 2023 adalah seperti berikut:

*The weighted average interest rates on University's financial instruments as of 31 December 2024 and 31 December 2023 are as follows:*

	Kadar faedah purata berwajaran		
	Weighted Average Interest Rate	2024	2023
	%	RM	RM
<b>Universiti</b>			
<i>University</i>			
<b>Aset Kewangan</b>			
<i>Financial Assets</i>			
Tunai dan Kesetaraan Tunai			
<i>Cash and Cash Equivalents</i>	2%	260,262,435	341,511,981

#### Analisa Kepekaan Kadar Faedah Interest Rate Sensitivity Analysis

Sekiranya kadar faedah purata berwajaran pada 31 Disember 2024 dan 31 Disember 2023 adalah 100 mata asas lebih tinggi atau lebih rendah, lebihan tahun semasa akan terjejas seperti berikut:

*If the weighted average interest rate as at 31 December 2024 and 31 December 2023 were 100 basis points higher or lower, the current year's surplus would be affected as follows:*

Universiti	Peningkatan/(Pengurangan)	Peningkatan/(Pengurangan)	
	mata asas	Lebihan dalam Tahun	
<i>University</i>	Increase/(Decrease) in basis points	Increase/(Decrease) in Surplus for the Year	
	%	RM	RM
<b>31 Disember 2024</b>			
<i>31 December 2024</i>			
<b>Aset Kewangan</b>			
<i>Financial Assets</i>			
Tunai dan Kesetaraan Tunai			
<i>Cash and Cash Equivalents</i>	+100/-100	7,807,873	(7,807,873)
<b>31 Disember 2023</b>			
<i>31 December 2023</i>			
<b>Aset Kewangan</b>			
<i>Financial Assets</i>			
Tunai dan Kesetaraan Tunai			
<i>Cash and Cash Equivalents</i>	+100/-100	10,245,359	(10,245,359)

**29. DASAR PENGURUSAN RISIKO KEWANGAN (SAMB.)**  
*FINANCIAL RISK MANAGEMENT POLICY (CONT'D.)*

29.4 Risiko Harga Pasaran

Pelaburan Dalam Dana Ekuiti adalah terdedah kepada risiko harga pasaran disebabkan ketidakpastian nilai masa hadapan tersebut. Pengurusan risiko harga pasaran adalah melalui pemantauan ke atas prestasi pencapaian pulangan yang diperolehi.

29.4 *Market Price Risk*

*Investments in Equity Fund are exposed to market price risk due to the uncertainty of their future value. Market price risk management is monitored through the performance and returns achieved.*

29.5 Risiko Tukaran Mata Wang Asing

Risiko Tukaran Mata Wang Asing ialah risiko yang melibatkan perubahan ke atas nilai saksama atau aliran tunai masa hadapan bagi instrumen kewangan disebabkan oleh perubahan dalam kadar tukaran mata wang asing. Risiko tukaran mata wang asing adalah minimum kerana transaksi di dalam mata wang asing adalah sedikit.

29.5 *Foreign Exchange Risk*

*Foreign Exchange Risk is the risk which involves changes in the fair value or future cash flows of financial instruments due to changes in foreign exchange rate. The foreign exchange risk is minimal due to few transactions in foreign exchange.*

29.6 Nilai Saksama

Nilai bawaan bagi semua Aset Kewangan dan Liabiliti Kewangan Kumpulan dan Universiti pada tarikh Penyata Kedudukan Kewangan adalah dianggarkan pada nilai saksama. Kaedah dan andaian berikut digunakan bagi menentukan nilai saksama.

Nilai saksama instrumen kewangan adalah jumlah yang mana instrumen itu boleh ditukar atau diselesaikan antara pihak berpengetahuan dengan tulus selain daripada secara paksaan atau jualan pembubaran.

Instrumen kewangan Kumpulan dan Universiti adalah terdiri daripada tunai dan bersamaan tunai, pelbagai penghutang dan pemiutang dan terakru.

29.6 *Fair Value*

*The carrying amounts of all Financial Assets and Financial Liabilities of the Group and University at date of the Statement of Financial Position are estimated at fair value. The following methods and assumptions are used to determine fair value:*

*The fair value of financial instruments are total in which the amount at which the instrument could be exchanged or complete between knowledgeable willing parties in an arm's length transaction, other than in a forced or liquidation sales.*

*The financial instruments of the Group and University consist of cash and cash equivalents, various receivables and payables and accruals.*

**29. DASAR PENGURUSAN RISIKO KEWANGAN (SAMB.)**  
*FINANCIAL RISK MANAGEMENT POLICIES (CONT'D.)*

29.6 Nilai Saksama (Samb.)

Instrumen kewangan Kumpulan dan Universiti adalah dibawa pada kos yang dilunas, yang tidak berbeza secara ketara daripada nilai saksama.

- a) Tunai dan Kesetaraan Tunai, Penghutang dan Liabiliti Semasa bersamaan dengan nilai dibawahnya kerana ia mempunyai tempoh matang yang pendek.
- b) Aset atau Liabiliti Jangka Panjang pada kadar tetap dan kadar berubah dinilai oleh Kumpulan dan Universiti berdasarkan kepada parameter tertentu seperti kadar faedah. Berdasarkan penilaian ini, peruntukan diambil kira untuk kerugian yang timbul dari penghutang ini dan kadar faedah yang berkaitan dengan pasaran. Pada 31 Disember 2024 dan 31 Disember 2023 masing-masing, jumlah dibawa penghutang tersebut tidak berbeza secara material daripada nilai saksama yang dikira.
- c) Nilai saksama pelaburan sedia dijual ditentukan dengan merujuk kepada harga pasaran.

29.6 Fair Value (Con't.)

The financial instruments of the Group and University are carried at amortised cost, which does not significantly differ from fair value.

- a) Cash and Cash Equivalents, Receivables and Current Liabilities are equivalent to their carrying value because it has short maturity period.
- b) Long-Term Assets or Liabilities at fixed and variable rates are measured by the Group and University based on certain parameters such as interest rates. Based on this measurement, provisions are made for losses arising from these receivables and the related market interest rates. As at 31 December 2024 and 31 December 2023 respectively, the carrying amounts of these receivables do not differ materially from the calculated fair values.
- c) The fair value of available-for-sale investments is determined by referring to market price.

Aset dan Liabiliti Kewangan yang dinyatakan pada nilai saksama adalah seperti berikut:  
*Financial Assets and Liabilities stated at fair value are as follows:*

	Tahap 1 <i>Level 1</i>	Tahap 2 <i>Level 2</i>	Tahap 3 <i>Level 3</i>	Jumlah <i>Total</i>
	RM	RM	RM	RM
<b>Kumpulan 2024</b> <i>Group 2024</i>				
<b>Aset Kewangan</b> <i>Financial Assets</i>				
Pelaburan Lain <i>Other Investments</i>	904,012,103	8,637,740	500,000	913,149,843
<b>Kumpulan 2023</b> <i>Group 2023</i>				
<b>Aset Kewangan</b> <i>Financial Assets</i>				
Pelaburan Lain <i>Other Investments</i>	663,534,122	8,215,374	500,000	672,249,496

## UNIVERSITI SAINS MALAYSIA

NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

### 29. DASAR PENGURUSAN RISIKO KEWANGAN (SAMB.) FINANCIAL RISK MANAGEMENT POLICIES (CONT'D.)

29.6 Nilai Saksama (Samb.)  
Fair Value (Cont'd.)

	Tahap 1 Level 1	Tahap 2 Level 2	Tahap 3 Level 3	Jumlah Total
	RM	RM	RM	RM
<b>Universiti 2024</b> <i>University 2024</i>				
<b>Aset Kewangan</b> <i>Financial Assets</i>				
Pelaburan Lain <i>Other Investments</i>	894,278,136	-	500,000	894,778,136
<b>Universiti 2023</b> <i>University 2023</i>				
<b>Aset Kewangan</b> <i>Financial Assets</i>				
Pelaburan Lain <i>Other Investments</i>	654,348,995	-	500,000	654,848,995

29.7 Pengurusan Risiko Modal

Objektif utama pengurusan modal Kumpulan dan Universiti adalah untuk memastikan terdapat tunai yang mencukupi untuk menyokong keperluan pembiayaan Kumpulan dan Universiti, termasuk perbelanjaan modal, untuk memastikan bahawa Kumpulan dan Universiti kekal kukuh dari segi kewangan. Kumpulan dan Universiti sentiasa memantau aliran tunai bagi memastikan setiap komitmen Kumpulan dan Universiti dapat dipenuhi.

29.7 *Capital Risk Management*

*The main objective of the Group and University's capital management is to ensure there is sufficient cash to support the Group and University financing, including capital expenditures, to ensure that the Group and the University remain financially strong. The Group and the University continuously monitor their cash flows to ensure that all commitments of the Group and the University can be fulfilled.*

## UNIVERSITI SAINS MALAYSIA

### NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

#### 30. PIHAK PENGURUSAN UTAMA

##### KEY MANAGEMENT PERSONNEL

Pihak Pengurusan Utama adalah mereka yang mempunyai kuasa dan tanggungjawab untuk perancangan, arahan dan kawalan ke atas aktiviti-aktiviti Universiti sama ada secara langsung atau tidak langsung. Pengurusan utama adalah terdiri daripada Ahli-Ahli Lembaga dan Pengurusan Utama Universiti di mana pembayaran yang dibuat kepada mereka adalah seperti berikut:

*Key Management Personnel are those who have the authority and responsibility either directly or indirectly for planning, directing, and controlling the activities of the University. Key management consists of the Members of the Board and Key Management of the University, where the payments made to them are as follows:*

Jumlah manfaat sepanjang tahun kewangan seperti berikut:

*The total benefits during the financial year are as follows:*

	Kumpulan Group		Universiti University	
	2024 RM	2023 RM	2024 RM	2023 RM
Elaun dan Manfaat <i>Allowances and Benefits</i>	5,409,949	5,455,291	4,393,446	4,605,050

#### 31. URUS NIAGA DENGAN PIHAK BERKAITAN

##### RELATED PARTIES TRANSACTIONS

	Universiti University	
	2024 RM	2023 RM
Perkhidmatan Dibayar kepada Entiti Dikawal <i>Services Paid to Controlled Entity</i>	15,680,461	10,269,235
Perkhidmatan Diterima daripada Entiti Dikawal <i>Services Received from Controlled Entity</i>	6,085,938	4,234,077

Bagi tujuan penyediaan Penyata Kewangan ini, sesuatu entiti itu dianggap sebagai berkaitan jika Universiti mempunyai kuasa sama ada secara langsung atau tidak langsung di dalam mengawal atau mempunyai pengaruh yang ketara ke atas pembuatan keputusan operasi dan kewangan sesuatu entiti itu atau sebaliknya.

*In order to prepare these Financial Statements, an entity is considered related if the University has the power, either directly or indirectly to control or have significant influence over the operational and financial decision-making of that entity or vice versa.*



## UNIVERSITI SAINS MALAYSIA

### NOTA-NOTA KEPADA PENYATA KEWANGAN BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

#### 35. ANGKA PERBANDINGAN

##### COMPARATIVE FIGURES

Angka-angka berikut telah diklasifikasikan semula untuk diselaraskan dengan pembentangan tahun semasa, selari dengan penyusunan semula carta akaun USM mengikut format yang ditetapkan oleh Jabatan Akauntan Negara.

*The following figures have been reclassified to conform with the current year's presentation, following the restructuring of USM's chart of accounts in accordance with the Jabatan Akauntan Negara format.*

Pengelasan semula beberapa akaun dalam Kumpulan Wang mengikut kategori kewangan masing-masing, bagi tujuan menambah baik kejelasan dan kebolehfahaman persembahan kewangan.

*Certain accounts within the Fund have been reclassified based on their respective financial categories, with the objective of improving the clarity and understandability of the financial presentation.*

#### **PENYATA PRESTASI KEWANGAN**

##### **STATEMENT OF FINANCIAL PERFORMANCE**

	Seperti dinyatakan sebelumnya <i>As previously stated</i> 2023 RM	Reklasifikasi <i>Reclassification</i> 2023 RM	Seperti dinyatakan semula <i>As restated</i> 2023 RM
<b>Kumpulan</b>			
<i>Group</i>			
Kerugian atas Pelupusan Aset Tak Ketara <i>Loss on Disposal of Intangible Assets</i>	-	27	27
Perbelanjaan Lain <i>Other Expenses</i>	10,598,955	(27)	10,598,928
	<u>10,598,955</u>	<u>(27)</u>	<u>10,598,928</u>
<b>Universiti</b>			
<i>University</i>			
Kerugian atas Pelupusan Aset Tak Ketara <i>Loss on Disposal of Intangible Assets</i>	-	27	27
Perbelanjaan Lain <i>Other Expenses</i>	10,041,288	(27)	10,041,261
	<u>10,041,288</u>	<u>(27)</u>	<u>10,041,261</u>

**UNIVERSITI SAINS MALAYSIA**

**NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

**35. ANGKA PERBANDINGAN (SAMB.)**  
COMPARATIVE FIGURES (CONT'D.)

**PENYATA PERUBAHAN ASET BERSIH**  
**STATEMENT OF CHANGES IN NET ASSETS**

	Seperti dinyatakan sebelumnya <i>As previously stated</i> <b>2023</b> RM	Reklasifikasi <i>Reclassification</i> <b>2023</b> RM	Seperti dinyatakan semula <i>As restated</i> <b>2023</b> RM
<b>31 Disember 2023</b> <i>31 December 2023</i>			
<b>Kumpulan</b> <i>Group</i>			
Kumpulan Wang Pembangunan <i>Development Fund</i>	303,957,669	(2,470)	303,955,199
Kumpulan Wang Am <i>Trust Fund</i>	4,551,030,188	(20,656,958)	4,530,373,230
Kumpulan Wang Enterprise <i>Enterprise Fund</i>	203,155,612	25,621,393	228,777,005
Kumpulan Wang Penyelidikan <i>Research Fund</i>	75,241,038	(4,961,965)	70,279,073
<b>Universiti</b> <i>University</i>			
Kumpulan Wang Pembangunan <i>Development Fund</i>	303,957,669	(2,470)	303,955,199
Kumpulan Wang Am <i>Trust Fund</i>	4,551,030,188	(20,656,958)	4,530,373,230
Kumpulan Wang Enterprise <i>Enterprise Fund</i>	208,970,957	25,621,393	234,592,350
Kumpulan Wang Penyelidikan <i>Research Fund</i>	75,241,038	(4,961,965)	70,279,073
	Seperti dinyatakan sebelumnya <i>As previously stated</i> <b>2022</b> RM	Reklasifikasi <i>Reclassification</i> <b>2022</b> RM	Seperti dinyatakan semula <i>As restated</i> <b>2022</b> RM
<b>31 Disember 2022</b> <i>31 December 2022</i>			
<b>Kumpulan</b> <i>Group</i>			
Kumpulan Wang Am <i>Trust Fund</i>	4,515,658,550	(20,809,963)	4,494,848,587
Kumpulan Wang Enterprise <i>Enterprise Fund</i>	181,865,265	26,855,472	208,720,737
Kumpulan Wang Penyelidikan <i>Research Fund</i>	73,381,631	(6,045,509)	67,336,122

**UNIVERSITI SAINS MALAYSIA**

**NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

**35. ANGKA PERBANDINGAN (SAMB.)**  
*COMPARATIVE FIGURES (CONT'D.)*

**PENYATA PERUBAHAN ASET BERSIH (SAMB.)**  
**STATEMENT OF CHANGES IN NET ASSETS (CONT'D.)**

	Seperti dinyatakan sebelumnya <i>As previously stated</i> 2022 RM	Reklasifikasi <i>Reclassification</i> 2022 RM	Seperti dinyatakan semula <i>As restated</i> 2022 RM
<b>Universiti</b> <i>University</i>			
Kumpulan Wang Am <i>Trust Fund</i>	4,515,658,550	(20,809,963)	4,494,848,587
Kumpulan Wang Enterprise <i>Enterprise Fund</i>	185,180,610	26,855,472	212,036,082
Kumpulan Wang Penyelidikan <i>Research Fund</i>	74,531,631	(6,045,509)	68,486,122

**NOTA 8 - HARTANAH, LOJI DAN PERALATAN**  
**NOTE 8 - PROPERTY, PLANT AND EQUIPMENT**

	Seperti dinyatakan sebelumnya <i>As previously stated</i> 2023 RM	Reklasifikasi <i>Reclassification</i> 2023 RM	Seperti dinyatakan semula <i>As restated</i> 2023 RM
<b>Kumpulan</b> <i>Group</i>			
Hartanah, Loji dan Peralatan:- <i>Property, Plant and Equipment:-</i>			
<b>Bangunan</b> <i>Buildings</i>			
Kos <i>Cost</i>	1,638,590,048	183,958,901	1,822,548,949
Susut Nilai Terkumpul <i>Accumulated Depreciation</i>	1,323,418,686	167,010,360	1,490,429,046
Nilai Dibawa <i>Carrying Value</i>	315,171,362	16,948,541	332,119,903
<b>Ubahsuai</b> <i>Renovation</i>			
Kos <i>Cost</i>	183,958,901	(183,958,901)	-
Susut Nilai Terkumpul <i>Accumulated Depreciation</i>	167,010,360	(167,010,360)	-
Nilai Dibawa <i>Carrying Value</i>	16,948,541	(16,948,541)	-

NOTA-NOTA KEPADA PENYATA KEWANGAN  
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2024  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

35. ANGKA PERBANDINGAN (SAMB.)  
COMPARATIVE FIGURES (CONT'D.)

**NOTA 8 - HARTANAH, LOJI DAN PERALATAN (SAMB.)**

**NOTE 8 - PROPERTY, PLANT AND EQUIPMENT (CONT'D)**

	Seperti dinyatakan sebelumnya <i>As previously stated</i> 2023 RM	Reklasifikasi <i>Reclassification</i> 2023 RM	Seperti dinyatakan semula <i>As restated</i> 2023 RM
<b>Universiti</b> <i>University</i>			
Hartanah, Loji dan Peralatan:- <i>Property, Plant and Equipment:-</i>			
<b>Bangunan</b> <i>Buildings</i>			
Kos <i>Cost</i>	1,638,590,048	178,449,934	1,817,039,982
Susut Nilai Berkumpul <i>Accumulated Depreciation</i>	1,323,418,686	163,428,013	1,486,846,699
Nilai Dibawa <i>Carrying Value</i>	315,171,362	15,021,921	330,193,283
<b>Ubahsuai</b> <i>Renovation</i>			
Kos <i>Cost</i>	178,449,934	(178,449,934)	-
Susut Nilai Berkumpul <i>Accumulated Depreciation</i>	163,428,013	(163,428,013)	-
Nilai Dibawa <i>Carrying Value</i>	15,021,921	(15,021,921)	-

**NOTA 21 - URUS NIAGA BUKAN PERTUKARAN**

**NOTE 21 - NON-EXCHANGE TRANSACTIONS**

	Seperti dinyatakan sebelumnya <i>As previously stated</i> 2023 RM	Reklasifikasi <i>Reclassification</i> 2023 RM	Seperti dinyatakan semula <i>As restated</i> 2023 RM
<b>Kumpulan dan Universiti</b> <i>Group and University</i>			
Sumbangan <i>Contributions</i>	89,566,034	(4,294,158)	85,271,876
Wakaf dan Zakat <i>Waqf and Zakat</i>	-	4,294,158	4,294,158