

**MAJLIS BANDARAYA SHAH ALAM**  
**PENYATA KEDUDUKAN KEWANGAN PADA 31 DISEMBER 2022**

|                                                         | NOTA | 2022<br>RM           | 31.12.2021<br>RM<br><i>Seperti Dinyatakan<br/>Semula</i> | 01.01.2021<br>RM<br><i>Seperti Dinyatakan<br/>Semula</i> |
|---------------------------------------------------------|------|----------------------|----------------------------------------------------------|----------------------------------------------------------|
| <b>ASET</b>                                             |      |                      |                                                          |                                                          |
| <b>ASET SEMASA</b>                                      |      |                      |                                                          |                                                          |
| Urusniaga Bukan Pertukaran Belum Terima                 | 3    | 65,170,634           | 67,567,173                                               | 63,883,396                                               |
| Urusniaga Pertukaran Belum Terima                       | 4    | 9,506,203            | 10,188,682                                               | 7,905,832                                                |
| Pelbagai Akaun Belum Terima, Deposit<br>Dan Pendahuluan | 5    | 7,074,892            | 8,833,365                                                | 8,706,722                                                |
| Simpanan Tetap                                          | 6    | 875,000,000          | 809,700,000                                              | 698,500,000                                              |
| Wang Di Tangan dan Di Bank                              | 7    | 62,639,905           | 121,659,988                                              | 116,336,988                                              |
|                                                         |      | <b>1,019,391,634</b> | <b>1,017,949,208</b>                                     | <b>895,332,938</b>                                       |
| <b>ASET BUKAN SEMASA</b>                                |      |                      |                                                          |                                                          |
| Pelbagai Akaun Belum Terima, Deposit<br>Dan Pendahuluan | 5    | 19,517,930           | 19,762,852                                               | 20,103,847                                               |
| Hartanah, Loji Dan Peralatan                            | 8    | 5,778,131,329        | 5,889,948,596                                            | 5,913,028,243                                            |
| Hartanah Pelaburan                                      | 9    | 96,074,753           | 34,847,000                                               | 33,470,251                                               |
| Aset Tak Ketara                                         | 10   | 7,057,284            | 5,670,121                                                | 4,485,774                                                |
| Kerja Dalam Kemajuan                                    | 11   | 14,420,664           | 4,248,869                                                | 51,641,029                                               |
| Pelaburan Lain                                          |      | -                    | -                                                        | 99,918,204                                               |
|                                                         |      | <b>5,915,201,960</b> | <b>5,954,477,438</b>                                     | <b>6,122,647,348</b>                                     |
| <b>JUMLAH ASET</b>                                      |      | <b>6,934,593,594</b> | <b>6,972,426,646</b>                                     | <b>7,017,980,286</b>                                     |
| <b>LIABILITI</b>                                        |      |                      |                                                          |                                                          |
| <b>LIABILITI SEMASA</b>                                 |      |                      |                                                          |                                                          |
| Urusniaga Pertukaran Belum Bayar                        | 12   | 71,011,285           | 56,304,433                                               | 62,070,676                                               |
| Pelbagai Terimaan                                       | 13   | 2,963,609            | 3,024,192                                                | 4,801,186                                                |
| Pelbagai Akaun Belum Bayar Dan<br>Perbelanjaan Terakru  | 14   | 9,279,978            | 3,096,181                                                | 374,585                                                  |
| Terimaan Terdahulu                                      | 15   | 15,773,005           | 11,760,418                                               | 10,341,129                                               |
| Wang Cagaran                                            | 16   | 141,862,489          | 166,157,987                                              | 198,050,791                                              |
| Wang Amanah                                             | 17   | 182,576,403          | 196,709,218                                              | 192,241,332                                              |
| Peruntukan Manfaat Kakitangan                           | 18   | 1,648,396            | 1,606,403                                                | 1,491,923                                                |
| Pinjaman                                                | 19   | 8,073,508            | 1,860,000                                                | 1,860,000                                                |
| Geran Tertunda                                          | 20   | 19,182,404           | 7,748,299                                                | 7,058,440                                                |
|                                                         |      | <b>452,371,077</b>   | <b>448,267,131</b>                                       | <b>478,290,062</b>                                       |
| <b>LIABILITI BUKAN SEMASA</b>                           |      |                      |                                                          |                                                          |
| Peruntukan Manfaat Kakitangan                           | 18   | 2,831,747            | 2,632,722                                                | 1,936,357                                                |
| Pinjaman                                                | 19   | 14,331,214           | 16,737,644                                               | 17,810,811                                               |
|                                                         |      | <b>17,162,961</b>    | <b>19,370,366</b>                                        | <b>19,747,168</b>                                        |
| <b>JUMLAH LIABILITI</b>                                 |      | <b>469,534,038</b>   | <b>467,637,497</b>                                       | <b>498,037,230</b>                                       |
| <b>ASET BERSIH</b>                                      |      | <b>6,465,059,556</b> | <b>6,504,789,149</b>                                     | <b>6,519,943,056</b>                                     |
| <b>ASET BERSIH</b>                                      |      |                      |                                                          |                                                          |
| Kumpulan Wang Majlis                                    |      | 6,462,496,979        | 6,502,340,514                                            | 6,515,082,976                                            |
| Kumpulan Wang Pinjaman Kakitangan                       |      | 2,200,000            | 2,200,000                                                | 2,200,000                                                |
| Kumpulan Wang Majikan Prihatin                          |      | 362,577              | 248,635                                                  | 2,741,876                                                |
| Rizab Penilaian Semula Pelaburan                        |      | -                    | -                                                        | (81,796)                                                 |
| <b>ASET BERSIH</b>                                      |      | <b>6,465,059,556</b> | <b>6,504,789,149</b>                                     | <b>6,519,943,056</b>                                     |

**MAJLIS BANDARAYA SHAH ALAM**  
**PENYATA PRESTASI KEWANGAN**  
**BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2022**

|                                           | NOTA | 2022<br>RM          | 2021<br>RM<br><i>Seperti Dinyatakan<br/>Semula</i> |
|-------------------------------------------|------|---------------------|----------------------------------------------------|
| <b>HASIL</b>                              |      |                     |                                                    |
| Urusniaga Bukan Pertukaran                | 21   | 449,958,362         | 420,844,393                                        |
| Urusniaga Pertukaran                      | 22   | 72,443,858          | 59,311,682                                         |
| Pelbagai Hasil                            | 23   | 23,891,094          | 43,810,265                                         |
| <b>JUMLAH HASIL</b>                       |      | <b>546,293,314</b>  | <b>523,966,340</b>                                 |
| <b>PERBELANJAAN</b>                       |      |                     |                                                    |
| <b>Emolumen</b>                           |      |                     |                                                    |
| Gaji Dan Upahan                           |      | 43,862,147          | 35,427,085                                         |
| Elaun Tetap                               |      | 8,235,105           | 8,253,924                                          |
| Sumbangan Berkanun Untuk Kakitangan       |      | 5,703,518           | 6,039,593                                          |
| Elaun Lebih Masa                          |      | 6,643,789           | 5,092,251                                          |
| Lain-lain Faedah Kewangan                 |      | 1,360,494           | 1,217,709                                          |
| Elaun Ahli Majlis                         |      | 863,035             | 844,091                                            |
|                                           |      | <b>66,668,088</b>   | <b>56,874,653</b>                                  |
| <b>Perkhidmatan Dan Bekalan</b>           |      |                     |                                                    |
| Perbelanjaan Perjalanan Dan Sara Hidup    | 24   | 4,793,540           | 1,961,840                                          |
| Perhubungan Dan Utiliti                   | 25   | 13,226,980          | 9,838,902                                          |
| Sewaan                                    | 26   | 14,979,639          | 12,345,472                                         |
| Bekalan Bahan-Bahan Mentah                | 27   | 7,956,107           | 6,011,538                                          |
| Bekalan Bahan-Bahan Lain                  | 28   | 7,302,951           | 3,648,607                                          |
| Penyelenggaraan Dan Pembaikan Kecil       | 29   | 157,882,772         | 150,532,932                                        |
| Perkhidmatan Ikhtisas Dan Hospitaliti     | 30   | 72,792,159          | 64,608,232                                         |
|                                           |      | <b>278,934,148</b>  | <b>248,947,523</b>                                 |
| <b>Pemberian Dan Kenaan Bayaran Tetap</b> |      |                     |                                                    |
| Pemberian Dalam Negeri                    | 31   | 840,752             | 11,023,871                                         |
| Faedah Dan Caj Bank                       | 32   | 2,043,224           | 1,758,195                                          |
| Ganjaran Kontrak                          | 33   | 611,885             | 845,271                                            |
| Gantian Cuti Rehat                        | 34   | 1,469,913           | 1,428,627                                          |
|                                           |      | <b>4,965,774</b>    | <b>15,055,964</b>                                  |
| <b>Perbelanjaan-Perbelanjaan Lain</b>     |      |                     |                                                    |
| Pelbagai Perbelanjaan                     | 35   | 13,810,131          | 3,116,719                                          |
| Perbelanjaan Pembangunan                  | 36   | 78,259,805          | 73,053,569                                         |
| Elaun Rosot Nilai                         |      | 1,104,278           | 1,060,894                                          |
|                                           |      | <b>93,174,214</b>   | <b>77,231,182</b>                                  |
| <b>Susutnilai Dan Pelunasan</b>           |      |                     |                                                    |
| Aset Infrastruktur                        | 8    | 120,416,574         | 120,394,208                                        |
| Lain-lain Hartanah, Loji dan Peralatan    | 8    | 17,402,620          | 17,995,396                                         |
| Hartanah Pelaburan                        | 9    | 2,229,426           | 960,282                                            |
| Aset Tak Ketara                           | 10   | 2,232,063           | 1,742,835                                          |
|                                           |      | <b>142,280,683</b>  | <b>141,092,721</b>                                 |
| <b>JUMLAH PERBELANJAAN</b>                |      | <b>586,022,907</b>  | <b>539,202,043</b>                                 |
| <b>KURANGAN BERSIH BAGI TAHUN</b>         |      | <b>(39,729,593)</b> | <b>(15,235,703)</b>                                |

**MAJLIS BANDARAYA SHAH ALAM**  
**PENYATA PERUBAHAN ASET BERSIH**  
**BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2022**

| NOTA                                                             | KUMPULAN WANG        |                              |                           | RIZAB<br>PENILAIAN<br>SEMULA<br>PELABURAN<br>RM | ASET<br>BERSIH<br>RM |
|------------------------------------------------------------------|----------------------|------------------------------|---------------------------|-------------------------------------------------|----------------------|
|                                                                  | MAJLIS<br>RM         | PINJAMAN<br>KAKITANGAN<br>RM | MAJIKAN<br>PRIHATIN<br>RM |                                                 |                      |
| <b>Pada 1 Januari 2021 (<i>Seperti Dinyatakan Terdahulu</i>)</b> | <b>6,513,782,779</b> | <b>2,200,000</b>             | <b>2,741,876</b>          | <b>(81,796)</b>                                 | <b>6,518,642,859</b> |
| Pelarasan Tahun Lalu                                             | 44 1,300,197         | -                            | -                         | -                                               | 1,300,197            |
| <b>Pada 1 Januari 2021 (<i>Seperti Dinyatakan Semula</i>)</b>    | <b>6,515,082,976</b> | <b>2,200,000</b>             | <b>2,741,876</b>          | <b>(81,796)</b>                                 | <b>6,519,943,056</b> |
| Kurangan Bersih Bagi Tahun                                       | (4,852,282)          | -                            | (10,383,421)              | -                                               | (15,235,703)         |
| Kesan Penebusan Pelaburan Lain                                   | -                    | -                            | -                         | 81,796                                          | 81,796               |
| Pindahan                                                         | (7,890,180)          | -                            | 7,890,180                 | -                                               | -                    |
| <b>Pada 31 Disember 2021/ 1 Januari 2022</b>                     | <b>6,502,340,514</b> | <b>2,200,000</b>             | <b>248,635</b>            | <b>-</b>                                        | <b>6,504,789,149</b> |
| Kurangan Bersih Bagi Tahun                                       | (39,593,535)         | -                            | (136,058)                 | -                                               | (39,729,593)         |
| Pindahan                                                         | (250,000)            | -                            | 250,000                   | -                                               | -                    |
| <b>Pada 31 Disember 2022</b>                                     | <b>6,462,496,979</b> | <b>2,200,000</b>             | <b>362,577</b>            | <b>-</b>                                        | <b>6,465,059,556</b> |

**MAJLIS BANDARAYA SHAH ALAM**  
**PENYATA ALIRAN TUNAI**  
**BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2022**

|                                                                             | NOTA | 2022<br>RM          | 2021<br>RM<br><i>Seperti Dinyatakan<br/>Semula</i> |
|-----------------------------------------------------------------------------|------|---------------------|----------------------------------------------------|
| <b>ALIRAN TUNAI DARIPADA AKTIVITI OPERASI</b>                               |      |                     |                                                    |
| Kurangan Bersih Bagi Tahun                                                  |      | (39,729,593)        | (15,235,703)                                       |
| Pergerakan Bukan Tunai :                                                    |      |                     |                                                    |
| Susutnilai dan Pelunasan                                                    |      | 142,280,683         | 141,092,721                                        |
| Keuntungan Pelupusan Aset                                                   |      | -                   | (21,436)                                           |
| Kerugian Penebusan Pelaburan Lain                                           |      | -                   | 205,884                                            |
| Kerugian Penyahiktirafan Pinjaman Kerajaan Negeri                           |      | 2,945,358           | -                                                  |
| Perubahan Bersih Elaun Rosot Nilai                                          |      | 1,104,278           | 1,060,893                                          |
| Rampasan Wang Cagaran                                                       |      | (29,956,190)        | (42,864,060)                                       |
| Pelunasan Geran                                                             |      | (6,429,199)         | (7,727,087)                                        |
| Geran Diterima                                                              |      | (5,000,000)         | (5,000,000)                                        |
| Hapuskira Kerja Dalam Kemajuan                                              |      | -                   | 861,074                                            |
| Aset Serahan                                                                |      | (63,457,179)        | (45,792,231)                                       |
| Pendapatan Faedah                                                           |      | (19,767,047)        | (15,809,652)                                       |
| Peruntukan Manfaat kakitangan                                               |      | 2,142,226           | 1,926,116                                          |
| Perbelanjaan Faedah                                                         |      | 861,720             | 786,833                                            |
| (Kurangan)/Lebihan Sebelum Perubahan Modal Kerja                            |      | (15,004,943)        | 13,483,352                                         |
| Perubahan Bersih Belum Terima                                               |      | 6,154,149           | (7,639,835)                                        |
| Perubahan Bersih Belum Bayar                                                |      | 20,890,649          | (3,044,647)                                        |
| Perubahan Bersih Pelbagai Terimaan                                          |      | (60,583)            | (1,776,994)                                        |
| Perubahan Bersih Terimaan Terdahulu                                         |      | 4,012,587           | 1,419,289                                          |
| Perubahan Bersih Wang Cagaran                                               |      | 5,660,692           | 10,971,256                                         |
| Perubahan Bersih Wang Amanah                                                |      | (14,132,815)        | 4,467,886                                          |
| Bayaran Manfaat kakitangan                                                  |      | (1,901,208)         | (1,115,271)                                        |
| <b>Aliran Tunai Bersih Dijana Dari Aktiviti Operasi</b>                     |      | <b>5,618,528</b>    | <b>16,765,036</b>                                  |
| <b>ALIRAN TUNAI DARIPADA AKTIVITI PELABURAN</b>                             |      |                     |                                                    |
| Belian Hartanah, Loji Dan Peralatan                                         | 41   | (25,165,845)        | (13,051,095)                                       |
| Belian Aset Tak Ketara                                                      |      | (3,619,226)         | (2,927,182)                                        |
| Belian Hartanah Pelaburan                                                   | 42   | -                   | -                                                  |
| Faedah Diterima                                                             |      | 17,414,694          | 16,382,324                                         |
| Peningkatan Kerja Dalam Kemajuan                                            |      | (11,007,877)        | (12,340,685)                                       |
| Penerimaan Daripada Penebusan Pelaburan Lain                                |      | -                   | 99,794,116                                         |
| Terimaan Daripada Pelupusan Hartanah, Loji dan Peralatan                    |      | -                   | 89,544                                             |
| Penerimaan Pinjaman Kakitangan                                              |      | 312,539             | 333,235                                            |
| Pemberian Pinjaman Kakitangan                                               |      | (136,200)           | (79,240)                                           |
| <b>Aliran Tunai Bersih (Digunakan Untuk)/Dijana Dari Aktiviti Pelaburan</b> |      | <b>(22,201,915)</b> | <b>88,201,018</b>                                  |
| <b>ALIRAN TUNAI DARIPADA AKTIVITI PEMBIAYAAN</b>                            |      |                     |                                                    |
| Bayaran Balik Pinjaman                                                      |      | -                   | (1,860,000)                                        |
| Perubahan Bersih Geran Tertunda                                             |      | 22,863,304          | 13,416,946                                         |
| <b>Aliran Tunai Bersih Dijana Dari Aktiviti Pembiayaan</b>                  |      | <b>22,863,304</b>   | <b>11,556,946</b>                                  |
| <b>PENINGKATAN BERSIH DALAM TUNAI DAN KESETARAAN TUNAI</b>                  |      |                     |                                                    |
|                                                                             |      | 6,279,917           | 116,523,000                                        |
| <b>TUNAI DAN KESETARAAN TUNAI PADA AWAL TAHUN</b>                           |      | <b>931,359,988</b>  | <b>814,836,988</b>                                 |
| <b>TUNAI DAN KESETARAAN TUNAI PADA AKHIR TAHUN</b>                          |      | <b>937,639,905</b>  | <b>931,359,988</b>                                 |
| <b>TUNAI DAN KESETARAAN TUNAI PADA AKHIR TAHUN TERDIRI DARIPADA :</b>       |      |                     |                                                    |
| Simpanan Tetap                                                              |      | 875,000,000         | 809,700,000                                        |
| Wang Di Tangan Dan Di Bank                                                  |      | 62,639,905          | 121,659,988                                        |
|                                                                             |      | <b>937,639,905</b>  | <b>931,359,988</b>                                 |

**MAJLIS BANDARAYA SHAH ALAM**  
**PENYATA PERBANDINGAN BAJET DAN SEBENAR**  
**BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2022**

|                                        | <b>JUMLAH BAJET</b> |                     | <b>JUMLAH</b>      | <b>VARIAN BAJET</b> |          |
|----------------------------------------|---------------------|---------------------|--------------------|---------------------|----------|
|                                        | <b>ASAL</b>         | <b>AKHIR</b>        | <b>SEBENAR</b>     | <b>RM</b>           | <b>%</b> |
|                                        | <b>RM</b>           | <b>RM</b>           | <b>RM</b>          |                     |          |
| <b>PENERIMAAN</b>                      |                     |                     |                    |                     |          |
| <b>Hasil Cukai</b>                     | 331,179,480         | 331,179,480         | 326,817,470        | (4,362,010)         | -1%      |
| <b>Hasil Bukan Cukai</b>               |                     |                     |                    |                     |          |
| Lesen dan Permit                       | 35,338,350          | 35,338,350          | 33,570,305         | (1,768,045)         | -5%      |
| Perkhidmatan Dan Bayaran Perkhidmatan  | 15,692,370          | 15,692,370          | 15,565,360         | (127,010)           | -1%      |
| Perolehan dan Jualan                   | 6,293,400           | 6,293,400           | 5,989,934          | (303,466)           | -5%      |
| Sewaan                                 | 42,925,040          | 42,925,040          | 26,246,110         | (16,678,930)        | -39%     |
| Faedah dan Perolehan dari Pelaburan    | 24,454,900          | 24,454,900          | 20,491,427         | (3,963,473)         | -16%     |
| Denda dan Kompauan                     | 21,949,230          | 21,949,230          | 16,652,403         | (5,296,827)         | -24%     |
| Sumbangan dan Bayaran Ganti Rugi       | 10,030              | 10,030              | 2,900,500          | 2,890,470           | >100%    |
| <b>Terimaan Bukan Hasil</b>            | 9,500,380           | 9,500,380           | 8,642,369          | (858,011)           | -9%      |
| <b>Jumlah Penerimaan</b>               | <b>487,343,180</b>  | <b>487,343,180</b>  | <b>456,875,878</b> | <b>(30,467,302)</b> |          |
| <b>PEMBAYARAN</b>                      |                     |                     |                    |                     |          |
| <b>Perbelanjaan Mengurus</b>           |                     |                     |                    |                     |          |
| Emolumen                               | 67,063,800          | 61,614,280          | 61,063,314         | (550,966)           | -1%      |
| Perkhidmatan Dan Bekalan               | 313,439,780         | 301,211,070         | 276,402,962        | (24,808,108)        | -8%      |
| Pemilikan Harta Modal                  | 6,136,140           | 17,705,920          | 17,315,886         | (390,034)           | -2%      |
| Pemberian Dan Kenaan Bayaran Tetap     | 3,146,030           | 3,770,650           | 2,822,503          | (948,147)           | -25%     |
| Perbelanjaan-perbelanjaan Lain         | 4,399,560           | 9,883,390           | 9,666,836          | (216,554)           | -2%      |
| <b>Jumlah Perbelanjaan Mengurus</b>    | <b>394,185,310</b>  | <b>394,185,310</b>  | <b>367,271,501</b> | <b>(26,913,809)</b> |          |
| <b>Perbelanjaan Pembangunan</b>        |                     |                     |                    |                     |          |
| Perkhidmatan Dan Bekalan               | 53,573,590          | 54,447,940          | 49,149,332         | (5,298,608)         | -10%     |
| Projek Pembangunan                     | 60,416,210          | 59,541,860          | 48,230,721         | (11,311,139)        | -19%     |
| Pemberian Dan Kenaan Bayaran Tetap     | 165,000             | 165,000             | 84,694             | (80,306)            | -49%     |
| <b>Jumlah Perbelanjaan Pembangunan</b> | <b>114,154,800</b>  | <b>114,154,800</b>  | <b>97,464,747</b>  | <b>(16,690,053)</b> |          |
| <b>Jumlah Pembayaran</b>               | <b>508,340,110</b>  | <b>508,340,110</b>  | <b>464,736,248</b> | <b>(43,603,862)</b> |          |
| <b>PEMBAYARAN BERSIH</b>               | <b>(20,996,930)</b> | <b>(20,996,930)</b> | <b>(7,860,370)</b> | <b>13,136,560</b>   |          |

\* Varian Bajet merujuk kepada perbezaan di antara jumlah sebenar dan jumlah bajet akhir