

ELIGIBLE EMPLOYER- SABAH

| No | Employer | Sector | Deduction allow |
|----|---|--------|-----------------|
| 1 | BAH.TEKNOLOGI PENDIDIKAN NGR WP LABUAN | AG | 60% |
| 2 | BAHAGIAN BEKALAN AIR LABUAN | AG | 60% |
| 3 | BALAI POLIS BERGOSONG | PDRM | 60% |
| 4 | BALAI POLIS BOM BALAI | PDRM | 60% |
| 5 | BALAI POLIS CENDERAWASI LAHAD DATU | PDRM | 60% |
| 6 | BALAI POLIS INANAM | PDRM | 60% |
| 7 | BALAI POLIS KARAMUNSING | PDRM | 60% |
| 8 | BALAI POLIS KENINGAU | PDRM | 60% |
| 9 | BALAI POLIS KERAKIT | PDRM | 60% |
| 10 | BALAI POLIS KINABATANGAN | PDRM | 60% |
| 11 | BALAI POLIS KOTA BELUD | PDRM | 60% |
| 12 | BALAI POLIS KOTA KINABALU | PDRM | 60% |
| 13 | BALAI POLIS KUDAT | PDRM | 60% |
| 14 | BALAI POLIS KUNAK | PDRM | 60% |
| 15 | BALAI POLIS LABUAN | PDRM | 60% |
| 16 | BALAI POLIS LAHAD DATU | PDRM | 60% |
| 17 | BALAI POLIS LUYANG | PDRM | 60% |
| 18 | BALAI POLIS MENGGATAL | PDRM | 60% |
| 19 | BALAI POLIS PAPAR | PDRM | 60% |
| 20 | BALAI POLIS PENAMPANG | PDRM | 60% |
| 21 | BALAI POLIS PULAU BUMBUM | PDRM | 60% |
| 22 | BALAI POLIS PULAU GAYA | PDRM | 60% |
| 23 | BALAI POLIS PUTATAN | PDRM | 60% |
| 24 | BALAI POLIS SANDAKAN | PDRM | 60% |
| 25 | BALAI POLIS SEMPORNA | PDRM | 60% |
| 26 | BALAI POLIS TAMBUNAN | PDRM | 60% |
| 27 | BALAI POLIS TAWAU | PDRM | 60% |
| 28 | BALAI POLIS TENOM | PDRM | 60% |
| 29 | BALAI POLIS TUARAN | PDRM | 60% |
| 30 | BALAI POLIS TUNKU | PDRM | 60% |
| 31 | BALAI POLISE BELURAN | PDRM | 60% |
| 32 | BALAI TANJUNG ARU | PDRM | 60% |
| 33 | BATALION 14 (TAWAU) | PDRM | 60% |
| 34 | BATALION 15 (SANDAKAN) | PDRM | 60% |
| 35 | BATALION 16 (K.KINABALU) | PDRM | 60% |
| 36 | BATALION 17 (LAHAD DATU) | PDRM | 60% |
| 37 | BATALION 20 (BELURAN) | PDRM | 60% |
| 38 | BRIGED SABAH | PDRM | 60% |
| 39 | DEWAN BAHASA DAN PUSTAKA CAWANGAN SABAH | GLC | 60% |
| 40 | GURU BESAR SK NANGO BELURAN, SANDAKAN | AG | 60% |
| 41 | GURU BESAR SK TANJUNG ARU 1 KOTA KINABALU | AG | 60% |
| 42 | GURU BESAR SRK.ST.CATHERINE,INANAM | AG | 60% |
| 43 | HOSPITAL DAERAH BELURAN | AG | 60% |
| 44 | HOSPITAL DAERAH LABUAN | AG | 60% |
| 45 | HOSPITAL DUCHESS OF KENT SANDAKAN | AG | 60% |
| 46 | HOSPITAL KUNAK | AG | 60% |
| 47 | HOSPITAL LABUAN | AG | 60% |
| 48 | HOSPITAL LAHAD DATU | AG | 60% |
| 49 | HOSPITAL SEMPORNA | AG | 60% |
| 50 | HOSPITAL TAWAU | AG | 60% |
| 51 | IBU PEJ.JABATAN KERJA RAYA (BHG.GAJI) | STATE | 60% |
| 52 | IBU PEJABAT PERTANIAN (BAHAGIAN AKAUN) | STATE | 60% |
| 53 | INSTITIUT LATIHAN PERINDUSTRIAN LABUAN | AG | 60% |

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| 54 | INSTITUT LATIHAN PERINDUSTRIAN SANDAKAN | AG | 60% |
| 55 | IPD BEAUFORT | PDRM | 60% |
| 56 | IPD BELURAN | PDRM | 60% |
| 57 | IPD KENINGAU | PDRM | 60% |
| 58 | IPD KINABATANGAN | PDRM | 60% |
| 59 | IPD KOTA BELUD | PDRM | 60% |
| 60 | IPD KOTA KINABALU | PDRM | 60% |
| 61 | IPD KOTA MARUDU | PDRM | 60% |
| 62 | IPD KUDAT | PDRM | 60% |
| 63 | IPD KUNAK | PDRM | 60% |
| 64 | IPD LABUAN | PDRM | 60% |
| 65 | IPD LAHAD DATU | PDRM | 60% |
| 66 | IPD PAPAR | PDRM | 60% |
| 67 | IPD PENAMPANG | PDRM | 60% |
| 68 | IPD RANAU | PDRM | 60% |
| 69 | IPD SANDAKAN | PDRM | 60% |
| 70 | IPD SEMPORNA | PDRM | 60% |
| 71 | IPD SIPITANG | PDRM | 60% |
| 72 | IPD TAWAU | PDRM | 60% |
| 73 | IPD TENOM | PDRM | 60% |
| 74 | IPD TUARAN | PDRM | 60% |
| 75 | IPK SABAH | PDRM | 60% |
| 76 | JAB PENYIARAN MALAYSIA WP LABUAN | AG | 60% |
| 77 | JAB PERPADUAN NEGARA&INTEGRASI NASIONAL WP LABUAN | AG | 60% |
| 78 | JAB. AKAUNTAN NEGARA CAWANGAN LABUAN | AG | 60% |
| 79 | JAB. KASTAM DIRAJA LABUAN | AG | 60% |
| 80 | JAB.IMIGERESEN S'KAN | AG | 60% |
| 81 | JAB.PENERANGAN SANDAKAN | AG | 60% |
| 82 | JABATAN AGAMA ISLAM JPM CAW WP LABUAN | AG | 60% |
| 83 | JABATAN AGAMA ISLAM NEGERI SABAH | STATE | 60% |
| 84 | JABATAN AIR NEGERI SABAH | STATE | 60% |
| 85 | JABATAN ALAM SEKITAR, WP LABUAN | AG | 60% |
| 86 | JABATAN ARKIB NEGERI SABAH | STATE | 60% |
| 87 | JABATAN BEKALAN AIR WILAYAH PERSEKUTUAN LABUAN | AG | 60% |
| 88 | JABATAN BENDAHARI NEGERI SABAH | STATE | 60% |
| 89 | JABATAN BURUH SANDAKAN | AG | 60% |
| 90 | JABATAN HAL EHWAL WANITA SABAH | STATE | 60% |
| 91 | JABATAN HIDUPAN LIAR | STATE | 60% |
| 92 | JABATAN IMIGERESEN TAWAU | AG | 60% |
| 93 | JABATAN KASTAM & EKSAIS DIRAJA SANDAKAN | AG | 60% |
| 94 | JABATAN KASTAM DIRAJA MALAYSIA LAHAD DATU | AG | 60% |
| 95 | JABATAN KASTAM DIRAJA MALAYSIA SEMPORNA | AG | 60% |
| 96 | JABATAN KASTAM DIRAJA MALAYSIA TAWAU | AG | 60% |
| 97 | JABATAN KERETAPI NEGERI SABAH | STATE | 60% |
| 98 | JABATAN KERJA RAYA | STATE | 60% |
| 99 | JABATAN KERJA RAYA KOTA KINABALU | STATE | 60% |
| 100 | JABATAN KESIHATAN NEGERI WPLABUAN | AG | 60% |
| 101 | JABATAN KETUA MENTERI (BHG PENGURUSAN) | STATE | 60% |
| 102 | JABATAN LAUT WP LABUAN | AG | 60% |
| 103 | JABATAN MUZIUM NEGERI SABAH | STATE | 60% |
| 104 | JABATAN PEGUAM BESAR NEGERI SABAH | STATE | 60% |
| 105 | JABATAN PEMBANGUNAN SUMBER MANUSIA (JPSM) | STATE | 60% |
| 106 | JABATAN PENDAFTARAN NEGARA,KUNAK | AG | 60% |
| 107 | JABATAN PENDIDIKAN LABUAN | AG | 60% |
| 108 | JABATAN PENERANGAN LAHAD DATU | AG | 60% |
| 109 | JABATAN PENERANGAN TAWAU | AG | 60% |

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| 110 | JABATAN PENERANGAN TENOM | AG | 60% |
| 111 | JABATAN PENERANGAN W.P LABUAN | AG | 60% |
| 112 | JABATAN PENGANGKUTAN JALAN LABUAN | AG | 60% |
| 113 | JABATAN PENILAIAN DAERAH TAWAU | AG | 60% |
| 114 | JABATAN PERHUTANAN SANDAKAN | STATE | 60% |
| 115 | JABATAN PERIKANAN NEGERI SABAH | STATE | 60% |
| 116 | JABATAN PERKHIDMATAN HAIWAN & PERUSAHAAN | STATE | 60% |
| 117 | JABATAN PERKHIDMATAN HAIWAN & PERUSAHAAN TERNAK | STATE | 60% |
| 118 | JABATAN PERKHIDMATAN KEBAJIKAN AM | STATE | 60% |
| 119 | JABATAN PERKHIDMATAN KOMPUTER | STATE | 60% |
| 120 | JABATAN PERKHIDMATAN KOMPUTER(PUSAT P'TADBIRAN SBH) | STATE | 60% |
| 121 | JABATAN PERKHIDMATAN VETERINAR W.P.LABUAN | AG | 60% |
| 122 | JABATAN PERPUSTAKAAN | STATE | 60% |
| 123 | JABATAN PERTANIAN SABAH K"MENTERIAN PER | STATE | 60% |
| 124 | JABATAN PERUBATAN LAHAD DATU | AG | 60% |
| 125 | JABATAN TANAH DAN GALIAN W.P LABUAN | AG | 60% |
| 126 | JABATAN TENAGA KERJA KUNAK | AG | 60% |
| 127 | JABATAN TENAGA KERJA TAWAU | AG | 60% |
| 128 | JKKP WP LABUAN | AG | 60% |
| 129 | KEMENTERIAN PEMBANGUNAN INFRASTRUKTUR | STATE | 60% |
| 130 | KEMENTERIAN PEMBANGUNAN LUAR BANDAR | STATE | 60% |
| 131 | KLINIK PERGIGIAN LABUAN | AG | 60% |
| 132 | KLINIK PERGIGIAN WP LABUAN | AG | 60% |
| 133 | KOLEJ JURURAWAT TAWAU | AG | 60% |
| 134 | KOLEJ MATRIKULASI LABUAN | AG | 60% |
| 135 | KOLEJ VOKASIONAL KENINGAU | AG | 60% |
| 136 | KOLEJ VOKASIONAL LIKAS | AG | 60% |
| 137 | KOLEJ VOKASIONAL SANDAKAN | AG | 60% |
| 138 | LEMBAGA PELANCONGAN SABAH | LEMBAGA | 60% |
| 139 | LEMBAGA PEMEGANG AMANAH TAMAN-TAMAN SABAH | LEMBAGA | 60% |
| 140 | LEMBAGA PERBANDARAN KUDAT | LEMBAGA | 60% |
| 141 | LEMBAGA PERTUBUHAN PELADANG (SABAH) | LEMBAGA | 60% |
| 142 | MAHKAMAH SYARIAH WP LABUAN | AG | 60% |
| 143 | MAKTAB PERGURUAN KENINGAU | AG | 60% |
| 144 | MAKTAB SABAH K.KINABALU | AG | 60% |
| 145 | MALAYSIA AIRPORT BERHAD | GLC | 50% |
| 146 | MERINYU BURUH, KENINGAU | AG | 60% |
| 147 | PASUKAN POLIS MARIN PDRM WILAYAH EMPAT (4) KOTA KI | PDRM | 60% |
| 148 | PEGAWAI KESIHATAN KAW. SKAN. | AG | 60% |
| 149 | PEGAWAI KESIHATAN KAWASAN SEMPORNA | AG | 60% |
| 150 | PEGAWAI PENJAGA PERGIGIAN KENINGAU | AG | 60% |
| 151 | PEGAWAI PENJAGA PERGIGIAN SKAN | AG | 60% |
| 152 | PEGAWAI PENJAGA PERUBATAN TAMBUNAN | AG | 60% |
| 153 | PEGAWAI PERUBATAN KESIHATAN, TAWAU | AG | 60% |
| 154 | PEJ MUFTI CAW WP LABUAN | AG | 60% |
| 155 | PEJ PENGARAH KESIHATAN NEGERI WP LABUAN | AG | 60% |
| 156 | PEJ. PELAJARAN BAHAGIAN KENINGAU | AG | 60% |
| 157 | PEJABAT DAERAH BELURAN/TELUPID | STATE | 60% |
| 158 | PEJABAT DAERAH KENINGAU | STATE | 60% |
| 159 | PEJABAT DAERAH KENINGAU/SOOK | STATE | 60% |
| 160 | PEJABAT DAERAH KINABATANGAN | STATE | 60% |
| 161 | PEJABAT DAERAH PAPAR | STATE | 60% |
| 162 | PEJABAT DAERAH RANAU | STATE | 60% |
| 163 | PEJABAT DAERAH SEMPORNA | STATE | 60% |
| 164 | PEJABAT DAERAH TAMBUNAN | STATE | 60% |
| 165 | PEJABAT EHWAL ANAK NEGERI SABAH | STATE | 60% |

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| 166 | PEJABAT KEMAS DAERAH LAHAD DATU | AG | 60% |
| 167 | PEJABAT KEMAS DAERAH SEMPORNA | AG | 60% |
| 168 | PEJABAT KEMAS DAERAH TAWAU | AG | 60% |
| 169 | PEJABAT KESIHATAN DAERAH KUNAK | AG | 60% |
| 170 | PEJABAT KESIHATAN DAERAH TAWAU | AG | 60% |
| 171 | PEJABAT KESIHATAN KAWASAN LABUAN | AG | 60% |
| 172 | PEJABAT KESIHATAN KAWASAN LAHAD DATU | AG | 60% |
| 173 | PEJABAT KESIHATAN KAWASAN SEMPORNA | AG | 60% |
| 174 | PEJABAT KESIHATAN KAWASAN TAWAU | AG | 60% |
| 175 | PEJABAT PELAJARAN DAERAH K.KINABALU | AG | 60% |
| 176 | PEJABAT PELAJARAN DAERAH NABAWAN | AG | 60% |
| 177 | PEJABAT PELAJARAN DAERAH TAMBUNAN | AG | 60% |
| 178 | PEJABAT PELAJARAN DAERAH TUARAN | AG | 60% |
| 179 | PEJABAT PELAJARAN PENAMPANG | AG | 60% |
| 180 | PEJABAT PENDIDIKAN DAERAH BELURAN | AG | 60% |
| 181 | PEJABAT PENDIDIKAN DAERAH PAPAR | AG | 60% |
| 182 | PEJABAT PENDIDIKAN SANDAKAN | AG | 60% |
| 183 | PEJABAT PERGIGIAN DAERAH KENINGAU | AG | 60% |
| 184 | PEJABAT PERGIGIAN KAWASAN TAWAU | AG | 60% |
| 185 | PEJABAT PERKHIDMATAN HAIWAN, WP LABUAN | AG | 60% |
| 186 | PEJABAT PERPADUAN DAERAH TAWAU | AG | 60% |
| 187 | PEJABAT TENAGA KERJA KENINGAU | AG | 60% |
| 188 | PENG. PUSAT LATIHAN DAKWAH KENINGAU | AG | 60% |
| 189 | PENGARAH BHGN HAL EHWAL ISLAM JPM CAW SABAH | AG | 60% |
| 190 | PENGARAH HOSPITAL KENINGAU | AG | 60% |
| 191 | PENGARAH HOSPITAL TENOM | AG | 60% |
| 192 | PENGARAH KERJARAYA WP LABUAN | AG | 60% |
| 193 | PENGARAH PERIKANAN WP LABUAN | AG | 60% |
| 194 | PENGARAH PERTANIAN WP LABUAN | AG | 60% |
| 195 | PENGARAH UKUR, WP LABUAN | AG | 60% |
| 196 | PENGETUA SEK ASRAMA PENUH WP LABUAN | AG | 60% |
| 197 | PENGETUA SEK MEN KEB WP LABUAN | AG | 60% |
| 198 | PENGETUA SEK MEN LOK YUK K.K | AG | 60% |
| 199 | PENGETUA SEK MEN ST ANNE WP LABUAN | AG | 60% |
| 200 | PENGETUA SMK, PUTATAN | AG | 60% |
| 201 | PENGETUA,S.M.VOKASIONAL,W.P.LABUAN | AG | 60% |
| 202 | PENGUASA PERUBATAN SANDAKAN | AG | 60% |
| 203 | PERBADANAN LABUAN | PERBADANAN | 60% |
| 204 | PERPUSTAKAAN NEGERI SABAH | STATE | 60% |
| 205 | PGH. KEBUDAYAAN BELIA & SUKAN LABUAN | AG | 60% |
| 206 | PPDN & HEP LABUAN | AG | 60% |
| 207 | PULAPOL KOTA KINABALU,SABAH | PDRM | 60% |
| 208 | PUSAT KOREKSIONAL WP LABUAN | AG | 60% |
| 209 | RISDA (PRB-SANDAKAN) | GLC | 60% |
| 210 | S.K. SUNGAI ANIB 1 | AG | 60% |
| 211 | S.K.LIKAS ,K.K. | AG | 60% |
| 212 | SEK KEB GAS | AG | 60% |
| 213 | SEK KEB KG ENAM NABAWAN | AG | 60% |
| 214 | SEK KEB LADANG SANDAK SANDAKAN, SABAH | AG | 60% |
| 215 | SEK KEB SUNGAI MANILA SANDAKAN | AG | 60% |
| 216 | SEK KEB TULID KENINGAU | AG | 60% |
| 217 | SEK MEN ALL SAINTS K.K | AG | 60% |
| 218 | SEK MEN KEB KINARUT PAPAR | AG | 60% |
| 219 | SEK MEN KEB LAJAU | AG | 60% |
| 220 | SEK MEN KEB MUTIARA W.P.LABUAN | AG | 60% |
| 221 | SEK MEN KEB TENGHILAN | AG | 60% |

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| 222 | SEK MEN KEN HWA KENINGAU | AG | 60% |
| 223 | SEK MEN PEKAN KENINGAU | AG | 60% |
| 224 | SEK MEN ST ANTHONY WP LABUAN | AG | 60% |
| 225 | SEK MEN TINGGI KOTA KINABALU | AG | 60% |
| 226 | SEK. MEN. KEB. SANDAKAN | AG | 60% |
| 227 | SEK.KEB.BONOR KENINGAU | AG | 60% |
| 228 | SEK.KEB.KAWAKAAN TIULON KENINGAU | AG | 60% |
| 229 | SEK.KEB.KUALA KAHABA KENINGAU | AG | 60% |
| 230 | SEK.KEB.PEKAN NABAWAN | AG | 60% |
| 231 | SEK.KEB.SINUA KENINGAU | AG | 60% |
| 232 | SEK.KEB.SOOK KENINGAU | AG | 60% |
| 233 | SEK.MEN.CHUNG HWA,TENOM | AG | 60% |
| 234 | SEK.MEN.KEB.APIN APIN,KENINGAU | AG | 60% |
| 235 | SEK.MEN.KEB.BATU LUNGUYAN KENINGAU | AG | 60% |
| 236 | SEK.MEN.KEB.BINGKOR KENINGAU | AG | 60% |
| 237 | SEK.MEN.KEB.KEMABONG TENOM | AG | 60% |
| 238 | SEK.MEN.KEB.NABAWAN | AG | 60% |
| 239 | SEK.MEN.KEB.TAMBUNAN | AG | 60% |
| 240 | SEK.MEN.SAINT ANTHONY, TENOM | AG | 60% |
| 241 | SEK.MEN.ST.FRANCIS XAVIER,KENINGAU | AG | 60% |
| 242 | SEK.MEN.ST.MARTIN TAMBUNAN | AG | 60% |
| 243 | SEK.MEN.TENOM | AG | 60% |
| 244 | SEKOLAH KEBANGSAAN JAYA BAKTI | AG | 60% |
| 245 | SEKOLAH KEBANGSAAN KARAMUNTING SANDAKAN | AG | 60% |
| 246 | SEKOLAH KEBANGSAAN MEMBEDAI | AG | 60% |
| 247 | SEKOLAH KEBANGSAAN TIUNG WIDU | AG | 60% |
| 248 | SEKOLAH MENENGAH KEBANGSAAN LAJAU | AG | 60% |
| 249 | SEKOLAH MENENGAH LASALLE K.KINABALU | AG | 60% |
| 250 | SEKOLAH MENENGAH TIONGHUA | AG | 60% |
| 251 | SEKOLAH RENDAH KERAJAAN NANGKA KAIN | AG | 60% |
| 252 | SEKOLAH SUKAN MALAYSIA SABAH | AG | 60% |
| 253 | SK BAMBAN | AG | 60% |
| 254 | SK BAMBANGAN TAMBUNAN | AG | 60% |
| 255 | SK BANDAR SANDAKAN SABAH | AG | 60% |
| 256 | SK BATU 16 GUM-GUM | AG | 60% |
| 257 | SK BEBULUH WP LABUAN | AG | 60% |
| 258 | SK BENONI,PAPAR | AG | 60% |
| 259 | SK BINTANG MAS | AG | 60% |
| 260 | SK BUANG SAYANG KINABATANGAN SANDAKAN | AG | 60% |
| 261 | SK BUKIT GARAM KINABATANGAN SANDAKAN | AG | 60% |
| 262 | SK BUKIT KALAM | AG | 60% |
| 263 | SK BUNDUTAHURI TAMPARULI | AG | 60% |
| 264 | SK ENTILIBON KINABANTANGAN SANDAKAN | AG | 60% |
| 265 | SK GERAS TAMBUNAN | AG | 60% |
| 266 | SK GONTUNG,TAMPARULI | AG | 60% |
| 267 | SK GUDON M'GATAL, INANAM | AG | 60% |
| 268 | SK INANAM LAUT K.K. WAKIL POS BERGERAK | AG | 60% |
| 269 | SK KAINGARAN TAMBUNAN | AG | 60% |
| 270 | SK KALANG KANAR | AG | 60% |
| 271 | SK KEB DAINGIN,PAPAR | AG | 60% |
| 272 | SK KELATUAN PAPAR | AG | 60% |
| 273 | SK KEM TENTERA, SANDAKAN SABAH | AG | 60% |
| 274 | SK KEMABONG | AG | 60% |
| 275 | SK KEPAYAN,K.K | AG | 60% |
| 276 | SK KERUPANG LABUAN | AG | 60% |
| 277 | SK KIONSOM,INANAM | AG | 60% |

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| 278 | SK KOLAPIS SANDAKAN | AG | 60% |
| 279 | SK KUALA NAMADAN | AG | 60% |
| 280 | SK KUALA PAPAR | AG | 60% |
| 281 | SK KUALA TOMANI TENOM | AG | 60% |
| 282 | SK LAYANG-LAYANGAN LABUAN | AG | 60% |
| 283 | SK LINGGA BARU TAMPARULI | AG | 60% |
| 284 | SK LONGMANIS SANDAKAN | AG | 60% |
| 285 | SK LOTONG TAMBUNAN | AG | 60% |
| 286 | SK LUBUK TEMIANG WP LABUAN | AG | 60% |
| 287 | SK MENANAM KINABATANGAN SANDAKAN | AG | 60% |
| 288 | SK MOYNOD BELURAN, SANDAKAN | AG | 60% |
| 289 | SK NANGKA BELURAN SANDAKAN | AG | 60% |
| 290 | SK NUKAKATAN TAMBUNAN | AG | 60% |
| 291 | SK NUNUYAN LAUT SANDAKAN, SABAH | AG | 60% |
| 292 | SK PADAS SANDAKAN | AG | 60% |
| 293 | SK PAGUOKON | AG | 60% |
| 294 | SK PANTAI WP LABUAN | AG | 60% |
| 295 | SK PATAU-PATAU LABUAN | AG | 60% |
| 296 | SK PEKAN BELURAN SANDAKAN SABAH | AG | 60% |
| 297 | SK PEKAN KINARUT, PAPAR | AG | 60% |
| 298 | SK PEKAN TELUPID SANDAKAN | AG | 60% |
| 299 | SK PEKAN TUARAN | AG | 60% |
| 300 | SK PEMENTERIAN NABAWAN | AG | 60% |
| 301 | SK PENGALAT BESAR PAPAR | AG | 60% |
| 302 | SK PONONTOMON NABAWAN | AG | 60% |
| 303 | SK PUI GIN SANDAKAN, SABAH | AG | 60% |
| 304 | SK PULAU GAYA | AG | 60% |
| 305 | SK RAMPAYAN MENGGATAL K.K | AG | 60% |
| 306 | SK RANCANGAN LUBUH SANDAKAN | AG | 60% |
| 307 | SK RANCA-RANCA WP LABUAN | AG | 60% |
| 308 | SK ROMPON TAMBUNAN | AG | 60% |
| 309 | SK RUNGUS TAMPARULI | AG | 60% |
| 310 | SK SEGALIUD SANDAKAN,SABAH | AG | 60% |
| 311 | SK SG BEDAUN LABUAN | AG | 60% |
| 312 | SK SIBUGAL BESAR SKAN | AG | 60% |
| 313 | SK SINTUONG TUONG | AG | 60% |
| 314 | SK SRI PAGI BELURAN SANDAKAN | AG | 60% |
| 315 | SK SRI TANJUNG PAPAT SATU SANDAKAN | AG | 60% |
| 316 | SK ST. MONICA | AG | 60% |
| 317 | SK SUKAU KINABATANGAN SANDAKAN | AG | 60% |
| 318 | SK SUNGAI LADA LABUAN | AG | 60% |
| 319 | SK TAMPASAK KINARUT,PAPAR | AG | 60% |
| 320 | SK TANJUNG ARU | AG | 60% |
| 321 | SK TINOMPOK LIWAN | AG | 60% |
| 322 | SK TIONG WIDU TAMBUNAN | AG | 60% |
| 323 | SK TUNGOD PAMOL BELURAN SANDAKAN,SABAH | AG | 60% |
| 324 | SK ULU DUSUN SKAN SABAH | AG | 60% |
| 325 | SK UNGGUN MENGGATAL, K.K | AG | 60% |
| 326 | SK. BATU TININGKANG | AG | 60% |
| 327 | SK. ENTABUAN | AG | 60% |
| 328 | SK. INUBAI | AG | 60% |
| 329 | SK. JAWA SUMBILING | AG | 60% |
| 330 | SK. KEBU BARU NABAWAN | AG | 60% |
| 331 | SK. KEROKOT TAMBUNAN | AG | 60% |
| 332 | SK. KG. BAHAGIA NABAWAN | AG | 60% |
| 333 | SK. LOGONGON NABAWAN | AG | 60% |

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| 334 | SK. MANDALOM | AG | 60% |
| 335 | SK. MANTAILANG | AG | 60% |
| 336 | SK. MASANOI | AG | 60% |
| 337 | SK. PEGALAN KUSOB | AG | 60% |
| 338 | SK. TETAGAS NABAWAN | AG | 60% |
| 339 | SK. ULU TOMANI | AG | 60% |
| 340 | SK.GUMISI | AG | 60% |
| 341 | SK.KUNGKULAR | AG | 60% |
| 342 | SK.PULONG | AG | 60% |
| 343 | SM AGAMA SABAH LIMAUAN | AG | 60% |
| 344 | SM KONVEN ST CECILIA | AG | 60% |
| 345 | SM PAMOL BELURAN | AG | 60% |
| 346 | SM ST FRANCIS K.K | AG | 60% |
| 347 | SM ST JAMES TENGHILAN | AG | 60% |
| 348 | SM ST. JOHN TUARAN | AG | 60% |
| 349 | SM ST. JOSEPH PAPAR | AG | 60% |
| 350 | SM ST. MARY, LIMBAGAU PAPAR | AG | 60% |
| 351 | SM ST. MICHAEL PENAMPANG | AG | 60% |
| 352 | SM ST. MICHAEL, SKAN SABAH | AG | 60% |
| 353 | SM SUNG SIEW, SANDAKAN | AG | 60% |
| 354 | SM TEKNIK LIKAS K.K. | AG | 60% |
| 355 | SM TERUSAN SUGUT SANDAKAN | AG | 60% |
| 356 | SM TIONGHUA SANDAKAN | AG | 60% |
| 357 | SM VOKASIONAL,KENINGAU,SABAH | AG | 60% |
| 358 | SMJK SHAN TAO | AG | 60% |
| 359 | SMJK ST PETER TELIPOK | AG | 60% |
| 360 | SMK BADIN TUARAN | AG | 60% |
| 361 | SMK BANDARAYA KOTA KINABALU | AG | 60% |
| 362 | SMK BATU SAPI, SANDAKAN | AG | 60% |
| 363 | SMK BELURAN P.S. 30 BELURAN | AG | 60% |
| 364 | SMK BUKIT GARAM KINABATANGAN | AG | 60% |
| 365 | SMK DATUK PETER MOJUNTIN PENAMPANG | AG | 60% |
| 366 | SMK ELOPURA, SANDAKAN | AG | 60% |
| 367 | SMK GUNSANAD,KENINGAU | AG | 60% |
| 368 | SMK LABUAN II TAMAN PERUMAHAN BEDAUN | AG | 60% |
| 369 | SMK MAJAKIR PAPAR | AG | 60% |
| 370 | SMK MENGGATAL KOTA KINABALU | AG | 60% |
| 371 | SMK PANTAI, W.P LABUAN | AG | 60% |
| 372 | SMK PENANGAH TELUPID | AG | 60% |
| 373 | SMK SANZAC KOTA KINABALU | AG | 60% |
| 374 | SMK TAMPARULI | AG | 60% |
| 375 | SMK TELUPID,SANDAKAN | AG | 60% |
| 376 | SMK TUN FUAD STEPHENS TUARAN | AG | 60% |
| 377 | SPRM CAWANGAN TAWAU | AG | 60% |
| 378 | SR.SEMBULAN,K.K | AG | 60% |
| 379 | SRB SAN SAN DALAT | AG | 60% |
| 380 | SRJK CHI WEN LABUAN | AG | 60% |
| 381 | SRJK CHUNG HWA K.KINABALU | AG | 60% |
| 382 | SRJK LOK YUK | AG | 60% |
| 383 | SRJK PEI YING SANDAKAN | AG | 60% |
| 384 | SRJK SCRED HEART, KOTA KINABALU | AG | 60% |
| 385 | SRJK SHAN TAO, K.K | AG | 60% |
| 386 | SRJK ST JAMES, K.K | AG | 60% |
| 387 | SRJK ST JOSEPH,PAPAR | AG | 60% |
| 388 | SRJK ST.PETER TELIPOK | AG | 60% |
| 389 | SRJK YICK NAM, INANAM | AG | 60% |

| | | | |
|-----|--|------------|-----|
| 390 | SRJK(C) LOK YUK LIKAS | AG | 60% |
| 391 | SRK HOLY CROSS BELURAN SANDAKAN | AG | 60% |
| 392 | SRK LUK YUK LIKAS,K.K. | AG | 60% |
| 393 | SRK OUR LADY OF FATIMA | AG | 60% |
| 394 | SRK PEKAN DUA WP LABUAN | AG | 60% |
| 395 | SRK PEKAN SATU WP LABUAN | AG | 60% |
| 396 | SRK SABAPLAM BELURAN SANDAKAN | AG | 60% |
| 397 | SRK SECRET HERAT KG. BIAU (M) PAPAR | AG | 60% |
| 398 | SRK ST AGNES | AG | 60% |
| 399 | SRK ST ANNE WP LABUAN | AG | 60% |
| 400 | SRK ST FRANCIS KONVEN,K.K | AG | 60% |
| 401 | SRK ST JAMES TENGHILAN | AG | 60% |
| 402 | SRK ST MARY PAPAR | AG | 60% |
| 403 | SRK ST. GABRIEL SANDAKAN SABAH | AG | 60% |
| 404 | SRK SUNG SIEW SANDAKAN SABAH | AG | 60% |
| 405 | SRK. CHENG MIN SANDAKAN SABAH | AG | 60% |
| 406 | SRK. LOK YUK INANAM | AG | 60% |
| 407 | SURUHANJAYA PENCEGAHAN RASUAH MALAYSIA WP LABUAN | AG | 60% |
| 408 | UNIT KEMAJUAN IT NEGERI | AG | 60% |
| 409 | UNIT KESIHATAN KAWASAN LABUAN | AG | 60% |
| 410 | UNIVERSITI MALAYSIA SABAH | UNIVERSITY | 60% |
| 411 | UNIVERSITI PUTRA MALAYSIA KAMPUS BINTULU | UNIVERSITY | 50% |
| 412 | UNIVERSITI TEKNOLOGI MARA SDN BHD | UNIVERSITY | 50% |
| 413 | UPTM CAWANGAN SABAH | AG | 60% |