# Meeting Summary

Okay, here is the meeting summary structured as requested, focusing on requirements, action items, and clarifications discussed during the session regarding the Cash (“Tunai”) Dashboard.

**Segment 1: Introduction, Data Scope, and Initial Data Mapping (Approx. 00:00 - 13:34)**

1. **Topic / Feature Discussed**: Cash (“Tunai”) Dashboard - Initial Discussion & Data Foundation
   * Focus on developing dashboards for Cash (“Tunai”) basis first, as requested by TKNK.
   * Data Mapping methodology between BKP (Header), BSet (Detail/Accrual), and BSet App (Cash/Tunai) sources.
2. **Client Requirements**:
   * Need a dashboard specifically for Cash (“Tunai”) analysis for audit purposes (profiling, activities, sampling etc.) [00:29, 01:39, 02:11].
   * The initial development uses only 3 months of 2024 data for performance reasons [01:04].
   * Requirement to eventually process and display the full year’s data (currently 11+ months available for 2024) once the dashboard structure is stable [01:04 - 01:21].
   * Need to accurately identify cash transactions within the BSet (accrual detail) data by linking/mapping it to the BSet App (cash) data [03:20 - 04:06].
   * The initial prototype dashboard grouped data by LEBAH (Liability, Equity, Belanja, Aset, Hasil) [05:51 - 06:12].
3. **To-Do List / Action Items**:
   * **Speaker A Team**: Continue developing the cash dashboard based on feedback received [00:29 - 01:04].
   * **Speaker A Team**: Remove the 3-month data limitation once the dashboard is stable to process the full year’s data [01:04 - 01:21].
   * **Speaker B**: Provide feedback on the analysis and dashboard usefulness from an audit perspective [00:29 - 00:45].
   * **Speaker B**: Share the relevant PRS document mentioned [02:11].
   * **Speaker A Team**: Change the data join logic from INNER JOIN (only matching records) to RIGHT JOIN (all cash records + matching accrual records) to ensure all cash transactions are captured [12:15 - 12:28].
4. **Clarifications & Key Assumptions**:
   * **Scope Clarification**: Confirmed the immediate priority is the Cash (“Tunai”) dashboard, not Accrual (“Akuan”) [01:55].
   * **Terminology Mismatch**: Speaker B questioned the use of LEBAH categories (Liability, Equity) for a Cash (“Tunai”) basis dashboard, stating Tunai uses terms like Amanah, Wang Tunai, etc. [06:12 - 06:22, 08:01 - 08:24]. This needs correction.
   * **Data Accuracy Concern**: Speaker B raised concerns that the initial INNER JOIN approach (matching BSet App ‘SG Tag’ to a derived key in BSet Detail) might miss cash transactions that do not have a corresponding entry or match in the BSet Detail (Accrual) table [09:47 - 10:14, 10:43 - 11:17].
   * **Mapping Method Explained**: Speaker A explained the mapping uses a concatenated unique key (Concat 50) derived from several columns in BSet Detail (document number, com code?, date) to match the structure of the ‘SG Tag’ in BSet App (Cash) [03:20 - 04:38, 05:00 - 05:15]. Assumed this key accurately links cash and accrual transactions where applicable.
   * **Data Integrity**: Speaker A acknowledged that the current data (based on inner join) might not be fully accurate (“kurang tepat”) for pure cash reporting if cash-only transactions are missed [11:35 - 11:52]. The RIGHT JOIN approach was proposed to fix this.

**Segment 2: Dashboard Structure Refinement & Validation (Approx. 13:34 - 37:34)**

1. **Topic / Feature Discussed**: Cash Dashboard - Structure, Calculations, and Validation
   * Review of a revised dashboard structure based on cash categories.
   * Discussion on net amount calculation, drill-down functionality, and comparison needs.
   * Introduction of a reference document (“Janam slide”) for desired layout.
   * Need for data validation against official reports.
2. **Client Requirements**:
   * Dashboard should allow filtering by various dimensions like Kementerian, Pengawal, Bendahari, PTJ [13:04].
   * Revised dashboard structure should be based on actual cash reporting categories: Hasil, Wang Tunai, Belanja Mengurus, Belanja Pembangunan, Amanah (based on Dr. Daniel’s example/Janam slide) [13:11 - 13:25, 33:31].
   * All displayed values (especially Hasil, Belanja) must represent the *net* amount (Debit - Credit) after considering adjustments/reversals [21:44 - 23:06].
   * Drill-down capability is essential: clicking a summary figure must navigate to detailed transactions or account breakdowns [24:30 - 25:34].
   * Dashboard must support comparisons:
     + Monthly comparisons (e.g., Month 1 vs 2 vs 3) for interim audit needs [17:30 - 18:15].
     + Yearly comparisons (e.g., 2023 vs 2024) for final audit needs [16:50 - 17:11, 17:30 - 18:27].
     + Users need the ability to select the desired period/months for comparison [18:06 - 18:15].
   * The dashboard layout and content should align with the structure presented in the official financial statements / “Janam slide” provided by Speaker B [28:46 - 33:13]. This includes main sections like Kedudukan Kewangan, Prestasi Kewangan, etc.
   * Breakdown for “Kumpulan Wang Amanah Awam” and “Kerajaan” is needed, specifically by “Jenis Amanah” (Type of Trust Fund), not “Objek Sebagai” [19:15, 27:17 - 27:29].
   * Dashboard figures must be validated against official Trial Balances (Imbangan Duga) [36:06 - 36:16].
3. **To-Do List / Action Items**:
   * **Speaker A Team**: Modify calculations to display *net* amounts (Debit - Credit). May require creating a new calculated field/column [22:23, 23:14 - 23:28, 24:00 - 24:22].
   * **Speaker A Team**: Implement the drill-down functionality (fix existing errors) [25:14 - 25:36].
   * **Speaker A Team**: Restructure the dashboard layout, categories, and terminology based on the “Janam slide” reference [28:46 - 33:19].
   * **Speaker A Team**: Implement flexible date/period selection for monthly and yearly comparisons [18:14 - 18:27].
   * **Speaker B Team**: Provide the “Janam slide” document to Speaker A’s team [28:46 - 28:52, 32:29 - 32:38].
   * **Speaker B Team**: Provide Trial Balance data (Imbangan Duga) up to March 2024 (from BWBI and SAP) for validation purposes [36:36 - 37:24].
   * **Speaker A Team**: Correct the terminology for Amanah sub-categories (use “Jenis Amanah” instead of “Objek Sebagai”) [27:17 - 27:48].
   * **Speaker A Team**: Consider creating separate views/worksheets for Hasil, Belanja, Amanah due to differing attributes/column names at the detail level [27:52, 28:22 - 28:44].
4. **Clarifications & Key Assumptions**:
   * **Net Calculation Method**: Agreed approach is to calculate a net value (Debit - Credit) for reporting, potentially by creating a new column/field [22:09 - 23:28].
   * **Drill-Down Status**: Feature is intended and required, but currently not working due to technical errors [25:14 - 25:36].
   * **Amanah Terminology**: Confirmed “Objek Sebagai” is incorrect for Amanah breakdown; “Jenis Amanah” is the appropriate term [27:17 - 27:48].
   * **Attribute Differences**: Acknowledged that Hasil, Belanja, and Amanah have different detailed attributes/column names, suggesting separate handling might be necessary [28:42 - 28:44].
   * **Reference Standard**: The “Janam slide” is the agreed benchmark for the cash dashboard structure and content [32:55 - 33:13].
   * **Validation Data Source**: Speaker B will provide trial balances from BWBI and SAP. Potential minor discrepancies between these sources were noted (e.g., treatment of ‘Perbelanjaan T’) [36:48 - 37:18].

**Segment 3: Memorandum Accounts, Data Limitations, and Way Forward (Approx. 37:34 - End)**

1. **Topic / Feature Discussed**: Memorandum Accounts, Data Scope Limitations, Validation Strategy, and Next Steps
   * How to handle “Akaun Memorandum” items (e.g., commitments, guarantees).
   * Limitations of data sourced only from GFMS.
   * Concerns about performance and validation with full-year data.
   * Agreement on immediate next steps.
2. **Client Requirements**:
   * The overall financial picture includes “Akaun Memorandum”, which ideally should be considered/reconciled [33:31, 40:05].
   * The system should eventually support advanced analysis (AI for risk assessment) [57:20 - 57:46].
   * Need high confidence in the dashboard’s accuracy when using the full dataset (12-14 months) [58:00 - 58:13, 61:17 - 61:27].
   * The final dashboard needs to be presentable and demonstrably functional, even if starting with one drill-down example [65:06 - 66:17].
3. **To-Do List / Action Items**:
   * **Decision**: **Focus on completing and validating the Cash (“Tunai”) dashboard first.** Defer detailed work on “Akaun Memorandum” due to complexity and data source uncertainty [56:00 - 56:08].
   * **Speaker A Team**: Replicate the structure from the “Janam slide” for the main Cash dashboard view [58:27 - 58:32].
   * **Speaker A Team**: Implement and demonstrate drill-down functionality for **at least one** specific item/category (e.g., within Amanah or another smaller category) using the 3-month data initially [65:06 - 65:23, 66:09 - 66:17].
   * **Speaker A Team**: Once full-year data (12-14 months) loading is complete, test performance and validate accuracy against provided Trial Balances [58:00 - 58:13, 60:56 - 61:14]. Consider testing one smaller item/category first if performance is a major issue [64:25 - 65:52].
   * **(Low Priority/Investigation)**: **Speaker A Team**: As a background task, investigate if/how Memorandum items (like Komitmen Kewangan) can be potentially identified or linked within the existing Accrual (“Akuan”) data [43:15 - 43:38, 48:01 - 48:14].
   * **Speaker B Team**: Assist with validation by comparing dashboard figures for the selected period (e.g., 3 months) against the provided Trial Balance [36:36 - 36:46, 60:07 - 60:18].
4. **Clarifications & Key Assumptions**:
   * **Memorandum Data Uncertainty**: High uncertainty remains whether Memorandum account data is fully available within the GFMS accrual datasets. Significant portions might be manual or external [40:43 - 41:11, 42:06 - 42:55, 54:47 - 54:52]. Linking accrual liability balances to memorandum items needs verification [51:56 - 52:11].
   * **Data Scope Limitation**: The dashboard can only reflect data available from the systems accessed (primarily GFMS). It cannot automatically include data maintained manually or in separate, unlinked systems [57:00 - 57:12, 59:24 - 59:33]. This limits the ability to represent the *complete* official financial statement picture directly from the system, especially for Memorandum accounts.
   * **Performance Risk**: Significant concern about system performance (processing time, potential “hangs”) when dealing with the full 12-14 months of data [58:00 - 58:13, 60:56 - 61:05, 66:45 - 67:15]. Validation on 3 months doesn’t guarantee success with the full dataset. The data loading for months 13-14 is still in progress [66:45].
   * **Validation Strategy**: Agreement to validate the 3-month data first. Then, test and validate the full dataset, potentially starting with one smaller item to manage performance risks [60:07 - 61:14, 65:27 - 65:52]. The goal is to ensure figures match the official penyata/trial balance [61:17 - 61:27].
   * **Immediate Priority Reiteration**: The most critical next step is to refine the Cash (“Tunai”) dashboard: correct structure (per Janam slide), use net figures, fix terminology, and demonstrate working drill-down for at least one item [56:00 - 56:08, 58:00 - 58:32, 66:09 - 66:17]. This provides a tangible deliverable and builds confidence.