# Meeting Summary

Okay, here is the meeting summary structured as requested, broken down into logical discussion blocks based on the transcript.

**Block 1: Performance, Dashboard Comparison, AI Introduction (Approx. 00:00 - 05:39)**

1. **Topic / Feature Discussed:** System Performance & Initial Dashboard Concepts / AI Potential
2. **Client Requirements / Expectations:**
   * Concern about system pausing for long durations (e.g., 22 hours) impacting work [00:02].
   * Requirement to test the new system (“yang ini”) against the performance of “Insta BI”, which is known to be slow upon entry [00:13-00:17].
   * Expectation that the new system should perform better than the previous one; otherwise, there’s no improvement [00:17-00:23].
   * Reference to a previous dashboard (“Janna punya”) that was clear, simple, easy to understand, and allowed adding graphs easily [02:18-02:42].
   * Desire for a smooth presentation/dashboard experience, similar to what the Accountant General presented [02:42-02:50].
   * Need for a structured dashboard flow: starting with position (kedudukan), then BLM, then fiscal info, then details [02:50-03:01].
   * Interest in incorporating AI capabilities, potentially prompted by management (Cik Azman/SM) [04:16-04:32].
   * Expectation for AI to perform analysis like calculating asset/liability differences, identifying risks (e.g., misalignment with national fiscal policy, debt levels) [05:07-05:20].
3. **To-Do List / Action Items:**
   * (Implied) Test the performance of the new system, specifically query processing time with large data [00:13, 00:32].
   * Speaker C: Share the “Janna punya” dashboard for reference [03:01-03:02].
   * (Implied) Investigate if JMA (Jabatan Negara?) currently has or provides a dashboard [03:02-03:16].
   * Speaker A/Team: Investigate the feasibility of incorporating AI into the current project/system [04:26-04:47, 05:02-05:07].
   * Speaker C: Provide the “Data soft yang 29” and “nominal untuk kewangan” data for comparison/checking [03:40-03:50].
4. **Clarifications & Key Assumptions:**
   * Clarification: Initial data processing/loading might be slow, but subsequent querying is the main performance bottleneck, especially with large data [00:23-00:37].
   * Assumption/Concern: JMA’s data might be manually prepared, potentially leading to data discrepancies (“tak sama”) if used [03:22-03:38].
   * Clarification: The current system is described primarily as a data repository (“tempat kita simpan data je”) [04:58], raising questions about its suitability for adding complex AI features directly within it [04:47-04:58].
   * Assumption/Constraint: Using external/cloud AI platforms poses data security/location issues (“isu data kita nak kena dekat luar”) [05:34-05:39, 08:02-08:16].
   * Assumption/Constraint: Implementing AI tools might require on-premise installation (“install di kawalan”) incurring additional costs [08:16-08:23].
   * Unclear: The exact nature of the “5 juta” EOD process and why it’s deemed unsuitable for AI [04:32-04:42].
   * Discrepancy: Reports/statements are not matching (“tak sama”) [01:06-01:31]. Need to follow up on the cause.

**Block 2: Data Granularity, Fields, and Basic Analysis (Approx. 08:02 - 11:54)**

1. **Topic / Feature Discussed:** Detailed Data Requirements & Dashboard Drill-Down
2. **Client Requirements / Expectations:**
   * Requirement for AI (or system) to handle data extraction from documents (e.g., voucher details), acknowledging potential inconsistencies in data availability [08:23-08:53].
   * Need to drill down into detailed transaction data, specifically for Amanah accounts [09:01-09:11].
   * Requirement to see the detailed breakdown of summary figures (e.g., the RM37,000 example needs its constituent transactions shown) [09:28-09:41].
   * Required fields for detailed views: Document Date, Document Number, Voucher Number, KTG, details of budget codes (OA, OS, Kod Akaun) [09:45-10:00, 10:32-10:41].
   * (Clarified) Nominal columns are *not* needed in the detailed view [09:45-10:00].
   * Requirement: Deposits less than 3 months should be considered as ‘Tunai’ (Cash) [10:20-10:28]. Report name reference: “Deposit Penarungan” [10:28-10:32].
   * Requirement: Ability to see detailed transactions broken down by ‘nombor dokumen kawalan’ (control document number) that sum up to the main table values [10:55-11:11].
   * Requirement: Need to see the ‘Nombor Dokumen’ (Document Number) alongside the ‘Nombor Kawalan’ (Control Number) [11:11-11:23].
   * Requirement: Ability to filter data and interact with it (“boleh main-main kat sana”) [11:31-11:35].
   * Requirement: Ability to filter down to a specific document number [11:35-11:37].
   * Requirement: Need a comparison view (e.g., budget vs. actuals, possibly involving ‘pertukaran’ - transfers/changes) [11:41-11:48]. This comparison is considered necessary (“memang perlu”) [11:48-11:51].
   * Requirement: Ability to identify potentially unreasonable figures (“benda-benda yang tiga tak berapa nak munasabah”) from the dashboard/data [11:51-11:56].
3. **To-Do List / Action Items:**
   * Speaker A/Team: Ensure the detailed view includes Document Date, Document Number, Voucher Number, KTG, OA, OS, Kod Akaun [09:45-10:00, 10:32-10:41].
   * Speaker A/Team: Exclude nominal columns from the detailed drill-down view [09:45-10:00].
   * Speaker A/Team: Implement logic to classify deposits < 3 months as ‘Tunai’ [10:20-10:28].
   * Speaker A/Team: Fix the data joining issue preventing ‘Nombor Dokumen’ from appearing alongside ‘Nombor Kawalan’ [11:16-11:27].
   * Speaker A/Team: Develop the comparison dashboard/view [11:41-11:48].
4. **Clarifications & Key Assumptions:**
   * Clarification: The request for ‘deep down Amanah’ details refers to transaction-level data [09:01-09:11].
   * Issue: The ‘Nombor Dokumen’ is currently not showing up in the detailed view, possibly due to a data joining error [11:16-11:27].
   * Assumption: The comparison view will be combined from potentially different dashboards/data sources later [11:45-11:47].

**Block 3: Audit Sampling & Materiality Dashboard (Approx. 12:16 - 19:55)**

1. **Topic / Feature Discussed:** Materiality Calculation & Audit Sampling Functionality
2. **Client Requirements / Expectations:**
   * Requirement for a dashboard specifically for materiality (focused on O&PM, EM) and sampling [12:16-12:24].
   * Requirement for users to input percentages to define risk/materiality levels (Example given: Amanah 0.1%, Belanja 0.5%) [16:06-16:17].
   * The system should calculate materiality amounts based on user input percentages [16:17-16:20].
   * Requirement to list accounts/items exceeding the calculated Performance Materiality (PM) [16:43-16:49].
   * Requirement: For items selected based on exceeding PM, need to drill down to supporting document level details [16:53-17:02]. (Example: Asset Kerajaan 101M > PM 45M, need to see underlying documents totaling 101M) [17:03-17:25].
   * Requirement for random sampling functionality for the “Untested Population” (items below PM) [17:27-17:29, 17:42-17:47].
   * Requirement: Ability to set parameters for random sampling (e.g., percentage or number of samples) [17:33-17:42, 17:47-17:50].
   * Requirement: Random sampling should be “smarter” than pure random; it should help identify potentially illogical or suspicious transactions (e.g., figures like 999.99, large/repeated salary adjustments) [17:55-18:19].
   * Requirement: Random sampling should be performed *within* each materiality basis (e.g., separate random samples for Amanah, Belanja Berurus, etc.), not just one overall random sample [18:19-18:55].
   * Requirement: Need Debit/Credit columns for net amount calculation, applicable to both general ledger and cash (‘Tunai’) [13:00-13:07]. Budget data also requires this structure [13:16-13:22].
   * Requirement: Ability to view detailed data either by selecting fields in a data view screen or through a dedicated dashboard with clickable columns leading to details [19:33-19:55].
   * Requirement: Ability to download the selected/filtered data (e.g., to CSV) [19:39-19:45].
3. **To-Do List / Action Items:**
   * Speaker A/Team: Develop the materiality and sampling dashboard [12:16-12:24, 16:00-16:06].
   * Speaker A/Team: Implement user input for materiality percentages [16:06-16:13].
   * Speaker A/Team: Implement calculation of materiality amounts based on inputs [16:17-16:20].
   * Speaker A/Team: Implement drill-down to document level for items selected from the >PM list [16:53-17:25].
   * Speaker A/Team: Modify the random sampling feature to allow selection *within* specific materiality bases (Amanah, Belanja, etc.) instead of a single overall random sample [19:06-19:07].
   * Speaker A/Team: Investigate how to implement “smarter” sampling logic beyond pure random (Client/Speaker B to provide more specific criteria if possible) [17:55-18:19].
   * Speaker A/Team: Ensure Debit/Credit columns are available for net calculations across relevant modules (GL, Tunai, Budget) [13:00-13:22].
   * Speaker A/Team: Implement data view/download options (field selection or dedicated dashboard) [19:33-19:55].
4. **Clarifications & Key Assumptions:**
   * Clarification Needed: Specific logic/rules for “smarter” random sampling (identifying illogical figures, patterns) needs further definition from the client/audit team [17:55-18:19].
   * Clarification: Random sampling needs to be stratified by materiality basis (Amanah, Belanja, etc.) [18:41-18:55]. Speaker A confirms understanding and agrees to modify [19:06].
   * Issue: Some values looked illogical (“tak masuk akal”) previously, potentially related to debit/credit or net amount calculations [13:07-13:16]. Needs verification.
   * Assumption: The sampling dashboard will initially suggest samples, but auditors will still need to review other items not initially selected (“the rest yang tak masuk kat ini tu kita kena tengok juga”) [16:34-16:43].
   * Assumption: Document details might not be fully populated for all transactions shown in the >PM drill-down (e.g., “Tak ambil semua kut”) [17:09-17:13].

**Block 4: Lines of Inquiry (LOI) - Definition & Feasibility (Approx. 19:55 - 30:18)**

1. **Topic / Feature Discussed:** Defining and Implementing Lines of Inquiry (LOI) / Specific Audit Tests
2. **Client Requirements / Expectations:**
   * Requirement for the system (Data Analytics - DA) to support specific analyses/LOIs provided by the client/audit team [19:55-20:03].
   * Need to analyze specific areas like subsidies (“nak tengok subsidi”) which are considered Key Audit Areas (KAA) [20:06-20:16].
   * Within each KAA, there are specific Lines of Inquiry (LOI) that need to be investigated (e.g., within Subsidies: rates, consistency) [20:16-20:31].
   * Requirement to perform comparisons based on LOIs (e.g., comparing Hasil vs Amanah data based on a specific LOI) [20:34-20:36].
   * Requirement to implement LOIs that check for specific conditions based on accounting rules, e.g.:
     + Identify outliers (“terlebih atau terkurang”) based on predefined rules [27:08-27:18].
     + Identify accounts that *should* have a zero balance but don’t (e.g., ‘akaun pelarasan’) [28:07-28:13, 28:47-29:00].
     + Identify accounts that *should not* have a debit balance but do [28:07-28:13].
   * The client (audit team / Speaker B) will provide the specific list of LOI rules/conditions (e.g., list of accounts that must zero out) [28:16-28:22, 29:11-29:23].
3. **To-Do List / Action Items:**
   * Client (Speaker B / Audit Team): Provide the specific list of LOIs, including the rules, logic, and relevant fields/accounts needed for each test [19:57-19:59, 27:24-27:26, 28:16-28:22].
   * Speaker A/Team: Implement the provided LOIs to the extent possible based on available data [27:18-27:24, 27:40-27:48, 28:31-28:34, 29:44-30:09].
   * Speaker A/Team: Group related data needed for specific LOIs [25:52-26:03].
   * Speaker A/Team: Set up filters based on the LOI rules provided [30:00-30:09].
4. **Clarifications & Key Assumptions:**
   * Challenge/Constraint: Many LOIs may require data from multiple sources, not just the primary system/database being discussed [24:00-24:13].
   * Clarification: The current system is more of a data warehouse/analysis platform; implementing complex LOIs involving unstructured data or complex logic might require different approaches (potentially AI, involving different methods/technologies) [24:13-24:41].
   * Clarification: Speaker A needs the specific LOI rules/logic from the client; they cannot easily derive these themselves (“kalau puan sendiri saya nak mencari akaun mencari tak. Susah sikitlah”) [28:22-28:31].
   * Assumption: Simple LOIs based on data rules within the available tables (like checking for zero balances or debit/credit status) are feasible [27:08-27:24, 28:34-28:43, 28:47-29:11].
   * Constraint: Implementing LOIs depends heavily on data availability and quality [27:18-27:24].
   * Unclear: How LOIs from other systems/contexts (HCM, ACB) relate or can be leveraged [26:29-26:33, 30:13-30:26].

**Block 5: LOI Implementation, Data Integration, SAK Access, Dashboard Features (Approx. 30:18 - 37:02)**

1. **Topic / Feature Discussed:** LOI Implementation Details, Data Integration, SAK Dashboard, Trend Analysis, Narratives
2. **Client Requirements / Expectations:**
   * Requirement for data integration/matching between different data sources (e.g., MyProject data, Akruan, Tunai) using key fields (e.g., Program code, Project code) to support LOIs [30:44-32:01].
   * Requirement for a user interface where users can select a specific LOI, and the system filters/displays the relevant data [32:01-32:45]. (Example shown involves clicking LOIs related to MyProject spending).
   * Requirement for LOIs involving data from different sources (e.g., LOI 1 uses Data A, LOI 2 uses Data B) [32:55-33:02].
   * Specific LOI Example (Hasil): Identify if revenue codes belonging exclusively to one ministry/agency (e.g., JPJ) appear under another ministry’s (e.g., KKM) data [33:22-33:48]. This requires filtering by ministry/controlling officer and checking revenue codes.
   * Requirement: Ability to filter data by Ministry (‘Kementerian’) [34:16-34:24].
   * Requirement for a dashboard accessible by SAK (Sistem Akauntabiliti Kewangan?) [34:24-34:26].
   * SAK Dashboard Requirements: Include profiling for projects, ministries, ICT projects [34:26-34:36]. SAK users should have view-only access (“tak boleh shop” - likely meant “stop” or “edit”) [34:36].
   * Requirement: Flexibility to add new LOIs in the future [34:36-34:47]. The client/user team wants to be able to create/add these themselves, potentially after training [34:36-34:47, 35:12-35:49].
   * Requirement for trend analysis dashboards:
     + Quarterly revenue collection trend for the current year, broken down by type (Tax Revenue, Non-Tax Revenue, etc.) using specific ‘T’ codes (T006, T007, T008, T009) [36:10-36:29].
     + Need definition of quarters (Q1=Jan-Mar, etc., Q4 includes Dec supplementary periods 13, 14) [40:26-40:36].
   * Requirement: The system should potentially generate a short narrative summary explaining trends (e.g., “increase/decrease due to X”) [36:29-37:12, 40:00-40:08].
3. **To-Do List / Action Items:**
   * Speaker A/Team: Implement data matching/key field strategy to link Tunai, Akruan, MyProject data (using Program/Project codes, potentially modifying ‘T’ codes) [30:44-32:01].
   * Speaker A/Team: Develop the LOI selection/filtering interface [32:01-32:45].
   * Client (Speaker B / Audit Team): Identify and provide the list of exclusive revenue codes per ministry/controlling officer to implement the Hasil LOI [33:50-34:04, 41:13-41:18, 41:30-41:36].
   * Speaker A/Team: Implement filtering by Ministry/Controlling Officer [34:16-34:24].
   * Speaker A/Team: Develop the SAK dashboard with specified profiling views and view-only access [34:24-34:36].
   * (Future) Provide training to the client team on how to create/add new LOIs [35:25-35:40].
   * Speaker A/Team: Develop the quarterly revenue trend dashboard using specified ‘T’ codes [36:10-36:29].
   * Speaker A/Team: Investigate feasibility of generating automated narrative summaries for trends [36:58-37:02, 40:09-40:17]. Client (Speaker B) to provide example slides/text [37:02-37:12, 40:09-40:21].
4. **Clarifications & Key Assumptions:**
   * Clarification: The client wants a dynamic/flexible system where they can add/modify LOIs later, not a fixed set [35:40-35:49].
   * Clarification: The system needs to handle LOIs that draw from different data sources [32:55-33:02].
   * Clarification: Identifying exclusive revenue codes per ministry requires input/definition from the audit team [33:50-34:04, 41:13-41:18].
   * Uncertainty: Feasibility of automatically generating narrative text is uncertain but will be investigated (“Macam boleh buat tapi saya tengok balik”) [36:58-37:02]. Speaker A thinks it’s possible (“InshaaAllah boleh”) [40:21-40:26].
   * Assumption: Quarter 4 includes supplementary periods 13 and 14 [40:33-40:36].

**Block 6: Specific LOI Examples (Hasil, Mengurus, Pembangunan, Wang Pendahuluan) (Approx. 40:09 - 42:56)**

1. **Topic / Feature Discussed:** Detailed Lines of Inquiry (LOIs) across Financial Statements Areas
2. **Client Requirements / Expectations:** (Specific LOIs to be implemented)
   * **Hasil (Revenue):**
     + Compare collection trends over 2 years, showing variance and percentage change [40:39-40:46]. Requires prior year data.
     + Show 5-year revenue collection trend by type [40:46-40:54]. Requires 5 years of data.
     + Break down Tax Revenue further (Direct - LHDN, Indirect - Kastam) [40:54-41:08].
     + LOI: Identify revenue collected not according to specified rates (Difficult - requires rate info linked to codes) [41:08].
     + LOI: Identify revenue codes appearing under the wrong Controlling Officer (‘Pegawai Pengawal’) [41:08-41:25]. (Requires audit team to define correct code mappings).
   * **Perbelanjaan Mengurus (Operating Expenditure):**
     + LOI: Identify spending incurred without any budget allocation [41:39-41:44]. (Requires comparing actual spending data with budget data).
     + LOI: Identify spending exceeding the allocated budget [41:44-41:48]. (Requires comparing actual spending with budget, listing program/object details).
     + LOI: Identify budget allocations received but never spent (“tidak dibelanjakan”) [41:48-41:51].
     + LOI: Identify cases where supplementary budget was requested, but the original budget wasn’t fully spent, *and* the supplementary amount also wasn’t spent [41:51-42:15]. (Requires analysis of original allocation, supplementary allocation, and total spending for the program/object).
   * **Pembangunan (Development Expenditure):**
     + LOIs similar to Mengurus: No allocation, exceeding allocation [42:15-42:19].
     + LOI: Identify projects where spending exceeds 50% of the approved RMK allocation (Requires linking with MyProject/SAP data for total RMK cost) [42:19-42:25].
     + LOI: Identify projects where current year estimated spending exceeds the total project cost (Requires linking with MyProject/SAP data) [42:25-42:36].
     + LOI: Similar check for supplementary development budget requested but not needed/spent [42:36-42:38].
   * **Akaun Amanah (Trust Accounts):** (Mentioned briefly as having many LOIs, using budget data) [42:38-42:40].
   * **Wang Pendahuluan Kontraktor (Contractor Advances):**
     + LOI: Track advance payments (using specific voucher code) against interim claim deductions to ensure proper recovery/reconciliation [42:40-42:56]. Requires identifying advance voucher codes and interim claim data for the same project.
3. **To-Do List / Action Items:**
   * Speaker A/Team: Implement the specified LOIs for Hasil, Mengurus, Pembangunan, and Wang Pendahuluan Kontraktor, subject to data availability and linkage capabilities.
   * Client (Speaker B / Audit Team): Provide the necessary mapping/definitions (e.g., revenue codes per controlling officer, specific rates if available for Hasil LOI).
   * Client (Speaker B / Audit Team): Provide the detailed list of LOIs (the document/slides being discussed) to Speaker A for review and feasibility assessment [42:33-42:36].
   * Speaker A/Team: Assess feasibility of linking with MyProject/SAP data for development expenditure LOIs [42:19-42:36, 42:48-42:54].
   * Speaker A/Team: Identify the specific voucher code(s) related to Wang Pendahuluan Kontraktor [42:40-42:56].
4. **Clarifications & Key Assumptions:**
   * Data Dependency: Several LOIs require data from external sources (Prior year data, 5 years data, Budget details, MyProject/SAP, Rate information) [40:46, 40:54, 41:44, 42:19-42:36]. Feasibility depends on accessing and linking this data.
   * Data Quality Concern: MyProject data might not be up-to-date/accurate but can be used as an indicator [42:48-42:54].
   * Difficulty: Some LOIs are noted as difficult or potentially not feasible due to data limitations (e.g., Hasil collection vs rates, Anggaran tahun semasa vs kos keseluruhan if data not linkable) [41:08, 42:25-42:36].
   * Scope: Need confirmation on the specific account code for Wang Pendahuluan (mentioned 05 but unsure) [42:57-43:05].

**Block 7: Pinjaman, Wang Pendahuluan, Amanah LOIs & Data Needs (Approx. 48:01 - 55:41)**

1. **Topic / Feature Discussed:** Data Requirements & LOIs for Pinjaman (Loans), Wang Pendahuluan (Advances), Akaun Amanah (Trust Accounts)
2. **Client Requirements / Expectations:**
   * **Pinjaman (Loans):**
     + Need data related to loans, likely from specific tables not currently extracted [48:24-48:39].
     + Requirement to track loan repayment schedules, including principal and interest components, and calculate remaining balance [48:57-49:27].
     + LOI: Identify outstanding loan balances for loans that should have already been fully repaid (“sudah tamat”) [50:22-50:35].
   * **Wang Pendahuluan (Advances):**
     + Need data related to advances, potentially from a specific table or identifiable via document type in GL [51:12-51:27].
     + Need to identify the specific document type (mentioned as ‘KK’) for advance payments [51:50-52:03].
   * **Akaun Amanah (Trust Accounts):**
     + LOI: Compare reported balances (e.g., from Laporan BWI) with balances calculated from the transaction data in the system (“Terlebih terkurang lapor”) [53:00-53:18, 53:50-54:02].
     + Requires calculating balances: Opening Balance + Transactions = Closing Balance [54:50-55:01].
     + Need Opening Balance data (Previous Year Closing Balance) [55:01-55:03]. This might come from AG tables, previous audit files (Excel), or be established the first time and carried forward [55:03-55:41].
3. **To-Do List / Action Items:**
   * Speaker A/Team: Identify the specific table(s) for Pinjaman data within the source system (Ijimas?) and check if they are available in the repository [48:31-48:57, 49:35-49:53]. (Speaker A looks up kredit penjaman, aman tiada bayaran kredit).
   * Speaker A/Team: If Pinjaman tables are available, extract and implement logic for tracking repayments and balances [49:17-49:27, 49:35-49:47].
   * Speaker A/Team: Identify how to extract Wang Pendahuluan data (check for specific tables or filter GL by Document Type ‘KK’) [51:12-52:18].
   * Speaker A/Team: Investigate obtaining Laporan BWI data (Excel format mentioned) [53:47-54:12].
   * Speaker A/Team: Implement the Amanah balance comparison LOI, including logic for Opening Balance + Transactions = Closing Balance [53:50-54:02, 54:50-55:01].
   * Client (Speaker B / Audit Team) / AG: Provide the Opening Balance data for Amanah accounts, or confirm the source (AG table, prior audit files) [55:03-55:41].
   * Speaker A/Team: Check the “data hidup” (live data dictionary?) for document type definitions [52:03-52:18].
   * Speaker B: Share the detailed LOI list document/slides with Speaker A/Team immediately [52:23-52:53].
4. **Clarifications & Key Assumptions:**
   * Data Availability: Pinjaman and Wang Pendahuluan data might reside in specific tables not currently included in the data extraction/repository [48:31-48:39, 51:18-51:21]. Needs confirmation.
   * Data Source: Laporan BWI seems to be a summarized report generated from production data (potentially via a separate BWI system/server) used for faster reporting [53:47-54:45]. It might be available in Excel.
   * Opening Balances: Obtaining accurate opening balances for Amanah accounts is crucial for the comparison LOI and might require external input or data from AG [55:01-55:41].
   * Communication: Agreement to have more frequent, informal checks (e.g., via WhatsApp) rather than waiting for formal meetings [48:01-48:21].

**Block 8: ABT, Pajakan, Warta, Geran, Jaminan LOIs, Budget Granularity, Wrap-up (Approx. 55:41 - End)**

1. **Topic / Feature Discussed:** LOIs for ABT, Leases, Gazette, Grants, Guarantees; Budget Data Level; Final Logistics
2. **Client Requirements / Expectations:**
   * **ABT (Akaun Belum Terima - A/R) / Pelaporan Am (General Reporting):**
     + LOI: Identify errors not reported in the system (e.g., from external systems) (Difficult due to external data) [55:53-56:23].
     + LOI: Identify incorrect categorization of receivables (Difficult if based on manual reports) [56:25-56:34].
   * **Pajakan Kewangan (Finance Leases):**
     + Need lease data, likely available in the accrual GL (‘akuan’) [56:16-56:26].
     + LOI: Compare the lease balance reported in the memorandum account with the balance calculated based on payments made [56:33-57:28]. Requires opening balance and transaction data.
   * **Warta (Gazette):**
     + LOI checks related to Warta are likely not feasible unless Gazette data can be imported [57:47-58:03].
   * **Geran (Grants):**
     + LOI: Identify if grant funds (development funding) were used to pay back loans, by checking payment description (‘perihal’) or program code [58:16-58:39].
   * **Jaminan (Guarantees):**
     + LOI: Check guarantee data available in the accrual system [58:51-59:01].
     + LOI: Identify if funds allocated under guarantee-related codes were used for non-guarantee purposes (e.g., operations), by checking code and description [59:35-60:05]. (Requires list of specific codes).
   * **Budget Data:**
     + Need to compare actual cash (‘Tunai’) data (from JMD report?) with budget codes (Program/Activity) [60:54-61:04].
     + Need KDNK (GDP) data, likely sourced monthly from DOSM [61:23-61:33].
     + Need calculation for Overall Balance (Hasil - Belanja) [62:06-62:19]. (Client to share detailed calculation).
     + Requirement clarified: Budget analysis/comparison should primarily focus at the Ministry/Object level (e.g., MOF allocation to KDN), not necessarily drilled down to the PTJ level F1/F2 allocations, due to complexity [62:34-65:18].
3. **To-Do List / Action Items:**
   * Speaker A/Team: Assess feasibility of ABT LOIs, acknowledging limitations with external/manual data [55:53-56:34].
   * Speaker A/Team: Implement Pajakan Kewangan balance comparison LOI [56:33-57:28].
   * Speaker A/Team: Implement Geran LOI (checking description/program code for loan payments) [58:16-58:39].
   * Client (Speaker B / Audit Team): Provide the specific codes related to guarantee payments if needed for the LOI [60:08-60:14].
   * Speaker A/Team: Implement Jaminan LOI (checking code/description for misallocated funds) [59:35-60:05].
   * Speaker A/Team: Implement comparison between cash data and budget codes (Program/Activity) [60:54-61:04].
   * Speaker A/Team: Source KDNK data (from DOSM) [61:23-61:33].
   * Client (Speaker B): Share the detailed calculation method for Overall Balance [62:14-62:19].
   * Speaker A/Team: Focus budget analysis/comparison primarily at the Ministry/Object level [62:34-65:18].
   * Client (Speaker B): Share slides/documents discussed (LOI list, Overall Balance calculation, etc.) with Speaker A [61:06-61:16, 65:39-65:41].
   * Schedule next meeting/session to review budget data details: Proposed for Monday morning [65:50-66:38].
4. **Clarifications & Key Assumptions:**
   * Data Limitation: ABT, Warta, and some Jaminan LOIs heavily depend on external data or manual documents, limiting system capabilities [55:53-56:34, 57:47-58:03, 59:01-59:26].
   * Data Limitation: Guarantee data in the system might only show drawn amounts, not the total guaranteed amount [59:01-59:26].
   * Budget Data Structure: Discussion confirms the complexity of tracking budget allocations down to PTJ level (F1/F2), agreeing to focus analysis at the higher Ministry/Object level initially [62:34-65:18].
   * Data Availability Timing: Concern raised about budget data possibly only being available up to month 11 (not full year) [66:39-67:04]. Needs verification from data metadata.
   * Key Field Structure: Discussion on ensuring the 4th character/segment of budget/account codes is captured correctly for matching/analysis [60:33-60:48, 61:36-62:05].