



# Transparency in Government: State Finances on the Web

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## Overview

In recent years, there has been a movement towards increasing transparency in government by requiring that budget and financial information be made available to the public. In September 2006, Congress enacted the Federal Funding Accountability and Transparency Act to create a publicly searchable website ([www.federspending.gov](http://www.federspending.gov)) for all federal contracts and grants. Since then, many states have created searchable websites or are in the process of developing one. The movement to increase transparency in government is one that is likely to continue at all levels of government.

Currently, 17 states have authority either through legislation or a Governor's Executive Order to create a searchable website database of state financial information. The earliest states to create searchable databases include Kansas, Louisiana, Missouri, Oklahoma, South Carolina, and Texas. Other states that are in the process of developing databases include Georgia, Hawai'i, Maryland, Minnesota, and Washington, with many of these websites scheduled to launch in early 2009.

In some states, the database is housed in the comptroller's office while in others the information is in a central department of administration or finance. Most of the websites focus on expenditures, although Kansas and Oklahoma also include revenues. In addition to providing financial information, some states also include a citizen education component. Oklahoma, for example, provides information on the budget process, including major revenue sources, spending restrictions, and the estimating process.

These efforts by states are part of a trend to provide transparency in government and have often been pushed in part by various advocacy groups. One such group, the Americans for Tax Reform ([www.atr.org](http://www.atr.org)), has made this issue an integral part of its agenda and monitors states' efforts on its website. Other advocates include the Association of Government Accountants ([www.agacgfm.org](http://www.agacgfm.org)) who has encouraged states to provide financial information that is easily accessible to the public.

The transparency movement is likely to continue as a number of additional states consider ways to provide the public with greater access to state financial information. Beyond the financial data, states also may see this movement as an opportunity to educate the public about state government finances. This may include how the budget process works, major budget drivers, and the sources of revenue for the state's budget.

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The following are examples of states that currently have created searchable online databases with links to the websites:

### **Kansas**

The Kansas Taxpayer Transparency Act resulted in the creation of the KanView website by authorizing the Secretary of Administration to develop a single searchable website accessible to the public at no cost. The Kansas Legislative House Committee on Government Efficiency and Technology advocated for the development of this website as they sought to make state government financial data and information more accessible to the public. The Committee supported and introduced the Kansas Taxpayer Transparency Program to the legislature which approved the program during the 2007 legislative session and was then signed into law by Governor Sebelius. During the 2008 legislative session, the Kansas Taxpayer Transparency Act was extended until June 30, 2014.

Additionally, the legislation also established a 15 member Public Finance Transparency Board which is comprised of executive branch officials, state legislators, and the general public. This board advises and consults with the Secretary of Administration on the content, format, and reports to be produced and incorporated into the KanView website.

The KanView website can search for state expenditures and revenues for numerous topics including: agencies, funds, programs, objects, and vendors. Additionally, the most frequently requested state reports which summarize revenues, expenditures, and bond indebtedness by category are also available through the website. The website also has links to other financial documents and includes a glossary.

*Link to the KanView website:*

<http://www.kansas.gov/kanview/>

### **Louisiana**

LaTrac is the web portal authorized by Governor Bobby Jindal through Executive Order and also by legislation during the special legislative session on ethics reform. The website was launched on November 12, 2008. LaTrac has expenditures to date during the current fiscal year and expenditures for the previous year.

LaTrac contains data from the state's financial accounting system and is presented by fiscal year and cumulative year to date. The data is updated on a monthly basis. The information can be sorted by department, agency, or statewide by major categories and can be reviewed in tabular form or by bar and pie charts.

LaTrac was launched two months ahead of schedule and will have additional upgrades in the future.

*Link to the LaTrac website:*

<http://wwwprd.doa.louisiana.gov/latrac/index.cfm>

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## Missouri

The Missouri Accountability Portal (MAP), created by Governor Blunt's Executive Order in July 2007, is a comprehensive searchable database of financial records based on real-time data. The MAP website was established within existing state resources and is updated at the close of each business day to provide the most recent information on state spending. Users can search the site for expenditures by state agency, expenditure category, contract, or vendor. The site also lists tax credits and state employees' salaries.

*Link to the Missouri Accountability Portal (MAP) website:*

<http://mapyourtaxes.mo.gov/MAP/Portal/Default.aspx>

## Oklahoma

Enacted in 2007, the Oklahoma Taxpayer Transparency Act authorized the Office of State Finance to develop a single website accessible by the public. United State Senator Tom Coburn (OK), a co-sponsor of the Federal Funding Accountability and Transparency Act, was an advocate of Oklahoma's effort to improve transparency at the state level. The resulting program, entitled Oklahoma Open Books, is searchable both by agency and function of government and provides information on expenditures, funding, payroll, and vendors. There are also links to other state websites, a glossary of terms used by state officials, as well as instructions on how to best search for information.

In addition to searching for financial information about state government, the website also includes a citizen education component which highlights the major aspects of the Oklahoma budget process. This provides explanations on which programs receive state funds, the major sources of state revenues, certain spending restrictions, the ten largest state appropriations, and an explanation concerning how state revenue and appropriations estimates are performed.

*Link to the Oklahoma Open Books website:*

<http://www.ok.gov/okaa/>

## South Carolina

On August 30, 2007, Governor Sanford issued an Executive Order directing the Comptroller General to develop and operate a single, searchable website, accessible at no cost to the public which provides information regarding the expenditures of state funds.

The information provided in the database covers all state agencies that report detailed spending transactions under the Statewide Accounting and Reporting System (STARS).

The website allows any user to view monthly detailed spending schedules either by agency or type of spending, which includes expenditures for travel, contractual services, and supplies. The South Carolina Department of Health and Human Services has also created an online searchable database specifically focusing on how state Medicaid funds are spent, including categories such as provider and type of service.

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*Link to South Carolina Spending Transparency website:*

<https://ssl.sc.gov/SpendingTransparency/BudgetTransparencyMain.aspx>

## **Texas**

Texas House Bill 3430, signed into law by Governor Perry on June 15, 2007, mandates that Texas spending and funding allocations be placed online in a searchable database accessible to taxpayers. The Texas Comptroller's office provides four different methods to examine state spending including searching by state agency, vendor, expenditure category, and purchasing code. Data is updated nightly so as to increase the transparency and accountability of Texas state spending.

*Link to Texas Window on State Government website:*

<http://www.window.state.tx.us/comptrol/expendlist/cashdrill.php>

## **Summary**

The movement to increase transparency in government is one that is likely to continue at all levels of government. There are many organized advocates for government transparency through taxpayer groups as well as the increased expectation of access to user-friendly data on the part of the public. Regardless of party, many governors have signed legislation to increase transparency in government and several have used their executive powers to create searchable websites.

Based on the state websites created thus far, some include vendor level detail and employee salaries while others focus on summary and detailed expenditures and revenues. States also may see this movement as an opportunity to educate the public about state government finances including how the budget process works and the major budget drivers.

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