Reporting Issues: Responding to the American Recovery & Reinvestment Act
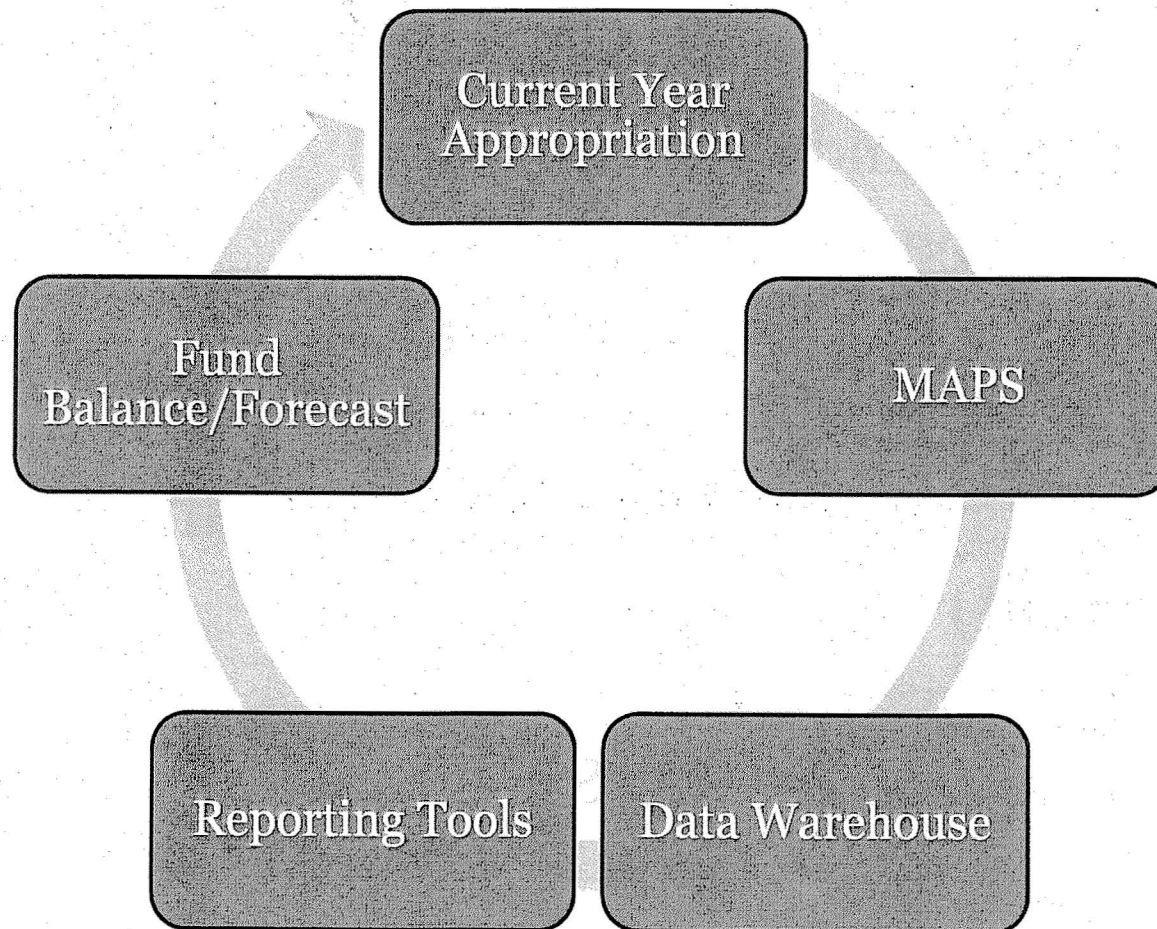
MINNESOTA
Management
& Budget

Overview of Transparency, Reporting, and ARRA Requirements

- ARRA requires additional transparency and accountability with fed funds
  - New data
  - New web site
- Responsibility to report lies with primary recipient (state agency in most cases)
- Legislative actions determine efforts to manage funds, provide reporting, and make data accessible

Ways to Move Toward Transparency

- Changes in data
- Changes in documents
  - Segmenting budget books for year-round reference
  - Non-General fund statements
- Changes in search tools
  - Revised Citizen Page on web site
  - Searchable database of state spending: TAP MN
- Changes to systems (data, data organization and tools impact)
  - New budget system
  - Proposal to replace MAPS

Systems Control Spending and Inform Decisions

MAPS is the Source of State Financial Data

- Minnesota Accounting and Procurement System (MAPS) controls state funds and accounts for their uses
  - 4.5 million transaction each year
  - 267,000 different entities receiving payments
- Records of MAPS activity stored in the Information Access Warehouse
  - 1.1 billion rows of data
  - Source of budget information and most reports

Good News: MAPS is a Partial Solution to ARRA Reporting

- Provides necessary financial data
  - Up to date spending figures
  - Sub-Grant and activity types already in system
- MAPS is already used to manage all federal funding, not just ARRA
- Initial instructions issued for tracking economic stimulus spending

Not so Good News: MAPS is a Partial Solution to ARRA Reporting

- Some entities are not in MAPS
  - Met Council
  - University of Minnesota
  - Unemployment insurance benefits
  - Local units of government
- Accounting system cannot be manage descriptions and narrative reporting
- Aging technology means no automatic web reporting

Appropriation Detail

Reporting References

ARRA Legal Cite

MAPS - Appropriation Inquiry Screens

"ARRA" + Catalog of Federal Domestic Assistance (CFDA) number

MAPS - Legal Citation Table

MINNESOTA MANAGEMENT & BUDGET

AMERICAN RECOVERY & REINVESTMENT ACT

Appropriation Accounts by Agency and Secondary Legal Citation

as of 4/16/2009

FY	Fund	Appr Unit	Appropriation Name	Estimated Award	Receipts	Expenditures	Award Balance

T79 · TRANSPORTATION DEPT

ARRA 20.205   HIGHWAY PLNG & CONSTRUCTN

FY	Fund	Appr Unit	Appropriation Name	Estimated Award	Receipts	Expenditures	Award Balance
2009	270	958	RECOVERY-TRUNK HWY PROJECTS	382,000,000	0	0	382,000,000
2009	270	959	RECOVERY-TR HWY PROG IDELIV	20,000,000	0	0	20,000,000
2009	300	929	RECOVERY-LOCAL COUNTY, CITIES	150,000,000	0	0	150,000,000

Statewide Report Example

TAP Minnesota: Making Current Spending Info More Accessible

- Flexible web-based reporting tool that makes state spending directly available to the public
  - Shows who is receiving state funds
  - Identifies which activities received the money
- Data comes from MAPS/IA Warehouse
- Reports updated daily
- Some states have similar web sites (e.g. Missouri, Texas, Oklahoma,Kansas)

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State Dollars

Vendor Payments

Citizen Information

Federal Stimulus

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Accountability Project

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Home

Federal Stimulus
Information

TAP Minnesota

Money

People

Economy

Infrastructure

FAQs

Glossary

Transparency & Accountability
Project Minnesota

The Transparency and Accountability
Project for Minnesota (TAP Minnesota)
provides a powerful new way for the
public to access information about state
government spending. This site,
created by Minnesota Management and
Budget (MMB), provides users with
customized information on most state activities. TAP Minnesota provides
information about how the state spends money, who does business with
the state, and how much is spent for various activities.

TAP Minnesota is a tool that opens the books of state government. This
information is provided from data recorded in the state accounting system
and allows users to search all the way to specific transactions. Major
spending categories, like payments to school districts, health care
providers, and local units of government, are also included in this

Contacts & Instructions

Agency Contacts- In
order to more efficiently
respond to your request,
please include the name of
the agency in the text of the
e-mail.   We will make every
effort to confirm receipt of
your e-mail within two
working days.

REPORT INSTRUCTIONS

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http://www.mmb.state.mn.us/pay-vendors

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Information

🔲 TAP Minnesota

🔲 Money

🔲 People

🔲 Economy

🔲 Infrastructure

🔲 FAQs

🔲 Glossary

State Payment Reports

Note: These reports must be viewed using Internet Explorer.

- State Agency Search Sort spending by state agency
- Fund Search   Sort spending by the source of funding
- Spending Category Search   Sort spending by how it is used
- Vendor Search Sort spending by the entity receiving payment

🔲 Contacts & Instructions

🔲 **Agency Contacts**- In
order to more efficiently
respond to your request,
please include the name of
the agency in the text of the
e-mail.   We will make every
effort to confirm receipt of
your e-mail within two
working days.

REPORT INSTRUCTIONS

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2007

Payments to Vendors - Fund Report
Budget Fiscal Year: 2008
Data as of: 4/13/09

Fund	Payment Amt
General	$14,320,224,440
Federal	$5,883,149,083
Teachers Retirement	$1,336,282,392
Public Employees Retirement	$858,935,323
Miscellaneous Agency	$752,234,221
Trunk Highway	$743,406,328
Miscellaneous Special Revenue	$667,758,122
Debt Service	$584,481,992
State Employees Insurance	$584,426,268
Mnscu Enterprise Fund	$467,905,592
State Employees Retirement	$433,208,707
County State Aid Highway	$420,398,659
Health Care Access	$339,867,953

Report 1

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                                                      Budget Fiscal Year: 2008
Choose a Fiscal Year   Data as of: 4/13/09

2007 ▾   Federal

Agency	Payment Amt
Human Services Dept	$4,428,472,582
Education Department	$598,670,643
Transportation Dept	$282,006,992
Health Dept	$169,293,972
Employment & Economic Develpmt	$127,421,766
Commerce Dept	$109,356,423
Public Safety Dept	$77,341,369
Military Affairs Dept	$52,774,887
Natural Resources Dept	$9,139,643
Pollution Control Agency	$6,991,987
Finance Non-Operating	$4,066,235
Office Of Higher Education	$3,672,377
Agriculture Dept	$2,676,731

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Choose a Fiscal Year

2007

Payments to Vendors - Fund Report
Budget Fiscal Year: 2008
Data as of: 4/13/09

Federal --> Health Dept

Vendor	Payment Amt
Confidential-Non-Public Data On Individuals	$67,691,722
United Community Bank B	$30,596,006
Hennepin County Comm Hlth Dept	$6,191,233
Ramsey County B	$5,627,614
Minneapolis City Of T	$2,830,479
Interagency Payment	$2,641,138
Dakota County	$2,363,821
Hennepin County Med Center C	$2,217,880
Anoka County	$2,071,379
Carlton Cook Lake St Louis Chb	$1,953,357
Covansys Corp	$1,602,271
Olmsted County T	$1,459,002
Bloomington City Of	$1,142,340

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Choose a Fiscal Year

2007

Page 1 of 1

Payments to Vendors - Fund Report
Budget Fiscal Year: 2008
Data as of: 4/13/09

Federal --> Health Dept --> Hennepin County Comm Hlth Dept

Expenditure Class	Payment Amt
Aid/Grants To Counties	$6,172,593
Supplies	$15,301
Prof/Tech Services Outside Ven	$3,340
Total:	$6,191,233

Report 1

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Advanced   Run   Aid/Grants To Counties

Choose a Fiscal Year   Page 1 of 1   **Payments to Vendors - Fund Report**
                                                          Budget Fiscal Year: 2008
2007   Data as of: 4/13/09

                              Federal --> Health Dept --> Hennepin County Comm Hlth Dept --> Aid/Grants To
                              Counties

Object of Expenditure	Payment Amt
Aid To Counties	$4,788,615
Grant Cont & Agreement To Ctys	$1,383,978
Total:	$6,172,593

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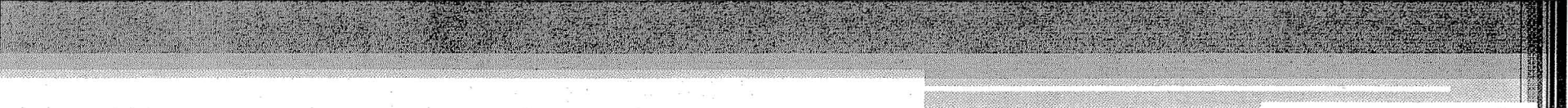
Lessons Learned from TAP MN

- Transparency can drive policy and business changes
- Start with the data that you have – it's quick and provides value
- Allow plenty of time to protect confidential data
- Recognize that state agencies will need lead time to adapt to new reporting environment
- Accessibility, ease of use, visual lay-out are key components to user interest

Looking Ahead: ARRA Reporting

Primary Recipients (entity directly working with federal government) will be required to meet federal reporting requirements

- State of Minnesota
- Local units of government
- Non Profits and Other Entities

- Also have responsibility for oversight and reporting of the sub-recipients
- Unclear whether and how state costs might be billed back to feds

Looking Ahead: ARRA Reporting

All Primary Recipients must report quarterly:

- Amount received
- Amount expended
- Detailed list of all projects or activities funded
- Detailed information on any subcontracts or sub-grants awarded

OMB guidance expected in early May

ARRA Responsibilities: What Works

1. Existing agency information systems can meet most reporting requirements (with few modifications)

2. No federal requirements for a new, centralized reporting system

ARRA Responsibilities: What's Left

1. Create desired state reporting and web access to make stimulus activity more transparent

2. Augment existing financial controls

3. Ensure overall quality, completeness and timeliness of state reporting data

Support Current Flow of Recovery Reporting
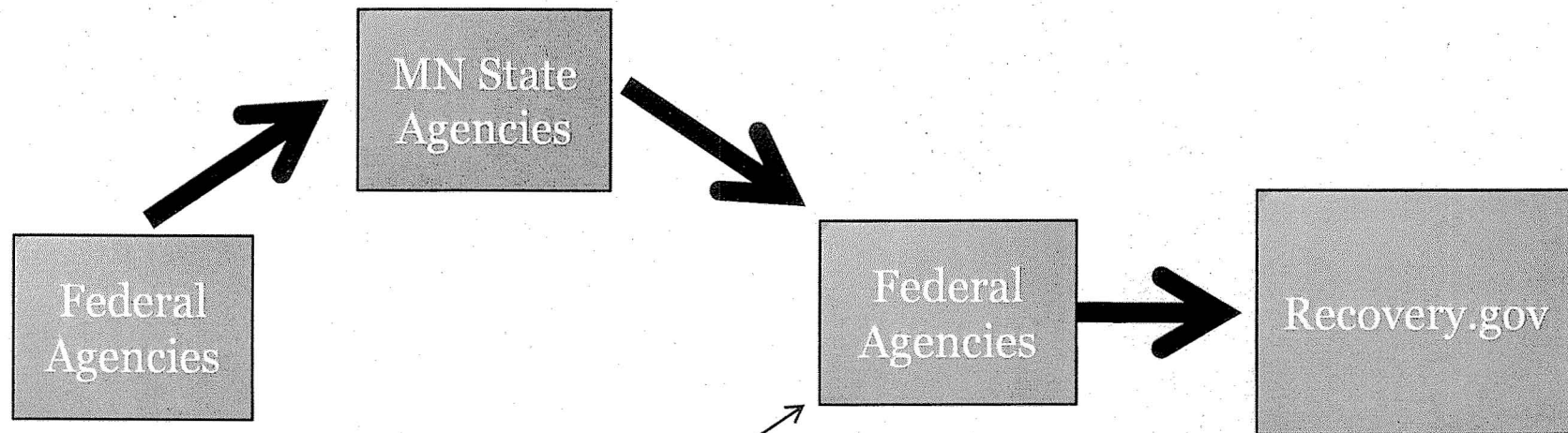
Considerations:
- Utilizes existing reporting systems
- Quickest, cheapest process for feds and state
- Comprehensive data available at recovery.gov; current state data on MMB web site

Minnesota Will Provide Easy Access to ARRA Activities

MMB Recovery Website

- MN State Agencies Web Sites
- Recovery.Gov
- State Summary – ARRA Funding

Data Expected to be on MMB Site
(Information from MAPS)

- ARRA Funds Received
  - State Agency
  - Federal Program
  - Amount of Award

- Awards to Subgrantees
  - Name
  - Location
  - Amount of Grant

- Amount Expended
  - Salaries, Supplies, etc.
  - Payments to Vendors
  - Reimbursement to Subgrantees

Recommendations for ARRA Reporting

- Expand and improve web accessibility
  - Grant, grantee, and activity information
  - Develop budget, amounts spent, and status info
  - Improve presentation and user tools
  - Links to federal and agency sites
- Augment existing capacity to keep state costs low and process faster
  - Focus MMB on financial controls, data quality, and state reporting
  - Utilize state agencies capacity for federal reporting

More Recomendations

- Ensure "one source of truth" when providing data to the public
  - Avoid unnecessary duplication and reconciliation
  - Focus Minnesota web site on additional information not available on recovery.gov
- Develop ARRA reporting with the intent of extending it to other activities of state government

American Recovery & Reinvestment Act

Resources:

www.recovery.gov

www.grants.gov

www.mmb.state.mn.us/recovery

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⑦ More Information

Itasca County || |

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Analysis context

Page 1 of 1

Payments to Vendors - Vendor Report

Budget Fiscal Year: 2007
Data as of: 4/13/09

Vendor	Payment Amt
Itasca County	$28,839,231
Total:	$28,839,231

Report 1

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                                                         Budget Fiscal Year: 2007
2007   Data as of: 4/13/09

                             Itasca County
Choose a Vendor

Deed (State Of Mn)

Agency	Payment Amt
Transportation Dept	$10,044,542
Revenue Intergovt Payments	$8,053,053
Human Services Dept	$7,032,885
Health Dept	$989,117
Public Safety Dept	$785,108
Finance Non-Operating	$588,702
Natural Resources Dept	$585,026
Corrections Dept	$300,662
Pollution Control Agency	$147,985
Water & Soil Resources Board	$85,449
Labor And Industry Dept	$76,423
Commerce Dept	$50,407
Employment & Economic Develpmt	$34,807

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2007 ▾

Choose a Vendor

Deed (State Of Mn) ▾

Page 1 of 1   **Payments to Vendors - Vendor Report**
                      Budget Fiscal Year: 2007
                      Data as of: 4/13/09

Itasca County --> Transportation Dept

Expenditure Class	Payment Amt
Aid/Grants To Counties	$9,969,619
Right-Of-Way Property	$55,749
Highways, Bridges, & Airports	$15,000
Other Operating Costs	$4,005
Space Rental, Maint, & Utility	$83
Printing And Advertising	$47
Supplies	$40
Total:	$10,044,542

Report 1

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