

A hand holding a black pen with a silver tip points to a bar chart. The chart has several horizontal bars of varying lengths and colors (light blue, dark blue, grey). Numerical values are printed at the end of each bar. The values are: 580.3, 690.4, 923.3, 1,145.4, 1,032.8, 427.6, 487.8, 670.3, and 693.1. The background is a solid blue color.

Following the Money

How the 50 States Rate in Providing
Online Access to Government Spending Data

MASSPIRG
Education Fund

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Online Access to Government Spending Data



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April 2010

Acknowledgments

The authors thank the following individuals for their insightful review of this report: Philip Mattera, Research Director of Good Jobs First; Jon Bartholomew, Policy Advocate for OSPIRG; Diane Brown, Executive Director of Arizona PIRG; Deirdre Cummings, Legislative Director for MASSPIRG; Megan DeSmedt, Director of PennPIRG; and Johanna Lathrop, Tax and Budget Advocate for WISPIRG. Thanks also to Jeff Musto of U.S. PIRG for research assistance and to Tony Dutzik and Travis Madsen of Frontier Group for editorial assistance.

This report incorporates text and information from several previous PIRG reports on government spending transparency. Thanks to OSPIRG Foundation and CALPIRG Education Fund for allowing the use of materials from those reports in this document.

MASSPIRG Education Fund thanks the Ford Foundation for making this report possible.

The authors bear responsibility for any factual errors. The recommendations are those of MASSPIRG Education Fund. The views expressed in this report are those of the authors and do not necessarily reflect the views of our funders or those who provided review.

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Cover photo: Nikada Photography
Layout: Harriet Eckstein Graphic Design

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Executive Summary

The ability to see how government uses the public purse is fundamental to democracy. Spending transparency checks corruption, bolsters public confidence in government, and promotes fiscal responsibility.

In the private sector, Internet search technology has revolutionized the accessibility and transparency of information. We take for granted the ability to track deliveries online, to check cell phone minutes and compare real estate on the Web, and even to summon—at the click of a mouse—satellite and street-level views of any address. But until recently, when it came to tracking government expenditures online, we were left in the dark.

State governments across the country are changing that. At least 32 states currently mandate that residents be able to access an online database of government expenditures with “checkbook-level” detail. Most of these Web sites are also searchable, making it easier for residents to follow the money and monitor government spending.

This report evaluates states’ progress toward “Transparency 2.0”—a new standard of comprehensive, one-stop, one-click

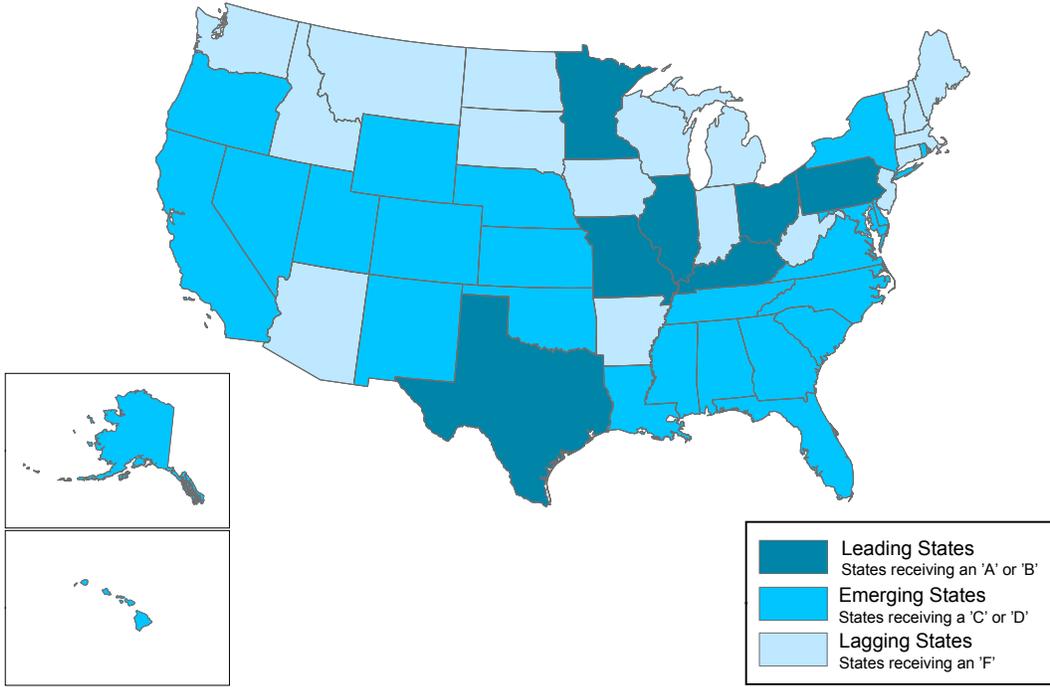
budget accountability and accessibility. At least 7 states have become leaders in the drive toward Transparency 2.0, launching easy-to-use, searchable Web sites with a wide range of spending transparency information. Twenty-five additional states have made initial steps toward online spending transparency by launching Web sites with checkbook-level detail on state spending that nonetheless have much room for improvement (See Figure ES-1).

These Transparency 2.0 states are beginning to reap the benefits of transparency in greater government accountability and cost savings. The remaining states should join the ranks of Transparency 2.0 states by providing their budget information online in an accessible manner. All states should look to expand and improve their transparency Web sites to provide more and better information to citizens.

The movement toward Transparency 2.0 is broad, bipartisan, and popular.

- *A nationwide wave* – Legislation and executive orders in 32 states have given residents access to online databases of detailed government

Figure ES-1: Following the Money: How the 50 States Rank in Providing Online Access to Government Spending Data.



expenditures, and the federal government has launched similar initiatives. The vast majority of these states have acted over just the last three years.

- *Bipartisan efforts* – Transparency legislation has been championed by legislators both Republican and Democratic. In 2008, federal legislation to strengthen Web-based spending transparency was co-sponsored in the Senate by presidential rivals John McCain (R-AZ) and Barack Obama (D-IL).
- *Public support* – Republicans, independents and Democrats all support enhanced government transparency by wide margins. When asked about the role of transparency in the economic

recovery package of early 2009, three-quarters of voters responding said that “creating a national Web site where citizens can see what companies and government agencies are getting the funds, for what purposes, and the number and quality of jobs being created or saved” would have an important impact on the package, with 39 percent believing its impact would be extremely important.

Transparency 2.0 saves money and bolsters citizen confidence.

- *Increased civic engagement* – Americans are eager to use transparency Web sites. Houston officials report improved public confidence after the launch of their transparency Web

site. The Missouri Accountability Portal received more than 13 million hits in the 18 months after its launch.

- *Low cost* – Spending transparency Web sites can be inexpensive to create and maintain. The federal transparency Web site, which allows Americans to search through more than \$2 trillion in yearly federal spending, cost less than \$1 million to create. Missouri’s Web site, which allows visitors to search through more than \$20 billion in annual state spending and is updated daily, was created with already-existing staff and appropriations.
- *Big savings* – Transparency Web sites can save millions through more efficient government operations, fewer manual information requests, more competitive contracting bids, and lower risk of fraud. In the two years following the launch of its transparency Web site, the Texas Comptroller reported \$4.8 million in savings from more efficient government administration. Utah estimates millions in savings from reduced information requests. The largest savings may come from prevention of waste or abuse of public funds due to enhanced public scrutiny—savings that are impossible to quantify but likely significant.
- *Better-targeted expenditures* – Transparency budget portals allow states to track how well subsidies and tax incentives deliver results. Funds from underperforming projects and programs can be reinvested in more successful programs. By tracking the performance of state subsidies, Minnesota and Illinois have both been able to recapture money from numerous projects that failed to deliver promised results.

- *Better coordination of government contracts* – The Massachusetts’ State Purchasing Agent identifies four sources of savings for state procurement officers: sharing information with other public purchasers on good deals; avoiding wasteful duplication of bidding and contracting procedures through centralized processes; better enforcement of favorable pricing and contract terms; and focusing cost-cutting in areas where greater resources are spent.

In 32 states, transparency Web sites provide detailed data on government spending.

- 32 states allow residents to access checkbook-level information about government expenditures online. Checkbook-level transparency allows viewing of individual government transactions. The majority of these states (29) also enable residents to search expenditures by vendor name or type of service purchased (See Table ES-1).
 - o Seven of these states are “leading states” in the transparency movement, hosting searchable Web sites that provide comprehensive information on a range of government expenditures, such as tax subsidies and economic development grants. These states are Kentucky, Ohio, Texas, Illinois, Minnesota, Missouri and Pennsylvania.
 - o Twenty-five states are “emerging states” with transparency Web sites that provide less comprehensive information and, in some cases, are not searchable by vendor or service.

- Eighteen other states are “lagging states,” whose online transparency efforts fail to meet the standards of Transparency 2.0.
 - Four of these states have taken the positive step of creating spending transparency Web sites, but those sites either lack detail or access to comprehensive information on government spending.
 - The remaining 14 states do not host government spending transparency Web sites.

Even in leading states, there are many opportunities to improve transparency Web sites.

- Most transparency Web sites do not provide enough detailed information on government contracts. Even some of the leading Web sites provide only a short description (two to three words) of the purpose of the contracts.
- Only 17 states include spending data prior to Fiscal Year 2009.
- Only eight states include data on tax expenditures, and only six describe the purpose or outcome of those expenditures.

- Only eight states provide information about local or county spending.

States should fill in budget reporting gaps and improve online transparency.

- *Transparency Web sites should be a one-stop source for budget information.* State governments should provide all financial information on one Web site, allowing citizens to easily view local spending, investments, or vendor payments.
- *Transparency Web sites should provide comprehensive information.* Transparency Web sites should be user-friendly portals that allow citizens to view detailed information on government spending, including contracts, tax subsidies and economic development grants.
- *Transparency Web sites should be one-click searchable.* Residents should be able to search data with a single query or browse common-sense categories. Web sites should also let residents sort data on government spending by recipient, amount, legislative district, granting agency, purpose, or keyword.

Table ES-1. How the 50 States Rate in Providing Online Access to Government Spending Data

STATE	GRADE	SCORE
Leading States		
Kentucky	A	97
Ohio	B	84
Illinois	B	82
Minnesota	B	82
Texas	B	82
Missouri	B	81
Pennsylvania	B	81
Emerging States		
Alabama	C	79
Hawaii	C	79
Nevada	C	78
Colorado	C	77
New York	C	77
Virginia	C	77
Kansas	C	74
Mississippi	C	74
North Carolina	C	74
Utah	C	72
Rhode Island	C	71
Delaware	C	69
Oklahoma	C	69
Louisiana	C	67
Florida	C	66
Maryland	C	66
New Mexico	C	65
Oregon	D	59
Wyoming	D	59
South Carolina	D	58
Nebraska	D	56
California	D	53
Georgia	D	52
Tennessee	D	52
Alaska	D	50

STATE	GRADE	SCORE
Lagging States		
New Jersey	F	25
South Dakota	F	25
Washington	F	22
Arizona	F	12
Arkansas	F	No transparency Web site
Connecticut	F	No transparency Web site
Idaho	F	No transparency Web site
Indiana	F	No transparency Web site
Iowa	F	No transparency Web site
Maine	F	No transparency Web site
Massachusetts	F	No transparency Web site
Michigan	F	No transparency Web site
Montana	F	No transparency Web site
New Hampshire	F	No transparency Web site
North Dakota	F	No transparency Web site
Vermont	F	No transparency Web site
West Virginia	F	No transparency Web site
Wisconsin	F	No transparency Web site

Introduction

“We might hope to see the finances of the Union as clear and intelligible as a merchant’s books, so that every member of Congress and every man of any mind in the Union should be able to comprehend them, to investigate abuses, and consequently to control them.”
— Thomas Jefferson, 1802

The ability to see how government uses the public purse is fundamental to democracy. Spending transparency checks corruption, bolsters public confidence in government, and promotes fiscal responsibility.

Poor transparency, on the other hand, corrodes democracy. When Americans are unable to access information about public funds, or when that information is difficult to scrutinize, accountability is severely hampered. As the Association of Government Accountants notes, “Without accurate fiscal information, delivered regularly, in an easily-understandable format, citizens lack the knowledge they need to interact with—and cast informed votes for—their leaders. In this regard, a lack of government accountability and transparency undermines democracy and gives rise to cynicism and mistrust.”¹

In the private sector, Internet search technology has revolutionized the accessibility and transparency of information. We take for granted the ability to track deliveries online, to check cell phone minutes and compare real estate on the Web, and even to summon—at the click of a mouse—satellite and street-level views

of any address. But until recently, when it came to tracking government expenditures online, we were left in the dark.

State governments across the country are changing that. A growing number of states are using powerful Internet search technology to make government spending information more accessible than ever before. Legislation and executive orders around the country are lifting the electronic veil on where tax dollars go. In 32 states, citizens have access to checkbook-level data on government expenditures, with citizens in most of those states able to access that information through a searchable database. (See Table 1.) These states have come to define “Transparency 2.0”—a new standard of comprehensive, one-stop, one-click budget accountability and accessibility.

With ongoing budget crises across the country, it is especially important for state governments to do everything they can to improve transparency. As funds are slashed from school budgets, healthcare and local aid, and as legislatures reconsider some business tax subsidies, Americans need detailed information on all state expendi-

tures in order to understand and weigh in on the hard decisions being made in their state capitals. Improving transparency can also help balance the budget by encouraging efficiency and discouraging corruption.

The movement toward Transparency 2.0 is rapidly maturing. Whereas three years ago, state spending transparency sites were a novel concept, today they are becoming the norm. However, there remains a great deal of variation in the comprehensiveness and quality of online spending transparency in the states.

It is time for states to take their transparency efforts to the next level. Transparency 2.0 states can improve their budget Web sites by providing more information online in an accessible format. The remaining states must join the transparency movement by providing their financial information online as well.

With greater spending transparency, states can take an important step toward restoring public trust in government and ensuring that taxpayer funds are spent wisely. This report provides a benchmark of where each of the 50 states stands in that process.²

Table 1. States with Checkbook-Level Transparency Web Sites

The State of Transparency Checkbook-level transparency allows viewing of individual government transactions, akin to viewing the government’s checkbook.	
29 states provide checkbook-level information on government expenditures in searchable databases	Alabama, California, Colorado, Delaware, Florida, Georgia, Hawaii, Illinois, Kansas, Kentucky, Louisiana, Maryland, Minnesota, Mississippi, Missouri, Nebraska, Nevada, New Mexico, New York, North Carolina, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, Texas, Utah, Virginia, Wyoming
3 states provide checkbook-level information on government expenditures in non-searchable formats	Alaska, Oregon, Tennessee

Transparency 2.0 Is Comprehensive, One-Stop, One-Click Budget Accountability and Accessibility

Transparency 1.0	Transparency 2.0
<p>Incomplete: Residents have access to only limited information about public expenditures. Information about contracts, subsidies, or tax expenditures is not disclosed online and often not collected at all.</p>	<p>Comprehensive: A user-friendly Web portal provides residents the ability to search detailed information about government contracts, spending, subsidies, and grants for all governmental entities.</p>
<p>Scattered: Determined residents who visit numerous agency Web sites or make public record requests may be able to gather information on government expenditures, including contracts, subsidies, and special tax breaks.</p>	<p>One-Stop: Residents can search all government expenditures on a single Web site.</p>
<p>Tool for Informed Insiders: Researchers who know what they are looking for and already understand the structure of government programs can dig through reports for data buried beneath layers of subcategories and jurisdictions.</p>	<p>One-Click Searchable: Residents can search data with a single query or browse common-sense categories. Residents can sort data on government spending by recipient, amount, legislative district, granting agency, purpose, or keyword.</p>

A Growing Movement: State Governments Are Embracing Web-Based Spending Transparency

Thanks to recent state efforts, government spending is now more transparent than ever before. In the past three years, a nationwide wave of legislation and executive orders has brought Web-based spending transparency to residents of 32 states. (See Appendix A.) Most of these “Transparency 2.0” states provide residents access to comprehensive, centralized, easily-searchable online databases of state government expenditures.

These state efforts have added momentum to the larger Transparency 2.0 movement, which now holds broad-reaching, truly global strength. Already, Americans can monitor federal spending through a new government Web site created by the Federal Funding Accountability and Transparency Act of 2006.³ At the same time, a growing number of local and foreign governments have created transparency portals for their residents.⁴ With each new initiative, the Transparency 2.0 movement moves closer to its goal of holding every government and its contractors accountable at the click of a mouse.

Transparency 2.0 Initiatives Enjoy Broad, Bipartisan Support

Americans of both political parties overwhelmingly support Web-based spending transparency. A poll of Maryland residents, for example, reported that more than 80 percent of Democrats, Republicans, and independents favored legislation to mandate the creation of a comprehensive, searchable Web site of all state spending.⁸ A poll in Oklahoma found similar levels of support.⁹

A poll released by the Association of Government Accountants found that an overwhelming majority—91 percent—of Americans believe state officials have a responsibility to provide financial information to the public in a way that is understandable to average citizens. Similarly, approximately 75 percent of Americans believe it is very important for government financial management information to be available to the public.¹⁰ Despite the

Innovative Transparency Efforts at the State and Local Levels

State spending transparency is only the first step in improving government accountability—there is a plethora of governmental information that should be made available to citizens and watchdog groups, on both the state and local level. Luckily, recent advances in Internet technology have provided governments the opportunity to interact with residents on a level unheard of 10 years ago. Some states and local governments have taken advantage of these advances to provide interactive Web sites that not only include important financial information, but also other relevant data.

Massachusetts, for example, has launched a wiki-based data catalogue that provides financial and economic data, as well as information on critical issues such as health, population, environment, and energy. Visitors to the Web site can create accounts to receive updates, and there is even a Twitter feed providing notifications of new datasets.⁵

The nation's second most populous county, Cook County in Illinois, recently joined the ranks of Transparency 2.0 governments by providing its budget information online. Cook County Commissioner Tony Peraica, sensitive to the criticism surrounding government corruption in Illinois, decided to put all payments by the county comptroller online to allow citizens to see where their money is being spent.⁶

Many other local governments have also joined the Transparency 2.0 movement with innovative ideas. The City of San Francisco, for example, recently launched DataSF, a searchable Web site that provides data on a variety of demographic and

public works issues, from government spending to geographical crime data. Through the free, open-source technology, users can even comment on and rank the datasets to improve government performance in the future. The Web site also provides numerous iPhone apps that integrate the data and provide residents with useful tools (See Figure 1).⁷



Figure 1. CrimeDeskSF iPhone App

This iPhone App, provided by DataSF, allows residents to monitor crime incidents throughout the city.

value citizens place on the accessibility of state financial data, 48 percent are not satisfied with the accessibility of their state's financial information.¹¹

More specifically pertaining to Web-based budget portals, three-quarters of voters (76 percent) believe that “creating a national Web site where citizens can see what companies and government agencies are getting [economic recovery] funds, for what purposes, and the number and quality of jobs being created or saved” would have an important impact on the recovery package, including 39 percent who believe its impact would be extremely important. Support for *state* transparency Web sites to monitor recovery funds received almost equally high marks, again from Republicans, independents and Democrats: fully 75 percent of American voters said creating state level Web sites to track funds was “important,” and 34 percent said it was “very important.”¹²

This is not some abstract desire. Thirty percent of people polled have tried to search the Web for information about how their state government generates and spends taxpayer dollars—searches that often end in frustration.¹³

The bipartisan public support for these Web sites is reflected in the diverse political sponsorship of Transparency 2.0 initiatives. Elected officials across the political spectrum—from New York Attorney General Andrew Cuomo to former Missouri Governor Matt Blunt—have championed Web-based spending transparency in their states.¹⁴ Prior to the 2008 presidential election, opponents Senator John McCain and then-Senator Barack Obama co-sponsored the Strengthening Transparency and Accountability in Federal Spending Act of 2008.¹⁵ Divergent political figures Grover Norquist and Ralph Nader similarly came together in a joint statement to support more understandable and timely online information about government budgets.¹⁶

Transparency 2.0 Is an Effective, Low-Cost Tool

States with good transparency Web sites have found that these sites result in a wide variety of benefits for state residents and the government. Transparency Web sites have not cost states much money, but they have helped governments find ways to save money and meet other goals, and residents use them frequently where they are available.

Taxpayers and businesses use these Web portals. Spending transparency Web sites have proven themselves to be exceptional tools of civic engagement. Less than a year after its launch, the Missouri spending transparency Web site had received more than six million hits.¹⁷ The Texas spending Web site reported similar engagement.¹⁸ Residents are eager to use transparency Web sites to learn more about public expenditures.¹⁹

Portals save money. In addition to improved public confidence, Transparency 2.0 states realize significant financial returns on their investment. The savings come from sources big and small—more efficient government administration, fewer information requests, more competitive bidding for public projects, and a lower risk of fraud—and can add up to millions of dollars. In Texas, for example, the Comptroller was able to utilize the transparency Web site in its first two years to save \$4.8 million from a variety of efficiencies and cost savings. The Comptroller also identified an additional \$3.8 million in expected savings.²⁰ And after the new transparency Web site was unveiled in South Dakota, an emboldened reporter requested additional information on subsidies that led legislators to save about \$19 million per year by eliminating redundancies in their economic development program.²¹

Estimates suggest that transparency Web sites save millions more by reducing the number of information requests from

residents and watchdog groups and by increasing the number of bids for public projects.²² The Utah State Office of Education and the Utah Tax Commission save about \$15,000 a year from reduced information requests. With more than 300 other government agencies, Utah's total savings are likely to be in the hundreds of thousands.²³ South Carolina initially saw one third as many open records requests as they had prior to the creation of their transparency Web site, significantly reducing staff time and saving an estimated tens of thousands of dollars.²⁴ Similarly, Texas began receiving lower bids for contracts after making contracting information available to the public.²⁵

Transparency Web sites can help reduce fraud and misspending. Kansas legislators have begun to use their transparency Web site to identify questionable payments, and have begun holding hearings to question agencies about expensive building leases,

out-of-state travel, and out-of-state contracts.²⁶ When combined with “clawback” legislation designed to recoup money from businesses that do not produce promised results in return for subsidies, the added transparency in contracting can produce even greater savings.²⁷

Online transparency offers increased support for a range of indirect public policy goals, including promotion of community investment and affirmative action goals. Governments often stumble when trying to meet community investment and affirmative action goals because public managers struggle to benchmark agencies, spread best practices, or identify contractors that advance these goals. Spending transparency portals allow states to better measure and manage the progress of public policy initiatives like affirmative action programs.

By providing a single, one-stop destination for public procurement, the system encourages more companies to bid

State Procurement Web Sites: A Partial Window on State Spending

In addition to the states highlighted in this report for their transparency Web sites, some states disclose limited information on contracts and government spending through Web sites created by state procurement offices. Typically, these Web sites only include information on expenditures made through the state procurement process, meaning that they do not provide the “one-stop” source of information characteristic of Transparency 2.0. Moreover, these Web sites are less often geared toward serving the needs of the general public and more often focused on specialized audiences, such as contractors, would-be contractors, and state agency officials.

While these sites are excluded from this report, procurement Web sites can nevertheless serve as valuable sources of information on state spending and can act as a foundation for the future development of true transparency Web sites. Moreover, some of these Web sites have innovative features. Massachusetts' Comm-PASS Web site, for example, allows tracking of which recipients of government contracts are women and minority-owned businesses, enabling the state to better monitor the achievement of affirmative action goals.²⁸

on public projects. This improves quality, keeps prices down, and opens up the system beyond what could otherwise be an “old boy network” of usual bidders who know the system. Advancing similar goals, Rhode Island’s recently passed legislation requires subsidy recipients to describe their plans to stimulate hiring from the host community, to train employees or potential employees, and to reach out to minority job applicants and minority businesses.²⁹

Online transparency costs little. The benefits of transparency Web sites have come with a surprisingly low price tag. The

federal transparency Web site—which allows Americans to search through federal spending totaling more than \$2 trillion a year—cost less than \$1 million to create. Missouri’s Web site—which is updated daily and allows its residents to search through state spending totaling over \$20 billion a year—was mandated by executive order and was created entirely with existing staff and revenues.³⁰ Nebraska has spent \$38,000 for the first two phases of its Web site.³¹ Oklahoma’s Office of State Finance created its transparency Web site with \$40,000 from its existing budget.³² (See Table 2.)

Table 2: Cost to Create a Transparency Web Site³³

Entity	Web Site Cost
United States of America	Less than \$1 million
Alaska	\$15,000-\$25,000 from existing budget
California	\$21,000
Florida	Existing budget
Kansas	\$100,000 from existing budget
Kentucky	Funds from existing budget to develop, \$150,000 additional budgeted to implement
Louisiana	\$1,000,000
Maryland	Less than \$100,000
Missouri	\$293,140 from existing budget
Nebraska	\$38,000
Nevada	\$78,000
Oklahoma	\$8,000 plus existing staff time
Oregon	Existing budget
Pennsylvania	\$456,850
Rhode Island	Existing budget
South Carolina	\$310,000, from existing budget
Texas	\$310,000
Utah	\$192,800, plus existing staff time
Washington	\$300,000

Leading States Have Developed Best Practices

As leading states gain experience in Transparency 2.0 initiatives, they have produced a set of best practices. States at the cutting edge of Transparency 2.0 now offer transparency that is comprehensive, one-stop, and one-click.

Comprehensive

Transparency Web sites in the leading states offer spending information that is both broad and detailed. In contrast to Transparency 1.0 states—which may offer only partial information about government contracts online—leading Transparency 2.0 states provide user-friendly searches of a comprehensive range of government expenditures, including detailed information about government contracts with private providers, subsidies, and grants. Best practices of Transparency 2.0 states include:

- **Contracts, Grants, Subcontracts, and Discretionary Spending:** Many public goods and services are provided under contract by private companies. Many government

agencies now spend well over half their budget on contractors.³⁴ These contractors are generally subject to fewer public accountability rules, such as sunshine laws, civil servant reporting requirements, and freedom of information requests. It is therefore particularly important that states provide comprehensive online transparency and accountability for all contract spending.

- o Leading states disclose **detailed information** for each contract with specific private companies and nonprofit organizations. Hawaii's transparency Web site, for instance, discloses the name of the entity receiving the award, the amount of the award, the transaction type, the funding agency, and agency contact information.³⁵ The ability to track the location of entities receiving government contracts gives important information about which legislative districts are receiving government contracts and how trends are likely to

affect the future capacity to fulfill these contracts. All states exempt state and federal public assistance payments to individuals, as well as any information such as bank account numbers that is confidential under state or federal law.

- o Leading states track the **purpose** of contracts. Both Texas and Hawaii list the purpose of each expenditure on their Web sites.³⁶ Establishing goals and benchmarks allows public managers in leading states to drive improved contracting performance and allows the public to track patterns in the awarding of contracts.
- o Leading states track **subcontractors** since these entities may perform most of the work and receive most of the profit as part of a government contract. Hawaii has mandated the creation of a pilot program to test the implementation of a sub-award reporting program across the state, and by January 1, 2010, all subcontracts must be disclosed.³⁷ At the federal level, the Federal Funding Accountability and Transparency Act of 2006 requires that all subgrants be disclosed on the federal transparency Web site.³⁸
- o Leading states disclose spending by **all government agencies**. Many Transparency 2.0 states require all government agencies, including independent authorities and institutions of higher education, to disclose their spending.³⁹ Lawmakers in several states have also proposed legislation mandating local spending transparency.⁴⁰ Extending transparency to the county and municipal level makes

sense given that the volume of spending by local governments equals that of state governments.⁴¹ Several counties have independently created their own online transparency portals.⁴²

- o Leading states disclose **all spending, without a minimum threshold**. Kansas and Missouri both disclose spending by every entity, regardless of that entity's cumulative funding from the state.⁴³ The governor of Kentucky has promised that any expenditure information subject to the Open Records Act will be on the Web site.⁴⁴
- o Leading states disclose **timely information**. Missouri and Kentucky have set the standard for disclosure timeliness by updating their Web sites daily.⁴⁵
- o Leading states disclose **all bids** for each contract. Disclosing all bids—rather than just the winning bid—for each contract allows residents to have complete confidence in the awarding process.
- o Leading states disclose contract data that **tracks performance of public policy goals**. Government contracting agencies are expected to deliver performance in a variety of ways. Tracking and disclosing information about attainment of public mandates helps to ratchet up performance, identify trouble spots, and nurture best practices in contracting. Government agencies also benefit from more readily identifying minority-owned contractors. The Massachusetts procurement Web

site for statewide contracts labels minority and women-owned vendors with a special icon to allow Bay Staters and agencies to quickly track this information.⁴⁶

- o **Active and past contracts** are disclosed in leading states, allowing residents, including state and local officials, to track patterns in the awarding of contracts and to

measure current contracts against benchmarks. Many states already disclose this information on their procurement Web sites. (See “State Procurement Web Sites: A Partial Window on State Spending,” page 12.) Leading Transparency 2.0 states, like Missouri, link those procurement databases to the spending transparency portal.⁴⁷

Tracking the Bottom Line: Tax Subsidies Are Expenditures

One way governments allocate resources is through “tax expenditures.” Special tax breaks have the same effect on budgets as direct spending. In order to increase transparency, Congress’ 1974 Budget Act established the practice of measuring proxy spending programs conducted through the tax code. Congress defined tax expenditure as:

Revenue losses attributable to provisions of Federal income tax laws which allow a special exclusion, exemption, or deduction from gross income or which provide a special credit, a preferential rate of tax, or a deferral of tax liability.

States similarly provide tax expenditures through new rules for special revenue reductions on state taxes. These include special breaks on sales taxes, property taxes, real estate transfer taxes, corporate income taxes, or payroll taxes.

Tax expenditures act as a hidden drain on state budgets because they do not require yearly approval, unlike most government expenditures. Thus, when a tax credit or subsidy is enacted into law, it often stays on the books for many years with little scrutiny. Certain states have attempted to regulate these expenditures by providing tax reports online, while others have taken more drastic actions. Oregon, for example, enacted legislation in 2009 that requires the forced expiration of most of its tax credits between 2011 and 2015. The expiration of these credits will give the legislature an incentive to analyze their efficacy before reenacting them into law.

- **Subsidies:** State and local governments allocate billions of dollars in subsidies each year, yet most governments still don't disclose information about these expenditures.⁴⁸ Unmeasured, the performance of these subsidies remains unmanaged and unaccountable. Special tax breaks and credits are especially in need of disclosure because they typically receive much less oversight. Once created, these have the same bottom-line effect on public budgets as direct appropriations; yet they often escape oversight because they are not included in state budgets and do not require legislative approval to renew. In the rare cases when unexpected audits of subsidy programs are conducted, they are often shown to fall short of promised results. For instance, a *Milwaukee Journal Sentinel* investigative report in 2007 examined 25 Wisconsin companies that were awarded \$80 million in subsidies and found that, overall, the companies fell about 40 percent short on their job creation promises.⁴⁹

Unfortunately, public incentives and subsidies to particular business often get approved under the mantle of secrecy. Negotiations for a new Google facility in Lenoir, North Carolina required more than 70 local officials to sign non-disclosure agreements saying they would not talk about the project, at the same time that \$260 million in public subsidies were allocated to the project.⁵⁰ Such arrangements short-circuit the democratic process because the public, including local and state officials, remains uninformed and cannot hold responsible representatives accountable.

Leading states offer best practices on providing transparency and account-

ability for all forms of subsidies, including tax benefits, direct grants, low-interest loans, infrastructure improvements, and other incentives.⁵¹ Transparency for subsidies in leading states has a number of characteristics:

- o **Detailed information** is disclosed about each subsidy in order to guide future decision making and enhance accountability. For instance, Minnesota mandates the disclosure of the recipient and the type and amount of subsidies and the number of jobs created, as well as the hourly wage of each job created and the cost of health insurance provided by the employer. Thus, while states around the country often justify subsidies by the jobs they promise to create, Minnesota can evaluate how many jobs they actually do create, as well as the quality of those jobs. Minnesota similarly tracks information that helps determine whether subsidies are increasing the number of jobs in-state or merely encouraging companies to relocate within the state for higher subsidies. Minnesota mandates disclosure of: the location of the recipient prior to receiving the business subsidy; the number of employees who ceased to be employed by the recipient when the recipient relocated to become eligible for the business subsidy; why the recipient may not have completed a project outlined in a prior subsidy agreement at their previous location; and if the recipient was previously located at another site in Minnesota.⁵² Likewise, Minnesota mandates disclosure of the name and

address of the recipient's parent corporation, if any, and a list of all other financial assistance to the project and its source. This information makes it clear which companies are already receiving other public subsidies through their affiliates or through other agencies.

- o **Purposes and performance** of each subsidy are tracked. Public decision makers can only manage what they can benchmark or otherwise measure. Rhode Island requires subsidy recipients to file reports on the status of their program each fiscal year, which are made available to the public. These include information on the number of jobs created, the benefits provided with those jobs, and goals for future job creation and retention.⁵³ Minnesota mandates the disclosure of the public purpose of the subsidy as well as the date the job and wage goals will be reached, a statement of goals identified in the subsidy agreement and an update on achievement of those goals.⁵⁴ Likewise, Illinois discloses performance and accountability information in a searchable format with annual progress reports online.⁵⁵
- o **Mechanisms to recapture subsidies from companies that do not deliver** on promises are connected to information about performance on agreed-upon goals. Such provisions provide a kind of taxpayer money-back guarantee to ensure that public monies paid to private entities achieve their public goals. Oklahoma, for example, recently enacted a

provision to allow the state to recapture the value of certain manufacturing subsidies after one company, Mercury Marine, used the Oklahoma subsidies to get concessions from its workers and state and local governments in Wisconsin before permanently moving to that state.⁵⁶ Among the other states with these “claw-back” programs tied to public disclosure of subsidy performance are Illinois and Minnesota, and those with provisions for some subsidies are Arizona, Colorado, Connecticut, Georgia, Iowa, Maine, Maryland, Massachusetts, Michigan, Nebraska, Nevada, North Carolina, North Dakota, Ohio, Oregon, South Carolina, Vermont, Virginia and West Virginia.⁵⁷

- o **Subsidies from a broad range of public sources** are disclosed. These may include local governments or independent authorities. North Dakota's Century Code requires the reporting of subsidies from the state or any political subdivision—though, unfortunately, that information has not yet been integrated into a broader transparency Web site.⁵⁸
- o **Information is disclosed before subsidies are granted.** Subsidy disclosure is most effective when residents can use information to weigh in before subsidies receive final approval. Rhode Island's recent legislation requires the preparation and public release—prior to finalization of the agreement—of an analysis of the impact of the proposed subsidy on the state.⁵⁹ Minnesota goes further and

requires notice and hearing for large subsidy grants.⁶⁰

- o **Unified economic development budgets** are compiled and published by leading states, enabling decision makers to see how subsidies are distributed from various public agencies between regions, industries, and companies. In the absence of such a unified view, decision makers cannot target where subsidies will be most effective because they have no way to know how or where other subsidies from other programs get allocated.⁶¹ Most recently, Rhode Island and New Jersey mandated the disclosure of their unified economic development budgets online.

One-Stop

Transparency Web sites in leading states offer a single central Web site where residents can search all government expenditures. In many Transparency 1.0 states, particular public officials volunteer to disclose information about their finances, or a patchwork of disclosure laws gives residents the right to obtain much information about government expenditures.⁶² But in order to exercise that right, residents have to access numerous Web sites, go to several agency offices, read through dense reports, and perhaps make formal information requests.⁶³ Transparency 2.0 states, by contrast, disclose all information about government expenditures on a single Web site. With one-stop transparency, residents, including local and state officials, in these states can access comprehensive information on direct spending, contracts, tax preferences, and other subsidies.

One-stop transparency can also produce big savings. For contracts, the centralized collection and disclosure of government spending data allows purchasing agents to find savings more efficiently. Massachusetts's State Purchasing Agent identifies four ways that centralized spending transparency improves coordination: state procurement officers know where the most money is spent and can focus negotiation resources; purchasing agents can share information on good deals, harnessing the power of the market; purchasing agents can avoid duplication of procurement efforts; and purchasing agents can more easily enforce Most Favored Pricing and similar contract terms.⁶⁴

One-stop transparency is perhaps most important in the oversight of subsidies. Subsidies come in a dizzying variation of forms—including direct cash transfers, loans, equity investments, contributions of property or infrastructure, reductions or deferrals of taxes or fees, guarantees of loans or leases, and preferential use of government facilities—and are administered by countless government agencies.

Because many subsidies are not publicly reported at all, determining the total subsidy assistance a company receives can be nearly impossible. In order to determine the amount of subsidy assistance received by Wal-Mart, for example, the organization Good Jobs First resorted to searching local newspaper archives and contacting numerous local officials directly. They tabulated well over \$1 billion in subsidies nationally from state and local governments.⁶⁵ Whether or not these amounts are considered excessive, making the information publicly available will improve decision making about subsidies in the future.

The scattered nature of subsidy expenditures makes coordination and oversight of these programs crucial. States that make comprehensive disclosure of all subsidies a high priority include Minnesota, Illinois,

Iowa, New Jersey, and Rhode Island.⁶⁶ The experiences of these states show that the one-stop nature of spending transparency portals is successful at improving coordination of subsidies. When Minnesota began to require agencies to submit reports on the performance of subsidized projects, the reports revealed that numerous projects were receiving assistance from two or more funding sources—that is, Minnesota taxpayers were double- and triple-paying for the creation of some jobs. After the centralized publication of those reports, the double-dipping stopped.⁶⁷

One-Click Searchable

Transparent information is only as useful as it is easily accessible, which means easily searchable. Transparency Web sites in the leading states offer a range of search and sort functions that allow residents to navigate complex expenditure data with a

single click of the mouse. In Transparency 1.0 states, residents who don't already know government funding flows are stymied by inscrutable layers of subcategories, jurisdictions, and data that can't be readily compared. Transparency 2.0 states, by contrast, allow residents both to browse information by broad, common-sense categories and to make directed keyword and field searches.

Best practices of Transparency 2.0 states include allowing residents to browse expenditures by broad category and to make directed searches. (See Table 3.) At the federal spending transparency portal, for instance, Americans can browse spending by agency, contractor, legislative district, competition type, or product provided—and advanced search options allow residents to make directed searches of each broad category.⁶⁸ Missouri's Web site allows residents to browse spending by agency or purpose and to browse tax credits by legislative district or purpose—and residents can make directed searches for specific vendors, contracts, or tax credit recipients.⁶⁹

Table 3: Transparency 2.0 Best Practices

<p>Comprehensive</p>	<p><i>All Expenditures:</i> Checkbook level detail</p> <p><i>Contracts, Grants, Subcontracts, and Discretionary Spending</i></p> <ul style="list-style-type: none"> • Purpose of each contract • Location of businesses receiving contracts • Subcontractor spending • All government entities, including localities and independent agencies • No minimum threshold for reporting • Information updated regularly <p><i>Subsidies</i></p> <ul style="list-style-type: none"> • Detailed information on number and quality of jobs created • Information on whether companies have relocated, and from where • Purpose and performance of each subsidy • Disclosure of performance connected to programs to recapture subsidies when promises not kept • Includes all forms of subsidies including direct payment, tax benefits, and infrastructure assistance • No minimum threshold for reporting • Information disclosed before approvals are finalized • Synthesized in a unified economic development budget
<p>One-Stop</p>	<p>Single Web site discloses comprehensive information on expenditures, including contracts, tax credits, and other subsidies for all governmental entities including quasi-public agencies.</p>
<p>One-Click Searchable</p>	<p>Users can browse by broad, common-sense categories and make directed keyword and field searches.</p>

Making the Grade: State-Level Progress Towards Spending Transparency and Accountability

In the past five years, states across the nation have made significant progress in budget reporting and accountability. States as diverse as New York and Louisiana have established transparency Web sites that allow citizens to quickly and easily view checkbook-level data on government expenditures. These Web sites have brought a new level of accountability to state governments.

In order to quantify the progress made by these states, and to identify the best practices developed by the most innovative states, each state transparency Web site was analyzed and assigned a grade based on its searchability and breadth of information. (See Appendix A for the scorecard and Appendix B for an explanation of the methodology.) In total, 32 states received a passing grade for their transparency Web sites, with 7 states receiving an “A” or “B.” (See Figure 2.)

Based on the grades assigned to each Web site, these states can be broken down into three categories:

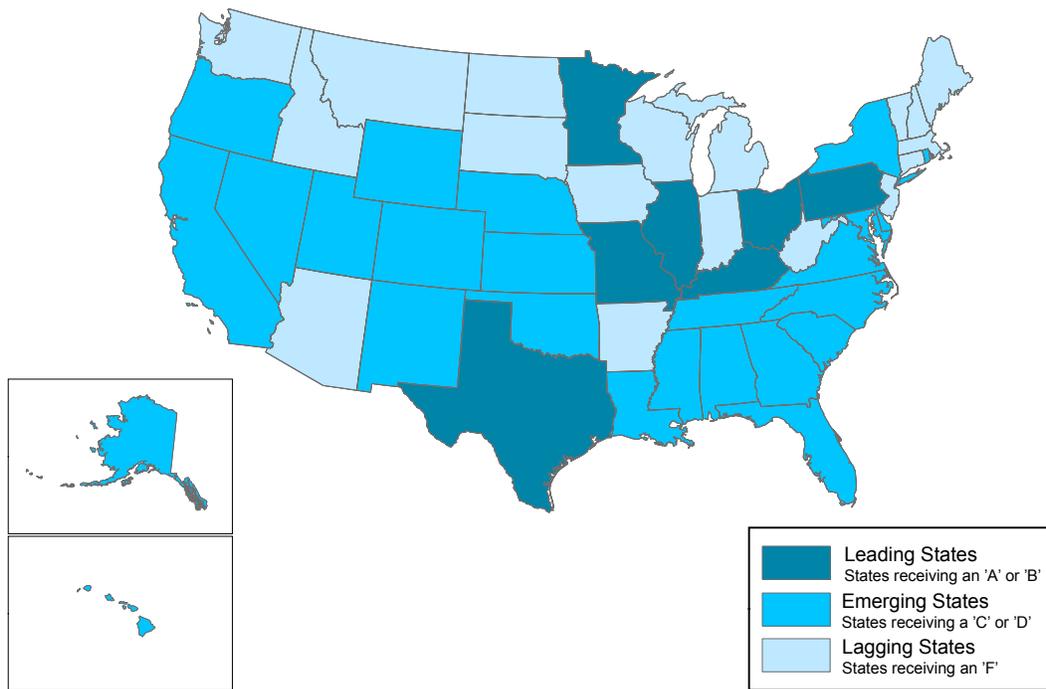
- *Leading States* – The 7 states receiving an “A” or “B.” This

includes Illinois, Kentucky, Minnesota, Missouri, Ohio, Pennsylvania, and Texas.

- *Emerging States* – The 25 states receiving a “C” or “D.” This includes Alabama, Alaska, California, Colorado, Delaware, Florida, Georgia, Hawaii, Kansas, Louisiana, Maryland, Mississippi, Nebraska, Nevada, New Mexico, New York, North Carolina, Oklahoma, Oregon, Rhode Island, South Carolina, Tennessee, Utah, Virginia, and Wyoming.
- *Lagging States* – The 18 states receiving a failing grade. This includes Arizona, Arkansas, Connecticut, Idaho, Indiana, Iowa, Maine, Massachusetts, Michigan, Montana, New Hampshire, New Jersey, North Dakota, South Dakota, Vermont, Washington, West Virginia and Wisconsin.

There is no true pattern to the states that are leaders or laggards on online government transparency. Transparency 2.0 states include both “blue” and “red” states,

Figure 2: Following the Money: How the 50 States Rank in Providing Online Access to Government Spending Data.



as well as states with large populations, such as Texas, and those with small populations, such as Rhode Island. Leading Transparency 2.0 states are also dispersed geographically across every section of the United States.

The following sections will summarize common traits shared by the states in each of these categories to highlight their strengths and identify their weaknesses.

Leading States

Seven states have set the standard for spending transparency by establishing user-friendly portals that contain comprehensive information on government expenditures. These transparency Web sites have brought a new level of accountability to the states by allowing citizens and watchdog

groups to quickly and easily monitor government spending. All of the Web sites are searchable by recipient's name and type of service purchased, and five of the sites catalog government spending prior to Fiscal Year 2009.

The most distinctive features of the leading transparency Web sites are the breadth and level of detail of the information they contain. The majority of these Web sites provide detailed information on government contracts, such as contact information for the vendors, the purpose of the contract, or the acquisition method. Three of the states even provide copies of the contracts in their entirety. Kentucky's Web site, for example, includes both a detailed summary of its expenditures and PDF versions of the contracts. (See Figure 3.)

Figure 3. Kentucky's Transparency Portal

Filters
All contracts are shown by default. Combine the filters below to refine your results.

1 2 3 4 5 6 7 8 9 10 ... Last

Document Type	Document ID	Department	Document Version Number	Vendor Name	Category	Description	Contract Amount	Effective Begin Date	Effective End Date	Contract PDF
PON2	M-05156358	Department of Corrections	1	14Th District Community	Miscellaneous Services	Corrections Community Programs-Grants	\$55,852.00	Jun 24, 2006	Jun 24, 2006	View Contract PDF
PON2	0900011465	Department of Corrections	2	15Th Judicial Circuit Community Corrections	Miscellaneous Professional Services	Corrections Community Programs-Grants	\$28,020.00	Aug 21, 2009	Aug 21, 2009	View Contract PDF

OpenDoor, Kentucky's transparency portal, allows residents to view detailed information on government contracts.

In addition, the leading transparency Web sites also offer information on other areas of government spending. Five of the states provide tax subsidy information through their Web sites, while all seven states provide information on grants and

other subsidies and economic development incentives. Illinois' Web site, for example, has a special portal devoted to financial incentives. The database allows visitors to view the recipients of certain tax subsidies or development grants, and it even details the number of jobs created by the allocation. (See Figure 4.) This level of analysis allows citizens to determine the efficacy of tax subsidies and economic development incentives.

Figure 4. Illinois' Corporate Accountability Portal

Corporate Accountability for Tax Expenditures Act 93-552
Annual Project Progress Reports for 2009
Career Education Corporation
Chicago, Schaumburg

IV. Job Creation and Retention Data

Program Type: EDGE Tax Credit
Agreement Number: ZC ZCA293
Assistance Amount: 1,266,940.94

Report Header Definitions	
Wages	Average Annual Salary by Classifications
Full-Time	Permanent Full-Time
+/-	Gain or (Loss)

Number of Employees At the Time of Application

Job Classification	Avg Annual Salary	Positions	Full-Time	Part-Time	Temporary
Academic Operations	40320.75	164	164	0	0
Administrative Operations	37622.31	186	186	0	0
Central Administrations	73090.68	94	94	0	0
Dept of Enrollment Mgt	31026.05	342	342	0	0
Totals:		786	786	0	0

Number of Employees As of the Date of the Report (12/31/2009)

Job Classification	Avg Annual Salary	Positions	Full-Time	+/-	Part-Time	+/-	Temporary	+/-
Academic Operations	50002.32	405	405	241	0	0	0	0
Administrative Operations	44556.39	233	233	47	0	0	0	0
Central Administrations	52132.06	251	251	157	0	0	0	0
Dept of Enrollment Mgt	32708.18	1080	1080	738	0	0	0	0
Totals:		1969	1969	1183	0	0	0	0

Illinois' Corporate Accountability portal provides detailed information on the number of jobs created by tax expenditures and economic development incentives.

A few of the leading transparency sites also contain unique features that substantially elevate the level of citizen involvement. Illinois' Web site, for example, provides a link to their Corporate Accountability portal which provides detailed reports on the state's efforts to recapture tax breaks given to companies that do not meet their development goals. Kentucky's Web site allows citizens to submit suggestions about improving spending efficiency. Similarly, Texas' site has a page that details the Comptroller's efforts to improve spending efficiency, such as leveraging its buying power to save money on contracts.

Emerging States

The Web sites of "emerging states" provide checkbook-level detail on government expenditures, but they lack the searchability and breadth and depth of information that characterize the sites of leading states. Only 11 of the "emerging states,"

for example, provide detailed information on specific expenditures. Only 14 are searchable by both vendor name and type of activity. The level of detail in Georgia's Web site, shown in Figure 5, exemplifies the limited nature of these sites. The summary information only specifies the vendor name, the contracting agency, and the obligation amount—it fails to even specify the purpose of the expenditure, much less the outcome.

Furthermore, the Web sites of emerging states offer little information on other forms of government spending, such as tax subsidies. Only three Web sites include tax subsidies, and even then the information is often difficult to find. For example, while Oregon produces a tax expenditure report that analyzes specific tax programs, a visitor must use the general search function on the Web site to find a link to the tax expenditure document—and you must know what you are searching for to find it. This severely limits the usefulness of such information.

Many of the emerging states do provide information on grants, local expenditures, and direct links to spending associated

with the American Reinvestment and Recovery Act. However, little detail is provided on the purpose or outcomes of these expenditures.

A few states, including Alaska, Oregon and Tennessee, provide checkbook-level detail on government spending, but not in a searchable format. These states tended to earn the lowest grades among the emerging states for their online transparency efforts.

Lagging States

Finally, 18 states lag behind the transparency movement and have only taken small steps towards improving government accountability. The states in this category have not established transparency Web sites yet, or they maintain sites that include legislative line items in the budget but do not offer checkbook-level detail on government expenditures.

Four states—Arizona, New Jersey, South Dakota and Washington—have launched spending transparency Web sites that provide either limited or superficial information about government expenditures.

Figure 5. Contract Search Results on Georgia's Transparency Web Site

Organization	Vendor Name	Obligation Amount	FY
DEFENSE, DEPARTMENT OF	1ST CHOICE GLASS	\$2,478.00	2009
DEFENSE, DEPARTMENT OF	3M CONSTRUCTION LLC	\$53,626.00	2009
DEFENSE, DEPARTMENT OF	4IMPRINT INC	\$668.75	2009
DEFENSE, DEPARTMENT OF	84 LUMBER COMPANY	\$2,100.00	2009
DEFENSE, DEPARTMENT OF	A A CUSTOM TECHNOLOGIES INC	\$24,499.00	2009
DEFENSE, DEPARTMENT OF	A AARON ACTION LOCKSMITH	\$577.00	2009
DEFENSE, DEPARTMENT OF	A PLUS ENVIRONMENTAL INC	\$1,245.00	2009
DEFENSE, DEPARTMENT OF	ABANAKI CORPORATION	\$4,435.18	2009
DEFENSE, DEPARTMENT OF	ABATECH SERVICES INC	\$100,030.96	2009
DEFENSE, DEPARTMENT OF	ACE ELECTRIC INC	\$924.50	2009
DEFENSE, DEPARTMENT OF	ACME AUTO LEASING LLC	\$9,360.00	2009
DEFENSE, DEPARTMENT OF	ADEYEMO,OYE	\$10.00	2009
DEFENSE, DEPARTMENT OF	ADIRONDACK DIRECT	\$3,643.52	2009
DEFENSE, DEPARTMENT OF	ADJUTANTS GENERAL ASSOC OF THE US	\$250.00	2009
DEFENSE, DEPARTMENT OF	ADVANCED DISPOSAL SERVICES	\$5,147.28	2009
DEFENSE, DEPARTMENT OF	ADVANCED DOOR SYSTEMS INC	\$2,185.00	2009
DEFENSE, DEPARTMENT OF	ADVENTURE HARDWARE INC	\$6,928.41	2009
DEFENSE, DEPARTMENT OF	ADVISOR COUNCIL ON HISTORIC PRESERV	\$845.00	2009
DEFENSE, DEPARTMENT OF	AGEE,TONYA	\$125.00	2009
DEFENSE, DEPARTMENT OF	AGRI SUPPLY CO	\$256.29	2009

Export options: CSV | PDF

Open Georgia, the state's transparency Web site, provides little information on expenditures.

In New Jersey, for example, a citizen can search for the amount of money spent with a given vendor over the course of a fiscal year (and even previous fiscal years), but there is no information given on the type of goods or services purchased, or on the amount of each individual transaction. In Washington, citizens can view information on personal services contracts with consultants and other professionals, but not other contracts. These limited transparency Web sites provide information that can be useful in some circumstances, but fall far short of meeting the definition of Transparency 2.0.

Last, some states without checkbook level transparency Web sites provide access to some information about government expenditures through Web sites operated by state procurement offices. Massachusetts, for example, hosts a Web site called Comm-Pass that allows individuals to view information about some government contracts online. These Web sites, while useful, again fall short of the comprehensiveness that is a hallmark of transparency Web sites in the leading and emerging states. (See “State Procurement Web Sites: A Partial Window on State Spending,” page 12.)

Room for Improvement

Though most states have made significant progress in improving government reporting, there is still room for substantial improvement. The biggest weakness of the majority of the transparency Web sites is that they simply do not provide enough detailed information on government contracts to be effective monitoring tools. Even some of the leading Web sites provide only a short description (two to three words) of the purpose of the contracts. Similarly, most of the Web sites do not provide information on past expenditures. Only 17 states include spending data prior to Fiscal Year 2009.

Most of the transparency Web sites also lack information on other forms of government expenditures. Only eight states, for example, include data on tax subsidies, while only six detail the purpose or outcome of those expenditures. This type of information is essential to determining the efficacy of such spending. Moreover, only eight states provide information about local or county spending.

Understanding the Grades

To evaluate states' progress toward online spending transparency, this report rates state spending transparency Web sites on a series of criteria related to their comprehensiveness and user-friendliness. To properly interpret these grades, it is important to keep a few things in mind:

First, because one of the chief criteria that separates Transparency 2.0 states from others is the availability of **one-stop checkbook-level** spending information accessible from a central Web site, this report evaluates each state's central Web portal, *not* a state's total effort toward transparency. We reviewed only the main spending transparency Web site in each state (as well as, in some cases, other sites directly linked to the main site). In some cases, states without spending transparency Web sites may host separate sites that advance the goals of spending transparency (for example, procurement sites designed for the use of prospective state contractors). In other cases, states with transparency Web sites may host other separate sites that provide information on state spending but, because they are separate, do not count for the purpose of this scorecard.

Of the states that host spending transparency Web sites, grades were assessed on a series of specific criteria related to accessibility and comprehensiveness, including the **searchability** of the Web site, the availability of **detailed information** on government contracts and **past contracts**, and the availability of a **broad range of information** on government activities, including tax subsidies, economic development grants, spending by quasi-public agencies and local governments, and spending under the American Recovery and Reinvestment Act. Other features may be noted, but do not count for state scores.

Grades are based on states' transparency Web sites as of March 2010. The movement toward Transparency 2.0 is occurring rapidly and states are continually making improvements to their Web sites.

Last, applying grading criteria inevitably involves some judgments about gray areas. We have provided a detailed Appendix to this report that lists the results of our examination of state spending transparency Web sites and explains the logic behind our grading choices for each state. We also provide links to each of the sites and encourage readers to visit the sites and make their own evaluations.

Transparency 2.0: From Vision to Reality

Transparency 2.0—a broad bipartisan movement for online government spending transparency—is growing. In the past few years, 32 states and the federal government have upgraded their spending transparency Web sites, providing checkbook-level detail on government expenditures that allow citizens to follow the money. Many of these states report already reaping the benefits of this greater transparency, saving millions of dollars and bolstering the confidence of residents and businesses.

Especially in the midst of a budget crisis, state governments should be doing all they can to ensure that residents have easy access to information about how the state is spending its money. While many states have made commendable first steps with their transparency Web sites, most still have a long way to go in budget reporting.

In the next year, state governments across the country should strive to improve government accountability by upgrading, or establishing, their transparency Web sites. Leading states should advance the Transparency 2.0 movement by developing unique and innovative functions that can

elevate citizen involvement. The emerging states should follow the example of the leading transparency states by improving the search functions on their Web sites and increasing the amount of information available to the public. The remaining states need to join the ranks of Transparency 2.0 governments by establishing one-stop, one-click searchable Web sites that provide comprehensive information on government expenditures.

In particular, all states should ensure that their transparency Web sites are:

- *Comprehensive sources of information.* Transparency Web sites should provide detailed information on all state spending, including government contracts, tax subsidies, and grants or subsidies. Information should be provided not only on the cost of these expenditures, but on the purpose and outcomes as well. Innovative states should strive to provide additional accountability information, such as local expenditures.
- *One-click searchability.* Transparency Web sites should be user-friendly

sources of information, allowing citizens to easily search for accountability data. All transparency Web sites should allow individuals to search for expenditures by the name of the contractor or the service provided.

- *One-stop viewing.* All government accountability information should be provided on a centralized portal so that individuals can quickly and easily find important data without needing to know beforehand where to search among multiple sites.

By following these practices, state governments can transform their Web sites into effective monitoring tools. Comprehensive, searchable Web sites can be used by citizens and government officials to identify inefficiencies, promote best practices, check corruption, and help to avoid another financial crisis. Providing cutting-edge checkbook-level transparency will also help to restore the trust in government that has been compromised during the budget crisis.

Appendix A: Transparency Scorecard

State	Grade	Point Total 100 pts. max	Check Book-Level Website 40 pts.	Search by Contractor 10 pts.	Search by Activity 10 pts.	Contract or Summary Information Available 10 pts.	Past Contracts 5 pts. max
Leading States							
Kentucky	A	97	40	10	10	10	5
Ohio	B	84	40	10	10	10	3
Illinois	B	82	40	10	10	0	0
Minnesota	B	82	40	10	10	0	5
Texas	B	82	40	10	10	0	5
Missouri	B	81	40	10	10	0	5
Pennsylvania	B	81	40	10	10	10	0
Emerging States							
Alabama	C	79	40	10	10	5	3
Hawaii	C	79	40	10	10	5	5
Nevada	C	78	40	10	10	5	0
Colorado	C	77	40	10	10	10	0
New York	C	77	40	10	10	3	0
Virginia	C	77	40	10	10	0	5
Kansas	C	74	40	10	10	0	5
Mississippi	C	74	40	10	10	10	0
North Carolina	C	74	40	10	10	3	0
Utah	C	72	40	10	10	3	0
Rhode Island	C	71	40	10	10	0	5
Delaware	C	69	40	10	10	0	0
Oklahoma	C	69	40	10	0	0	0
Louisiana	C	67	40	10	10	5	0
Florida	C	66	40	10	0	5	5
Maryland	C	66	40	10	0	0	3
New Mexico	C	65	40	10	10	0	0
Oregon	D	59	40	0	0	3	0
Wyoming	D	59	40	10	0	0	0
South Carolina	D	58	40	10	0	0	3
Nebraska	D	56	40	10	0	0	0
California	D	53	40	10	0	3	0
Georgia	D	52	40	10	0	0	0
Tennessee	D	52	40	0	0	0	3
Alaska	D	50	40	0	0	0	3
Lagging States							
New Jersey	F	25	0	10	10	0	5
South Dakota	F	25	0	10	0	5	0
Washington	F	22	0	0	10	5	5
Arizona	F	12	0	0	10	0	0
Arkansas	F	No transparency Web site					
Connecticut	F	No transparency Web site					
Idaho	F	No transparency Web site					
Indiana	F	No transparency Web site					
Iowa	F	No transparency Web site					
Maine	F	No transparency Web site					
Massachusetts	F	No transparency Web site					
Michigan	F	No transparency Web site					
Montana	F	No transparency Web site					
New Hampshire	F	No transparency Web site					
North Dakota	F	No transparency Web site					
Vermont	F	No transparency Web site					
West Virginia	F	No transparency Web site					
Wisconsin	F	No transparency Web site					

Appendix B: Methodology

Grades for the scorecard were determined by assigning points for information included on a state's main transparency Web site. (See Table 4 on page 38 for a detailed description of the grading system.) States can receive a total of 100 points. Based on the points each state received, grades were assigned as follows:

Score	Grade
90 to 100 points	A
80 to 89 points	B
65 to 79 points	C
50 to 64 points	D
1 to 49 points	
Or no transparency Web site	F

For this initial evaluation of states' online spending transparency efforts, we used lenient criteria for assigning "passing" grades to the states, recognizing that many states have only recently moved to create transparency Web sites. As the

online transparency movement matures, states should be held to higher standards.

Caveats

States only received credit for information provided on or linked to their central checkbook-level transparency Web sites as of March 19, 2010. If, as in Arizona, a better transparency Web site has been mandated by statute but not yet implemented, we assessed the transparency Web site in actual operation.

Information provided on a separate Web site did not receive credit for the scorecard. Similarly, search functions that were not working in March did not receive credit. For example, Rhode Island's transparency site includes a special database for payments made by quasi-public agencies. However, at the time the Web

site was graded, no information was included in the database so the state did not receive any credit for the “Quasi-Public Agencies” category.

At times it was difficult to determine if specific information was included on a state’s Web site. It can be difficult to distinguish between the lack of information and information simply being inaccessible. These situations arose especially for the “Quasi-Public Agencies” and “Economic Development Incentives” categories:

- For Quasi-Public Agencies, we first examined the list of agencies that were included in the database. If at least one independent authority was listed, the state received credit for the category. If no authorities were listed, an e-mail was sent to the administrator of the Web site inquiring whether quasi-public agencies were included. If the administrator did not respond positively to the inquiry, the state received no credit for the category.
- Economic Development Incentives. Expenditures were first browsed by category to see if Grants, Subsidies, or Awards were included. If they were not (or if it was not possible to view expenditures by categories), an inquiry was sent to the administrator of the Web site. If the administrator responded that grants were not included, or if the administrator did not respond to the inquiry, the state received no credit.

State-by-State Explanation of Scoring Choices

In many cases the explanation for decisions about attributing scores requires some explanation.

ALABAMA: (1) Received five points for the “Contract or Summary Information Available” category because it only provides PDF copies of active contracts for the purchases of goods (not services). (2) Received five points for “Contract or Summary Information Available” category because the Web site only provides PDF copies of active contracts and awarded bids for the purchases of goods and services.

ARIZONA: (1) Received zero points for “Check Book-Level Web Site” because the transparency portal does not provide checkbook-level information on government expenditures (it offers aggregate spending numbers for departments and agencies). The state still receives a grade in the scorecard because it has established a transparency Web site that provides some useful transparency information.

COLORADO: (1) Received five points for “Economic Development Incentives” category because no description of the grant is provided, and the categories are not descriptive enough to understand the purpose of the expenditure (e.g., one set of grants is categorized as “other grants”, with only a sub-category of “grants to non-governmental organizations”).

DELAWARE: (1) Received seven points for “Economic Development Incentives” because descriptive categories for most grants are provided, such as “Gov’s Workforce Devel Grants” and “Project Grants.”

FLORIDA: (1) Received five points for the “Economic Development Incentives” category because an e-mail communication from Molly C. Merry, the Bureau Chief of Accounting at the Florida Department of Financial Services, indicated that the transparency Web site includes economic development expenditures. Unfortunately, the Web site is not searchable

and does not provide enough information to independently verify the inclusion of grants. (2) Received 5 points for “Contract Summary or Information Available” because the ‘Contract Search’ section of the Web site (which provides descriptions of the expenditures and PDF copies of contract order forms) only includes contracts from the Department of Financial Services. Expenditures listed in the “Vendor Payment Search” of the Web site are not accompanied by a description.

HAWAII: (1) Received five points for “Contract or Summary Information Available” because the database provides a detailed description of expenditures, such as specifying the procurement type and purpose, but it does not allow visitors to view copies of the actual contracts.

ILLINOIS: (1) Received 10 points for the “Economic Development Incentives” category because its Corporate Accountability database provides a very detailed description of the grants, including estimates on the number of full-time and part-time positions created, broken down by job classification and salary.

KENTUCKY: (1) Received 10 points for “Economic Development Incentives” category because the Financial Incentives database provides estimates for the number of jobs created or retained, and the estimated average hourly wage, for specific grants. It also specifies the recipient, program, county, project type, incentive status, total project cost, and authorized grant amount.

LOUISIANA: Received five points for “Contract or Summary Information Available” because the database provides a detailed description of expenditures, but it does not allow visitors to view copies of the actual contracts.

MARYLAND: (1) Received one point for “Economic Development Incentives” because the information for this category was very difficult to find, and not technically provided on the transparency Web site. Grant information is listed on the main Web site for the Department of Budget and Management. To access the information from the transparency Web site, you must click the link for “DBM Homepage.” On the homepage, you must enter “grants” into the search function to be able to access the “Grants Payments” database which provides checkbook-level information on state grants. Since this information is not provided on the transparency Web site, and not easy to find, the state only receives partial credit for the information. (2) Received 10 points for the “Tax Subsidy Information” category because the site provides a copy of the state’s tax expenditure report. To locate the tax expenditure report, click on the link for the DBM Homepage on the left side of the main transparency Web site. On the DBM Homepage, a link to the FY 2010 Tax Expenditures Report may be provided on the left side of the page under the heading “What’s New,” or you can search “tax expenditures” in the general search function to locate the report.

MASSACHUSETTS: (1) Received no credit for the scorecard. The Commonwealth hosts a contract procurement site that is not connected to a checkbook-level transparency site and does not purport to provide a comprehensive view of spending or contracting.

MINNESOTA: (1) Received 10 points for “Tax Subsidy Information Provided in the Database or Linked” because the state provides a copy of its tax expenditure report. To access the report, go to the main transparency portal and click the link for “Tax Information” on the upper-right side

of the page. This link opens the Department of Revenue's homepage. On the left side of the page, click the link for "Legal and Research Info," then follow the link for "Research Reports." That page offers a link for the state's "Tax Expenditure Budget Reports." (2) Received five points for the "Economic Development Incentives" category because the database does not provide descriptive categories for grants and subsidies that would allow visitors to understand the purpose of the expenditures. Grant categories include "Aid to Cities & Towns" and "Aid to Sovereign Entities."

NEVADA: (1) Received nine points for the "Economic Development Incentives" category because the portal provides checkbook-level information on individual grant expenditures, and it offers detailed descriptions of the various grant programs, such as specifying their purpose and eligibility requirements. The Web site does not provide output information though, such as the number of jobs created by grant expenditures. (2) Received 5 points for "Contract or Summary Information Available" because the database provides a detailed description of expenditures, such as describing the purpose of the funding program, but it does not allow visitors to view copies of the actual contracts.

NEW JERSEY: (1) Received zero points for "Check Book-Level Web Site" because the transparency portal does not provide checkbook-level information on government expenditures (it offers aggregate spending numbers for departments and agencies). The state still receives a grade in the scorecard because it has established a transparency Web site that provides some useful transparency information.

NEW YORK: (1) Received nine points for the "Economic Development Incentives" category because it provides detailed

descriptions of the expenditures (e.g., "Implementation of an agricultural non-point source pollution control grant round XIV") and offers information on any contract amendments.

OHIO: (1) Received nine points for the "Economic Development Incentives" category because detailed descriptions of grants are provided by certain state agencies. Grant information can be viewed on the Web sites of each agency, which are linked to the transparency Web site. For example, the Department of Development provides information on the vendor, award amount, amount of reward remaining, the county, the source of funds, and a brief description of the appropriation line item (e.g. "Community Services Block Grant"). The Web site also allows visitors to download a PDF document providing a more detailed description of the appropriation line item, such as the legal basis for the expenditure and its purpose. Because many of the Web sites provide a similarly detailed description of the grant expenditures, but do not provide output information such as the number of jobs created, Ohio receives 9 points for this category. (2) Received 3 points for "Past Contracts" because the Web site provides PDF documents listing expenditures from fiscal year 2008 that are valued at \$25,000 or more.

OKLAHOMA: (1) Received 10 points for the "Tax Subsidy Information" category because the Web site contains a database of tax credits, and provides an easily-accessible link to the state's tax expenditure reports. (2) Received five points for the "Economic Development Incentives" category because grant expenditures are difficult to find (visitors cannot search by category), and little detail is provided on the purpose of the incentives.

OREGON: (1) Received five points for the "Tax Subsidy Information" category

because while the state provides a copy of its tax expenditure report, it is difficult to find. In order to locate the tax expenditure report, type “tax expenditures” into the general search function on the transparency Web site. One of the results will provide a link to the Department of Revenue’s Web page, which is where the tax expenditure report can be located. (2) Oregon’s site was launched in December 2009 and it is likely that more improvements will be made following the release of this report.

RHODE ISLAND: (1) Received zero points for the “Quasi-Public Agencies” category because it is not clear that the state includes expenditure information from quasi-public agencies in its “Vendor Search” function, and e-mails requesting more information were unanswered. There is a search function for quasi-public agencies, however no results are displayed when this is used, so the state does not receive credit for the category. (2) Received 5 points for the “Economic Development Incentives” category because the site does not provide detailed information on grant expenditures. Though the Web site only allows visitors to search payments by vendor name, it does include grants. However, the only description provided is “other grants.”

SOUTH CAROLINA: (1) Received zero points for the “Contract or Summary Information Available” category because very little information on individual expenditures is provided on the transparency Web site. (Results in the vendor search function only specify: Agency Title, Object Title, Transaction Date, Fund Title, and Amount.) The state does host a contract procurement site that provides more information on individual contracts, however it is not included on the transparency Web site. To access the contract database from the transparency Web site’s homepage, click the link for “SC Procurement

Information Center,” where information about contracts and contract awards is provided.

SOUTH DAKOTA: (1) Received zero points for “Checkbook-Level Web Site” because the transparency portal does not provide checkbook-level information on government expenditures (it offers aggregate spending numbers for departments and agencies). The state still receives a grade in the scorecard because it has established a transparency Web site that provides some useful transparency information. (2) Received 5 points for the “Contract or Summary Information Available” category because the site does not provide checkbook-level information on expenditures, much less summary information on general contracts, but it does provide PDF copies of contracts for professional services. Thus, the state receives partial credit for this category. (2) Received 5 points for “Contract or Summary Information Available” because copies of contracts are only provided for the purchase of professional services. Expenditures listed in the Vendor Payment Information section of the Web site are not accompanied by a description.

TEXAS: (1) Received five points for the “Tax Subsidy Information” category because while the state provides a copy of its tax expenditure report, it is difficult to find. The tax expenditure report is available on the Comptroller’s main Web site, but there is not a clear link directing you to that homepage. To find the state’s tax expenditure report, click on the link “Where the Money Goes, View State Expenditures” to access the main page for the expenditure database. On that Web site, click the seal for the Office of the Comptroller on the upper-left side of the page. This will bring you to the main Web site for the Comptroller. In the search function, type in “tax exemptions and tax incidence.” This will bring up results for the *Tax Exemptions & Tax Incidence* reports.

UTAH: (1) Received 10 points for “Search by Contractor” and “Search by Activity,” though it is not obvious that the Web site is searchable. To search by contractor or activity, click the blue “Start” button under the “Get Started” section of the homepage. A list of departments and agencies will appear, but visitors can choose in a drop-down list whether to view expenditures by organization, fund, category, transactions, or vendor. (2) Received three points for “Contract or Summary Information Available” because only brief descriptions of expenditures are provided, such as “Wildlife Fencing” in the category for “Highway Construction.” There is an option to view contracts, however it did not appear to be working, thus the state did not receive credit for providing copies of the contracts.

VIRGINIA: (1) Received 7 points for the “Economic Development Incentives” category because the site provides detailed sub-categories for grants that allow visitors to understand the general purpose of the expenditure. To view the detailed categories, visitors must use the drill-down system to view both the object and the program. For example, one expenditure for the Department of Aviation is classified as “Grants to Nongovernmental Organizations” under the program “Air Transportation System Planning.”

WASHINGTON: (1) Received zero points for “Check Book-Level Web Site”

because the transparency portal does not provide checkbook-level information on government expenditures (it offers aggregate spending numbers for departments and agencies). The state still receives a grade in the scorecard because it has established a transparency Web site that provides some useful transparency information. (2) Received 5 points for the “Contract or Summary Information Available” category because the site does not provide checkbook-level information on expenditures, much less summary information on general contracts, but it does provide PDF copies for contracts for personal services. Thus, the state receives partial credit for this category.

WYOMING: (1) Received zero points for “Contract or Summary Information Available” because most of the vendor payments do not include a description of the expenditure. Though space is available for this information to be provided, in most instances only a number is provided or the field is left blank. (2) Received five points for the “Economic Development Incentives” category because an e-mail communication from Carolyn Teter, the Chief Administrative Officer of the State Auditor’s Office, indicates that the transparency Web site includes economic development expenditures. Unfortunately, the Web site is not searchable and does not provide enough information to independently verify the inclusion of grants.

Table 4. Description of the Point Allocation for the Scorecard

Variable	Description	Maximum Number of Points	Partial Credit
Checkbook-Level Web Site	Detailed expenditure information that allows one to view individual payments made to vendors.	40	No partial credit.
Search by Contractor	Ability to search expenditures by contractor or vendor name.	10	No partial credit.
Search by Activity	Ability to search expenditures by type of service or item purchased (either the Web site allows a keyword search, or provides a list of categories).	10	No partial credit.
Contract or Summary Information	A copy of the contract is included with the expenditure entry, or detailed summary information is provided.	10	<p>10 points if copies of all contracts are provided.</p> <p>5 points if copies of contracts from only certain agencies or departments are provided.</p> <p>5 points if a very detailed summary of the expenditure is provided. This could include information such as the purpose of the contract, the contract type, contact information for the vendor, and outcome of the contract.</p> <p>3 points if detailed categories or a brief summary of the contract is provided, such as describing the purpose of the expenditure.</p>
Past Contracts	Contracts and expenditures from previous fiscal years are included on the Web site.	5	<p>3 points if contracts from Fiscal Year 2008 are included.</p> <p>5 points if contracts prior to Fiscal Year 2008 are included.</p>

Variable	Description	Maximum Number of Points	Partial Credit
Tax Subsidy Information Included in the Database or Linked	The transparency Web site includes information on tax credits, or it provides a link to a different Web site with tax expenditure information.	10	<p>5 points if company-specific tax subsidy information is provided with no description of the purpose or outcome.</p> <p>7 points if more detailed information is provided, such as the purpose of the tax subsidy or a description of the program.</p> <p>10 points if a detailed description of the tax subsidy is provided, including estimates of the number of jobs created.</p> <p>10 points if a link is provided to a Tax Expenditure Report, though only 5 points if it is difficult to locate (such as when there is not an obvious link for tax information).</p>
Economic Development Incentives Information	Expenditures such as grants or subsidies are included on the Web site.	10	<p>5 points if vendor-specific grants and subsidies are included on the database with no additional information.</p> <p>7 points if descriptive subcategories are provided that allow visitors to understand the purpose of the program or expenditure.</p> <p>9 points if more information is provided, such as a detailed description of the purpose of the individual grant or incentive program.</p> <p>10 points if a detailed description is provided, including estimates for the number of jobs created.</p>
Quasi-Public Agencies	Expenditures from quasi- public agencies, such as transit authorities, are included on the Web site.	2	No partial credit.
ARRA Funding Linked	A link is provided to the state's Web site that tracks funding related to the American Reinvestment and Recovery Act.	2	No partial credit.
Local/County Budgets	Financial information for local governments is included on the Web site.	1	No partial credit.

Notes

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2 In doing so, this report takes inspiration from earlier efforts to benchmark state transparency of other spending features and Economic Recovery funds. See: Philip Mattera et al, Good Jobs First, *Show Us the Stimulus (Again): An Evaluation of State Government Recovery Act Websites*, January 2010; and Philip Mattera et al, Good Jobs First, *The State of State Disclosure: An Evaluation of Online Public Information About Economic Development Subsidies, Procurement Contracts and Lobbying Activities*, November 2007.

3 120 Stat. 1186 (2006). The Web site is operational at www.usaspending.gov.

4 For a local example, see Milwaukee County, Wisconsin's transparency portal: Citizens for Responsible Government, *Milwaukee County Government Accountability in Spending Project Database*, downloaded from milwaukeecounty.headquarters.com/search_mke.aspx, 21 September 2009. In Texas, over 150 school districts reportedly post online their check registries, which are reportedly already a matter of public record. And Collin County, Texas, is reportedly the first

county in the nation to do the same: Amy Oliver and Stephanie Kubala, "No Taxation Without Information," *The Denver Post*, 29 September 2008. For a foreign example, see, Brazil's transparency portal: Presidência da República, Controladoria-Geral da União, *Portal da Transparência*, downloaded from www.portaldatransparencia.gov.br, 21 September 2009. For a detailed discussion of Latin America's successes with transparency portals, supported by the Inter-American Development Bank, see Miguel Solana, *Transparency Portals: Delivering Public Financial Information to Citizens in Latin America*, in Civil Society Team, Latin America and the Caribbean Region, The World Bank, *Thinking Out Loud V: Innovative Case Studies on Participatory Instruments*, Spring 2004.

5 "State Governments Follow Federal Lead in Data Reporting Technology," *OMB Watch*, 8 December 2009.

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Oklahoma Voters Favor Transparency Web Site, 1 February 2007, available at www.ocpathink.org/publications/perspective-archives/february-2007/?module=perspective&id=1470.

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12 Lake Research Partners and the Topos Partnership, *New Poll Shows Broad Support for Economic Recovery Package and Tough Government Accountability Measures* (press release), 1 February 2009.

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16 Americans for Tax Reform, *Norquist, Nader Join Forces in Push for State Spending Transparency* (press release), 5 July 2007.

17 Governor Matt Blunt, *Gov. Blunt's Accountability Internet Site Eclipses Six Million Hits* (press release), 29 April 2008.

18 In its first four months, the brand new site received 242,302 hits during 32,543 sessions. Joni Sager, "People Behind the Scenes: Where the Money Goes," *Staterwise*, Fall 2007, available at fm.x.cpa.state.tx.us/fm/statewise/07/fall/money.php.

19 A 2008 survey found 71 percent of respondents who receive budget information or believe it is important to receive budget information would use that information to influence their voting decisions, 48 percent would respond by contacting their representatives, and 28 percent would attend a town hall meeting or other political gathering. (See note 1.) Houston officials similarly

report improved public confidence after the launch of their Web site. John Fritze, "Bill Shines Light on Baltimore Contracts" *Baltimore Sun*, 19 July 2008.

20 Tracy Loew, "States Put Spending Details Online; Public Can Check Where Their Taxes Go," *USA Today*, 23 February 2009.

21 Rep. Bernie Hunhoff, "Pierre Report: Open Government Saves \$10M," *Yankton Press and Dakotan* (South Dakota), March 17, 2010.

22 Sutherland Institute, *How Much Will Transparency Cost?*, 15 February 2008, available at www.sutherlandinstitute.org/uploads/How_Much_Will_Transparency_Cost_Policy_Brief.pdf. Houston's city Web site has similarly reduced public records requests and increased bids: See note 19, John Fritze. The Boston Housing Authority reports that it receives approximately 20 percent more bids per contract since it began using Massachusetts's Comm-PASS Web site and that the bids are of higher quality due to the increased competition. Dan Casals, Chief Administrative Officer, Boston Housing Authority, personal communication, 8 August 2008.

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Finance, Operations and Service Division, *CommPass*, downloaded from www.commpass.com, 21 September 2009.

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34 See, e.g., Stephen Goldsmith and William D. Eggers, "Government for Hire," *New York Times*, 21 February 2005.

35 State of Hawaii, State Procurement Office, *Awards*, downloaded from hawaii.gov/spo2/, 21 September 2009.

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37 Hawaii HB 122 (2007). Hawaii is currently behind on many of the requirements in this bill.

38 Pub. L. 109-282 § 2(a)(1)(B) (2006). The law requires these contracts to be available starting January 1, 2009. As of 21 September, 2009, the page was still under development. White House Office of Management and Budget, *Subcontracts Data*, downloaded from www.usaspending.gov/subcontracts, 21 September 2009.

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- 55 See note 27.
- 56 "Sunk: Mercury Marine Fiasco Casts Light on Costs of State Subsidy Wars," *OK Policy Blog*, 3 November 2009.
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69 See note 45, Kentucky OpenDoor.