

1 The Legislature finds that taxpayers should be able to easily
2 access the details on how the state is spending their tax dollars
3 and what performance results are achieved for those expenditures.
4 It is the intent of the Legislature, therefore, to direct the
5 Auditors to create and maintain a searchable budget database
6 website detailing where, for what purpose, and the results achieved
7 for all taxpayer investments in state government.

8 **§6-9B-3. Definitions.**

9 For the purpose of this article, the following terms shall be
10 defined as:

11 (a) "Agency" means a state department, office, board,
12 commission, bureau, division, institution, or institution of higher
13 education. This includes individual state agencies and programs,
14 as well as those programs and activities that cross agency lines.

15 "State agency" includes all elective offices in the Executive
16 Branch of government and the Legislature.

17 (b) "The Auditors" means both the State Auditor and
18 Legislative Auditor working in concert. For the purpose of this
19 article, each Auditor's duties shall generally be those
20 respectively assigned in the code: *Provided*, That the Auditors may
21 establish any methods or procedures as necessary to accomplish the
22 intent and goals of this article.

23 (c) "Entity" or "recipients" means any corporation,
24 association, union, limited liability corporation, limited

1 liability partnership, legal business entity including nonprofit
2 organizations, grantee, contractor, or any county, municipal or
3 other local government entity: *Provided*, That the term "entity" or
4 "recipients" does not include an individual recipient of state
5 assistance.

6 (d) "Funding action or expenditure" shall include details on
7 the type of spending (grant, contract, appropriations, etc.). This
8 includes, but is not limited to, tax exemptions, tax credits or any
9 expenditure from any civil contingency or similar fund. Where
10 possible, a hyperlink to the actual grants or contracts shall be
11 provided.

12 (e) "Funding source" means the state account from which the
13 expenditure is appropriated.

14 (f) "Searchable budget database website" means a website that
15 allows the public at no cost to search and aggregate information
16 regarding the state's budget and spending.

17 (g) "State audit or report" shall include any audit or report
18 issued by the State Auditor, Legislative Auditor, legislative
19 committee, or executive body relating to the entity or recipient of
20 funds or the budget program, activity or agency.

21 **§6-9B-4. Searchable budget database website created.**

22 No later than January 1, 2012, the Auditors shall develop and
23 make publicly available a single, searchable budget database
24 website including the required data for the current fiscal year.

1 The searchable database shall also contain the required information
2 for the previous three fiscal years.

3 **§6-9B-5. Content requirements and updates.**

4 (a) The Auditors shall include as part of the searchable
5 budget database website the following content:

6 (1) The name and principal location or residence of the entity
7 or recipients of funds;

8 (2) The name of the person or entity requesting the funds;

9 (3) The amount of funds expended;

10 (4) The funding or expending agency;

11 (5) The funding source of the revenue expended;

12 (6) The budget program or activity of the expenditure;

13 (7) A descriptive purpose for the funding action or
14 expenditure;

15 (8) The expected performance outcome for the funding action or
16 expenditure;

17 (9) The past performance outcomes achieved for the funding
18 action or expenditure;

19 (10) Any state audit or report relating to the entity or
20 recipient of funds or the budget program or agency; and

21 (11) Any other relevant information specified by the
22 Legislature.

23 (b) The searchable budget database website shall be updated

1 for each fiscal year no later than thirty days following the end of
2 the fiscal year. In addition, the Auditors shall update the
3 searchable budget database website as new data becomes available.
4 All state agencies shall provide to the Auditors all data that is
5 required to be included in the searchable budget database website
6 no later than thirty days after the data becomes available to the
7 agency. The Auditors shall provide guidance to agency heads to
8 ensure compliance with this section.

9 **§6-9B-6. Compliance.**

10 The Auditors shall not be considered in compliance with this
11 article if the data required for the searchable budget database
12 website is not available in a searchable and aggregate manner, or
13 the public is redirected to other government websites, unless each
14 of those sites has information from all agencies and each category
15 of information required can be searched electronically by field in
16 a single search.

NOTE: The purpose of this bill is to create a searchable online database containing past and recent budget and expenditure information.

This article is new; therefore, it has been completely underscored.