18th International XBRL Conference

Enabling Grants Reporting with XBRL: A Case Study

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Grants Management at the Nevada Department of Agriculture

Grants Reporting Challenges

- **NDOA strives to improve its Grants Management and Reporting process with a key focus on:**
  - Delivering accurate, standardized and timely reports to Federal, State and Private Grantor Agencies
  - Delivering real time or near-real time data to Administrators and Project Managers
  - Streamlining and standardizing Grant and Agreement Application preparation
  - Providing Administrative and Fiscal oversight to the Grants Reporting Process

Current Grants Process

- Current Grant Reporting process at the Nevada Department of Agriculture (NDOA) is labor intensive and time consuming
  - Over 60+ grants manually maintained
  - Proliferation of spreadsheets, word documents required to gather and maintain information
  - Monthly grant summary and detail report for grant owners/managers manually compiled in Excel
    - Manual incorporation of GL data from Financial Data Warehouse
    - Manual tracking of reimbursements and footnotes related to grant expenses
  - ~ 1-2 hours required per grant for report preparation

Pain Points

- The consideration of XBRL for improving Grants Reporting was driven by a number of issues faced by the NDOA:
  - Time required for report preparation
  - Errors due to manual re-entry of data
  - Redundant data entry
  - Lack of standardization
    - Non-standard categorization of data between agreements
    - Non-standard reporting requirements and formats
  - Stronger controls over incomplete or missing data elements and structure

Driving Factors for the Case Study

NDOA interest in resolving several of the pain points using XBRL

Grants Management Goals:

- Timely and accurate data
- Stronger internal controls
- Reduced costs
- Standardized systems, business processes and data elements
- Seamless data exchange between and among agencies

XBRL Benefits:

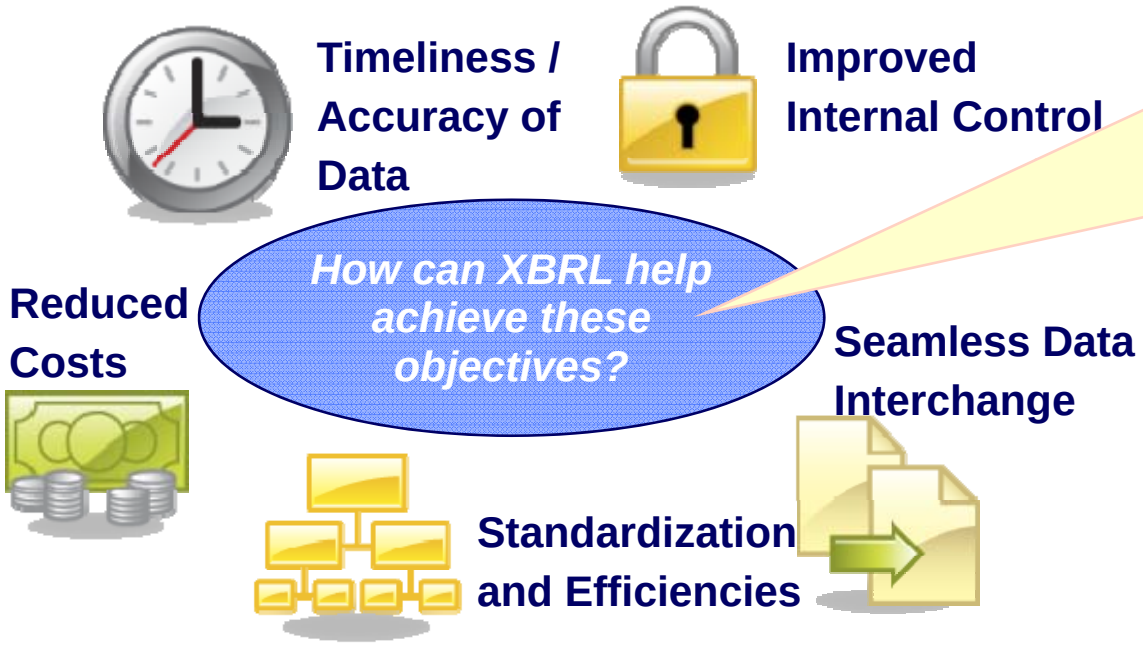
- Cost savings, efficiency, and improved accuracy and reliability
- Transparency
- Enhanced business reporting and standardization
- Paperless environment
- SOA architecture for interoperability

Case Study also allows the State to prepare for the "Federal Funding Accountability and Transparency Act"

Grants Management
Enabled by XBRL:
A Case Study

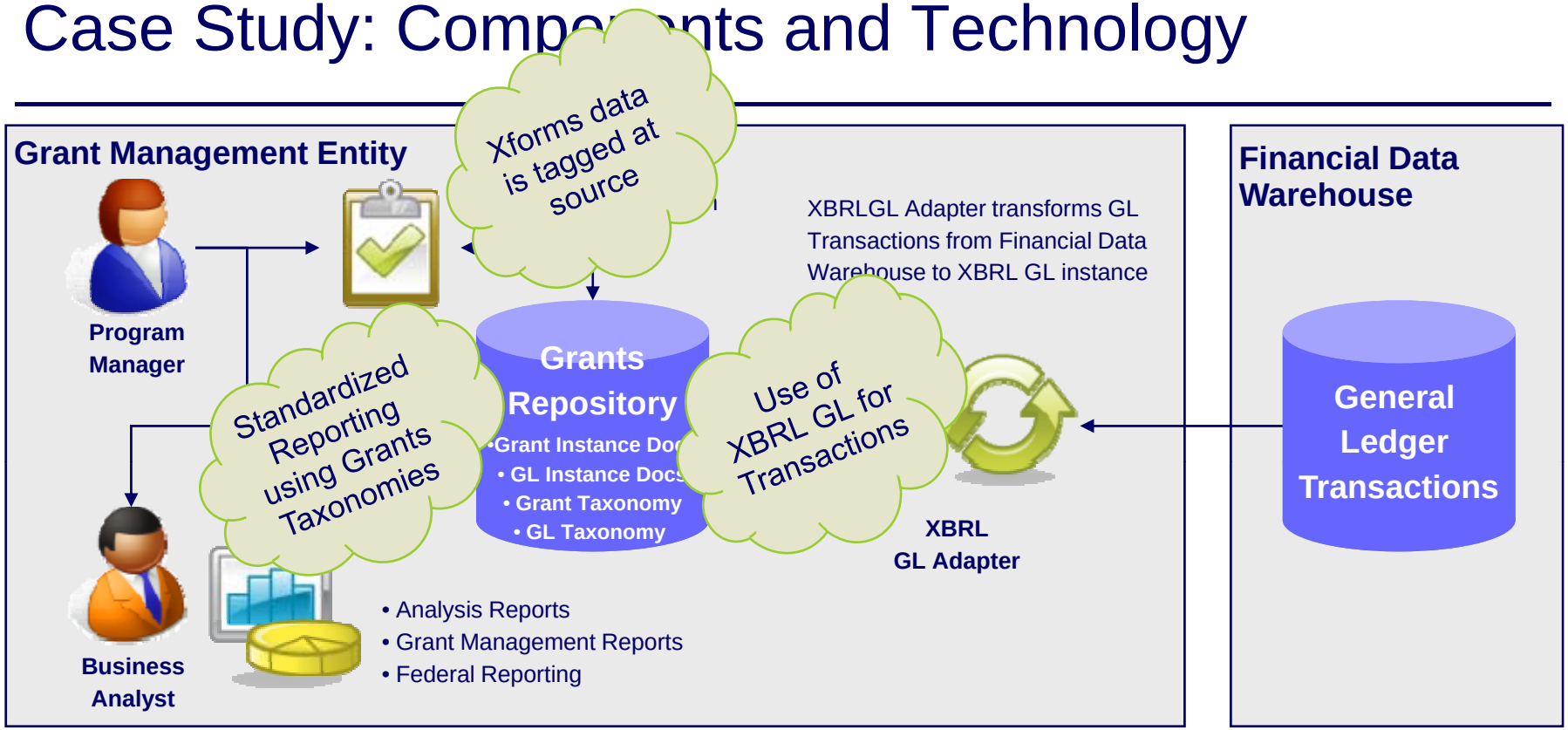
XBRL and Grants Reporting

We believe XBRL can be integrated into the existing grant management process to improve effectiveness and efficiency



- Standardized XBRL taxonomies can facilitate standardization and consistent interpretation of data across systems and agencies
- XForms can facilitate automating and improving source data capture and validation
- Use of XBRL GL can provide transparency to transaction level data
- Improved standardization and transparency will shorten time required for data analysis and reporting

Case Study: Components and Technology



Program Manager

- Add/modifies grant in database using XForm
- Performs system administration tasks

Business Analyst

- Reviews grant, expense revenue data
- Produces reports

Grants Repository

- Contains all grant instance documents and taxonomy
- Contains all GL instance documents and taxonomies

XBRL GL Adapter

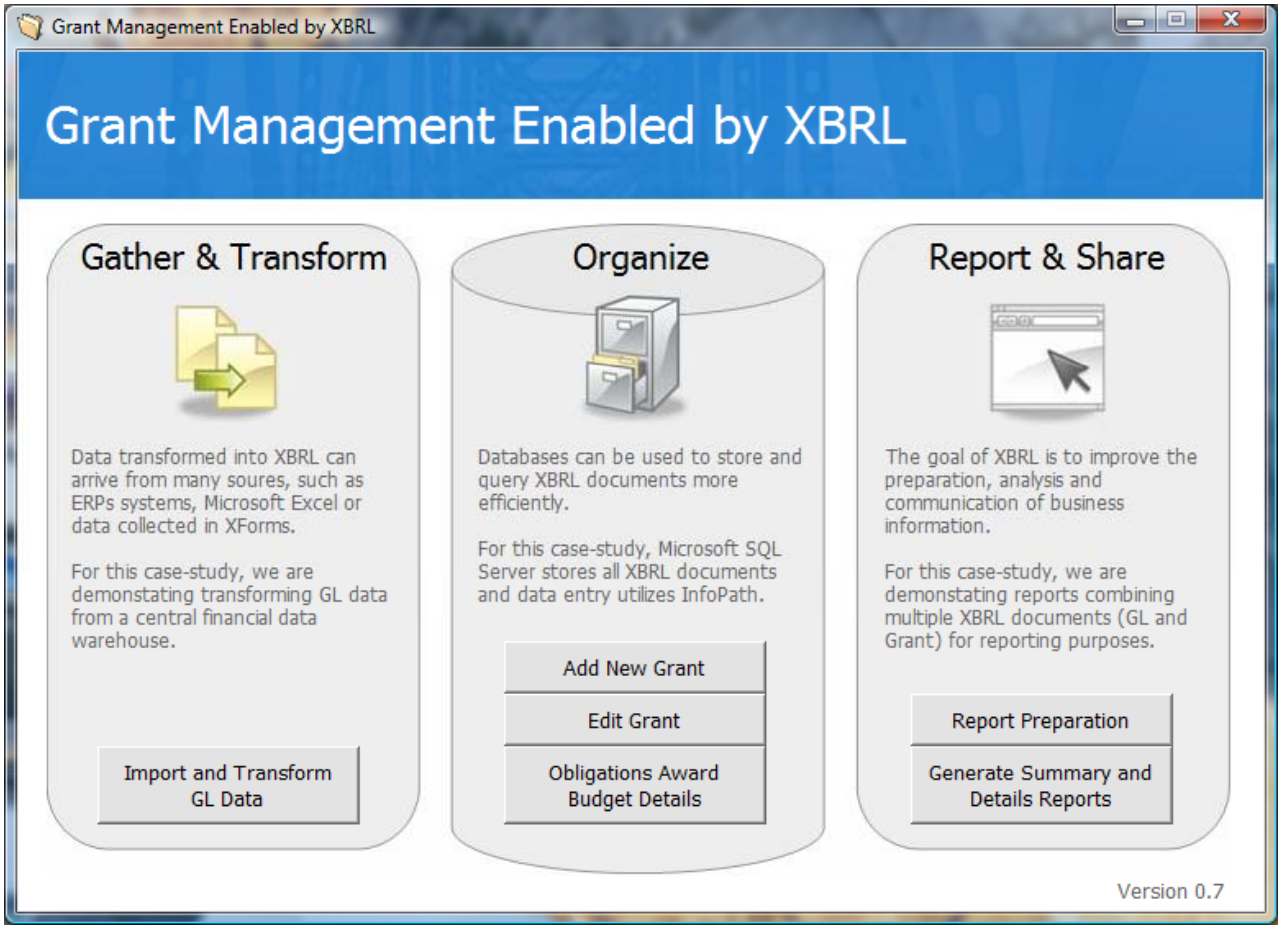
- Converts general ledger transactions from financial data warehouse into XBRL Global Ledger (GL) instance documents

Financial Data Warehouse

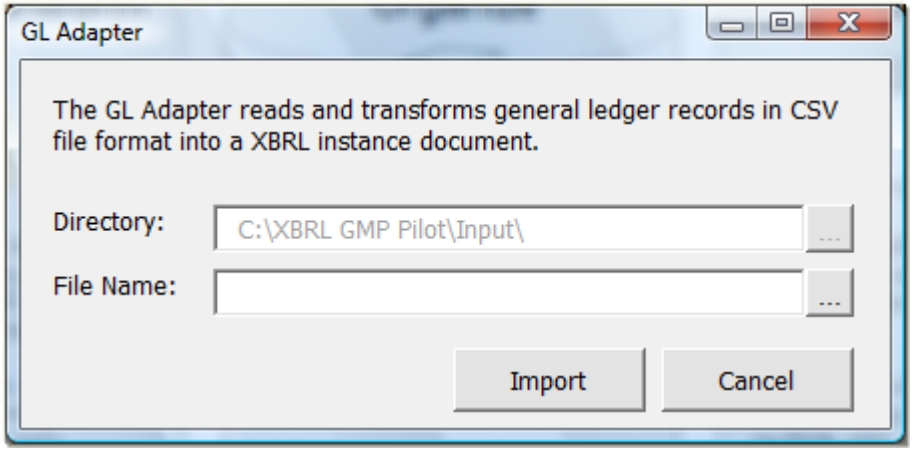
- Contains general ledger transactions related to grants

Grants Management Enabled by XBRL: Demonstration

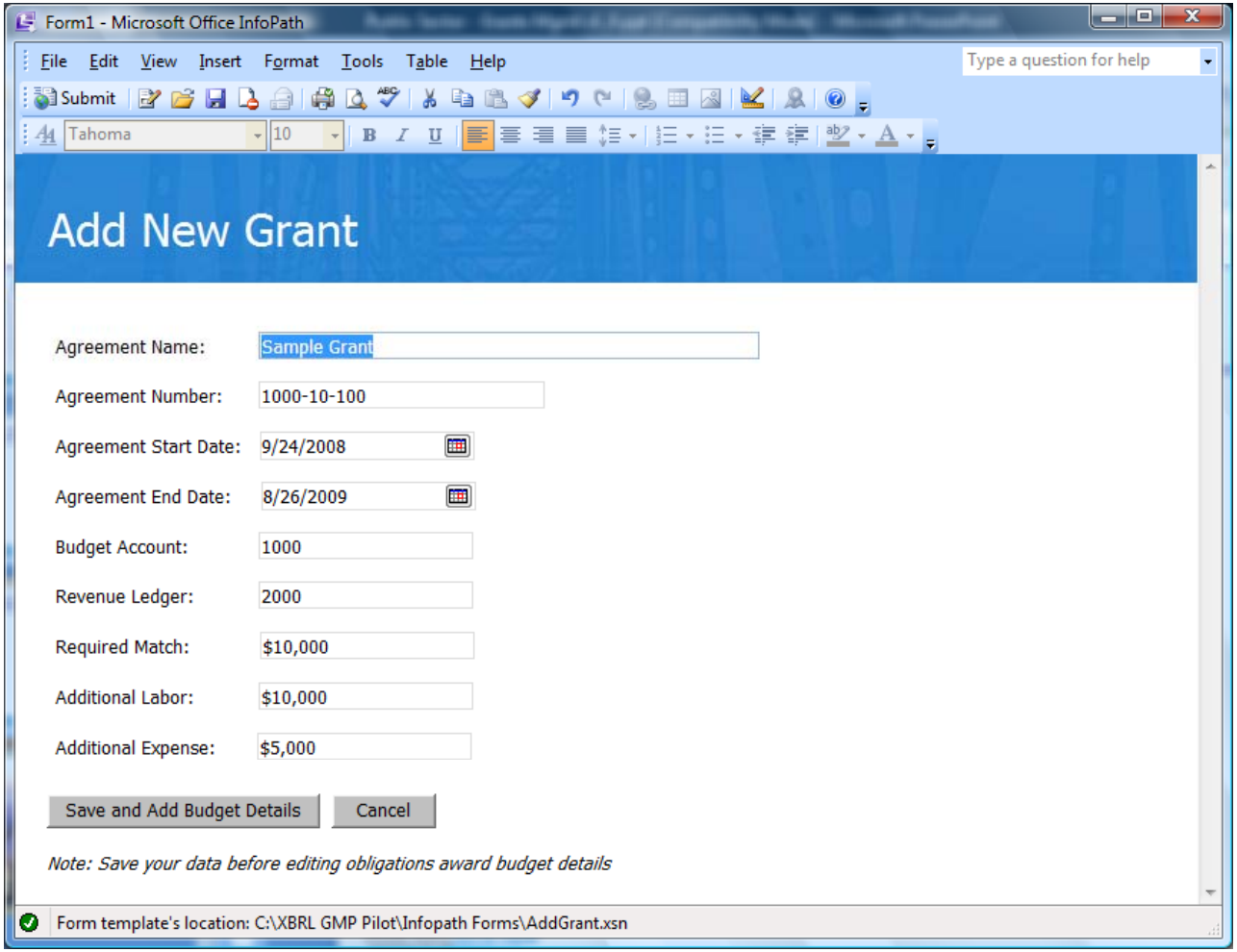
Switchboard



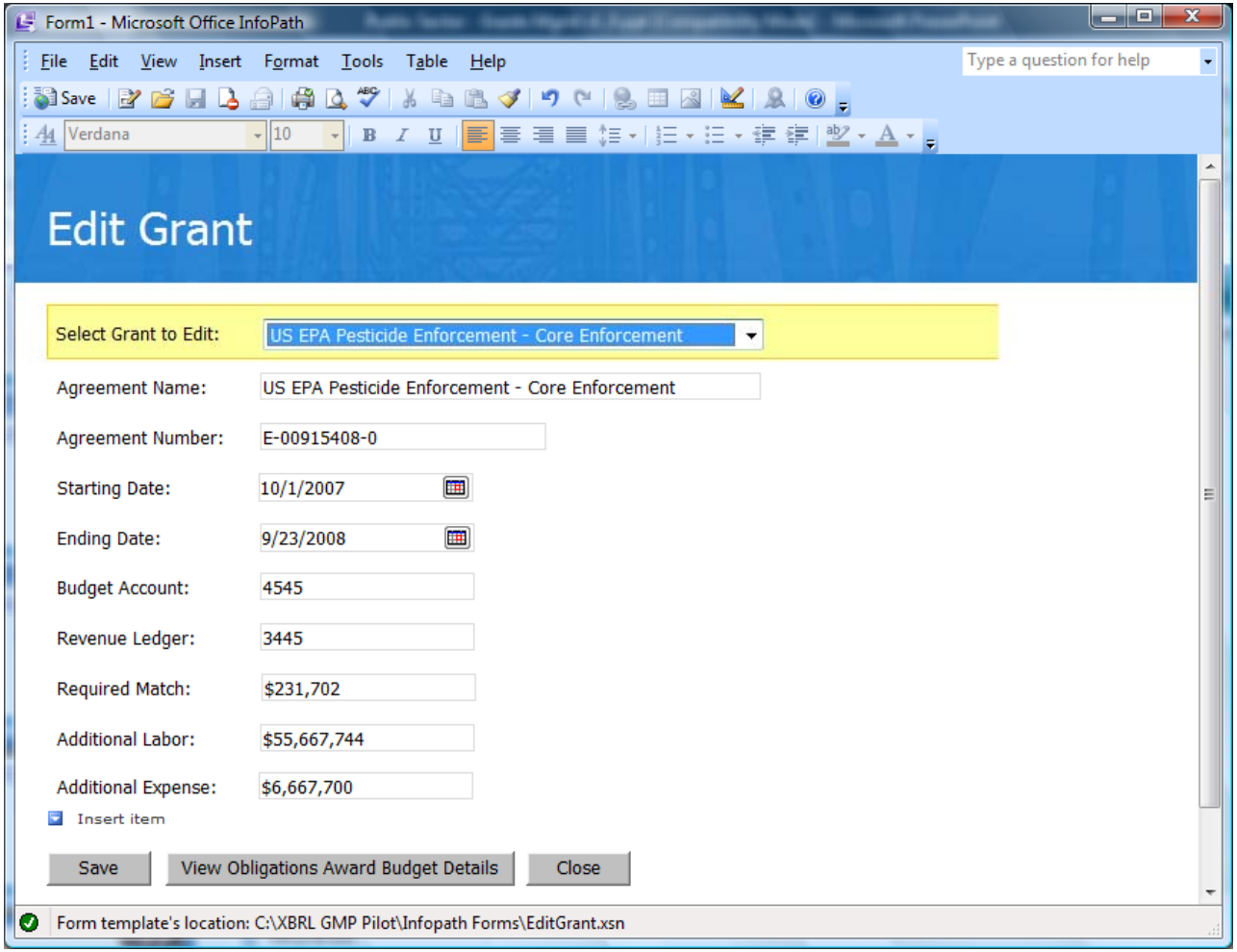
GL Adapter


GL Adapter
The GL Adapter reads and transforms general ledger records in CSV file format into a XBRL instance document.
Directory:
C:\XBRL GMP Pilot\Input\
File Name:
Import
Cancel

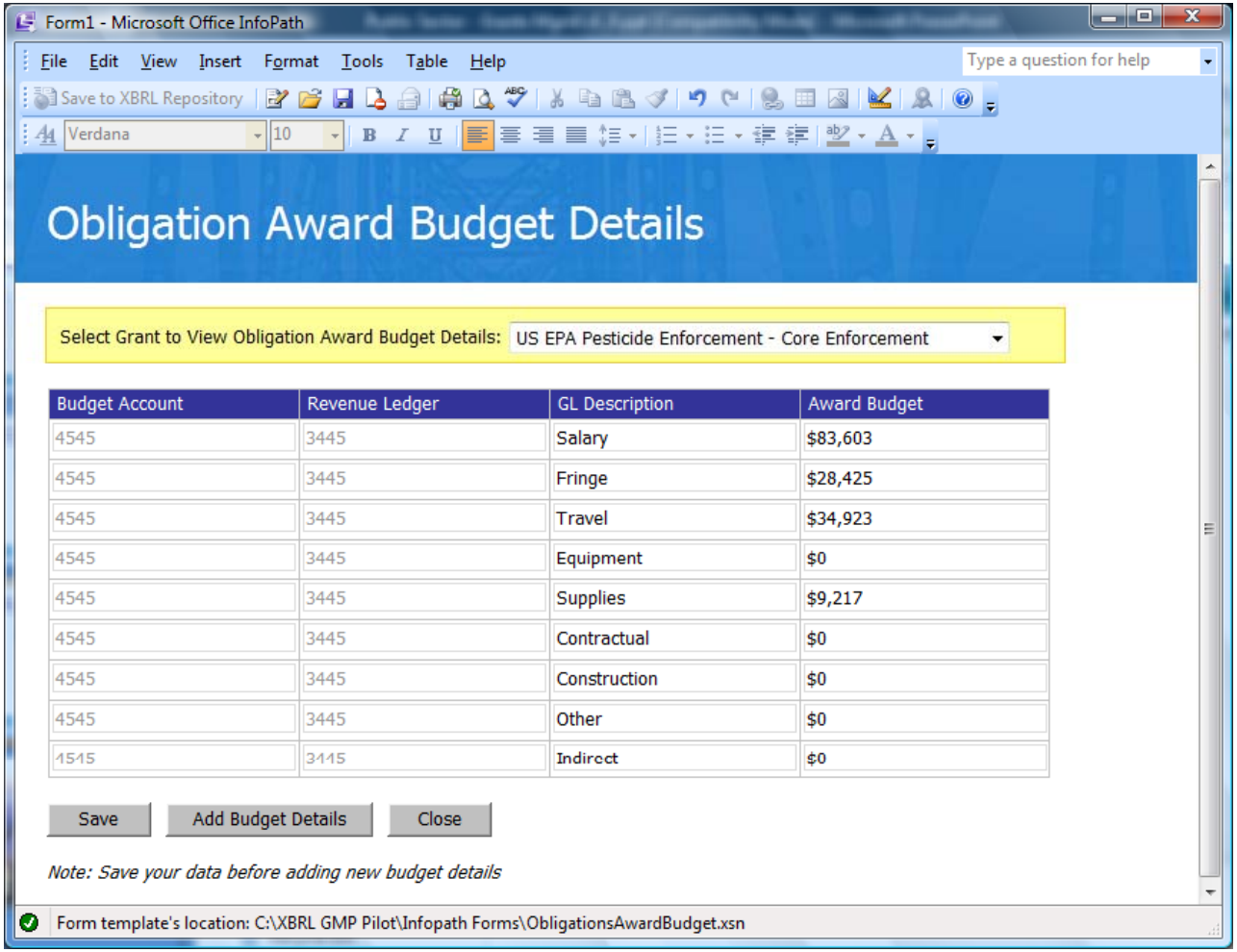
Add New Grant



Edit Grant


Form1 - Microsoft Office InfoPath
File Edit View Insert Format Tools Table Help
Type a question for help
Save
Verdana
10
Edit Grant
Select Grant to Edit:
US EPA Pesticide Enforcement - Core Enforcement
Agreement Name:
US EPA Pesticide Enforcement - Core Enforcement
Agreement Number:
E-00915408-0
Starting Date:
10/1/2007
Ending Date:
9/23/2008
Budget Account:
4545
Revenue Ledger:
3445
Required Match:
$231,702
Additional Labor:
$55,667,744
Additional Expense:
$6,667,700
Insert item
Save
View Obligations Award Budget Details
Close
Form template's location: C:\XBRL GMP Pilot\Infopath Forms\EditGrant.xsn

View Obligations Awards Budget



Moving Forward

Conclusion

- XBRL can be used to improve and streamline the Grants Reporting process

- Use of GL and Reporting taxonomies combined, allows users to effectively automate the rendering of Grants Reports
  - Reduced processing time from weeks to hours
  - Achieved with limited changes to existing processes

- Re-usable model for addressing Grants Reporting at other agencies

Next Steps for NDOA

- Fine tune current solution
- Expand to include all Grants and Agreements
- Develop Web-based real time reporting
- Drive state-wide standardization of grants reporting
- Address new and developing federal requirements within the grants reporting process
- Expand solution to include sub-grants and Federal reporting requirements

Q&A