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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”

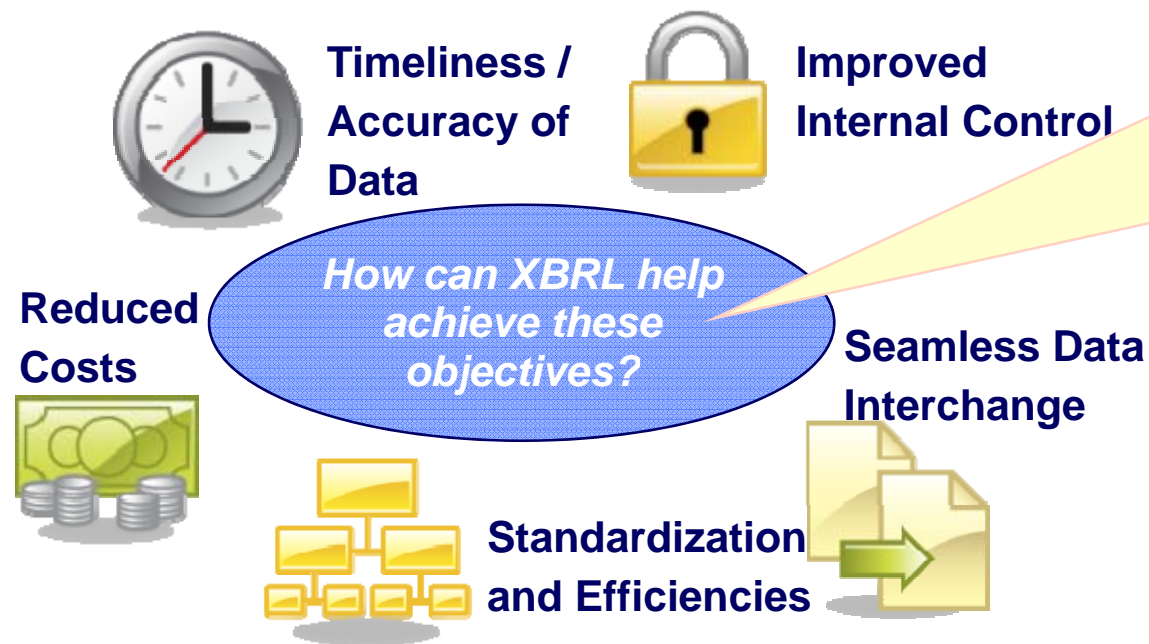




Grants Management Enabled by XBRL: A Case Study

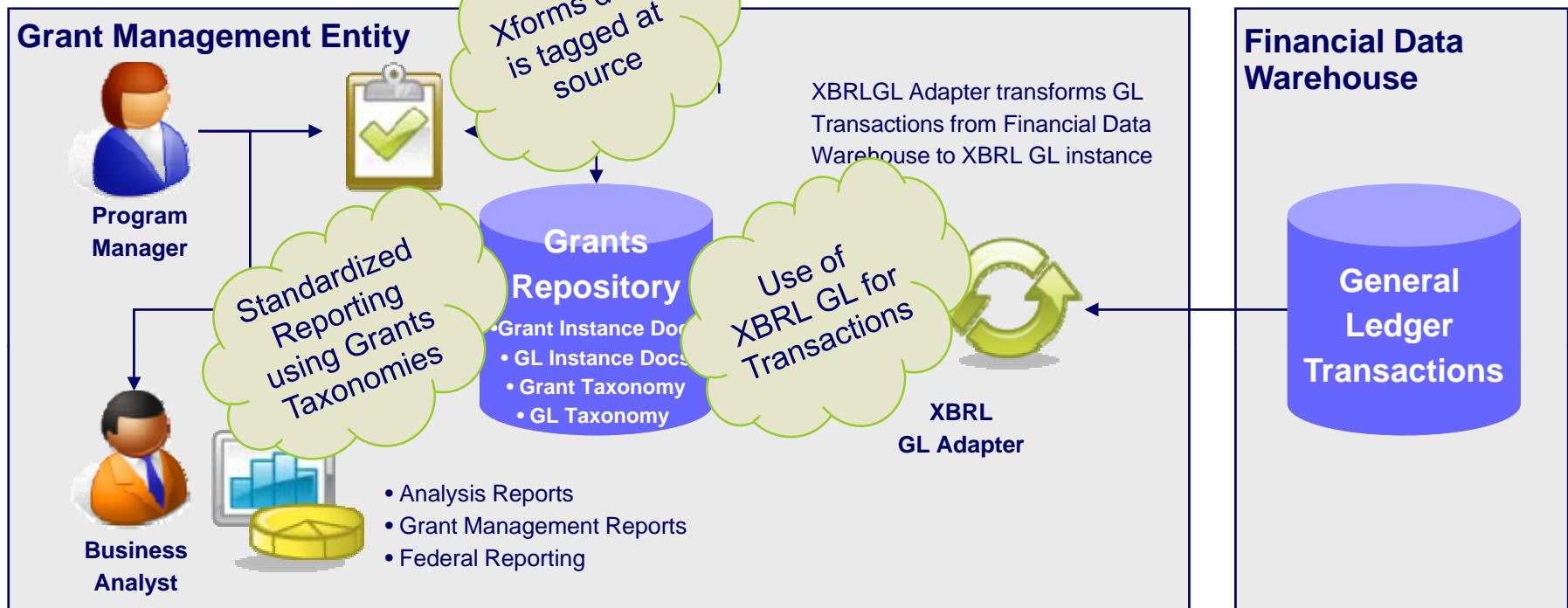
XBRL and Grants Reporting

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

Grant Management Enabled by XBRL

Grant Management Enabled by XBRL

Gather & Transform

Data transformed into XBRL can arrive from many sources, such as ERP systems, Microsoft Excel or data collected in XForms.

For this case-study, we are demonstrating transforming GL data from a central financial data warehouse.

Import and Transform GL Data

Organize

Databases can be used to store and query XBRL documents more efficiently.

For this case-study, Microsoft SQL Server stores all XBRL documents and data entry utilizes InfoPath.

Add New Grant

Edit Grant

Obligations Award Budget Details

Report & Share

The goal of XBRL is to improve the preparation, analysis and communication of business information.

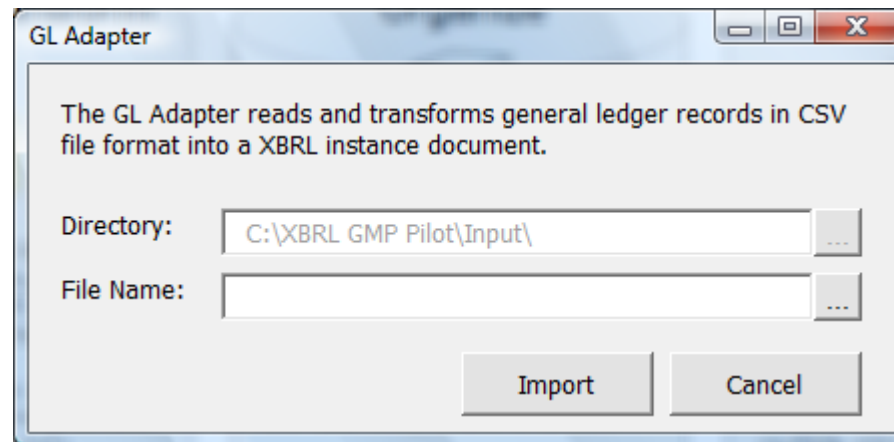
For this case-study, we are demonstrating reports combining multiple XBRL documents (GL and Grant) for reporting purposes.

Report Preparation

Generate Summary and Details Reports

Version 0.7

GL Adapter



Add New Grant

Form1 - Microsoft Office InfoPath

File Edit View Insert Format Tools Table Help

Type a question for help

Submit

Tahoma 10 B I U

Add New Grant

Agreement Name:

Agreement Number:

Agreement Start Date:

Agreement End Date:

Budget Account:

Revenue Ledger:

Required Match:

Additional Labor:

Additional Expense:

Note: Save your data before editing obligations award budget details

Form template's location: C:\XBRL GMP Pilot\Infopath Forms\AddGrant.xsn

Edit Grant

Form1 - Microsoft Office InfoPath

File Edit View Insert Format Tools Table Help

Type a question for help

Save

Verdana 10 B I U

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

Form1 - Microsoft Office InfoPath

File Edit View Insert Format Tools Table Help

Save to XBRL Repository

Verdana 10

Obligation Award Budget Details

Select Grant to View Obligation Award Budget Details: US EPA Pesticide Enforcement - Core Enforcement

Budget Account	Revenue Ledger	GL Description	Award Budget
4545	3445	Salary	\$83,603
4545	3445	Fringe	\$28,425
4545	3445	Travel	\$34,923
4545	3445	Equipment	\$0
4545	3445	Supplies	\$9,217
4545	3445	Contractual	\$0
4545	3445	Construction	\$0
4545	3445	Other	\$0
1515	3115	Indirect	\$0

Save Add Budget Details Close

Note: Save your data before adding new budget details

Form template's location: C:\XBRL GMP Pilot\Infopath Forms\ObligationsAwardBudget.xsn

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