



**Rules of
Office of Administration**

**Division 10—Commissioner of Administration
Chapter 7—Missouri Accountability Portal**

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**Title 1—OFFICE OF
ADMINISTRATION**
**Division 10—Commissioner of
Administration**
**Chapter 7—Missouri Accountability
Portal**

**1 CSR 10-7.010 Missouri Accountability
Portal**

PURPOSE: This rule describes the requirements for reporting information on the Missouri Accountability Portal as required by Senate Substitute #2 for Senate Committee Substitute for House Bill No.116 (2013).

(1) As used in this section, unless the content clearly indicates otherwise, the following terms shall mean:

(A) Amounts Restricted: The dollar amount of a current budget restriction as it relates to a specific constitutional, statutory, or administratively created fund within a fiscal year;

(B) Bond: A debt security which represents an obligation for the issuer to pay principal and often interest to a bond holder with a period of repayment longer than one (1) year. Bonds do not include revolving lines of credit, loans that are not securitized, or short term indebtedness having an original maturity less than one (1) year (such as revenue anticipation notes);

(C) Department: The Department of Elementary and Secondary Education; Department of Higher Education; Department of Revenue; Department of Transportation; Office of Administration; Department of Agriculture; Department of Natural Resources; Department of Conservation; Department of Economic Development; Department of Insurance, Financial Institutions and Professional Registration; Department of Labor and Industrial Relations; Department of Public Safety; Department of Corrections; Department of Mental Health; Department of Health and Senior Services; or Department of Social Services;

(D) Division: Any state agency assigned to a department for budgetary purposes that is eligible to receive a grant directly from the federal government in the amount of one (1) million dollars or more. Grants awarded directly to a division will be reported with the department to which the division is assigned for budgetary purposes;

(E) Federal Grant: Any grant awarded to a state agency by any agency of the federal government which, at the time of the award, is expected to result in the receipt of one (1) million dollars or more in the aggregate, exclusive of any required state match, program income, rebates, and/or maintenance of

effort;

(F) Missouri Accountability Portal: An Internet-based tool consisting of a series of web pages maintained by the Office of Administration that provides the public the ability to view and search financial transactions of state government, and certain information provided by political subdivisions, free of charge as provided in sections 33.087 and 37.850, RSMo;

(G) Political Subdivision: Any city, town, village, school, road district, drainage district, sewer district, water district, levee district, or any other special purpose district, other than a state agency, authorized by the constitution or statutes of the state of Missouri with the authority to incur bonded indebtedness;

(H) Release: A directive from the governor authorizing a state agency to expend appropriated funds that had been subject to a budget restriction authorized by Article 4, Section 27 of the *Missouri Constitution*;

(I) Budget Restriction: A directive from the governor authorized by Article IV, Section 27 of the *Missouri Constitution* reducing the authority of a state agency to expend specific appropriated funds from the state operating budget. "Budget Restriction" does not include the governor's objection (veto) of items or portions of items of appropriation under Article IV, Section 26 of the *Missouri Constitution* and does not include the three percent (3%) appropriation reserve authorized by section 33.290, RSMo;

(J) Transfer: A transfer occurs when one state department/division receives the federal grant award and another state department/division spends the federal grant money; and

(K) Withholding: A Budget Restriction.

(2) The Missouri Accountability Portal shall contain the following expenditure information as reported in Missouri's SAMII accounting system, or any successor system:

(A) Amounts expended on state employee salaries, downloadable and searchable by agency, employee name, or position title;

(B) Amounts expended pursuant to state contracts, downloadable and searchable by agency, category, contract, or vendor;

(C) Tax credits issued, searchable by tax credit category, customer, or geographic area; and

(D) Any other information or reports, or links to other information or reports, deemed helpful to the understanding of state finances as designated by the commissioner of administration.

(3) Expenditure information shall be updated daily.

(4) The Missouri Accountability Portal shall contain the following budget restriction information:

(A) Amounts restricted from state of Missouri budget searchable by individual fund, agency, amount restricted or released, and total amount restricted or released;

(B) Restriction and release information shall be updated as soon as practical following the governor's reporting pursuant to section 37.850.4, RSMo; and

(C) Additional reporting is allowed but not required.

(5) The Office of Administration will provide a web-based, password protected data entry system for those entities required to report bond or debt issuances pursuant to section 37.850.2, RSMo, beginning on November 30, 2013. The data entry system shall have such security measures as the commissioner may prescribe to insure the integrity and security of state information systems and the integrity, security, consistency, and accuracy of the Missouri Accountability Portal.

(6) The data entry system will be comprised of the following fields:

(A) Name of Political Subdivision;

(B) Date of Issuance;

(C) Face Amount of Issuance;

(D) Description of Revenue Stream for Repayment of Bonds Issued Pursuant to Section 99.820, RSMo;

(E) Interest Rate (optional);

(F) Outstanding Balance (optional); and

(G) Description of Project/Purpose (optional).

(7) The Office of Administration assumes no responsibility for the correctness or completeness of the bond and debt information reported and displayed on the Missouri Accountability Portal. Reporting entities shall review all information as it appears on the Missouri Accountability Portal for completeness and accuracy.

(8) Reporting entities will be given an optional field under section (6) above to report and update outstanding debt on an ongoing basis. Debt may be removed if outstanding balance is zero for one (1) year or more. Reporting entities are solely responsible for the timeliness and accuracy of the content.

(9) Each department of state government shall report to the Office of Administration, in a form prescribed by the commissioner of the Office of Administration, a report of the original federal grants, as defined in 1 CSR 10-7.010(1)(E), awarded in its name or in the



name of a division assigned to it for budgetary purposes as defined in 1 CSR 10-7.010(1)(D):

(A) The amount of cash it receives pursuant to the federal grant by state fiscal year;

(B) The name of the federal agency disbursing the funds;

(C) The purpose for which the funds are being received; and

(D) In case of a transfer, defined in 1 CSR 10-7.010(1)(J), the name of the state agency receiving the transferred funds, the transferred amount, and the purpose for which the funds were transferred.

(10) In case of a transfer, defined in 1 CSR 10-7.010(1)(J), the department or division from which the funds were transferred shall report to the Office of Administration, in a form prescribed by the commissioner of the Office of Administration, an accounting of how the transferred funds were used and any statistical impact that can be discerned as a result of such usage as reported to it by the department or division receiving the transferred funds pursuant to section 33.087, RSMo. An Internet link to a report required by or prepared for the federal agency disbursing the funds that describes expenditures and measures outcomes shall be sufficient to establish compliance with this section.

AUTHORITY: section 33.087, RSMo Supp. 2013. Original rule filed Sept. 30, 2013, effective March 30, 2014.*

**Original authority: 33.087, RSMo 2013.*