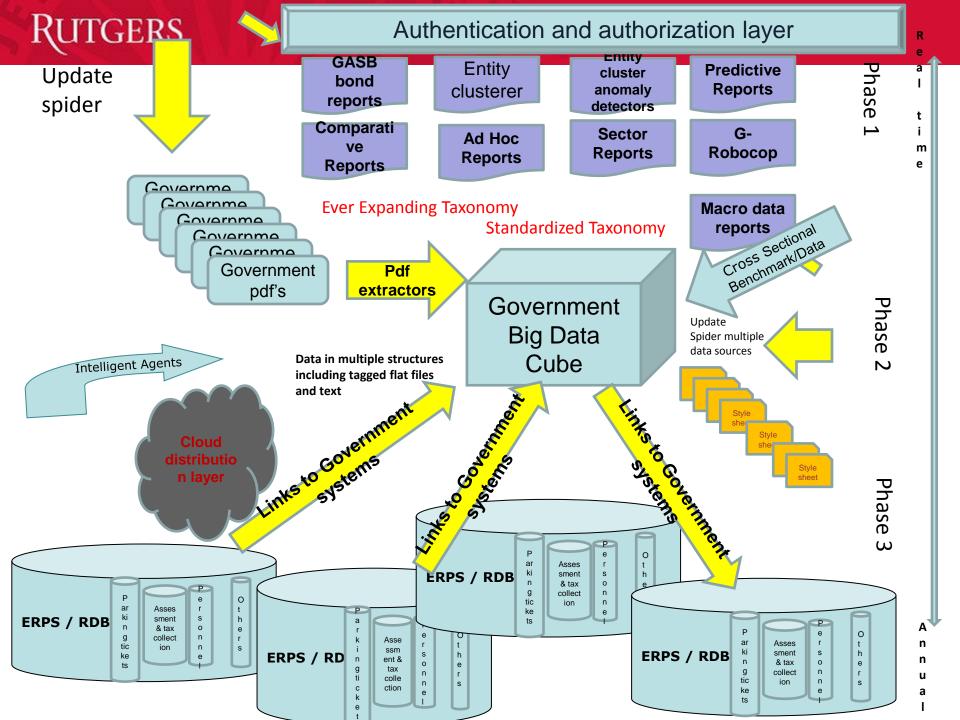


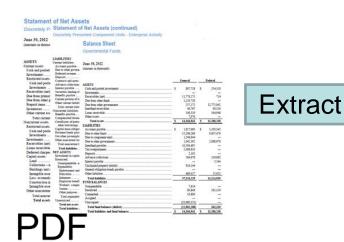
GASB Electronic Reporting Project

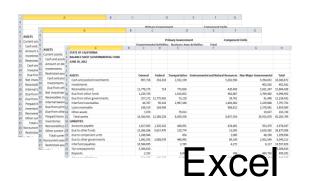
Electronic Government Reporting/GASB

- Current state of Governmental Electronic Reporting: PDF!!!
- Our vision of government electronic reporting:
 - What we expect from it: transparency, flexibility, up-to-date
 - Data in a reusable format: focus on the higher end of the information value chain (e.g. Analysis)
- Rutgers Team's Work (After consulting with GASB):
 - Converted a sample of 4 statements for 6 states into a relational DB
 - Created reports (cross state and cross statement) as a demo

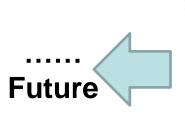


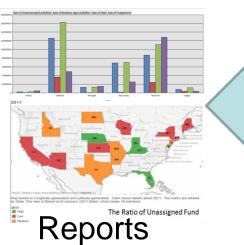
What we have done

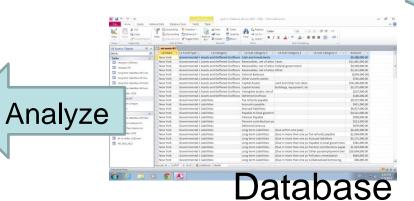




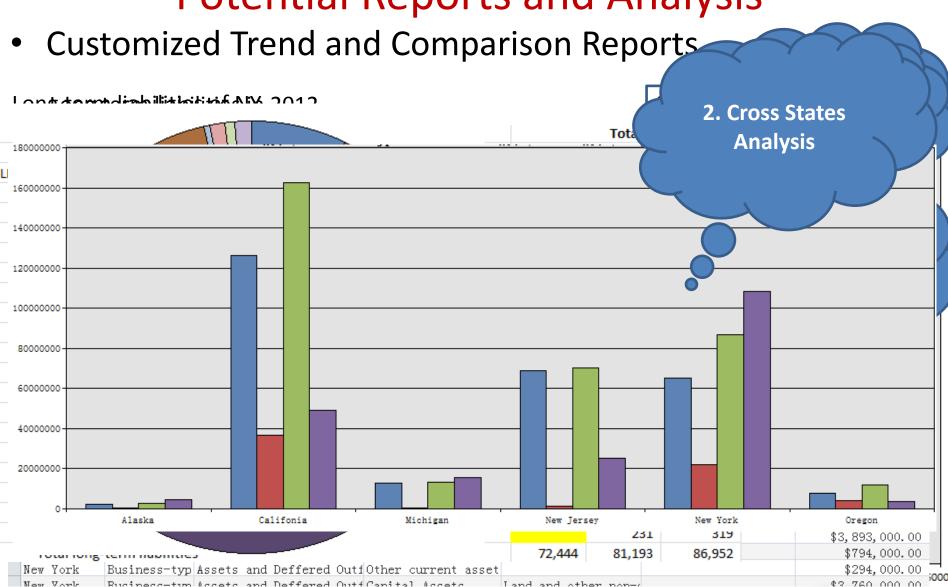
Reorganize & Store







Potential Reports and Analysis



Potential Reports and Analysis

DashBoard and Visualization

2011



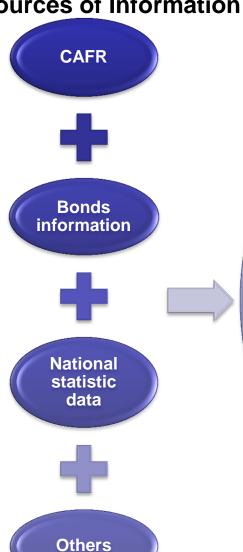
Map based on Longitude (generated) and Latitude (generated). Color shows details about 2011. The marks are labeled by State. The view is filtered on Exclusions (2011, State), which keeps 18 members.

2011 High Low

Medium

The Ratio of Unassigned Fund

Integration of multiple sources of Information



On Going Process

- Extend the Database
- Present the results to the GASB for review and comments
- Develop for more elaborate data analysis, with a focus on anomaly detection a la Robocop
- Incorporate external data sources
- Examine the possible impact of such reporting system on various financial information users
- Propose a conceptual CA/CCM framework for governmental accounting