CTHRU Frequently Asked Questions (FAQs)

Description

As stewards of the Commonwealth's financial data, the Office of the Comptroller is committed to expanding transparency, accuracy, and accountability in the utilization of public funds. We are proud to present CTHRU, the Commonwealth's system designed to provide users with an intuitive experience for exploring where our tax dollars are utilized. Offering highly interactive visualizations and tables, CTHRU is available 24x7. We invite you to explore.

We hope you will agree that CTHRU is a great step in our goal of greater visibility and accountability. Please visit often as we expand the system frequently.

Before You Begin

What's Included?

Payroll, Payment, and summary Settlement & Judgement transactions within all Commonwealth departments in the three branches of state government are included:

- The Legislative branch (to learn more about the Commonwealth's Legislative branch, visit this site: http://www.mass.gov/portal/government/legislative/),
- The Judiciary branch (to learn more about the Commonwealth's Judiciary branch, visit this site: http://www.mass.gov/portal/government/judicial/),
- The Executive branch (to learn more about the Commonwealth's Executive branch, visit this site: http://www.mass.gov/portal/government/state/), including: independent agencies. Executive Branch New Hires are included.

In addition to the three branches of state government, the following are also included:

- Massachusetts Bay Transit Authority and Massport.
- Selected quasi-public agencies such as MassDevelopment, MassHousing, Massachusetts Technology Collaborative, and regional transit authorities.
- Complete list of agencies included

Summary payments from supporting systems (for example, tax refunds issued through the Department of Revenue's MassTax system) where detail is not public record by law, or detail contains personally identifiable information (PII). These summary payments are included in CTHRU as summary spending.

CTHRU provides spending activity that has already been entered and approved by each department. Spending in process, how much is left in a department's budget, budget plans, procurement, contract and invoice approval documentation, and underlying business decisions and spending explanations are solely within the individual department's jurisdiction, and any inquiries should be directed to that department.

What's Not Included?

- Protected detail data, such as certain payroll deductions like wage garnishments, child support, lottery winnings, retiree healthcare, client names, and other data deemed confidential, highly personal, and exempted under the public records law. See complete list of excluded object codes.
- Note: Not all types of non-vendor transactions that are considered spending in the Commonwealth's financial reports are included in CTHRU. For example, operating transfers to the accounts listed in Section 2E of the annual budget, as well as the Commonwealth's pension contribution are not included in CTHRU. These payments are budgeted fund expenditures that are reported in Commonwealth bond disclosure and other financial reports, but not reported here.

- Data from select non-state departments outside the three branches of state government, including entities and authorities. For example: Local Government (cities and towns) spending.

Additional Information/Documentation You May Need

The Office of the Comptroller provides an online Glossary as well as this document of Frequently-Asked Questions (FAQ) for users who would like more information on using the CTHRU application.
In addition, the developer of the underlying software used for the CTHRU application, Socrata, provides additional references for users.

Maintaining Data Privacy and Security

The Commonwealth is committed to maintaining the highest levels of data security and privacy. Therefore, not all state payments will be displayed. Some payment information will be withheld because it may contain protected information, i.e., personal information of victims of domestic violence. In addition protected information will not be shown, such as Taxpayer Identification Numbers or street addresses. Vendor city, town and state fields will be displayed, but street address will not. Vendor codes will not be displayed since they might be used to defraud the state. The Commonwealth is taking steps to ensure that proper attention is paid to restricting access, use and disbursement of personal data and information under M.G.L. c. 93H and c. 66A and Executive Order 504.

Data Questions

Q. What is the information source for CTHRU?

A. Data in the Spending portion of CTHRU comes from transactions recorded by state agencies in the Massachusetts Accounting and Reporting System, the statewide accounting system commonly known as MMARS. Data in the Payroll portion of CTHRU comes from HR/CMS, the Commonwealth's human resource and compensation management system.

Q. How often is CTHRU updated?
A. Spending data, also referred to as payment information, is updated daily. Payroll data is updated after each bi-weekly payroll run.

Q: What object codes are excluded from CTHRU?
A: Complete list of Object Codes excluded. See Expenditure Classification Handbook for detailed descriptions of object codes.

Q. What is the Spending Summary?
A. The Spending Summary shows the total spending by fiscal year, and defaults to the most recently completed fiscal year. You can click on the down arrow to the right of the year indicated (next to the Spending Summary) and changing to a different fiscal year, or you can select All Years to view the complete spending data for all years back to Fiscal Year 2010.

Q. What are the Fiscal Periods 1 through 12?
A. The Fiscal Periods 1 through 12 correspond to the months of the fiscal year, beginning with July (Fiscal Period 1) and ending with June (Fiscal Period 12).

Q. What are Fiscal Periods 13 and 15?
A. Fiscal Period 13 is the Accounts Payable period where payments can still occur for services or goods that were received in the fiscal year that just ended. Fiscal Period 13 runs from July through August, concurrently with Fiscal Periods 1 and 2 of the new fiscal year. Fiscal Period 15 is the period of time that runs from the end of the Accounts Payable period to the official close of the fiscal year accounting. This period reflects final transactions recorded for financial reporting purposes. Note: Fiscal Period 14 is not used in the Commonwealth.

Q: What object codes are included in other pay?
A: For more information about these object codes see the Expenditure Classification Handbook.

A06 – Stand by pay
A07 – Shift differential pay

A09 – Roll call pay
A14 – Stipends, bonus pay and awards
A15 – Research Activity/ summer salary compensation – Higher education
A16 – Professional development – Higher education
A20 – Police detail
AA1 – Salaries, supplemental

Q. What is Explore All Spending?
A. Click on the purple Explore All Spending rectangle to drill down into the spending data and see how the Commonwealth spending can be broken down.

Q. What are the different categories available to break down the Commonwealth Total Spending?
A. There are eight different categories that you can use to explore:

- Total Spending
- Cabinet/Secretariat
- Department
- Appropriation Type
- Appropriation Name
- Object Class
- Object Code
- Vendor
- Zip Code

Select any one of these categories to explore the spending data for the fiscal year you want.

- Select the Fiscal Year
    1. To change the fiscal year you would like to view, go up to the center top of the page, where you see Entire Ledger and the year.
    2. Click the down arrow next to the year and select the year to be shown. The system will recalculate and show you the data for the year you selected.
- Explore All Spending

1. From the Spending landing page, click on Explore All Spending. You will see a new screen that shows a Spending Summary. The initial Spending Summary bar chart illustrates the entire spending ledger broken down by Cabinet/Secretariat.
2. To select the category you want to use, click on the down arrow next to Cabinet/Secretariat and pick the category from the dropdown list.

- Example:
  1. If you click on Department the system sorts the data and displays the spending by Department for the first 15 departments from the highest spending down.
  2. Click the Next -> button to see the next 15 departments, and so on.
  3. Hover over the bar line to see the full department name and the total amount spent by that department (for instance, Executive Office of Health and Human Services (EHS), $11.07 Billion). The popup box will also detail the percentage of the Entire Ledger spent by the department (19.19% for EHS).
- Sorting Spending Data
  1. If you wish to see the spending data sorted by Department, click on the Department field in the dropdown list.
  2. To see the spending data sorted by Appropriation Type, click on the Appropriation Type field in the dropdown list, and so on for all the categories in the dropdown list.

Q. How do I use the Search feature?

A. There are a number of ways to search for information in CTHRU. On all CTHRU pages, there is a white rectangular box in the upper right-hand corner of the page that says Search. The Search field allows you to search using whatever characters you enter into the Search box. For example, enter the word “health” and press the Enter key, and the system search returns results from the Department, Vendor, Appropriation Name, and Object Code fields that contain the search string “health”.

Q. How do I search for a particular business or individual that has received funds from the Commonwealth?
A. Enter all or a portion of the business or individual's name into the Search box and press Enter.

Q. Why do some fields display a value of "Unassigned"?
A. Not all transactions in MMARS share the same field requirements for processing. Where this field is blank in the source system, we have inserted a value of "Unassigned". For example, summary payment transactions do not list a single zip code as they are typically distributed to multiple recipients in multiple locations.

Q. Why are some vendors listed more than once?
A. There are many reasons for this, including:

- a vendor may perform a particular duty that is restricted to use for only a few departments, and is listed separately from the vendor's universal record that is available for all departments to use,
- a vendor may have changed its name or moved, and its original name is preserved for historical transactions, or
- a vendor name may have been entered with a typo that has since been corrected and the original record is preserved if there were transactions processed.

Q. Where can I find the detailed descriptions of all Object Classes and Object Codes?
A. The individual Object Classes and Object Codes are detailed in the Expenditure Classification Handbook , which is maintained by the Comptroller's Office.

Downloading Data

Q. Is there a download feature in CTHRU?
A. Yes, but there are some subtle differences when downloading data from the CTHRU Spending and CTHRU Payroll sites. For example, the CTHRU Spending site offers a Checkbook View, which allows downloads from the view. The CTHRU Spending site also offers

a View Data in Worksheet option. The CTHRU Payroll site does not have a Checkbook View, so downloads must be initiated from the View Data in Worksheet option.

- *Downloading from CTHRU Spending*
  In the Checkbook View of the CTHRU Spending module, you will see a Download button in the upper right-hand corner. Click on the button to download the selected spending data. The system will confirm that you want to download data with a window showing the filename (checkbook_data.csv) and asking what to do with the file. You can open it with Microsoft Excel (the default option) or save the file. The data is downloaded as a Microsoft Excel Comma Separated Values (.CSV) file. Downloading from the View Data in Worksheet option is available also. See the instructions in Downloading from CTHRU Payroll below.

- *Downloading from CTHRU Payroll*
  The CTHRU Payroll module download is accomplished by clicking on View Data in Worksheet at the bottom right-hand corner of the Payroll landing page (View Data in Worksheet is also available at the bottom right-hand corner of virtually any page within the Payroll module, and at the bottom right-hand corner of the page when you are looking at the Spending information). The powerful View Data in Worksheet option allows users to sort, filter and export (download) data in a variety of formats.

  After clicking on View Data in Worksheet, CTHRU displays a page that says “We've made the data that powers Open Payroll available to you.” Click on the View option and it displays what looks like a spreadsheet. This is where users can view the payroll data with the option of sorting, filtering, or exporting data. In the upper right-hand corner is a series of colored boxes. Click on the light blue box that says Export and CTHRU displays an export (download) option with a variety of formats. Click on the desired format and select the appropriate dialog box options.

  Note that downloading all data may take some time depending on your computer and full downloads with that much data may not be possible using Microsoft Excel.

Q. My download results in a view that is unreadable. What is wrong?
A. If you are using the Safari browser on a Mac, you need to select File Save As, select Page Source as the format and save the file as a .CSV file in order to get readable results.

Q. Why can't I save or download CTHRU data that I have filtered or otherwise changed the view?
A. If you "massage" the raw CTHRU data by clicking on View Data in Worksheet, and then performing certain operations on that data, you will see a message saying Unsaved View in the upper left-hand corner. To save your "new" data view, you must first create a login with a valid email address as your user name and specify a password. Once you have created the login and password, you can save the different views of the data that you create.

Payroll Data

Q. Does the Payroll list reflect all current State Employees?
A. Yes, based upon the Department Head authorization, bi-weekly payroll is certified pursuant to Comptroller policy under c. 29 s. 31. There are a few statutory exceptions to payroll listings by individual — for example, victims of domestic violence and work study students are not listed in compliance with state and federal law. As of June, 2018, the Commonwealth of Massachusetts had a total of 430 exempt employees with a total/cumulative annual rate of $27,461,029.35. The CTHRU Payroll list also includes contract employees and individuals who were on the payroll earlier in the year, but are no longer an active employee.

Q. Why does the amount shown for Object Codes AA and CC in the CTHRU Spending module not match the amount shown for the total payroll expenditure in the CTHRU Payroll module?
A. The spending amounts do not match the payroll amounts because

the CTHRU Payroll reporting is done on a calendar year basis, while the CTHRU Spending is reported on a fiscal year basis, so the time periods do not match up precisely.

Q. When drilling down into Payroll details, the View Data in Worksheet option shows an annual rate. Why are there differences between the Annual Rate and Earnings?
A. The Annual Rate in the current calendar year is the calculated annual rate for an employee, while earnings are the year-to-date actual payments received. Earnings may be lower than Annual Rate if the final payroll has not been paid, or if the employee was on unpaid leave during the year. Earnings that are higher than Annual Rate reflect payments from a number of possible sources, such as overtime, additional pay for working other shifts, on weekends or holidays, detail pay, vacation pay, or some recognitions for length of service or educational degrees.

Q. Why are some employees' annual rates valued at $0?
A. There are two types of employees reflected on the payroll list—salaried employees and contract employees. Some contract employees have regular schedules, but many work intermittently, and do not have a "salary". Rather than display an incorrect value, no amount is shown.

Q. Are employee reimbursements reflected?
A. No, employee reimbursements are not shown by the individual employee. In the Spending View, reimbursements are included by department in the BB Object Class and BB Object Codes.

Q. Do state employees receive Social Security and pension benefits?
A. Massachusetts state employees do not pay into Social Security, but instead contribute up to 11% of their annual salary to the state pension system.

Spending Context

Q. Is all state spending information available in CTHRU?
A. CTHRU Spending expands the information available to users through the inclusion of summary spending transactions, but legal exceptions to all state spending remain excluded.

Q. How far back do Spending and Payroll records go?
A. State spending is reflected for Budget Fiscal Years beginning with 2010 for the Spending module, and with calendar year 2010 for the Payroll module.

Q. What is the Commonwealth's fiscal year?
A. The Commonwealth's fiscal year runs from July 1st to June 30th.

Q. Is the information presented on CTHRU audited?
A. The Commonwealth generally issues audited financial statements for each fiscal year ending June 30th by the following January. As is standard procedure for all financial statement audits, samples of prior year expenditures have been audited; data for the current year is unaudited.

Q. Do the data match the Commonwealth's reviewed and audited financial reports (the Statutory Basis Financial Report [SBFR] and the Comprehensive Basis Financial Report [CAFR]), respectively?
A. Due to exclusions of certain categories of transactions and restrictions in the Public Records laws, detailed transactions will not match the total spending amounts in the reviewed and audited financial reports. In future phases, additional spending and adjusting transactions will be presented with appropriate redactions to comply with public records laws and more closely match the Statutory Basis Financial Report (SBFR).

Q. Why do some agencies display less detailed information?
A. Some agencies have spending that is not subject to detailed release based upon public safety or privacy concerns. In these instances the CTHRU team and the affected agencies have worked to

include as much information on this site as possible without jeopardizing protected data.

Q. What is meant by Total Spending?
A. Total Spending represents the total spending recorded in the category being viewed, including vendor spending and summary transactions where applicable. Excluded are payments that constitute protected information due to privacy concerns.

Q. Why is the Payroll Spending in the Spending module not equal to the total shown in the Payroll module?
A. When the Payroll Spending does not equal the total shown in the Payroll module, it is because the Payroll module has some exclusions (mentioned elsewhere) for victims of domestic violence and student interns. These exclusions are mandated by law. In addition, the CTHRU Spending module data reflects spending for the fiscal year (July 1st through June 30th), while the CTHRU Payroll module reflects payroll by calendar year (January 1st through December 31st).

Q. What is a Summary Transaction?
A. Each summary transaction represents a summary of payments issued by a department for that date through their authorized delegated payment system. That system then records the accounting information at a summary level in MMARS. Detailed payment information for the summary transactions is kept by the agencies that issue payments through delegated systems.

Further Questions

Q. Whom do I contact if I have questions about specific payments to a specific vendor by department?
A. All inquiries related to any specific spending or payments that appear in CTHRU should be directed to the specific department that issued the payment(s).

Q. Whom do I contact for general information about the spending portion of this site?

A. If you have any questions about how the site displays spending, or suggestions on improving the reporting of Massachusetts state government finances, please contact the Comptroller Help Desk Comptroller.Info@mass.gov (or phone 617-973-2468).

User Accessibility

Q. Does CTHRU meet accessibility standards?

A. We are aware of accessibility standards under Section 508 of the Federal Rehabilitation Act, the World Wide Web Consortium's Web Content Authoring Guidelines, version 2, level AA (WCAG2 Standards), and the concept of usability for individuals with disabilities – and we are continuously working to improve accessibility and working collaboratively with the Massachusetts Office on Disability which has been an integral partner throughout our development and testing of the Socrata platform as well as Socrata as a service provider.

As a result, we believe we have achieved an unprecedented approach in commitment to achieving the highest levels of accessibility. In accordance with the Commonwealth's commitment to meeting and exceeding ADA Section 508 compliance, extensive testing has been done to ensure that as many standards are met as possible.

Socrata provides the following features to make CTHRU as accessible as possible to those using alternative technologies to access the web:

- All content images include descriptive "alt" attributes. Wherever possible, textual links are provided for navigation instead of image links.
- All form elements include "label" tags to help accessible technologies describe those forms to their users.
- Relative font sizes are utilized in the design of this site, in order to make it possible for accessible technologies to scale the content of the site accordingly.
- Skip links are provided to allow keyboard navigation to jump between different sections of the page.
- The semantic layout of the page is kept separate from its visual layout, and cascading style sheets are used for visual formatting

and layout, allowing the site to degrade when cascading style sheets are disabled.
- For pages where the use of AJAX and JavaScript would interfere with the use of accessible technologies, alternate versions of those pages are provided that do not use AJAX or JavaScript. Those alternate versions are made available via keyboard navigation skip links.

Technical Questions

Q. Which browsers are supported by CTHRU?
A. Browsers:
- Microsoft Internet Explorer 11
- Google Chrome Current version
- Apple Safari Current version
- Mozilla Firefox Current version

*Note: To perform a download in Safari, use File Save As, select Page Source as the format and save the file as a .CSV file.

Q. How can I tell which browser I am using?
A. There is usually an About feature under a browser's Help menu. It will display the name of the browser and the version.

Q. How do I increase or change the size of the text on the pages?
A. Unfortunately, CTHRU does not offer the ability to dynamically change the size of the text across pages. However, the Internet browser's zoom functionality can be used to magnify text. To do this in Internet Explorer, hold down the Control key and roll the mouse wheel to increase the size.

Q. No search results are coming back—why?
A. The CTHRU Open Records Transparency Platform is built on more than 5 million data records. It is designed to allow users to easily find the information that they need with a series of searches that narrow the results displayed. However, if the search criteria are contradictory, no results will be displayed (e.g., one Government area is selected, and a Department that is not part of that area is selected). Review the

search criteria and revise as needed. Similarly, if the criteria entered are very specific, there may not be any data that matches the request. Remove some of the filters, and search again. It is better to start reviewing at a high level and narrow the results from there. If a search in the CTHRU Payroll module displays No Results Found, double-check the year being searched. The Payroll module will not search all years at once. The year that the employee worked at the Commonwealth must be selected as the Summary Year in order to find their information. For example, to search for someone who started employment with the Commonwealth in 2015, select the year 2015 or later for the search.