

# Expenditures Prior Year File

## Budget Fiscal Year 2014

### Dataset Summary

**Agency:** Department of Treasury  
**Category:** Office of Management and Budget  
**Date Released:** October 29, 2014  
**As Of Date:** September 30, 2014  
**Time Period:** Budget Fiscal Year 2014 - July 2013 through June 2014  
**Frequency:** Quarterly

**Description:** This file provides the expenditure and obligation balance data for the current budget fiscal year on a quarterly basis, as extracted from the state's central accounting system. The data is for the budget fiscal year of the Appropriation Act in which the funding was passed into law. Note that an obligation (or encumbrance) is an intention to expend funds in the future for a specific purpose (traditional procurement, a grant, state-aid, etc.). In all records provided, the expenditure amount, obligation balance, and total of the two fields is summarized by payee name and by additional fields that describe the funding source and the initiating organization of the payment.

### File Description

Column Name	Column Description
BUDGET_FISCAL_YEAR	The period of time in which funding was provided as per the Appropriation Act signed into law. Although all state funded appropriations have an end date of July 31 <sup>st</sup> of the subsequent year, appropriations with a federal funding stay open based on the grant period. Obligations stay open past any stipulated appropriation end date until paid or cancelled.
IBNO_AGENCY	The State Agency that rec'd the funding and subsequently made the expenditure or created the obligation.
EXPENDITURE_DESC	Further describes the purpose of the expenditure or obligation within the appropriation.
ORGANIZATION_NAME	The appropriation level organization name that received the funding and subsequently made the expenditure or created the obligation.
STATEWIDE_PROGRAM	A description for the categorization of the many separate programs across state government. Can combine multiple funds, organizations, and agencies for reporting purposes.
FUNDING_CATEGORY	The source of the funding used for spending, as categorized similar to the Appropriation Act.

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<b>Column Name</b>	<b>Column Description</b>
EXPENDITURE_CATEGORY	A high level description identifying the purpose of the obligation or expenditure.
PAYEE_NAME	The payee or recipient of the spending. This field may be blank if the expenditure or obligation was generated for internal purposes.
OBLIGATION_AMOUNT	This is the balance of all encumbrances for this record. Also known as an encumbrance, an obligation is an intention to expend funds in the future for a specific purpose (traditional procurement, a grant, state-aid, etc) and to a specific payee.
EXPENDED_AMT	The amount expended or spent either to external payees or internally within the state government.
YTD_AMT	The sum of the Obligation Balance and Expended Amt fields for this record.