

Spending Transactions Metadata	
Title	Spending Transactions
Description	All expense transactions entered into the modified accrual general ledger of the FI\$Cal System by included departments of the State of California for the time period covered by the dataset (see About page for included departments and time period). This includes all transactions in the modified accrual general ledger that are coded as expenditures (Account Code begins with '5').
Publisher	Financial Information System for California (FI\$Cal)
Owner	The Department of FI\$Cal runs and maintains the database from which this dataset is extracted, and is responsible for its integrity. Individual departments enter data into the FI\$Cal system and are responsible for its content.
Contact (General Questions)	FI\$Cal Transparency Coordinator, transparency@fiscal.ca.gov
Contact (Data Content)	Individual department contacts, see Contacts page
Release Date	September 17, 2018
Frequency	Monthly. Data published each month includes expenditures for all periods at least 60 days prior to the publication date.
License	Non-exclusive revocable license: see Terms of Use for details
Fields	See Spending Data Dictionary

Field Name	Description	Format	Maximum Length	Values
Business Unit	The code assigned to each state governmental entity (or a program) for fiscal system purposes. Usually four digits in length.	String	5	Digits only, from 0110 through 9900
Agency Name	The name of the Agency within which the state entity associated with the Business Unit code is located. The highest level of the state organizational hierarchy.	String	30	English-language agency names
Department Name	The name of the state entity associated with the Business Unit code.	String	30	English-language department names
Document ID	An internal identifier sufficient to identify the specific general ledger journal in the FI\$Cal System.	String	30	
Accounting Date	The date to which the transaction is assigned in FI\$Cal.	String	10	Dates in YYYY-MM-DD format
Fiscal Year Begin	The calendar year in which the fiscal year of the transaction begins. For example, a value of "2017" means Fiscal Year 2017-18. California's fiscal year runs from July 1 through June 30.	Numeric	4	Valid years, 2016 or later
Fiscal Year End	The calendar year in which the fiscal year of the transaction ends. For example, a value of "2018" means Fiscal Year 2017-18.	Numeric	4	Valid years, 2017 or later
Accounting Period	The period of the fiscal year to which the transaction is assigned. Generally equates to the month of the transaction. Transactions that are assigned to adjustment periods in the state accounting system are assigned to period 12 in this dataset.	Numeric	2	Numbers 1 through 12. 1 = July, 12 = June
Account Code	The code indicating what the expenditure was for. Note that this dataset is limited to account codes beginning with '5', which denotes expenditure transactions. Usually 7 digits in length.	String	10	Digits only, always beginning with '5'
Account Type	The highest-level categorization of the expenditure, based on the Account code.	String	30	Broad categories of expenditure, such as "Operating Expense & Equipment" and "Personal Services"
Account Category	The second-level categorization of the expenditure, based on the Account code.	String	30	Second-level categories of expenditure, such as "Information Technology" and "Staff Benefits"
Account Subcategory	The third-level categorization of the expenditure, based on the Account code.	String	30	Third-level categories of expenditure, such as "Retirement Benefits"
Account Description	Detailed description of the expenditure, based on the Account code.	String	30	Detailed description of expenditures, such as "Dental Insurance" and "Supplies (paper, toner, etc.)"
Fund Code	The 4-digit code indicating the fund the transaction was paid from.	String	4	Digits only, from 0001 through 9999
Fund Group	The grouping of funds the transaction was paid from, based on the Fund Code.	String	30	Fund groupings, such as "Special Funds", "Federal Funds", and "General Fund"
Fund Description	The name of the individual fund the transaction was paid from, based on the Fund Code	String	30	Individual fund names limited to 30 characters, such as "California Beverage Container" and "Motor Vehicle Insurance Account"
Program Code	The 7-digit code indicating the activity undertaken with the expenditure. Each department has its own unique program or programs. The first four digits denote the program, and the last three digits denote the sub-program, if any. When there is no sub-program, the last three digits are '000'.	String	7	Digits only, from 0001000 through 9999999

Field Name	Description	Format	Maximum Length	Values
Program Description	The name of the program undertaken with the expenditure, based on the first four digits of the Program Code.	String	30	Program names, such as "Statewide Systems Development" and "Waste Reduction and Management"
Subprogram Description	The name of the sub-program undertaken with the expenditure, if any, based on the last three digits of the Program Code. If there is no sub-program, the Program Description is repeated in this field.	String	30	Sub-program names, such as "Accounting and Reporting" and "Fleet Administration"
Budget Reference	A code indicating the major purpose of an expenditure, also known as the "character" of the expenditure. Major categories include state operations, local assistance, and capital outlay. Also indicates whether it is a budget act or non-budget act expenditure. Usually 3 digits in length.	String	8	Digits only, from 001 through 999
Budget Reference Category	The highest-level purpose of the expenditure, based on the Budget Reference code.	String	30	High level budget reference categories, such as "State Operations", "Local Assistance", and "Capital Outlay"
Budget Reference Subcategory	The second-level purpose of the expenditure, based on the Budget Reference code.	String	30	Second-level budget reference categories, such as "Budget Act" and "Non-Budget Act"
Budget Reference Description	The detailed description of the purpose of the expenditure, based on the Budget Reference code.	String	30	Detailed budget reference descriptions, such as "BA State Operations Support" and "Non-BA Capital Outlay Proj"
Year of Enactment	The year the funding that paid the expenditure was first authorized. For funding appropriated by the annual Budget Act, Year of Enactment will be no more than five years prior to the Fiscal Year of the expenditure. For continuously appropriated funding, the Year of Enactment is the year the continuous appropriation was first authorized, which could be decades before the Fiscal Year of the expenditure.	Numeric	4	Valid four-digit years
Monetary Amount	The amount of the expenditure, in current US dollars.	Numeric	NA	Valid dollar amounts, including negative amounts for various expenditure adjustments

Vendor Transactions Metadata	
Title	Vendor Transactions
Description	All payments to vendors entered into the accounts payable module of the FI\$Cal System by included departments of the State of California for the time period covered by the dataset (see About page for included departments and time period). This is a subset of the Spending Transactions dataset, with Vendor Name added.
Publisher	Financial Information System for California (FI\$Cal)
Owner	The Department of FI\$Cal runs and maintains the database from which this dataset is extracted, and is responsible for its integrity. Individual departments enter data into the FI\$Cal system and are responsible for its content.
Contact (General Questions)	FI\$Cal Transparency Coordinator, transparency@fiscal.ca.gov
Contact (Data Content)	Individual department contacts, see Contacts page
Release Date	September 17, 2018
Frequency	Monthly. Data published each month includes expenditures for all periods at least 60 days prior to the publication date.
License	Non-exclusive revocable license: see Terms of Use for details
Fields	See Vendor Data Dictionary

Field Name	Description	Format	Maximum Length	Values
Business Unit	The code assigned to each state governmental entity (or a program) for fiscal system purposes. Usually four digits in length.	String	5	Digits only, from 0110 through 9900
Agency Name	The name of the Agency within which the state entity associated with the Business Unit code is located. The highest level of the state organizational hierarchy.	String	30	English-language agency names
Department Name	The name of the state entity associated with the Business Unit code.	String	30	English-language department names
Document ID	An internal identifier sufficient to identify the specific accounts payable voucher in the FI\$Cal System.	String	30	
Accounting Date	The date to which the transaction is assigned in FI\$Cal.	String	10	Dates in YYYY-MM-DD format
Fiscal Year Begin	The calendar year in which the fiscal year of the transaction begins. For example, a value of "2017" means Fiscal Year 2017-18. California's fiscal year runs from July 1 through June 30.	Numeric	4	Valid years, 2016 or later
Fiscal Year End	The calendar year in which the fiscal year of the transaction ends For example, a value of "2018" means Fiscal Year 2017-18.	Numeric	4	Valid years, 2017 or later
Accounting Period	The period of the fiscal year to which the transaction is assigned. Generally equates to the month of the transaction. Transactions that are assigned to adjustment periods in the state accounting system are assigned to period 12 in this dataset.	Numeric	2	Numbers 1 through 12. 1 = July, 12 = June
Vendor Name	The name of the vendor paid by the transaction, if not confidential.	String	30	Vendor names or "Confidential" for transactions with confidential vendors.
Account Code	The code indicating what the expenditure was for. Note that this dataset is limited to account codes beginning with '5', which denotes expenditure transactions. Usually 7 digits in length.	String	10	Digits only, always beginning with '5'
Account Type	The highest-level categorization of the expenditure, based on the Account code.	String	30	Broad categories of expenditure, such as "Operating Expense & Equipment" and "Personal Services"
Account Category	The second-level categorization of the expenditure, based on the Account code.	String	30	Second-level categories of expenditure, such as "Information Technology" and "Staff Benefits"
Account Subcategory	The third-level categorization of the expenditure, based on the Account code.	String	30	Third-level categories of expenditure, such as "Retirement Benefits"
Account Description	Detailed description of the expenditure, based on the Account code.	String	30	Detailed description of expenditures, such as "Dental Insurance" and "Supplies (paper, toner, etc.)"
Fund Code	The 4-digit code indicating the fund the transaction was paid from.	String	4	Digits only, from 0001 through 9999
Fund Group	The grouping of funds the transaction was paid from, based on the Fund Code.	String	30	Fund groupings, such as "Special Funds", "Federal Funds", and "General Fund"
Fund Description	The name of the individual fund the transaction was paid from, based on the Fund Code	String	30	Individual fund names limited to 30 characters, such as "California Beverage Container" and "Motor Vehicle Insurance Accoun"
Program Code	The 7-digit code indicating the activity undertaken with the expenditure. Each department has its own unique program or programs. The first four digits denote the program, and the last three digits denote the sub-program, if any. When there is no sub-program, the last three digits are '000'.	String	7	Digits only, from 0001000 through 9999999
Program Description	The name of the program undertaken with the expenditure, based on the first four digits of the Program Code.	String	30	Program names, such as "Statewide Systems Development" and "Waste Reduction and Management"

Field Name	Description	Format	Maximum Length	Values
Subprogram Description	The name of the sub-program undertaken with the expenditure, if any, based on the last three digits of the Program Code. If there is no sub-program, the Program Description is repeated in this field.	String	30	Sub-program names, such as "Accounting and Reporting" and "Fleet Administration"
Budget Reference	A code indicating the major purpose of an expenditure, also known as the "character" of the expenditure. Major categories include state operations, local assistance, and capital outlay. Also indicates whether it is a budget act or non-budget act expenditure. Usually 3 digits in length.	String	8	Digits only, from 001 through 999
Budget Reference Category	The highest-level purpose of the expenditure, based on the Budget Reference code.	String	30	High level budget reference categories, such as "State Operations", "Local Assistance", and "Capital Outlay"
Budget Reference Subcategory	The second-level purpose of the expenditure, based on the Budget Reference code.	String	30	Second-level budget reference categories, such as "Budget Act" and "Non-Budget Act"
Budget Reference Description	The detailed description of the purpose of the expenditure, based on the Budget Reference code.	String	30	Detailed budget reference descriptions, such as "BA State Operations Support" and "Non-BA Capital Outlay Proj"
Year of Enactment	The year the funding that paid the expenditure was first authorized. For funding appropriated by the annual Budget Act, Year of Enactment will be no more than five years prior to the Fiscal Year of the expenditure. For continuously appropriated funding, the Year of Enactment is the year the continuous appropriation was first authorized, which could be decades before the Fiscal Year of the expenditure.	Numeric	4	Valid four-digit years
Monetary Amount	The amount of the expenditure, in current US dollars.	Numeric	NA	Valid dollar amounts, including negative amounts for various expenditure adjustments