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| **Part 2** | **Fiscal Year 2022 Reporting** |
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| **SUPPLEMENT** | **SECTION IV** |
|   |
| **USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT** |
|   |
| **AttributeName**  | **AttributeShort Name**  | **Attribute Definition** | **Domain** | **System Characters** | **Reference** | **SuppliedBy**  |
| Credit Cohort Year | Cohort Yr | Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years. | 1001 OPIC Working Capital,1992-~~2022~~2023 | 4/N | OMB Circ. No. A-11 | Bulk File |
| Disaster Emergency Fund Code | DEFC | Distinguishes whether the budgetary resources, obligations incurred, unobligated and obligated balances, and outlays are classified as disaster, emergency, wildfire suppression or none of the three. Note - Once one of the three has been identified, the title "Disaster/Emergency/Wildfire Suppression", for example, will be replaced with the actual title identified by OMB such as "Emergency PL 115-56." | A - Emergency PL 115-56B - Emergency PL 115-72C - Emergency PL 115-123D - Emergency PL 115-254E - Emergency PL 116-20F - Emergency PL 116-26G - Emergency PL 116-93H - Disaster PL 116-93I - Emergency PL 116-94J - Wildfire Suppression PL 116-94K - Emergency PL 116-113L - Emergency PL 116-123M - Emergency PL 116-127N - Emergency PL 116-136O - Nonemergency PLs 116-136, 116-139, and 116-260 (Division N)P - Emergency PL 116-139Q - Non Disaster/Emergency/Wildfire SuppressionR - Emergency PL 116-260 (Divisions A-L)S - Disaster PL 116-260T - Wildfire Suppression PL 116-260U - Emergency PL 116-260 (Division M)V - ~~Disaster/Emergency/Wildfire Suppression~~ Nonemergency PL 117-2W - Disaster/Emergency/Wildfire SuppressionX - Disaster/Emergency/Wildfire SuppressionY - Disaster/Emergency/Wildfire SuppressionZ - Disaster/Emergency/Wildfire Suppression | 1/A | OMB Guidance/TFM | Bulk File |
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