|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 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-~~2021~~ 2022 | 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 115-56,  B - Emergency PL 115-72,  C - Emergency PL 115-123,  D - Emergency PL 115-254,  E - Emergency PL 116-20,  F - Emergency PL 116-26,  G - Emergency PL 116-93,  H - Disaster PL 116-93,  I - Emergency PL 116-94,  J - Wildfire Suppression PL 116-94,  K - Emergency PL 116-113,  L – ~~Disaster/Emergency/Wildfire Suppression~~ Emergency PL 116-123,  M - ~~Disaster/Emergency/Wildfire Suppression~~ Emergency PL 116-127,  N - ~~Disaster/Emergency/Wildfire Suppression~~ Emergency PL 116-136,  O - ~~Disaster/Emergency/Wildfire Suppression~~ Nonemergency PL 116-136,  P - Disaster/Emergency/Wildfire Suppression,  Q - Non Disaster or Emergency,  R - Disaster/Emergency/Wildfire Suppression,  S - Disaster/Emergency/Wildfire Suppression,  T - Disaster/Emergency/Wildfire Suppression | 1/A | OMB Guidance/TFM | Bulk File |