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| **Part 2** | **Fiscal Year 2021 Reporting** |
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| **SUPPLEMENT** | **SECTION IV** |
|   |
| **USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT** |
|   |
| **AttributeName**  | **AttributeShort Name**  | **Attribute Definition** | **Domain** | **System Characters** | **Reference** | **SuppliedBy**  |
| 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, ~~and~~ 116-139, and 116-260 (Division N)P - Emergency PL 116-139Q - Non Disaster/~~or~~ Emergency/Wildfire SuppressionR - ~~Disaster/Emergency/Wildfire Suppression~~ Emergency PL 116-260 (Divisions A-L)S - ~~Disaster/Emergency/Wildfire Suppression~~ Disaster PL 116-260T - ~~Disaster/Emergency/Wildfire Suppression~~ Wildfire Suppression PL 116-260U - ~~Disaster/Emergency/Wildfire Suppression~~ Emergency PL 116-260 (Division M)V - Disaster/Emergency/Wildfire SuppressionW - Disaster/Emergency/Wildfire SuppressionX - Disaster/Emergency/Wildfire Suppression | 1/A | OMB Guidance/TFM | Bulk File |
| **IRC Handout Bulletin No. 2021-12** |  | **February 10, 2021** |