## Part 2 SUPPLEMENT

## U.S. Standard General Ledger - Account Attribute Definition Report

Attribute Name	Short Name	Attribute Definition	Domain	System Chars	Reference	Supplied By
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- <del>2021</del> 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 115-123, D - 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 116-126, O - 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, T - Disaster/Emergency/Wildfire Suppression,	1/A	OMB Guidance/TF M	Bulk File

IRC Handout April 2020