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| **Part 2** | | | **Fiscal Year 2021 Reporting** | | | |
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| **SUPPLEMENT** | | | **SECTION IV** | | | |
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| **USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT** | | | | | | |
|  | | | | | | |
| **Attribute Name** | **Attribute Short  Name** | **Attribute  Definition** | **Domain** | **System  Characters** | **Reference** | **Supplied By** |
| 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 - Emergency PL 116-123 M - Emergency PL 116-127 N - Emergency PL 116-136  O – Nonemergency PLs 116-136, ~~and~~ 116-139, and 116-260 (Division N) P - Emergency PL 116-139 Q - Non Disaster/~~or~~ Emergency/Wildfire Suppression R - ~~Disaster/Emergency/Wildfire Suppression~~ Emergency PL 116-260 (Divisions A-L) S - ~~Disaster/Emergency/Wildfire Suppression~~ Disaster PL 116-260 T - ~~Disaster/Emergency/Wildfire Suppression~~ Wildfire Suppression PL 116-260 U - ~~Disaster/Emergency/Wildfire Suppression~~ Emergency PL 116-260 (Division M) V - Disaster/Emergency/Wildfire Suppression W - Disaster/Emergency/Wildfire Suppression X - Disaster/Emergency/Wildfire Suppression | 1/A | OMB Guidance/TFM | Bulk File |
| **IRC Handout Bulletin No. 2021-12** | | |  | **February 10, 2021** | | |