

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

Attribute Name	Short Name	Attribute Definition	Domain	System Chars	Reference	Supplied By
BEA Category Indicator	BEA Cat	At a USSGL account lever, iIndicates whether the Budget Enforcement Act (BEA) category is discretionary or mandatory or discretionary . Additionally, the BEA Category is also used at a Treasury account level for governmentwide reporting. For Treasury expenditure accounts, this category may be classified as discretionary (D), mandatory (M), or split (S). For Treasury receipt accounts, this category may be classified as discretionary (D), governmental (G), mandatory (M), net income (N), or split (S). Note – Split means that agency is reporting both discretionary and mandatory categories.	D - Discretionary, M - Mandatory	1/A	OMB Circ. No. A-11	Bulk File
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- 2024 2025	4/N	OMB Circ. No. A-11	Bulk File

