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| BEA Category Indicator | BEA Cat | At a USSGL account lever, i~~I~~ndicates 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 |