

**PROPOSED CHANGES TO CURRENT USSGL ACCOUNTS FOR FISCAL 2016**

**Account Title:** Capitalized Loan Interest Receivable - Non-Credit Reform  
**Account Number:** 135100  
**Normal Balance:** Debit

**Definition:** The amount of accrued interest due on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled. **Also used to record the related receivable resulting from the accretion of the original issue discount for Black Lung Disability Trust Fund Obligations.** This account does not close at yearend.

**Justification:** *Update definition to clarify its use for the Black Lung Disability Trust Fund Obligations*

**Account Title:** Capitalized Loan Interest Payable - Non-Credit Reform  
**Account Number:** 251100  
**Normal Balance:** Credit

**Definition:** The amount of accrued interest owed on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled. **Also used to record the related payable resulting from the accretion of the original issue discount for Black Lung Disability Trust Fund Obligations.** This account does not close at yearend.

**Justification:** *Update definition to clarify its use for the Black Lung Disability Trust Fund Obligations*