**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***