

DEFINED BENEFIT PENSION LIABILITY LEDGER

General Ledger Account Template

COMPANY/ENTITY NAME:

PENSION PLAN NAME:**ACCOUNT CODE:**

FISCAL YEAR:

ACTUARIAL VALUATION DATE

DISCOUNT RATE APPLIED:

ANNUAL FUNDED STATUS SUMMARY

PENSION METRIC	BEGINNING BALANCE	ADJUSTMENTS / CHANGES	ENDING BALANCE
Projected Benefit Obligation (PBO)			
Fair Value of Plan Assets (FVPA)			
Funded Status (PBO - FVPA)			
Unrecognized Prior Service Cost / (Credit)			
Unrecognized Net Actuarial (Gain) / Loss			

PENSION LIABILITY LEDGER TRANSACTIONS

[illegible]

DATE	REFERENCE NO.	DESCRIPTION / TRANSACTION DETAILS	DEBIT (-)	CREDIT (+)	CUMULATIVE BALANCE

PREPARED BY (PLAN ADMINISTRATOR / ACCOUNTANT)

APPROVED BY (CHIEF FINANCIAL OFFICER / CONTROLLER)