

U.S. Government Standard General Ledger  
Summary of Changes  
TFM Bulletin No. 2011-02

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
<b>Bulletin 2011-02</b>					
<b>V USSGL Crosswalks to Standard External Reports:</b>					
<b>Statement of Net Cost:</b>					
	<u>Line</u>				
V	Ln 1	Added footnote "6" to USSGL account 7290	Bulletin 2011-01	2010	NetCost
V	Ln 2	Added footnote "6" to USSGL account 7190	Bulletin 2011-01	2010	NetCost
V	Ln 4 (old)	Revised line number from 4 to 6	Bulletin 2011-01	2010	NetCost
V	Ln 4 (new)	Added "(Gain)/Loss on pension, ORB, or OPEB Assumption changes (Note 15)"; Added USSGL accounts 7190 and 7290	Bulletin 2011-01	2010	NetCost
V	Ln 5 (old)	Revised line number from 5 to 7	Bulletin 2011-01	2010	NetCost
V	Ln 5 (new)	Added "Net Program costs including Assumption changes"; Added calculation "This line is calculated. Equals the sum of lines 3 through 4."	Bulletin 2011-01	2010	NetCost
V	Ln 6 (old)	Revised line number from 6 to 8	Bulletin 2011-01	2010	NetCost
V	Ln 6 (new)	Added footnote "6" to USSGL account 7290	Bulletin 2011-01	2010	NetCost
V	Ln 7	Added footnote "6" to USSGL account 7190	Bulletin 2011-01	2010	NetCost
V	Ln 8	Revised calculation	Bulletin 2011-01	2010	NetCost
	<u>Footnotes</u>				
V	Fnt 6	Added	Bulletin 2011-01	2010	NetCost
V	Fnt 7	Added	Bulletin 2011-01	2010	NetCost
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V	Fnt 5	Added	Bulletin 2011-01	2011	NetCost