

**SUMMARY OF MAJOR CHANGES TO
DoD 7000.14R, VOLUME 6B, CHAPTER 8
“STATEMENT OF FINANCING”**

All changes are denoted in blue font

Substantive revisions are denoted by a ★ preceding the section, paragraph, table or figure that includes the revision

Hyperlinks are denoted in *underlined, bold, italic, blue font*

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Effective fiscal year 2007, the Statement of Financing (SOF) is presented as a note per OMB’s authority under SFFAS 7 and will no longer be considered a Basic Financial Statement. Refer to FMR, Vol. 6B, Chapter 10, for a discussion of the disclosure requirements.	Deletion