

**SUMMARY OF MAJOR CHANGES TO
DoD 7000.14-R, VOLUME 13, CHAPTER 10
“MISCELLANEOUS”**

All changes are denoted by blue font

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

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

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	This chapter has been deleted. The International Balance of Payments section has been combined in Chapter 7, “Financial Reporting,” and the Audit section in Chapter 9, “Internal Controls.” The cash method of accounting requirements are no longer applicable as stated in Chapter 1, “Nonappropriated Fund Accounting.”	Delete