

**SUMMARY OF MAJOR CHANGES TO
DOD 7000.14-R, VOLUME 6B, CHAPTER 9
“STATEMENT OF CUSTODIAL ACTIVITY”**

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	Based on guidance in the Statement of Federal Financial Accounting Standards No. 31 “Accounting for Fiduciary Activities” the Statement of Custodial Activity is not required as part of the Department’s financial statements. Balances previously reported on the Statement of Custodial Activity are now reflected on the Department’s Balance Sheet.	Deletion