

**SUMMARY OF MAJOR CHANGES TO  
DOD 7000.14-R, VOLUME 6B, CHAPTER 14  
“DISCLOSURE CHECKLIST”**

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	This chapter was originally developed to serve as a financial statement disclosure reference source for the requirements published by the Federal Accounting Standards Advisory Board (FASAB). This information is duplicated within the DoD Standard Guidance Checklist, which is updated to address the current accounting, reporting and disclosure requirements in accordance with the GAO/PCIE Volume 3, “Financial Audit Manual” (FAM), and OMB Circular No. A-136, “Financial Reporting Requirements,” as revised. The GAO/PCIE FAM can be found at: <a href="#">U.S. GAO - GAO/PCIE FinancialAuditManual(FAM)</a> . The OMB Circular A-136 can be found at: <a href="http://www.whitehouse.gov/omb/circulars/index-ffm.html">http://www.whitehouse.gov/omb/circulars/index-ffm.html</a> . This information is also available on the FASAB website at <a href="http://www.fasab.gov/codifica.html">http://www.fasab.gov/codifica.html</a> .	Deletion