

**SUMMARY OF MAJOR CHANGES TO  
DOD 7000.14-R, VOLUME 1, CHAPTER 2  
“CONCEPTUAL FRAMEWORK”**

**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	<p><b>This chapter is hereby deleted. The overall conceptual framework of the Department of Defense (DoD) accounting systems structure is incorporated under the Standard Financial Information Structure (SFIS). Financial management policy guidance covering SFIS is covered in <u>Volume 1, Chapter 4</u> of this Regulation. In addition, information addressing “Federal Financial Management Improvement Act (FFMIA) of 1996 Compliance, Evaluation, and Reporting,” to include financial systems Internal Management Controls is covered in <u>Volume 1, Chapter 3</u> of this Regulation. All other information addressing Internal Management Controls is covered in each respective chapter of this Regulation. A copy of this chapter dated December 1998 will be held in reserve for possible future use as deemed necessary</b></p>	Deletion