

**SUMMARY OF MAJOR CHANGES TO  
DOD 7000.14-R, VOLUME 6B, APPENDIX B  
“RECONCILIATION REQUIREMENTS FOR THE  
ANNUAL FINANCIAL STATEMENTS”**

All changes are denoted by **blue font**.

Substantive revisions are denoted by a ★ preceding the section, paragraph, table, or figure with the substantive change or revision

Hyperlinks are identified by *underlined, bold italic fonts*.

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
<b>Appendix B</b>	Reconciliations used within the Department of Defense can be accessed in the <u><i>Defense Departmental Reporting System (DDRS) Audited Financial Statements (AFS)</i></u> or <u><i>DDRS-AFS PKI</i></u> . This information is addressed in Chapter 1, Paragraph 010704 of this volume.	<b>Deletion</b>