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UNCLASSIFIED

RTTUZYUM RUEDARZ0001 021410Z-UUUU-RCUCOSUU
ZNR UUUUU
R 021410Z NOV 94
FM DFAS-DENVER CENTER DENVER CO//ANBG//
AIG EIGHT SIX TWO THREE
AIG EIGHT SIX TWO FOUR
AIG EIGHT SIX TWO SIX
AIG NINE FOUR ONE ONE//IMPD/MSIPD//
THREE SIX ONE TTS SHEPPARD AFB TX//TTGBF//
INFO SAF WASHINGTON DC//FMPB/MIIR/AAIPSP/AAISML//
SAF RANDOLPH AFB TX//FM-OP//
DFAS HQ WASHINGTON DC//A/F//
ZEN/DAO-DE CLOSURE DENVER CO//F//
DFAS-DENVER CENTER DENVER CO//AAB/WF/ADR/ANB/AO/WAP/IR/
DRA/ANC/WLS//

UNCLAS

SUBJECT: INTERM MESSAGE CHANGE (IMC) 94-6 TO AFR 177-101,
FEBRUARY 15, 1991

PART I

1. PAGE 104, SUBPARAGRAPH 12-12A(1). REPLACE PARAGRAPH AS FOLLOWS:
"AN ACQUISITION COST, OR WHERE APPLICABLE, AN ESTIMATED FAIR MARKET VALUE
(FMV) OF \$5,000 OR MORE FOR ASSETS ACQUIRED PRIOR TO OCTOBER 1, 1991; \$15,000
OR MORE FOR ASSETS ACQUIRED FROM OCTOBER 1, 1991, THROUGH SEPTEMBER 30,
1993; \$25,000 OR MORE FOR ASSETS ACQUIRED FROM OCTOBER 1, 1993, THROUGH
SEPTEMBER 30, 1994; AND \$50,000 OR MORE FOR ASSET ACQUIRED ON OR AFTER
OCTOBER 1, 1994."

PART II

1. DO NOT POST THIS TO YOUR REGULATION.
2. THIS IMC WILL BE INCORPORATED IN FUTURE PAGE-INSERT CHANGE 4.
3. UPDATE TO THIS REGULATION IS BEING MADE TO CHANGE THE CAPITALIZATION
CRITERIA FOR FISCAL YEAR 1995 (EFFECTIVE OCTOBER 1, 1994). THE NEW
CAPITALIZATION CRITERIA IS: ASSETS WITH A USEFUL LIFE OF 2 YEARS OR MORE AND
AN ACQUISITION COST EQUAL TO OR EXCEEDING THE EXPENSE/INVESTMENT FUNDING
THRESHLD USED BY CONGRESS FOR APPROPRIATING DOD OPERATING (EXPENSE) AND
PROCUREMENT (INVESTMENT) APPROPRIATIONS. FOR FISCAL YEAR 1995, THE AMOUNT IS
\$50,000.
4. POINTS OF CONTACT FOR THIS CHANGE ARE MR. RICHARD JOSEPH, MS. ALBERTA
BREHM, DFAS-DE/ANBG, DSN 926-6558. POINT OF CONTACT FOR AFR 177-101 IS MS.
MICHELLE RENDON, DFAS-DE/ANBG, DSN 926-6558.
RICHARD JOSEPH, SYSTEMS ACCOUNTNT
DFAS-DE/ANBG, 6-6558

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