

RAAUZYUW RUEDARZ0001 0642105-UUUU--RUCOSUU.
ZNR UUUUU
R 042105Z MAR 96 ZYB
FM DFAS-DENVER CENTER DENVER CO//ANBG//
TO AIG EIGHT SIX TWO TWO
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/DFAS-DENVER CENTER DENVER CO//ADA/ADC/ADF/ADR/ANAA/ANAC/ANBG/
AO/IR/WAP/WLS//

BT

UNCLAS

SUBJ:INTERIM MESSAGE CHANGE (IMC) 96-2 TO AFR 177-101, FEBRUARY 15,
1991

PART I

1. PAGE 106, PARAGRAPH 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; \$50,000 OR MORE FOR
ASSETS ACQUIRED FROM OCTOBER 1, 1994 THROUGH SEPTEMBER 30, 1995; AND
\$100,000 OR MORE FOR ASSETS ACQUIRED ON OR AFTER OCTOBER 1, 1994."

PART II

1. DO NOT POST THIS PART TO YOUR REGULATION.
2. THIS IMC WILL BE INCORPORATED IN FUTURE REVISION TO AFR 177-101
UNDER DFAS-DER 177-101.
3. THIS REPLACES CHANGES MADE TO SUBPARAGRAPH 12-12A(1) IN IMC 94-6.
4. UPDATE TO THIS REGULATION IS BEING MADE TO CHANGE THE
CAPITALIZATION CRITERIA FOR FISCAL YEAR 1996 (EFFECTIVE OCTOBER 1,
1995). 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 THRESHOLD USED BY CONGRESS FOR
APPROPRIATING DOD OPERATING (EXPENSE) AND PROCUREMENT (INVESTMENT)
APPROPRIATIONS. FOR FISCAL YEAR 1996, THE AMOUNT IS \$100,000.
5. POINTS OF CONTACT ARE MR. RICHARD JOSEPH AND MS. MICHELLE RENDON,
DFAS-DE/ANBC, DSN 926-6558.

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