



DEPARTMENT OF THE ARMY
U.S. ARMY CORPS OF ENGINEERS
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CELD-MS

MAR 10 2006

MEMORANDUM FOR COMMANDERS/DIRECTORS, MAJOR SUBORDINATE
COMMANDS AND FIELD OPERATING ACTIVITIES

SUBJECT: Property Accountability Threshold Change to \$5,000

1. References:

a. HQDA Message R281806Z Apr 04, subject: Property Accountability Threshold Change to \$5,000 for Property Accountability Below the Stock Record Account (enclosure 1).

b. Memorandum, CELD-MS, 25 February 2005, Subject: Property Accountability Threshold Change to \$5,000 for Property Accountability (enclosure 2).

c. Department of Defense Instruction (DoDI) 5000.64, Defense Property Accountability dated 13 Aug 02.

d. Army Regulation (AR) 735-5, Policies and Procedures for Property Accountability, 28 February 2005.

e. Army Regulation (AR) 710-2, Supply Policy Below the National Level, 8 July 2005.

2. This memorandum provides procedural guidance on implementing the threshold change for property accountability within the U.S. Army Corps of Engineers (USACE). Formal accountable records are no longer required for property having a unit acquisition cost of less than \$5,000, regardless of Federal Supply Class (FSC), within the guidelines established in AR 710-2 paragraph 2-5.

3. Reference 1a is the authority for all Army activities to implement the above referenced changes to formal accountability requirements. The change allows removal of qualifying personal property items from the property books, except those items listed in AR 710-2 paragraph 2-5. Items removed from the property records resulting from this threshold change no longer require formal accountability and are to be controlled as durable items. USACE procedural guidance is at enclosure 3.

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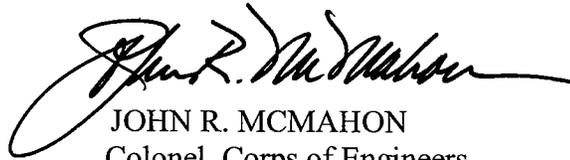
4. Accountable records shall be established for all property purchased, leased, or otherwise obtained, having a unit acquisition cost of \$5,000 or more (and land, regardless of cost), and items that are sensitive or classified or categorized as Reportable Item Control Code (RICC) other than 0 (zero), and any other property as determined by the Commander or Property Book Officer (PBO) in accordance with reference 1e.

5. This change to Army policy does not relieve personnel of command, supervisory, direct, custodial, or personal responsibilities for Government property stewardship as defined in reference 1d, regardless of value or accountability status. Internal controls should be reviewed to ensure property care, control and storage to manage and safeguard against loss, damage, destruction or theft.

6. Point of Contact is Ms. Belinda K. Taswell, CELD-MS, (202) 761-0288.

FOR THE COMMANDER:

Encl
as



JOHN R. MCMAHON
Colonel, Corps of Engineers
Chief of Staff