



ACQUISITION  
TECHNOLOGY  
AND LOGISTICS

OFFICE OF THE UNDER SECRETARY OF DEFENSE  
3000 DEFENSE PENTAGON  
WASHINGTON, DC 20301-3000

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MEMORDANUM FOR DEPUTY ASSISTANT SECRETARY OF THE ARMY  
(FINANCIAL OPERATIONS)  
DIRECTOR, OFFICE OF FINANCIAL MANAGEMENT  
OPERATIONS, DON  
DEPUTY ASSISTANT SECRETARY OF THE AIR FORCE  
(FINANCIAL OPERATIONS)  
USSCOM, DIRECTOR OF SORR – J-8

SUBJECT: Military Equipment Valuation Program Policy Implementation Guidance –  
Pods and Internal Use Software

The Deputy Chief Financial Officer and Director, Acquisition Resources and Analysis established a set of principal-based business rules to be followed in order to value military equipment. These rules have been issued in a jointly signed memorandum, subject: Military Equipment Valuation Project Business Rules, dated June 8, 2005. Because the business rules are principle-based, they do not provide guidance for every specific question regarding valuation. Accordingly, the Property and Equipment (P&E) Policy Office, from time-to-time, will issue implementation guidance that is arrived at by consensus with the Military Departments and reviewed by the Director, Accounting and Finance Policy and Analysis and the Office of the DoD Inspector General.

The P&E Policy Office has prepared just such guidance for the treatment of pods and the definition of internal use software. The pods and internal use software guidance are attached for your information and use. They are also posted on the military equipment valuation website at [www.acq.osd.mil/me](http://www.acq.osd.mil/me).

If you have any questions or need additional information, please contact Mr. Harry Chelpon at 703-604-6350 ext 125 or by e-mail at [harry.chelpon@osd.mil](mailto:harry.chelpon@osd.mil).

*Richard K. Sylvester*  
Richard K. Sylvester  
Deputy Director, AR&A  
(Property & Equipment Policy)

Attachments  
As stated

cc: Dir, A&FP&A

