



**DEPARTMENT OF THE ARMY**  
**OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY**  
**FINANCIAL MANAGEMENT AND COMPTROLLER**  
**109 ARMY PENTAGON**  
**WASHINGTON DC 20310-0109**

SAFM-CE

13 December 2024

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Updated Army Cost Analysis Manual (CAM)

1. References:

- a. Army Regulation 11-18, The Cost and Economic Analysis Program, dated 29 August 2019.
  - b. Army Cost Analysis Manual (CAM) 2020.
  - c. Army Directive 2024-02 (Enabling Modern Software Development and Acquisition Practices), 11 March 2024.
2. Army Directive 2024-02, 1.c, directed the Assistant Secretary of the Army Financial Management and Comptroller (ASA FMC) to update guidance on cost estimating to modernizing software cost estimating and align it to modern software development practices. ASA FMC establishes policy and procedure for cost estimating through the Army Cost Analysis Manual (CAM) as directed through Army Regulation 11-18, 1.a. In furtherance of this mission, and recognizing the need for updated cost and economic analysis guidance, the Deputy Secretary of the Army for Cost and Economics (DASA-CE) has developed the 2024 Army Cost Analysis Manual (CAM).
3. The 2024 Army CAM supercedes the 2020 Army CAM as the authoritative source for Army costing.

Stephen B. Loftus  
Deputy Assistant Secretary of the Army  
(Cost and Economics)

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