

U.S. Department of Energy
Washington, D.C.

ORDER -

DOE 2200.7

5-2-88

SUBJECT: COST ACCOUNTING

1. PURPOSE. To provide Department of Energy (DOE) policy and general procedures ~~for~~ the cost accounting of products, services, and construction projects and for the establishment of prices and charges for goods and services to Federal and non-Federal entities.
2. SCOPE. The provisions of this Order apply to all Departmental Elements and Integrated contractors performing work for the Department as provided by law and/or contract and as implemented by the appropriate contracting officer.
3. APPLICABILITY. (See DOE 2200.4, page I-1, paragraph 1.)
4. REFERENCE. DOE 2200.4, ACCOUNTING OVERVIEW, of 3-31-88, Attachment 2, References, **provides** a consolidated listing of authoritative reference sources for all subject matter contained in the accounting directives (DOE 2200 series).
5. OBJECTIVE. To ensure that all costs of materials are properly accounted for and that inventories are priced to recoup **full** costs unless specified otherwise by law.
6. DEFINITIONS. DOE 2200.4, Attachment 1, Definitions, provides a consolidated glossary of financial terms used in the accounting directives. In some **instances** a term may be defined within the text of an Order where its use is limited to the immediate text.
7. RESPONSIBILITIES. DOE 2200.4, Chapter 111, Responsibilities, contains the **responsibilities** for accounting directives.

BY ORDER OF THE SECRETARY OF ENERGY:



LAURENCE F. DAVENPORT
Assistant Secretary
Management and Administration

DISTRIBUTION:

INITIATED BY.

All Departmental Elements

Office of Financial Policy

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TABLE OF CONTENTS

CHAPTER I - COSTING

(Reserved)

CHAPTER II - PRICING

(Reserved)