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

ORDER

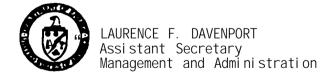
DOE 2200.7

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. <u>SCOPE</u>. 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. <u>APPLI CABILITY</u>. (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, <u>OBJECTIVE</u>. 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. <u>DEFINITIONS.</u> **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:



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