

52.243-6 Change Order Accounting.

As prescribed in [43.205\(f\)](#), the *contracting officer* may insert a clause, substantially the same as follows:

Change Order Accounting (Apr 1984)

The *Contracting Officer* may require *change order* accounting whenever the estimated cost of a change or series of related changes exceeds \$100,000. The Contractor, for each change or series of related changes, *shall* maintain separate accounts, by job order or other suitable accounting procedure, of all incurred segregable, *direct costs* (less allocable credits) of work, both changed and not changed, allocable to the change. The Contractor *shall* maintain such accounts until the parties agree to an equitable adjustment for the changes ordered by the *Contracting Officer* or the matter is conclusively disposed of in accordance with the Disputes clause.

(End of clause)

Parent topic: [52.243 \[Reserved\]](#)