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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 \[Reserved\]](#)