

## | **Adjusting Journal Entries-Labor Transfers**

### **FRAUD INDICATORS**

- **Transfers from fixed-price Government or commercial contracts.**
- **Transfers from or to cost-type Government contracts.**
- **Transfers from or to indirect accounts.**
- **Transfers from contracts to Bid and Proposal (B&P) and Independent Research and Development (IR&D) accounts.**
- **Transfers to any type of holding or suspense account.**
- **Transfers from one contract line item or work order to another line item or work order on the same contract but with different appropriations.**