

CHAPTER 12

TRANSFERS

1. INTRODUCTION.

- a. **Purpose.** This chapter describes the general principles governing accounting transfers between DOE offices, between integrated contractors, between DOE and its integrated contractors, and to and from Federal agencies, and establishes the principles and procedures of financing and accounting for costs of work performed by one DOE office or integrated contractor for another. Transfers are further identified in the Standard General Ledger Chart of Accounts and Related Codes.
- b. **Applicability.** The provisions of this chapter apply to all Departmental elements (referred to hereafter as “offices”) and to all DOE integrated contractors (referred to hereafter as “contractors”).
- c. **General.** All transfers shall be authorized in advance by the respective organizations concerned with the transactions to enable management to plan effectively and administer programs within available funds and under established cost ceilings. Authorizations are made specifically to cover the scope of the work, cost limitations, budget and reporting classification chargeable, and the method of financing. It is the responsibility of the organization (office or contractor) performing the work not to exceed the amount provided in the transfer authorization. If a contractor is performing the work and an overrun appears likely, it is the contractor’s responsibility to inform the cognizant performing office to ensure that the authorization is modified accordingly.
- d. **Policy.**
 - (1) The DOE offices and the contractors processing the transfers shall account for transfers in accordance with criteria contained in this chapter.
 - (2) Performance of work involving transfers must be based on proper authority prior to initiation of work and transfer of cost.
 - (3) The respective offices that are issuing and receiving the transfer documents shall be responsible for researching and correcting any monthly Management Analysis Reporting System (MARS) differences caused by out-of-balance conditions within reciprocal transfer accounts.

2. **TRANSFER OF FUNDS METHODS.** Work between one DOE field office or contractor and another DOE field office or contractor is to be handled by either the Interoffice Work Order (IWO) or Budget and Reporting Classification Code (B&R) YN1901/1902 process, which are described below. These methods assume the authorizing and performing offices are integrated contractors. If the authorizing and/or performing entity is a field office, similar methods would apply except for the making of contract modifications. For all work, the performing contractor shall enter the Other Party Identification Code (OPI) of the authorizing contractor.

- a. **Change in Approved Funding Program (AFP).** When the Departmental element with programmatic responsibility determines that the mission, as well as the work, is to be

transferred from one office to another, the Departmental element shall submit the proposed AFP to the Office of Budget. Once the Office of Budget approves the AFP change and issues the related HQ F 2260.2, "Advice of Allotment," the performing office has the programmatic and obligational authority to incur costs and pay bills. Detailed AFP procedures are described in DOE M 135.1-1, Budget Execution.

- b. For Work of \$250,000 or More.** Field offices will use the IWO System when one DOE contractor performs work of \$250,000 or more for another contractor and/or field offices. If the initial authorization is less than \$250,000 but it is believed the entire effort will exceed \$250,000, the IWO System shall be used.
- (1) The authorizing contractor prepares an IWO (see Attachment 12-1) for work of \$250,000 or more and forwards it to the authorizing field office (that is, the requesting office) for approval and transmittal to the performing office and contractor for acceptance. The finance officer for the authorizing contractor and the chief financial officer (CFO) obligation coordinator for the authorizing field office sign the IWO. For pricing purposes, funding sources, including Work for Others, must be specifically identified on the IWO. This document provides budget authority to the performing field office under B&R 820101000.
 - (2) Once received by the performing field office, the CFO obligation coordinator signs the IWO and transmits it to the performing contractor. The finance officer for the performing contractor signs the IWO and returns a copy to the authorizing field office. Based on the executed IWO, the authorizing field office records a decrease to its fund availability through a credit allotment, and a deobligation through a modification to the authorizing contractor's contract under B&R 820102000. Concurrently, the performing field office records an increase to its fund availability through a debit allotment and increases the obligational authority through a contract modification to the performing contractor's contract under 820101000.
 - (3) The authorizing office will determine the appropriation and operating fund type that will be used. The IWO should be received by the performing field office no later than the 15th of the month to allow sufficient time to complete the acceptance process and be included in the contractor's financial plan. Both field offices must record the allotment and obligation entries in the same month.
 - (4) Once the field offices have recorded the changes in their funding availability and obligations, the performing contractor incurs costs, makes payments, and issues a transfer document (DOE F 2240.7, "Transfer Voucher") to the authorizing contractor and records a charge to Account 8111, Transfers Issued. The authorizing contractor records costs against its program obligation; and, based on the receipt of the transfer, records a credit to Account 8112, Transfers Received. The entries to the transfer accounts liquidate the B&R 8201 uncoded balances at each field office. All cost transfers must be received by the 20th of the month with the exception of the September cutoff date, which is determined by the Departmental accounting schedule. The transfer accounts are described in the Standard General Ledger Chart of Accounts and Related Codes.
 - (5) Upon completion of the work, the performing contractor notifies the authorizing contractor of any remaining balances as part of the final cost transfer. The

authorizing contractor initiates the withdrawal of any remaining funds through an amendment to the IWO. Based on the executed IWO amendment, the performing field office records a decrease to its fund availability and reduces the obligational authority of the performing contractor through a contract modification and B&R 820101000. The authorizing field office records an increase to its funds availability and an obligation under B&R 820102000. These transactions shall be reported by each field office in the same month and in the same appropriation specified on the IWO.

- (6) Any modifications made to existing IWOs must be documented and recorded through an amendment to the IWO by the authorizing field office in accordance with paragraphs 2b(1) and (2) above. If the amendment reduces the total of the work order to less than \$250,000, the effort should continue to be handled using the same method.

c. **For Work Under \$250,000.** Interoffice work that is below the \$250,000 threshold and is not expected to exceed that amount will be accounted for and reported in B&R YN1901, Work Performed for Other DOE Locations, with the offsetting revenue reported in B&R YN1902, Earned Revenue or Collections, by the performing contractor/field office.

- (1) The authorizing contractor completes a memorandum purchase order (MPO) and notes the fund type if applicable. The MPO should include, at a minimum, the terms and conditions, a not-to-exceed amount, a brief statement of work, and the OPI code. Once completed, the MPO is forwarded to the performing contractor for acceptance. After accepting the MPO, the performing contractor initiates the work.
- (2) Performing contractors report a single amount reflecting current-month and cumulative year-to-date MPOs that have been received, including modifications, to their designated field offices at month-end. The field office records summary obligation entries against YN1901 and YN1902 to provide full accountability through the current month of interoffice work accepted by the contractors.

3. INTRAOFFICE COST TRANSFERS. An office may elect to transfer fund costs within a field office complex (intraoffice transfer) without the transfer of related payments between the MARS reporting organizations of that office. B&R 8202 shall provide intraoffice funding authority for one organization to furnish materials or services to another that has the programmatic obligations for the work. When intraoffice transfers are used, the DOE office shall establish an obligation for the performing organization in B&R 820201000, Transfers to Others, and a deobligation for the authorizing organization in B&R 820202000, Transfers from Others, based on the work authorized and the appropriate contract modification. For example, the Oak Ridge Operations Office (OR) has contracts with utility companies to supply electric power to its contractors. OR obligates the utility contracts against B&R 820201000 based on contractual requirements, and deobligates the integrated contract against B&R 820202000 and obligates program funds to cover the cost of the electric power to be used. The obligations in B&R 8202 should net zero at this time. As the utility company bills OR, OR pays the bill, charges it against Account 8111, Transfers Issued, and transfers the cost to the integrated contractor. OR uses DOE F 2240.7, "Transfer Voucher," as the formal notice of costs transferred. Upon the contractor's receipt of the transfer voucher, the contractor credits Account 8112, Transfers Received, and charges the

appropriate programmatic B&R for the costs transferred. Each office must ensure that obligations and transfers that are reported in B&R 8202 in its monthly MARS submission to Headquarters, net zero by fund. Each office electing to use this method shall develop procedures describing the authorization, documentation, cutoff dates, and other guidelines.

- 4. TRANSFER OF CONTRACTUAL DOCUMENTS BETWEEN OFFICES.** Organizational or mission responsibility changes may require the transfer of contractual documents between offices. The transferring accounting office shall transfer contracts only after changes to the AFP and transfer of accounting records have been completed. The program office shall not initiate transfer of contracts to become effective 45 days or less before the end of the fiscal year or 45 days or less after the end of the fiscal year, unless all activities involved concur in the transfer. No contracts shall be transferred that are within 90 days of being closed out.

- a. Headquarters Program Offices or Field Program Offices** initiating a transfer of contract shall perform the following functions:

- (1) Receive written concurrence from the receiving program office; submit a request for the contract transfer, in the form of DOE F 4200.33, "Procurement Request-Authorization," to the appropriate procurement office; and prepare the necessary AFP change. The procurement request-authorization shall be the official document from the program office authorizing the transferring procurement office to effect the transfer. The program office shall prepare a request for a contract transfer in advance to ensure that actions are completed prior to the effective date of the contract transfer. Field organization program offices shall forward the AFP request to the appropriate Headquarters program office for approval. Upon approval, the Headquarters program office shall submit the AFP change with its regular AFP input to the Office of Budget. DOE M 135.1-1, Budget Execution, contains the procedures and format to use when effecting a change to the AFPs.
- (2) Provide written notification of the impending transfer to the receiving program office, and provide copies to the transferring and receiving accounting offices at the time the request for contract transfer is prepared.
- (3) Coordinate the cutoff date with the transferring accounting office and the receiving procurement office to allow sufficient time for the effective date.
- (4) Ensure that the program office initiates no transfers to be effective 45 days or less before the end of the fiscal year or 45 days or less after the end of the fiscal year, unless concurrence has been received from all affected elements.

- b. Transferring Procurement Office** shall perform the following functions:

- (1) Coordinate and formally advise the transferring and receiving program, budget, and accounting offices of the contract transfer.
- (2) Establish an effective date for the transfer, in coordination with the transferring and receiving program, budget, and accounting offices.
- (3) Establish a cutoff date for processing invoices, in coordination with the transferring accounting office.

- (4) Ensure that the contractor is aware of the impending transfer and is notified of the on which it is to begin submitting invoices to the receiving procurement office.
 - (5) Ensure that no contracts are transferred that are within 90 days of being closed out.
 - (6) Ensure that the contract numbers are not changed.
 - (7) Complete and enter into the Procurement Assistance Data System data base appropriate documentation to indicate the transfer and specify the receiving procurement office to effect the transfer.
 - (8) Transfer contract files on Standard Form 30, "Amendment of Solicitation/Modification of Contract," to the receiving procurement office after ensuring that all pertinent materials (such as contractual documents, technical reports, and correspondence) have been included in the files.
- c. **The Office of Budget** shall, upon receipt of the request for an AFP change during the regular monthly AFP cycle, input the required adjustment to coincide with the effective date of the transfer and issue revised AFPs and allotments.
- d. **Transferring Accounting Office** shall perform the following functions:
- (1) Arrange with the receiving accounting office for the transfer of the accounting records.
 - (2) Ensure that all prior obligations, unliquidated obligations, and disbursement adjustments coincide with the AFP change and the effective date of the transfer.
 - (3) Initiate action to ensure that the transfer of accounting records is accomplished within the same month as the effective date of the contract transfer.
 - (4) Reconcile all support documents with the balances shown on the financial reports prior to the transfer, and prepare Form CR F 2260.1, "Transfer of Unpaid Obligations," on the unpaid prior-year balances to be included with the accounting records.
 - (5) Coordinate the transfer of the accounting records with the receiving accounting office and ensure that both offices process the adjusting entries in the same accounting month.
 - (6) Transfer all unpaid obligations, advances, receivables, and payables to the receiving accounting office; ensure that the transfer coincides with the effective date of the AFP change; and reflect these transfers on all accounting reports.
- e. **Receiving Program, Budget, Procurement, and Accounting Offices** shall perform the following functions:
- (1) Concur in the proposed transfer.

- (2) Coordinate with the transferring offices on the transfer of the AFP, the accounting records, and the procurement files and ensure that the applicable office has received the documents described in paragraph 4d above before the effective date of transfer.
 - (3) Assume responsibility for management of, financing of, and accounting for the contract transferred on the effective date.
 - (4) Recognize that the receiving accounting office will be responsible for accounting for the contract retroactive to the beginning of the fiscal year.
- f. **Receiving Procurement Office** shall complete and enter into the Procurement Assistance Data System data base appropriate documentation to indicate acceptance of the transferred contract.
5. **NONFUND TRANSFERS** are transfers of nonfund plant and equipment, accumulated depreciation, construction work in progress, and nonfund costs. The transfers are designated nonfund because they meet criteria established by DOE for nonfund items. These items are held in special accounts established to account for and control assets purchased and costs incurred through expenditure of appropriated funds. DOE F 2240.7, "Transfer Voucher," shall show the acquisition cost, the accumulated depreciation, the date of original purchase, and any other pertinent data.
- a. **Transfers Between DOE Offices and Contractors.**
- (1) **Administrative Transfers** are made between DOE offices and contractors as a result of changes in responsibility for administering items of property, such as the plant and equipment included in contract transfers. Usually, an administrative transfer is made without physical relocation of the property.
 - (a) **Completed Plant and Capital Equipment.** The finance office shall transfer Completed Plant and Capital Equipment based on the acquisition cost less the accumulated depreciation.
 1. The transferring finance office shall credit Completed Plant and Capital Equipment for the acquisition cost and charge Accumulated Depreciation for the amount of depreciation accumulated and debit Transfers Issued for the net book cost.
 2. The receiving finance office shall charge Completed Plant and Capital Equipment and credit Accumulated Depreciation and Transfers Received based on the transfer voucher.
 - (b) **Construction Work in Progress.** The finance office shall transfer Construction Work in Progress based on costs accumulated for a particular construction project.
 1. The transferring finance office shall credit Construction Work in Progress and shall charge Transfers Issued for the costs to be transferred.

2. The receiving finance office shall charge Construction Work in Progress and shall credit Transfers Received based on the transfer voucher.
- (2) **Excess Transfers.** The finance office shall make excess transfers when an item of plant and capital equipment is declared in excess of the needs of one organization and is transferred to another for use or disposal.
- (a) **Transfers of Excess Completed Plant and Capital Equipment for Use** shall be made at zero transfer value.
1. The transferring finance office shall charge Accumulated Depreciation and shall credit Completed Plant and Capital Equipment based on the book values, with offsetting entries recorded in Net Cost of Operations (Program YN).
 2. The receiving finance office shall debit the net book cost of excess plant and equipment used in a construction project to Program Costs Capitalized—Plant and Capital Equipment (Nonfund) and credit Net Cost of Operations (Program YN). However, the receiving finance office shall reduce the net book cost if the costs of obtaining and placing the item in use (such as reconditioning, modification, freight, and installation) would result in a higher acquisition cost than if a suitable item for this purpose were purchased off the shelf.
 3. At the time the net book cost is closed from Construction Work in Progress, the receiving finance office also shall charge Completed Plant and Capital Equipment and shall credit Accumulated Depreciation for an amount equal to the accumulated depreciation on the item. The receiving finance office's Completed Plant and Capital Equipment account then will reflect the acquisition cost of the transferred property.
 4. If an excess item is acquired for use in a project other than construction, the receiving finance office shall record the item in Completed Plant and Capital Equipment and Accumulated Depreciation based on the transfer voucher, with offsetting entries recorded in Net Cost of Operations (Program YN).
- (b) **Transfers of Excess Construction Plant and Capital Equipment for Use.** The finance office shall make transfers of excess Construction Plant and Capital Equipment (recorded in Construction Work in Progress) at zero transfer value.
1. The transferring finance office shall charge Net Cost of Operations (Program YN) and shall credit Program Costs Capitalized—Plant and Capital Equipment (Nonfund) for the book value of the plant and capital equipment being transferred.

2. If the receiving organization acquires an excess item for use in a construction project, its finance office shall record the transfer in accordance with instructions in paragraph 5a(2)(a)2.
 3. If the receiving organization acquires an excess item for use in a project other than construction, its finance office shall record the transfer in accordance with the instructions in paragraph 5a(2)(a)4 above.
- (c) **Transfers of Excess to Others for Disposal.** In instances in which an organization transfers excess personal property to another organization for disposal, such transfers shall be made as administrative transfers at net book cost, and the excess property procedures described above shall not apply.
- (d) **Packing, Handling, and Transportation Expenses.** The transferring organization shall bear all costs of normal packing and handling, as well as any costs of removal, including the dismantling of items transferred. The receiving organization shall bear all costs of transportation, including any costs of special handling performed at the request of the receiving organization. Where purchasing and warehousing activities are centralized with one DOE contractor at a given location to routinely provide for the needs of other DOE contractors at that location, the receiving organization shall bear a pro rata share of the costs of such activities. Under no circumstances shall the receiving organization record such costs in an inventory account, nor shall such costs be transferred for incidental transactions with a DOE contractor at another location. Any credits returned to others for excess sold on their behalf shall be net of transportation expenses and any other appropriate expenses.
- (3) **Nonfund Cost Transfers.** The finance office shall make nonfund cost transfers between organizations for the purpose of transferring nonfund costs, such as depreciation expense or the nonfund costs associated with the transfer of stable or radioisotopes.

b. Transfers To and From Other Federal Agencies.

- (1) **Administrative Transfers.** The finance office shall make administrative transfers when an agency shall assume responsibility for an item of completed plant or capital equipment under terms mutually agreed upon by the agencies involved. No transfer voucher shall be issued for these transfers.
- (a) **Transfers of Completed Plant and Capital Equipment to Other Federal Agencies (OFAs).** The finance office shall record transfers of Completed Plant and Capital Equipment to OFAs by crediting Completed Plant and Capital Equipment for the acquisition cost and charging Accumulated Depreciation for the amount accumulated and Nonreimbursable Transfers to OFAs for the net book cost.
- (b) **Transfers of Completed Plant and Capital Equipment from Other Federal Agencies** shall be recorded by charging Completed Plant

and Capital Equipment for the acquisition cost and crediting Accumulated Depreciation for the amount (estimated if unknown) accumulated and Nonreimbursable Transfers from OFAs for the net book cost based on the transfer documents.

- (2) **Excess Transfers.** The finance office shall make excess transfers when items of plant and capital equipment are declared excess by one Federal agency and are transferred to another Federal agency for use. No transfer voucher shall be issued for these transfers.

(a) **Transfers of Excess Completed Plant and Capital Equipment to Other Federal Agencies.** The finance office shall record transfers of Excess Completed Plant and Capital Equipment to OFAs, except as noted below, by crediting Completed Plant and Capital Equipment for the acquisition cost and charging Accumulated Depreciation for the amount accumulated and Nonreimbursable Transfers to OFAs for the net book cost. Under certain conditions, outlined in title 41, section 101-46.201-2, of the Federal Property Management Regulations, DOE may transfer excess property to another Federal agency on a reimbursement basis. In such instances, the transaction shall be treated in the accounts in the same manner as a normal sale. The receiving agency shall bear direct costs incurred in transferring excess property and in donating surplus property under title 41, section 101-44, of the Federal Property Management Regulations, including packing, preparation for shipment, delivery to railhead, and loading. The finance office shall make arrangements regarding the reimbursement of such charges prior to consummating a transfer. However, no billing shall be made to the receiving agency for such direct costs incurred when they are estimated to be less than \$100. The receiving agency shall bear all transportation costs.

(b) **Transfers of Excess Completed Plant and Capital Equipment from Other Federal Agencies.** Except as noted below, based on the transfer documents, the finance office shall record transfers of Excess Completed Plant and Capital Equipment from OFAs in the same manner as transfers of similar property from another DOE organization (see paragraphs 5a(2)(a)2 and 3), except that the receiving finance office shall make its entries to Nonreimbursable Transfers from OFAs rather than to Net Cost of Operations (Program YN). When, under certain conditions outlined in 41 CFR 101-46.201-2 of the Federal Property Management Regulations, excess property is transferred from another Federal agency to DOE on a reimbursable basis, the property shall be costed in the accounts at the amount of reimbursement, and the reasonable value shall be charged to Completed Plant and Capital Equipment and credited to Nonreimbursable Transfers from OFAs.

6. DOCUMENTATION AND CONTROL OF COST TRANSFERS.

- a. **General.** DOE F 2240.7, "Transfer Voucher," shall be used as the formal notice of costs transferred among DOE offices and contractors. The transferring organization shall prepare the transfer voucher in two parts. It shall send the original copy to the authorizing office or its contractor as specified on the IWO form, and it shall retain one

copy. DOE F 2240.7 also shall be used for transfers at zero balance for excess property within DOE and for transfers of product costs and funded inventories. Additional types of transfers that use the transfer voucher are cited in paragraph 6b below. The transfer voucher is not used for cash transactions.

- b. Preparation of the Transfer Voucher.** The transferring organization shall prepare and issue transfer vouchers for the movement of material and property, or when costs are to be transferred as a result of work or services being performed for another organization. When fabrication work is performed, the costs shall not be transferred until the fabricated product is shipped to the receiving organization, unless special arrangements are made between the two organizations. In preparing the transfer voucher, the transferring organization shall complete all applicable sections. The transfer voucher or an attached supplement shall show complete information concerning the items being transferred and shall include a reference to the transfer authorization to enable the organization receiving the transfer to identify and distribute the charges. The performing organization shall furnish copies of source documents, when available, along with the transfer voucher to the organization receiving the transfer. To ensure mutual understanding, each transfer voucher shall show the appropriate type of transfer in a conspicuous manner as part of the description, as follows:
- (1) IWO transfers;
 - (2) Intraoffice cost transfers may be exempt from using DOE Form 2240.7 if an acceptable method of cost transfer is available, such as an electronic site clearinghouse system;
 - (3) Administrative transfers (fund types 51 and 57 only);
 - (4) Excess equipment for disposal (fund types 51 and 57 only);
 - (5) Other excess plant and capital equipment transfers;
 - (6) Funded inventories transfers; or
 - (7) Nonfund cost transfers (fund types 51 and 57 only).
- c. Cutoff Dates.** The transferring organization shall not issue transfer vouchers for a given month on an interorganizational basis after the 20th calendar day of the month. Each organization shall establish procedures to cut off charges to its DOE transfers-issued accounts in time to prepare and mail all transfer vouchers by the prescribed date. The cutoff date for the ending month of the fiscal year is prescribed in the fiscal yearend closing instructions issued by the Office of the Chief Financial Officer. If there are significant amounts that cannot be transferred formally by the prescribed date, the organization furnishing the services or materials shall advise the receiving organization of costs incurred by telephone, facsimile, e-mail, or other means soon enough for such amounts to be accrued. The transferring organization shall refine such costs, if necessary, and issue confirming transfer vouchers in the following account period.
- d. Numbering of Transfer Voucher.** The transferring organization shall assign each transfer voucher a number that identifies it with the organization performing the work or service and the organization receiving the transfer voucher. Under this system of

assigning transfer voucher numbers, each shall contain 12 letters and numbers, for example, transfer voucher 801-ID9-OR9-O32.

- (1) The first set of three characters shall indicate the fiscal year (for example, 8 for fiscal year 1998) and the calendar month (for example, 01 for January, 07 for July) in which the performing organization (ID9) recorded the transfer in the accounting records.
 - (2) The second set of three characters shall be the organization code as defined in the Standard General Ledger Chart of Accounts and Related Codes and reporting unit of the performing organization.
 - (3) The next three characters shall be the organization code as defined in the Standard General Ledger Chart of Accounts and Related Codes and reporting unit of the organization receiving the transfer voucher.
 - (4) The last set of three characters shall indicate the serial number of the voucher issued by the transferring organization to that particular receiving organization. (In the example above, it is the 32nd voucher issued by the Idaho transferring organization to the Oak Ridge receiving organization in fiscal year 1998.)
- e. **Recording of Transfer Voucher.** Only the transferring and receiving organizations shall record cost transfers in the Transfers Issued and Transfers Received accounts.
- f. **Reconciliation of DOE Transfer Accounts.** Each organization shall adhere to the following rules, as well as to the procedures prescribed in paragraph 6b, for preparing and forwarding transfer vouchers to facilitate keeping the DOE transfer accounts in agreement:
- (1) The transferring organization shall review its transfer activity to ensure that all charges or credits to Transfers Issued have been covered by transfer vouchers and that all vouchers issued represent items entered in Transfers Issued.
 - (2) Transfers and related obligations involving B&R 82 and submitted by the finance office to MARS shall be edited by the Office of Financial Control and Reporting (FC&R) for reciprocal transactions with other offices. The offices shall resolve and correct differences in the same monthly edit. On nonfund transfers, each finance office shall review the monthly reconciliation of transfers, which FC&R shall provide on a cumulative transaction basis in summary form, and initiate any necessary corrective action. The finance office shall take care of nonfund corrections, including out-of-balance problems, during the following month except at the end of the fiscal year, when they shall be issued on a timely basis and received by the office authorizing the work or service for recording as business of that month. Telephone, facsimile, or e-mail confirmations should be used.
 - (3) If any transferred items are inadequately supported by documentation or are improper, the organization receiving the transfer voucher still shall record the transfer voucher in Transfers Received, but the offsetting entry shall be to a suspense account, except at the end of the fiscal year. The organization receiving the transfer voucher then shall ask the office that prepared the transfer voucher to

furnish additional information or a correcting transfer voucher, as the situation may require.

- g. Confirmation of Transfers.** Each organization preparing transfer vouchers shall confirm all transfers made during the final month of the fiscal year with the organization receiving the transfer voucher by telephone as soon as possible, but no later than the 5th workday after the end of the fiscal year. Additional confirmation requirements, such as a transfer confirmation document, may be set forth in the annual yearend requirements memorandum.