

**SAMPLE REALLOCATION MEMO**

**TO:** Staff Accountant  
Office of Research Accounting and Costing Standards  
260 Towne House

**FROM:** Department Administrator

**DATE:** May 1, 2002

**SUBJECT:** Reallocation

Please reallocate the following Federal Express charge from Professor John Doe's ONR Grant, account 5-20001, to his ABC Foundation Grant, account 5-20003. This charge pertains to research conducted on the ABC Foundation grant, not the ONR grant. The Federal Express charge was for a package sent to Jon Smith. Dr. Smith is a named collaborator of Professor Doe's on the research related to the foundation funds. The individual who prepared the Federal Express airbill was Professor Doe's laboratory technician. He wrote the incorrect account number on the airbill. When I discovered this, it was too late to do anything about it until the charge hit the ledger and I could reallocate it. If you have any questions or concerns, please contact me at extension 5-1111. Thank you.

<u>TC</u>	<u>REF.</u>	<u>2nd REF.</u>	<u>DATE</u>	<u>DEBIT</u>	<u>CREDIT</u>	<u>AMOUNT</u>
068	4614326	8562894	03/12/02	5-20001-2330	5-20003-2330	\$ 18.36

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Department Administrator

Attachments