Split Costs Allocation Justification Form

**Type of Costs:** Drop Down for Equipment, Materials & Supplies, or Maintenance Contracts

**Description**: FILL BOX (e.g. XYZ High-Precision Spectrometer)

**Total Cost**: FILL BOX (e.g. $24,000)

**Projects and/or Funding Sources Utilized**:

- Project | Funding Source A FILL BOX

- Project | Funding Source B FILL BOX

- Project | Funding Source C FILL BOX

- Project | Funding Source D FILL BOX

(e.g. Insert Sponsor and award number - NSF Award #AWD-123456)

(e.g – Gift and/or Designated Funding can use the same naming convention – GTF#234811)

# Justification for Allocation:

FILL BOX- Note this should be a bigger box to accommodate extra explanation.

(e.g- The XYZ High-Precision Spectrometer will be used to conduct advanced material analysis critical to the research aims of both Project A and Project B. Prior to purchase, Dr. Smith – Principal Investigator of both projects assessed the anticipated usage and confirmed that each project will utilize the equipment approximately 50% of the time over the next two years.) **Note:** Example covers equipment only, justification should align with cost selected for completion of this form.   
  
Consistent with 2 CFR § 200.405 (Allocable Costs), the cost is being equitably allocated based on the proportionate benefit to each project. This allocation approach complies with the federal cost principles outlined below as applicable:  
- § 200.313 (Equipment)

- § 200.403 (Factors Affecting Allowability of Costs)  
- § 200.404 (Reasonable Costs)

- § 200.452 - Maintenance and repair costs.

- § 200.453 - Materials and supplies costs, including costs of computing devices.

Sponsors included in this form have been notified (if required-per the FDP Matrix or sponsor terms and conditions) and additional supporting documentation as applicable will be retained for audit purposes.

Prepared by:

[Name], FILL BOX

(Note: Form should be filled out by Principal Investigator, Grant Manager, Cost Center Manager, or Key Personnel)

[Date] FILL BOX