

Split Costs Allocation Justification Form

Type of Costs:

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

Total Cost: (e.g. \$24,000)

Projects and/or Funding Sources Utilized:

- Project | Funding Source A
- Project | Funding Source B
- Project | Funding Source C
- Project | Funding Source D

(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:

(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]:

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

[Date]: