



Form 1304 FR.09
Cost Allocation Methodology

Revised 01/14/2021

Instructions:

1. Determine the appropriate method for the type of expense being allocated (either proportionality or interrelatedness; refer to [Guide 1304 GD.02](#)).
2. Record the charging instructions of the awards (can be both sponsored and non-sponsored awards) benefiting from the expense.
3. Fill in the number of research FTEs, square footage percentage, the MTDC (relative size of non-salary budget, excluding equipment, tuition, any subawards, or proportional use % as determined in Step 1 for each award).

Note: The same methodology does not necessarily have to be used for all charges on an award. Please review [Guide 1304 GD.02](#) *Cost Allocation Principles and Methodologies* for additional information. Rent, latex gloves, and mice might each reasonably use a different cost allocation methodology, each using a single Cost Allocation Methodology form.

Charging Instructions:	Company		Company		Company		Company		Company	
	Yale Designated		Yale Designated		Yale Designated		Yale Designated		Yale Designated	
	Grant		Grant		Grant		Grant		Grant	
	Gift		Gift		Gift		Gift		Gift	
	Cost Center		Cost Center		Cost Center		Cost Center		Cost Center	
	Program		Program		Program		Program		Program	
	Project		Project		Project		Project		Project	
	Spend/Revenue Category		Spend/Revenue Category		Spend/Revenue Category		Spend/Revenue Category		Spend/Revenue Category	
Ledger Account		Ledger Account		Ledger Account		Ledger Account		Ledger Account		
Award Start Date/End Date:										
Interrelationship benefit:										Total:
A	Square Footage:									
	Allocation:									
B	Number of Paid FTEs:									
	Allocation:									
C	MTDC Budget Total:									
	Allocation:									
D	Other*:									
	Allocation:									
*Describe the interrelationship benefit/use methodology:										
Proportional benefit/use %:										

Authorization:

I authorize that the above cost allocation methodology be used for purchasing (identify type of expenditure; e.g. supplies, rent, etc.): _____

 PI Signature

 Date

Optional:

As PI, I have identified and authorize _____ as a responsible individual to make purchase(s) in accordance with the above cost allocation methodology, and I confirm that this individual has completed the following University training: [What Research Staff Need to Know About Spending Sponsored Project Funds](#), and that [Form 1310 FR.05](#) *Delegation of Requestor Authority for Sponsored Projects* is completed and on file in the department.

 Responsible Individual's Signature

 Date