**SAMPLE Budget Justification**

Here’s an example of language to justify charging general purpose item as an exception to Cost Accounting Standards.

**Personnel**

Secretary/Clerical Support

The workshop to be conducted by Project S.A.M.P.L.E. requires USF to coordinate all aspects of the five-day management training to be conducted. The administrative duties will include the development and distribution of two hundred fifty manuals; assistance in the coordination of the conference; confirming travel arrangements for expected attendees; and assistance to staff with completing reimbursement paperwork. *This request is an exception to Cost Accounting Standards because the special administrative tasks of this project are essential for the project’s success and exceed the administrative support provided by indirect costs.*

**Printing and Postage**

*The special printing and development needs to create two hundred fifty manuals are required for the success of Project S.A.M.P.L.E.’s conference. In addition, the costs recovered by USF in financial and administrative costs do not sufficiently cover the costs to distribute conference manual to two hundred fifty attendees. Thus, they are requested as direct costs in this award.*

**Equipment**

*Data must be collected from participants at the training sites. Laptop computers will be used for on-site data collection and analysis, and for presentations of the data at local conferences and meeting. The computers and data analysis software will only be used for this project.*

USF will assume to have the agency’s approval for the budget items requested if Project S.A.M.P.L.E. is awarded.