



CPB GUIDELINES FOR INDIRECT COSTS

Corporation for Public Broadcasting

THIS IS A PUBLIC DOCUMENT.

THESE GUIDELINES ARE INTENDED TO ASSIST RECIPIENTS OF CPB FUNDS AND ARE ONLY BINDING IF SPECIFICALLY INCORPORATED BY REFERENCE IN A CONTRACT.

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Purpose

CPB makes grants to underwrite the costs of projects associated with public media and awards other funding for various purposes within the CPB statutory authority. These costs may include direct costs and indirect costs.¹ These Guidelines explain how and when CPB funds may be used for indirect costs. If the Recipient does not seek funding to cover indirect costs in the funding request, these Guidelines are not applicable.

The use of CPB funds to cover indirect costs is not an entitlement. As part of the proposal and review process, CPB and Recipients may agree on a budget line for indirect costs in an Agreement. If CPB agrees to support indirect costs, the amount of those costs is limited to the amount specified in the agreement. These indirect costs must be derived from one of three approved CPB methods – the organization’s rate under a Negotiated Indirect Cost Rate Agreement (“NICRA”) as appropriately documented, or, in the absence of a NICRA, either the CPB Rate supported by solid accounting practices, or the CPB De Minimis Rate as set forth herein. Specific costs may not be included in both the direct costs of a project and the indirect cost pool; Recipients must employ methodologies and accounting practices that result in Indirect Costs being paid by CPB only once.

NOTE: If a Recipient receives funding that CPB itself receives from a federal agency (e.g., the Department of Education for Ready to Learn grants or FEMA for Next Generation Warning System grants), the provisions of the federal awards and of the Uniform Guidance shall apply.

These Guidelines are intended to provide prospective recipients of CPB funding with methods for applying Indirect Rates to funded projects.

These Guidelines apply to CPB grants and other funding Agreements made on or after the effective date of this policy.² CPB reserves the right to adjust these Guidelines periodically as it deems appropriate. To the extent this Guidance conflicts with any statute or regulation then such statute or regulation will govern.

¹ Generally speaking, indirect costs are those costs which are necessary for the general operation of an organization and that are not readily identifiable with a particular project; such costs are normally spread across multiple projects using an indirect cost rate. For example, rent (or occupancy costs) that cannot be directly attributable to a project or grant, legal, accounting, personnel administration, insurance, or maintenance are often considered indirect costs. Note that a particular cost cannot be counted twice: it must be defined as either direct or indirect and may not be both.

² Contracts under negotiation before this date may still apply the prior Guidelines. Contracts executed before this date are unaffected by the revision to these Guidelines.

Terminology

All terms used in this document such as Direct Costs, Indirect Costs and cost pools are defined in accordance with the OMB Guidance for Federal Financial Assistance (2 C.F.R. Part 200)³ (“Uniform Guidance”) except as noted below.

“**Agreement**” shall refer to an agreement between CPB and a recipient of CPB funds including, but not limited to grant agreements.

“**Cognizant Agency**” is the agency with whom a Recipient has negotiated a NICRA.

“**CPB Rate**” means the Indirect Rate calculated pursuant to the CPB Treatment set forth below as Method 2.

“**CPB Treatment**” means the calculation of an organization’s Indirect Rate for a particular contract using the method set forth below as Method 2.

“**Direct Cost**” means costs specifically incurred for the purposes of the Agreement and which are included in a contractual budget as chargeable to the grant or CPB funding and which are appropriately documented in the Recipient’s accounting system. Direct costs may include, but are not limited to:

- *Direct labor costs*, which are the salaries and wages (including vacation, holiday, and sick leave, and other short-term excused absences) of employees working specifically on objectives of a grant or contract.
- *Fringe benefits* allocable on direct labor employees.
- *Consultant services* contracted to accomplish specific Agreement objectives.
- *Travel* of direct labor employees that relates to the object or deliverables of a grant or funding Agreement.
- *Materials, supplies and equipment* purchased directly for use on a specific grant or Agreement.
- *Occupancy or other costs* that can be directly attributable and are allocated to the project can be included as direct costs.

“**Grantee**” means the recipient of grants from CPB. This definition includes subawardees and subrecipients.

³ Note that the former Guidelines referenced OMB Circulars A-122 (Cost Principles for Non-Profit Organizations), A-21 (Cost Principles for Educational Institutions) or A-87 (Cost Principles for State, Local and Indian Tribal Governments) which were withdrawn in 2013. 78 FR 78590 (December 26, 2013). Note further that 2 C.F.R. 200 was substantially revised in 2024. Finally, note that CPB is not a federal agency and, therefore, is not required to directly apply 2 C.F.R. 200 but has decided as a policy matter to follow that approach except as set forth herein.

“**Indirect Cost**” means those costs incurred for a common or joint purpose benefitting more than one cost objective and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. An Indirect Cost may not be chargeable to CPB as a Direct Cost. For colleges and universities, the term facilities and administrative (“F&A”) cost is often used to refer to Indirect Costs.

“**Indirect Rate**” means the rate allowed by CPB pursuant to Methods 1, 2, or 3.

“**NICRA**” means the Negotiated Indirect Cost Rate Agreement, a document that reflects a negotiated rate with a Cognizant Agency.

“**OIG**” means the CPB Office of the Inspector General.

“**Recipient**” means the person or entity receiving funds from CPB derived from the federal appropriation, including but not limited to Grantees.

“**Third-Party Costs**” include the costs for any acquired content (in whole or in part) or the outsourced performance of any obligation or element of the project.

“**Uniform Guidance**” refers to 2 C.F.R. Part 200.

Indirect Rates

If an entity has a NICRA with a federal agency, then, if CPB allows for recovery of indirect costs, it is encouraged to use this rate. If an entity does **not** have a NICRA rate, or if it chooses to not use its NICRA rate, then, if CPB approves, it may select **either** the CPB Rate **or** the De Minimis Rate. CPB may require that the actual rate included in an Agreement be less than the amount derived from any method based on equitable or reasonable considerations including funding limitations.

Method 1 – NICRA

If an organization has a NICRA with a federal agency, it is encouraged to use its current predetermined or final NICRA, or, in their absence, their current provisional NICRA, in accordance with the Uniform Guidance, in effect at the time the Agreement with CPB is executed and maintain that rate for the duration of the Agreement.⁴ That means that even if the NICRA for the organization changes during the term of the Agreement, the contractual

⁴ If the Recipient’s NICRA has expired and it has a provisional rate, then that rate will be deemed its NICRA Rate. If it does not have a current provisional rate, it may use an expired rate as long it has submitted a proposal to establish a new rate within the timeframe required by the cognizant agency. For purposes of any certification, a properly documented expired rate and subsequent application shall be deemed the current NICRA rate for any contract using that expired rate. Note, that in the event Recipient gets a higher rate approved by the Cognizant Agency, only the lower, expired rate will be used. In the event that a rate lower than the expired rate is approved by such agency, then the lower rate will be applied.

Indirect Rate will not change.⁵ As a result, an organization may have several contracts with CPB that include different Indirect Rates. The organization must calculate the rates appropriately for each contract.

EXAMPLE: Recipient signs a three-year agreement with CPB using Method 1 in 2024 with a NICRA of 12%. In 2025, Recipient's NICRA changes to 13% and Recipient signs a second three-year contract with CPB using Method 1. The 12% rate will apply for the duration of the first contract even though the 13% rate applies to the second contract.

In order to use Method 1, the Recipient must submit a copy of the NICRA in place with the Cognizant Agency confirming the rate as of the date of the grant or funding request or the date of the Agreement. The Recipient must maintain documentation in the records relating to the Agreement and provide such documentation, upon request, to any entity with authority to audit such grant or funding, including but not limited to the CPB OIG.

Method 2 – CPB Rate

An organization may use the CPB Treatment to calculate an Indirect Rate (“CPB Rate”). This calculation must be based upon the organization’s most recent audited financial statements. If the organization does not commission an annual or bi-annual audit, the calculations must be based on the organization’s most recent unaudited annual financial statements which the organization must certify have been prepared according to General Accepted Accounting Principles (“GAAP”) and which are subject to audit by CPB’s Office of Inspector General. “Most recent” means the latest concluded annual financial reporting period at the time when the Agreement is executed, or the prior fiscal year end if an audit report for the most recent year end has not yet been issued.

Under Method 2, the following apply:

- a. The allocation of costs as direct or indirect and the inclusion or exclusion of types of costs in calculating the CPB Rate must be made in accordance with Attachment D – CPB Treatment of Cost Elements. The Treatment reflects CPB’s understanding that there may be Indirect Costs in addition to those allowed under the federal methodology which organizations incur in carrying out public media projects or public media projects may require a different share of a grantee’s indirect cost and that allowing the inclusion of these costs supports the public broadcasting mission.
- b. The detailed expense accounts that comprise the cost pools of the CPB Rate calculation, as well as the Direct Cost accounts that

⁵ The only exception to this rule is if the grantee is using an expired rate. See, fn. 4.

comprise the allocation base, must be directly traceable to general ledger accounts that reconcile to the organization's financial statements described in paragraph (a) above. The departments, activities, projects, specific expenses and any adjustments needed to arrive at each cost pool must be fully documented at the time the grant or other funding is negotiated.

- c. The CPB Rate in effect at the time that the Agreement is signed applies for the full term of the Agreement.
- d. If the organization has a NICRA rate but elects to request a CPB rate, then it must provide the rate documentation to permit CPB to conduct a pre-award review at the time the grant or funding is being negotiated. This documentation must include a description of how the requested CPB rate differs from the recipient's NICRA rate. The Recipient is always primarily responsible for the accuracy of the calculations and records. CPB will be entitled to recover all or part of the excess of indirect support that was reimbursed if the organization is unable to provide support documentation for its calculation or demonstrate its reasonableness.
- e. If the organization selects the CPB Rate, it must certify the requested rate as per Attachment C. It must provide additional documentation upon CPB's request to permit CPB to conduct a pre-award review at the time the grant or funding is being negotiated, or a post-award audit by OIG to verify the reasonableness and accuracy of the Recipient's calculations as they pertain to the funded project. Regardless of whether CPB performs such review or audit, the Recipient is always primarily responsible for the accuracy of the calculations and records. CPB will be entitled to recover all or part of the excess of indirect support that was reimbursed if the organization is unable to provide support documentation for its calculation or demonstrate its reasonableness.

Method 3 – De Minimis Rate

If the Recipient does not have a NICRA in place, the Recipient may select the De Minimis Rate of 15%. Application of that rate is subject to this Guidance.

Application of Indirect Rate

Once the Recipient has determined which Indirect Rate it will use, it must then apply that rate only to appropriate Direct Costs.⁶ Except as specifically provided herein, all such calculations must be performed according to Uniform Guidance as set forth in 2 C.F.R. § 200.414 and Appendices III-VII and IX (OMB Guidance for Federal Financial Assistance, 2 C.F.R. Part 200 (2024)) (<https://www.ecfr.gov/current/title-2/section-200.414>).

The formula for calculating Indirect Costs is:

$$\text{Indirect Rate} \times \text{Allowable Direct Costs} = \text{Allowable Indirect Costs}$$

Where:

- the Indirect Rate is the rate determined under Method 1, 2, or 3 (and as may be modified in any Agreement), and
- the Allowable Direct Costs are those permitted under these Guidelines.

NOTE: If any component of the project already includes Indirect Costs, then those costs must be subtracted from Allowable Direct Costs. It is prohibited to get Indirect Costs on top of Indirect Costs. For example, if one of the cost components of a project includes the work of a third party, and the contract with the third party allows it an indirect cost component, then the Recipient must adjust that cost before calculating Indirect Costs charged to CPB.

Specific Issues

The following are specific recurring issues or issues as to which CPB's approach may differ from the federal regulations.

Equipment/Capital Costs

The costs of equipment or other capital expenditures may not be included when calculating an indirect cost allocation. The threshold for an item to be classified as a capital cost is \$10,000 per item (as defined by OMB). For example, if the Recipient purchases a \$100,000 item for purposes of fulfilling the Agreement (whether purchased with CPB or other funds), then the cost of that equipment must be subtracted from the base used to calculate indirect costs. Depreciation may be included or covered through a separate contractual rate

⁶ Although the Uniform Guidance should be consulted, generally speaking the Uniform Guidance applies the NICRA rate to the Modified Total Direct Costs ("MTDC"), which includes all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$50,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward in excess of \$50,000.

as a direct or indirect cost, but only in one category. Any items previously purchased with CPB or federal funds **may not** be included in the depreciation calculation.

Third-Party Costs

Third-party costs include the costs for any acquired content (in whole or in part) or the outsourced performance of any obligation or element of the project. With regard to charging indirect costs applied against such costs, there are several acceptable options.

- (1) The Recipient may elect to charge no Indirect Costs on the third-party costs.
- (2) The Recipient is allowed to apply its Indirect Rate to a maximum of \$25,000 in third-party costs for each third party it has engaged. CPB will also allow an organization to apply whichever rate it chooses to third-party costs in excess of \$25,000 only if the organization demonstrates that it substantially supports the activities of the third party through the cost centers reflected in the organization's NICRA. If a CPB grant or other funding contains federal funds subject to 2 C.F.R. Part 200, CPB will allow an organization to apply its NICRA to vendor costs in excess of \$25,000 to the same extent permitted by the federal agency providing the underlying funding for such grant or funding.

Third-party costs used for the calculation of indirect costs may not include costs arising from affiliated entities, including but not limited to, entities that share the Recipient's office space or share the support structure reflected in the indirect costs. CPB will determine the extent to which these situations justify the use of an Indirect Rate on a case-by-case basis.

For options 2 and 3, CPB encourages organizations receiving grants or other funding from CPB to itemize all appropriate costs for acquiring and managing third party activities, such as staff costs for legal and contract oversight, as Direct Costs. The Recipient's Indirect Rate may be then applied to these itemized Direct Costs up to the limit of the indirect support budget line.

All Third-Party Costs must be supported by auditable documentation.

Contracts

When contracting with CPB, all Recipients must select one of the methods set forth above or confirm that no Indirect Costs are included in the Agreement. Once a method is selected, it cannot be modified during the term of the Agreement. Agreements will contain such selection substantially in the form set forth in Attachment A. At the conclusion of the project, the Recipient must certify the correctness of all calculations substantially in the form set forth in Attachment B.

Questions

Questions relating to the interpretation of these Guidelines should be addressed to the Office of General Counsel at ogc@cpb.org. Questions relating to the application of these Guidelines to a particular project should be addressed to the relevant project manager.

Revision History

Original promulgation:	March 24, 2014
Amended:	February 11, 2025

Attachment A – Indirect Cost Selection Form

SELECTION OF INDIRECT COSTS ACCOUNTING METHOD

RECIPIENT:

TITLE OF PROJECT:

CPB Id. No.:

I hereby certify that accounting method for indirect costs for the above Project, as reflected in the Budget in Attachment B of this Agreement, is in conformity with one of the following methods (more fully outlined in the CPB Guidelines for Indirect Costs).

RECIPIENT – PLEASE CHECK ONE BOX BELOW

- Method 1 (NICRA)
- Method 2 (CPB Rate)
- Method 3 (De Minimis Rate)
- No indirect costs or indirect costs are not funded by CPB

Signature: _____

Name:

Date:

Title:

Attachment B – Certification of Final Financial Accounting Including Indirect Costs

CERTIFICATION OF FINAL FINANCIAL ACCOUNTING AND INDIRECT COSTS

[Note: Please complete and return with final deliverables.]

RECIPIENT:

TITLE OF PROJECT:

CPB ID. NO.:

I hereby certify that the attached final financial accounting for the above Project conforms to the Budget reflected in Attachment B of this Agreement and has been, or can be, reconciled with the general ledger of our accounting system.

Furthermore, I hereby certify that all indirect costs included in the final financial accounting for the above Project were in conformity of the selection made in Attachment D of this Agreement (which was submitted upon execution of this Agreement).

Signature: _____

Name:

Date:

Title: Chief Financial Officer

Attachment C - Certification of Indirect Cost Rate Proposal

(For Grantees using the "CPB Rate" under Method 2)

This is to certify that I have reviewed the indirect cost proposal submitted herewith and:

- (1) All costs included in this proposal dated _____, ____ to establish a pre-determined indirect cost rate of _____ % for the fiscal year ending _____, ____ are allowable in accordance with the requirements of grants/agreements to which they apply as set forth in the CPB Indirect Costs Guidelines;
- (2) The indirect cost rate contained in the proposal does not include any costs which are unallowable under such applicable cost principles; and
- (3) All costs included in this proposal are properly allocable to grants/agreements on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable federal cost principles as applied by CPB's Guidelines for Indirect Costs.

I declare that the foregoing is true and correct.

Grantee: _____

Signature: _____

Name:

Date:

Title: _____

Attachment D – CPB Treatment of Cost Elements

Reference

Please refer to 2 C.F.R. Part 200, Subpart E for specific descriptions used by the federal government of each of the following cost categories. While CPB largely follows the federal policies, CPB allows for differences in both approach and allowable costs in several categories. This Treatment may only be applied to projects without funding from federal agencies. The CPB Treatment column outlines the acceptable approach for each cost category and supersedes the allowable costs and approach set forth in the regulations. Any reference to allowability of certain costs as “direct” costs is for purposes of calculating a CPB Rate and does not imply the referenced cost(s) would ultimately be supported in a particular grant budget prior to or outside CPB’s due diligence, negotiation or approval processes.

Requirements

Entities must be able to show in an audit that items included in a cost pool or otherwise as Indirect Costs are not also charged as Direct Costs to a project and *vice versa*.

Selected Items of Cost	CPB Treatment
1. Advertising and public relations costs	Allowable as direct or indirect costs depending on the nature of the specific charges. Costs relating to the advertising, marketing and promotion of Recipient are allowable as indirect costs, while such costs relating to individual projects are allowable as direct costs.
2. Advisory councils	Allowable as Direct Costs or Indirect Costs depending on the nature of the specific charges. However, costs may be charged as indirect only for general concerns; costs must be direct if related to a specific project.
3. Alcoholic beverages	Allowable as Direct Costs for specific projects or Indirect Costs for non-project expenses, provided however, that such costs may not be incurred in connection with any activity designed to influence legislation or appropriations pending before the U.S. Congress or any State legislature or for any reception or other entertainment for any officer or employee of the federal government or any state or local government.

Selected Items of Cost	CPB Treatment
4. Audit costs and related services	Allowable as Direct Costs or Indirect Costs depending on the nature of the specific charges.
5. Bad debts	Not allowed.
6. Bonding costs	Performance bonds allowable only as a Direct Cost of a project.
7. Communication costs	Allowable as Direct Costs or Indirect Costs depending on the nature of the specific charges.
8. Compensation for personal services	Allowable as Direct Costs or Indirect Costs depending on the nature of the specific charges. Incentive compensation, including annual performance bonuses, are allowable costs so long as they are reasonable in amount and consistent with industry practices.
9. Contingency provisions	Allowable only as a Direct Cost of production.
10. Defense and civil proceedings, claims, appeals and patent infringement	Allowable as a Direct Cost in defending copyright and related project matters; allowable as an Indirect Cost in defense of litigation or threatened litigation for employment, content or related issues on behalf of Recipient.
11. Depreciation and use allowances	May be included or covered through separate rate as Direct Costs or Indirect Costs. Any items previously purchased with CPB or federal funds may not be included in the depreciation calculation.

Selected Items of Cost	CPB Treatment
12. Donations and contributions	Not allowed.
13. Employee morale, health, and welfare costs	Allowable as Direct Costs tied to a specific project or Indirect Costs tied to Recipient's overall employees.
14. Entertainment costs	Allowable as a Direct Cost to a particular project or as an Indirect Cost tied to general Recipient entertainment costs, provided, however, such costs may not be incurred in connection with any activity designed to influence legislation or appropriations pending before the U.S. Congress or any State legislature or for any reception or other entertainment for any officer or employee of the federal government or any state or local government.
15. Equipment and other capital expenditures	Allowable only as a Direct Cost subject to CPB approval if tied to a particular project.
16. Fines and penalties	Not allowed without CPB's express consent on a case-by-case basis.
17. Fundraising and investment management costs	Allowable as Direct Costs tied to a specific project or Indirect Costs tied to general Recipient fundraising or investment management.
18. Gains and losses on depreciable assets	Allowable as an Indirect Cost applied to the appropriate depreciation.
19. Goods or services for personal use	Not allowed.
20. Housing and personal living expenses	Not allowed. NOTE: This category does not apply to customary travel, lodging and per diem charges directly related to a production.

Selected Items of Cost	CPB Treatment
21. Idle facilities and idle capacity	Allowable only as Indirect Costs.
22. Insurance and indemnification	Allowable as Direct Costs tied to a particular project, or as Indirect Costs tied to the general insurance costs of Recipient doing business. Payments of indemnified claims are not permitted.
23. Interest	Allowable as Direct Costs if tied to the funded project or Indirect Costs if tied to the general operations of the organization.
24. Labor relations costs	Allowable as Direct Costs or Indirect Costs depending on the nature of the specific charges.
25. Lobbying	Not allowed.
26. Losses on other sponsored agreements or contracts	Allowable as a Direct Cost tied to losses on a particular project.
27. Maintenance and repair costs	Allowable as Direct Costs or Indirect Costs depending on the nature of the specific charges.
28. Materials and supplies costs	Allowable as Direct Costs or Indirect Costs depending on the nature of the specific charges.
29. Meetings and conferences	Allowable as Direct Costs or Indirect Costs depending on the nature of the specific charges.
30. Memberships, subscriptions, and professional activity costs	Allowable as Direct Costs or Indirect Costs depending on the nature of the specific charges and may not include any dues paid with CPB funds.
31. Organization costs	Allowable as Direct Costs tied to a particular project or as Indirect Costs in connection with the restructuring or related activities of Recipient.
32. Page charges in professional journals	Allowable only as Direct Costs tied to a particular project.

Selected Items of Cost	CPB Treatment
33. Participant support costs	Allowable as Direct Costs tied to a particular project or as Indirect Costs benefitting Recipient as a whole (e.g., audience focus groups not tied to a specific project).
34. Patent costs	Allowable only as Direct Costs tied to a particular project.
35. Plant and homeland security costs	Allowable as Direct Costs tied to a particular project or as indirect costs for general Recipient security related costs.
36. Pre-agreement costs	Allowable as a Direct Cost on a case-by-case basis.
37. Professional service costs	Allowable as Direct Costs or Indirect Costs depending on the nature of the specific charges.
38. Publication and printing costs	Allowable as Direct Costs or Indirect Costs depending on the nature of the specific charges.
39. Rearrangement and alteration costs	Allowable as Direct Costs or Indirect Costs depending on the nature or the specific charges.
40. Reconversion costs	Allowable as Direct Costs or Indirect Costs depending on the nature or the specific charges.
41. Recruiting costs	<p>With respect to productions, since some programs may require the use of talent that necessitates additional documentation in order for such talent to provide services (visas, etc.), these costs are allowable as Direct Costs.</p> <p>Standard recruiting costs are allowable as Indirect Costs.</p>
42. Relocation costs	Allowable only as Direct Costs for persons engaged in a project for a limited term. Relocation costs for other personnel allowable as Indirect Costs provided that such relocated personnel are not involved directly with a project and there is

Selected Items of Cost	CPB Treatment
	reasonable methodology to support such allocation of costs.
43. Rental costs of buildings and equipment	Rent payments on leases classified as operating leases under GAAP are allowable as Direct Costs if tied to a particular project or as Indirect Costs if for general business of the Recipient.
44. Royalties and other costs for use of patents and copyrights	Allowable as Direct Costs tied to a particular project (including media library charges passed on from another station) or, if applicable, as Indirect Costs of maintaining Recipient's media library. NOTE: Any revenue generated by a Recipient's media library should help cover such costs.
45. Selling and marketing	Allowable as Direct Costs or Indirect Costs depending on the nature of the specific charges.
46. Specialized service facilities	Allowable as Direct Costs or Indirect Costs depending on the nature of the specific charges.
47. Taxes	Allowable as Direct Costs or Indirect Costs depending on the nature of the specific charges.
48. Termination costs applicable to sponsored agreements	Allowable as a Direct Cost tied to a particular project or an Indirect Cost in connection with Recipient's business.
49. Training costs	Allowable as Direct Costs or Indirect Costs depending on the nature of the specific charges.
50. Transportation costs	Allowable as Direct Costs tied to a particular project or as Indirect Costs in connection with Recipient's business.
51. Travel costs	Allowable as Direct Costs tied to a particular project or as Indirect Costs if person travelling is included as part of indirect costs payroll.

Selected Items of Cost	CPB Treatment
52. Trustees	Allowable as Indirect Costs.

