

APPENDIX A: ALLOWABLE AND DISALLOWED COSTS

Since the purpose of Recordings at Risk is to fund preservation reformatting, proposals to fund substantial additional work required to preserve or make collections accessible are unlikely to be competitive, except in cases where this additional work is vital to the project and clearly beyond the capacity of the applicant institutions. Allowable costs within requests should be directly related to preservation reformatting of nominated materials and may include:

- Costs charged by a service provider related to stabilizing media for the purposes of preservation reformatting, conducting preservation reformatting or basic metadata creation;
- Shipping of materials to the service provider; and
- Insurance for materials during shipping and handling by the service provider.

**Note that the above costs must be supported by an itemized proposal from the service provider.*

Allowable costs may also include those incurred by the applicant for work done at the institution, but if such costs are requested, their necessity—given the limitations of current institutional capacity—must be specifically and strongly justified in the budget narrative. These costs may include labor associated with conducting necessary quality control measures by the applicant institution, metadata creation, ingest into content management systems for preservation or access, or initial backup. The purchase of digital storage media specifically used for the project is allowable when justified and directly related to project activities.

Disallowed costs include:

- Indirect costs [To see CLIR's indirect cost policy, [click here](#).]
- Unspecified costs (e.g., "miscellaneous," "general office supplies")
- Computers, scanners, cameras, or any electronic equipment other than dedicated digital storage media
- Software licenses or services
- Software development
- Tuition remission
- Conservation treatment services other than what is necessary to conduct preservation reformatting
- Film to film transfer, closed captioning of sound films, reconstruction and/or translation of intertitles
- Extensive processing and editing of digital audio files
- Extensive data recovery
- Detailed indexing or transcription services
- Translation services
- Copyright assessment or research related to the preparation of detailed collection descriptions
- Networking or telephone charges, including conference calls