



OSP's Top 10 Budget Exceptions

Unless you receive **prior approval** from Rowan University's Office of Sponsored Programs and the funding agency, these items should never appear in your budget.

- 10) Alcohol
- 9) Lobbying Costs
- 8) Trustee Support Costs
- 7) Costs for Alumni/ae Activities
- 6) Communication Costs (postages, telephone costs) – these are covered by Rowan's indirect rate policy
- 5) Fines, bad debt, and fees for criminal/civil proceedings
- 4) Contingency Funds
- 3) Entertainment Costs
- 2) Housing and Relocation Costs or First-Class Travel
- 1) Intellectual Property and Patent Costs