## IOWA STATE UNIVERSITY
### REBUDGET REQUEST FORM

**Date:**

**PI Name:**

**ISU Account #:**

**Justification:**

Please provide a detailed explanation of the programmatic need for a rebudget, including specific items (e.g. equipment) not included in original budget. If adding a subrecipient, please also complete a Subrecipient Request Form.

Does this rebudget change the scope of work of the project?  
Yes [ ]  No [ ]

If yes, please explain: Please use another page if necessary.

### Budget categories to be adjusted:

<table>
<thead>
<tr>
<th>INCREASE</th>
<th>DECREASE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary/Hourly (0108)</td>
<td>Salary/Hourly (0108)</td>
</tr>
<tr>
<td>Payroll Benefits (0130)</td>
<td>Payroll Benefits (0130)</td>
</tr>
<tr>
<td>Equipment (0710)</td>
<td>Equipment (0710)</td>
</tr>
<tr>
<td>Domestic Travel (0215)</td>
<td>Domestic Travel (0215)</td>
</tr>
<tr>
<td>Foreign Travel (0216)</td>
<td>Foreign Travel (0216)</td>
</tr>
<tr>
<td>Student Tuition (0610)</td>
<td>Student Tuition (0610)</td>
</tr>
<tr>
<td>Supply/Materials (0410)</td>
<td>Supply/Materials (0410)</td>
</tr>
<tr>
<td><strong>Subcontracts</strong></td>
<td><strong>Subcontracts</strong></td>
</tr>
<tr>
<td>Burdenable (0396)</td>
<td>Burdenable (0396)</td>
</tr>
<tr>
<td>Nonburdenable (0376)</td>
<td>Nonburdenable (0376)</td>
</tr>
<tr>
<td><strong>Other Direct Costs</strong></td>
<td><strong>Other Direct Costs</strong></td>
</tr>
<tr>
<td>Telecommunications (0340)</td>
<td>Telecommunications (0340)</td>
</tr>
<tr>
<td>Computing (0353)</td>
<td>Computing (0353)</td>
</tr>
<tr>
<td>Printing/Copying (0373)</td>
<td>Printing/Copying (0373)</td>
</tr>
<tr>
<td>Honoraria/Services (0302)</td>
<td>Honoraria/Services (0302)</td>
</tr>
<tr>
<td>Postage (0379)</td>
<td>Postage (0379)</td>
</tr>
<tr>
<td><strong>Other (0630)</strong></td>
<td><strong>Other (0630)</strong></td>
</tr>
<tr>
<td><strong>TOTAL DIRECT COSTS</strong></td>
<td><strong>TOTAL DIRECT COSTS</strong></td>
</tr>
<tr>
<td>Indirect Costs (0642)</td>
<td>Indirect Costs (0642)</td>
</tr>
<tr>
<td>Rate:</td>
<td>Rate:</td>
</tr>
</tbody>
</table>

The total costs increased must equal the total costs decreased.

Please return to:  
OSPA: ospa-awards@iastate.edu OR 1138 Pearson Hall; 
OIPPT: industry-contracts@iastate.edu OR 1805 Collaboration Place, Suite 2100
OSPA/OIPTT/SPA Procedure for Rebudgets on Sponsored Awards

A Rebudget Request Form* is submitted to OSPA/OIPTT when the Sponsor’s terms and conditions for an award require rebudgeting. OSPA/OIPTT will review the form and the Sponsor’s terms and conditions to determine whether Sponsor approval is needed or if OSPA/OIPTT has been delegated institutional authority to approve. In general, Sponsor approval is not needed for the following (except when required by the award terms):

- Awards subject to Federal research terms and conditions (RTCs)
- Fixed price agreements
- Federal contracts
- Industry agreements

OSPA/OIPTT will not process Rebudget Request Forms if rebudgeting is not required by ISU or the Sponsor.

Deobligations of funds for subrecipient agreements and funds unspent by subrecipients do not require a Rebudget Request Form. If funds provided to a subrecipient are to be deobligated prior to the termination of the subrecipient agreement, PIs should contact OSPA/OIPTT to request execution of a deobligation amendment for the subrecipient.

Exceptions

Rebudgeting due to changes in the scope of work on any sponsored project requires submission of the Rebudget Request Form. Sponsor approval is required for all changes in scope of work. Award terms and conditions will be reviewed to determine what is needed by the sponsor for the request. OSPA/OIPTT may request additional documents from the PI and/or grant coordinator.

Rebudgeting more than $25,000 to purchase unbudgeted equipment on sponsored projects under Federal research terms and conditions requires submission of the Rebudget Request Form due to materiality and potential audit concerns. Please note that the $25,000 threshold is cumulative for the project, and not a per item amount.

Rebudgeting more than $5,000 to purchase unbudgeted equipment on industry sponsored projects requires submission of the Rebudget Request Form to OIPTT.

Process for Sponsored Awards that Require Sponsor Approval of Rebudgeting

PIs and grant coordinators should submit a Rebudget Request Form when changes to the budget rise to the required level of sponsor approval (i.e. if the sponsor requires approval of budget deviations totaling 10% of the total budget, do not submit a Rebudget Request Form until the known deviations to the existing budget total 10%).

Additionally, OSPA/OIPTT and SPA will accept the Sponsor’s budget approval form (if one exists) in lieu of the Rebudget Request Form as long as the Sponsor’s budget line items conform to the current ISU sponsored program budget categories.

Who to Contact with Questions:

If you are unsure about the terms and conditions of your award for rebudgeting, please direct questions to:
For industry and commodity sponsors: industry-contracts@iastate.edu
For all other sponsor types: ospa-awards@iastate.edu

*Rebudget Request Form may be found at http://www.ospa.iastate.edu/forms.

November 2017
EASE Forms

Iowa State University uses EASE forms to verify employee activity. Your EASE form will come with preprinted information showing your name, ISU ID number, and department in the upper left corner. The date the period is covering will be in the middle of the sheet at the top.

Faculty, staff, and students are required to certify your own effort by completing the form and signing it. A supervisor can sign for an employee who has left the university.

Completing the form

1. Starting with the top row, write in the percentage of time of your total work time that you spent working in each of the employee activity areas (Instruction, Research, Outreach, Administration, Service) listed at the top during that six-month period. This should total 100% when added across.
2. Check Row A for funding accounts that paid your salary from federal or state paid sponsored projects. These will be preprinted on the form. If one is listed, you must verify the percentage of time that you actually spent working on that account during the six-month time period being reviewed. Verify this by writing in the percentage of your actual effort to the right of the preprinted percent.
3. Check Row B1 for mandatory cost share that was agreed for you to commit to a project. This is time you worked on a project but were not paid for your work out of the account that is funding the project. Verify this amount by writing in the percentage of effort you contributed to the project to the right of the preprinted percent. If this row is blank, please skip it.
4. Check Row B2. If you worked on any projects that were funded by non-state and non-federal sources (such as a private company) but your salary was not paid on these accounts, write the percentage of time you spent working on these projects.
5. Add the numbers in each column, starting with the bottom number and working up. Each column, when added up, should equal the number at the top of the column. If it does not, the remaining balance of your effort goes in Row C to make it add up to 100%.
6. Sign the EASE form in the lower left hand corner and date it.

Help completing the EASE form

If you have any questions about the EASE form, you can find more information:

- On the back of the form, where you will find a more detailed explanation of the employee activity terms at the top of the form
- In the EASE training manual (PDF)
- Contact Michele Rogers 294-6455 if additional questions.
I certify that the effort data provided represents a reasonable assessment of my activities during the period covered by this report.

Signature of employee

Date

Signature of supervisor or administrator

Date

Forward the completed form to your departmental EASE coordinator.
FUNCTIONAL DEFINITIONS:

I. INSTRUCTION. All teaching and instructional activities offered for credit or non credit. Includes activities funded by ISU Continuing Education; other Extension funded teaching is included in outreach.

IA. Instruction-Federal or State paid sponsored effort. Preprinted account(s) and percentages are salaries paid on Federal or State sponsored awards per payroll records. Each account must be confirmed.

IB1. Instruction-Mandatory and Voluntary Committed cost sharing. Instructional activities related to sponsored programs that are NOT paid directly from the sponsored account. Preprinted account(s) and percentages are salaries pledged per award documents. This effort must be confirmed or modification discussed with Sponsored Programs Accounting (SPA).

IB2. Instruction-Voluntary Uncommitted cost sharing and non-Federal/non-State paid sponsored effort. All other instructional efforts related to sponsored awards. Account numbers need not be listed. Includes sponsored effort paid from corporate and foundation awards and all other effort that is not paid directly from the award.

IC. Departmental Instruction. Instruction funded by university sources. Research activities funded by non-sponsored funds with no formal proposal or awarding process. Can also use IIIC.

II. RESEARCH & SCHOLARSHIP. Activities that encompass both the systematic search for fuller knowledge or understanding of a subject, and the use of knowledge or understanding gained from prior research or scholarship.

IIA. Research-Federal or State paid sponsored effort. Preprinted account(s) and percentages are salaries paid on Federal or State sponsored awards per the payroll records. Each account must be confirmed.

IIB1. Research-Mandatory and Voluntary Committed cost sharing. Research activities related to sponsored awards that are NOT paid directly from the sponsored account. Preprinted account(s) and percentages are salaries pledged per award documents. This effort must be confirmed or modification discussed with SPA.

IIB2. Research-Voluntary Uncommitted cost sharing and non-Federal/non-State paid sponsored effort. All other research efforts related to sponsored awards. Account numbers need not be added. Includes sponsored effort paid from corporate and foundation awards and all other effort that is not paid directly from the award.

IIC. Departmental Research. Research funded by university sources. Research activities funded by non-sponsored funds with no formal proposal or awarding process. Can also use IIC.

IID. Experiment Station Funded Research. Research funded by Experiment Station 102 funds.

III. OUTREACH. Activities in which staff members utilize their professional expertise to disseminate information outside the traditional classroom to help improve the knowledge and skills of the publics they serve or the environment in which they live and work.

IIIA. Outreach-Federal or State paid sponsored effort. Preprinted account(s) and percentages are salaries paid on Federal or State sponsored awards per the payroll records. Each account must be confirmed.

IIIB1. Outreach-Mandatory and Voluntary Committed cost sharing. Outreach activities related to sponsored awards that are NOT paid directly from the sponsored account. Preprinted account(s) and percentages are salaries pledged per award documents. This effort must be confirmed or modification discussed with SPA.

IIIB2. Outreach-Voluntary Uncommitted cost sharing and non-Federal/non-State paid sponsored effort. All other outreach efforts related to sponsored awards. Account numbers need not be added. Includes sponsored effort paid from corporate and foundation awards and all other effort that is not paid directly from the award.

IIIC. Departmental Outreach. Outreach funded by university sources.

IID. Extension Funded Outreach. Outreach funded by Extension 103 funds.

IV. ADMINISTRATION. Activities that provide administrative and support service that benefit the overall university or a college, academic department or separately budgeted unit.

IVA. Administration-Federal or State paid sponsored effort. Nothing will prompt in this section. However, if the accounts that print in other columns of line A include an administrative component, write that number (or draw an arrow) to IVA, and enter the percentage of administrative effort devoted to the account.

IVC. Departmental Administration. All other administrative effort.

V. SERVICE & OTHER. Activities not included in the other four sections.

VA. Service-Federal or State paid sponsored effort. Preprinted account(s) and percentages are salaries paid on Federal or State sponsored awards per the payroll records. Each account must be confirmed.

VB1. Service-Mandatory and Voluntary Committed cost sharing. Service activities related to sponsored programs NOT paid directly from the sponsored account. Preprinted account(s) and percentages are salaries pledged per award documents. This effort must be confirmed or modification discussed with SPA.

VB2. Service-Voluntary Uncommitted cost sharing and non-Federal/non-state paid sponsored effort. All other service efforts related to sponsored awards. Account numbers need not be added. Includes sponsored effort paid from corporate and foundation awards and all other effort that is not paid directly from the award.

VC. Non-Sponsored Service. Service funded by university sources.