

# Administrative and Endowed Supplements

### WHAT ARE ADMINISTRATIVE AND ENDOWED SUPPLEMENTS?

- Administrative Supplement (ADS)
  - Lump sum compensation added to regular salary for assuming higher level administrative responsibilities.
  - Generally infers administrative effort, but is not tied to specific % effort.
- Endowed Supplements (ENS)
  - Lump sum compensation added to regular salary funded by an endowment income budget.

#### HOW DO THESE AFFECT THE FEC?

- o ADS and ENS are part of the Institutional Base Salary (IBS) but have no FTE attached to them in the payroll system.
- Departments must adjust Workday to account for salary without FTE. This generally results in a higher % of REG pay being assigned to sponsored budgets in Workday.
- On the FEC the sum of regular (REG) pay charged to a grant divided by the IBS will equal the percent reflected in the grant proposal provided the same level of effort is being devoted to the grant as was proposed.
  - Result: ADS dollars are spread over existing budgets when calculating effort on the FEC.



Use IBS consistently throughout the life of the grant.

ADS & ENS are part of IBS

## **FACULTY WITH ADS/ENS**

Proposal: % committed = total IBS (which includes ADS and ENS)

**Workday**: Adjust for salary without FTE. The <u>ADS/ENS Calculator</u> on the FEC Website assists in determining the REG salary amount to distribute to a grant in Workday.

REG + ADS = IBS	\$6,000 (REG) + \$500 (ADS) = \$6,500 (IBS)
IBS * % Committed = Workday \$	\$6,500 IBS * 5% = \$325
IBS/Fulltime rate * % committed = % adjusted for salary without FTE	((6000 + 500)*5%)/6000 = 5.4% REG Salary

FEC: eFECS will divide salary for each sponsored agreement by the IBS.

### CAN ADS BE CHARGED TO A GRANT?

- Allowable for covering grant effort only if:
  - It is clearly research effort (i.e., NOT administrative effort), or
  - When it represents administrative effort specifically budgeted, justified in the proposal, and approved by the sponsor
  - o If percent of actual research effort exceeds % of REG pay then use ADS to meet balance of effort (e.g., cost sharing)
    - Example: Faculty with total IBS of \$160,000 (REG \$120,000 and ADS \$40,000) commits 80% to grant.

	REG	ADS	TOTAL
Direct Charge	\$80,000		
Cost Share	\$40,000	\$8,000	
Totals	\$120,000	\$8,000	\$128,000

Faculty Effort Certification: <a href="http://f2.washington.edu/fm/maa/fec">http://f2.washington.edu/fm/maa/fec</a>

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