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?

- 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.

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
  - 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.

<table>
<thead>
<tr>
<th>Direct Charge</th>
<th>ADS</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>$80,000</td>
<td>$8,000</td>
<td>$88,000</td>
</tr>
<tr>
<td>$40,000</td>
<td>$8,000</td>
<td>$48,000</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>$128,000</strong></td>
<td><strong>$8,000</strong></td>
</tr>
</tbody>
</table>

FACULTY WITH ADS/ENS

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

Workday: Adjust for salary without FTE. The [ADS/ENS Calculator](http://f2.washington.edu/fm/maa/fec) on the FEC Website assists in determining the REG salary amount to distribute to a grant in Workday.

<table>
<thead>
<tr>
<th>REG + ADS = IBS</th>
<th>$6,000 (REG) + $500 (ADS) = $6,500 (IBS)</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBS * % Committed = Workday $</td>
<td>$6,500 IBS * 5% = $325</td>
</tr>
<tr>
<td>IBS/Fulltime rate * % committed = % adjusted for salary without FTE</td>
<td>$((6000 + 500)*5%)/6000 = 5.4% REG Salary</td>
</tr>
</tbody>
</table>

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

**FACULTY EFFORT CERTIFICATION:**

- [http://f2.washington.edu/fm/maa/fec](http://f2.washington.edu/fm/maa/fec)
- questions: efecs@u.washington.edu