**INSTRUCTION PROJECTS:**

Definition: Instruction means the teaching and training activities of an institution. Except for research training, this term includes all teaching and training activities, whether they are offered for credits toward a degree or certificate or on a non-credit basis, and whether they are offered through regular academic departments or separate divisions, such as a summer school division or an extension division.

For Budget Justifications:

UA Little Rock’s facilities & administrative (F&A) costs are calculated based on Modified Total Direct Costs (MTDC) as defined in 2 CFR Part 200.68 using F&A rates in effect from July 1, 2023 through June 30, 2027 and approved by the U.S. Department of Health & Human Services (DHHS). MTDC is comprised of total direct costs less capital equipment, alterations and renovations, patient care costs, off-campus rent, tuition and fee remission, scholarships and fellowships, participant support costs, and that portion of subaward costs in excess of $25,000.

The rate established by UA Little Rock’s F&A rate agreement for instruction projects is 44.50% of MTDC.

**OTHER SPONSORED ACTIVITIES:**

Definition: Other sponsored activities means programs and projects financed by Federal and non-Federal agencies and organizations which involve the performance of work other than instruction and organized research. Examples of such programs and projects are health service projects and community service programs. However, when any of these activities are undertaken by the institution without outside support, they may be classified as other institutional activities.

For Budget Justifications:

UA Little Rock’s facilities & administrative (F&A) costs are calculated based on Modified Total Direct Costs (MTDC) as defined in 2 CFR Part 200.68 using F&A rates in effect from July 1, 2023 through June 30, 2027 and approved by the U.S. Department of Health & Human Services (DHHS). MTDC is comprised of total direct costs less capital equipment, alterations and renovations, patient care costs, off-campus rent, tuition and fee remission, scholarships and fellowships, participant support costs, and that portion of subaward costs in excess of $25,000.

The rate established by UA Little Rock’s F&A rate agreement for other sponsored activities is 38.50% of MTDC.