**ORGANIZED RESEARCH:**

Definition: all research and development activities of an institution that are separately budgeted and accounted for. It includes:

(1) Sponsored research means all research and development activities that are sponsored by Federal and non-Federal agencies and organizations. This term includes activities involving the training of individuals in research techniques (commonly called research training) where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.

(2) University research means all research and development activities that are separately budgeted and accounted for by the institution under an internal application of institutional funds. University research, for purposes of this document, must be combined with sponsored research under the function of organized research.

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 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.

Rates established by UA Little Rock’s F&A rate agreement dated June 7, 2023 are as follows:

* July 1, 2023, to June 30, 2024: 43.5%
* July 1, 2024, to June 30, 2025: 44.0%
* July 1, 2025, to June 30, 2026: 45.0%
* July 1, 2025, to June 30, 2027 (or until amended): 46.0%