



American University Instructional Revenue Center Guidelines

Subject: Developing, Implementing, Managing, and Evaluating Instructional Revenue Center Programs

Office(s) Responsible for Annual Review of this Policy: Budget Office and Provost's Office

Procedures: Please refer to 6. Procedures and Guidelines

Related University Policies: Not Applicable

Effective Date: May 1, 2010

I. SCOPE

The *American University Instructional Revenue Center Guidelines* (IRC Guidelines) address policies and procedures for developing, implementing, managing, and evaluating Instructional Revenue Center (IRC) programs. The IRC Guidelines apply to all university departments, faculty, and staff.

II. POLICY STATEMENT

The IRC Guidelines serve as a comprehensive resource to aid university administrators, deans, department chairs, and academic professionals in the effective development, administration, and evaluation of IRC programs.

Definition: An IRC is a specialized and intensive course, or sequence of courses, offered on an experimental basis, or a program contracted by an outside agency to offer credit or noncredit training, which is closely related to the academic mission of the sponsoring teaching unit, and is designed primarily for an audience external to the existing student population.

IRC Programs in the University's Budget Process: The provost formulates aggregate IRC enrollment targets as part of the university's budget process and communicates approved IRC programs to the schools. The Provost's Office and Budget Office work together to review program content and the financial component of the IRC based on the IRC's budget at fiscal year end. The fiscal year-end review includes calculation of indirect costs based on the rates below. Online programs are subject to off-campus indirect cost rates. The rates are applied to total modified direct costs, i.e., the direct costs of the program less certain expenses subject to a 10 percent processing fee rather than indirect cost.

IRC Indirect Cost Rates Effective FY2011		
IRC Academic Offering	Location	Indirect Cost Rate
Credit	On-campus	50%
Credit	Off-campus	40%*
Noncredit	On-campus	30%
Noncredit	Off-campus	25%*

*New rate effective FY2011

Half of the IRC's net income is returned to the dean's office of the pertinent school as residual. While residual returned to an individual department is at the discretion of the dean, IRC policy encourages the dean to reward the initiating department for successful program delivery and to promote further program development opportunities.

IRC Evaluation: Due to the experimental nature of IRC programs, the long-term viability of an IRC is evaluated upon completion of the third program cycle. The IRC program is subsequently mainstreamed as a regular academic offering or terminated based on the evaluation.

III. WHO SHOULD READ THIS POLICY

- University administrators, deans, department chairs, and unit budget managers
- IRC program administrators
- Faculty or staff interested in developing a new IRC program


IV. WEBSITE ADDRESS FOR THIS POLICY

<http://www.american.edu/finance/budget/upload/IRC-Guidelines.pdf>

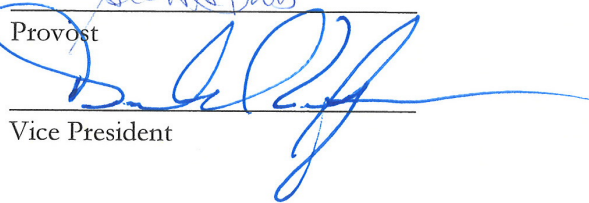
V. EFFECTIVE DATE AND APPROVAL

The policies herein are effective May 1, 2010. This policy needs to be signed by the appropriate officer (listed below) before it is considered approved.

Approved:



Provost



Vice President

IRC Guidelines approved effective FY2009

Revised IRC Guidelines approved effective FY2011



AMERICAN UNIVERSITY

WASHINGTON, D.C.

SCOTT A. BASS
PROVOST

MEMORANDUM

October 12, 2015

TO: Erran Carmel, Interim Dean, Kogod School of Business
James Goldgeier, Dean, School of International Service
Jeffrey Rutenbeck, Dean, School of Communication
Barbara Romzek, Dean, School of Public Affairs
Peter Starr, Dean, College of Arts and Sciences
Carola Weil, Dean, School of Professional and Extended Studies

FROM: Scott A. Bass, Provost *AB*
Doug Kudravetz, CFO, Vice President and Treasurer *DK*

SUBJECT: Instructional Revenue Center (IRC) Runway Guidelines Approved

Explained below and in the attached document are the changes to the IRC guidelines pertaining to Non-Credit Programs. These new guidelines are effective this fiscal year.

BUDGET GUIDELINES FOR "NON-CREDIT IRC RUNWAY"

In order to encourage faculty and academic units to develop new entrepreneurial programs, the university will waive the 30% (on-campus) and 25% (off-campus) Indirect Cost on applicable direct costs and 10% Processing Fee on certain expenses for Non-Credit IRC programs, subject to the following definitions and conditions:

1. **Academic Unit.** Non-credit gross revenues for each school (e.g., CAS, KSB, SIS, SOC, SPA, and SPEXS) are computed for all programs within the respective school.
2. **Waiver.** The university will waive the 30% (on-campus) and 25% (off-campus) Indirect Cost on applicable direct costs and 10% Processing Fee on certain expenses for Non-credit IRC programs.
3. **Duration and Amount.** All Indirect Cost and Processing Fees for non-credit IRCs in each unit will be waived for three fiscal years or until the total unit non-credit revenues exceed \$300,000, whichever comes first.
4. **Effective Date.** This pilot will be effective FY2016 through FY2018.
5. **Residual Return.** The current residual return policy of returning 50% of net income to the respective academic unit will continue.



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W A S H I N G T O N , D C

6. **Income/Expense Ratio.** All units are encouraged to reach an aggregate Income/Expense ratio of 2:1 for all IRCs. Expense is referred to as Direct Cost.
7. This waiver will be reviewed on a periodic basis.

Any questions about these guidelines may be referred to Nana An or Vi Etle.

cc: Nana An, Assistant Vice President of Finance
Violeta Etle, Vice Provost for Academic Administration

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5. **Residual Return.** The current residual return policy of returning 50% of net income to the respective academic unit will continue.
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7. This waiver will be reviewed on a periodic basis.

Office of the Provost

Office of Finance and Treasurer

October 12, 2015



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WASHINGTON, DC

Instructional Revenue Center Guidelines

Budget Office
Provost's Office

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1. Overview

American University recognizes the important role Instructional Revenue Center (IRC) programs play in supporting its educational mission. A sizeable number of IRC programs are offered every year, and provide opportunities to experiment, test the market for new audiences, and offer non-traditional programs. However, they must be grounded on existing or potential strengths of the university, follow the same or equivalent academic standards, and meet standard financial and administrative expectations. Because various offices are involved in implementing these programs due to special administrative factors such as the non-standard time of course offerings, separate accounting procedures, closer monitoring of enrollments and budgets, etc., their successful execution requires a great emphasis on careful planning, high academic quality, and financial feasibility.

The *American University Instructional Revenue Center Guidelines* (“IRC Guidelines”) serve as a comprehensive resource to aid university administrators, deans, department chairs, and academic professionals in the development, administration, and review of IRC programs. It also serves as a guide for the faculty and staff responsible for IRC implementation and management. It sets forth the definition and characteristics of IRC programs, delineates roles and responsibilities, and outlines guidelines for procedures pertinent to the various IRC phases. Supplemental resources such as a list of frequently asked questions, document templates, and a list of IRC programs for Academic Year 2007-2008 are included in the Appendix.

The IRC Guidelines are a joint effort of the Budget Office and Provost’s Office. Please contact the Budget Office at (202) 885-3951 or the Provost’s Office at (202) 885-2127 with any questions or concerns pertaining to the IRC Guidelines, or the information contained herein.

2. Instructional Revenue Center (IRC) Definition and Characteristics

An IRC is a specialized and intensive course, or sequence of courses, offered on an experimental basis, or a program contracted by an outside agency to offer credit or noncredit training, which is closely related to the academic mission of the sponsoring teaching unit, and is designed primarily for an audience external to the existing student population. An IRC may be degree, certificate or noncredit, and may have a fixed period of performance.

The following are requirements for all IRC programs:

- **Program Administration:** All IRC programs must have a faculty or program administrator who, with the assistance of various offices of the university, carries ultimate responsibility for the overall coordination and oversight of the IRC.
- **Adherence to University Policies and Procedures:** IRC programs must operate in compliance with all university policies and procedures.
- **Income to Expense Ratio:** All IRC programs are expected to generate net contributions. On average, academic programs achieve an income to expense ratio (I/E ratio) of 2.0. If an IRC has generated low net contributions, and failure to achieve an I/E ratio of 2.0 is programmatically justified, cost reductions will be recommended.
- **Account Continuity:** Project numbers remain the same for multi-year programs and for contract programs that have been renewed.

With the exception of the aforementioned required characteristics, the features and offerings of IRC programs may vary to best accommodate their intended target audience. IRC programs generally fall into one of the following categories:

- **Market-Based Programs:** Market-based programs are developed to test the market for new audiences, and/or offer non-traditional programs. These programs offer a specialized and intensive course or sequence of courses designed to provide opportunities for curricular experimentation.
- **Contract Programs:** The defining characteristic of contract programs is an agreement between AU and an outside agency, by which the university agrees to offer credit or noncredit education or training opportunities for the agency's employees or clients. The agreement may include a fixed period of performance.

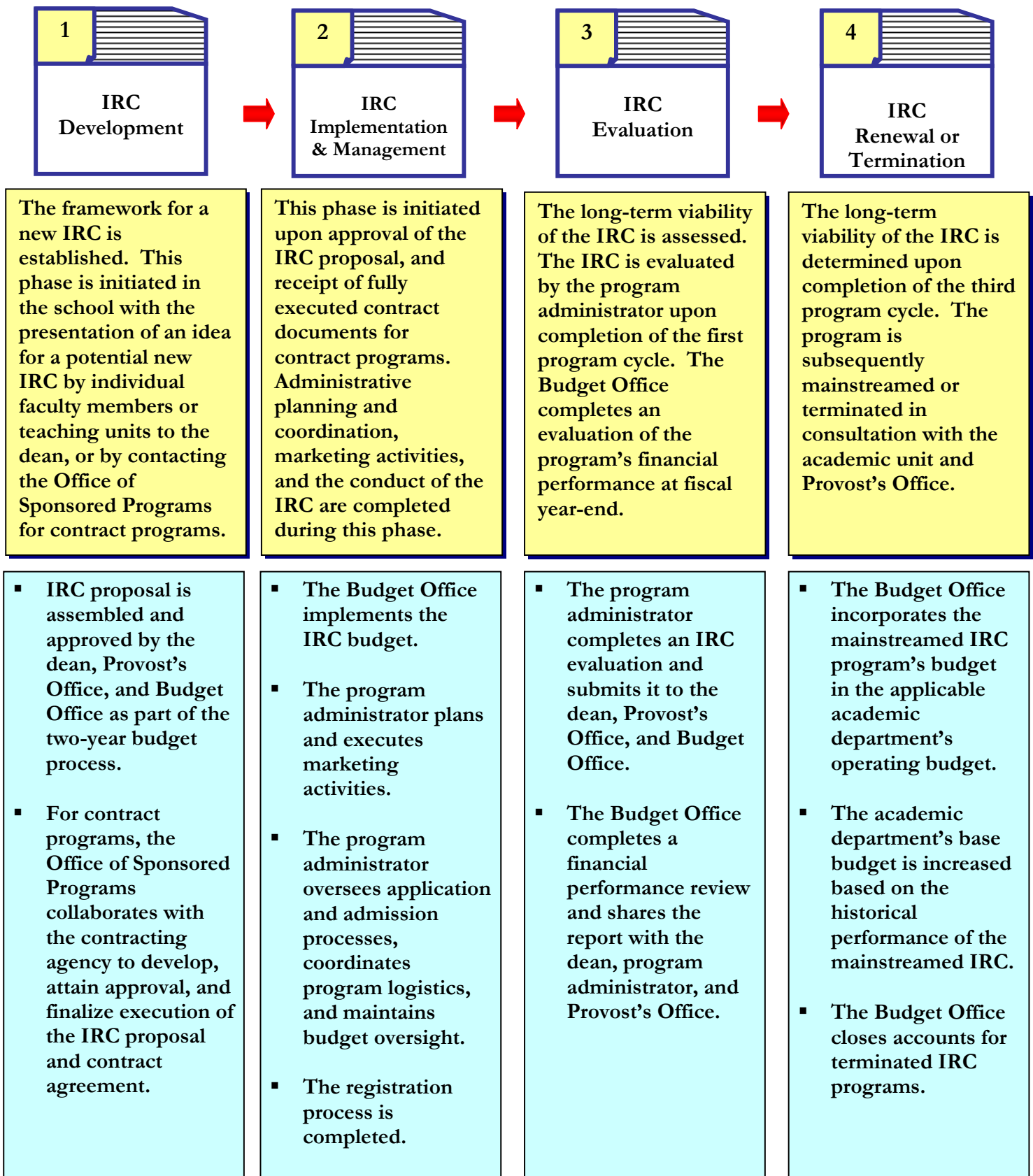
3. IRC Programs in the University's Budget Process

During the budget year of AU's two-year budget formulation process, the provost formulates aggregate enrollment projections for the university based on input from deans and the Office of Enrollment. The deans provide IRC enrollment data, which is utilized by the provost to formulate an aggregate IRC enrollment target.

Once the university budget is approved, the provost communicates the approved IRC programs to the schools. The Budget Office works with each school to implement individual IRC budgets as part of the line-item budget process. Flexibility is afforded in an effort to accommodate the features unique to each program such as scheduling.

The Budget Office conducts a formal budget performance review of IRC programs on a semester basis, and during the Audit and Evaluation phase of the budget process at the end of the fiscal year. Upon the closing of the fiscal year, the Budget Office calculates appropriate indirect costs and net income/(loss) for each IRC based on actual revenue and expense, and returns residual to each school. The Provost's Office and Budget Office work together to review program content and the financial component of the IRC based on the program's budget as submitted by the dean.

4. American University Instructional Revenue Center (IRC) Lifecycle



5. Roles and Responsibilities

The support of, and successful collaboration between, university administrators, faculty, and staff is integral to the successful development, operation, and evaluation of IRC programs. The following overview sets forth the primary role of key university offices and personnel in the IRC lifecycle, and delineates pertinent responsibilities.

5.1. Academic Departments

As the primary point of origin for IRC programs, academic departments play a vital role throughout the IRC lifecycle, with an emphasis on the development and implementation phases. Faculty and staff present a proposal describing how the IRC advances the academic program strategy of the department to the dean for approval, and subsequently build the administrative foundation for the program including the appointment of a program administrator who leads the management of the IRC. Input from academic departments is essential to evaluating IRC programs and ascertaining their viability as regular academic program offerings.

Key responsibilities include the following:

- **Phase I: IRC Development**
 - Faculty/Staff
 - Develops IRC proposal and submits it to the dean.
 - For contract programs, contacts the Office of Sponsored Programs for assistance with the applicable contract agreement.
 - Dean
 - Reviews and approves IRC proposal.
 - Submits proposal to the Provost's Office.
 - Notifies the program administrator when the IRC has been approved by the Provost's Office and Budget Office.

- **Phase II: IRC Implementation and Management**
 - Program Administrator
 - Ensures that the budget for the proposed IRC is approved.
 - Plans and executes marketing activities including the preparation, design, and distribution of marketing materials.
 - Manages application and admission processes.
 - Coordinates the schedule of classes with the Registrar's Office to include notice of applicable course fees.
 - Submits tuition and fee form(s) to the school's budget administrator.
 - Submits requests for new positions to the Budget Office.
 - Collaborates with Human Resources to hire personnel.

- Oversees logistics including ordering materials to be made available at the Campus Store; places items on reserve at the library; and submits requests for audio visual or other equipment.
 - Oversees the IRC budget, including reviews of monthly budget comparison reports and rectification of errors through the Budget Office. Ensures revenue is credited, and expense is charged, to the correct account numbers.
 - Ensures program compliance with university policies and regulations.
 - Issues notice of, and refunds in the event of, program cancellation.
- **Phase III: IRC Evaluation**
 - Program Administrator
 - Submits IRC evaluation (template is included in the Appendix) to the dean, Provost's Office, and Budget Office (with the exception of contract programs).
 - Submits explanatory documentation for the variance between actual and budgeted I/E ratio, if applicable, to the dean, Provost's Office, and Budget Office.

5.2. Provost's Office

The Provost's Office plays an essential advisory role in the IRC lifecycle. Following approval by the dean, the Provost's Office must approve the IRC proposal before forwarding it to the Budget Office for financial review and approval. In addition to providing guidance and support while the IRC is in progress, the Provost's Office also plays a key role in the final phases of IRC programs as the authority of the academic division of the university, including granting exceptions to policies.

Key responsibilities include the following:

- **Phase I: IRC Development**
 - Reviews and approves IRC proposal.
 - Forwards approved proposal to the Budget Office for financial review.
- **Phase II: IRC Implementation and Management**
 - Provides guidance and support in the operation of the IRC.
- **Phase III: IRC Evaluation**
 - Reviews IRC evaluation completed by the program administrator.
- **Phase IV: IRC Renewal or Termination**
 - Provides recommendations for the renewal or termination of the IRC.

- Approves integration of the mainstreamed IRC into regular academic offerings.

5.3. Budget Office

The Budget Office is primarily responsible for supporting the program administrator in developing and maintaining the financial structure, and executing related administrative tasks, at the foundation of IRC programs. Fiscal year-end reviews completed by the Budget Office in the IRC Evaluation phase provide data essential to assessing the long-term viability of IRC programs.

Key responsibilities include the following:

- **Phase I: IRC Development**
 - Provides direction on the formulation of the IRC budget proposal to comply with university guidelines.
 - Reviews and approves IRC budget proposal.
- **Phase II: IRC Implementation and Management**
 - Assigns general ledger account numbers, i.e., project codes (and unit numbers as needed).
 - Processes tuition and fee forms, including approval of special tuition rates.
 - Maintains position control.
- **Phase III: IRC Evaluation**
 - Completes financial performance review, including calculations for indirect costs, residual return (if applicable), and I/E ratio at fiscal year-end.
 - Provides financial performance review data for the program administrator, dean, and Provost's Office.
 - Allocates residual return to the pertinent school.
- **Phase IV: IRC Renewal or Termination**
 - Integrates the mainstreamed IRC budget into the pertinent academic department's operating budget.
 - Calculates the increase to the academic department's base budget due to the mainstreaming of the IRC.
 - Closes accounts in the event of program termination.

5.4. Office of Sponsored Programs

The Office of Sponsored Programs (OSP) assists academic departments in the development and management of contract programs. OSP serves as a liaison between the university and the contracting agency, and plays an integral role in the negotiation, execution, and implementation of the pertinent contract agreement.

Key responsibilities include the following:

- **Phase I: IRC Development**
 - Assists in the negotiation of a contract agreement between the university and the contracting agency.
 - Routes the program proposal, and related contract agreement, through the school, Provost's Office, and other university offices for approval and execution.
 - Forwards the signed contract agreement to the contracting agency for final execution.
 - Distributes the fully executed agreement to the school and the Budget Office for program implementation.

- **Phase II: IRC Implementation and Management**
 - Ensures compliance with the terms of the applicable contract agreement.

6. Procedures and Guidelines

6.1. Phase I: IRC Development

The purpose of the IRC Development phase is to establish the framework for a new IRC, including an IRC proposal and contract agreement if applicable. This phase is initiated in the school with the presentation of an idea for a potential new IRC by individual faculty members or teaching units to the dean, or by contacting OSP for contract programs. The exploratory activities and information gathering necessary to establish an IRC are completed during this phase.

To allow sufficient time for the development of a sound plan for a new IRC, faculty members and teaching units should initiate discussion with a six- to twelve-month lead time for market-based programs, or one- to two-month lead time for contract programs.

IRC Development Procedures

6.1.1. Development of IRC Proposal

A complete IRC proposal is comprised of an Instructional Revenue Center (IRC) Proposal form, Instructional Revenue Center (IRC) Narrative, and Instructional Revenue Center (IRC) Budget Proposal (templates are included in the Appendix).

For contract programs, faculty or staff must contact OSP for guidance in developing the IRC proposal and contract agreement. Schools are required to collaborate with OSP on all agreements for programs supported by external funding.

The following are guidelines for completing the narrative and budget documents.

- **Instructional Revenue Center (IRC) Narrative:** The narrative is drafted by the program administrator, and describes the purpose and content of the program, its target audience, pertinent marketing/promotion initiatives, and budget summary.
- **Instructional Revenue Center (IRC) Budget Proposal:** IRC characteristics such as academic offerings, length, location, and the terms of applicable contract agreements will be somewhat fluid by nature. Consequently, elements of each program's proposed budget will reflect its unique content and purpose, resulting in some variation across program budgets. The overview to follow describes the components of the IRC budget by breaking down the budget for the sample Eagle Education Instructional Revenue Center (EEI).

Eagle Education Instructional Revenue Center (EEI)
 G/L Account 10-12345-xxxx-12345
 FY2008 Budget

Projected Revenue

Semester	Level	Number of Students	Number of Courses	Credits/Course	Tuition Rate	Revenue Subtotal
Summer	Graduate	60	2	3	\$1,048	\$377,280
Fall	"	40	2	3	\$1,111	\$266,640
Spring	"	40	2	3	\$1,111	\$266,640
Total Revenue						\$910,560

Projected Expense*

Semester	Level	Number of Students	Number of Courses	Credits/Course	Standard Tuition Rate	Billable Tuition Rate	Variance	Remission Subtotal
Summer	Graduate	60	2	3	\$1,048	\$950	\$98	\$35,280
Fall	"	40	2	3	\$1,111	\$1,000	\$111	\$26,640
Spring	"	40	2	3	\$1,111	\$1,000	\$111	\$26,640
Total Tuition Remission Expense								\$88,560

Object Code	Item	Rate	Unit	Total
II. Salaries				
51101	Full-Time Executive			\$0
51102	Full-Time Faculty			\$100,000
51103	Full-Time Staff, Exempt			\$0
51104	Full-Time Staff, Non-Exempt			\$35,000
51203	Student Wages			\$0
51208	Consultant/Professional Services			\$0
51210	Non-Employee Compensation			\$0
51301	Hourly Wages			\$10,000
51302	Non-Hourly Wages			\$0
51401	Part-Time Instructional			\$25,000
51402	Faculty Summer Sessions			\$50,000
Subtotal A				\$220,000

Object Code	Item	Rate	Unit	Total
III. Fringe Benefits on Salaries				
51101	Full-Time Executive	28%		\$0
51102	Full-Time Faculty	28%		\$28,000
51103	Full-Time Staff, Exempt	28%		\$0
51104	Full-Time Staff, Non-Exempt	28%		\$9,800
51203	Student Wages	0%		\$0
51208	Consultant/Professional Services	0%		\$0
51210	Non-Employee Compensation	0%		\$0
51301	Hourly Wages	8%		\$800
51302	Non-Hourly Wages	8%		\$0
51401	Part-Time Instructional	8%		\$2,000
51402	Faculty Summer Sessions	8%		\$4,000
51513	Subtotal B			\$44,600

Object Code	Item	Rate	Unit	Total
IV. Program Travel and Expense				
52101	General Supplies & Expenses	50%		\$25,000
52103	Advertising & Publicity	50%		\$10,000
52201	Administrative Travel	50%		\$10,000
52301	Postage & Shipping	50%		\$2,000
52401	Printing & Duplicating	50%		\$4,000
52501	Telecommunications	50%		\$1,000
Subtotal C				\$52,000

Object Code	Item	Rate	Unit	Total
52107	Equipment Rental	10%		\$5,000
52108	Contractual	10%		\$0
52109	Space Rental	10%		\$0
52113	Classroom Materials	10%		\$5,000
52118	Food Service	10%		\$10,000
52208	Program Participant Travel	10%		\$0
52260	Non-Employee Travel	10%		\$0
53101	Undergraduate Financial Aid	10%		\$0
53205	Contract Tuition Remission	10%		\$88,560
54102	Computer Equipment	10%		\$15,000
54103	Computer Software	10%		\$4,000
Subtotal D				\$127,560

V. Total Direct Costs				\$444,160
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Object Code	Item	Rate	Unit	Total
VI. Indirect Costs				
Indirect Costs on Total Modified Direct Costs**		50%		\$158,300
Processing Fee		10%		\$12,756
Total Indirect Costs				\$171,056

VII. Total Costs				\$615,216
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VIII. Net Income/(Loss)				\$295,344
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IX. Income to Direct Expense Ratio				2.05
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X. Anticipated Residual Return to School				\$147,672
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*Please refer to American University Instructional Revenue Center Guidelines for a list of commonly used object codes.

**Total Modified Direct Costs = Subtotal A + Subtotal B + Subtotal C. The indirect cost rate varies based on the IRC program's academic offering and location. Effective FY2011, the indirect cost rates are as follows: 50% for credit/on-campus; 40% for credit/off-campus; 30% for noncredit/on-campus; and 25% for noncredit/off-campus IRC programs. Online programs are subject to off-campus indirect cost rates.

Projected Revenue

1. Level

This component indicates the nature of the academic offerings of the IRC, which affects the tuition rate charged to enrollees.

The Eagle Education Instructional Revenue Center (EEI) offers graduate-level courses.

2. Number of Students

The total number of students per semester is set forth here.

Public high school teachers serve as the target audience for EEI. Consequently, more students participate in the program during the summer semester while high schools are not in session.

3. Number of Courses

This section of the budget is used to identify the total number of courses each student will take during the pertinent semester.

Each EEI student takes two courses per semester.

4. Credits/Course

The number of credits, i.e., credit hours or credit equivalents for noncredit programs, earned per course is entered here.

Students earn three credits for each EEI course they complete.

5. Tuition Rate

The tuition rate per credit is listed in this section, as determined by the standard rates for the applicable academic year. Please note that tuition rates are set by the academic, rather than fiscal, year which begins with the fall term and ends with the completion of the summer term. The following table illustrates where terms fall in the fiscal and academic year, and the applicable tuition rate schedule. Tuition rate schedules are available on the American University Website.

Term	Fiscal Year	Academic Year Tuition Rate Schedule
Fall 2007	2008	2007-2008
Spring 2008	2008	2007-2008
Summer 2008	2009	2007-2008
Fall 2008	2009	2008-2009

The tuition rate charged may vary from the standard tuition rates with approval from the Budget Office. If the tuition rate is being discounted, the variance between the standard and discounted tuition rate is charged to the IRC as Tuition Remission Expense (see item eight below). The tuition rate may also exceed standard tuition rates if costs such as fees or textbooks are included.

EEI is a non-degree program, and the courses are taught on campus. The standard tuition rate for non-degree, on-campus graduate programs is \$1,048 for the summer semester, and \$1,111 for the fall and spring semesters.

6. Revenue Subtotal

The total projected revenue for each semester is entered in this column, calculated as the product of the number of students, number of courses, number of credits earned per course, and the applicable tuition rate.

For example, projected summer tuition revenue for EEI is calculated as follows:

$$60 \text{ students} \times 2 \text{ courses} \times 3 \text{ credits/course} \times \$1,048 = \$377,280$$

Tuition revenue for the fall and spring semesters is equal at \$266,640 as the total number of credits taught, and the total number of students in attendance, are the same for both semesters.

7. Total Revenue

The total projected revenue generated by an IRC in the applicable fiscal year is displayed in this line, calculated as the sum of the semester revenue subtotals.

EEI is expected to generate a total of \$910,560 in revenue in fiscal year 2008.

Projected Expense

8. Tuition Remission Expense

If the IRC is offering a tuition discount to participants, the variance between the applicable standard tuition rate and the billable tuition rate must be entered as an expense for tuition remission. Total Tuition Remission Expense must also include mandatory university fees not being assessed to enrollees or paid by the program sponsor.

9. Billable Tuition Rate

The actual tuition rate per credit to be billed to program participants for each semester is entered in this column.

For EEI, the Office of Sponsored Programs negotiated discounted tuition rates of \$950 per credit for summer courses, and \$1,000 per credit for the fall and spring courses with the contracting agency, i.e., the local public school system.

10. Remission Subtotal

The tuition remission expense for each semester is entered in this column. The remission subtotal for each semester is calculated as the product of the number of students, number of courses each student takes, the number of credits earned per course, and the variance between the standard and billable tuition rates.

As per the contract for the program, EEI participants are being given a discount of \$98 per credit in the summer, and \$111 per credit in the fall and spring. The Remission Subtotal for the summer term, for example, is calculated as follows:

$$60 \text{ students} \times 2 \text{ courses} \times 3 \text{ credits/course} \times \$98 \text{ discount} = \$35,280$$

11. Total Tuition Remission Expense

The Total Tuition Remission Expense line is calculated as the sum of the Remission Subtotal for each semester. This total is also entered in the applicable object code under Program Travel and Expense.

Tuition Remission expense totaling \$88,560 for EEI is calculated as follows:

Summer:	60 students x 2 courses x 3 credits/course x \$98 discount = \$35,280
Fall:	40 students x 2 courses x 3 credits/course x \$111 discount = 26,640
Spring:	40 students x 2 courses x 3 credits/course x \$111 discount = 26,640
	Total Tuition Remission Expense \$88,560

As a contract program, the Total Tuition Remission Expense for EEI is entered in the Contract Tuition Remission line (object code 53205) under Program Travel and Expense.

12. Salaries

All personnel salary expense for the IRC is listed by the applicable object code in this section.

One full-time faculty member and one non-exempt, full-time staff member are dedicated to EEI. An hourly wages position is utilized for additional staff support. EEI's salary expense total also includes compensation for established full-time faculty and adjunct faculty who teach EEI courses (see item thirteen below).

13. Instructional Costs

IRC courses may be taught by a variety of personnel, including full-time faculty members who are solely dedicated to the IRC, existing full-time faculty members, adjunct faculty, etc. The related salary expense charged to the IRC will be budgeted based on the status of the instructor and the timing of the course (i.e., whether or not the course is taught during the summer) as follows:

- **Full-Time Faculty (51102):** The full annual salary of a full-time faculty member hired into a position entirely dedicated to an IRC is budgeted in this object code. Salary expense budgeted in this line also includes instructional cost for an existing full-time faculty member who teaches an IRC course(s). The related instructional cost per course taught is calculated based on the type of faculty appointment as follows: for faculty with a five-course load, use 12 percent of the faculty member's annual salary; for faculty with a four-course load, use 12.5 percent of the faculty member's annual salary; for temporary faculty, use 16 percent.
- **Part-Time Instructional (51401):** Salary expense for adjunct faculty who teach IRC courses during the fall and spring semesters is budgeted in this object code. Salary expense for each adjunct is calculated as the product of his or her adjunct faculty rate and the number of course sections taught.
- **Faculty Summer Sessions (51402):** The Faculty Summer Sessions line captures salary expense for instructors who teach IRC courses during the summer, including existing full-time faculty and adjunct faculty. The salary expense for existing full-time faculty who teach summer courses is calculated per course as 1/12 of his or her annual salary (with a maximum amount of \$7k). Salary expense for each adjunct is calculated as the product of his or her adjunct faculty rate and the number of summer course sections taught.

Under special circumstances, instructional costs may also be incurred if an IRC participant enrolls in a mainstream on-campus course. In this case, an instructional cost per student rate will be calculated based on the faculty member's salary, as determined above for each course taught, divided by the number of students enrolled in the mainstream course.

Instructional costs for EEI are budgeted as follows:

- **Full-Time Faculty (51102):** A total of \$100k is budgeted for Full-Time Faculty expense. This total includes the annual salary of \$80k for the full-time faculty member dedicated to EEI, as well as \$20k in instructional expense for existing full-time faculty members who will teach EEI courses in the fall and spring.
- **Part-Time Instructional (51401):** Part-Time Instructional expense of \$25k has been budgeted for adjunct faculty who will teach EEI courses in the fall and spring.
- **Faculty Summer Sessions (51402):** Salary expense for full-time faculty members and adjunct faculty who will teach EEI's summer courses totals \$50k. At approximately one-fourth of total salary expense, this instructional cost is substantial due to EEI's comparatively high enrollment during the summer.

14. Fringe Benefits on Salaries

Fringe benefit expense (captured in object code 51513) must be budgeted for positions in this section as indicated in the table below.

Position Description	Object Code	Fringe Benefit Rate
Full-Time Executive	51101	28%
Full-Time Faculty	51102	28%
Full-Time Staff, Exempt	51103	28%
Full-Time Staff, Non-Exempt	51104	28%
Student Wages	51203	0%
Consultant/Professional Services	51208	0%
Non-Employee Compensation	51210	0%
Hourly Wages	51301	8%
Non-Hourly Wages	51302	8%
Part-Time Instructional	51401	8%
Faculty Summer Sessions	51402	8%

Fringe Benefit expense for EEI is calculated by object code based on the expense entered in the Salaries section of the budget, and the applicable fringe benefit rate. Fringe Benefits for EEI total \$44,600, calculated as the sum of fringe benefit expense for each object code in which salary expense is budgeted.

15. Program Travel and Expense

All non-salary, program-related expenses are listed by object code in this section. The expense categories are listed by object code, and are divided into two sections based on the applicable indirect cost rate or processing fee (see item seventeen below).

New computers and software for the program's faculty and staff are a substantial expense. EEI has also budgeted \$10k for advertising and publicity to support the execution of marketing initiatives.

16. Total Direct Costs

The IRC program's Total Direct Costs are calculated in this line as the sum of Subtotal A (total salaries), Subtotal B (total fringe benefits), Subtotal C (program travel and expenses subject to indirect cost assessment) and Subtotal D (program travel and expenses subject to processing fee).

The Total Direct Costs line for EEI is calculated as follows:

Subtotal A:	\$220,000
Subtotal B:	44,600
Subtotal C:	52,000
Subtotal D:	<u>127,560</u>
Total Direct Costs:	\$444,160

17. Indirect Costs

In addition to the expense items listed as direct costs, the actual cost of an IRC to the university also includes expenses such as academic administration and support, electricity, facilities maintenance, etc. These indirect costs are calculated in this section of the IRC budget, and when added to direct costs, allow the university to fully recognize the cost of offering the IRC.

Because it is not realistic, nor cost-effective, to accurately calculate indirect costs for an individual IRC, the university calculates indirect costs based on a formula. Effective fiscal year 2011, the formula is based on the following indirect cost rates adopted by the university:

IRC Academic Offering	Location	Indirect Cost Rate
Credit	On-campus	50%
Credit	Off-campus	40%*
Noncredit	On-campus	30%
Noncredit	Off-campus	25%*

*New rate effective FY2011

As indicated in the table above, the indirect cost rate applied to an IRC program's total modified direct costs is based on the program's academic offering and location. Online programs are subject to off-campus indirect cost rates. The expense items listed in the table below are exempt from indirect cost, and are assessed a 10 percent processing fee instead.

Expense Description	Object Code
Equipment Rental	52107
Contractual Expenses	52108
Space Rental	52109
Classroom Materials	52113
Food Service	52118
Program Participant Travel*	52208
Non-Employee Travel	52260
Undergraduate Financial Aid Payments	53101
Contract Tuition Remission	53205
Graduate Tuition Remission	53211
Computer Equipment	54102
Computer Software	54103

*Includes travel for faculty and IRC participants as part of the program's activity. For administrative and recruiting trips, please use object code 52201 (Domestic Travel) or 52202 (International Travel), which are subject to the full indirect cost rate.

The calculation of Indirect Costs for EEI is detailed in items eighteen and nineteen below.

18. Indirect Costs on Total Modified Direct Costs

Total Modified Direct Costs represent the total direct costs of the IRC less expense exempt from indirect cost as listed in the table above. Total Modified Direct Costs are calculated as the sum of Subtotal A, Subtotal B, and Subtotal C.

Indirect costs are calculated in this line as the product of Total Modified Direct Costs and the applicable indirect cost rate from the table included in item seventeen above.

Total Modified Direct Costs for EEI are \$316,600. As a credit, on-campus IRC program, these costs are subject to an indirect cost assessment at the rate of 50 percent. Consequently, the Indirect Costs on Total Modified Direct Costs for EEI total \$158,300 as indicated in this line.

19. Processing Fee

The Processing Fee associated with the Program Travel and Expense categories exempt from indirect cost as listed in the table above is displayed in this line. The Processing Fee is calculated as 10 percent of Subtotal D.

Program Travel and Expense for the categories subject to a 10 percent processing fee total \$127,560 for EEI (Subtotal D). At 10 percent of \$127,560, the total entered in this line is \$12,756.

20. Total Costs

The Total Costs line represents the total cost of the IRC to the university, including indirect costs associated with the program as calculated in the indirect cost assessment. This line is calculated as the sum of the Total Direct Costs and Total Indirect Costs lines.

The university's Total Costs for EEI in fiscal year 2008 are \$615,216. This figure is calculated as follows:

Total Direct Costs:	\$444,160
Total Indirect Costs:	<u>171,056</u>
Total Costs:	\$615,216

21. Net Income/(Loss)

This line reflects the IRC program's fiscal return to the university, calculated as the difference between the Total Revenue and Total Costs lines. The residual return to the school, if applicable, is calculated based on this line.

For fiscal year 2008, the net income of \$295,344 for EEI is calculated as follows:

Total Revenue: \$910,560
Total Costs: (615,216)
Net Income: \$295,344

22. Income to Direct Expense Ratio

New programs, like existing programs, are expected to meet certain financial goals. One method of determining if these goals are met is to utilize the I/E ratio. The I/E ratio is calculated as the quotient between the Total Revenue and Total Direct Costs lines. For most new programs, an I/E ratio of 2.0 is recommended.

New programs with less than a 2.0 I/E ratio should still be submitted and will be evaluated for approval by the dean, Provost's Office, and Budget Office. The university recognizes that new programs may take from one to two years to reach their optimal I/E ratio. The budget for the new program may be approved on an exceptional basis for the first year of the program's operation if it is academically viable.

The I/E ratio of 2.05 for EEI is calculated as follows:

$$\mathbf{\$910,560 \text{ (Total Revenue)} \div \$444,160 \text{ (Total Direct Costs)} = 2.05 \text{ (I/E Ratio)}}$$

23. Anticipated Residual Return to School

The purpose of the residual return is to provide funds for future program development and financial incentives to schools and departments to meet student and market demands, while also rewarding faculty and academic departments for engaging in new entrepreneurial activities. The residual return is calculated as 50 percent of the Net Income/(Loss) line.

The residual return is split evenly between the university and the dean's office of the pertinent school. The university commits its portion of residual return to fund future IRC development. While residual returned to an individual department is at the discretion of the dean, IRC policy encourages the dean to reward the initiating department for successful program delivery and to promote further program development opportunities. The Budget Office is responsible for allocating residual return to the pertinent school.

The Anticipated Residual Return to the sponsoring school for EEI totals \$147,672 (calculated as 50 percent of net income at \$295,344). At the end of fiscal year 2008, the Budget Office will calculate the EEI program's actual net income/(loss), and allocate any actual residual return to the sponsoring school.

Please note that not all IRC programs are residual bearing. Residual bearing IRC programs are contract or noncredit programs whose audience is outside the existing student population. IRC programs that do not meet these criteria are not eligible to

receive residuals.

Examples of residual bearing IRC programs are as follows:

- **Teacher Quality Enhancement Program**
<http://www.american.edu/cas/seth/aque/index.html>

The School of Education, and its partners in the Alliance for Quality Urban Education, received a \$6.8 million grant from the U.S. Department of Education to offer professional development opportunities for teachers employed in the DC public school system. Program offerings include a Graduate Certificate in Teaching and preparatory courses for the National Board for Professional Teaching Standards Certification.

- **Summer Film and Digital Media Institute**
<http://soc.american.edu/content.cfm?id=56>

Topics such as filmmaking, editing, and podcasting are the focus of the School of Communication's Summer Film and Digital Media Institute. Credit courses and noncredit workshops are offered in the evenings and on weekends to a diverse audience ranging from high school graduates to professionals.

- **Fairfax County Leadership Development Program**
<http://spa.american.edu/keycertificate/custom.php>

The School of Public Affairs has entered into a contract with the Fairfax County, Virginia Police Department to provide a leadership program to support the advancement of current Lieutenants. The program provides critical analytical skills that law enforcement leaders need to understand risk assessment, strategic planning, and risk management along with crime and policy analysis. Participants will earn 18 graduate credit hours upon completion of six courses within the Public Administration and Justice, Law & Society Departments.

6.1.2. Review and Approval of IRC Proposal

- **Market-Based Programs:** An IRC proposal is prepared by the dean for review and approval by the Provost's Office and, thereafter, by the Budget Office, where a project number is assigned to the IRC.
- **Contract Programs:** Upon submission by the academic unit/dean, OSP circulates the IRC proposal to various university offices for required approvals. Depending on the total value of the contract, if in excess of \$100,000, approval signatures may be needed from the president, provost, and/or vice president of finance and treasurer. Approval by

the Budget Office is required for agreements for any amount, with the exception of those pertaining to restricted programs, which function outside of the operating budget.

Upon final approval, OSP forwards the documents to the contracting agency for signature. The Budget Office assigns a project number to the IRC upon receipt of a fully executed contract agreement from OSP.

6.2. Phase II: IRC Implementation and Management

The IRC Implementation and Management phase is initiated following the final approval of the IRC proposal, or receipt of a fully executed contract agreement for contract programs. The administrative planning and coordination, marketing, and admission activities in preparation for the conduct of the program are the focus of the early stages of this phase. The latter, managerial aspect of this phase pertains primarily to activities that are ongoing while the IRC is in progress.

IRC Implementation and Management Procedures

6.2.1. Budget Implementation

The Budget Office is responsible for one of the first, essential tasks in the second phase of IRC programs: budget implementation. Upon receipt of the approved IRC proposal, and/or fully executed contract agreement, the Budget Office assigns general ledger account numbers, i.e., project codes (and unit numbers as needed), and establishes revenue and expense budgets.

6.2.2. Marketing

Marketing initiatives are integral to the success of new market-based programs. The university believes that a successful marketing effort often involves greater expenditure in the first two years than will be necessary once a program has established itself. Therefore, the university recommends that new programs plan to budget conservatively on the income side and plan for a marketing effort that has a high probability of success. In some cases, a new market-based program might not meet its 2.0 I/E ratio during its initial years of operation and this is taken into account when the program's performance is evaluated.

The program administrator is responsible for the planning and execution of marketing activities including coordinating the preparation, design, and distribution of marketing materials. University Publications is available to advise and assist with marketing efforts, specifically in the development of marketing collateral.

6.2.3. Admission

Admission to IRC programs is managed within the pertinent academic department. The program administrator is ultimately responsible for the coordination of the admission process that includes defining admission criteria, reviewing applications, and notifying all applicants of the admission decision. Contract programs may serve as an exception in that the contracting agency may select program participants.

6.2.4. Registration Process

To ensure students who register for courses with special rates are properly registered and billed, and the appropriate tuition revenue accounts are credited, the following process must be completed prior to registration:

- Step One: A new course is created by the school and approved by the Provost’s Office.
- Step Two: A tuition and fee form is developed by the academic department, approved by the Budget Office, and entered into Datatel by Student Accounts.
- Step Three: Students are registered for the course.
- Step Four: Revenue is credited to the respective academic department’s account.
- Step Five: Students are billed.

The following rules apply to tuition and fee form processing:

- No registrations will be processed for a new course if a tuition and fee form has not been submitted and processed by the specified semester deadline (visit the Budget Office Website for specific dates). In cases in which the IRC begins after the start of the semester, tuition and fee forms may be submitted after the stated semester deadline as long as no registrations are processed prior to submission of the form.
- All IRC course registrations will be billed at the rate in the Datatel system by the deadline or at the time of registration. No retroactive adjustments will be accepted. Please note that the same rules apply to programs that have a cohort group created by the Registrar’s Office with Budget Office approval.

6.2.5. Budget Oversight

It is the responsibility of the program administrator to ensure that the program’s revenue is credited to, and expense is charged to, the appropriate account. The following table lists common revenue and expense object codes pertinent to IRC programs.

Description	Object Code
REVENUE	
IRC Program Fees (including workshop fees)	41609
IRC Student Technology Fees	41610

Credit IRC Tuition – Fall	41603
Noncredit IRC Tuition – Fall	41604
Credit IRC Tuition – Spring	41605
Noncredit IRC Tuition – Spring	41606
Credit IRC Tuition – Summer	41607
Noncredit IRC Tuition – Summer	41608
IRC Other Program Revenue	41611
EXPENSE	
Full-Time Faculty	51102
Full-Time Staff, Exempt	51103
Full-time Staff, Non-Exempt	51104
Student Wages	51203
Consultant/Professional Services	51208
Non-Employee Compensation	51210
College Work Study	51211
Hourly Wages	51301
Non-Hourly Wages	51302
Part-Time Instructional	51401
Faculty Summer Sessions	51402
Fringe Benefit Allocation	51513
General Supplies & Expenses	52101
Advertising & Publicity	52103
Equipment Rental	52107
Contractual Expenses	52108
Space Rental	52109
Classroom Materials	52113
Food Service	52118
Domestic Travel - Administrative	52201
International Travel – Administrative	52202
Program Participant Travel	52208
Non-Employee Travel	52260
Postage & Shipping	52301
Printing & Duplicating	52401
Telecommunications	52501
Undergraduate Financial Aid	53101
Contract Tuition Remission	53205
Graduate Tuition Remission	53211
Computer Equipment	54102
Computer Software	54103

The program administrator must review the monthly budget comparison reports and rectify any errors promptly through the Budget Office.

The following Datatel and Warehouse reports are available for monitoring IRC budgets:

- **General Ledger Budget to Actual (GLBA):** Lists budget and actual by general ledger account number and includes the variance from budget. The GLBA report can be run to extract revenue or expenses, or both.
- **Detailed General Ledger Activity Report (XGAR):** Provides the detail behind the account number information provided in the GLBA report. The XGAR lists each transaction posted against the general ledger account by date with a brief description.
- **Invoices Posted to General Ledger (XIVR):** Provides the detail behind accounts receivable transactions posted to general ledger accounts by Student Accounts.

6.2.6. Adherence to University Policies and Regulations

It is the responsibility of the program administrator to ensure that all university policies and regulations are adhered to in the development and execution of IRC programs. Pertinent policies include, but are not limited to, the following:

- *Academic Regulations*
- *Affirmative Action Program Statement Policy*
- *Event Scheduling Policy*
- *Faculty Manual*
- *Staff Personnel Policies*

6.3. Phase III: IRC Evaluation

Evaluations are an essential component in the lifecycle of IRC programs due to their nature as prospective regular academic program offerings. Data acquired during the IRC Evaluation phase is utilized in assessing the program. It provides the basis for decision-making processes, specifically in determining whether a program should be mainstreamed or terminated. IRC programs are evaluated based on both quantitative and qualitative information, and input from the program administrator, Provost's Office, and Budget Office.

IRC Evaluation Procedures

6.3.1. Program Evaluation

Upon completion of the first cycle of market-based IRC programs, the program administrator must submit an IRC evaluation to the dean, Provost's Office, and Budget Office. The IRC evaluation should include an academic assessment of the program goals and actual results, as well as a review of its financial performance against the budget. The program administrator may incorporate feedback from program participants in the assessment. The evaluation must be submitted to the aforementioned offices within one month of completion of the program cycle.

6.3.2. Fiscal Year-End Evaluation

The Budget Office is responsible for completing an evaluation of the IRC program's financial performance at the close of each fiscal year. The evaluation is based on a comparison of the IRC program's budgeted and actual revenue and expense, and provides the quantitative component necessary to measure the program's performance. The evaluation includes calculations of actual direct and indirect costs, I/E ratio, net income/(loss), and residual return to the school if applicable. The Budget Office forwards the report to the dean, program administrator, and Provost's Office upon completion.

6.4. Phase IV: IRC Renewal or Termination

As specified in the IRC definition, IRC programs are offered on an experimental basis as a means for expansion of the university's academic offerings. Consequently, at the end of the third program cycle an IRC is evaluated on its long-term viability. The decision to mainstream or terminate an IRC is based on qualitative and quantitative criteria, and input from various university constituencies including the dean, academic department, Provost's Office, and Budget Office.

IRC Renewal or Termination Procedures

6.4.1. Mainstreaming

If an IRC is deemed worthy of renewal upon completion of the third program cycle, it is mainstreamed and becomes part of the regular offerings within an academic department. The Budget Office integrates the mainstreamed IRC program's budget into the pertinent academic department's operating budget.

The budget for the newly mainstreamed program will be based on the IRC proposal, enrollment history, and the program's baseline performance. The academic department will receive an increase to its base budget to support the program as recommended by the Budget Office in conjunction with the Provost's Office. The base budget increase includes seed money granted in lieu of the residual return the school would have received had the program continued to operate as an IRC. The purpose of the allocation is to encourage continued program development.

6.4.2. Terminating

The I/E ratio and net contribution are key indicators of an IRC program's long-term feasibility. If a program has not achieved, or is not expected to achieve, the budgeted I/E ratio upon completion of three program cycles, it will undergo a financial reevaluation.

A recurring failure to achieve the expected I/E ratio, and/or a recommendation based on the financial reevaluation, may serve as the grounds for program termination.

Programs with less than the expected I/E ratio will be continued only if a case is established that it is in the best academic interest of the university to do so. Such a decision must be approved by the provost upon the recommendation of the dean or administrator responsible for the program. In the event that an IRC is terminated, the Budget Office is responsible for closing any general ledger accounts committed to the program.

7. Glossary

Direct Costs: Costs specifically incurred to operate an IRC including personnel, benefits, travel, administrative expenses, etc.

Income to Expense Ratio (I/E Ratio): A measure of the financial goals of an IRC, calculated as the quotient between total revenue and total direct costs.

Indirect Costs: University costs in addition to direct expense to operate an IRC, calculated as a percentage of total modified direct costs based on the rates in the table below (effective fiscal year 2011). Online programs are subject to off-campus indirect cost rates.

IRC Academic Offering	Location	Indirect Cost Rate
Credit	On-campus	50%
Credit	Off-campus	40%*
Noncredit	On-campus	30%
Noncredit	Off-campus	25%*

*New rate effective FY2011

Some expenses are subject to a 10 percent processing fee rather than indirect cost (see 6.1.1. Development of IRC Proposal).

Mainstreaming: Incorporating an IRC in the sponsoring school's regular academic offerings and operating budget.

Net Income/(Loss): The IRC program's fiscal return to the university, calculated as the difference between total revenue and total costs.

Remitted Tuition: The difference between the standard tuition rate and the discounted billable tuition rate charged to IRC participants. Remitted tuition is charged to the IRC as an expense.

Residual Return: The IRC program's fiscal return to the university and sponsoring school, calculated as 50 percent of net income/(loss).

Residual-Bearing IRC Programs: Contract or noncredit programs whose audience is outside the existing student population.

Revenue: Tuition, fees, and other programmatic income.

Total Costs: The total costs of an IRC to the university, calculated as the sum of direct and indirect costs.

Total Modified Direct Costs: The total direct costs of an IRC less expense exempt from indirect cost.

8. Appendix

8.1. Frequently Asked Questions

1. As a faculty member with an idea for a new IRC, where should I begin?

Reading the IRC Guidelines is a helpful first step. Doing so will help you confirm that the program in mind meets the definition of an IRC; gain a university-wide perspective on the roles and responsibilities of various university constituencies in the development and implementation of the IRC; and acquire an understanding of the procedures to be followed in the development and implementation of a new IRC.

You should reinforce your knowledge by seeking the insights of your colleagues who have developed and offered an IRC. Discussing your idea with the department chair or division director prior to moving forward with the proposal process is also recommended. Contemplate the questions outlined in the Instructional Revenue Center (IRC) Narrative, and incorporate the information into your discussion.

The next step is to initiate the proposal process by developing and submitting a formal IRC proposal to the dean. If the proposed IRC is a contract program, you must also contact the Office of Sponsored Programs (OSP). In addition to following the procedures outlined in the IRC Guidelines, seek advice from your respective dean's office, Provost's Office, Budget Office, and/or OSP (if applicable) in the development of your IRC proposal.

IRC Guidelines References:

- 6.1. Phase I: IRC Development
- 8.2.2. Instructional Revenue Center (IRC) Narrative

2. How do IRC programs fit into the university's budget process?

During the budget year of AU's two-year budget formulation process, the provost formulates aggregate enrollment projections for the university based on input from deans and the Office of Enrollment. The deans provide IRC enrollment data, which is utilized by the provost to formulate an aggregate IRC enrollment target.

Upon approval of the university budget, the provost communicates the approved IRC programs to the schools, and the Budget Office assists with implementing IRC budgets during the line-item budget process. Flexibility is afforded in an effort to accommodate the features unique to each program such as scheduling.

The Budget Office conducts a formal budget performance review of IRC programs on a semester basis, and during the Audit and Evaluation phase of the budget process at the end of the fiscal year. Upon the closing of the fiscal year, the Budget Office calculates appropriate indirect costs and net income/(loss) for each IRC based on actual revenue and expense, and returns residual to each school. The Provost's Office and Budget Office work together to review program content and the financial component of the IRC based on the IRC program's budget as submitted by the dean.

IRC Guidelines Reference:

- 3. IRC Programs in the University's Budget Process

3. What is the difference between an IRC and a restricted grant?

Though IRC programs defined as contract programs and restricted grants both fall under the Office of Sponsored Program's definition of a sponsored program, they differ in several key aspects.

Purpose: In the case of IRC programs, external funding is primarily utilized to support an educational or training program that may be credit or noncredit, while a restricted grant typically funds research, a project, or technical assistance activity.

Contract Compliance: The contract compliance requirements for restricted grants are more stringent than those for IRC programs. Restricted grants require substantial reporting throughout the duration of the funded activity. If the grant is provided by a federal agency, compliance with various federal policies including the Office of Management and Budget Circular A-21 is required.

Accounting: For IRC programs, the university is usually compensated for individuals' participation in an educational or training program. If external funding is received as tuition, the IRC program's budget is included in the university's operating budget, and is assigned operating account numbers.

In the restricted grant scenario, the university is reimbursed based on direct and indirect costs as set forth by the U.S. Department of Health and Human Services's *Negotiated Indirect Cost Rate Agreement*. Restricted grant funding is not included in the university's operating budget, and is assigned restricted account numbers.

IRC Guidelines Reference:

- 2. Instructional Revenue Center (IRC) Definition and Characteristics

4. What are indirect costs?

In addition to expense items such as salaries, supplies, travel, and advertising listed in the IRC program's budget as direct costs, the actual cost of an IRC to the university also

includes indirect costs such as academic administration and support, electricity, facilities maintenance, technology support, etc. Recognizing these indirect costs, and adding them to direct costs, allows the university to identify the actual total cost of offering the IRC.

Because it is not realistic, nor cost-effective, to accurately calculate indirect costs for an individual IRC, the university calculates indirect costs based on a formula. The formula is based on the indirect cost rates in the table below, which were adopted by the university in fiscal year 2011. Online programs are subject to off-campus indirect cost rates.

IRC Academic Offering	Location	Indirect Cost Rate
Credit	On-campus	50%
Credit	Off-campus	40%*
Noncredit	On-campus	30%
Noncredit	Off-campus	25%*

*New rate effective FY2011

The university recognizes that substantial indirect costs are not associated with expenses such as food service, travel, equipment rental, etc. Consequently, these expense categories are exempt from indirect cost, and are assessed a 10 percent processing fee instead.

On average, an IRC program’s actual full cost to the university is twice as much as its total direct costs. The required income to direct expense ratio of 2.0 is rooted in this true cost. If an IRC fails to achieve an I/E ratio of 2.0 over three program cycles, the program is being offered at the expense of the university’s core academic programs.

IRC Guidelines Reference:

- 6.1.1. Development of IRC Proposal

5. Why are indirect cost rates higher for credit IRC programs than for noncredit IRC programs?

The indirect cost rates for credit IRC programs are higher because the university incurs greater costs when operating a program for which credit is granted to participants. These higher costs are primarily concentrated in academic services such as the library, Registrar’s Office, and academic administration and support.

IRC Guidelines Reference:

- 6.1.1. Development of IRC Proposal

6. There are no indirect costs associated with my IRC. Why should the IRC pay indirect costs?

Indirect costs may not be apparent because they are not delineated in the budgets for IRC programs due to their unquantifiable nature on an individual program or department basis. However, significant expense is factored into the university's budget for items such as academic, institutional, and student support; operations and maintenance; and institutional scholarships.

The aforementioned services support the operation of IRC programs. Utilizing the indirect cost formula for IRC programs ensures that they carry their share of those expenses to the university. Otherwise, the university's core academic programs carry the burden on behalf of IRC programs.

IRC Guidelines Reference:

- 6.1.1. Development of IRC Proposal

7. Why does the university offer financial incentives for IRC programs?

Financial incentives are provided for IRC programs in the form of residual return. The purpose of the residual return is to provide incentive to enhance academic offerings by experimenting with new programs to meet student and market demands. The funds support future program development and reward faculty and academic departments for engaging in new entrepreneurial activities.

IRC Guidelines Reference:

- 6.1.1. Development of IRC Proposal

8. Where do the financial incentives go?

At the end of the fiscal year, the Budget Office calculates the net income/(loss) for each IRC based on actual revenue and expense. The residual return, calculated as half of the IRC program's net income, is split evenly between the university and the dean's office of the pertinent school. The university commits its portion of residual return to fund IRC program development. While residual returned to an individual department is at the discretion of the dean, IRC policy encourages the dean to reward the initiating department for successful program delivery and to promote further program development opportunities. The Budget Office is responsible for allocating residual return to the pertinent school.

IRC Guidelines Reference:

- 6.1.1. Development of IRC Proposal

9. As a program administrator, can I grant a salary increase outside of the university's normal salary increase cycle to my staff assistant who is working in an IRC?

No, an exception to the university's salary increase process cannot be made for a staff member working for an IRC. All university policies and procedures are applicable to IRC programs. It is the responsibility of the program administrator to ensure that the operation of the IRC is in compliance with all university regulations.

IRC Guidelines References:

- 2. Instructional Revenue Center (IRC) Definition and Characteristics
- 6.2.6. Adherence to University Policies and Regulations

8.2. Document Templates



8.2.1. Instructional Revenue Center (IRC) Proposal

Title _____
Sponsoring Department/School _____
Faculty/Staff Contact _____
Telephone _____ Fax _____ Email _____

Please provide a brief description of the program.

Please provide a brief description of the length and schedule of the program.

Location: On-Campus _____ Off-Campus _____

Please complete the following section if the proposed IRC is credit.

Undergraduate Credit _____ Graduate Credit _____
Credits per Enrollee _____ Estimated Enrollment _____
Will a certificate of completion be granted? No _____ Yes _____

Please complete the following section if the proposed IRC is noncredit.

Number of Hours of Instruction _____ Estimated Enrollment _____
Will a certificate of completion be granted? No _____ Yes _____

Does this proposal include external funding? No _____ Yes _____

Does this proposal include a contract with any outside agency, organization, corporation, or individual? No _____ Yes* _____

*Office of Sponsored Programs Contact _____

Has this program been previously offered? No _____ Yes** _____

**When was the program offered?

**Why was the program discontinued?



8.2.2. Instructional Revenue Center (IRC) Narrative

Title _____

Sponsoring Department/School _____

Faculty/Staff Contact _____

Telephone _____ Fax _____ Email _____

How does the IRC advance the academic program strategy of the department?

Please describe the content and format of the IRC.

Who is the intended target audience of the IRC?

What marketing initiatives will be utilized to promote the IRC?

(Note: this question may not apply to contract programs)

What university support services (e.g., housing, event planning, etc.) will be needed to plan and conduct the IRC?

Budget summary: please provide a brief explanation of the following components of the proposed budget for the IRC.

Revenue

Salaries

Program Travel and Expense

8.2.3. Instructional Revenue Center (IRC) Budget Proposal

Instructional Revenue Center Name
 G/L Account 10-xxxx-xxxx-xxxx
 FY20xx Budget

Projected Revenue

Semester	Level	Number of Students	Number of Courses	Credits/Course	Tuition Rate	Revenue Subtotal
Summer		0	0	0	\$0	\$0
Fall		0	0	0	\$0	\$0
Spring		0	0	0	\$0	\$0
Total Revenue						\$0

Projected Expense*

I. Tuition Remission Expense

Semester	Level	Number of Students	Number of Courses	Credits/Course	Standard Tuition Rate	Billable Tuition Rate	Variance	Remission Subtotal
Summer	0	0	0	0	\$0	\$0	\$0	\$0
Fall	0	0	0	0	\$0	\$0	\$0	\$0
Spring	0	0	0	0	\$0	\$0	\$0	\$0
Total Tuition Remission Expense								\$0

Object Code	Item	Rate	Unit	Total
II. Salaries				
	51101 Full-Time Executive			\$0
	51102 Full-Time Faculty			\$0
	51103 Full-Time Staff, Exempt			\$0
	51104 Full-Time Staff, Non-Exempt			\$0
	51203 Student Wages			\$0
	51208 Consultant/Professional Services			\$0
	51210 Non-Employee Compensation			\$0
	51301 Hourly Wages			\$0
	51302 Non-Hourly Wages			\$0
	51401 Part-Time Instructional			\$0
	51402 Faculty Summer Sessions			\$0
	Subtotal A			\$0
III. Fringe Benefits on Salaries				
	51101 Full-Time Executive	28%		\$0
	51102 Full-Time Faculty	28%		\$0
	51103 Full-Time Staff, Exempt	28%		\$0
	51104 Full-Time Staff, Non-Exempt	28%		\$0
	51203 Student Wages	0%		\$0
	51208 Consultant/Professional Services	0%		\$0
	51210 Non-Employee Compensation	0%		\$0
	51301 Hourly Wages	8%		\$0
	51302 Non-Hourly Wages	8%		\$0
	51401 Part-Time Instructional	8%		\$0
	51402 Faculty Summer Sessions	8%		\$0
	51513 style="text-align: right;"> Subtotal B			\$0
IV. Program Travel and Expense				
	52101 General Supplies & Expenses	50%		\$0
	52103 Advertising & Publicity	50%		\$0
	52201 Administrative Travel	50%		\$0
	52301 Postage & Shipping	50%		\$0
	52401 Printing & Duplicating	50%		\$0
	52501 Telecommunications	50%		\$0
	Subtotal C			\$0
	52107 Equipment Rental	10%		\$0
	52108 Contractual Expenses	10%		\$0
	52109 Space Rental	10%		\$0
	52113 Classroom Materials	10%		\$0
	52118 Food Service	10%		\$0
	52208 Program Participant Travel	10%		\$0
	52260 Non-Employee Travel	10%		\$0
	53101 Undergraduate Financial Aid	10%		\$0
	53205 Contract Tuition Remission	10%		\$0
	54102 Computer Equipment	10%		\$0
	54103 Computer Software	10%		\$0
	Subtotal D			\$0
V. Total Direct Costs				
\$0				
VI. Indirect Costs				
	Indirect Costs on Total Modified Direct Costs**	50%		\$0
	Processing Fee	10%		\$0
Total Indirect Costs				
\$0				
VII. Total Costs				
\$0				
VIII. Net Income/(Loss)				
\$0				
IX. Income to Direct Expense Ratio				
#DIV/0!				
X. Anticipated Residual Return to School				
\$0				

*Please refer to American University Instructional Revenue Center Guidelines for a list of commonly used object codes.

**Total Modified Direct Costs = Subtotal A + Subtotal B + Subtotal C. The indirect cost rate varies based on the IRC program's academic offering and location. Effective FY2011, the indirect cost rates are as follows: 50% for credit/on-campus; 40% for credit/off-campus; 30% for noncredit/on-campus; and 25% for noncredit/off-campus IRC programs. Online programs are subject to off-campus indirect cost rates.



AMERICAN
UNIVERSITY
WASHINGTON, DC

8.2.4. Instructional Revenue Center (IRC) Evaluation

Title _____
Sponsoring Department/School _____
Program Administrator _____
Telephone _____ Fax _____ Email _____

Please summarize how the IRC performed as compared to the goal.

Please assess the IRC program's effectiveness in attracting its target audience.
Please describe any unforeseen audiences that emerged, if applicable.

Please assess the effectiveness of the marketing initiatives utilized to promote the IRC. (Note: this question may not apply to contract programs)

Please provide feedback on any university support services (e.g., housing, event planning, etc.) utilized to plan and conduct the IRC, including any recommended process improvements.

Please summarize any input you received from IRC participants.

8.3 Instructional Revenue Center Programs for AY 2007-2008

Program Name	Sponsoring School / Dept.	Contracting Organization	Program Description	Credit		Schedule	Budget Administrator					
				Credit	Noncredit		Name	Ext.	Fax	Email		
American Encounters	CAS / SETH	U.S. Department of Education (Gallup-McKinley County School District)	Through lectures, discussions, workshops, guest speakers, and field trips, students study the history of the United States from the pre-contact era to the second half of the nineteenth century through the lens of the collision of cultures that characterized early America.	X		Pre-program seminar in the spring Summer Program Follow-up Seminar in the fall	Jan Post	x 3543	x 1211	jpost@american.edu		
	Program Administrator	Extension/Email		Location			Level		Website			
	Sarah Irvine-Belson	x 3714		sirvine@american.edu	On Campus	Off Campus	Undergraduate	Graduate	http://www.american.edu/cas/seth/index.cfm			
					X		X					
General Ledger Account #		10-181038-XXXX-20122										
Defense Threat Reduction Agency (DTRA)	CAS / DLFS	DTRA	The Department of Language and Foreign Studies and the Defense Threat Reduction Agency offer a Certificate in Russian Translation program for participants from the DTRA. The program consists of five three-credit courses.	X		Courses are available throughout the academic year.	Jan Post	x 3543	x 1211	jpost@american.edu		
	Program Administrator	Extension/Email		Location			Level		Website			
	Alina Israeli	x 2387		aisrael@american.edu	On campus	Off campus	Undergraduate	Graduate	http://www.american.edu/cas/lfs/index.cfm			
					X			X				
General Ledger Account #		10-181038-XXXX-50502										
Institute of Reading Development	CAS / Dean's Office	Institute for Reading Development	Elementary, high school, and adult reading development classes are offered as a service to the community at a low cost.		X	Various levels are offered during the summer.	Jan Post	x 3543	x 1211	jpost@american.edu		
	Program Administrator	Extension/Email		Location			Level		Website			
	Mary Schellinger	x 2514		mschell@american.edu	On Campus	Off Campus	Undergraduate	Graduate	http://www.american.edu/cas/dean_welcome.cfm			
					X	X	n/a					
General Ledger Account #		10-181038-XXXX-50203										
Teacher Quality Enhancement Program	CAS / SETH	U.S. Department of Education / Alliance for Quality Urban Education	The U.S. Department of Education granted \$6.8 million to AU and its partners to offer professional development opportunities for teachers employed in the DC public school system. Program offerings include a Graduate Certificate in Teaching and preparatory courses for the National Board for Professional Teaching Standards Certification.	X		Varies by program offering. Please refer to the program website for additional information.	Jan Post	x 3543	x 1211	jpost@american.edu		
	Program Administrator	Extension/Email		Location			Level		Website			
	Danielle Sodani	x 3744		dgsodani@american.edu	On campus	Off campus	Undergraduate	Graduate	www.american.edu/cas/seth/aque/index.html			
					X			X				
General Ledger Account #		10-181038-XXXX-20111										
Transitioning Our Provisional Stars (TOPS)	CAS / SETH	U.S. Department of Education Transition to Teaching Program	The TOPS program provides standard teaching licensure. The eight courses included in the program of study have been approved by the DCPS Educational Credentialing and Standards Office for alternative certification.	X		Program is offered throughout the academic year.	Jan Post	x 3543	x 1211	jpost@american.edu		
	Program Administrator	Extension/Email		Location			Level		Website			
	Danielle Sodani	x 3744		dgsodani@american.edu	On Campus	Off Campus	Undergraduate	Graduate	www.american.edu/cas/seth/partner_tops.cfm			
					X			X				
General Ledger Account #		10-181038-XXXX-20088										

8.3 Instructional Revenue Center Programs for AY 2007-2008

Program Name	Sponsoring School / Dept.	Contracting Organization	Program Description	Credit		Schedule	Budget Administrator						
				Credit	Noncredit		Name	Ext.	Fax	Email			
Inter-American Defense College (IADC)	SIS	Inter-American Defense Board	SIS offers five courses per academic year at IADC for qualified students wishing to earn a Professional Development Certificate or Masters from SIS. IADC students will have the opportunity to complete all academic requirements within one academic year.	X		Five courses are offered per academic year.	Stefanie Drame	x 1668	x 2494	drame@american.edu			
	Program Administrator	Extension/Email		Location			Level		Website				
	Daniel Masís	x 1692		On campus	Off campus		Undergraduate	Graduate	http://www.american.edu/sis/academics/graduateprograms.htm				
		dmasis@american.edu			X		General Ledger Account #						
						10-182501-XXXX-20092							
Intercultural Management Institute (IMI)	SIS	Gary Weaver	The Intercultural Management Institute provides customized training for effective communication, negotiation, and leadership across cultures. IMI offers workshops, academic courses, and also conducts academic research on a wide range of intercultural topics.		X	Please refer to the program website for information.	Stefanie Drame	x 1668	x 2494	drame@american.edu			
		Extension/Email		Location			Level		Website				
		x 1637		On Campus	Off Campus		Undergraduate	Graduate	http://www.imi.american.edu/				
					X		General Ledger Account #						
						n/a							
						10-182501-XXXX-50001							
MIS International Partners	SIS	Stephen Kroll	The Master of International Service program is offered in a two course sequence, and provides an overview of developments in international affairs, connects theory and practice at the executive level, and focuses on professional strategies for coping with change and professional skills enhancement. Key public and private sector executives host sessions of the courses.	X		Program is offered throughout the academic year and summer.	Stefanie Drame	x 1668	x 2494	drame@american.edu			
		Extension/Email		Location			Level		Website				
		x 2400		On Campus	Off Campus		Undergraduate	Graduate	http://www.american.edu/sis/academics/graduateprograms/mis.htm				
					X		General Ledger Account #						
						10-182501-XXXX-50237							
Natural Resources and Sustainable Development (NRS D)	SIS	Judy Shapiro	The M. A. in Natural Resources and Sustainable Development is a dual-degree program in which students study at and receive degrees from both American University and the United Nations-affiliated University for Peace in Costa Rica. It is the first graduate degree program in which students can learn about environmental and development policies from the perspectives of both the South and North.	X		This two-year, full-time exchange program begins in the fall semester.	Stefanie Drame	x 1668	x 2494	drame@american.edu			
		Extension/Email		Location			Level		Website				
		x 1629		On Campus	Off Campus		Undergraduate	Graduate	http://www.american.edu/sis/academics/graduateprograms/ddp/nrsd.htm				
					X		General Ledger Account #						
						10-182501-XXXX-20074							
National Student Leadership Conference (NSLC)	SIS	NSLC	American University and the National Student Leadership Conference have a unique partnership that enables NSLC students to earn college credit from AU. These credit-bearing courses are specifically designed to work within the framework of the NSLC program, allowing students to pursue areas of interest in greater depth.	X		Summer sessions are offered.	Stefanie Drame	x 1668	x 2494	drame@american.edu			
		Program Administrator		Extension/Email	Location		Level		Website				
		Esteban Olivares		x 2442	On Campus		Off Campus	Undergraduate	Graduate	http://www.american.edu/registrat/nslc/			
							X	General Ledger Account #					
						10-182501-XXXX-50201							

8.3 Instructional Revenue Center Programs for AY 2007-2008

Program Name	Sponsoring School / Dept.	Program Administrator	Program Description	Credit		Schedule	Budget Administrator					
				Credit	Noncredit		Name	Ext.	Fax	Email		
Peacebuilding and Development Institute	SIS	Mohammed Abu-Nimer	The Summer Professional Training Program provides training to foreign aid workers, government officials, conflict resolution practitioners, and others working in conflict zones to complement their daily field work. Experienced trainers guide participants through a wide range of peacebuilding and development sessions.		X	Three, week-long sessions are offered during the summer.	Stefanie Drame	x 1668	x 2494	drame@american.edu		
		Extension/Email		Location			Level		Website			
		x 1656		On Campus	Off Campus		Undergraduate	Graduate	http://www.american.edu/sis/peacebuilding/			
		abunimer@american.edu			X		n/a					
				General Ledger Account #								
				10-182501-XXXXX-20082								
SIS Summer International: Italy	SIS	Stephen Silvia	The Jean Monnet Chair International Summer Seminar "Integrating Europe in a Changing World" is organized by the European Office of the University of Rome "Tor Vergata" in collaboration with the Center for American Studies. This three-credit, core seminar program includes a course and an independent study.	X		This summer program runs for approximately three weeks.	Stefanie Drame	x 1668	x 2494	drame@american.edu		
		Extension/Email		Location			Level		Website			
		x 2462		On Campus	Off Campus		Undergraduate	Graduate	http://www.american.edu/sis/sisabroad/summer/italy.html			
		ssilvia@american.edu			X		X					
				General Ledger Account #								
				10-182501-XXXXX-20060								
SIS Summer International: New Mexico	SIS	Paul Wapner	This workshop offers students the opportunity to live in a community high-up in the mountains of northern New Mexico, participate in building sustainable structures and explore the more contemplative dimensions of environmentalism. This is a three-credit, independent study program.	X		This summer program runs for approximately three weeks.	Stefanie Drame	x 1668	x 2494	drame@american.edu		
		Extension/Email		Location			Level		Website			
		x 1647		On Campus	Off Campus		Undergraduate	Graduate	http://www.american.edu/sis/summer/summerinstitutes/contemplative.html			
		pwapner@american.edu			X		X					
				General Ledger Account #								
				10-182501-XXXXX-20060								
SIS Summer International: South Africa	SIS	Caleb Rossiter	The SIS Democracy and Development in South Africa summer program consists of one, three-credit course, and a three-credit externship option. An alternative to the externship allows students an opportunity to conduct original field research under the supervision of program faculty and colleagues in the South African academic community.	X		This summer program runs for approximately three weeks and has a variable internship option.	Stefanie Drame	x 1668	x 2494	drame@american.edu		
		Extension/Email		Location			Level		Website			
		x 2460		On Campus	Off Campus		Undergraduate	Graduate	http://www.american.edu/sis/sisabroad/summer/southafrica.html			
		sissum@american.edu			X		X					
				General Ledger Account #								
				10-182501-XXXXX-20060								
SIS Summer International: Southeast Asia	SIS	Pek Koon Heng-Blackburn	The SIS East and Southeast Asia in a Globalizing World summer program is offered to advanced undergraduate and graduate students. Students may take one or two three-credit courses during the program. There is also a variable for-credit internship option available to participants.	X		The summer program runs for three weeks or more, depending on course(s) taken and internship option. Please consult website for more information.	Stefanie Drame	x 1668	x 2494	drame@american.edu		
		Extension/Email		Location			Level		Website			
		x 1688		On Campus	Off Campus		Undergraduate	Graduate	http://www.american.edu/sis/sisabroad/summer/malaysia.html			
		pheng-b@american.edu			X		X					
				General Ledger Account #								
				10-182501-XXXXX-20060								

8.3 Instructional Revenue Center Programs for AY 2007-2008

Program Name	Sponsoring School / Dept.	Program Administrator	Program Description	Credit		Schedule	Budget Administrator									
				Credit	Noncredit		Name	Ext.	Fax	Email						
SIS Summer International: UAE	SIS	Isa Blumi	This three-credit seminar examines a number of themes pertinent to the political, ideological, and socioeconomic dynamics in the Middle East.	X		This summer program runs for approximately three weeks.	Stefanie Drame	x 1668	x 2494	drame@american.edu						
		Extension/Email		Location							Level		Website			
		x 1600		On Campus	Off Campus						Undergraduate	Graduate	http://www.american.edu/sis/sisabroad/summer/uac.html			
		blumi@american.edu			X						X	X				
				General Ledger Account #												
				10-182501-xxxxx-20060												
Program Name	Sponsoring School / Dept.	Program Administrator	Program Description	Credit		Schedule	Budget Administrator									
				Credit	Noncredit		Name	Ext.	Fax	Email						
Discover the World of Communication	SOC	Sarah Menke-Fish	Noncredit workshops in current practices and trends in the film, video, and television professions are offered. Students select courses in film and video production, direction, writing, design, and management, post-production editing, and other related fields. Small classes and active participation are stressed.		X	The program is offered each summer. The length of each course ranges from one week to four weeks.	Laura Murray	x 2063	x 1089	lmurray@american.edu						
		Extension/Email		Location							Level		Website			
		x 2098		On Campus	Off Campus						Undergraduate	Graduate	http://soc.american.edu/content.cfm?id=55			
		smenke@american.edu		X	X						n/a					
				General Ledger Account #												
				10-183001-xxxxx-50246												
Program Name	Sponsoring School / Dept.	Program Administrator	Program Description	Credit		Schedule	Budget Administrator									
				Credit	Noncredit		Name	Ext.	Fax	Email						
Institute for Strategic Communication for Nonprofits	SOC	Larry Steinhorn	The Institute for Strategic Communication for Nonprofits provides resources, conferences and other opportunities to help nonprofit organizations utilize strategic communication and new media to achieve their goals.		X	Please refer to the program website for event information, including schedules.	Laura Murray	x 2063	x 1089	lmurray@american.edu						
		Extension/Email		Location							Level		Website			
		x 2031		On Campus	Off Campus						Undergraduate	Graduate	http://soc.american.edu/content.cfm?id=26			
		lsteinh@american.edu		X	X						n/a					
				General Ledger Account #												
				10-183001-xxxxx-50530												
Program Name	Sponsoring School / Dept.	Program Administrator	Program Description	Credit		Schedule	Budget Administrator									
				Credit	Noncredit		Name	Ext.	Fax	Email						
Summer Film and Digital Media Institute	SOC	Randall Blair	Topics such as filmmaking, editing, and podcasting are the focus of the School of Communication's Summer Film and Digital Media Institute. Credit courses and non-credit workshops are offered in the evenings and on weekends to a diverse audience ranging from high school graduates to professionals.	X		The program is offered each summer. Please refer to the program website for additional information.	Laura Murray	x 2063	x 1089	lmurray@american.edu						
		Extension/Email		Location							Level		Website			
		x 2044		On Campus	Off Campus						Undergraduate	Graduate	http://soc.american.edu/content.cfm?id=56			
		rblair@american.edu		X							X	X				
				General Ledger Account #												
				10-183001-xxxxx-50293												
Program Name	Sponsoring School / Dept.	Program Administrator	Program Description	Credit		Schedule	Budget Administrator									
				Credit	Noncredit		Name	Ext.	Fax	Email						
European Public Affairs and Advocacy	SPA	James Thurber	This course introduces students to the art and craft of lobbying in the European Union. Drawing on their rich body of experiences, prominent lobbyists involved in all aspects of their profession will offer lectures on such topics as EU legal systems, rulemaking, EU relations with national capitals, EU-US relations and comparisons between US and European policymaking.	X		Refer to website for current dates.	Gamze Zeytinci	x 2945	x 2393	zeytin@american.edu						
		Extension/Email		Location							Level		Website			
		x 6247		On Campus	Off Campus						Undergraduate	Graduate	http://spa.american.edu/ccps/pages.php?ID=18			
		thurber@american.edu			X						X	X				
				General Ledger Account #												
				10-184001-xxxxx-20119												

8.3 Instructional Revenue Center Programs for AY 2007-2008

Program Name	Sponsoring School / Dept.	Contracting Organization	Program Description	Credit		Schedule	Budget Administrator					
				Credit	Noncredit		Name	Ext.	Fax	Email		
Fairfax County Leadership Development Program	SPA	Fairfax County Police Department	The program provides critical analytical skills that law enforcement leaders need to understand risk assessment, strategic planning, and risk management together with crime and policy analysis. Enrollees will earn eighteen credit hours upon completion of six courses.	X		Each program cycle is one month, with class meetings two days per week every other week.	Gamze Zeytinci	x 2945	x 2393	zeytin@american.edu		
	Program Administrator	Extension/Email		Location			Level		Website			
	Robert Tobias	x 6271		On Campus	Off Campus		Undergraduate	Graduate	http://spa.american.edu/keycertificate/custom.php			
	tobias@american.edu				X		General Ledger Account #					
						10-184001-xxxxx-20301						
Institute for the Study of Public Policy Implementation: Inspector General Leadership	SPA	US Department of Interior - Office of Inspector General	American University Institute for the Study of Public Policy offers Inspector General (IG) specific leadership training. A full range of undergraduate, graduate, and certificate programs are offered. Non-degree, Key Executive, and Key Executive Leadership Certificate courses are offered to participants.	X		Program is offered every fall and spring semester.	Gamze Zeytinci	x 2945	x 2393	zeytin@american.edu		
	Program Administrator	Extension/Email		Location			Level		Website			
	Robert Tobias	x 6271		On Campus	Off Campus		Undergraduate	Graduate	http://spa.american.edu/isppi/			
	tobias@american.edu				X		X	X				
						10-184015-xxxxx-50533						
Institute for the Study of Public Policy Implementation: USDA	SPA	USDA	Currently the USDA is using the Key Executive Leadership Certificate Program, Leadership for Public Policy Implementation, to satisfy OPM's minimum of eighty hours of leadership development that includes a focus on OPM's ECQs. Those enrolled in the USDA CDP program are divided into three cohorts to facilitate small group learning.	X		Courses are held monthly from October to May. Courses are offered on Friday afternoons and on Saturdays.	Gamze Zeytinci	x 2945	x 2393	zeytin@american.edu		
	Program Administrator	Extension/Email		Location			Level		Website			
	Robert Tobias	x 6271		On Campus	Off Campus		Undergraduate	Graduate	http://spa.american.edu/keycertificate/custom.php			
	tobias@american.edu			X			General Ledger Account #					
						10-184015-xxxxx-50531						
Office of Personnel Management	SPA	Office of Personnel Management	The Key Executive MPA Program largely serves leaders employed by the federal government, though a significant number of state, local, nonprofit and private leaders also graduate from the program. The curriculum is based on courses required for the Master of Public Administration degree but designed solely for the Key Executive Leadership MPA Program.	X		Two Fridays and Saturdays per month for 22 months or one Friday, Saturday, and Sunday per month for 24 months.	Gamze Zeytinci	x 2945	x 2393	zeytin@american.edu		
	Program Administrator	Extension/Email		Location			Level		Website			
	Robert Tobias	x 6271		On Campus	Off Campus		Undergraduate	Graduate	http://spa.american.edu/key/credits.php			
	tobias@american.edu			X			General Ledger Account #					
						10-184015-xxxxx-20077						
Washington Summer Scholars / Lead America Program	Washington Semester	Lead America	Washington Summer Scholars is a resident program designed for college-bound high school students. Students in the program reside on the Tenley campus of American University and take a three-credit undergraduate course in U.S. politics, law and justice, or U.S. foreign policy.	X		This summer program runs for approximately six weeks.	Dwayne Sammons	x 4935	x 4884	sammons@american.edu		
	Program Administrator	Extension/Email		Location			Level		Website			
	Donna Chapman	x 4912		On Campus	Off Campus		Undergraduate	Graduate	http://www.lead-america.org/			
	dchapma@american.edu			X			General Ledger Account #					
						10-186301-xxxxx-20125						