

**UNITED STATES DEPARTMENT OF EDUCATION**  
*Office of Special Education and Rehabilitative Services*  
*Rehabilitation Services Administration*

**PROGRAM INCOME**

Applicable Programs:

- State Vocational Rehabilitation Services (CFDA 84.126A)
- Client Assistance Program (CFDA 84.161A)
- Protection and Advocacy of Individual Rights (CFDA 84.240A)
- State Supported Employment Services (CFDA 84.187A)
- Independent Living Services for Older Individuals Who are Blind (CFDA 84.177B)

Requirements:

Grantees must account for program income in accordance with the provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), codified at 2 CFR 200.80 and 2 CFR 200.307.

Consistent with requirements set forth in both the Uniform Guidance (2 CFR 200.307(e)(2)) and applicable program regulations, grantees must use program income only as an “addition” to the Federal award. In so doing, grantees must use program income for the same purposes authorized under the program.

To the extent that program income funds are available, the grantee must disburse those funds (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional funds from the Department in accordance with the following program regulations:

- State Vocational Rehabilitation Services (34 CFR 361.63(c)(3)(ii))<sup>1</sup>
- Client Assistance Program (34 CFR 370.47(b)(2)(ii))<sup>2</sup>
- Protection and Advocacy of Individual Rights (34 CFR 381.33(e)(2)(ii))<sup>3</sup>
- State Supported Employment Services (34 CFR 363.24(b))<sup>4</sup>
- Independent Living Services for Older Individuals Who are Blind (34 CFR 367.66(c))<sup>5</sup>

Rev. 9/2016

---

<sup>1</sup> The regulatory provision at 34 CFR 361.63 cited here is that which was published at 81 FR 55629 (Aug. 19, 2016) and which took effect on September 19, 2016.

<sup>2</sup> The regulatory provision at 34 CFR 370.47 cited here is that which was published at 81 FR 55561 (Aug. 19, 2016) and which took effect on September 19, 2016.

<sup>3</sup> The regulatory provision at 34 CFR 381.33 cited here is that which was published at 81 FR 55561 (Aug. 19, 2016) and which took effect on September 19, 2016.

<sup>4</sup> The regulatory provision at 34 CFR 363.24 cited here is that which was published at 81 FR 55629 (Aug. 19, 2016) and which took effect on September 19, 2016.

<sup>5</sup> The regulatory provision at 34 CFR 367.66 cited here is that which was published at 81 FR 55561 (Aug. 19, 2016) and which took effect on September 19, 2016.