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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 A (CFDA 84.187A)
- State Supported Employment Services B (CFDA 84.187B)
- 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))¹
- Client Assistance Program (34 CFR § 370.47(b)(2)(ii))²
- Protection and Advocacy of Individual Rights (34 CFR § 381.33(e)(2)(ii))³
- State Supported Employment Services (84.187A and 84.187B) (34 CFR § 363.24(b))⁴
- Independent Living Services for Older Individuals Who are Blind (34 CFR § 367.66(c))⁵

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¹ 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.

² 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.

³ 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.

⁴ 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.

⁵ 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.