

Appendix A – Program Income Matrix

Program Income Generated During Award (2.0)		Program Income Generated After Award (3.0)	
Federal (2.1) In the event that the agency does not specify in its regulations or the terms and conditions	Non-Federal (2.2)	Fixed Price (2.3)	
Research (2.1.1)	Non-Research (2.1.2)		
<p>The Additive method applies. Funds may be retained and used to further eligible project or program objectives during the term of the award. The expenditure of program income funds must meet the same requirements for allowability as the parent award funds.</p>	<p>The Deductive method applies. A reduction to the sponsor's award obligation will be made equal to the amount of program income funds received.</p>	<p>Handled according to specific sponsor rules as referenced in the grant or contract agreement. If the sponsor is silent on this issue, the income is not reportable and handled according to the university policy concerning, "Accounting for Revenues from Sales of Goods and Services".</p>	<p>Unless agency regulations or award terms and conditions specify otherwise, there is no obligation to the sponsor for program income earned after the end of the award period. Income thus earned is subject to the university policy concerning, "Accounting for Revenues from Sales of Goods and Services". http://www.washington.edu/admin/rules/APS/32.01.html</p>