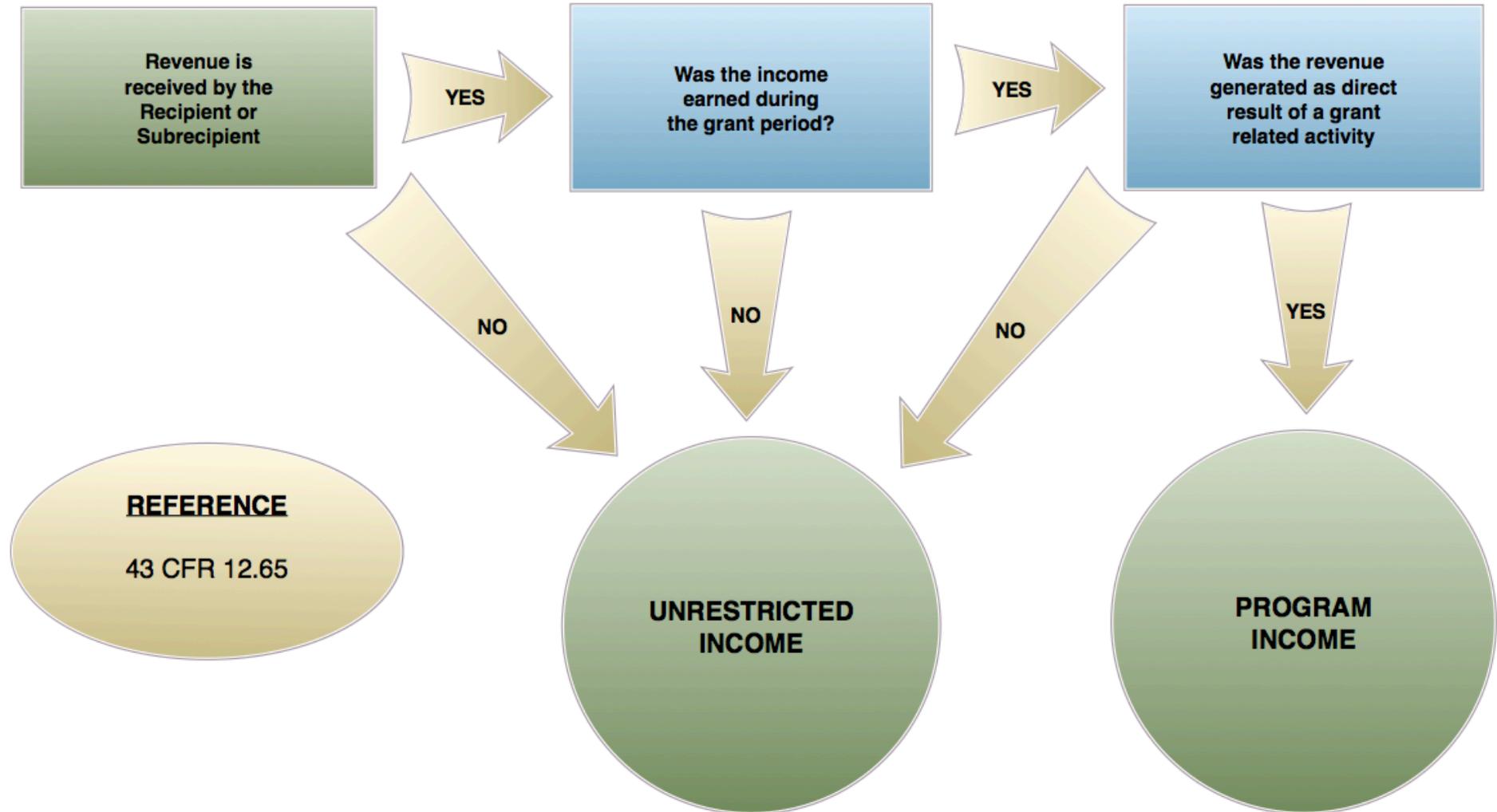


## Program Income Determination



**Real Property** - When real property is no longer needed for the originally authorized purpose, the grantee or subgrantee will request disposition instructions from the awarding agency. If real property is sold, the awarding agency will be compensated their percentage of participation less any actual and reasonable selling and fixing-up expenses. (43 CFR 12.71)

**Governmental Revenues** - Taxes, special assessments, levies, fines, and other such revenues raised by a grantee or subgrantee are not program income unless the revenues are specifically identified in the grant agreement or Federal agency regulations as program income. (43 CFR 12.65)