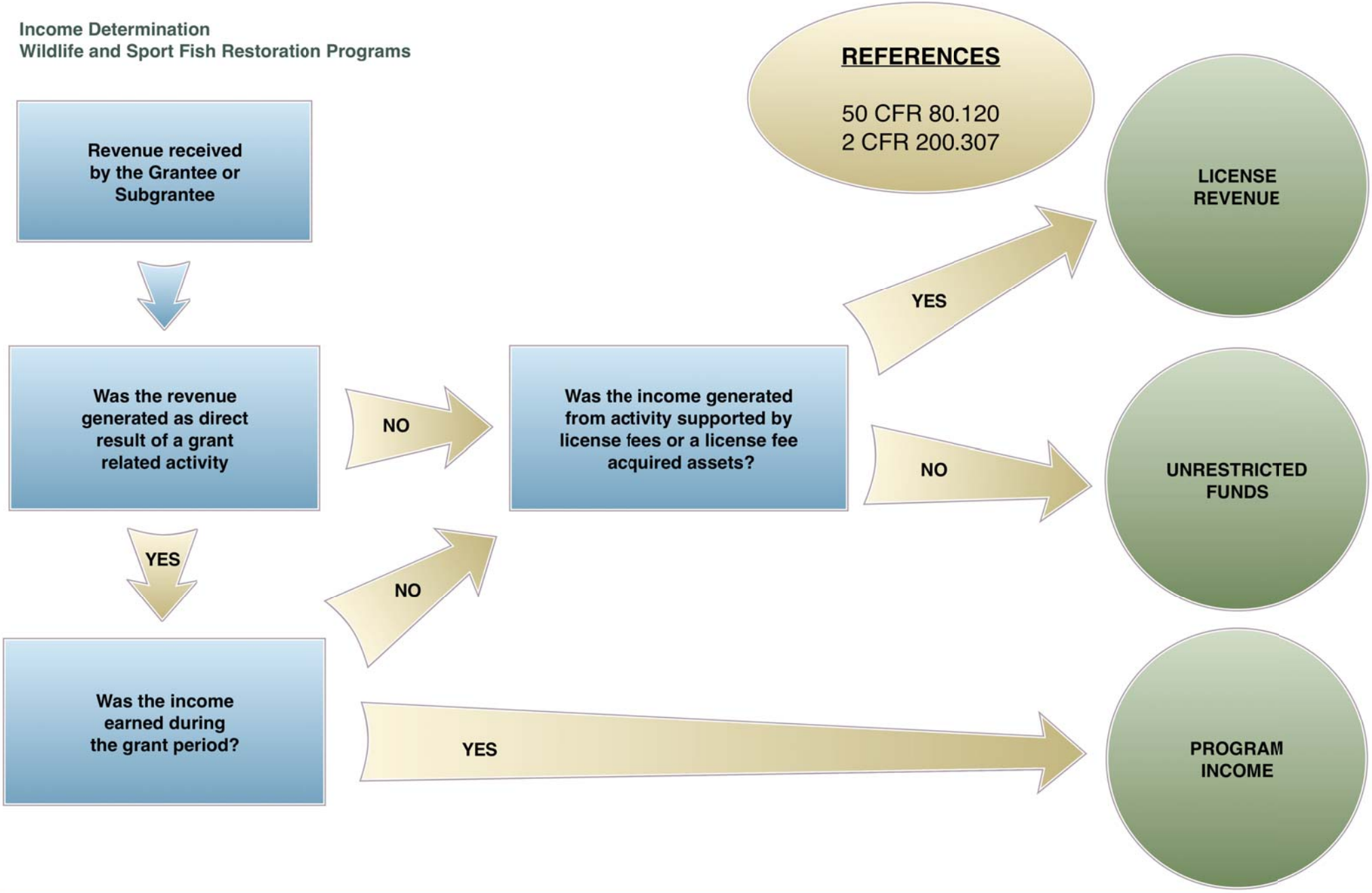
Income Determination
Wildlife and Sport Fish Restoration Programs



Real Property - Proceeds from the disposal of real property are not program income. Proceeds from the disposal of real property must be returned to the applicable program. Consult the FWS Regional Office for instructions. The disposal of real property requires prior approval from the FWS (50 CFR 137).

Barter Transactions - The exchange of goods or services for other goods or services without the use of cash. Barter transactions are to handled in accordance with 50 CFR 80.98.

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. 2 CFR 200.307(c)