

# Program Income - Wildlife Restoration and Sport Fish Restoration

**This information applies to:**  
Wildlife Restoration Program, Sport Fish Restoration Program

## 50 CFR 80 Wildlife and Sport Fish Restoration

### Subpart I—Program Income

#### § 80.120 What is program income?

- (a) Program income is gross income received by the grantee or subgrantee and earned only as a result of the grant during the grant period.
- (b) Program income includes revenue from:
- (1) Services performed under a grant;
  - (2) Use or rental of real or personal property acquired, constructed, or managed with grant funds;
  - (3) Payments by concessioners or contractors under an arrangement with the agency or subgrantee to provide a service in support of grant objectives on real property acquired, constructed, or managed with grant funds;
  - (4) Sale of items produced under a grant;
  - (5) Royalties and license fees for copyrighted material, patents, and inventions developed as a result of a grant; or
  - (6) Sale of a product of mining, drilling, forestry, or agriculture during the period of a grant that supports the:
    - (i) Mining, drilling, forestry, or agriculture; or
    - (ii) Acquisition of the land on which these activities occurred.
- (c) Program income does not include:
- (1) Interest on grant funds, rebates, credits, discounts, or refunds;
  - (2) Sales receipts retained by concessioners or contractors under an arrangement with the agency to provide a service in support of grant objectives on real property acquired, constructed, or managed with grant funds;
  - (3) Cash received by the agency or by volunteer instructors to cover incidental costs of a class for hunter or aquatic-resource education;
  - (4) Cooperative farming or grazing arrangements as described at § 80.98; or
  - (5) Proceeds from the sale of real property.

#### § 80.121 May an agency earn program income?

A State fish and wildlife agency may earn income from activities incidental to the grant purposes as long as producing income is not a primary purpose. The agency must account for income received from these activities in the project records and dispose of it according to the terms of the grant.

#### § 80.122 May an agency deduct the costs of generating program income from gross income?

- (a) A State fish and wildlife agency may deduct the costs of generating program income from gross income when it calculates program income as long as the agency does not:
- (1) Pay these costs with:
    - (i) Federal or matching cash under a Federal grant, or (ii) Federal cash unrelated to a grant.
  - (2) Cover these costs by accepting:
    - (i) Matching in-kind contributions for a Federal grant, or (ii) Donations of services, personal property, or real property unrelated to a Federal grant.
- (b) Examples of costs of generating program that may qualify for deduction from gross income if they are consistent with paragraph (a) of this section are:
- (1) Cost of estimating the amount of commercially acceptable timber in a forest and marking it for harvest if the commercial harvest is incidental to a grant-funded habitat- management or facilities-construction project.

(2) Cost of publishing research results as a pamphlet or book for sale if the publication is incidental to a grant-funded research project.

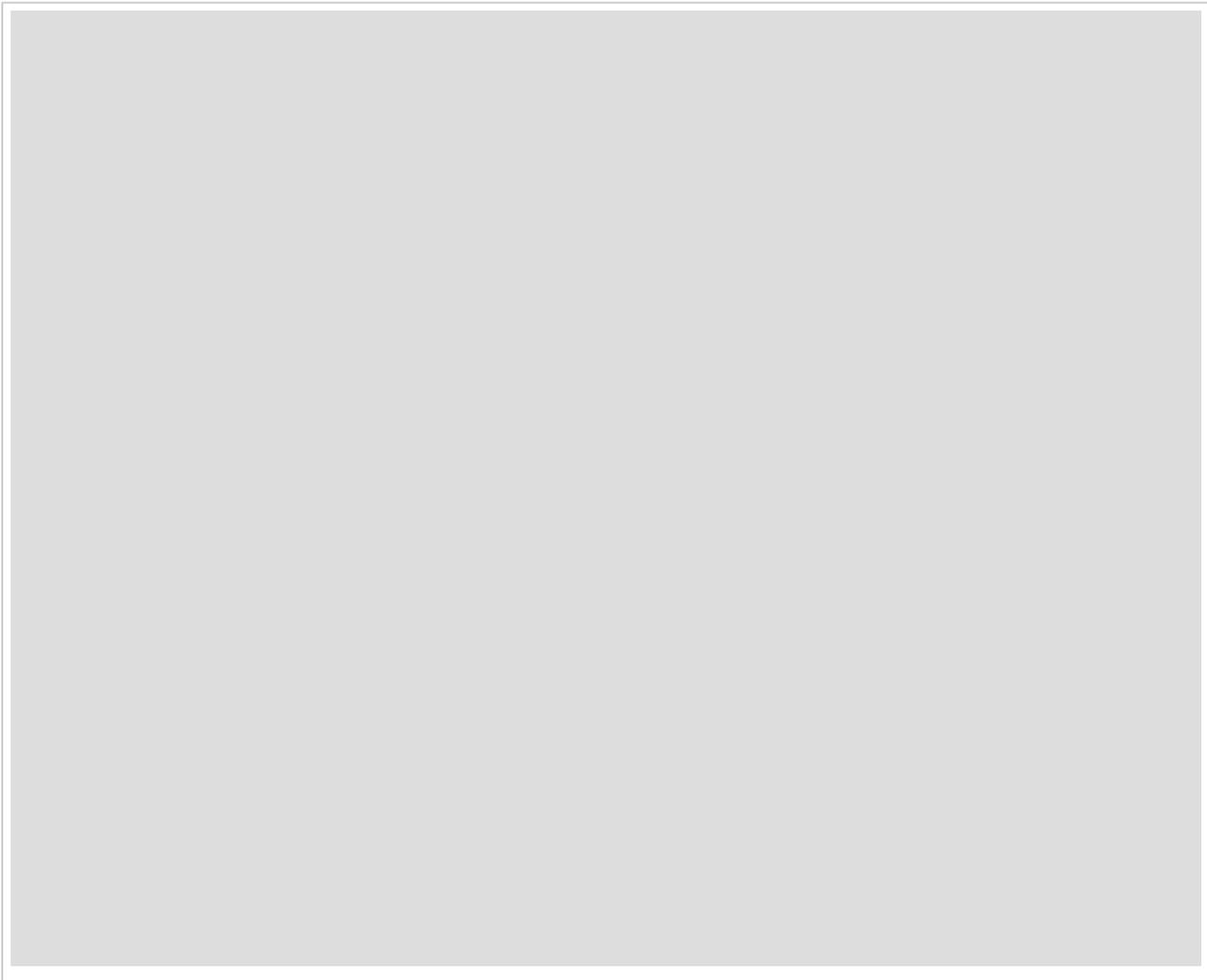
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