Georgia State University Policy

4.00.13 Program Income on Sponsored Projects

Policy Summary

Guidelines regarding program income generated as a result of these activities under sponsored awards. Federal sponsors have documented in the Office of Management and Budget Circular A-110 (OMB Circular A-110) and the applicable Code of Federal Regulations (CFR) explicit processes to be used to identify, record, report, and monitor income that is generated during the project period. To be consistent in managing program income, Georgia State University extends the requirements to non-Federal sponsors.

Full Policy Text

Georgia State University requires Principal Investigators (PI) to identify and document program income on projects from both federal and non-federal sponsors. The nature of this income must be appropriately documented and the resulting revenue properly recorded. This income must be deposited into an appropriate account. This policy and its procedures address the definition, management, reporting, and monitoring of program income, in accordance with federal and university requirements. Excluded from program income reporting requirements are:

-- revenue generated through programs funded by sources other than sponsored projects, royalty income resulting from copyrights unless addressed in the award terms, and royalties or license fees for unpatented, but potentially patentable discoveries.

-- income received on non-federal awards that are silent on program income.

This policy was implemented to comply with sponsor and university policies and to ensure that program income is managed in a manner consistent with the university’s overall missions and goals.

Administration of Policy

Mandating Authority:
OMB Circular A-110

Responsible Office(s):
University Research Services and Administration (Dalberg Hall, 3-3500)

Responsible Executive(s):

Policy History
Rationale or Purpose

Sponsors provide funding to cover costs of conducting research, training, and public service-related activities. Program income may be generated as a result of these activities and in some cases must be reported to the sponsor. Federal sponsors have documented in OMB Circular A-110 and the applicable Code of Federal Regulations (CFR) explicit processes to be used to identify, record, report, and monitor income that is generated during the project period. **To be consistent in managing program income, Georgia State University extends the requirements to non-federal sponsors.**

Additional Information

Additional Helpful Resources