

**NIH AWARDS  
REQUIREMENTS FOR PROGRAM INCOME ACCOUNTABILITY**

(Per the NIH Grants Policy Statement, Part II, Subpart A, see <http://grants.nih.gov/grants/policy/nihgps/>)

<b>Program Income Alternative</b>	<b>Use of Program Income</b>	<b>Applicability</b>
<b>Additive Alternative</b>	Added to funds committed to the project or program and used to further eligible project or program objectives.	Applies to NIH awards subject to expanded authorities and to awards under the SBIR/SBTR programs, unless the terms and conditions of the award specify the use of another alternative.
<b>Deductive Alternative</b>	Deducted from total allowable costs of the project or program to determine the net allowable costs on which the Federal share of costs will be based.	Applies to NIH awards issued to non-SBIR/STTR for-profit organizations and to other awards if specified in the terms and conditions of award.
<b>Combination Alternative</b>	Uses all program income up to (and including) \$25,000 as specified under the additive alternative and any amount of program income exceeding \$25,000 under the deductive alternative.	Applies to all other awards, unless the terms and conditions of the award indicate otherwise.
<b>Matching Alternative</b>	Used to satisfy all or part of the non-Federal share of a project or program.	Available for use by NIH programs that require matching.