

Program Income Determination & Attestation

Date	
Project Manager Name	

Funding Recipient and Project Profile	
Funding Recipient	
Project Name	
Risk Rating	

Introduction

The Opioid Restitution Fund (ORF) was created by executive order in August 2024. Several organizations receive grant funding from the ORF. This policy outlines the program income policy for ORF grants.

Program income is revenue earned directly from activities funded under the grant. Revenue received from other sources to support the program that does not result from the grant activities is not considered program income.

Once it has been determined that the type of income qualifies as program income, funding recipients should evaluate whether that program income is attributable to the ORF grant. There is no exact rule for determining if program income is attributable to a specific grant, so funding recipients should use their best judgement and document their reasoning. Generally speaking, the evaluation should focus on whether the program income is directly generated by a supported activity or earned as a result of the ORF grant. Grantees should track the amount of program income generated and maintain documentation of expenditures funded by program income from an ORF project.

If your program **WILL NOT** generate program income, please sign the attestation in section 2. You will be asked to review your project for program income generation each year during annual planning. If your program **WILL** generate program income, please complete sections 3 and 4.

Attestation of No Program Income Generation

By signing below, _____ Insert Org Name _____ attests that its Opioid Restitution Fund Programming will not generate any program income as defined above. If there are any changes or any program income is generated at a later date, _____ Insert Org Name _____ will contact the Recovery Office to complete the required documentation. This attestation will be completed annually.

Name	
Organization Name	
Title	
Date	
Signatures	

Please return a signed copy of this attestation to your project manager to confirm your agreement.

Program Income Use

Program income generated during the period of performance must be used to cover allowable costs under the scope of the approved agreement. It can be used to extend project activities. **QUESTIONS TO DETERMINE IF PROGRAM INCOME IS ATTRIBUTABLE TO THE ORF GRANT**

If the program has more than one type of program income, please complete a separate section for each program income type.

Program Income Type 1

Program Income Question	PM Response			Notes (as needed)
1. Program Income Type	☐ Income from fees or billing for services performed. ☐ Use or rental of real or personal property acquired with ORF funds ☐ The sale of commodities or items fabricated under an ORF grant ☐ License fees and royalties on patents and copyrights ☐ Other			
2. Did this program earn income prior to receiving ORF funds?	☐ Yes	☐ No	☐ Unsure	
3. Has the program income increased as a result of ORF funded activities?	☐ Yes	☐ No	☐ Unsure	
4. Do we expect program income to occur during the grant period of performance? If not, why not?	☐ Yes	☐ No	☐ Unsure	
5. Is this program funded in full by ORF?	☐ Yes	☐ No	☐ Unsure	

Projected Amount of Program Income

Document below the total projected amount of program income over the life of the ORF grant and a justification for how this amount was calculated. Grantees will report on actual program income earned in a quarterly report. This projection is simply for informational purposes.

Illustrative Example: \$300,00. Received program income data from January 1, 2024, to December 31, 2026. This covers two years prior to ORF (January 2024 to December 2026) and then during the grant period (January 2027 to June 2029). Total program income generated in the two years prior to ORF was \$100,000 per year, for a total of \$200,000. Program income increased during the ORF grant years to about \$150,000 per year. This was calculated by determining income from billing fees for services provided during the grant period that were attributable to activities funded by the ORF.

Estimated Program Income and Justification



Program Income Attestation

By signing below, _____ Insert Org Name _____. attests to having reviewed and agreed to comply with the following terms regarding program income

Any program income generated must be added to grant funds and used to cover allowable costs under the scope of the approved agreement. The Recovery Office has determined that only program income generated during the grant's specific period of performance will be tracked. _____ Insert Org Name _____ will track program income during the project period and will maintain separate accounting records for program income. These records will be submitted to the Recovery Office quarterly. Sources of income, amounts earned, dates received, and expenditures of program income on eligible activities should all be tracked, and records should be maintained with project files.

_____ Insert Org Name _____ acknowledges understanding of, and agreement to these terms, confirming that they will manage program income in compliance with the aforementioned requirements and the directives of the Recovery Office.

Name	
Organization Name	
Title	
Date	
Signatures	

Please return a signed copy of this attestation to your project manager to confirm your agreement.