

The **Proposal and Award Policies and Procedures Guide (PAPPG)** requires that all awardee organizations submit a Program Income Reporting Sheet. As of October 1, 2014, all awardee organizations are required to report the amount of program income earned and expended as of September 30 each year. Awardee organizations are required to submit the Program Income Reporting Sheet by **November 14**, in order to report the amount of program income earned and expended as of the end of the previous Federal fiscal year.

Program income is gross income earned by the awardee organization that is directly generated by a supported activity or earned as a result of NSF funding. This would include things such as fees for services performed, the use or rental of real or personal property acquired under the grant, the sale of commodities or items fabricated under the grant, and license fees. Interest earned on advances of Federal funds is not program income.



Program Income Reporting Worksheet

1.

To start, you must first click **Download the Program Income Reporting Worksheet** at the top of the [Program Income](#) page.

Worksheet



[Download the Program Income Reporting Worksheet](#)
Program Income reporting worksheet.

2.

Once opened, begin by completing the following sections at the top left of the worksheet:

- Organization Name:** Enter your organization's name
- NSF Organization ID:** Enter your organization's NSF ID (10 characters)
- State:** Enter your organization's state abbreviation code (e.g., VA)
- Reporting Period:** Pre-populated by NSF

Organization Name:	
Organization ID:	
State:	
Reporting Period	

3.

Next, you will need to list your NSF awards that earned program income. If no awards have program income, skip to **Step 8**.

NSF Federal Grant Number	Total Federal Program Income Earned (Cumulative)	Program Income expended in accordance with the deduction alternative (Cumulative)	Program Income expended in accordance with the deduction alternative (Cumulative)	Unexpended Program Income (Cumulative)	Remarks
Must be a positive dollar amount or zero. If deduction alternative column field is completed, then there can be no value other than zero or null in the deduction alternative column.	Must be a positive dollar amount or zero. If deduction alternative column field is completed, then there can be no value other than zero or null in the deduction alternative column.	Must be a positive dollar amount or zero. If deduction alternative column field is completed, then there can be no value other than zero or null in the deduction alternative column.	Must be a positive dollar amount or zero. If deduction alternative column field is completed, then there can be no value other than zero or null in the deduction alternative column.	Must be a positive dollar amount or zero.	Optional field
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	

Note: Only include awards that were active, based upon the start and expiration date, during the most recently completed Federal fiscal year.

4.

For each award listed, enter the cumulative amount of program income earned since the start of the award.

NSF Federal Grant Number	Total Federal Program Income Earned (Cumulative)	Program Income expended in accordance with the addition alternative (Cumulative)	Program Income expended in accordance with the deduction alternative (Cumulative)	Unexpended Program Income (Cumulative)	Remarks
Must be 7 numerical characters	Must be a positive dollar amount or zero	Must be a positive dollar amount or zero. If deductive alternative column field is completed, then there can be no value other than zero or null in the additive alternative column	Must be a positive dollar amount or zero. If additive alternative column field is completed, then there can be no value other than zero or null in the deductive alternative column	Must be a positive dollar amount or zero	Optional field
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	

5.

You must also determine the type of program income reported based on the award terms and conditions and enter it into the appropriate column. The type of program income reported is either addition or deduction alternative. See [NSF PAPPG Chapter VIII.D.4](#) for definitions. Then enter the cumulative program income earned in the applicable column.

NSF Federal Grant Number	Total Federal Program Income Earned (Cumulative)	Program Income expended in accordance with the addition alternative (Cumulative)	Program Income expended in accordance with the deduction alternative (Cumulative)	Unexpended Program Income (Cumulative)	Remarks
Must be 7 numerical characters	Must be a positive dollar amount or zero	Must be a positive dollar amount or zero. If deductive alternative column field is completed, then there can be no value other than zero or null in the additive alternative column	Must be a positive dollar amount or zero. If additive alternative column field is completed, then there can be no value other than zero or null in the deductive alternative column	Must be a positive dollar amount or zero	Optional field
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	

Note: If the additive column is completed, then there can be no value other than zero or null in the deductive column, and vice versa.

6.

Unexpended program income will be automatically calculated and displayed.

NSF Federal Grant Number	Total Federal Program Income Earned (Cumulative)	Program Income expended in accordance with the addition alternative (Cumulative)	Program Income expended in accordance with the deduction alternative (Cumulative)	Unexpended Program Income (Cumulative)	Remarks
Must be 7 numerical characters	Must be a positive dollar amount or zero	Must be a positive dollar amount or zero. If deductive alternative column field is completed, then there can be no value other than zero or null in the additive alternative column	Must be a positive dollar amount or zero. If additive alternative column field is completed, then there can be no value other than zero or null in the deductive alternative column	Must be a positive dollar amount or zero	Optional field
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	

7.

Finally, you can add remarks if necessary.

NSF Federal Grant Number	Total Federal Program Income Earned (Cumulative)	Program Income expended in accordance with the addition alternative (Cumulative)	Program Income expended in accordance with the deduction alternative (Cumulative)	Unexpended Program Income (Cumulative)	Remarks
Must be 7 numerical characters	Must be a positive dollar amount or zero	Must be a positive dollar amount or zero. If deductive alternative column field is completed, then there can be no value other than zero or null in the additive alternative column	Must be a positive dollar amount or zero. If additive alternative column field is completed, then there can be no value other than zero or null in the deductive alternative column	Must be a positive dollar amount or zero	Optional field
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	

8.

Below the table, you will need to check the box next to the applicable statement for your organization:

- There was no program income to report; or
- Program income is being expended for the purpose and conditions of the award(s) listed.

9.

After selecting the applicable statement, you must complete one final section found at the bottom of the report:

- Name of Certifying Official
- Title of Certifying Official
- Certifying Official's Phone Number
- Certifying Official's Email Address

Name of Certifying Official:	
Title of Certifying Official:	
Certifying Official's Phone Number :	
Certifying Official's Email Address:	

You have now completed the Program Income Reporting Worksheet. Please send the completed file as an email attachment to: programincomecertification@nsf.gov.