The 2014 Proposal and Award Policies and Procedures Guide (PAPPG) requires that all awardee organizations submit a Program Income Reporting Sheet beginning March 1, 2014 in order to report the amount of program income earned and expended as of September 30, 2013. Each year thereafter, awardee organizations will be 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.

Financial Users can access the Program Income Reporting Worksheet by going to the Program Income page on Research.gov. In addition to this guide, instructions for completing the worksheet can be found on the Program Income page.

1. To start, you must first click Download the Program Income Reporting Worksheet at the top of the Program Income page.

Once opened, begin by completing the following sections at the top-left of the worksheet:
1. **Organization Name**: Enter your organization’s name
2. **NSF Organization ID**: Enter your organization’s NSF ID (10 characters)
3. **State**: Enter your organization’s state abbreviation code (e.g., VA)
4. **Reporting Period**: Pre-populated by NSF

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

**Worksheet**

<table>
<thead>
<tr>
<th>Organization Name:</th>
</tr>
</thead>
<tbody>
<tr>
<td>NSF Organization ID: Enter your organization’s NSF ID (10 characters)</td>
</tr>
<tr>
<td>State: Enter your organization’s state abbreviation code (e.g., VA)</td>
</tr>
<tr>
<td>Reporting Period: Pre-populated by NSF</td>
</tr>
</tbody>
</table>

**Program Income Reporting Worksheet**

<table>
<thead>
<tr>
<th>Program Income Name</th>
<th>Program Income Source</th>
<th>Program Income Expenditure</th>
<th>Program Income Income Reportable</th>
<th>Program Income Income Non Reportable</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

**Note:** Only include awards that were active, based upon the start and expiration date, during the most recently completed Federal fiscal year.
For each award listed, enter the cumulative amount of program income earned since the start of the award. Awardees should only report on program income earned during the period of the grant that coincides with the most recently completed Federal fiscal year.

You must also determine the type of program income reported based on award terms and conditions and enter into the appropriate column. The type of program income reported is either additive or deductive. See NSF AAG Chapter III.D.4 for definitions. Then enter the cumulative program income earned in the applicable column.

Unexpended program income will be automatically calculated and displayed.

Finally, you can add remarks; if necessary.

Below the table, you will need to check the box next to the applicable statement for your organization:
1. There was no program income to report; or
2. Program income is being expended for the purpose and conditions of the award(s) listed.

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