



Program Income Webinar

Frequently Asked Questions

Can we have access to the slides and the recording from the presentation?

The webinar is posted at: <https://www.nsf.gov/bfa/dfm/cmeab.jsp> Check the Webinar Downloads section.

Who is required to submit a program income report?

The 2023 Proposal and Award Policies and Procedures Guide (PAPPG 23-1, Chapter VIII.D.4 of Part II Award, Administration and Monitoring of Grants) requires that all awardee organizations submit a Program Income Reporting Sheet that had an active award during the current reporting period. However, SBIR/STTR organizations and individual recipients of fellowship awards are excluded from this requirement. The reporting period opens October 1st, allowing organizations to report the amount of program income earned and expended as of September 30th each year. Awardee organizations will be required to submit the Program Income Reporting Sheet even if no program income has been earned. The due date is typically November 15.

Is [program income reporting] only for non-profit organizations or higher education organizations?

Not necessarily. There are some institutions who are not non-profit or higher education organizations that need to report program income. Please consult your NSF grant Terms & Conditions.

What is program income? Is it the revenue I received in response to my payment request?

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, furthermore program income does not include payments received as reimbursement for award expenses.

Is it appropriate to draw down funds during the life of the award if there is unexpended program income?

Whenever practical, organizations are encouraged to expend program income prior to requesting NSF funds. Efforts should be made to avoid having unexpended program income remaining at the end of the award.

Is the program income reporting cumulative?

Just like the SF-425 FFR, the report is cumulative per award. The reporting period (fiscal year) is to identify which awards were active during the fiscal year and are required to be reported on.

What is the standard treatment for program income at NSF?

Standard treatment of program income is “Additive” unless otherwise specified in the grant (Grant General Conditions: GC-1 27.b.1 and Research Terms and Conditions 200.307)

Additive treatment means income earned is to be retained by the grantee and added to the funds committed to the project by NSF, and thus used to further project objectives.

Efforts should be made to avoid having excess program income at the end of the project. In general, program income should be expended prior to requesting reimbursement against the grant.

What is meant by expending program income in accordance with the deductive alternative?

In certain circumstances, special treatment of program income may be added to the Notice of Award. If the deductive method is selected, any program income earned must be remitted to NSF by crediting costs otherwise chargeable against the grant.

Example: FL-26 (1/16 and beyond) Administration of NSF Conference or Group Travel Award Grant Conditions

What is FL-26, and how does that relate to the "Deductive" Treatment?

FL-26 (https://www.nsf.gov/awards/managing/special_conditions.jsp) are special terms and conditions for the administration of NSF Conference or Travel Grants. It states that,

“Unless otherwise specified in the grant, program income received or accruing to the grantee during the period of the grant should be designated for deductive treatment and must be remitted to NSF by crediting costs otherwise chargeable against the grant. Program Income in excess of the grant will be remitted to NSF electronically.

Where can I find the Program Income Reporting Sheet and more information on how to complete the worksheet?

More information can be found on the Program Income Report webpage found on Research.gov at:

<https://www.research.gov/programincome>

Where do I submit the Program Income reporting worksheet or our certification statement?

Submit the completed Excel worksheet or certification statement via email to programincomecertification@nsf.gov. Please do not submit a PDF version of the report template.

If we do not have any program income, are we required to submit a report showing \$0 or do we submit an email?

You can submit a worksheet showing \$0 in program income earned or you can submit an email with the certification statement, “I certify to the best of my knowledge and belief, that this organization has no program income to report. I understand that willful provision of false information or concealing a material fact in this request is a criminal offense (18 USC 1001).” You do not have to do both.

Are multiple program income reports submitted for organizations with multiple NSF awards?

One program income report is submitted per organization.

How can I avoid common report processing issues?

Do not adjust the format of the Excel template or submit a non-Excel version of the report, such as a PDF file. Be sure to use the correct NSF organization ID and organization name. Be sure to enter all 10 digits of your NSF organization ID by not dropping off leading or trailing zeros. Please also avoid duplicate submissions.

Do we have to report program income for non-NSF grants?

You only need to report NSF grants to NSF.

If a sub-awardee institution generates program income, should the primary grantee report the income, or should the sub-awardee report it?

A sub-recipient of an award has no requirement to report directly to NSF. The sub-recipient has an obligation to report any program income earned to the prime recipient organization that issued the sub-award according to the terms and conditions that have been passed down via the subaward/agreement.

If program income was earned AFTER the grant ended, do we need to report it?

The grant recipient has no obligation to NSF with respect to program income received beyond the period of performance of the grant.

Does NSF allow overhead charge when crediting project spending against program income?

Program income must be spent in accordance with the terms and conditions of the award it is tied to. Expenses charged to the program income account must be allowable, allocable and reasonable in relation to the activity supported by the award and/or sponsor. Hence, expenses unallowable on the sponsored project are also unallowable on the program income account.

In this case, if F&A is permissible on the related award, it is likewise permissible to charge on the program income expenses. Your decision to charge F&A against program income should also be consistent with your organization's own policies and procedures.

What does NSF Organization ID mean? Is that the organization's Sam.gov-assigned Unique Entity Identifier (UEI)?

Your NSF organization ID is a unique 10-digit identifier assigned to grantees. It is not an organization's SAM.gov-assigned UEI number. You can find your NSF organization ID in the program income notification email you received at the beginning of October.

Is the NSF organization ID the same as the institution ID in the email?

Yes, the NSF organization ID is the same as the Institution ID in the program income notification email you received at beginning of October.

When I attempt to type in my 10-digit Organization ID it gives me an error that states MUST BE 10 CHARACTERS. I am using ten characters. Any ideas?

Please make sure any leading zeros are included in the organization ID and additional spaces are excluded from the organization ID field. You can add an apostrophe ('000000000) in front of your organization ID to make the field a text field.

What is the Award Cash Management Service (ACM\$)?

ACM\$ is NSF's system for awardees to manage award payment and post-award financial processes. The system allows users to submit cash requests and adjustments to open and closed awards on a grant-by-grant basis. Additionally, users have timely access to award level information on payments and award balances to improve their reconciliations and award monitoring.

Who will receive the program income notifications? What do I do if my organization has not received any notifications?

The notifications are sent to the most recent individual(s) to prepare and certify an ACM\$ transaction. Please contact your NSF grant accountant if you believe your organization has not received any notifications.

Who is responsible for submitting the report at our institution?

An individual who could certify transactions in the Award Cash Management Service (ACM\$) can submit program income reports.

Who qualifies as a certifying individual?

An individual who could certify transactions in ACM\$ can certify program income reports.

Can an adjustment be made to a report already submitted for this year?

Yes, submit a revised report to programincomecertification@nsf.gov. We will accept the most recent report.

Our institution has submitted with no program income a while ago. But we still get the notice for requesting a submission of the form. Is this just a system generated reminder for all the institution? Do we get a confirmation email after submission? Is there a way for us to see our report submissions from previous fiscal years?

The program income report is required from everyone who receives an email request. Even if you had no award activity. If the report is incorrect you will continue to get emails asking for a corrected report. Please reach out to your NSF grant accountant if you feel you submitted the report, and this is an error. An email stating that the report has been processed will be sent to the report submitter. If you need a previous report, you can request it from your NSF accountant.

Is my organization required to submit a quarterly FFR (SF 425) or are there any additional financial reporting requirements for my NSF award?

With the implementation of ACM\$, NSF eliminated the requirement for organizations to submit quarterly Federal Financial Reports (FFR). The FFR was considered to collect duplicate information since expense data for each award is collected with the submission of ACM\$ payment transactions.

Program income reports for NSF are collected annually instead of quarterly via an FFR submission.