NSF requires that an annual program income report be submitted in November.

The current reporting requirement is documented in the 2018 Proposal and Award Policies and Procedures Guide (PAPPG) (NSF 18-1), Chapter VIII.D.4 of Part II Award, Administration and Monitoring of Grants.
**WHO IS REQUIRED TO SUBMIT A REPORT**

- Any institution of higher education or non-profit that had an active award during the current reporting period
  - Current Reporting Period = Previous Federal Fiscal Year
  - Example – 10/01/2017 to 09/30/2018
- UCD is required to submit a report even if there is no program income earned during the period. CGA will complete the form using the information provided by the departments.
- **Failure to complete the program income report may result in delay of future NSF award payments**
**WHAT IS PROGRAM INCOME**

- 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 during the period of performance.
- This would include things such as
  - fees for services performed,
  - the use or rental of real property acquired under the grant,
  - the sale of commodities or items fabricated under the grant, and
  - fees charged to register participants for a workshop or conference.
NSF TREATMENT OF PROGRAM INCOME

- 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 = 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
- Special treatment may be added to Notice of Award
  - Deductive = 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
QUESTIONS???
On June 1, 2016, your institution was awarded a grant for $500,000 to conduct research. The award is subject to standard treatment of program income (RTCs). A piece of equipment funded by the grant has down time while not used for the grant’s purpose. Since this equipment is highly specialized, non-federal entities express interest in using the equipment when available. You charge and collect usage fees in the amount of $25,000. Your institution draws down a total of $230,000 in ACM$ as of September 30, 2017 for reimbursement of project expenses.

In your FY17 Program Income Report, for this award, you will report:

A. $255,000  
B. $230,000  
C. $0  
D. $25,000

If no additional program income is earned, what is your maximum reimbursement available from NSF:

A. $500,000  
B. $525,000  
C. $475,000
On June 1, 2016, your institution was awarded a grant for $100,000, subject to Conditions found within FL-26 (1/16), to hold a workshop. You charge admission and collect $25,000 in registration fees. Your institution draws down a total of $30,000 in ACM$ as of September 30, 2018.

In your FY18 Program Income Report, for this award, you will report:

A. $55,000
B. $30,000
C. $0
D. $25,000

If no additional program income is earned, what is your maximum reimbursement available from NSF:

A. $100,000
B. $125,000
C. $75,000