

NOTICE OF FUNDING OPPORTUNITY

Fertilizer Right: Bolstering Fertilizer Use Efficiency in Pakistan

Application Submission Deadline: August 14, 2023

Summary

The U.S. Department of Agriculture, Foreign Agricultural Service, Global Programs Agricultural Economic Development (USDA FAS/GP/AED), announces this funding opportunity to support the Technical Agricultural Assistance Program by issuing a new award. This opportunity is available to eligible institutions to be an implementing partner in our Fertilize Right Initiative in the Islamic Republic of Pakistan (Pakistan) which through capacity building and technical assistance for the agricultural community aims to enable limited or shrinking supplies of fertilizer to go further and to reduce nitrous oxide (N₂O) that could come from overapplication or misapplication of nitrogen fertilizer.

A. Program Description

Background

Due to global events fertilizer prices have sharply increased in recent years. High fertilizer prices have led to insufficient access to fertilizer in low-income countries and reduced agricultural productivity. Additionally, the over-application or misapplication of nitrogen fertilizer can lead to the volatilization of nitrogen to the atmosphere in the form of greenhouse gas (GHG) nitrous oxide (N₂O). In June of 2022, the White House issued the Global Fertilizer Challenge in response to the global fertilizer crisis. In response to the Challenge, and with financial support from the U.S. Department of State USDA developed the Fertilize Right initiative. In Pakistan, Fertilize Right will implement training and technical assistance activities to promote the efficient and effective use of fertilizer. The initiative will also explore the use of alternatives to traditional manufactured chemical fertilizers to improve soil health and soil fertility.

Fertilize Right Pakistan will be based on the 4Rs of nutrient management, a concept embraced by representatives of the fertilizer industry as well as USDA. The 4Rs of nutrient management represent, 1) Right Source, 2) Right Rate, 3) Right Timing, and 4) Right Placement. USDA FAS/GP/AED seeks an institution or organization to work cooperatively with USDA staff as an in-country implementing partner to achieve the three objectives of the Initiative and to achieve the desired objectives.

Program Goals and Objectives

Fertilize Right Pakistan's goal is to address issues caused by the global fertilizer crisis and mitigate the release of (GHG) nitrous oxide (N₂O) attributed to nitrogen fertilizer overuse. The initiative has three objectives:

Objective 1: Increase fertilizer-use efficiency.

Objective 2: Enhance fertilizer effectiveness.

Objective 3: Develop alternatives to traditional manufactured chemical fertilizers to improve soil health and soil fertility.

The Pakistan Fertilize Right project is focused on delivering national nitrous oxide (N₂O) emission reductions from the agricultural sector through precise nitrogen fertilizer application and innovative sources of plant-available nitrogen fertilizer (i.e., leguminous cover crops, compost, time-released fertilizer, and variable rate technology).

In addition to reducing Pakistan's agricultural nitrous oxide (N₂O) emissions, the Fertilize Right project will enable agricultural operations to deliver agriculture-based products more economically by potentially reducing farmers' nitrogen fertilizer input costs and delivering climate-smart soil health management practices.

Reducing the cost of input products like nitrogen fertilizer will enable Pakistan's agricultural sector to maintain, or even increase, productivity while reducing the carbon footprint of Pakistan's agricultural sector (as reported in the National Inventory).

Funding Opportunity Number

USDA-FAS-10960-0700-10.-23-0017

Assistance Listing Number

10.960 Technical Agricultural Assistance

Authorizing Legislation

National Agricultural Research, Extension, and Teaching Policy Act of 1977, PL 95-113, as amended, 7 USC § 3291

B. Federal Award Information

Total Available Federal Funding:	\$2,000,000 The initial funding amount will be \$2,000,000 Subject to availability of funding, a cumulative total of \$5,000,000, may be available throughout the period of performance of the award.
Anticipated Number of Awards:	1
Cost Share/Match Requirement:	None/Not Required
Projected Period of Performance Start:	September 1, 2023
Projected Period of Performance End:	September 1, 2027

Extensions to this program may be permitted, subject to approval. Refer to Section H, Other Information, for additional information.

Type of Assistance Instrument:

USDA/FAS anticipates that a Cooperative Agreement will be funded pursuant to this funding opportunity.

This type of agreement provides for substantial involvement between USDA/FAS and/or other USDA agencies, and the selected applicant in the performance of the project. This may include:

- close monitoring of the successful applicant's performance to verify the results proposed by the applicant;
- collaboration during performance of the scope of work;
- in accordance with 2 CFR 200.317 and 2 CFR 200.318, review of proposed procurement;
- approving qualifications of key personnel (USDA will not select the recipient's employees or contractors; but may disallow costs for specific individuals where required by statute or regulation); and
- review and comment on reports prepared under the cooperative agreement (the final decision on the content of reports rests with the recipient).

C. Eligibility Information

Eligible Applicants: All qualified applicants meeting the threshold criteria below.

Threshold Criteria:

1. Registered in Pakistan, or clearly demonstrate a permanent presence in Pakistan, with ongoing activities in the agricultural sector, and have the ability to work throughout the country.
2. Recognized by the Government of Pakistan as an international organization to ensure full participation by Pakistani government agencies in the applicant's activities.
3. Have guaranteed access to facilities in the country, including inside Islamabad, that include fields that can be used for research or technology transfer activities.

All applicants must have an active registration in the U.S. Government System for Award Management (www.sam.gov) before the application submission deadline of the announcement; applicants with inactive, expired, pending, or excluded listings will be deemed ineligible. Exceptions, waivers, or extensions will not be considered. Please contact the program officer(s) listed in Section G, Federal Awarding Agency Contact, if you have questions about this requirement.

Cost Share/Match Requirement: None/Not Required In-kind contributions are generally allowable towards meeting any cost share/match requirement.

Ineligible activities: If an application is submitted that includes any ineligible tasks or activities, that portion of the application will be ineligible for funding and may, depending on the extent to which it affects the application, render the entire application ineligible for funding.

D. Application and Submission Information

This announcement contains all information necessary to apply to this funding opportunity.

Submission Dates and Times

Application Submission Deadline: August 14, 2023 at 11:59pm EST (UTC -05:00)
Applications received after this time will not be accepted. Applicants are advised to make their submissions 1-2 days before this deadline in case of computer problems.

Anticipated Funding Selection Date: August 28, 2023

Anticipated Award Date: September 15, 2023

Content and Form of Application Submission

A complete application package must include:

- Standard Form SF-424, Application for Federal Assistance, showing the Unique Entity Identifier, and signed by the applicant
- Standard Form SF-424A, Budget Information for Non-Construction Programs, showing the budget categorization. Applicants are advised to consult 2 CFR 200 Subpart E for guidance on proper categorization of cost items. An improper categorization will not itself be grounds for a determination of ineligibility but may delay approval and/or adversely impact the application's scoring.
- A detailed budget and narrative, in which cost items are quantified and described in sufficient detail to enable USDA/FAS to independently determine that the proposed costs are reasonable and allowable for the project and consistent with applicable regulations.
 - As part of the budget narrative, please include illustrative budgets for the following activities:
 - Workshops (with farmers, agriculture officials, etc.) in the field with demonstrations of relevant technologies and practices for achieving project goals
 - Two-day meetings with prospective network of partners
 - Trainings of partner officials
 - Development of extension materials, printed and electronic
 - If indirect costs are included in the budget, attach a copy of the latest indirect cost rate agreement negotiated with a cognizant federal agency. If a negotiated indirect cost agreement does not exist, please attach a description of the basis for the indirect cost calculation.
- A detailed project narrative or plan of operation written in English and free of excessive grammatical and spelling errors; that includes the following:
 - Page limit: 15 pages

- Description of how your organization meets the threshold criteria in Section C.
- Description of how your organization intends to meet the program requirements, listed below.
- Where applicable, provide a description of how your organization meets the program priorities, listed below.
- Description of technical approach, including how Fertilize Right Pakistan's objectives will be achieved by addressing the project requirements listed below
- Description of partnering approach
- Description of approach for creating assessments including baseline study
- Description of approach for training and technical assistance
- Description of creation and dissemination of educational resources
- Description of the experience and expertise of project staff in soil nutrient management and greenhouse gas measurement
- **Projects Requirements**
 - Has an existing institutional relationship with the national government including the Ministry of National Food Security & Research, and the Pakistan Agricultural Research Council (PARC).
 - Authorized by the national government to work throughout Pakistan, particularly in the Punjab and Sindh Provinces.
 - Experience in administering funds to partners listed as subrecipients.
 - Has access to facilities in a secure area within Islamabad, as identified by the U.S. Embassy Islamabad, to include fields that can be used for research or agricultural extension activities with the ability to conduct meetings/workshops of 50 or more.
 - Experience and expertise in developing and promoting nitrogen fertilizer use efficiency, effectiveness, including synthetic nitrogen fertilizer alternatives, and nitrogen-focused soil health practices.
 - Ability to collaborate with the Fertilize Right team with the ability to identify and prioritize the largest opportunities to reduce Pakistan's agricultural emissions of nitrous oxide while ensuring agricultural productivity and yield.
 - Ability to utilize or assist in development of methods to measure and reduce N₂O emissions associated with fertilizer use.
 - Experience in conducting agricultural research and extension in the country.
 - Experience in establishing a network of partners and providing technical guidance and collaboration.
- **Priorities (Encouraged to address)**
 - Has network of organizations and institutions in the country it has worked with in agriculture in the last 5 years.
 - Has a record of achievement of developing gender equitable activities targeted towards increasing engagement of women and girls into agricultural programming and seeks to address systemic disadvantages they face in the agricultural sector.
 - Considering women-specific needs and challenges in implementing Fertilize Right training (as related to transportation for field demonstrations, information-and technology-accessibility barriers, and childcare/eldercare responsibilities)
 - Highlighting the critical role of rural female farmers' work and providing certificates for successful completion of training when possible.

- Promoting hiring of female extension workers and female researchers.
- Experience collaborating with provincial, national and international research institutions and universities.
- Ability to integrate a variety of techniques for information sharing about relevant agricultural practices and technologies across platforms using methods such as videos, smart phone applications, social media etc.
- Experience is developing or delivering educational or extension programs in the 4Rs of soil nutrient management.
- Documentation of Past Performance
 - Submit a list of federally funded assistance agreements (assistance agreements include Federal grants and cooperative agreements but not Federal contracts) that your organization performed within the last five years (no more than 5 agreements, and preferably USDA FAS agreements) and describe:
 - Whether, and how, you were able to successfully complete and manage those agreements; and
 - Your history of meeting the reporting requirements under those agreements, including whether you adequately and timely reported on your progress towards achieving the expected outputs and outcomes of those agreements (and if not, explain why not) and whether you submitted acceptable final technical reports under the agreements; and
 - Your organizational experience and plan for timely and successfully achieving the objectives of the proposed project, and your staff expertise/qualifications, staff knowledge, and resources or the ability to obtain them, to successfully achieve the goals of the proposed project.
- Standard Form SF-LLL, Disclosure of Lobbying Activities, if applicable to the applicant

Unique entity identifier and System for Award Management (SAM)

Each applicant is required to:

- (i) Have an active registration in SAM before submitting its application;
- (ii) Have assented to the federal assistance certifications in the SAM platform;
- (iii) Provide a valid Unique Entity Identifier (UEI) in its application; and
- (iv) Continue to maintain an active SAM registration with current information at all times during which it has an active Federal award or an application or plan under consideration by a Federal awarding agency.

SAM.gov registration requires several weeks to process and cannot be expedited; prospective applicants should therefore ensure that registrations are submitted timely.

SAM.gov Registration Instructions

Organizations applying to this funding opportunity must have an active SAM.gov registration. If you have never done business with the Federal Government, you will need to register your organization in SAM.gov. If you do not have a SAM.gov account, then you will create an account using login.gov¹ to complete your SAM.gov registration. SAM.gov registration is FREE. The process for entity registrations includes obtaining Unique Entity ID (UEI), a 12-character

¹ Login.gov a secure sign in service used by the public to sign into Federal Agency systems including SAM.gov and Grants.gov. For help with login.gov accounts you should visit [http://login.gov/help](https://login.gov/help).

alphanumeric ID assigned an entity by SAM.gov, and requires assertions, representations and certifications, and other information about your organization. Please review the [Entity Registration Checklist](#) for details on this process.

Entities outside the United States (defined at 2 CFR 200.1 as “[foreign organizations](#)” and “[foreign public entities](#)”) must obtain a NATO Commercial and Government Entity (NCAGE) Code prior to SAM.gov registration. An NCAGE is required for all foreign entities prior to registering in SAM.gov. You can complete the registration once you enter the NCAGE. You can submit your request for an NCAGE Code by going to the NATO Support Activity (NSPA) NCAGE Request Tool at [CAGE/NCAGE Code Request](#) which contains detailed instructions.

If you have done business with the Federal Government previously, you can check your entity status using your government issued UEI to determine if your registration is active. SAM.gov requires you renew your registration every 365 days to keep it active.

Please note that SAM.gov registration is different than obtaining a UEI only. Obtaining an UEI only validates your organization’s legal business name and address. Please review the [Frequently Asked Question](#) on the difference for additional details.

Organizations should ensure that their SAM.gov registration includes a current e-Business (EBiz) point of contact name and email address. The Ebiz point of contact is critical for Grants.gov Registration and system functionality.

Contact the [Federal Service Desk](#) for help with your SAM.gov account, to resolve technical issues or chat with a help desk agent: (866) 606-8220. The Federal Service desk hours of operation are Monday – Friday 8am – 8pm ET.

Intergovernmental Review

Not applicable.

Funding Restrictions

Generally, funds may not be used in any manner that is prohibited by applicable regulations, including 2 CFR Part 200, 2 CFR Part 400. Awards issued pursuant to this notice of funding opportunity may only be used for the purpose set forth in the award, consistent with the statutory authority for the award. Capital expenses, such as the purchase of equipment, not entirely attributable to this award, must be pro-rated.

For example, agreement funds and other support may not be used for matching contributions for other federal grants or cooperative agreements, lobbying, or intervention in federal regulatory or adjudicatory proceedings. Federal employees are prohibited from acting as an agent of the applicant in any capacity (paid or unpaid) on any proposal submitted under this program. Also, federal funds may not be used to sue the Federal Government or any other government entity.

Compensation for personal services: Employees, consultants, or other personnel, including those of subrecipients, and regardless of the method of engagement, may not exceed the pro-rata equivalent of GS-15 on the General Schedule (for 2023, \$155,700 per year, \$596.55 per day, or

\$74.57 per hour). Non-monetizable fringe benefits, such as health insurance coverage, are not included to this ceiling.

Indirect Costs: In general, costs incurred for a common or joint purpose benefitting more than one cost objective but not readily assignable to specific awards, without effort disproportionate to the results achieved, are considered indirect costs. These may include facilities not specific to individual projects, enterprise-wide services such as IT, and enterprise management. Pursuant to USDA Departmental Regulation DR2255-001, a Negotiated Indirect Cost Rate Agreement (NICRA) with a cognizant U.S. Government agency will be honored, except where prohibited by statute.

Other Submission Information

Applications should be submitted through the ezFedGrants system at <https://grants.fms.usda.gov/>

Applicants who require assistance with any USDA-managed computer system should reach out to the program officer(s) listed in Section G, Federal Awarding Agency Contact, at least 5 business days in advance of the application submission deadline. Applicants should provide as much detail as possible to facilitate resolution of the issue.

E. Application Review Information

Review and Selection Process

In all cases, the agency will conduct an initial responsiveness review of all applications submitted to determine:

- 1) the application was submitted on time as specified in this announcement (See Section D. Application and Submission Information);
- 2) the applicant is eligible (see Section C. Eligibility Information);
- 3) all the required forms and documents are submitted no later than the Application Submission Deadline specified in Section D. Application and Submission Information, Content and Form of Application Submission.

If an applicant is determined to be ineligible or an application is determined to be incomplete, the agency will notify the applicant prior to commencing with evaluation of applications, usually within 5 business days of the Application Submission Deadline. An applicant that feels such a determination is made in error may request reconsideration, highlighting evidence supporting their claim, by email to the program officer(s) listed in Section G, Federal Awarding Agency Contact, within 3 business days of notification.

The agency will convene a review panel, which may include both federal and non-federal reviewers, to review the eligible applications against the evaluation criteria described below. The reviewers will ensure that the applicant is capable of delivering the programs/activities as described in the announcement based on the applicant's project narrative and assign a score and provide summary comments based on the evaluation criteria identified below. The review panel will make a recommendation list to the selecting official, who is not a member of the panel.

The selecting official may select applications out of rank order in consideration of strategic program priorities, such as geographical distribution, incorporation of minority-serving institutions, or congressional directive. Selection determinations are final and cannot be appealed.

Prior to selection, the agency may contact the highest ranking applicants to seek clarification and to negotiate technical and programmatic aspects of the application. If an application includes a subaward, FAS may request to speak with all parties included in the application to ensure sufficient planning and coordination has taken place prior to making an award.

Evaluation Criteria

Each eligible application will be evaluated according to the criteria set forth below. Applicants must directly and explicitly address the evaluation factors in their application.

Expertise in Fertilizer Use Efficiency through the 4Rs of Nutrient Management (25 points)

Applications will be evaluated on the extent and quality to which they demonstrate appropriate knowledge and background in agricultural extension in Pakistan, including key stakeholders, and soil health topics.

Past Performance (15 points)

Under this criterion, applicants will be evaluated based on their ability to successfully complete and manage the proposed project considering their:

- (i) past performance in successfully completing and managing the assistance agreements identified in response to Section D of the solicitation,
- (ii) history of meeting the reporting requirements under the assistance agreements identified in response to Section D of the solicitation including whether the applicant submitted acceptable final technical reports under those agreements and the extent to which the applicant adequately and timely reported on their progress towards achieving the expected outputs and outcomes under those agreements and if such progress was not being made whether the applicant adequately reported why not,
- (iii) organizational experience and plan for timely and successfully achieving the objectives of the proposed project, and
- (iv) staff expertise/qualifications, staff knowledge, and resources or the ability to obtain them, to successfully achieve the goals of the proposed project.

Note: In evaluating applicants under items i and ii of this criteria, the Agency will consider the information provided by the applicant and may also consider relevant information from other sources including agency files and prior/current grantors (e.g., to verify and/or supplement the information supplied by the applicant). If you do not have any relevant or available past performance or past reporting information, please indicate this in the application and you will receive a neutral score for these subfactors (items i and ii above-a neutral score is half of the total points available in a subset of possible points). If you do not provide any response for these items, you may receive a score of 0 for these factors.

Requirements and Priorities (20 points)

Applications will be evaluated on the extent and quality to which they address the requirements and priorities listed in Section D. This includes the applicant's demonstration of their ability to

fulfill the administrative and technical requirements required for this project and any applicable priorities. Examples of how the organization has carried out similar activities will be viewed favorably.

Technical Approach (20 points)

Applications will be evaluated on the extent and quality to which their scope of work fulfills the objectives of the work as outlined in Section A. This includes the strength of proposed approach for developing a partner network, conducting assessments (including a greenhouse gas baseline study), implementing training and technical assistance, and creating and disseminating educational resources (booklets, manuals, a smartphone app, and a webpage).

Budget (15 points)

Applications will be evaluated on the reasonableness, cost-effectiveness, and adequacy of the proposed budget to accomplish the project. The budget will be evaluated on cost savings, where available, and the inclusion of a budget narrative for each line item.

Overall Quality (5 points)

Applications will be evaluated on comprehensiveness, completeness, and correct spelling and grammar.

Integrity in Performance

Prior to making a Federal award, the Federal awarding agency is required by [31 USC 3321](#) and [41 USC 2313](#) to review information available through any OMB-designated repositories of government-wide eligibility qualification or financial integrity information. Therefore application evaluation criteria may include the following risk based considerations of the applicant: (1) financial stability; (2) quality of management systems and ability to meet management standards; (3) history of performance in managing federal award; (4) reports and findings from audits; and (5) ability to effectively implement statutory, regulatory, or other requirements.

Prior to making a Federal award with a total amount of Federal share greater than the simplified acquisition threshold, currently \$250,000, the federal agency is required to review and consider any information about the applicant that is in the designated integrity and performance system accessible through SAM.gov (currently FAPIIS).

- An applicant, at its option, may review information in the designated integrity and performance systems accessible through SAM.gov and comment on any information about itself that a Federal awarding agency previously entered and is currently in the designated integrity and performance system accessible through SAM.gov.
- The Federal awarding agency will consider any comments by the applicant, in addition to the other information in the designated integrity and performance system, in making a judgment about the applicant's integrity, business ethics, and record of performance under Federal awards when completing the review of risk posed by applicants as described in 2 CFR [§ 200.206](#)

F. Federal Award Administration Information **Federal Award Notices**

Successful applicants will be notified of the status of their application/award by email. This notification is not authorization to proceed, and such notification should be construed as provisional.

Administrative and National Policy Requirements

All successful applicants for all grant and cooperative agreements are required to comply with the applicable General Administrative Terms and Conditions, which can be found at

https://www.fas.usda.gov/grants/general_terms_and_conditions/default.asp

. The applicant is presumed to have read, understood, and accepted these terms when accepting a USDA/FAS award. Applicants with questions about the applicable terms should contact the program officer(s) listed in Section G, Federal Awarding Agency Contact.

The applicable Terms and Conditions will be for the last year specified at that URL.

Before accepting an award, the applicant should carefully read the award package for instructions on administering the award and the terms and conditions associated with responsibilities under Federal Awards. Recipients must accept all conditions in this NOFO as well as any Special Terms and Conditions in the Notice of Award to receive an award under this program.

Applicants must ensure that they have the necessary processes and systems in place to comply with the subaward and executive total compensation reporting requirements established at [2 CFR 170](#), unless they qualify for an exception from the requirements, should they be selected for funding.

Reporting

Financial Reports, using form SF-425, Federal Financial Report (FFR), must be submitted semi-annually, within 30 days of the end of the reporting period. A final financial report must be submitted within 120 days of the end date of the agreement.

Performance Progress Reports must be submitted semi-annually, within 30 days of the end of the reporting period. A final performance progress report must be submitted within 120 days of the end date of the agreement. The recipient may use any appropriate format for performance progress reports, provided the report includes:

- a) a comparison of actual accomplishments to the for the period;
- b) The reasons why established goals were not met, if appropriate; and
- c) Additional pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

Recipients are encouraged to include photographs and other supplemental material in performance progress reports. For awards in which the total lifetime value exceeds \$500,000, additional reporting may be required as described in [Appendix XII to 2 CFR 200](#).

Monitoring

USDA/FAS through its authorized representatives, has the right, at all reasonable times, to make site visits to review project accomplishments and management control systems and to provide

such technical assistance as may be required. During site visits, USDA/FAS will review recipients' files related to the program.

As part of any monitoring and program evaluation activities, grant recipients must permit USDA/FAS, upon reasonable notice, to review assistance agreement-related records and to interview the organization's staff and clients regarding the program, and to respond in a timely and accurate manner to FAS requests for information relating to the program.

Closeout

Within 120 days after the end of the period of performance, or after an amendment has been issued to close out a grant, whichever comes first, recipients must submit a final FFR and final progress report detailing all accomplishments and a qualitative summary of the impact of those accomplishments throughout the period of performance. After final reports have been reviewed and approved by the agency, and any residual amount due to the recipient or due to be returned to the agency, the award is subject to closeout. Acceptance of final reports by the agency constitutes a closeout of the award with no further notice or obligation to either party. This acceptance will indicate the period of performance has expired, and any remaining funds will be deobligated. Records must be retained for a minimum of three years after the final reports are submitted.

G. Federal Awarding Agency Contact

For all inquiries, contact:

Name: Abiola Adeyemi

Email Address: Abiola.Adeyemi@usda.gov

Phone Number: (202) 260-8023

Hours of Operation: 9:00am – 5:00pm Monday – Friday (UTC-04:00) Eastern Daylight Time

Name: Katherine Taylor

Email Address: Katherine.Taylor@usda.gov

Phone Number: (919) 320-4261

Hours of Operation: 9:00am – 5:00pm Monday – Friday (UTC-04:00) Eastern Daylight Time

H. Other Information

Budget Revisions

Transfers of funds between direct cost categories in the approved budget when such cumulative transfers among those direct cost categories exceed ten percent of the total budget approved in this Award require written approval from the agency. The total budget amount may not be increased without a bilaterally executed amendment to the award.

The Recipient is not authorized at any time to transfer amounts budgeted for direct costs to the indirect costs line item or vice versa, without prior written approval of the agency.

Post-award program income

In the event program income becomes available to the recipient post-award, it is the recipient's responsibility to notify the USDA/FAS Program Manager to explain how that development occurred, as part of their request for guidance and/or approval. If approval is granted, an award modification will be issued with an explanatory note in the remarks section of the face page concerning guidance and/or options pertaining to the recipient's approved recipient's approved request. All instances of program income shall be listed in the progress and financial reports.