



United States Department of Agriculture (USDA)

Foreign Agricultural Service

Global Programs

International Food Assistance Division

Food for Progress (FFPr) Program

FY 2021 Standing Supplemental Notice of Funding Opportunity (NOFO)

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NOTE: If you are going to apply for this funding opportunity and have **not** obtained a Data Universal Numbering System (DUNS) number and/or **are not** currently registered in the System for Award Management (SAM), please take immediate action to obtain a DUNS Number, if applicable, and then to register immediately in SAM at www.sam.gov. It may take 4 weeks or more after you submit your SAM registration before your registration is active in SAM. Detailed information regarding DUNS and SAM is also provided in Section D of this NOFO, subsection, Content and Form of Application Submission.

A. Program Description

1. Issued By

Foreign Agricultural Service, Global Programs, International Food Assistance Division

2. Catalog of Federal Domestic Assistance (CFDA) Numbers

[10.606](#)

3. CFDA Title

Food for Progress

4. Notice of Funding Opportunity (NOFO) Title

FY 2021 FFPr Standing NOFO

5. NOFO Number

USDA-FAS-0700-10.606-21-S

6. Authorizing Authority for Program

Food for Progress (FFPr) is authorized by section 1110 of the Food for Progress Act of 1985, [7 USC 1736o](#).

7. Appropriation Authority for Program

The FFPr program will be funded in FY 2021 through the Commodity Credit Corporation, pursuant to section 1110 of the Food for Progress Act of 1985, 7 U.S.C. 1736o, and not through appropriated funds.

8. Announcement Type

Standing Supplement – **SUBJECT TO THE AVAILABILITY OF FUNDING**

9. Program Overview, Objectives, and Priorities

Program Overview

The FFPr program provides for the donation of U.S. agricultural commodities to developing countries and emerging democracies committed to introducing and expanding free enterprise in the agricultural sector. The commodities are generally sold on the local market and the proceeds are used to support agricultural development activities.

Program Objectives

The FFPr program has two principal objectives:

- To improve agricultural productivity; and
- To expand trade of agricultural products.

Program Priorities

The program funding priorities of this NOFO are to support active FFPr agreements experiencing monetization shortfalls by providing additional current year commodity and or freight funds.

B. Federal Award Information

1. Award Amounts and Important Dates

Estimated Total Available Funding for the NOFO:	\$15,000,000; SUBJECT TO THE AVAILABILITY OF FUNDING
Estimated Funding per Award:	\$100,000 – \$7,000,000
Estimated Number of Awards:	5 – 10; SUBJECT TO THE AVAILABILITY OF FUNDING AND NEED OF APPLICANTS
Projected Period of Performance:	<i>Applicable to base award</i>
Projected Period of Performance Start Date(s):	<i>Applicable to base award</i>
Projected Period of Performance End Date(s):	<i>Applicable to base award¹</i>
Pre-Award Costs:	N/A

All awards selected under this announcement are **SUBJECT TO THE AVAILABILITY OF FUNDING**. Issuance of this solicitation does not constitute an award or commitment on the part of the United States Government (USG) to make awards, nor does it commit the USG to pay for costs incurred in the preparation and submission of a concept note or full application.

2. Funding Instrument

Cooperative Agreement

Additional funding provided under this announcement will be incorporated within the corresponding FFPr cooperative agreement held by the applicant. FAS maintains substantial involvement as described in the original NOFO under which the existing award was made.

¹ Applicants may request to both supplement an existing agreement and extend the period of performance end date of the agreement.

Procurement contracts or subawards may be awarded under this cooperative agreement. Procurement contracts must have an operational or administrative objective and subawards must be related to achieving objectives of project activities. Please note that no subaward or contract may include personnel costs of the prime award recipient.

C. Eligibility Information

1. Eligible Applicants

FFPr award recipients with **active**² cooperative agreements and an invitation from FAS to apply to this NOFO. Pursuant to [2 CFR Part 415.1\(d\)\(3\)](#), this NOFO supports continuing work already started under the base FFPr agreement.

All applicants must have an active registration in the SAM database at www.sam.gov – pending or expired registrants are not eligible. This requirement must be met before an amendment awarding supplemental funding can be signed. This requirement will not be waived.

Please contact FFPrAmendments@usda.gov if you have questions about this requirement.

2. Other Submission Requirements and Information

An invitation from the International Food Assistance Division (IFAD) is required before an eligible applicant may apply to this NOFO. If funding is available, eligible applicants will be contacted directly by IFAD. Applicants that respond to this solicitation without an invitation from IFAD will not be considered.

3. Maintenance of Effort (MOE)

MOE is not allowable.

4. Cost Share or Match

Not required but if offered, must be consistent with the corresponding FFPr cooperative agreement held by the applicant.

D. Application and Submission Information

1. Key Dates and Times

Application Start Date:	February 2, 2021
Question Submission Deadline:	July 16, 2021
Application Submission Deadline:	The last day to apply is August 2, 2021 5:00:00 PM EDT

² Active cooperative agreements for which the period of performance remains open or final payment has not been received.

Anticipated Award Date:

No later than September 30, 2021

2. Address to Request Application Package

This NOFO represents the full application information. If the applicant does not have access to the Internet or experiences trouble accessing Grants.gov, the applicant may request a hardcopy of the NOFO by emailing FFPrAmendments@usda.gov, calling 202-720-2637, between 9:00 A.M. and 5:00 P.M. EDT or by contacting FAS in writing at the address below.

Food for Progress Branch Director
1400 Independence Ave. SW, Room 6970
Washington, DC 20250

Questions concerning this announcement must be submitted via email to:
FFPrAmendments@usda.gov

3. Content and Form of Application Submission

Invited organizations should submit an application which includes all requirements below:

- A formal amendment request on the organization's letterhead, signed by the appropriate official, containing:
 - A statement identifying the current agreement number and program to which this request for additional funding corresponds;
 - A justification statement; and
 - Background information providing context for why the amendment is needed at this time.
- Revised Plan of Operations – Attachment A (as applicable to the application)
- Updated Commodity Specifications – Attachment B (as applicable to the application)
- Updated Performance Indicators (as applicable to the application)
- Updated Budget Summary – Attachment C-1
 - This document should describe the new proposed total Federal obligation: existing funds plus requested supplemental funds.
- Updated Budget Narrative – Attachment C-2
 - Required if the requested supplemental funding will result in a significant change in scope from the original agreement and/or more than \$1 million in supplemental administrative funds are added to the agreement. Awards that do not have a budget narrative as part of their existing agreement will need to submit one.
 - Please also include a description of how the indirect costs were calculated
- Applicant's most recently approved Negotiation Indirect Cost Rate (NICRA)
- [SF-424](#), signed by the applicant
 - This document should describe the new proposed total Federal obligation: existing funds plus requested supplemental funds.
- [SF-LLL Disclosure of Lobbying](#) (required if applicant is involved in lobbying activities and the supplemental funds requested are greater than \$100,000.)

Please be aware that OMB Memorandum 18-24: Strategies to Reduce Grant

Please be aware that OMB Memorandum 18-24: Strategies to Reduce Grant Recipient Reporting Burden has been approved. Various required forms needed to apply for Federal Financial Assistance no longer need to be completed individually at time of application. They are covered in the Financial Assistance Certifications Report.

Effective January 1, 2020, the Financial Assistance Certifications are a common set of certifications and representations required by Federal statutes or regulations in accordance with the grants guidance under Title 2 of the Code of Federal Regulations ([2 CFR Part 200.208](#) Certifications and Representations). Those non-Federal entities who intend to apply for, or are already recipients of Federal grants or agreements, must read and agree to the corresponding certifications and representations. Registrants who reply “yes” to the question are required to keep these certifications and representations current, accurate, and complete as part of their entity registration.

*All of the terms do not apply to foreign entities, however, **all** entity types receiving financial assistance from FAS must respond “yes” because the Lobbying Disclosure term does apply to foreign entities along with being registered in SAM.*

FAS will verify that the proper certifications are completed in [SAM.gov](#), and if they have not been, the applicant will be contacted and directed to do so. An award will not be issued until the certifications are completed within the [SAM.gov](#) portal.

4. Unique Entity Identifier and System for Award Management (SAM)

Each applicant, unless excepted under [2 CFR Part 25.110](#)(b) or (c), or that has an exception approved by FAS under [2 CFR Part 25.110\(d\)](#), is required to:

- Be registered in SAM before the closing date of this announcement;
- Provide a valid a unique entity identifier (DUNS number) in its application; and
- Continue to maintain an active SAM registration with current information at all times during which the applicant has an active Federal award or an application or plan under consideration by FAS.

All applicants must have an active registration in the SAM database at [www.sam.gov](#) – pending or expired registrants are not eligible. This requirement must be met by the closing date of the announcement and will not be waived.

Applicants without an active SAM registration will be found ineligible and the application will NOT be considered for funding. Each subrecipient organization must also have active SAM registrations before the subaward is signed, unless the organization has an exemption approved by FAS under [2 CFR Part 25.110\(d\)](#).

DUNS number

Instructions for obtaining a DUNS number can be found at the following website:

<http://www.dnb.com/duns-number.html>

The DUNS number must be included in the data entry field labeled "Organizational DUNS" on the Standard Forms (SF)–424 forms submitted as part of this application.

Electronic Signature

Applications submitted through FAIS constitute a submission as electronically signed applications. When you submit the application through FAIS, the name of your Signatory Official on file will be inserted into the signature line of the application.

If you experience difficulties accessing information or have any questions, please submit them via email to: FFPrAmendments@usda.gov

The Federal awarding agency may not make a Federal award to an applicant until the applicant has complied with all applicable DUNS and [SAM](#) requirements and, if an applicant has not fully complied with the requirements by the time the Federal awarding agency is ready to make a Federal award, the Federal awarding agency may determine that the applicant is not qualified to receive a Federal award and use that determination as a basis for making a Federal award to another applicant.

5. Intergovernmental Review

An intergovernmental review may be required by public universities, not private voluntary organizations. Applicant(s) must contact their State's Single Point of Contact (SPOC) to comply with the State's process under Executive Order 12372 (see <http://www.fws.gov/policy/library/rgeo12372.pdf>). Name and addresses of the SPOCs are maintained at the Office of Management and Budget's homepage: https://www.whitehouse.gov/wp-content/uploads/2020/01/spoc_1_16_2020.pdf

6. Funding Restrictions

Generally, funds may not be used in any manner that is prohibited by [2 CFR Part 200](#), [2 CFR Part 400](#), and [7 CFR Part 1499](#).

Funds awarded under this NOFO must support the base award and may not be used for any other purpose. Cooperative agreement funds and non-monetary 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 serving in any capacity (paid or unpaid) on any proposal submitted under this program. Federal employees may not receive funds under this award. Also, Federal funds may not be used to sue the Federal Government or any other government entity.

Management and Administration (M&A) Costs

M&A costs are not allowable.

Indirect Facilities & Administrative (F&A) Costs

Indirect F&A costs means those costs incurred for a common or joint purpose benefiting more than one cost objective and not readily assignable to the cost objectives

specifically benefited without effort disproportionate to the results achieved.

In general, USDA Departmental Regulation 2255-001 requires that indirect costs be paid pursuant to a Negotiated Indirect Cost Rate Agreement (NICRA) that the recipient has in place with a cognizant U.S. Government agency. If the recipient does not have a NICRA, USDA will authorize an indirect cost rate of up to 10% of Modified Total Direct Costs.

Foreign public entities and foreign organizations may request, and upon approval from FAS use the de minimis rate of 10%, or some other rate in excess of the de minimis rate of 10%, up to 13%, if there is historical evidence that such a rate has been used in the past.

7. Other Submission Requirements

Submissions must be received by the closing date and time via email to:

FFPrAmendments@usda.gov

E. Application Review Information

1. Application Evaluation Criteria

Prior to making a Federal award, the Federal awarding agency is required by 31 U.S.C. 3321 and 41 U.S.C. 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.

Cost share will not be considered in the evaluation of a supplement application.

In accordance with the Office of Management and Budget's guidance located at 2 CFR part 200, all applicable Federal laws, and relevant Executive guidance, the Federal awarding agency will review and consider applications for funding pursuant to this notice of funding opportunity in accordance with the:

- President's September 2, 2020 memorandum, entitled *Memorandum on Reviewing Funding to State and Local Government Recipients of Federal Funds that Are Permitting Anarchy, Violence, and Destruction in American Cities*;
- *Executive Order on Combating Race and Sex Stereotyping* (E.O. 13950);
- *Executive Order on Protecting American Monuments, Memorials, and Statues and Combating Recent Criminal Violence* (E.O. 13933); and
- Guidance for Grants and Agreements in Title 2 of the Code of Federal Regulations (2 CFR), as updated in the Federal Register's 85 FR 49506 on August 13, 2020, particularly on:

- Selecting recipients most likely to be successful in delivering results based on the program objectives through an objective process of evaluating Federal award applications (2 CFR part 200.205),
- Prohibiting the purchase of certain telecommunication and video surveillance services or equipment in alignment with section 889 of the National Defense Authorization Act of 2019 (Pub. L. No. 115—232) (2 CFR part 200.216),
- Promoting the freedom of speech and religious liberty in alignment with *Promoting Free Speech and Religious Liberty* (E.O. 13798) and *Improving Free Inquiry, Transparency, and Accountability at Colleges and Universities* (E.O. 13864) (§§ 200.300, 200.303, 200.339, and 200.341),
- Providing a preference, to the extent permitted by law, to maximize use of goods products, and materials produced in the United States (2 CFR part 200.322), and
- Terminating agreements in whole or in part to the greatest extent authorized by law, if an award no longer effectuates the program goals or agency priorities (2 CFR part 200.340).

2. Review and Selection Process

IFAD staff will monitor FFPrAmendments@usda.gov for application submissions.

When funding is available, IFAD staff will conduct an initial responsiveness review of all applications submitted to determine if the submission is complete and followed the rules outlined in this announcement. This review will ensure the following:

- The application was submitted on time as specified in this NOFO (see [Part D](#). Application and Submission Information);
- The applicant is eligible (see [Part C](#). Eligibility Information);
- All the required forms and documents are submitted timely as outlined in this NOFO (see [Part D](#). Application and Submission Information, Content and Form of Application Submission).

If an applicant is determined to be ineligible (see [Part C](#). Eligibility Information) or an application is determined to be non-responsive, FAS will notify the applicant.

Once this review is completed, the IFAD staff will provide a recommendation for or against funding to FAS leadership based on:

- An assessment of the organization's capacity to deliver on the program objectives and priorities as described in this NOFO through the activities presented in the revised Plan of Operation (Attachment A), and
- A review of the applicant's past performance.

FAS leadership will have the final say on the selection of awards by FAS. FAS leadership will give serious consideration to recommendations from IFAD staff, but may also consider the following when making a final selection:

- Agency priorities, such as achieving greater geographical dispersion, program balance or diversity; and
- FAS alignment with whole of government approaches to improving agricultural productivity and expanding trade of agricultural products.

Also, all awards made which are greater than the simplified acquisition threshold, currently \$250,000 (see [2 CFR section 200.88](#)), will be subject to the following:

- Prior to making a Federal award with a total amount of Federal share greater than the simplified acquisition threshold as defined by [48 CFR Part 2.101](#), is required to review and consider any information about the applicant that is in the designated integrity and performance system accessible through [SAM](#) (currently [FAPIS](#)).
- An applicant, at its option, may review information in the designated integrity and performance systems accessible through [SAM](#) 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](#).
- 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 Part 200.205](#) Federal awarding agency review of risk posed by applicants.

3. Confidentiality and Conflict of Interest

Technical and cost proposals submitted under this funding opportunity will be protected from unauthorized disclosure in accordance with applicable laws and regulations. FAS may use one or more support contractors in the logistical processing of proposals. However, funding recommendations and final award decisions are solely the responsibility of FAS personnel. During the review process, to the extent permitted by law, FAS will respect any information which the applicant marks as proprietary or business sensitive.

F. Federal Award Administration Information

1. Notice of Award

A Notice of Award will be sent to the applicant via email. **This email is not an authorization to begin performance.** The notice of Federal award signed by FAS leadership and sent via email, is the official authorization of FAS' intent to award supplemental funds to the applicant. It will provide a timeline for negotiating the supplement amendment. Once the organization accepts the selection notice, FAS will begin negotiations with the applicant to develop an amendment to the base agreement. Until the amendment is signed, FAS reserves the right not to fund the supplement amendment.

2. Administrative and National Policy Requirements

Domestic Entities

Successful applicants, registered in [SAM.gov](https://www.sam.gov) as **domestic entities**, are required to comply with both Administrative General Terms and Conditions and National Policy General Terms and Conditions for all grant and cooperative agreements, which are available online at: https://www.fas.usda.gov/grants/general_terms_and_conditions/default.asp

The applicable Administrative General Terms and Conditions and National Policy General Terms and Conditions will be for the most recent year specified at that URL, unless the application is to continue an award initially awarded in an earlier year. In that event, the terms and conditions that apply will be those in effect for the year in which the award was originally made unless explicitly stated otherwise in subsequent mutually upon agreed amendments to the award.

In addition, domestic entities must adhere to the following additional terms and conditions:

a. Prohibition on Providing Funds to the Enemy

1. The recipient must —

Exercise due diligence to ensure that none of the funds, including supplies and services, received under this grant or cooperative agreement are provided directly or indirectly (including through subawards or contracts) to a person or entity who is actively opposing the United States or coalition forces involved in a contingency operation in which members of the Armed Forces are actively engaged in hostilities, which must be completed through 2 CFR 180.300 prior to issuing a subaward or contract and;

Terminate or void in whole or in part any subaward or contract with a person or entity listed in SAM as a prohibited or restricted source pursuant to subtitle E of Title VIII of the NDAA for FY 2015, unless the Federal awarding agency provides written approval to continue the subaward or contract.

2. The recipient may include the substance of this clause, including paragraph (1) of this clause, in subawards under this grant or cooperative agreement that have an estimated value over \$50,000 and will be performed outside the United States, including its outlying areas.

3. The Federal awarding agency has the authority to terminate or void this grant or cooperative agreement, in whole or in part, if the Federal awarding agency becomes aware that the recipient failed to exercise due diligence as required by paragraph (1) of this clause or if the Federal awarding agency becomes aware that any funds received under this grant or cooperative agreement have been provided directly or indirectly to a person or entity

who is actively opposing coalition forces involved in a contingency operation in which members of the Armed Forces are actively engaged in hostilities.

b. Additional Access to Recipient Records

1. In addition to any other existing examination-of-records authority, the Federal Government is authorized to examine any records of the recipient and its subawards or contracts to the extent necessary to ensure that funds, including supplies and services, available under this grant or cooperative agreement are not provided, directly or indirectly, to a person or entity that is actively opposing United States or coalition forces involved in a contingency operation in which members of the Armed Forces are actively engaged in hostilities, except for awards awarded by the Department of Defense on or before December 19, 2017, that will be performed in the United States Central Command (USCENTCOM) theater of operations.
2. The substance of this clause, including this paragraph (2), is required to be included in subawards or contracts under this grant or cooperative agreement that have an estimated value over \$50,000 and will be performed outside the United States, including its outlying areas.

Foreign Entities

Successful applicants, registered in [SAM.gov](https://sam.gov) as **foreign entities**, are required to comply with the following terms and conditions:

- Foreign public international organizations (as defined in [2 CFR section 200.46\(b\)](#)), such as UN organizations, will be subject to the [Terms and Conditions for Public International Organizations](#) (PIO's)
- Foreign organizations (as defined in [2 CFR section 200.47](#)) will be subject to the [Terms and Conditions for Foreign Organizations](#)
- Foreign governments will comply with the [Terms and Conditions for Foreign Governments](#)

Before accepting the supplemental amendment, the successful applicant (foreign and domestic entities) 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.

3. Reporting

All reporting shall be conducted as described in the recipient's cooperative agreement for the FFPr Program. Financial expenditures for this portion of the program must be stated separately on those reports.

4. Monitoring

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, FAS will review recipients' files related to the Federally funded program.

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

5. Closeout Reporting Requirements

Within 90 days after the end of the period of performance, or after an amendment has been issued to closeout a cooperative agreement, whichever comes first, recipients must submit a final financial report and final progress report detailing all accomplishments and a qualitative summary of the impact of those accomplishments throughout the period of performance. Recipients must also submit a tax certification letter on company letterhead indicating that all required payroll taxes for the employees working in-country have been paid. Lastly, an equipment disposition form must also be submitted. A sample tax certification letter as well as an Equipment Disposition form are available on the FAIS homepage under "Forms and Guidance." These documents must be uploaded onto the Agreement-Level Report page for the specific agreement being closed out under the "List of Closeout Attachments" section.

If applicable, an inventory of all construction projects that used funds from this program has to be reported using the Real Property Status Report (Standard Form SF-429) available at: <https://www.gsa.gov/portal/forms/download/149866>

After these reports have been reviewed and approved, a closeout notice will be completed to close out the award. The notice will indicate the period of performance as closed, list any remaining funds that will be de-obligated, and address the requirement of maintaining the records for three years from the date of the final financial report.

The recipient is responsible for returning any funds that have been drawn down but remain as unliquidated on recipient financial records.

G. Awarding Agency Contact Information

Contact and Resource Information

Ingrid Ardjosoediro
Director, Food for Progress Branch
International Food Assistance Division
Global Programs, Foreign Agricultural Service
U.S. Department of Agriculture

1400 Independence Avenue, SW
Washington, DC 20250

Phone: (202) 720-2637

Fax: (202) 690-0251

Email: FFPrAmendments@usda.gov

Please see a frequently asked questions document posted to Grants.gov accompanying this NOFO. Please submit further questions to FFPrAmendments@usda.gov. Answers to all questions regarding the NOFO will be posted to Grants.gov.

H. Additional Information

1. Extensions

Extensions to this program are allowed. Applicants may request a no-cost extension in order to complete all project activities. The request must be submitted 60 days prior to the expiration of the performance period. Requests for extensions are subject to approval by FAS. As also stated in [Part B Section 2](#) Award Amounts, Important Dates, and Extensions, cost extension supplement amendments may be awarded. An applicant must be eligible and must have an invitation from FAS to apply for a supplement amendment.

2. Prior Approval

- a. The Recipient shall not, without the prior written approval of the FAS, request reimbursement, incur costs or obligate funds for any purpose pertaining to the operation of the project, program, or activities prior to the approved Budget Period/Performance Period. (See [2 CFR Part 200.407](#)).
- b. A recipient must not transfer any funds budgeted for participant support costs, as defined in [2 CFR Part 200.75](#), to other categories of expense without the prior approval of CCC. (Program regulations [7 CFR Part 1499.11\(h\)\(1\)](#)).

3. 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 prior written approval by the FAS, by way of amendment.

The Recipient shall obtain prior written approval from FAS for any budget revision that would result in the need for additional resources/funds.

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 FAS.

4. Post-Award Program Income

In the event program income becomes available, per [7 CFR Part 1499.11](#) respectively, it must be used in accordance with the agreement. Program income is defined by [7 CFR Part 1499.2](#) as interest earned on proceeds from the sale of donated commodities, as well as funds received by a recipient or subrecipient as a direct result of carrying out an approved activity under an agreement. The term includes but is not limited to income from fees for services performed, the use or rental of real or personal property acquired under a Federal award, the sale of items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds. Program income does not include proceeds from; FAS-provided funds or interest earned on such funds; or funds provided for cost sharing or matching contributions, refunds or rebates, credits, discounts, or interest earned on any of them. All instances of program income shall be listed in the progress and financial reports.