For this project, you have indicated that program income is possible. Here is an outline of how program income is managed. I have copied your DGA since she/he will be doing the Banner administration.

1) Program income is governed by 2 CFR 200 and subject to the same restrictions as a regular award regarding such things as allowable/unallowable costs. See below.
2) Generally speaking program income funds should be used first to cover expenses, although we don't expect this to always happen for every expense. Any unused program income funds will be used to reduce the cost to the sponsor. They may not be retained by UI unless specifically authorized by the sponsor through a formal prior approval via OSP (PI must initiate to OSP).
3) A program income companion account has been set up, as a separate grant code (as indicated in this email) and includes a "P" at the end.
4) Funds received as program income need to come through OSP on a GRT. The cashier's office will not approve a GRT for a grant code and associated index(es) without OSP approval. A GRT for program income needs to be completed as follows:
   a) ORG/INDX field on the GRT marked as the index that the funds will be deposited to (index should be associated with the companion account);
   b) Account code: 2406
   c) Activity: Blank
   d) Description field: Program income type (what the funds are collected for and from whom), as well as an indicator of what Banner Grant Code budget category you would like OSP to budget the funds to. Ex): "Registration fee for safety course for Anna Banana, Grant Code: EI2999P. Budget to Cate. 30 (Other Expenses)."
5) If you use marketplace, it needs to be setup correctly, so that OSP can budget the program income funds into the companion grant code for spending purposes. You will need to email us before program income is collected, to let us know how to budget the funds (e.g. what category in Banner to budget the marketplace funds to).
6) If you use marketplace, see below.

2 CFR §200.80   Program income.

Program income means gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance except as provided in §200.307 paragraph (f). (See §200.77 Period of performance.) Program income includes but is not limited to income from fees for services performed, the use or rental or real or personal property acquired under Federal awards, the sale of commodities or 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. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations, or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. See also §200.407 Prior written approval (prior approval). See also 35 U.S.C. 200-212 "Disposition of Rights in Educational Awards" applies to inventions made under Federal awards.

Marketplace (from https://www.uidaho.edu/infrastructure/its/services/professional/ecommerce/getting-started):
Getting Started
Contact the ITS Application Administration team (marketplace@uidaho.edu). They will contact you to assist in planning your store.
Product Images
You will need thumbnail and full-size images for each product, and a graphic for your store is also

encouraged. You may re-use images for different products if you like. If you would like to use photographs of your merchandise, it is strongly recommended that you have your merchandise professionally photographed by UI Printing and Design Services. The cost is $10 per item for up to 20 items. For larger batches of items, an hourly rate can be arranged. Please contact Cindy Johnson at Printing and Design Services for more information or to make an appointment.

Accounting Codes FOR PROGRAM INCOME:

Establish a detail code for each budget and use 2406 as the REVENUE code for your store. Your account code needs to be your assigned Program Income index (ex: 901998). Detail codes are created and managed by Student Accounts (contact Linda Aherin), but ITS can help you coordinate their creation.

Store Setup

We will work with you and set up at least some categories and items to be used as examples and create user accounts for all persons who will be operating the store.

Training

Before your store opens to the public, all persons who will be operating the store will need to receive training on store operation. A training meeting will be arranged to fit your group's schedule.

Load merchandise and begin store operation.

After you have completed training, you can start loading merchandise and open your store!