



## **COVID-19 Funding School District Guidance**

Guidance was sent out to code the federal grants related to COVID-19 to use Program Code 298. The only function code set up for Program Code 298 is 1000 - Instruction. Coding any expenditures to 298-1000 that are not instructional will overstate your school district's instructional expenditures as well as the cost of education.

All noninstructional expenses should NOT use 298, but rather the program code identified in the [NDSFARM Manual](#) for each expenditure.

000 Undistributed Programs  
200 Special Education  
300 Career and Technical Education  
910 Food Services

DPI will use the Project Codes set up to distinguish the different sources of funds.

104 - ESSER Funds  
105 - Corps Funding  
106 - Broadband Grants  
107 – Resiliency Grants