

## COVID-19 Funding School District Guidance on Coding

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 [NDSDFARM 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
- 109 ESSER II Funds
- 110 ESSER III Funds
- 111 ESSER II Learning Loss
- 112 ESSER III Learning Loss