

# Elementary and Secondary School Emergency Relief Fund (ESSER)

## ESSER I-CARES Enterprise Grants Management System (EGMS) Budget Category Codes

The table below includes Budget Category Codes for the ESSER I-CARES application in [\(EGMS\)](#).

The descriptions for each code are not comprehensive, and there will be cases where more than one code is appropriate. When that is the case, please choose the most specific code available. For example, regression mitigation activities for students with disabilities should be marked “SWD” even though this expense could also be coded “OTHER.”

Category	Type of Expense	Code
Distance Learning	Devices – Laptops, tablets, etc.	DEV
Distance Learning	Connectivity – Internet access, phone access	WIFI
Distance Learning	Distance learning supplies – Printing, tech support, translations	REM
Recovery Learning	Instructional materials – Software, curriculum	INST
Recovery Learning	Student assessment	ASSESS
Recovery Learning	Expanded learning opportunities – Extended school day, extended school year, tutoring	EXPA
Operational Capacity	Operations – Response and preparedness activities	OPS
Operational Capacity	School safety and sanitation – Training, supplies, personal protective equipment	SAN
Special Pops & Wrap Around Supports	Supports for students with disabilities – Specialized instruction, related services, assistive technology, interventions, targeted supports, regression mitigation	SWD
Special Pops & Wrap Around Supports	Supports for English learners	ELL
Special Pops & Wrap Around Supports	Supports for other special populations – Homelessness, foster care, low-income	SPECPOP
Special Pops & Wrap Around Supports	Mental health and trauma-informed practices	MENT
Special Pops & Wrap Around Supports	Meals	MEALS
Human Capital	Human capital – Teachers	HUTEACH
Human Capital	Human capital – Support staff	HUSUPP
Human Capital	Human capital – Strategic staffing for recovery learning	HURCVY
Human Capital	Human capital – Training and professional development	HUPD
Other	Nonpublic equitable services	EQU
Other	Other activity allowable under CARES – Activities allowable under ESEA, IDEA, McKinney-Vento, Perkins, AEFLA	OTHER