### Examples of Allowable EANS 1 Activities and Budget Matrix Activity and Object Codes

**Form Package 121 – April 15, 2021**

<table>
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<th>Allowable EANS Activity</th>
<th>Activity and Budget Codes for Budget Matrix</th>
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| 1 Supplies to sanitize, disinfect, and clean school facilities. | **Activity Code:** 63 **Object Codes:** Materials/Supplies (5) | Sanitization supplies related to COVID safety and health protocols. Including supplies to sanitize drinking fountains, restroom facilities, classrooms, gym areas and equipment, playgrounds and other indoor and outdoor communal areas, shared objects such as art supplies, games, and other frequently touched areas or objects.  
| 2 Personal protective equipment (PPE). | **Activity Code:** 26 **Object Code:** Materials/Supplies (5) | Masks, face shields, hand sanitizer, sanitizing wipes, gloves. |
| 3 Improving ventilation systems. Not Reimbursable, except for portable air purifiers. SEA will contract services. | **Activity Code:** 63 **Object Codes:** Materials/Supplies (5) Purchased Services (7) | Portable air purifiers, high efficiency air filters for HVAC systems.  
**NOTE:** 34 C.F.R. § 76.661 requires that equipment and supplies purchased with EANS funds must be able to be removed from a non-public school without remodeling the non-public school facility. A ventilation system that is installed and becomes a capital improvement in a non-public school would not meet these requirements. Similarly, new windows would not be permissible, but repairing old windows to facilitate air flow could be allowable. In sum, whether this particular authorized activity is allowable depends on the attendant circumstances.  
| 4 Training and professional development on sanitization, use of PPE, and minimizing the spread of disease. Not Reimbursable. SEA will contract services. | **Activity Code:** 63 **Object Codes:** Materials/Supplies (5) Purchased Services (7) | Webinars, online classes or DVDs for training on sanitization, use of PPE, and/or minimizing the spread of disease.  
<p>| 5 Physical barriers to facilitate social distancing. | <strong>Activity Code:</strong> 63 <strong>Object Codes:</strong> Materials/Supplies (5) Purchased Services (7) | Plexiglass barriers, partitions, etc. |</p>
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<th>Description</th>
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| 6 | Other materials, supplies, or equipment recommended by the CDC for reopening and operation of school facilities to effectively implement and maintain public health and safety protocols related to COVID. **Activity Code:** 63  
**Object Codes:** Materials/Supplies (5)  
Thermometers, portable or non-permanent water dispensers to fill personal water bottles, physical guides (such as floor decals, tape, or items used as reminders for physically distancing), signage to promote protective safety measures, newsletters to parents about safety protocols related to COVID, no touch/pedal trash cans, no-touch soap and hand sanitizer dispensers, disposable food service items, paper towels, tissues; materials, supplies or equipment to check for environmental hazards before reopening a school after a prolonged period of building inactivity. Safety wear for use when disinfecting/sanitizing school facilities. See [https://www.cdc.gov/coronavirus/2019-ncov/php/building-water-system.html](https://www.cdc.gov/coronavirus/2019-ncov/php/building-water-system.html) for guidance to reopen buildings after prolonged shutdown or reduced operation. |
| 7 | Expanding capacity to administer coronavirus testing **Activity Code:** 26  
**Object Codes:** Materials/Supplies (5)  
Purchased Services (7)  
Testing kits, third party to conduct testing. |
| 8 | Educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist with remote or hybrid learning. **Activity Codes:** 32 or 72  
**Object Codes:** Materials/Supplies (5)  
Purchased Services (7)  
**Activity 32:** Expenditures related to costs of computers and related equipment to conduct remote/hybrid learning. Includes academic software and license fees, assistive and adaptive technology for remote/hybrid learning.  
**Activity 72:** Hardware and connectivity to assist with remote/hybrid learning. Includes operation of the school’s network such as server equipment, maintenance costs and agreements, internet connection fees, right of way fees, system software and network security. |
| 9 | Redeveloping instructional plans, including curriculum development, for remote or hybrid learning, or to address learning loss. **Not Reimbursable.** SEA will contract services. **Activity Code:** 33  
**Object Codes:** Materials/Supplies (5)  
Purchased Services (7)  
Third party services to assist in redeveloping instructional plans to facilitate remote or hybrid learning or to address learning loss related to academic subject areas. |
| 10 | Leasing spaces to ensure safe social distancing. **Activity Code:** 63  
**Object Code:** Purchased Services (7)  
Additional classroom space. |
| 11 | Reasonable transportation costs. **Activity Code:** 58  
**Object Codes:** Materials/Supplies (5)  
Fuels costs for additional bus routes due to hybrid learning. |
| 12 | Initiating and maintaining education and support services or assistance for remote learning, hybrid learning, or to address learning loss. **Not reimbursable.** SEA will contract services. **Activity Code:** 27  
**Object Codes:** Materials/Supplies (5)  
Purchased Services (7)  
Learning resources or purchased services such as tutoring to increase student learning in identified subject area needs where learning loss is identified, online instructional services for students. **NOTE:** EANS funds may not be used to provide funds to non-public schools to cover payroll. Under section 312(d)(7) of the CRRSA Act, a public agency must control funds for services or assistance provided to non-public school students and teachers under the EANS program. However, an SEA may contract with a teacher at a non-public school directly to provide secular, neutral, and non-ideological services outside of the teacher’s contractual obligation with the non-public school. See D.6 of [US Department of Education EANS Guidance 3.19.2021](https://www2.ed.gov/about/offices/list/ope/ead/eans-guidance.html). |