FY 2020 Elementary and Secondary Education Act (ESEA) Final Expenditure Reports

The Fiscal Year 2020 (FY 2020) Elementary and Secondary Education Act (ESEA) Final Expenditure Reports (FERs) are now available for Local Education Agency (LEA) input in the Electronic Web-Enabled Grant (EWEG) system. The due date for submission of all FY 2020 ESEA FERs is September 30, 2020.

The FY 2020 ESEA project period ends on September 30, 2020 and all funds are to be encumbered by that date. The liquidation period for the FY 2020 ESEA grant year is 15 days. Therefore, all funds encumbered by September 30, 2020 must be paid by October 15, 2020. The FER for each ESEA title will be pre-populated with the funds previously requested and paid to the LEA. Any difference between the funds previously paid and the actual expenditures reported in the FER will be calculated automatically. Any funds due to an LEA will be automatically paid upon approval of the FER. Because FERs serve as final reimbursement requests, amendments to approved FERs are not permitted. It is critical that all final expenditure reports be completed accurately and submitted by the deadline.

The federal Coronavirus Aid, Relief, and Economic Security (CARES) Act provided flexibility to LEAs in the use of their FY 2020 ESEA funds through waivers of specific grant requirements and as a result, there are several one-time-only changes in the FY 2020 ESEA FERs.

- If an LEA does not expend all its FY 2019 ESEA carryover funds by September 30, 2020, those funds will not be released automatically in the FERs as in the past. The LEA may choose to either carry over those funds for one additional year or release them.
- LEAs are permitted to carry over more than 15% of their FY 2020 Title I, Part A allocation even if they had an approved waiver in FY 2018 or FY 2019. The waiver tab has been eliminated from the final report. As in the past, there are no carryover restrictions in the other titles.
- Amendments were not required for budget changes related to an LEA’s COVID-19 response.


**Actions required**

LEAs will submit an individual FY 2020 ESEA FER for each title in which funds were budgeted for FY 2020 allocations and/or FY 2019 carryover, even if all payments were previously requested. FERs may be created by logging into the EWEG system, selecting the GMS Access/Select link found on the main menu screen, and completing the following steps:
• At the top left side of the page, Select Fiscal Year 2020 from the drop-down list;
• On the ESEA Consolidated line, click the ‘Payments’ button;
• Click the ‘View Reimbursement Requests/Expenditure Reports’ button;
• Select an ESEA title from the drop-down list; and
• In the lower section of the page click ‘Create Expense Report’;
• Enter the requested information in each tab;
• Run the Consistency Check to identify any errors or omissions; and
• Submit the report to the New Jersey Department of Education (NJDOE).

Repeat the steps above for each title in which funds were budgeted for the 2019-2020 ESEA project period: Title I, Part A; Title I Reallocated; Title I SIA A; Title II, Part A; Title III; Title III Immigrant; Title IV, Part A, and Title V RLIS. The ESEA Final Expenditure Report Instructions contain detailed directions for creating and submitting ESEA FERs.

Carryover
The total FY 2020 carryover, if any, is identified in the FER as Net Carryover and/or Overpayment:

Net carryover – funds that were budgeted but not expended or paid during the FY 2020 project period. These funds may be budgeted, expended, and paid in FY 2021.

Overpayment – funds that were budgeted and paid, but not expended during the FY 2020 project period. These funds may be budgeted and expended in FY 2021, but will be deducted from the FY 2021 payments until they are completely offset.

If the LEA does not wish to carry over funds, it must indicate this on the FY 2020 FER by entering an amount in the release line. Once an FER receives final approval with carryover, the funds can no longer be released and must be added to the FY 2021 budget.

Title I, Part A Carryover Waiver
For FY 2020, the Title I, Part A FER 15% carryover waiver request is not required. LEAs may carry over more than 15% of their allocation, even if they received a waiver in FY 2018 or FY 2019. The Waiver tab has been removed from the report.

Note: There is no carryover permitted in Title I Reallocated. There is no limit on carryover in any of the other ESEA titles: Title I SIA A, Title II-A, Title III, Title III Immigrant, Title IV-A or Title V RLIS.

Budgeting Carryover
Upon final NJDOE approval of each FY 2020 ESEA FER, any unexpended funds identified as either overpayment and/or net carryover, will become available to budget in the LEA’s FY 2021 ESEA grant year application. If the LEA’s FY 2021 ESEA application does not have final NJDOE approval, the LEA will budget the carryover funds as part of the original application submission. If, however the FY 2021 ESEA application has received final NJDOE approval, the LEA must budget the carryover funds by submitting an amendment to the FY 2021 ESEA application.

Contact information
If you have questions concerning the completion and submission of the FY 2020 ESEA FERs, please contact the Office of Grants Management at (609) 376-9089 or the EWEG Help Desk at EWEGHelp@doe.nj.gov.

c: Members, State Board of Education
   Kevin Dehmer, Interim Commissioner of Education
   NJDOE Staff
   NJ LEE Group

   Garden State Coalition of Schools
   New Jersey Charter Schools Association
   Advisory Committee for Nonpublic Schools
   Statewide Parent Advocacy Network