



STATE OF NEW JERSEY DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: September 29, 2021
To: Chief School Administrators, Charter School and Renaissance School Project Leads
Route To: LEA staff responsible for completing ESEA Final Expenditure Reports
From: Martin Egan, Director
Office of Grants Management
Deadline: October 8, 2021

FY 2021 Elementary and Secondary Education Act Final Expenditure Reports

The Fiscal Year 2021 Elementary and Secondary Education Act (ESEA) Final Expenditure Reports (FERs) are now available for Local Educational Agency (LEA) input in the Electronic Web-Enabled Grant (EWEG) system. The due date for submission of all FY 2021 ESEA FERs is **October 8, 2021**.

The FY 2021 ESEA project period ends on September 30, 2021 and all funds are to be encumbered by that date. The liquidation period for the FY 2021 ESEA grant year is 15 days. Therefore, all funds encumbered by September 30, 2021 must be paid by October 15, 2021. 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 of 2020, provided flexibility to LEAs in the use of their ESEA funds through waivers of specific grant requirements. Some of these temporary changes continued into FY2021 and are reflected in the FY 2021 ESEA FERs:

- If an LEA does not expend all its FY 2020 ESEA carryover funds by September 30, 2021, those funds will *not* be released automatically in the FERs as they were prior to 2020. The LEA may choose to either carry over those funds for one additional year or release them back to the State.
- LEAs are permitted to carry over more than 15% of their FY 2021 Title I, Part A allocation even if they had an approved waiver in FY 2018 or FY 2019. The waiver tab does not appear in the FY 2021 Title I, Part A final report.

Actions required

LEAs will submit an individual FY 2021 ESEA FER for *each title* in which funds were budgeted for FY 2021 allocations and/or FY 2020 carryover. A report is required even if all payments were previously requested.

FERs may be created by logging into the EWEG system through the NJDOE [Homeroom website](#), 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 **2021** 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;
- 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 2020-2021 *ESEA* project period: Title I, Part A; Title I Reallocated; Title I, Part D; 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 2021 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 2021 project period. These funds may be budgeted, expended, and paid in FY 2022.

Overpayment – funds that were budgeted and *paid, but not expended* during the FY 2021 project period. These funds may be budgeted and expended in FY 2022, but will be deducted from the FY 2022 payments until they are completely offset.

If the LEA does not wish to carry over funds, it must indicate this on the FY 2021 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 2022 budget.

Title I, Part A Carryover Waiver

For FY 2021, 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 does not appear in the report.

Note: There is no carryover permitted in Title I Reallocated. Any unexpended funds are automatically released back to The State. There is no limit on carryover in any of the other *ESEA* titles: Title I, Part D, 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 2021 *ESEA* FER, any unexpended funds identified as either overpayment and/or net carryover, will become available to budget in the LEA’s FY 2022 *ESEA* grant year application. If the LEA’s FY 2022 *ESEA* application does not have final NJDOE approval, the LEA may budget the carryover funds as part of the original application submission. If, however the FY 2022 *ESEA* application has received final NJDOE approval, the LEA must budget the carryover funds by submitting an amendment to the FY 2022 *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
 Angelica Allen-McMillan, Ed.D., Acting Commissioner
 NJDOE Staff
 NJ LEE Group

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