



STATE OF NEW JERSEY

DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: August 16, 2023
To: Local Educational Agency Leads, State Agency Office of Education Directors, State Agency ESSER Project Directors
Route To: School Business Administrators, ESEA Project Directors, Grant Directors
From: Martin Egan, Director
Office of Grants Management
Deadline: October 20, 2023

Fiscal Year 2023 Elementary and Secondary Education Act (ESEA) Final Expenditure Reports

The Fiscal Year (FY) 2023 *Elementary and Secondary Education Act* (ESEA) Final Expenditure Reports (FERs) will be available on or about August 18, 2023 for local educational agency (LEA) input in the Electronic Web-Enabled Grant (EWEG) system. The due date for submission of all FY2023 ESEA FERs is **October 20, 2023**.

The FY2023 ESEA project period ends on September 30, 2023 and all funds are to be encumbered by that date. The liquidation period for the FY2023 ESEA grant year is fifteen (15) days. Therefore, all funds encumbered by September 30, 2023 must be paid by October 18, 2023. 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 FERs be completed accurately and submitted by the deadline.

Actions required

LEAs will submit an individual FY2023 ESEA FER for *each title* in which funds were budgeted for FY2023 allocations and FY2022 carryover. A final expenditure report is required even if all payments were previously requested. FERs may be created by logging into the EWEG system through [NJDOE Homeroom](#), selecting the Grants Management System (GMS) Access/Select link found on the main menu screen, and completing the following steps:

- At the top left side of the page, Select **FY2023** 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 2022-2023 ESEA project period: Title I, Part A; 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.

Technical Assistance

The Office of Grants Management will be holding several FY2023 ESEA FER Technical Assistance virtual workshops and Office Hours. Please visit the [NJDOE Calendar of Events](#) for details and to register.

Carryover

The total FY2023 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 FY2023 project period. These funds may be budgeted, expended, and paid in FY2024. In the event that the Title IA carryover is greater than 15% of the LEAs allocation, the LEA must complete all the information on the waiver portion of the FER. Please note that if a LEA was approved for a waiver in the FY2022 FER, it is not eligible to carry over more than 15% for 3 years [*Every Student Succeeds Act (ESSA) P.L. 115-224, Section 1127*]

Overpayment – funds that were budgeted and *paid, but not expended* during the FY2023 project period. These funds may be budgeted and expended in FY2024 but will be deducted from the FY2024 payments until they are completely offset.

If the LEA does not wish to carry over funds, it must indicate this on the FY2023 FER by entering an amount in the release line of the Expenditure Summary. Once an FER receives final approval with carryover, the funds can no longer be released and must be added to the FY2024 budget.

Budgeting Carryover

Upon final NJDOE approval of each FY2023 ESEA FER, any unexpended funds identified as either overpayment and/or net carryover, will become available to budget in the LEA's FY2024 ESEA grant application. If the LEA's FY2024 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 FY2024 ESEA application has received final NJDOE approval, the LEA must budget the carryover funds by submitting an amendment to the FY2024 ESEA application.

Contact information

For any questions concerning the completion and submission of the FY2023 ESEA FERs, please contact the Office of Grants Management at (609) 376-9089 or the EWEG Help Desk at EWEGHelp@doe.nj.gov. For questions regarding Title I, Part A waiver, please email the Title I account at titleone@doe.nj.gov.

c: Members, State Board of Education
NJDOE Staff
Statewide Parent Advocacy Network
Garden State Coalition of Schools
NJ LEE Group