



STATE OF NEW JERSEY

# DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: September 4, 2024

To: Local Educational Agency Leads, State Agency Office of Education and Directors and State Agency ESSER Project Directors

Route To: School Business Administrators, ARP-ESSER III & Non-Title IA Project Directors, Grant Directors

From: Martin Egan, Director  
Office of Grants Management

Deadline: October 18, 2024

## American Rescue Plan (ARP) and ARP Non-Title IA Final Expenditure Reports

The Fiscal Year (FY) 2021-2024 *American Rescue Plan (ARP) and Non-Title IA ARP* Final Expenditure Reports (FERs) are available for Local Education Agencies (LEAs) to complete in the Electronic Web-Enabled Grant (EWEG) system. The due date for submission of all FY 2021-2024 ARP and Non-Title I ARP FERs is **October 18, 2024**. The FY 2021-2024 ARP and Non-Title IA ARP obligation period ends on September 30, 2024, and all funds are to be obligated by that date. The liquidation period for the FY 2021-2024 ARP and Non-Title IA ARP grant cycle is fifteen (15) days. Therefore, all funds encumbered by September 30, 2024, must be paid by October 18, 2024. In the event that a LEA has applied for Late Liquidation in accordance with the NJDOE [Late Liquidation Broadcast](#) dated May 17, 2024, the LEA is responsible to complete and submit the FERs as per the deadline set forth in this memo. Any additional requirements will be communicated directly with LEAs approved for late liquidation.

The FER for all the ARP and Non-Title IA ARP grants are pre-populated with funds previously requested and paid to the LEA as noted in the Paid to Date column on the FERs. LEAs are reminded that the FER must include **all expenditures** for the entire grant cycle. Any funds due to an LEA will be automatically paid upon approval of the FERs. It is critical that all FERs be completed accurately and submitted by the deadline. Because FERs serve as final reimbursement requests, amendments to approved FERs are not permitted.

In addition, FERs for the ARP Consolidated grant include a column for LEAs to report all expenditures for the entire grant cycle that specifically meet the 20% Learning Loss requirement. This column is calculated independently of the total expenditures. In the event the LEA did not meet the ARP 20% Learning Loss requirement, the LEA will be prompted to provide an explanation and certify this portion. Information regarding the ARP 20% Learning Loss requirement can be found in the [NJDOE ARP Quick Reference Guide](#).

The FER will be the final time for LEAs to reconcile any fiscal transfers or reimbursements. *If funds were expended in an unopened (previously unbudgeted) line and/or if the total transfers exceed 10% of the allocation, enter an explanation in the text box at the bottom of the page. If no explanation is provided, the report will not pass the consistency check.*

### Actions Required

LEAs must submit a FER for all expenditures that are included in the ARP and Non-Title IA ARP application or the subsequent amendment(s). A final expenditure report **is required** even if all payments were previously requested and include any reconciliation of function-object codes if not noted in a previously submitted amendment. FERs may be created by logging into the EWEG system [through NJDOE Homeroom](#), 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 **2022** from the drop-down list.
- On the *ARP-ESSER III or Non-Title IA ARP* line, click the 'Payments' button.
- Click the 'View Reimbursement Requests/Expenditure Reports' button.
- Select an ARP sub-grant 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).

### **Carryover**

Carryover does not apply to the *ARP or the Non-Title IA ARP* and therefore any monies not liquidated will be released back to the NJDOE.

### **Technical Assistance**

Workshops and Office Hours with the NJDOE Office of Grants Management will be offered for LEAs to get real-time assistance with the completion of the FERs. Please register using the [NJDOE Events Calendar](#).

### **Contact Information**

For questions concerning the completion and submission of the FY 2021-2024 ARP or Non-Title IA ARP FERs, please contact the Office of Grants Management at (609) 376-9089 or the ESSER Help Desk at [ESSER@doe.nj.gov](mailto:ESSER@doe.nj.gov).

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