



STATE OF NEW JERSEY DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: September 30, 2026
To: Local Educational Agency Leads
Route To: School Business Administrators, ESEA Project Directors, Grant Directors
From: Martin Egan, Director
Office of Grants Management
Deadline: October 30, 2026

Fiscal Year 2026 Elementary and Secondary Education Act (ESEA) Final Expenditure Reports

The Fiscal Year (FY) 2026 *Elementary and Secondary Education Act* Final Expenditure Reports (FERs) are currently available for Local Education Agency (LEA) input in the New Jersey Grants Management System (NJGMS). The due date for submission of all FY 2026 ESEA FERs is **October 30, 2026**.

The FY 2026 ESEA project period ended on September 30, 2026, and all funds needed to be obligated by that date. The liquidation period for the FY 2026 ESEA grant year is fifteen (15) days. Therefore, all funds encumbered by September 30, 2026, must be paid by October 21, 2026. The FER for each ESEA title will be pre-populated with the funds previously requested and paid to the LEA. The system will automatically calculate any difference between the funds previously paid, and the actual expenditures reported in the FER. Any funds due to an LEA will be paid upon approval of the FER. Because FERs serve as the final claim, **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 FY 2026 ESEA FER for *each title* in which funds were budgeted for FY 2026 allocations and FY 2025 carryover. A final expenditure report is required even if all payments were previously requested. FERs may be created by logging into NJGMS through EWEG in [NJDOE Homeroom](#), selecting the NJGMS link found on the main menu screen, and completing the following steps:

- At the top left side of the banner, Select Final Reports.
- Select the ESEA Tile and use the drop-down expanded menu for the sub-grant.
- Click the Create Expenditure Report.
- Enter the requested information in each navigation panel sub-section.
- 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 2025-2026 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.

Technical Assistance

The Office of Grants Management will be holding several FY2026 ESEA FER Technical Assistance virtual workshops and Office Hours. Virtual workshops are currently scheduled for October 1, 2, 5, 6, 7, 8, 9, 14, 16, 19, and 21, with virtual office hours, starting October 22 and continuing daily through the remainder of the month. Please visit the [NJDOE Calendar of Events](#) for details and to register.

Carryover

The total FY 2026 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 2026 project period. These funds must be budgeted, expended, and paid in FY 2027. If the FY 2026 Title IA carryover is greater than 15% of the LEA allocation, the LEA must complete all the information on the Waiver page of the FER. Please note that if a LEA was approved for a waiver in the FY2024 or FY2025, it is not eligible to carry over more than 15% for 3 years [Every Student Succeeds Act (ESSA) P.L. 115-224, Section 1127]. Any unspent FY25 carryover funds will be released and are not eligible for carryover into the FY27 grant.

Overpayment – funds that were budgeted and *paid but not expended* during the FY 2026 project period. These funds must be budgeted and expended in FY 2027 but will be deducted from the FY 2027 payments until they are completely offset.

If the LEA does not wish to carry over funds, it must indicate this on the FY 2026 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 FY 2027 budget.

Budgeting Carryover

Upon final NJDOE approval of each FY 2026 ESEA FER, any unexpended funds identified as either overpayment and/or net carryover, will become available to budget in the LEA's FY 2027 ESEA grant revision application.

Contact information

If you have questions concerning the completion and submission of the FY 2026 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.