

# Chapter 3

## Obtaining Authorization for Campus-Based Funding

### Summary

This chapter gives an overview of fiscal matters that pertain to the campus-based programs (Federal Supplemental Educational Opportunity Grant, Federal Work-Study, and Federal Perkins Loan). Topics discussed include the funding process, federal and nonfederal shares of funding, administrative cost allowance, and funds available for awards.



### Key Terms

administrative cost allowance (ACA)	Federal Work-Study (FWS)
allocation	Fiscal Operations Report and Application to Participate (FISAP)
carry forward/carry back	Institutional Capital Contribution (ICC)
community service	Job Location and Development (JLD) Program
Department of Education Central Automated Processing System (EDCAPS)	level of expenditure (LOE)
Federal Capital Contribution (FCC)	nonfederal share
Federal Perkins Loan	Work-College Program
Federal Supplemental Educational Opportunity Grant (FSEOG)	



#### Reference:

- *Student Financial Aid Handbook: Campus-Based Programs Reference*



#### Reference:

- See Chapter 6 of this book

### 3.1 Funding Process

Campus-based funds are allocated by the U.S. Department of Education (ED) to institutions that then, in turn, administer the funds on behalf of ED and according to applicable laws and regulations. These programs are referred to as “campus-based” because they are administered directly by schools rather than by ED.

To receive campus-based funds, eligible institutions must apply for the funds annually. Schools also must report on their use of campus-based funds on an annual basis. The report used to satisfy both these requirements is the Fiscal Operations Report and Application to Participate (FISAP).

**Reference:**

- *Federal Register*, September 19, 1997
- DCL-CB-98-2
- DCL-CB-98-16

**Reference:**

- See Chapter 6 of this book

**Reference:**

- HEA, Part A, Section 413(D)(a)
- HEA, Part C, Section 442(a)(b)
- HEA, Part E, Section 446(a)(b)
- DCL-CB-99-4
- DCL-CB-98-28

**\*Beginning with the 2000-2001 FISAP, tentative and final allocations will be sent to schools electronically.**

## Applying for Funds

To receive campus-based funds for one or more campus-based programs, schools must submit a FISAP to ED for each award year that they wish to receive funds. The deadline for filing the FISAP is October 1 of the calendar year that precedes the award year. For example, for 2000-01 award-year funding, institutions must file a FISAP by October 1, 1999.

All schools that apply are required to use the electronic FISAP. ED no longer provides or accepts paper, diskettes, or magnetic FISAP forms. Beginning with the 1999-2000 award year, schools will be required to submit their FISAP to the campus-based program contractor via TIV WAN using the EDConnect and FISAP for Windows software. The data will be processed and returned to the school's electronic mailbox.

Using the information on the FISAP, ED determines the amount of federal funds the school will receive for the award year for one or more of the campus-based programs. This amount is called an "allocation."

## Allocating Funds

ED calculates a school's allocation of campus-based funds on the basis of allocation formulas prescribed in federal law and funding appropriated by Congress. An institution will not receive an allocation that exceeds the amount it requested on its FISAP, even if it is eligible for additional funds.

Beginning with the 2000-01 award year and thereafter, the allocation formulas will change. The base for the allocation will be equal to the total of the base guarantee plus the pro-rata share amount received for the 1999-2000 award year. Any appropriations above this amount will be distributed under the fair share calculation using the latest data available.

For 2000-01, the pro-rata share will be eliminated and the allocation will be based on an institution's 1999-2000 base guarantee. Funds in excess of the base guarantee will be distributed totally through a fair-share computation. However, the base guarantee for a specific award year will be zero for any institution with a cohort default rate of 25 percent or higher for the Federal Perkins Loan Program.

In March each year, ED sends schools an "Official Notice of Funding" to notify them of their final allocations\* for each campus-based program. This notice is a school's authorization to spend up to the amount of federal funds listed for each campus-based program in which it participates and for which it has requested funds. A sample copy of an "Official Notice of Funding" for an initial allocation begins on page 3-4.



**Reference:**

- See Section 4.10 of this book



**Reference:**

- DCL-CB-98-7 (LD)

If schools do not use their total allocations of campus-based funds during an award year, they are required to return unexpended allocations of federal funds to ED so that the money can be reallocated to schools that need additional campus-based funds (called supplemental allocations). This return of a school's unexpended allocated funds is called "releasing campus-based funds." A sample copy of an "Official Notice of Funding" for a supplemental allocation begins on page 3-6.

In June each year, ED sends schools a letter requesting them to report funds that will not be spent by June 30 of that year and that can be released by ED for use in the next award year.



UNITED STATES DEPARTMENT OF EDUCATION

Office of Postsecondary Education

Regional

991689
HUSSON COLLEGE
ONE COLLEGE CIRCLE
BANGOR ME 04401

DATE: MARCH 15, 1999

OFFICIAL NOTICE OF FUNDING THE FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT, FEDERAL WORK-STUDY AND/OR FEDERAL PERKINS LOAN PROGRAMS

GRANT PERIOD: JULY 1, 1999 THROUGH JUNE 30, 2000

FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT PROGRAM

DOCUMENT NUMBER: P007A991689 \$373,635

PROJECT CODE: H300072 APPROPRIATION NO: 919/00200 O.C.C. 4110L

FEDERAL WORK-STUDY PROGRAM

DOCUMENT NUMBER: P033A991689 \$210,097

PROJECT CODE: H400333 APPROPRIATION NO: 919/00200 O.C.C. 4110L

FEDERAL PERKINS LOAN PROGRAM

LEVEL OF EXPENDITURE: \$250,000

DOCUMENT NUMBER: P038A991689

FEDERAL CAPITAL CONTRIBUTION \$32,799

PROJECT CODE: H500381 APPROPRIATION NO: 919/00200 O.C.C. 4110L

600 INDEPENDENCE AVE., S.W. WASHINGTON, D.C. 20202

PAYMENTS UNDER THIS AWARD WILL BE MADE AVAILABLE THROUGH THE DEPARTMENT OF EDUCATION (ED) PAYMENT MANAGEMENT SYSTEM ADMINISTERED BY THE ED OFFICE OF MANAGEMENT AND BUDGET/CHIEF FINANCIAL OFFICER. INQUIRIES REGARDING PAYMENT SHOULD BE DIRECTED TO:

DEPARTMENT OF EDUCATION  
ACCOUNTING AND FINANCIAL MANAGEMENT SERVICE  
600 INDEPENDENCE AVENUE, S.W.  
WASHINGTON, D.C. 20202-4331



MICHELE L. SELVAGE, DIRECTOR  
INSTITUTIONAL FINANCIAL MANAGEMENT DIVISION  
ACCOUNTING AND FINANCIAL MANAGEMENT SERVICE



UNITED STATES DEPARTMENT OF EDUCATION

Office of Postsecondary Education

991689

HUSSON COLLEGE  
ONE COLLEGE CIRCLE  
BANGOR

ME 04401

DATE: SEPTEMBER 18, 1999

OFFICIAL NOTICE OF FUNDING THE FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT, FEDERAL WORK-STUDY AND/OR FEDERAL PERKINS LOAN PROGRAMS

GRANT PERIOD: JULY 1, 1999 THROUGH JUNE 30, 2000

FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT PROGRAM

ADJUSTMENT	ADJUSTED AWARD
\$1,298	\$374,933

DOCUMENT NUMBER: P007A991689

PROJECT CODE: H300072                      APPROPRIATION NO: 919/00200    O.C.C. 4110L

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FEDERAL WORK-STUDY PROGRAM

DOCUMENT NUMBER:

PROJECT CODE:                                      APPROPRIATION NO:                                      O.C.C. 4110L

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FEDERAL PERKINS LOAN PROGRAM

LEVEL OF EXPENDITURE:

DOCUMENT NUMBER:

FEDERAL CAPITAL  
CONTRIBUTION

PROJECT CODE:                                      APPROPRIATION NO:                                      O.C.C. 4110L

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ACCOUNTING AND FINANCIAL MANAGEMENT SERVICE

If a school deobligates 10 percent or more of its initial allocation (plus any supplemental allocation of funds from any campus-based program), the allocation for that program for the next award year will be reduced by that same amount, *unless* the school can show just cause for underusing the funds. To do this, a school submits a waiver request; ED decides whether the request is approved or denied. The funding reduction may be waived by ED if it finds that enforcing the reduction would be counter to the interests of the affected campus-based aid program(s).

A school's total drawdowns from the Grant Administration and Payment System (GAPS) for a campus-based award should equal the federal expenditures reported for each campus-based program on the school's Fiscal Operations Report and Application to Participate (FISAP).

## 3.2 Federal and Nonfederal Shares of Funding

To make *The Blue Book* a more effective reference tool, the formulas for determining nonfederal shares, administrative cost allowance, and the amount of funds available for making awards are discussed in this chapter.

The total amount that a school may spend on any campus-based program is a dollar figure composed of both federal and nonfederal funds. For each program, there are rules for determining what share of the total amount may come from federal funds and what share of the total amount must come from nonfederal funds.

### Federal Perkins Loan Program

The amount of Federal Perkins Loan Program funds provided to an institution for an award year by the federal government is called the Federal Capital Contribution (FCC). Schools must provide an additional share from their own funds called the Institutional Capital Contribution (ICC). The ICC must equal or exceed:

- one-third (33 1/3 percent) of the FCC *or*
- one-quarter (25 percent) of the combined FCC and ICC.\*

For example, if a school received an FCC of \$30,000, it would be required to provide an ICC of at least \$10,000, for a combined amount of \$40,000.

The total amount of Federal Perkins Loan funds allocated to an institution for a given award year is equal to the total of the FCC plus the ICC (FCC + ICC = Federal Perkins Loan funds). This allocation amount differs from the institution's approved level of expenditure (LOE), which is discussed shortly. The allocation represents "new" money added to a



#### Reference:

- 34 CFR 674.2
- 34 CFR 674.8

**\*However, if a school transfers Federal Perkins Loan funds to either FSEOG or FWS before depositing those funds in the school's Perkins Loan fund, the school does not have to provide an ICC match for the funds transferred.**

school's established Federal Perkins Loan fund, and it is used to make loans to students and to pay administrative and collection costs.

### Level of Expenditure (LOE)

The level of expenditure (LOE) is the maximum dollar amount that ED allows a school to expend from the school's loan fund in a given award year. This includes all authorized expenditures for the program, such as all loans to students, administrative cost allowance (ACA), and collection costs. The LOE equals the total of FCC, ICC, funds available from the school's collection of Federal Perkins Loans in repayment, and anticipated cash on hand (FCC + ICC + collected loans + cash on hand = LOE). To ask for an increase in their LOE, schools make the request through the appropriate ED Area Case Director of the regional Case Management Team that serves their state. The telephone numbers for the case management teams and divisions are found on page 3 of Appendix D.

### ***Federal Work-Study (FWS) Program***

#### Federal Share and Nonfederal Share

In general, the federal share of Federal Work-Study (FWS) wages paid to students (other than those employed by a private, for-profit organization) may not exceed 75 percent. (The 75 percent applies to expenditures for FWS wages, not administrative cost allowance.) Schools must provide at least 25 percent of their students' total FWS wages from nonfederal sources. For example, if a school wanted to spend \$45,000 of its FWS federal funds for student wages, it would be required to provide at least \$15,000 in nonfederal funds. A total of \$60,000 would then be available to pay student wages under the school's FWS Program.

There are situations when the ratio of federal share to nonfederal share of 75 percent/25 percent does not apply.

- *Schools are allowed to provide more than the required minimum 25 percent nonfederal share.* For example, if a school received \$60,000 in federal funds and wished to spend a total of \$100,000 for student FWS wages, it may spend \$40,000 of nonfederal funds to do so. In this example, the federal share of students' total earned compensation under the FWS program expenditures would be 60 percent, while the nonfederal share would be 40 percent.
- *For off-campus FWS jobs with private, for-profit organizations, the federal share of wages paid to students is limited to 50 percent.* The school and/or employer must provide a nonfederal share of at least 50 percent. The school and employer may contribute a nonfederal share that



**Reference:**

- *Student Financial Aid Handbook: Campus-Based Programs Reference*
- 34 675.26

**Reference:**

- DCL-CB-98-6

**Reference:**

- 34 CFR Parts 607-609

**Reference:**

- 34 CFR 675.27

exceeds the required 50 percent. However, an institution may use no more than 25 percent of its total current year original allocation and supplemental allocation to pay wages to students employed with off-campus, for-profit organizations.

- *The federal share of compensation paid to students employed as reading tutors or in family literacy activities may exceed 75 percent and may be as high as 100 percent.*
- *The federal share can be as much as 90 percent and the nonfederal share can be as little as 10 percent for students who work in certain public and nonprofit organizations. Only organizations that don't have the funds to pay the regular 25 percent share are eligible to pay a reduced nonfederal share. In addition, the school may not own, operate, or control the organization. No more than 10 percent of a school's FWS students may benefit from this provision.*
- *The federal share can be 100 percent for an eligible institution under the Strengthening Institutions, or Strengthening Historically Black Colleges and Universities Programs, and Strengthening Historically Black Graduate Institutions Program under Title III. These institutions must request a waiver on Part II of the FISAP each award year.*

### Nonfederal Share Sources

The nonfederal FWS share may come from any resource available to a school:

- The school can pay the nonfederal share from its own funds or other nonfederal sources, outside funds from an off-campus employer, or a combination of these types of funds.
- The school can also pay the nonfederal share in the form of non-cash contributions of services and equipment, such as tuition and fees, room and board, books, and supplies.

### Community-Service Jobs

The HEA requires schools to spend a portion of their FWS allocations (original and supplemental) to compensate students working in community-service jobs. A community-service job is defined as an activity that improves the quality of life or solves a problem for a community's residents, especially its low-income residents. Examples of community services include health care, child care, public safety, crime prevention and control, rural development, and community improvement. These services must be open to the entire community, not just the school's employees and students.

For the 1999-2000 award year, a school must use at least 5 percent of its annual FWS allocation (original and supplemental) to compensate students working in community-service jobs. A school may request a waiver of this requirement; the request must be in writing. ED approves this type of waiver only if it decides that a school has proved that enforcing the requirement would cause a hardship for its students. The school may also use FWS funds to pay students for a reasonable amount of time spent in travel or training that is directly related to a community-service job.

Beginning with the 2000-01 award year:

- A school must use at least 7 percent of its annual FWS allocation (original and supplemental) to compensate students working in community-service jobs. (A school may still request a waiver.)
- The community services for which the school's students receive FWS funds must include at least one family literacy project or one reading tutoring project for children and employ FWS students.

In recent years, family literacy and tutoring children in reading have also become federal priorities. As a result, the federal share for FWS students can be as high as 100 percent if they work in family literacy programs or as reading tutors. These tutoring jobs can also count toward the community-service requirement if the entire community can benefit, not just, for example, children of professors.

- In 2000-01, ED will give priority for reallocating returned FWS funds to schools that used at least 5 percent of their total FWS allocations to pay students employed as reading tutors or in family literacy activities.

### Job Location and Development (JLD) Program

The Job Location and Development (JLD) Program enables schools to expand off-campus job opportunities for students. Off-campus employers, rather than schools, pay wages to students whose jobs are located or developed through the JLD Program. Because no federal funds are used to pay wages, students employed through the JLD Program are not required to meet standard FWS eligibility criteria.

A school may use up to 10 percent or \$50,000 (whichever is less) of its FWS allocation to establish or expand a program to locate and develop off-campus jobs, including community-service jobs. Jobs located or developed under the program may be for either profit or nonprofit employers.



**Reference:**

- 34 CFR 675.31-675.37

**Reference:**

- 34 CFR 675.41-675.50

The federal funds that a school sets aside from its FWS allocation for JLD Program expenses may be used to pay up to 80 percent of allowable costs. The school must provide the remaining 20 percent of allowable costs, either in cash or in services.

**Work-College Program**

A “work college” is defined as an eligible public or private, nonprofit school with a commitment to community service. The school must:

- have operated a comprehensive work-learning program for at least two years,
- require all students who reside on campus to participate in a comprehensive work-learning program,
- have a program that requires providing service as an integral part of the school’s educational program and is part of the school’s educational philosophy, and
- provide students in the comprehensive work-learning program with an opportunity to contribute to their education and to the welfare of the community.

Schools that satisfy the HEA definition of “work colleges” may apply to ED to participate in the program. In addition to federal appropriations, schools can transfer FWS and new FCC funds for Perkins Loans to only the Work-College Program.

**Reference:**

- HEA, Part C, Section 448

Work colleges may use available funds to coordinate and carry out projects that promote work-service learning. They may also use those funds to conduct a comprehensive longitudinal study of academic progress and academic career outcomes.

**Federal Supplemental Educational Opportunity Grant (FSEOG) Program**

The federal share of Federal Supplemental Educational Opportunity Grant (FSEOG) awards made to students may not exceed 75 percent of the total FSEOG awards made by the school. The school must ensure that there is a nonfederal match of 25 percent of the total FSEOG awards.

**Reference:**

- *Student Financial Aid Handbook: Campus-Based Programs Reference*
- 34 CFR 676.21(a)
- 34 CFR Parts 607-609

- The federal share can be 100 percent for an eligible institution under the Strengthening Institutions, or Strengthening Historically Black Colleges and Universities Programs, and Strengthening Historically Black Graduate Institutions Program under Title III. These

institutions must request a waiver on Part II of the FISAP each award year.

There are three methods by which an institution may meet the 25 percent nonfederal share requirement for FSEOG:

- *Individual recipient basis*—The school ensures that the nonfederal match is made to each individual FSEOG recipient together with the federal share in such a way that each student’s total FSEOG award consists of 75 percent federal dollars and 25 percent nonfederal dollars. A school using this method calculates and documents on a student-by-student basis what portion of the student’s FSEOG award comes from federal funds and what portion comes from nonfederal funds.
- *Aggregate basis*—The school ensures that the sum of all funds awarded to all FSEOG recipients in a given award year consists of 75 percent federal dollars and 25 percent nonfederal dollars. A school using this method calculates and documents on an aggregate basis what portion of total federal *and* nonfederal dollars awarded to all FSEOG recipients comes from federal funds and what portion comes from nonfederal funds.
  - For example, if a school awards a total of \$60,000 to all FSEOG recipients in 1999-2000, it must ensure that \$45,000 comes from federal funds and \$15,000 comes from nonfederal funds. The school may meet this requirement by awarding nonfederal funds to FSEOG recipients on a student-specific basis. For example, if the school makes a total of \$60,000 in FSEOG awards to a total of 100 students, the entire nonfederal share may be met by awarding a total of \$15,000 in nonfederal monies to only five FSEOG recipients. However, each FSEOG recipient must receive some FSEOG federal funds.
- *Fund-specific basis*—The school establishes an FSEOG fund for federal program funds and the required 25 percent nonfederal share. Awards to FSEOG recipients are then made from this “mixed” fund. A school using this method first creates a pool of funds containing 75 percent federal dollars and 25 percent nonfederal dollars, then makes FSEOG awards to students from this pooled fund.

**Reference:**

- 34 CFR 676.21(c)

The nonfederal share of FSEOG funds must come from the school’s own resources. Allowable nonfederal sources include institutional grants and scholarships, tuition or fee waivers, state scholarships and grants, and foundation or other charitable organization funds.

**Reference:**

- DCL-CB-96-16
- DCL-CB-97-14
- DCL-CB-98-15

ED has determined that state scholarships and grants may be used to meet the nonfederal share requirement for FSEOGs. However, the portion of a state scholarship or grant that comes from the Leveraging Educational Assistance Partnership (LEAP) Program (previously known as the State Student Incentive Grant [SSIG] Program) are *not* eligible funds for the nonfederal share.

Annually, ED identifies the percentage of each state’s scholarships that can be used to provide the nonfederal share of FSEOG awards. Each school then can apply the appropriate state percentage to the state scholarships and grants its students receive to determine the total amount of state scholarships and grants that may be used to meet the FSEOG nonfederal share requirement.

- For example, if a student receives a grant of \$600 from a state where 92.35 percent of state funding can go toward FSEOG awards, the school multiplies 92.35 percent by \$600. The result is \$554, which is the portion of the grant that the school may use to meet the nonfederal share of an FSEOG award.

### 3.3 Administrative Cost Allowance (ACA)

**Reference:**

- 34 CFR 673.7

Schools are allowed to claim an annual administrative cost allowance (ACA) from campus-based program funds from which they have made awards to students during a given award year. The ACA is part of the institution’s total program expenditures, not an additional amount of money given the school.

Schools may claim an ACA to help them defray the costs of administering Title IV campus-based programs. ACA may be used for salaries, supplies, and equipment. ACA may also be used to pay service fees charged by banks for maintaining campus-based program accounts, including a school’s Federal Perkins Loan fund, and for expenses related to student consumer information requirements.

The amount of ACA a school may claim is determined by its expenditures for the Title IV campus-based programs in which it participates. Here “expenditures” means:

- FSEOG award disbursements (grants made) to students (this includes the total federal and nonfederal shares)
- FWS gross compensation (wages paid) to students (this includes the total federal and nonfederal shares) and
- Federal Perkins Loan advances (loans made) to students.

ACA is calculated as a percentage of a school's campus-based program expenditures, as follows:

- 5 percent of the first \$2,750,000 of expenditures, *plus*
- 4 percent of expenditures greater than \$2,750,000 but less than \$5,500,000, *plus*
- 3 percent of expenditures \$5,500,000 or more.

A school may take its ACA out of its annual FSEOG and FWS allocations and from cash on hand in its Federal Perkins Loan fund. A school may also draw its ACA from any combination of campus-based programs *or* it may take the total ACA from only one program, provided there are sufficient funds in that program. However, a school may not draw any part of its ACA from a campus-based program *unless* it disbursed funds to students from that program during the award year.

### **3.4 Funds Available for Awards**

Schools may increase the amount of funds available for awards in a given campus-based program by transferring funds from another program. Schools may also carry FWS or FSEOG funds back to the previous year or forward to the next year.

#### ***Transferring Funds Between Campus-Based Programs***

Schools may not transfer funds *from* their FSEOG funds to another campus-based program.

A school may transfer up to 25 percent of its annual FWS federal allocation *to* FSEOG. This 25 percent maximum is based on a school's current award year allocation and includes both original and supplemental FWS allocations. FWS funds transferred to FSEOG must be counted as federal funds when determining the nonfederal share required for FSEOG. FWS funds carried forward to the next year or carried back to the previous year do not change the basis for the 25 percent maximum transfer. A school may transfer up to 25 percent of its annual Federal Perkins Loan allocation to FSEOG and/or FWS. The total transfer cannot exceed 25 percent of the Federal Perkins Loan allocation, whether it is made only to one program or divided between the two programs.

Transferred funds must be spent according to the requirements of the program to which they have been transferred. Any transferred funds that are not spent by the end of the award year in which the transfer was made must be returned to the original program.



**Reference:**

- 34 CFR 674.18(b)
- 34 CFR 675.18(e)
- 34 CFR 676.18(b)

**Reference:**

- 34 CFR 675.18(b)(c)(d) for FWS
- HEA, Part A, Section 413E

A flowchart illustrating the transfer of funds between campus-based programs can be found on page 3-17.

***FWS and FSEOG Carry Forward and Carry Back***

If a school does not use all federal funds allocated for FWS and FSEOG in a given award year, the school may carry forward these funds to the next award year. Similarly, if a school needs additional funds to pay FWS wages or FSEOG awards in the current award year, the school may carry back these funds from the next award year's allocation.

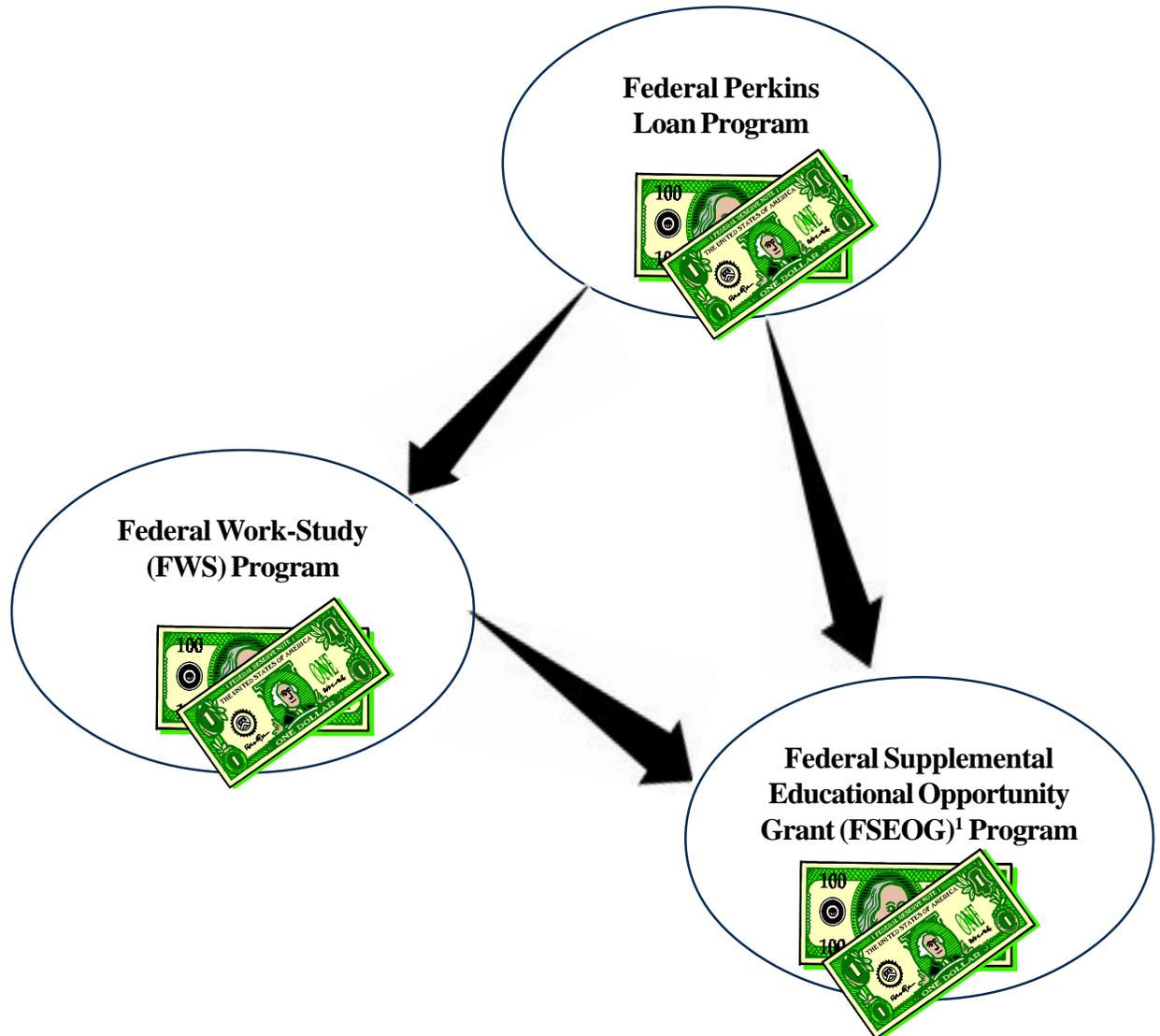
Schools are allowed to:

- carry forward up to 10 percent of the previous year's federal FWS or FSEOG allocation to cover expenditures in the current award year,
- carry forward up to 10 percent of the current year's federal FWS or FSEOG allocation to cover expenditures in the next award year,
- carry back up to 10 percent of the current year's federal FWS or FSEOG allocation to cover expenditures incurred at any time in the preceding award year, and
- carry back up to 10 percent of the next year's FWS or FSEOG allocation to cover expenditures incurred at any time in the current award year.

A flowchart illustrating how FWS and FSEOG funds may be carried forward and carried back can be found on page 3-18.

Schools may also carry back and expend in the previous award year any portion of their federal FWS allocations for the current award year to pay student wages earned from May 15 through June 30 of the previous award year (that is, for summer employment). Similarly, schools may carry back any portion of their federal FSEOG allocation for the current award year to pay for FSEOG awards made for the summer of the previous award year.

# Transferring Funds Between Campus-Based Programs



<sup>1</sup>Funds cannot be transferred *from* FSEOG.

# FWS and FSEOG Carry Forward/Carry Back

