DEPARTMENTAL PROCESS **8755.1**
(Revised 12/09)

Each department receiving federal funds has the responsibility to:

1. File an Indirect Cost Rate Proposal (ICRP), Cost Allocation Plan (CAP) and/or Public Assistance Cost Allocation Plan (PACAP) with the federal government. First, send the ICRP, and/or CAP, or PACAP to Finance, FSCU, for review and approval. SAM Section 8755.2 discusses ICRPs in detail.

2. Recover full costs (including SWCAP costs).

3. Transfer SWCAP recoveries to the General Fund.