

SAM—MISCELLANEOUS ACCOUNTING PROCEDURES

STATEWIDE COST ALLOCATION PLAN (SWCAP)
(Revised 12/09)

8755

The SWCAP, like Pro Rata, is a "fair share" distribution of central service costs. SWCAP includes only those central services costs which are allowable for federal reimbursement purposes.

In the fall of each year, the Department of Finance (Finance), Fiscal Systems and Consulting Unit (FSCU) prepares California's SWCAP for the ensuing fiscal year. FSCU sends the SWCAP to the federal Department of Health and Human Services (DHHS) for approval. The DHHS approval authorizes state departments to include SWCAP in their charges for work performed under federal grants and contracts.

The methods used to apportion the SWCAP costs to departments are identical to those used to apportion Pro Rata central service costs.