

## SAM—MISCELLANEOUS ACCOUNTING PROCEDURES

### INDIRECT COST RATE RECOVERIES

8755.2

(Revised 09/10)

Government Code sections 13332.01-13332.02 require departments to recover SWCAP costs from the federal government and to transfer the SWCAP recoveries to the General Fund within 30 days after the end of each quarter. In order to meet this objective, departments must prepare an ICRP and/or CAP or PACAP. SAM sections 8756 and 8756.1 describe this process in more detail.

To transfer the SWCAP recoveries, departments must complete a Transaction Request (TR), form CA 504 and submit to the State Controller's Office (SCO) for processing. On the TR, departments must identify the SWCAP amount to be transferred by quarter and fiscal year. The original TR is submitted to the SCO and a copy is sent to Finance, FSCU and the department's Finance budget analyst. A sample TR is shown in the 8755.2 Illustration.

[8755.2 Illustration \(Sample TR, CA 504\)](#)

**SAM—MISCELLANEOUS ACCOUNTING PROCEDURES**

8775.2 ILLUSTRATION  
STATE OF CALIFORNIA  
OFFICE OF THE STATE CONTROLLER  
TRANSACTION REQUEST

STATE CONTROLLER'S USE ONLY		
DOCUMENT NO.	DATE C C C C M M D D	MSG Code

STATE CONTROLLER'S USE ONLY	
TC Code	VERIFIED BY:
DATE:	

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Agency: <b>STATE DEPARTMENT (1234)</b>	Address: <b>1000 BROADWAY OAKLAND, CA 94612</b>	Agency Document Number: <b>XXXX</b>
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FUND	AGY	FY	M	REF / ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT	REV / OBJ	AMOUNT	D	C	A	T	O	B	SOURCE FUND
0890	1234	20XX		XXX					XX						1,000.00	D	D					
DESCRIPTION:				CHAPTER XX/XX, Item 1234-XXX-0890										PROGRAM DESCRIPTION								
0001	9910	20XX		XXX										999000	1,000.00	C	D					
DESCRIPTION:				SWCAP 2ND QTR FR FTF 1234										SWCAP RECOVERIES								
0890	1234	20XX		XXX					XX						1,000.00	D	D					
DESCRIPTION:				CHAPTER XX/XX, Item 1234-XXX-0890										PROGRAM DESCRIPTION								
0001	9910	20XX		XXX										999000	1,000.00	C	D					
DESCRIPTION:				SWCAP 3RD QTR FR FTF 1234										SWCAP RECOVERIES								
DESCRIPTION:																						
DESCRIPTION:																						

TYPE OF TRANSACTION: <b>SWCAP TRANSFER</b> LEGAL AUTHORITY AND REASON FOR REQUEST: SWCAP TRANSFER FOR 2ND QTR OF FY 20XX AND 3RD QTR FOR FY 20XX IN ACCORDANCE WITH GC 13332.01 and 13332.02.	I hereby certify under penalty of perjury that I am the duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, office or institution; that the within transfer is in all respects true, correct, and in accordance with all applicable provisions or restrictions in the Budget Act, Federal Regulations, or other statute pertaining to the particular appropriation.
AUTHORIZED SIGNATURE:	
CONTACT PERSON:	PHONE FOR CONTACT:
EMAIL FOR CONTACT:	DATE: mm/dd/yyyy

NOT TO BE USED AS A CONTROLLER'S REMITTANCE ADVICE

CA 504 PC VERSION (03/2006)

**8755.2 Illustration**