


**Department of Finance
Fiscal Systems and Consulting Unit**

SWCAP / Pro Rata

**Departmental Overview
May 2026**



Agenda

- 1. Full Cost Recovery Policy**
 - 2. Central Service Costs Allocation**
 - 3. Budgeting for SWCAP and Pro Rata**
 - 4. Recoveries**
 - 5. Reports**
- 

Full Cost Recovery Policy



Full Cost Recovery

The state policy is for departments to recover full costs whenever goods or services are provided for others.

The full cost includes *all costs* attributable directly to the activity plus a *fair share* of indirect costs.

- *Direct Costs*
- *Indirect Costs*

References

GC 11010 ~ When billing other entities, state agencies supported by the General Fund are required to include an administrative cost factor.

SAM 9210 ~ Departments providing goods or services to others will recover full costs. This applies to all departments regardless of funding sources and in all cases unless a department is specifically exempted by law.

Elements of Full Cost

Direct Costs (DC)

\$ XXXX

Indirect Costs (IC)

a) Departmental \$ XX

b) Statewide:

Pro Rata XX

or

SWCAP XX

XXXX

Total Costs (TC)

\$XXXXXX

DC + IC = TC (full cost)

Direct Costs

– **are directly assignable to a program:**

- Salaries and wages
- Equipment
- Operating expenses (not included in use allowance calculations)
- Travel expenses

Indirect Costs

– are not directly assignable to a program:

a) Departmental (overhead) costs assigned to many programs:

- ✓ Executive staff
- ✓ Information Technology
- ✓ Accounting staff
- ✓ Budget staff
- ✓ Other

Indirect Costs (cont.)

b) Statewide:

Fair share of costs incurred by Central Service Agencies (CSAs).

- ✓ Pro Rata (special funds)
- ✓ SWCAP (federal funds)

Plan Definitions

Pro Rata Plan

- Recovery of central service costs from **special** and certain **non-governmental cost funds**

Statewide Cost Allocation Plan (SWCAP)

- Recovery of central service costs from **federal funds**

Recovery Authority

The authority for Pro Rata and SWCAP recoveries is given in:

- State Administrative Manual (sections 9210, and 9215-9216.2)
- Government Code (sections 11270-11277 and 22883)
- Federal Provisions (*SWCAP only*)
 - Guidance at 2 CFR 200
 - Cost Principles and Procedures (ASMBC-10)

What is a Central Service Agency (CSA) Cost?



Central Service Agency Costs

State Administrative Manual Section 9215

Central service costs are those amounts expended by central service departments and the Legislature for **overall administration of state government and for providing centralized services to state departments.**

These functions are necessary for state operations and are centralized to provide efficient and consistent statewide policy and services.

Central Service Agency Costs (cont.)

- Central Service Agencies provide services/products to many departments or perform control/policy functions that benefit all departments
- An equitable method can be devised to allocate costs

Central Service Agencies

California State Auditor's Office
California State Library
Department of Finance
Department of FI\$Cal
Dept. of General Services –
Contracted Fiscal Services
Department of Human
Resources
Department of Justice
Department of Technology
Governor's Office
Legislative Counsel Bureau
Legislature
Office of Administrative Law
Office of Planning and
Research
Sec. for California Health &
Human Services Agency
State Controller's Office
State Personnel Board
State Treasurer's Office

Central Services

Function Code	Central Service	Workload Unit	Source
Department of Finance (Finance)			
004	Audits	Audit Hours	Finance
005	Budgets	Budget Hours	Finance
011	FSCU	State Ops Dollars	Governor's Budget
Financial Information Systems for California (FI\$Cal)			
115	Department of FI\$Cal	Users	FI\$Cal
State Controller's Office (SCO)			
201	Accounting	Transactions	SCO
203	Payroll Disbursements	Warrants	SCO
Benefits for Retired Annuitants			
600	Health Benefits (HB) for Annuitants (Retired)	HB Costs for Active Employees	SCO/PERS/ CalHR
601	Dental Benefits (DB) for Annuitants' (Retired)	DB Costs for Active Employees	SCO/PERS/ CalHR

Central Services (cont.)

Function Code	Central Service	Workload Unit	Source
<i>Department of Justice (SWCAP Only)</i>			
605	Legal (DOJ)	Attorney Hours	DOJ
607	Tort Liability (DOJ)	Attorney Hours	DOJ
<i>Legislature (Pro Rata Only)</i>			
800	Legislature	Sum of Past Actual	DOF

Central Service Cost Allocation Process



Comparison

Pro Rata

- Allocate costs to departments by function
- Distribute department's total allocation to each fund based on the fund's proportion of total funding
- Classify each fund's cost as billable or nonbillable

SWCAP

- Allocate costs to departments by function
- Distribute department's total allocation to federal fund based on its proportion of total funding
- Federal fund is only billable fund

Cost Allocation Process

- 1) Obtain workload and expenditure data from the CSAs:
 - Past year (PY) actual workload data
 - PY actual expenditures (must tie to year-end financial statements)
 - Budget year (BY) estimated expenditures
- 2) Calculate and distribute CSA costs to state departments based on workload

3) Distribute total departmental allocation

- Pro Rata – proportionately to all funds in the department based on each fund's percentage of total departmental funding.
- SWCAP – proportionately to the federal fund based on its percentage of total departmental funding.

4) Determine the total allocated to each fund (Pro Rata Only)

Calculate by using the departmental allocation for each fund (PY Actual and BY Estimate) from Step 3 and the BY Estimate from two years ago (PY Estimate)

$$\text{PY Actual} - \text{PY Estimate} = \text{Roll-Forward} + \text{BY Estimate} = \text{Total Allocation}$$

5) Classify the allocation by billable or non-billable funds *(Pro Rata only)*

- Billable funds:

Funded by special revenue sources such as fees, licenses, penalties, assessments, interests, etc.

- Non-billable funds:

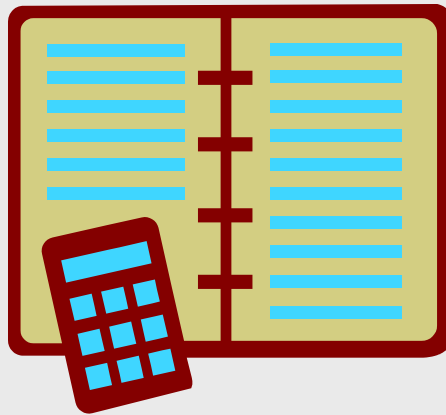
General Fund

Federal Funds

Special Deposit Fund

(SWCAP only the federal fund is billable)

Budgeting for SWCAP and Pro Rata



Budgeting

SWCAP

$$\begin{array}{l} \text{Federal Funding} \\ \text{State Operations} \end{array} \times \begin{array}{l} \text{Department's} \\ \text{Total SWCAP} \\ \text{Allocation} \end{array} = \begin{array}{l} \text{Department's} \\ \text{Budgeted} \\ \text{SWCAP} \end{array}$$

Pro Rata

Pro Rata assessments to billable funds of \$1,000 or more.

$$\begin{array}{l} \text{Special Fund} \\ \text{State Operations} \end{array} \times \begin{array}{l} \text{Department's} \\ \text{Total Pro Rata} \\ \text{Allocation} \end{array} = \begin{array}{l} \text{Department's} \\ \text{Budgeted} \\ \text{Pro Rata} \end{array}$$

2026-27 SWCAP APPORTIONMENTS

Business Unit: 3480 Department of Conservation

METHOD A: The department should recover the Budgeted SWCAP Amount which reflects a federal funding fair share of the department's total apportionment of statewide central service costs as calculated below.

40,748,000 / (Federal Funding)	X	SWCAP	=	SWCAP Amount	SWCAP Amount
		Apportionment		(Whole Dollars)	(Rounded 000's)
252,869,000 / (State Operations)		12,160,988		1,959,658	1,960,000

METHOD B: If Method A is NOT used to calculate the budgeted SWCAP amount, please attach to this form, a justification and how the proposed budgeted SWCAP amount was calculated.

Complete the budget information below. If extra lines are required, please use the back of the form or provide an attachment.

BU	Ref	Fund/Sub-fund*	NY	Program/ Sub-program	Category/AC
3480					5348500

*Sub-fund/Sub-prg: Provide Sub-fund(s)/sub-program(s) for any parent fund/program listed

FSCU will centrally post SWCAP amounts to Hyperion with the below Baseline Budget Adjustment.

FOR FSCU USE ONLY:

Budget Request Name: 3480-991 BBA-2026-GB Budget Request Description: SWCAP apportionment
 Version: GB WORKING Year: 2026-27 Baseline Adjustment Type: SWCAP
 (Copy will be sent to GB Exchange)

Department Budget Officer: *I certify that the budgeted SWCAP amount has been included in the budgeted federal receipts and that it is allowed under the specified federal program. In accordance with SAM section 8755.2, SWCAP recoveries must be transferred to the General Fund within 30 days after the end of each quarter. I understand that Control Section 8.54 authorizes Finance to reduce any state operations appropriation, not to exceed one percent, for departments that have not recovered statewide indirect costs from the federal government.*

Finance budget analyst: Review the above prior to submittal
 Certified by Departmental Budget Officer: _____
 Date: _____
 Approved by Finance budget analyst: _____

Return this Sheet to: Ngo, Toan Date: _____
 Fiscal Systems and Consulting Unit (FSCU) Department of Conservation
 Fiscal Systems and Consulting Unit (FSCU)
 915 L street, 7th Floor Ext. 2144

2026-27 PRORATA ASSESSMENTS - BILLABLE FUNDS BY DEPARTMENT

Business Unit: 3480 Department of Conservation

Complete the budget information below. If extra lines are required, please use the back of the form or provide an attachment.

FSCU will centrally post certified amounts in Hyperion under BU 9900.

3
4
8
0

Fund	Assessment (Whole Dollars)	ADJUSTED ASSESSMENT*		
		BU	Fund	Amount (Whole Dollars)
0035 Surface Mining and Reclamation	231,105	<input type="text"/>	<input type="text"/>	<input type="text"/>
0140 Environmental License Plate Fd	6,990	<input type="text"/>	<input type="text"/>	<input type="text"/>
0141 Soil Conservation Fd	193,375	<input type="text"/>	<input type="text"/>	<input type="text"/>
0275 Hazardous/Idle Deserted Well Abate	41,614	<input type="text"/>	<input type="text"/>	<input type="text"/>
0336 Mine Reclamation Acct	244,140	<input type="text"/>	<input type="text"/>	<input type="text"/>
0338 Strong-Motion Instrtn Seismic Hzds Id Fd	528,186	<input type="text"/>	<input type="text"/>	<input type="text"/>
0940 Bosco-Keene Renewable Res Invst Fd	51,765	<input type="text"/>	<input type="text"/>	<input type="text"/>
3025 Abandoned Mine Reclam Minerals Fd	73,774	<input type="text"/>	<input type="text"/>	<input type="text"/>
3046 Oil Gas and Geothermal Administrative Fd	6,876,157	<input type="text"/>	<input type="text"/>	<input type="text"/>
3212 Timber Regulation and Forest Restoration Fund	2,949,490	<input type="text"/>	<input type="text"/>	<input type="text"/>
3228 Greenhouse Gas Reduction Fund	77,029	<input type="text"/>	<input type="text"/>	<input type="text"/>
3237 Cost of Implementation Account Air Pollution Control Fund	287,649	<input type="text"/>	<input type="text"/>	<input type="text"/>
3299 Oil and Gas Environmental Remediation Act	2,082	<input type="text"/>	<input type="text"/>	<input type="text"/>

SAMPLE

Departmental Budget Officer:

Return this sheet to your Finance budget analyst

Finance budget analyst:

Review the above prior to submittal.

Return this sheet to: Moua, Fue

915 L Street 7th Floor
Sacramento, CA 95814

Monday, September 15, 2025

I certify that I have reviewed the above assessments. If applicable, I have attached the justification for the adjustment(s) made to the funding source(s) shown above.

The adjustment(s) does not reduce the total assessment for my department, unless agreed upon by Finance budget analyst and FSCU.

Certified by Departmental

Budget Officer: _____

Date: _____

Approved by Finance

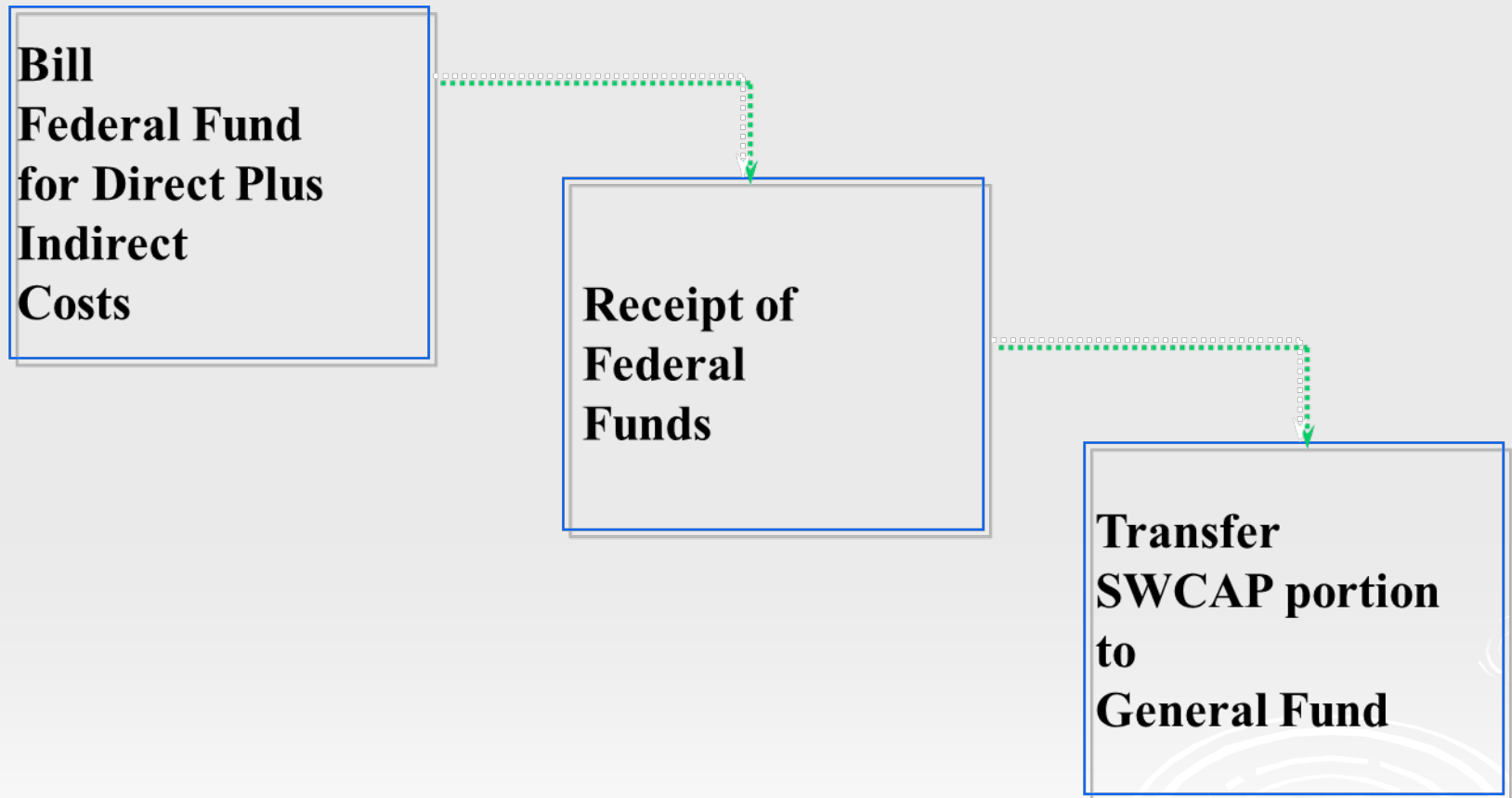
budget analyst: _____

Date: _____

Recoveries



SWCAP Recovery Process (Department's Responsibility)



SWCAP Recoveries

Departments must submit a SWCAP Plan to the federal government in order to establish the billing basis for recovering full costs.

Methods of SWCAP Cost Recovery:

1. **ICRP's (Indirect Cost Rate Proposal)**
2. **CAP (Cost Allocation Plan)**
3. **Direct billing**

SWCAP Recoveries (cont.)

SWCAP transfers:

- **Departments submit a Transaction Request to SCO.**
- **Transfer from Department's Federal Trust Fund to SWCAP General Fund**
- **SWCAP transfer(s) are due within 30 days after the end of a quarter when federal funds are drawn or expended.**

SWCAP Journal Entry

MAIL CODE			STATE CONTROLLER'S OFFICE		DOCUMENT NO		
ROUTE TO AGENCY			STATE CONTROLLER'S OFFICE		JE T012182		
			DIVISION OF ACCOUNTING SACRAMENTO, CALIFORNIA				
REPORT NO: FC-145-10-D	TC-38	NOTICE OF TRANSFER		DATE: 03/02/2026			
FUND	AGCY	FY	REF/ ITEM	FEDERAL CATALOG	CT PG EL COM TSK TYP SOURCE ACCOUNT NO	DEBITS	CREDITS
					-----DESCRIPTION-----		
0890					1140	423.27	
0890					9010	11,345.48	
0890	3480	2025	001		C 000	11,345.48	
0890	3480	2025	001		10 C 000	11,345.48	
0890	3480	2025	001		10 D 000	11,345.48	
					SWCAP 2nd QTR TO GF 9910		
0890					1140		11,345.48
0890					9010		423.27
0890	3480	2025	001		C 000		423.27
0890	3480	2025	001		10 C 000		423.27
0890	3480	2025	001		10 D 000		423.27
					SWCAP 2nd QTR TO GF 9910		
TO FUND	FEDERAL TRUST FUND					423.27	
FROM FUND	FEDERAL TRUST FUND						11,345.48
0001					1140	10,922.21	
0001					8140		10,922.21
0001	9910	2025			Q 000		10,922.21
0001	9910	2025			R 0999000		10,922.21
					SWCAP 2nd QTR FR FTF 0890		
TO FUND	GENERAL FUND					10,922.21	

Pro Rata Recoveries

Pro Rata Certification

- **Finance certifies Pro Rata billable assessments to the SCO.**
- **SCO will set up the transfers to occur automatically three times per year.**

Reports



Pro Rata/SWCAP Cost Allocation

Reports are posted on our website:

- Each state department can view a list of their fair share of CSA costs
- Each state department's total allocation is reflected

List of Reports

- 1. SWCAP Detail by Department and Function**
- 2. SWCAP Recoveries**
- 3. Pro Rata Detail by Department and Function**
- 4. Pro Rata Detail by Fund**
- 5. Pro Rata Assessments by Fund and Department**

Internet website:

<https://dof.ca.gov/accounting/accounting-statewide-cost-allocation/>

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3480 Department of Conservation

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	61	21,441	23,722	-2,281	25,781	23,500
005	Finance Budgets	Hours	1,937	334,090	500,961	-166,871	419,945	253,074
011	Finance FSCU	Dollars	252,869	34,247	32,176	2,071	40,921	42,991
105	Department of Technology	Dollars	252,869	24,599	22,386	2,213	30,356	32,569
110	FI\$Cal Project	Dollars	252,869	82,534	63,193	19,341	82,534	101,874
115	Department of FI\$Cal	Users	72	421,847	555,531	-133,684	435,025	301,341
201	Controller Accounting	Records	26,567	176,648	118,491	58,157	185,481	243,638
202	Controller Claims Audits	Warrants	5,032	13,400	7,817	5,583	14,070	19,653
203	Controller Payroll Disbursements	Warrants	18,334	5,206	6,365	-1,159	5,467	4,308
204	Controller General Disbursements	Warrants	5,032	-8,287	3,069	-11,356	1,302	-10,055
205	Controller Field Audits	Hours	222	44,019	24,513	19,506	46,220	65,726
211	Controller PPSD	Positions	734	104,906	91,521	13,385	110,151	123,537
212	Controller CSPS Project	Positions	734	64,650	36,627	28,023	67,883	95,906
302	Treasurer Item Processing	Warrants	23,366	221	966	-745	1,058	313
303	Treasurer Cash Management	Dollars	252,869	23,210	19,202	4,008	24,144	28,153
400	Personnel Board	Positions	734	6,381	8,082	-1,701	6,630	4,929
405	Personnel Board CRU	Hours	0	0	0	0	85,212	85,212
410	Human Resources	Positions	734	105,090	56,136	48,954	86,213	135,167
510	Office of Administrative Law	Hours	254	47,836	20,974	26,862	50,293	77,155
520	State Library	Dollars	252,869	4,073	3,117	956	4,308	5,264
600	Health Benefits for Annuitants (Retired)	Dollars	11,157,812	7,657,506	6,861,962	795,544	9,232,275	10,027,819
601	Dental Benefits for Annuitants (Retired)	Dollars	443,089	332,780	316,763	16,017	356,677	372,695
605	Justice Legal	Hours	2,424	58,019	45,825	12,194	65,008	77,202
607	Justice Tort Liability	Hours	167	11,152	9,827	1,325	12,864	14,188
799	State Auditors	Hours	191	23,261	17,709	5,552	29,276	34,827
Totals:				9,588,830	8,846,935	741,895	11,419,093	12,160,988

2026-27 SWCAP APPORTIONMENTS

Business Unit: 3480 Department of Conservation

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40,748,000 / (Federal Funding)	X	SWCAP Apportionment	=	SWCAP Amount (Whole Dollars)	SWCAP Amount (Rounded 000's)
252,869,000 / (State Operations)		12,160,988		1,959,658	1,960,000

METHOD B: If Method A is NOT used to calculate the budgeted SWCAP amount, please attach to this form, a justification and how the proposed budgeted SWCAP amount was calculated.

Complete the budget information below. If extra lines are required, please use the back of the form or provide an attachment.

BU	Ref	Fund/Sub-fund*	ENY	Program/ Sub-program*	Category/AC
3480					5348500

*Sub-fund/Sub-prg: Provide Sub-fund(s)/Sub-program(s) for any parent fund/program listed

FSCU will centrally post SWCAP amounts in the prior with the below Baseline Budget Adjustment.

FOR FSCU USE ONLY:

Budget Request Name: 3480-991-BB-1-20-GB Budget Request Description: SWCAP apportionment
 Version: GB WORK Year: 2026-27 Baseline Adjustment Type: SWCAP
 (Copy will be sent to G Exchange)

Department Budget Officer: Return this sheet to your Finance budget analyst
 Finance budget analyst: Review the above prior to submittal
 I certify that the budgeted SWCAP amount has been included in the budgeted federal receipts and that it is allowed under the specified federal program. In accordance with SAM section 8755.2, SWCAP recoveries must be transferred to the General Fund within 30 days after the end of each quarter. I understand that Control Section 8.54 authorizes Finance to reduce any state operations appropriation, not to exceed one percent, for departments that have not recovered statewide indirect costs from the federal government.

Certified by Departmental Budget Officer: _____

Date: _____

Approved by Finance budget analyst _____


Return this Sheet to:

Ngo, Toan
 Fiscal Systems and Consulting Unit (FSCU)
 Fiscal Systems and Consulting Unit (FSCU)
 915 L street, 7th Floor Ext. 2144

Date: _____

Department of Conservation

Recoveries by Department

Organization	Plan Year	Plan	Targeted Recoveries	First Year Recoveries	Second Year Recoveries	Third Year Recoveries	Balance to be Collected
 3480	Department of Conservation						
	2021-22	DHHS_Plan	\$234,400.00	\$14,948.78	\$126,649.43	\$12,624.52	\$80,177.27
	2022-23	DHHS_Plan	\$211,137.00	\$192,510.00	\$40,657.62	\$0.00	(\$22,030.62)
	2023-24	GovBudget	\$233,574.00	\$169,851.26	\$103,618.14	\$12,286.11	(\$52,181.51)
	2024-25	GovBudget	\$135,223.00	\$88,764.29	\$132,074.88	\$0.00	(\$85,616.17)
	2025-26	GovBudget	\$264,547.00	\$46,996.32	\$0.00	\$0.00	\$217,550.68
	Total 3480		\$1,078,881.00	\$513,070.65	\$403,000.07	\$24,910.63	\$137,899.65
3540	Dept. of Forestry and Fire Protection						
	2021-22	DHHS_Plan	\$646,133.00	\$208,196.26	\$218,025.54	\$136,701.62	\$83,209.58
	2022-23	DHHS_Plan	\$676,531.00	\$2,035.80	\$228,512.80	\$188,840.62	\$257,141.78
	2023-24	GovBudget	\$608,530.00	\$6,060.65	\$348,227.22	\$222,102.43	\$32,139.70
	2024-25	GovBudget	\$584,986.00	\$18,956.01	\$241,416.50	\$0.00	\$324,613.49
	2025-26	GovBudget	\$1,477,211.00	\$8,672.09	\$0.00	\$0.00	\$1,468,538.91
	Total 3540		\$3,993,391.00	\$243,920.81	\$1,036,182.06	\$547,644.67	\$2,165,643.46

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3480 Department of Conservation

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2024-25	2024-25	ROLL FORWARD	2026-27	2026-27
					PAST YEAR ACTUAL COSTS (+)	PAST YEAR ESTIMATE COSTS (-)		YEAR ESTIMATE COSTS (+)	TOTAL ALLOCATED (=)
004	Finance Audits	Hours	240	0	55,600	59,435	-3,835	64,401	60,566
005	Finance Budgets	Hours	1,979	0	364,694	531,908	-167,214	446,540	279,326
011	Finance FSCU	Dollars	251,441	0	45,435	44,169	1,266	53,460	54,726
105	Department of Technology	Dollars	251,441	0	30,938	29,766	1,172	38,178	39,349
115	Department of FI\$Cal	Users	72	0	430,182	572,227	-142,045	437,341	295,296
201	Controller Accounting	Records	26,567	0	177,286	119,030	58,256	186,151	244,407
202	Controller Claims Audits	Warrants	5,032	0	13,482	7,854	5,628	14,156	19,784
203	Controller Payroll Disbursements	Warrants	18,334	0	5,221	6,378	-1,157	5,482	4,325
204	Controller General Disbursements	Warrants	5,032	0	-8,338	3,083	-11,421	1,309	-10,112
205	Controller Field Audits	Hours	244	0	49,463	29,501	19,962	51,936	71,898
211	Controller PPSD	Positions	734	0	105,023	91,598	13,425	110,275	123,700
212	Controller CSPA Project	Positions	734	0	64,723	36,658	28,065	67,959	96,023
301	Treasurer Investments	Dollars	6,566,359	0	4,084	3,369	715	4,058	4,773
302	Treasurer Item Processing	Warrants	23,366	0	877	3,816	-2,939	4,196	1,256
303	Treasurer Cash Management	Dollars	251,441	0	50,566	39,357	11,209	50,383	61,592
400	Personnel Board	Positions	734	0	6,670	8,459	-1,789	6,990	5,201
405	Personnel Board CRU	Hours	0	0	0	0	0	84,860	84,860
410	Human Resources Office of	Positions	734	0	106,054	56,307	49,747	86,956	136,703
510	Administrative Law	Hours	257	0	48,628	21,825	26,803	51,125	77,928
520	State Library	Dollars	251,441	0	20,318	21,180	-862	20,407	19,545
600	Health Benefits for Annuitants (Retired)	Dollars	11,157,812	0	7,680,480	6,881,670	798,810	9,259,969	10,058,779
601	Dental Benefits for Annuitants (Retired)	Dollars	443,089	0	333,803	317,713	16,090	357,772	373,863
799	State Auditors	Hours	686	0	74,175	96,485	-22,310	99,454	77,144
800	Legislature	Dollars	9,659,364	11,503,356	597,586	550,724	46,862	639,126	685,989
805	Legislative Counsel Bureau	Dollars	9,659,364	11,503,356	298,648	274,295	24,353	300,859	325,212
810	Governor's Office	Dollars	9,659,364	11,503,356	42,211	40,861	1,350	42,217	43,568
815	Office of Planning and Research	Dollars	9,659,364	11,503,356	7,969	7,864	105	8,938	9,043
TOTALS:					10,605,779	9,855,532	750,247	12,494,496	13,244,743

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUND

Business Unit	Business Unit Name	2024-25 Past Year Actual Costs (+)	2024-25 Past Year Estimate Costs (-)	Roll Forward (=)	2026-27 Budget Year Estimate Costs (+)	2026-27 Total Allocated (=)
3480	Department of Conservation					
Billable						
0035	Surface Mining and Reclamation	229,923	269,686	-39,763	270,868	231,105
0042	Highway Acct State State Transportation Fund	506	603	-97	596	499
0140	Environmental License Plate Fd	7,086	8,443	-1,358	8,348	6,990
0141	Soil Conservation Fd	183,019	205,255	-22,236	215,611	193,375
0275	Hazardous/Idle Deserted Well Abate	42,180	50,258	-8,077	49,692	41,614
0336	Mine Reclamation Acct	241,861	282,653	-40,792	284,932	244,140
0338	Strong-Motion Instrutn Seismic Hzds Id Fd	590,141	757,189	-167,049	695,235	528,186
0940	Bosco-Keene Renewable Res Invst Fd	51,248	59,857	-8,609	60,375	51,765
3025	Abandoned Mine Reclam Minerals Fd	51,038	37,392	13,646	60,127	73,774
3046	Oil Gas and Geothermal Administrative Fd	5,659,880	5,451,305	208,575	6,667,813	6,876,387
3212	Timber Regulation and Forest Restoration Fund	209,846	247,572	-37,726	247,216	209,490
3228	Greenhouse Gas Reduction Fund	39,311	8,594	30,717	46,312	77,029
3237	Cost of Implementation Account Air Pollution Control Fund	132,065	0	132,065	155,584	287,649
3299	Oil and Gas Environmental Remediation Act	2,109	2,513	-403	2,485	2,082
Totals for Billable		7,440,213	7,381,321	58,892	8,765,194	8,824,086
Non Billable						
0001	General Fund	1,446,816	900,878	545,938	1,704,470	2,250,408
0890	Federal Trust Fd	1,718,750	1,573,333	145,417	2,024,832	2,170,249
Totals for Non Billable		3,165,566	2,474,211	691,355	3,729,302	4,420,657
Totals for Business Unit 3480		10,605,779	9,855,532	750,247	12,494,496	13,244,743

2026-27 PRORATA ASSESSMENTS - BILLABLE FUNDS BY DEPARTMENT

Business Unit: 3480 Department of Conservation

Complete the budget information below. If extra lines are required, please use the back of the form or provide an attachment.

FSCU will centrally post certified amounts in Hyperion under BU 9900.

Fund	Assessment <small>(Whole Dollars)</small>	ADJUSTED ASSESSMENT*		
		BU	Fund	Amount <small>(Whole Dollars)</small>
0035 Surface Mining and Reclamation	231,105	_____	_____	_____
0140 Environmental License Plate Fd	6,990	_____	_____	_____
0141 Soil Conservation Fd	193,375	_____	_____	_____
0275 Hazardous/Idle Deserted Well Abate	41,614	_____	_____	_____
0336 Mine Reclamation Acct	244,140	_____	_____	_____
0338 Strong-Motion Instrtn Seismic Hzds Id Fd	528,186	_____	_____	_____
0940 Bosco-Keene Renewable Res Invst Fd	51,765	_____	_____	_____
3025 Abandoned Mine Reclam Minerals Fd	13,774	_____	_____	_____
3046 Oil Gas and Geothermal Administrative Fd	6,876,387	_____	_____	_____
3212 Timber Regulation and Forest Restoration Fund	209,490	_____	_____	_____
3228 Greenhouse Gas Reduction Fund	77,029	_____	_____	_____
3237 Cost of Implementation Account Air Pollution Control Fund	287,649	_____	_____	_____
3299 Oil and Gas Environmental Remediation Act	2,082	_____	_____	_____

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SAMPLE

Departmental Budget Officer:

Return this sheet to your Finance budget analyst

Finance budget analyst:

Review the above prior to submittal.

Return this sheet to: Moua,Fue

915 L Street 7th Floor
Sacramento, CA 95814

Monday, September 15, 2025

I certify that I have reviewed the above assessments. If applicable, I have attached the justification for the adjustment(s) made to the funding source(s) shown above.

The adjustment(s) does not reduce the total assessment for my department, unless agreed upon by Finance budget analyst and FSCU.

Certified by Departmental

Budget Officer: _____

Date: _____

Approved by Finance

budget analyst: _____

Date: _____

PRO RATA SCHEDULE of ASSESSMENTS BY FUND/DEPARTMENT

2026-27

FUND	BUSINESS UNIT	BUDGET YEAR	TOTAL
7600	California Department of Tax and Fee Administration	160,414	
			3,179,106
3228 Greenhouse Gas Reduction Fund			
0650	Office of Planning and Research	35,282	
0680	Governor's Office of Service and Community Engagement	200,110	
0690	Office of Emergency Services	63,070	
2240	Department of Housing and Community Development	351,980	
2660	Department of Transportation	298,194	
2665	High-Speed Rail Authority	35,341	
3340	California Conservation Corps	859,384	
3360	Energy Resources Conservation and Development Commission	8,905,801	
3480	Department of Conservation	77,029	
3540	Department of Forestry and Fire Protection	10,568,947	
3600	Department of Fish and Wildlife	86,052	
3720	California Coastal Commission	54,559	
3820	San Francisco Bay Conservation and Development Commission	203,813	
3900	State Air Resources Board	7,015,475	
3960	Department of Toxic Substances Control	3,546,197	
3970	Department of Resources Recycling and Recovery	4,216	
3980	Office of Environmental Health Hazard Assessment	152,721	
			32,458,171

Timeline

July - August

- CSAs receive Workload, Expenditure and Miscellaneous template spreadsheets from FSCU
- FSCU reviews and processes central services data
- Departments complete final prior year SWCAP recoveries
- Finance Budget Letter released to departments

September

- FSCU runs Pro Rata and SWCAP cost allocation
- FBA distributes SWCAP and Pro Rata sheets to department's budget office

October

- Departments certify Pro Rata and SWCAP amounts
- FSCU finalizes Pro Rata and SWCAP amounts for the January 10 Governor's Budget

October - December

- SWCAP departments turn in their ICRP/CAP to FSCU for review before submitting to the federal government by December 31

Summary

- **Full Cost Recovery Policy**

- **Central Service Costs Allocation**
 - **Indirect Cost**
 - **Annual Plan**

- **SWCAP and Pro Rata**
 - **Budget & Recover**
 - **Reports**

QUESTIONS?

- Please email us at
 - fiproswp@dof.ca.gov
- Pro Rata / SWCAP Information
 - <https://dof.ca.gov/accounting/accounting-statewide-cost-allocation/>

