

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

**Pro Rata/SWCAP Training for
Central Service Agencies**

2024-25 Plan



Agenda

- Central Service Agency/Functions
- Central Service Costs Allocation
- Definition of Workload
- Definition of Expenditures
- Workload and Expenditure Spreadsheets
- Data Analysis
- Transmittal Instructions

Course Objectives

To understand:

- Cost Allocation Plan Development
- How to complete workload and expenditure spreadsheets
- CSA/FSCU analysis
- Due dates

What is a Central Service Agency (CSA) Cost?



Central Service Agency Costs

State Administrative Manual (SAM) 9215

Central service costs are those amounts expended by central service departments and the Legislature for the **overall administration of state government and for providing centralized services to state agencies/departments**. These functions are necessary for state operations and are centralized to provide efficient and consistent statewide policies and services.

Central Services

Function Code	Central Service	Workload Unit	Source
Department of Finance (DOF)			
004	Audits	Hours	DOF
005	Budgets	Hours	DOF
011	Fiscal Systems & Consulting Unit	State Operation (State Ops) Dollars	Governor's Budget (GB)
105	CA Dept. of Technology	State Ops Dollars	GB
115	Department of FISCAL	Unique User Count	FISCAL
150	DGS, Contracted Fiscal Services (CFS)	Hours	DGS
State Controller's Office (SCO)			
201	Accounting & Reporting	Records	SCO
202	Claim Audits	Warrants	SCO
203	Payroll Disbursements	Warrants	SCO
204	General Disbursements	Warrants	SCO

Central Services

Function Code	Central Service	Workload Unit	Source
State Controller's Office (SCO) - continued			
205	Field Audits	Hours	SCO
211	Personnel/Payroll Services Division and Information Systems Division	Positions	SCO
212	California State Payroll System (CSPS) Project	Positions	SCO
State Treasurer's Office			
301	Investment (Pro Rata Only)	SMIF Interest	SCO
302	Item Processing	Warrants	SCO
303	Centralized Treasury/Security Mgmt./Public Finance Division	State Ops Dollars	GB
400	State Personnel Board (SPB)	Positions	SCO
405	SPB, Compliance Review Unit	Hours	SPB
410	California Human Resources (CalHR)	Positions	SCO

Central Services

Function Code	Central Service	Workload Unit	Source
510	Office of Admin Law (OAL)	Review Hours	OAL
520	CA State Library	State Ops Dollars	GB
600	Health Benefits (HB) for Annuitants (Retired Employees)	HB Costs for Active Employees	SCO/CalPERS
601	Dental Benefits (DB) for Annuitants' (Retired Employees)	DB Costs for Active Employees	SCO/CalPERS/ CalHR
602	Health Benefits (HB) for CA State Universities (Retired Employees)	HB Costs for Active Employees	SCO/CalPERS
Department of Justice (DOJ)			
605	Legal Costs (SWCAP Only)	Hours	DOJ
607	Tort Liability (SWCAP Only)	Hours	DOJ
700	Secretary for CA Health & Human Services Agency (Weighted avg. of State Ops for Agency departments)		GB

Central Services

Function Code	Central Service	Workload Unit	Source
799	California State Auditor	Hours	State Auditor
800	Legislature (Pro Rata Only)	Dollars*	DOF
805	Legislative Counsel Bureau (Pro Rata Only)	Dollars*	DOF
810	Governor's Office (Pro Rata Only)	Dollars*	DOF
815	Office of Planning & Research (Pro Rata Only)	Dollars*	DOF

**Past Year Actual Workload: Sum of Past Year Actual Costs for Functions 004-799*

Budget Year Estimate Workload: Sum of Budget Year Estimate Costs for Functions 004-799



Central Service Costs Allocation

Pro Rata and SWCAP Plans

Central service agency costs are allocated through

- Pro Rata for recovery from special funds
- SWCAP for recovery from federal funds

Pro Rata and SWCAP Plans

Department Allocation

- The Plan distributes CSA costs to each state department based on workload.
- The total allocation for each department is calculated using the formula below. PY is prior year and BY is budget year.

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

Pro Rata and SWCAP Plans

Fund Allocation

Pro Rata – further allocates proportionately to all funds in the department based on each fund's percentage of total departmental funding.

SWCAP – allocates proportionately to the federal fund based on its percentage of total departmental funding.

Pro Rata and SWCAP Plans

Fund Classification

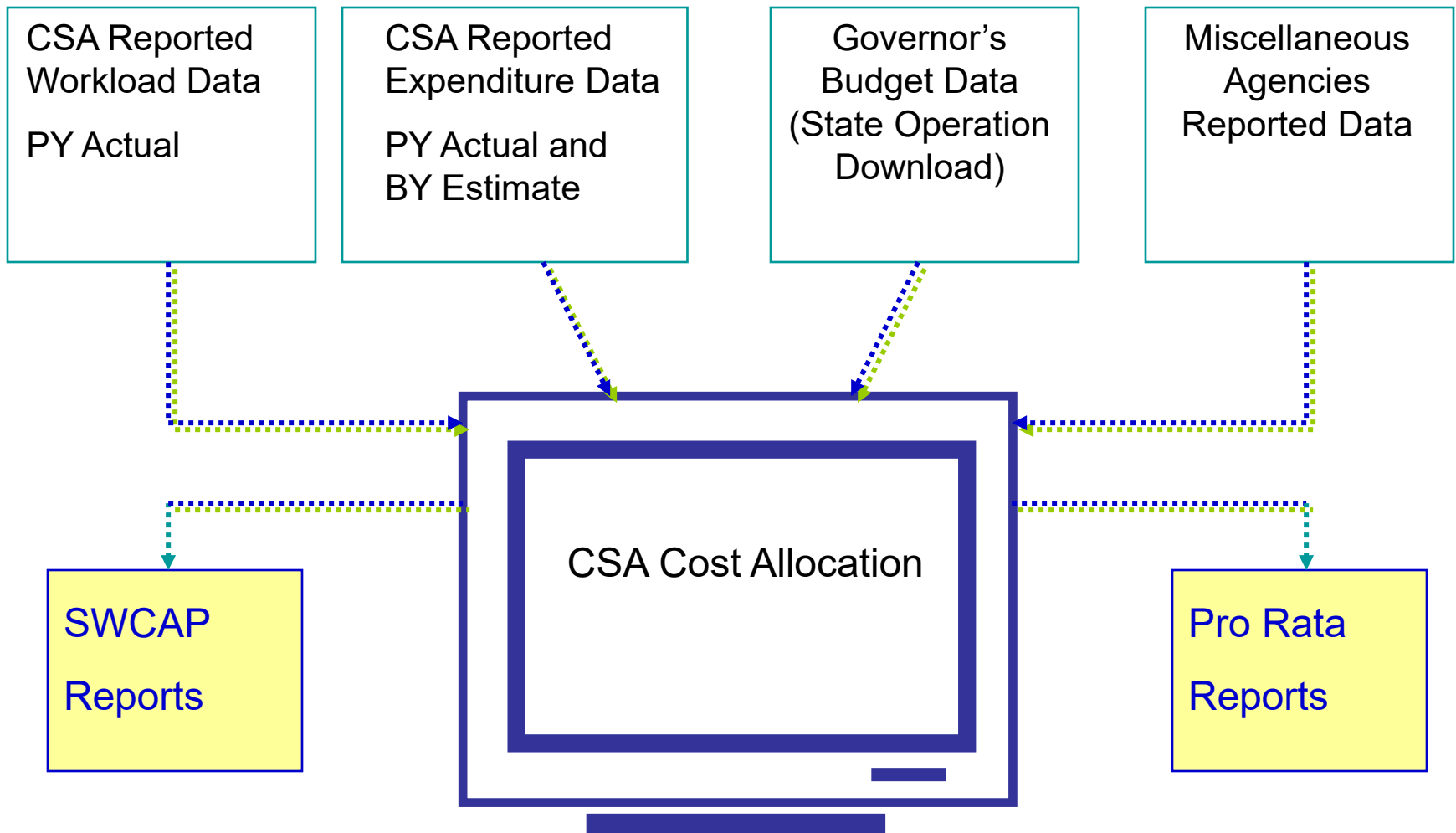
Funds are classified as billable or non-billable

For Pro Rata:

- Billable funds:
 - Funded by special revenue sources such as fees, licenses, penalties, assessments, interests, etc.
- Nonbillable funds:
 - General Fund
 - Federal Funds
 - Special Deposit Fund

For SWCAP, only federal funds are billable.

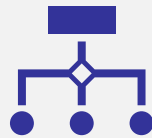
Pro Rata /SWCAP Reports



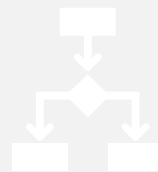


What is Workload?

Workload



Each function code represents a specific type of workload.



Workload is obtained from various sources and can be from multiple CSAs.

Workload Metrics

Hours

Transactions

Records

Warrants

Positions

State Operations

Interest earned

Users

Other



What are Expenditures?

Expenditure Data

Actual Expenditures (State Operation only):

- General Fund (GF)
- Central Service Cost Recovery Fund (CSCRF)

Expenditures excluded in plan development:

- Reimbursements
- Non-CSA Expenditures/Other Funds
- Unallowable costs (Title 2 Code of Federal Regulations, Part 200)

Expenditure Data

Reductions

Reimbursed CSA expenditures are excluded because it represents services the CSA provided for which they have received reimbursement.

Unallowable CSA expenditures are identified in federal regulation (Title 2 Code of Federal Regulations, Part 200)

Some examples:

Fines, Penalties

Cost of Assets \$5,000 and up

Lawsuits against the federal government

Expenditure Data

Calculation

Actual Expenditures **\$XXX**

Less:

Reimbursements

Non-CSA Expenditures/ \$XX

Other Funds XX

Unallowable Costs* XX

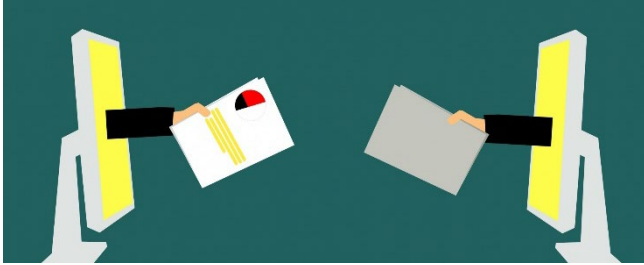
XXX

Adjusted Actual Expenditures** **\$XXX**

* SWCAP only

** SWCAP: distributed CSA costs

** Pro Rata: distributed CSA costs plus Unallowable Costs

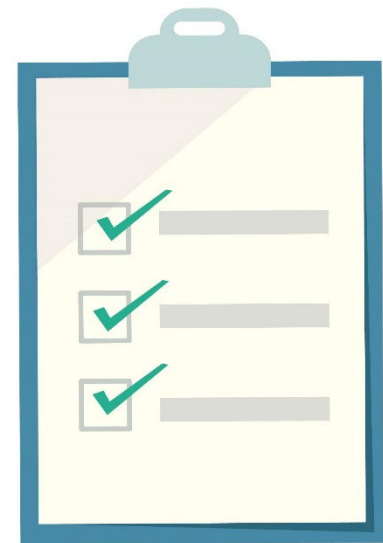


Workload Spreadsheets

Workload Requirements

What you need:

- Workload Checklist
- Workload Spreadsheets
- Crossover Table



Workload Checklist

STATE OF CALIFORNIA DEPARTMENT OF FINANCE (Rev. 06/10)				DEPARTMENT OF FINANCE REG-0011
Workload Data Checklist				Date received:
Plan Year: 2024-25	Date Submitted:	Due Date: July 14, 2023		
1. Department/Agency Name:	Department/Agency Code:	Function:		
2. Contact Name:	Phone:			
3. Contact E-mail Address:				
4. Alternate Name:	Phone:			
5. Alternate E-mail Address:				
Please answer the questions below and provide an explanation in box number 21 if necessary. Workload data is due by July 14, 2023. If you have any questions, send an email to fiprozwp@dof.ca.gov .				
				<i>NA</i>
6.	Is the workload data on worksheets complete and accurate?			
7.	Was the workload data analyzed and verified?			
8.	Were appropriate workload adjustments and corrections made?			
9.	Are all workloads and adjustments entered on the spreadsheet correctly?			
10.	Does the actual workload data agree with the support documentation?			
11.	Were state agency codes and corresponding workload data verified to the crossover table and the Uniform Codes Manual (UCM)?			
12.	Are there any new state agency codes with workload data in the Other Entities section?			
13.	Were all subtotals amounts checked and incorporated into each of the supporting workload schedules?			
14.	Are all support schedules cross-referenced to the spreadsheet?			
15.	For workload that was distributed, is the method for distributing the workload included?			
16.	Is the distribution method reasonable, equitable, with no state agency receiving a disproportionate share?			
17.	Is the distribution method the same as last year?			
18.	Is all supporting documentation included?			
19.	Are there any new functions/activities?			
	Are new functions/activities a central service function/activity?			
	Is a new schedule for this workload included?			
	Does a new workload schedule need to be developed?			
	What is the workload unit measurement?	Hours		
20.	Looking at the Comparison tabs, is the difference between the Prior Year Worksheet Total amount and the Past Year Worksheet Total amount more than +/- 10 percent? If yes, please provide an explanation in box 21.			
21.	Explanations:			
Reviewed by: (Dept Budget Officer)		Date		
FSCU Review by		Date		

Workload

DEPARTMENT OF FINANCE				
WORKLOAD DATA FOR 2024-25 PRO RATA/SWCAP PLANS				
9999 CSA Name				
Function ### - Function Name				
Past Year 2022-23				
BUSINESS UNIT	DEPARTMENT NAME	NON-REIMBURSED HOURS	REIMBURSED HOURS	TOTAL HOURS
509	Governor's Office of Business and Economic Development			0.00
511	Secty for Government Operations			0.00
515	Secty for Business, Consumer Services, Housing			0.00
531	Office of System Integration			0.00
552	Office of Inspector General			0.00
855	CA Gambling Control Comm.			0.00
870	Office of Tax Appeals			0.00
8260	CA Arts Council			0.00
8620	Fair Political Practices Comm			0.00
8780	Comm on CA St Gov Org & Econ (Little Hoo			0.00
8820	Comm on Status of Women			0.00
8825	Commission of Asian American Pacific Islander and			0.00
SUBTOTAL		0.00	0.00	0.00
OTHER ENTITIES				
ENTITY CODE	ENTITY NAME			
				0.00
				0.00
				0.00
SUBTOTAL		0.00	0.00	0.00
WORKSHEET TOTAL		0.00	0.00	0.00
Preparer:		Return completed spreadsheet to:		
Job title:		fiproswp@dof.ca.gov		
Dept:		Phone numbers:		
Phone No:		Pro Rata Analyst 445-3434, Ext. 2180		
Email:		SWCAP Analyst 445-3434, Ext. 2169		
Date:				

Workload Comparison: Non-Reimbursed

DEPARTMENT OF FINANCE						
WORKLOAD DATA FOR 2024-25 PRO RATA/SWCAP PLANS						
9999 CSA Name						
Function ### - Function Name						
Comparison of Non-Reimbursed Hours						
		Pre-populated with Prior Year Actual data.	PRIOR YEAR 2021-22	PAST YEAR 2022-23	Populated by Actual Past Year data from Workload tab.	
BUSINESS	UNIT	DEPARTMENT NAME	NON-REIMBURSED HOURS	NON-REIMBURSED HOURS	DIFFERENCE AMOUNT	%
	509	Governor's Office of Business and Economic Development		0.00	0.00	0%
	511	Secty for Government Operations		0.00	0.00	0%
	515	Secty for Business, Consumer Services, Housing		0.00	0.00	0%
	531	Office of System Integration		0.00	0.00	0%
	552	Office of Inspector General		0.00	0.00	0%
	855	CA Gambling Control Comm.		0.00	0.00	0%
	870	Office of Tax Appeals		0.00	0.00	0%
	8260	CA Arts Council		0.00	0.00	0%
	8620	Fair Political Practices Comm		0.00	0.00	0%
	8780	Comm on CA St Gov Org & Econ (Little Hoo		0.00	0.00	0%
	8820	Comm on Status of Women		0.00	0.00	0%
	8825	Commission of Asian American Pacific Islander and		0.00	0.00	0%
SUBTOTAL			0.00	0.00	0.00	0%
OTHER ENTITIES						
ENTITY	CODE	ENTITY NAME				
			0.00	0.00	0.00	0%
			0.00	0.00	0.00	0%
			0.00	0.00	0.00	0%
SUBTOTAL			0.00	0.00	0.00	0%
WORKSHEET TOTAL			0.00	0.00	0.00	0%
Preparer:				Return completed spreadsheet to:		
Job title:				fiproswp@dof.ca.gov		
Dept:				Phone numbers:		
Phone No:				Pro Rata Analyst 445-3434, Ext. 2180		
Email:				SWCAP Analyst 445-3434, Ext. 2169		
Date:						

Workload Comparison: Reimbursed

DEPARTMENT OF FINANCE WORKLOAD DATA FOR 2024-25 PRO RATA/SWCAP PLANS 9999 CSA Name Function ### - Function Name Comparison of Reimbursed Hours						
Pre-populated with Prior Year Actual data.		PRIOR YEAR 2021-22	PAST YEAR 2022-23	Populated by Actual Past Year data from Workload tab		
BUSINESS UNIT	DEPARTMENT NAME	REIMBURSED HOURS	REIMBURSED HOURS	DIFFERENCE		Explain
				AMOUNT	%	
509	Governor's Office of Business and Economic Development		0.00	0.00	0%	
511	Secty for Government Operations		0.00	0.00	0%	
515	Secty for Business, Consumer Services, Housing		0.00	0.00	0%	
531	Office of System Integration		0.00	0.00	0%	
552	Office of Inspector General		0.00	0.00	0%	
855	CA Gambling Control Comm.		0.00	0.00	0%	
870	Office of Tax Appeals		0.00	0.00	0%	
8260	CA Arts Council		0.00	0.00	0%	
8620	Fair Political Practices Comm		0.00	0.00	0%	
8780	Comm on CA St Gov Org & Econ (Little Hoo		0.00	0.00	0%	
8820	Comm on Status of Women		0.00	0.00	0%	
8825	Commission of Asian American Pacific Islander and		0.00	0.00	0%	
SUBTOTAL			0.00	0.00	0.00	0%
OTHER ENTITIES						
ENTITY CODE	ENTITY NAME					
			0.00	0.00	0.00	0%
			0.00	0.00	0.00	0%
			0.00	0.00	0.00	0%
SUBTOTAL			0.00	0.00	0.00	0%
WORKSHEET TOTAL			0.00	0.00	0.00	0%
Preparer:		Return completed spreadsheet to: fiproswp@dof.ca.gov				
Job title:		Phone numbers:				
Dept:		Pro Rata Analyst 445-3434, Ext. 2180				
Phone No:		SWCAP Analyst 445-3434, Ext. 2169				
Email:						
Date:						

DEPARTMENT OF FINANCE
 WORKLOAD DATA FOR 2024-25 PRO RATA/SWCAP PLANS
 9999 CSA Name
 Function ### - Audit Hours
 Past Year 2022-23

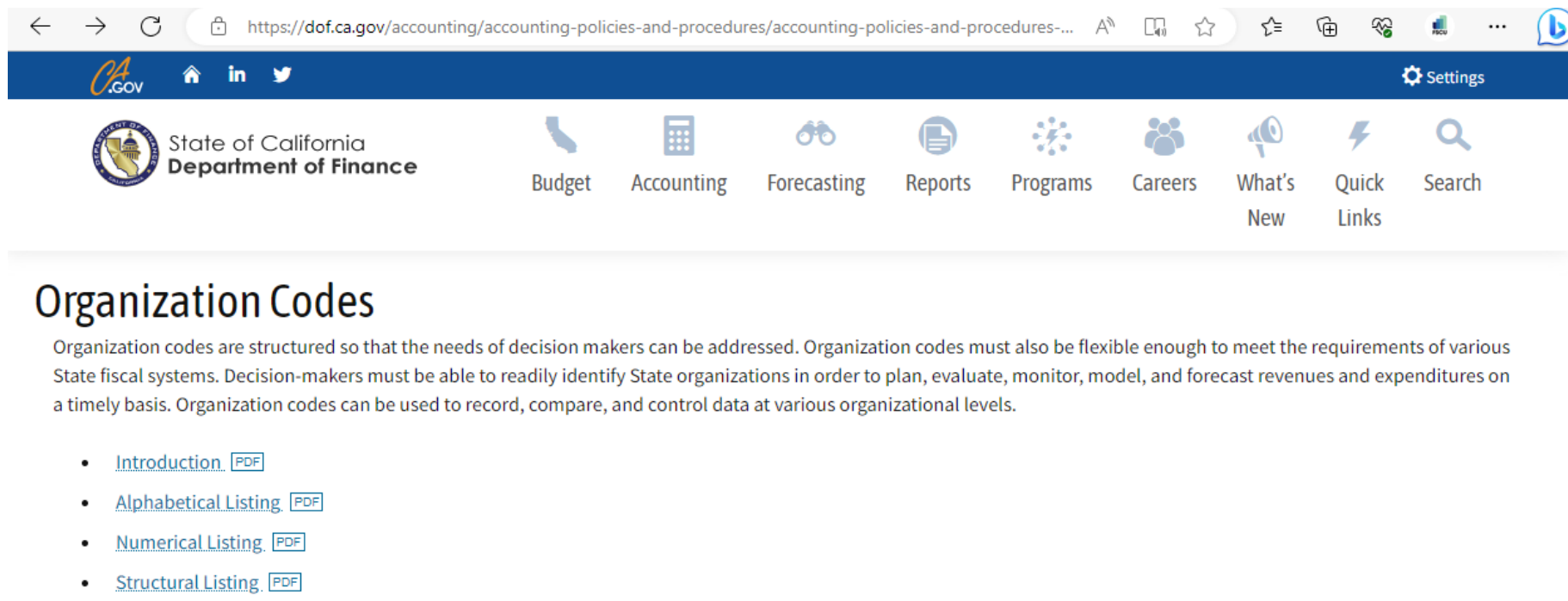
EXECUTIVE DIVISION	ADMINISTRATION	RECRUITMENT	STAFF WORK	TRAINING	ABSENCES	OTHER	TOTALS
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	-	-	-	-	-	-	-

Prepared by:		Return completed spreadsheet to:	
Job title:		fiproswp@dof.ca.gov	
Department:		Phone numbers:	
Phone number:		Pro Rata Analyst 445-3434, Ext. 2180	
Email:		SWCAP Analyst 445-3434, Ext. 2169	
Date:			

Workload: Department Hours

Uniform Codes Manual (UCM)

The UCM is available on Finance's website in alphabetical and numerical order.



The screenshot shows the State of California Department of Finance website. The header includes the CA.GOV logo, social media icons, and a Settings gear. The main navigation bar features icons for Budget, Accounting, Forecasting, Reports, Programs, Careers, What's New, and Quick Links. The page content is titled "Organization Codes" and includes a paragraph explaining their structure and use, followed by a list of links to PDF documents: Introduction, Alphabetical Listing, Numerical Listing, and Structural Listing.

Organization Codes

Organization codes are structured so that the needs of decision makers can be addressed. Organization codes must also be flexible enough to meet the requirements of various State fiscal systems. Decision-makers must be able to readily identify State organizations in order to plan, evaluate, monitor, model, and forecast revenues and expenditures on a timely basis. Organization codes can be used to record, compare, and control data at various organizational levels.

- [Introduction](#) PDF
- [Alphabetical Listing](#) PDF
- [Numerical Listing](#) PDF
- [Structural Listing](#) PDF

Crossover Table

- Workload is summarized into approximately 200 primary agencies/departments for budgeting purposes.
- The crossover table is used to consolidate the workload into the primary organization code.

Crossover

Web Crossover Table	
Mar-23	
Original BU	Assigned BU
0001	0000
0002	0000
0003	0000
0010	0020
0020	0020
0100	0020
0110	0020
0120	0020
0130	0020
0150	7900
0155	8855
0157	0000
0160	0160
0170	8830

Crossover Example

Consumer Affairs Boards/Bureaus		CDCR Facilities	
Crossover	Original	Crossover	Original
1111	1110	5225	0550
1111	1111	5225	5165
1111	1120	5225	5225
1111	1130	5225	5226
1111	1140	5225	5230
1111	1150	5225	5231
1111	1160	5225	5232
1111	1165	5225	5233
1111	1170	5225	5234
1111	1180	5225	5236
1111	1190	5225	5237
1111	1200	5225	5238
1111	1210	5225	5239
1111	1220	5225	5240

Crossover to 0000

Original Org	Pro Rata	UCM Title
3882	0000	General Obligation Bonds – Resources - DOF USE ONLY
3884	0000	State Mandated Local Costs – Resources - DOF USE ONLY
9633	0000	Payment of Interest on PMIA Loans - DO NOT USE
9890	0000	Reserve for Economic Uncertainties
9991	0000	Administrative Control Accounts – STO/SCO USE ONLY

Crossover Table

If a state organization is not listed on the crossover table or workload spreadsheet:

- Check if the code is correct
- Research organization code and name
- Contact us using the FIPROSWP email
- Place in “other entity” if no information is available

Description Verification

- Along with your workload spreadsheets you will receive a Description Verification document.
- Function descriptions are required in the SWCAP package that is submitted annually to the federal government.

Description Verification - *continued*

Please verify that the following function title and description are correct:

STATE CONTROLLER

The State Controller's Office provides sound fiscal control over receipts, disbursements, and balances of all state funds, reports the financial condition of the state on a monthly and annual basis, and makes certain that money due the state is collected.

State Accounting and Reporting Division (SARD) (Function 201)

SARD establishes the Budget Act in the SCO Legacy system and maintains uniform and systematic control accounts of all receipts and disbursements; including payroll, loans, bonds, appropriation authority and cash balances in all state funds. SARD monitors the cash flow of the General Fund and reports on the financial condition of the state, including GAAP adjustments.

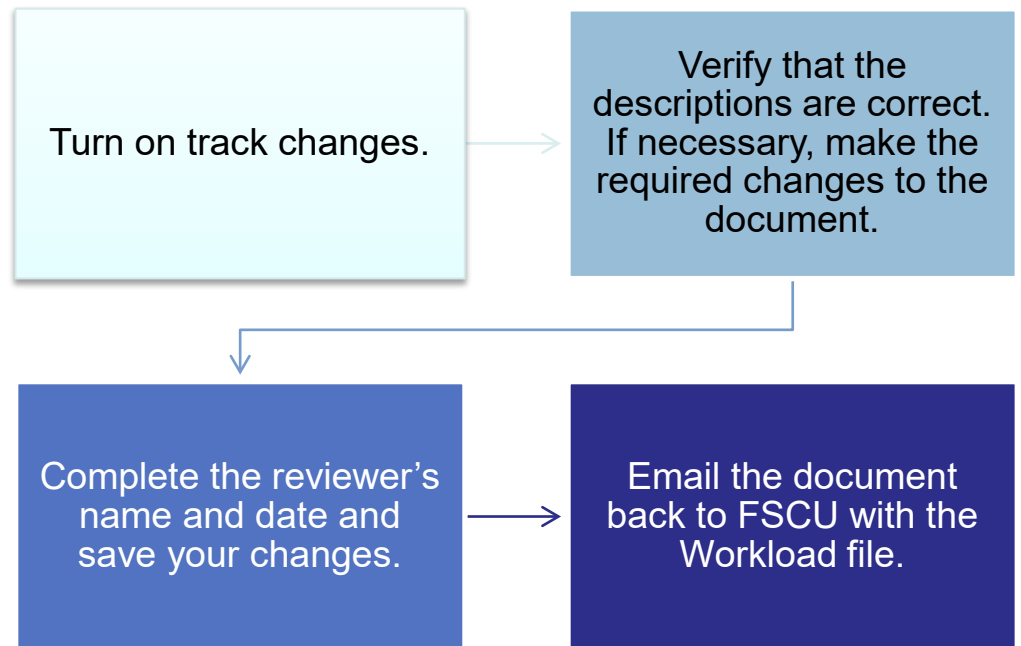
Costs are allocated on the basis of records processed; such as, warrants issued, accounting transactions, interest earnings calculations and claim schedules paid.

Division of Audits—Claim/Vouchers Audits (Function 202)

The Division of Audits performs audits of all manual (paper) claims and FISCAL vouchers submitted to the State Controller before payment is made from the State Treasury under specific authority provided in GC section 925.6. Auditors audit all claims/vouchers for correctness, legality, and availability of funds. Claims/vouchers are verified for compliance with California's Constitution and various other statutes, appropriations, court decisions, legal opinions, administrative rules and regulations, executive orders, and other applicable laws and regulations.

Costs are allocated on the basis of warrants issued.

Description Verification - *continued*



Expenditure Spreadsheets



What You Need

- Expenditure Data Checklist
- Expenditure spreadsheets (Actual and Estimated)
- Expenditure support schedules



Expenditure Spreadsheets

- Expenditure Data Checklist
- Actual Expenditures*
(must agree with the year-end financial statements)
- Estimated Expenditures*
(do not include BCP costs unless approved by Legislature)
- Comparison tabs

*enter data in white cells only

Expenditure Checklist

STATE OF CALIFORNIA DEPARTMENT OF FINANCE (REV. 10/18)				DEPARTMENT OF FINANCE USE ONLY
Expenditure Data Checklist				Date received:
Plan Year: 2024-25	Date Submitted:	Date Due: August 25, 2023		
1. Department/Agency Name:	Department/Agency Code:	Function:		
2. Contact Name:	Phone:			
3. Contact E-mail Address:				
4. Alternate Contact Name:	Phone:			
5. Alternate E-mail Address:				
Please answer the questions below and provide an explanation in box number 20 if necessary. Expenditure data is due by August 25, 2023. If you have any questions, send an email to fiprowp@dof.ca.gov.				
		Yes	No	NA
6. Are the expenditures complete and accurate?				
7. Were expenditures analyzed and verified?				
8. Were all expenditure adjustments and corrections made?				
9. Are all expenditures and adjustments entered on the spreadsheet correctly? Were FSCU Assessments included? (FSCU Assessments should not be removed.)				
10. Does the actual expenditure data agree with the financial statements and support? If no, please explain.				
11. Are federal unallowable expenditures shown correctly and identified in an attached schedule?				
12. Were expenditures for other funds identified on the spreadsheets correctly?				
13. Are all support schedules cross-referenced to the financial data and expenditure spreadsheets?				
14. For expenditures that were distributed, is the method for distributing expenditures included?				
15. Is the distribution method the same as last year?				
16. Are non-reimbursed General Fund expenditures similar to last year?				
17. Are the Comparison Expenditure tabs completed with explanations? Explanations are needed for differences between the Prior Year amount and Past Year amount of more than +/- 10 percent.				
18. Have support documents required by the federal government been sent to the S/WCAP analyst?				
19. Have all subsidiary schedules, agency totals, grand totals, and formulas been verified?				
20. Explanations:				
Reviewed by: (Dept Budget Officer)				Date
FSCU Review by				Date

Actual Expenditures

Central Service Costs BU #####	Function: ### CSA Name	Function Name
Fiscal Year 2022-23 Actual Expenditures 2024-25 Plan Year		Due Date: August 25, 2023
Amounts agree with financial statements		
	Central Service Function	
	Actual Expenditures	
	GF and CSCRF	
Actual Expenditures	<input type="text"/>	
Actual Depreciation	<input type="text"/>	
Administration	<input type="text"/>	
Less		
Distributed Admin	<input type="text"/>	
Reimbursements	<input type="text"/>	
Non-CSA Expenditures\Other Funds	<input type="text"/>	
Unallowable Costs (SWCAP Only)	<input type="text"/>	
Adjusted Actual Expenditures	-	
Prepared By: <input type="text"/>		
Job Title: <input type="text"/>		
Phone number: <input type="text"/>		
Email: <input type="text"/>		
Date: <input type="text"/>		

Estimated Expenditures

Central Service Costs BU #####	Function: ### CSA	Function Name
Fiscal Year 2024-25 Estimated Expenditures 2024-25 Plan Year		Due Date: August 25, 2023
Amounts agree with financial statements		
		Central Service Function Actual Expenditures GF and CSCRF
Estimated Expenditures		<input type="text"/>
Estimated Depreciation		<input type="text"/>
Administration		<input type="text"/>
Less		
Distributed Admin		<input type="text"/>
Reimbursements		<input type="text"/>
Non-CSA Expenditures\Other Funds		<input type="text"/>
Unallowable Costs (SWCAP Only)		<input type="text"/>
Adjusted Estimated Expenditures		-
Prepared By:	<input type="text"/>	
Job Title:	<input type="text"/>	
Phone number:	<input type="text"/>	
Email:	<input type="text"/>	
Date:	<input type="text"/>	
Actual EXP	Estimated EXP	Compariso ... (+)

Comparison Tab

- The comparison tab compares expenditure data from the prior year.
- Ten percent or less is an acceptable growth rate.
- Please explain changes (+/-) beyond 10 percent for actual and estimated expenditures.

Comparison

Central Service Costs BU #####		Function: ### Function Name CSA		
Fiscal Year 2020-21 Actual Expenditures 2022-23 Plan Year		Date Due: August 25, 2023		
Amounts agree with financial statements				
	FY 2022-23 Act Exp Total Expenditures	FY 2021-22 Act Exp Total Expenditures	DIFFERENCE %	EXPLANATION (for changes +/- 10%)
Actual Expenditures		9,854,226	-100%	
Depreciation Expense			0%	
Administration			0%	
Less				
Distributed Admin		1,315,557	-100%	
Reimbursements		3,405,698	-100%	
Non CSA Expenditures/Other Funds			0%	
Unallowable Costs (SWCAP Only)			0%	
Adjusted Actual Expenditures	-	5,132,971	-100%	

Prepared By:	
Phone number:	
Email:	
Date:	

Federal Requirement (Support Schedule)

- Certain CSAs must complete additional financial statements to support the actual expenditures.
- Expenditure schedules provide a breakdown of cost items reported in the SWCAP plan.



Adjustments for Assets

- Tangible and intangible assets of at least \$5,000 are treated as an Unallowable Cost subtracted from CSA expenditures
- Straight-line depreciation method applied to assets at least \$5,000 and added to CSA expenditures.

Your Responsibility

Check

Check for accuracy

Explain

Explain variances

Send

Send support documentation, if required

Call

Contact FSCU immediately if the workload or expenditure data submitted needs to be revised

Transmittal Instructions

- The workload and expenditure worksheets must be reviewed and approved by the departmental budget officer.
- Departmental budget officer must email the completed workload spreadsheet(s) and expenditure spreadsheet(s) by the specified deadlines.
 - To: fiproswp@dof.ca.gov
 - Email subject line must include: Function code, “Workload” or “Expenditure” and the four-digit department/agency code
e.g., F204 – Workload – 0840 (SCO)

Questions?

- Please email us at:
fiprowp@dof.ca.gov
- ProRata/SWCAP Information:
<https://dof.ca.gov/accounting/accounting-Statewide-Cost-Allocation/>



Questions are the path to learning