Cost Recovery

• Procedures for Specialists
Principles and Expectations

• Partial cost recovery is essential to maintaining and reinforcing Extension’s program delivery network.

• A strong program delivery network is essential to the success of Extension.

• Extension’s strength and success benefits AgriLife Extension employees, our partners, the people of Texas, and our nation.
Principles and Expectations

- Program priorities are driven by our strategic plan.
- Programs will be identified for cost recovery during the program planning process.
For programs identified for cost recovery:

- If participant fee is $100 or less, cost recovery due to the agency is $10 per participant.
- If participant fee is more than $100, cost recovery due to the agency is 10% per participant.
Cost Recovery Resources

ExtensionCostRecovery.tamu.edu

- Guidelines
- Procedures
- PowerPoints
- Forms and templates
- Event budget planning worksheet
- Best practices for Cash Management
- Other links and resource materials
Cost Recovery

Three scenarios for management of cost recovery due to agency

1. Through Extension unit
2. Through Extension Conference Services
3. Through committee/foundation
Scenario 1-Through Extension unit

Cost Recovery Process

The **specialist** provides leadership to program planning and implementation, coordinating event planning and management with the unit.

The **unit** works with specialist on event management, encumbers funds, and processes invoice payments for event expenses.
Cost Recovery Process

For each event, the lead specialist will:

• Manage the event to include collecting, receipting and depositing participant fees.
• Generate participant list and retain for three years per record retention guidelines.
• Prepare and submit event report form to unit.
Submit To: Unit Office

Primary Contact Information

Specialist: Sam Smith

Unit Name: Animal Science

Event Name: Dairy cattle management

Event Date: Mar 27, 2010

Cost Recovery Fee Determination- ($10 or 10% whichever is greater)
Number of participants
Fee per participant
Cost Recovery ($10.00 if participation fee < or = $100 per participant)
Cost Recovery (10% if participation fee > $100 per participant)
Total Cost Recovery amount (# of participants x cost recovery)

Signature:
Date: ORIGINAL SIGNATURE AND DATE REQUIRED
Monthly Event Report Summary

Each month, the unit will:

• Go to the cost recovery resource webpage and obtain the monthly event report summary excel template
• Complete and reconcile events to deposits and invoices
• Submit the excel file to the fiscal office email extcr@tamu.edu
Reminder

The **unit** will be using event report forms from laserfische (for events through committee/foundations) and from specialists (for events through the Extension unit) to complete and reconcile the monthly event report summary for submission to the fiscal office by the 15\(^{th}\) of the following month.
### Monthly Event Report Summary

**Unit:** Animal Science  
**Month:** March 2010

<table>
<thead>
<tr>
<th>Event</th>
<th>Contact Specialist</th>
<th>Contact Unit</th>
<th>Event Date(s)</th>
<th>Per Registrant Fee</th>
<th># of Registrants</th>
<th>Total Registration Fees</th>
<th>Cost Recovery</th>
<th>Invoice or Deposit reference number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pest Control Category Training</td>
<td>Specialist name</td>
<td>ANSC</td>
<td>Mar. 1, 2010</td>
<td>65.00</td>
<td>7</td>
<td>$455.00</td>
<td>$ 70.00</td>
<td>A70123</td>
</tr>
<tr>
<td>Ornamental &amp; Turf Category Training</td>
<td>Specialist name</td>
<td>ANSC</td>
<td>Mar. 2, 2010</td>
<td>135.00</td>
<td>5</td>
<td>$675.00</td>
<td>$ 87.50</td>
<td>A70166</td>
</tr>
<tr>
<td>Structural Pest Control Technician Training</td>
<td>Specialist name</td>
<td>ANSC</td>
<td>Mar. 9, 2010</td>
<td>175.00</td>
<td>25</td>
<td>$4,375.00</td>
<td>$ 437.50</td>
<td>C70123</td>
</tr>
<tr>
<td>Termite Control Category Training</td>
<td>Specialist name</td>
<td>ANSC</td>
<td>Mar. 13, 2010</td>
<td>100.00</td>
<td>1</td>
<td>$100.00</td>
<td>$ 10.00</td>
<td>A70172</td>
</tr>
<tr>
<td>Dairy Cattle Management</td>
<td>Sam Smith</td>
<td>ANSC</td>
<td>Mar. 27, 2010</td>
<td>35.00</td>
<td>27</td>
<td>$945.00</td>
<td>$ 270.00</td>
<td>A70125</td>
</tr>
<tr>
<td>Structural Pest Control Technician Training</td>
<td>Specialist name</td>
<td>ANSC</td>
<td>Mar. 30, 2010</td>
<td>125.00</td>
<td>17</td>
<td>$2,125.00</td>
<td>$ 212.50</td>
<td>A70188</td>
</tr>
</tbody>
</table>
Scenario 2 - Through Extension Conference Services

Cost Recovery Process

The **specialist** provides leadership to program planning and implementation utilizing Extension Conference Services for registration and event management.

The **unit** encumbers funds and processes event related invoices for payment.

Extension **Conference Services** manages online event registration, accepts payments and manages event details per agreement with specialist.
Scenario 2-Through Extension Conference Services

Cost Recovery Process

For each event, the lead specialist will:

• Coordinate with Extension Conference Services providing event information needed to post online registration.

• Coordinate with unit to encumber funds and process invoices for event expenses.
Cost Recovery Process

Conference Services will:

• Provide online registration and online credit card processing
• Accept payment of registration fees (check, credit card, invoice request) and issue receipts
• Remit deposits to Cash Management office
• Process refunds through Cash Management office
• Provide on-site registration packet to specialist
• Maintain registration roster-accessible online to event organizer and designees
• Provide event reconciliation to specialist
• Submit event report form to fiscal office
• Submit monthly event report summary to fiscal office
Scenario 3-Through committee/foundation

Cost Recovery Process

The **specialist** provides leadership to program planning and implementation. Specialist calculates cost recovery amount due to agency and communicates information to committee/foundation.

The **committee/foundation** plans and manages event details following “Best Practices for Cash Management”, which includes collecting, receipting, and depositing participant fees; producing registrant list; and paying invoices for event expenses.
Cost Recovery Process

For each event, the lead specialist will:

• Obtain participant list from committee/foundation.
• Retain participant list for three years per record retention guidelines.
• Calculate amount of cost recovery due from committee/foundation to agency.
• Prepare and submit event report forms.
Cost Recovery Process

Two options for assessing cost recovery to committee/foundation:

• **Option A**- no invoice required. Committee issues check without requiring an invoice.

• **Option B**- invoice required. Committee requires an invoice before issuing check.
Scenario 3-Through committee/foundation

Option A- no invoice required

The lead specialist will:

• Go online to the cost recovery resource webpage. Select, complete, print, and sign *event report form with deposit form*

• Obtain committee/foundation check for cost recovery amount due to agency

• Endorse check “For Deposit Only- Extension Account 210410”

• Provide committee/foundation a receipt for check

• Mail **complete packet** to AgriLife Cash Management Office
Event Reporting – Units – Committees

Date: ____________________________

AgriLife Administrative Services – Cash Management
2147 TAMU
To: College Station, TX 77843-2147

Primary Contact Information

Specialist: ____________________________
(Name of Specialist Coordinating Event)

Unit Name: ____________________________

Unit #: ____________________________

Event Name: Dairy Cattle management

Event Date: March 27, 2010

Cost Recovery Fee Determination - ($10 or 10% whichever is greater)

Number of participants 27
Fee per participant 35.00

Cost Recovery ($10.00 if participation fee < or = $100 per participant) 10.00
Cost Recovery (10% if participation fee > $100 per participant) 0.00

Total Cost Recovery amount (# of participants X cost recovery) 270.00

Receipt Info (if applicable)

Receipt Number (if committee check received) 735212
Date of Receipt (mm/dd/yyyy) 04/5/2010

Auto feeds to Deposit form

Sam Smith

ANSC 29
Texas A&M AgriLife
Administrative Services – Cash Management

Deposit Form – Committee

Enclosed are monies consisting of:

<table>
<thead>
<tr>
<th>Checks</th>
<th>$</th>
<th>270.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>$</td>
<td>270.00</td>
</tr>
</tbody>
</table>

For Deposit With:

- 07 AgriLife Extension Service

Animal Science

<table>
<thead>
<tr>
<th>Accounting Analysis</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>210410-</td>
<td>60329</td>
<td>0544</td>
</tr>
<tr>
<td></td>
<td>$</td>
<td>270.00</td>
</tr>
</tbody>
</table>

Dairy cattle management
**Deposit Form**

**Auto filled from event report form**

<table>
<thead>
<tr>
<th>Receipt Number</th>
<th>Receipt Date</th>
<th>Name and Date of Event</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>735212</td>
<td>04/5/2010</td>
<td>Dairy Cattle management</td>
<td>$270.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Mar 27, 2010</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL** $270.00

**Submitted by:**

Sam Smith

**Fiscal Approval**

Signed: 

Date: 

ORIGINAL SIGNATURE AND DATE REQUIRED
1. **Committee/foundation makes check payable to:**
   Texas AgriLife Extension - Account 210410

2. **Specialist provides receipt to committee/foundation**

3. **Specialist endorses check “For Deposit Only, Extension account 210410”**

4. **Specialist mails complete packet to:**
   AgriLife Administrative Services-Cash Management
   2147 TAMU
   College Station, Texas 77843-2147
Complete packet submitted to Cash Management includes all of the following:

1. event report form
2. committee/foundation check
3. pink copy of receipt
4. deposit form

Scenario 3 - Through committee/foundation

Option A - no invoice required
Scenario 3- Through committee/foundation

Option A- no invoice required

Packet is received by **Cash Management office** which processes deposit, and scans copy of event report form and deposit form into the unit Laserfiche folder

**Unit** uses these documents to prepare monthly event report summary due by the 15th of the following month
The lead specialist will:

- Go online to the cost recovery webpage. Select, complete, print, and sign *event report form with request for invoice form*

- Mail or email **complete packet** to AgriLife Cash Management Office
Event Reporting – Units – Committees

Date: ____________________________

AgriLife Administrative Services – Cash Management
2147 TAMU
To: College Station, TX 77843-2147

Primary Contact Information

Specialist: ____________________________
(Name of Specialist Coordinating Event)

Unit Name: ____________________________

Unit #: 29

Event Name: Dairy cattle management

Event Date: Mar 27, 2010

Cost Recovery Fee Determination- ($10 or 10% whichever is greater)

<table>
<thead>
<tr>
<th>Number of participants</th>
<th>Fee per participant</th>
<th>Total Cost Recovery amount (# of participants X cost recovery)</th>
</tr>
</thead>
<tbody>
<tr>
<td>27</td>
<td>35.00</td>
<td>270.00</td>
</tr>
</tbody>
</table>

Cost Recovery ($10.00 if participation fee < or = $100 per participant)
Cost Recovery (10% if participation fee > $100 per participant)

$10.00
$0.00

Original Signature and Date Required

Sam Smith

Signature:
Date: 27

Auto feeds to Request for Invoice form
Request for Accounts Receivable Invoice – Committee Form

Requested by: ______________
Date Requested: ______________

Account: 210410
Support Account: 60329
Sub Code: 0544

The following fields MUST be completed

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Committee Name</td>
<td>Tx Dairymen’s Foundation</td>
</tr>
<tr>
<td>c/o: Committee Contact</td>
<td>Jim Howard</td>
</tr>
<tr>
<td>Address Line 1</td>
<td>Smithville, TX 77777</td>
</tr>
<tr>
<td>Address Line 2</td>
<td>312 Main St</td>
</tr>
<tr>
<td>City/State/Zip</td>
<td></td>
</tr>
<tr>
<td>Committee Phone Contact</td>
<td>936-878-2222</td>
</tr>
<tr>
<td>Committee Email Address</td>
<td><a href="mailto:Jhoward@aol.com">Jhoward@aol.com</a></td>
</tr>
</tbody>
</table>

Event Name for Invoice
(DATE: Event Reporting Form (AG-232) must be attached)

<table>
<thead>
<tr>
<th>Event Name for Invoice</th>
<th>Event Date</th>
<th>Amount to Invoice</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dairy cattle management</td>
<td>Mar 27, 2010</td>
<td>$270</td>
</tr>
</tbody>
</table>

Total to Invoice: $270

Auto filled from event report form

specialist must complete this information so committee/foundation can be invoiced
Scenario 3- Through committee/foundation

Option B- invoice required

Specialist mails or emails complete packet to:

- Address
  AgriLife Administrative Services- Cash Management
  2147 TAMU
  College Station, Texas 77843-2147

- Email address: agcash@tamu.edu
  Subject line must state “Invoice Request”
Complete packet submitted to Cash Management includes all of the following:

1. event report form
2. request for invoice
Scenario 3 - Through committee/foundation

Option B- invoice required

Packet is received by **Cash Management office** which processes invoice request, mails invoice, and scans copy of event report and invoice request form into the unit Laserfische folder.

**Unit** uses these documents to prepare monthly event report summary due by the 15th of the following month.
Each month, **the unit** will:

- Go to the cost recovery resource webpage and obtain the monthly event report summary excel template
- Complete and reconcile events to deposits and invoices
- Submit the excel file to the fiscal email **extcr@tamu.edu**
## Monthly Event Report Summary

**Unit:** *Animal Science*

**Month:** *March 2010*

<table>
<thead>
<tr>
<th>Event</th>
<th>Contact Specialist</th>
<th>Contact Unit</th>
<th>Event Date(s)</th>
<th>Per Registrant Fee</th>
<th># of Registrants</th>
<th>Total Registration Fees</th>
<th>Cost Recovery</th>
<th>Invoice or Deposit reference number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pest Control Category Training</td>
<td>Specialist name</td>
<td>ANSC</td>
<td>Mar. 1, 2010</td>
<td>65.00</td>
<td>7</td>
<td>$455.00</td>
<td>$ 70.00</td>
<td>A70123</td>
</tr>
<tr>
<td>Ornamental &amp; Turf Category Training</td>
<td>Specialist name</td>
<td>ANSC</td>
<td>Mar. 2, 2010</td>
<td>135.00</td>
<td>5</td>
<td>$875.00</td>
<td>$ 67.50</td>
<td>A70166</td>
</tr>
<tr>
<td>Structural Pest Control Technician Training</td>
<td>Specialist name</td>
<td>ANSC</td>
<td>Mar. 9, 2010</td>
<td>175.00</td>
<td>25</td>
<td>$4,375.00</td>
<td>$ 437.50</td>
<td>C70123</td>
</tr>
<tr>
<td>Termite Control Category Training</td>
<td>Specialist name</td>
<td>ANSC</td>
<td>Mar. 13, 2010</td>
<td>100.00</td>
<td>1</td>
<td>$100.00</td>
<td>$ 10.00</td>
<td>A70172</td>
</tr>
<tr>
<td>Dairy Cattle Management</td>
<td>Sam Smith</td>
<td>ANSC</td>
<td>Mar. 27, 2010</td>
<td>36.00</td>
<td>27</td>
<td>$945.00</td>
<td>$ 270.00</td>
<td>A70126</td>
</tr>
<tr>
<td>Structural Pest Control Technician Training</td>
<td>Specialist name</td>
<td>ANSC</td>
<td>Mar. 30, 2010</td>
<td>125.00</td>
<td>17</td>
<td>$2,125.00</td>
<td>$ 212.50</td>
<td>A70188</td>
</tr>
</tbody>
</table>
**Budget planning worksheet** (not a required form-for planning only)

![Budget Planning Worksheet Image]

These calculate automatically based on estimated event costs.
These calculate automatically based on estimated event costs

<table>
<thead>
<tr>
<th>Estimated Cost per Registrant</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost Recovery ($10.00 if costs &lt; $100 per registrant)</td>
<td>$10.00</td>
</tr>
<tr>
<td>Cost Recovery (10% if costs &gt; $100 per registrant)</td>
<td>$0.00</td>
</tr>
<tr>
<td>Minimum Suggested Registration Fee</td>
<td>$34.63</td>
</tr>
</tbody>
</table>
Contact information:

Cost recovery resources:  
Administrative Services  
  *Dona Alexander, CFO*  
Fiscal office email  
Conference Services website:  
  *Valerie Weber*  

*ExtensionCostRecovery.tamu.edu*  
979-845-7879  
*extcr@tamu.edu*  
*Agriliferegister.tamu.edu*  
979-845-2604