

**VOLUME 12, CHAPTER 32: “COLLECTION AND RETENTION OF CONFERENCE FEES FROM NON-FEDERAL SOURCES”**

**SUMMARY OF MAJOR CHANGES**

All changes are denoted by **blue font**.

Substantive revisions are denoted by an \* symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by **bold, italic, blue, and underlined font**.

This is the initial publication.

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
Entire Chapter	This new chapter supersedes the Under Secretary of Defense (Comptroller) February 12, 2007 memorandum on “Collection and Retention of Conference Fees from Non-Federal Sources	Add

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**\*CHAPTER 32****COLLECTION AND RETENTION OF CONFERENCE FEES FROM NON-FEDERAL SOURCES**

## 3201 OVERVIEW

## 320101. Purpose

This chapter establishes the policies and procedures to be followed by Department of Defense (DoD) Components to account for conference fees collected and used in accordance with statutory authority. Section 2262 of Title 10, U.S.C. provides authority for the Secretary of Defense to collect fees in advance, either directly or by using a contract, from individuals and commercial participants attending DoD sponsored conferences, seminars, exhibits, symposiums, or similar meetings. For purposes of this chapter, a conference is defined as any form of meeting, workshop, seminar, symposium, or training session.

## 320102. Scope

This guidance applies to DoD Components which for the purpose of this chapter includes the Office of the Secretary of Defense, the Military Departments, the Chairman of the Joint Chiefs of Staff or the Joint Staff, the Unified and Specified Combatant Commands, the Office of the Inspector General of DoD, the Defense Agencies, the DoD Working Capital Fund Activities, the DoD Field Activities, and all other organizational entities in DoD.

## 3202 POLICY

## 320201. Other Federal laws and Regulations

Although 10 U.S.C. 2262 authorizes the retention of conference fees, all other Federal laws and regulations, including DoD regulations regarding conferences and conference planning (See DoD Travel Regulations), the Federal Acquisition Regulation (FAR), the DoD FAR Supplement, and the Joint Ethics Regulation, must be followed. This authority does not increase or affect any other currently existing conference authority. Fiscal limitations on expenditure of appropriated funds for conference expenses apply to use of fees collected under 10 U.S.C. 2262.

## 320202. Use of Contracts for Conference Planning, Organizing, or Management

DoD Components collecting fees by contract, to include contractors under no-cost contracts, are permitted to structure such contracts to permit contractors to offset from fees collected the actual costs incurred by the contractor (to include its fee) in providing conference-related services. Fee collections in excess of such amounts shall be credited to the appropriation from which other conference costs are payable. DoD Components shall be responsible for all other provisions contained in this chapter including the oversight regarding the setting of appropriate fee amounts and the reporting of fees collected and costs paid by the contractor.

## 320203. Reimbursement

Collection of conference fees into appropriations is subject to the general rules of appropriation reimbursement as well as specific rules stated in 10 U.S.C. 2262.

## 320204. Ethics and Fiscal Guidance

Ethics restrictions found in the Standards of Ethical Conduct for Employees of the Executive Branch are applicable to the execution of conferences. Also follow guidance prescribed by the DoD Office of the General Counsel (See DoD's Standards of Conduct Office (SOCO)) paper on Conference Sponsorship and Conference Planning. In addition, DoD conference managers should consult with their own component General Counsel to ensure compliance with applicable laws and regulations.

## 3203 RESPONSIBILITIES

## 320301. Office of the Under Secretary of Defense (Comptroller), Program/Budget

The OUSD(C), P/B shall:

- A. Collect and review the required conference fees reports (section 320402).
- B. Ensure reporting requirements to Congress on conference costs and fees collected are met.

## 320302. Defense Finance and Accounting Service (DFAS)

The DFAS shall:

- A. Establish a process for collecting data needed to meet conference fees statutory reporting requirements.
- B. Ensure conference fee collections and disbursements are processed and recorded accurately and timely, consistent with DoD policy.
- C. Take corrective action when issues accounting for these funds arise.

## 320303. DoD Components

The DoD Components sponsoring conferences under the provisions of 10 U.S.C. 2262 shall:

- A. Adhere to established OUSD(C)(P/B) reporting requests.
- B. Ensure there is a complete and accurate accounting for all conference fees collected.

C. Ensure that conference fees collected are only used to offset associated allowable conference expenses. Use of registration fees to pay unallowable costs not only is legally improper, but also reduces the amount of fees available to pay allowable costs..

D. Collaborate with DFAS to establish a process for collecting data needed to meet statutory reporting requirements.

E. Provide timely and accurate reporting of conference costs and fees collected that will support the OUSD(C)(P/B) reporting requirements delineated in paragraph 320402.

F. As needed, provide training to employees on using this authority.

G. Monitor conference fee collections and disbursements to assess operational or financial problems.

H. Ensure all conference fees collected directly by the Government are promptly deposited and recorded in the appropriate account. When fees are collected by contract under paragraph 320202, promptly deposit and record amounts that are in excess of actual conference costs offset by the contractor. To avoid having to credit excess fee collections to Miscellaneous Receipts, fees (attendance, vendor, and other) should be structured so as not to exceed the anticipated costs of the conference. Guidance on processing collections can be found in Volume 5, Chapter 10.

I. Assist the OUSD(C) in any investigations into funding violations.

J. Determine the conference fee amounts that are excess and promptly transfer to Receipt Account 3210, "General Fund Proprietary Receipts, Defense Military, Not Otherwise Classified." Excess fees collected shall not be used to finance expenditures of a succeeding conference or for any other purpose. Because the statute does not allow the retention of funds in excess of costs incurred, doing so would improperly augment agency funds otherwise available for funding conference expenses.

K. Ensure that conference fees collected for one conference are not used to fund for other conferences. If more than one conference is funded by a DoD Component, the Component must maintain records sufficient to separately account for fee collections for each conference.

L. Maintain all records supporting conference fees collected under this authority in accordance with Volume 1, Chapter 9.

## 3204 ACCOUNTING AND REPORTING

## 320401. Accounting

A. Accounting for collections into appropriations is covered in the *United States Standard General Ledger Standard Financial Information Structure Transaction Library*.

B. Except when conference planning services at no cost to the government are used and the government entity does not directly collect fees, amounts collected under *10 U.S.C. 2262* with respect to a conference shall be credited to the appropriation or account from which the costs of the conference are paid and must be used to pay or reimburse those costs of the Department with respect to the conference. Record conference fees collected as a appropriation reimbursement.

C. The registration fees collected must remain with the year that funds for the conference are obligated. In the event registration fees are collected in one fiscal year but the conference is conducted in the next, the fees collected shall remain in the year the conference expenses were obligated and shall be available for the same purpose and time period of that appropriation.

D. Components, agencies and activities which collect conference fees into appropriations may not augment those appropriations. Accordingly, any fees collected which exceed actual conference costs must be deposited to 3210.

## 320402. Reporting

A. The OUSD(C)(P/B) is required, no later than 45 days after the President submits a fiscal year budget, to submit to the congressional defense committees a report summarizing use of this authority, to include:

1. A list of all conferences conducted during the preceding two calendar years for which fees were collected under this section.

2. For each conference listed under subparagraph A.1:

a. Name of conference

b. The estimated costs to DoD for the conference

c. The actual costs to DoD for the conference

d. The total of any conference coordinator fees

e. The total of fees collected under *10 U.S.C. § 2262* authority for the conference

- f. The total of fees used to pay for expenses of the conference
- g. The total of excess fees deposited into the 3210 Receipt

Account

3. An estimate of the number of conferences to be conducted during the calendar year in which the report is submitted for which the Department will collect fees under this authority.

B. All DoD components shall provide information in the following template to the OUSD(C)(P/B). Negative reports are required.

**COLLECTION AND RETENTION OF CONFERENCE FEES REPORT**  
 Component/Agency: \_\_\_\_\_

<b>PRIOR YEAR: XXXX</b>						
Conference Name	Estimated Cost	Actual Cost	Coordinator Fees	Fees Collected	Fees Used	Fees to Receipt Account
<b>PRIOR YEAR: XXXX</b>						
Conference Name	Estimated Cost	Actual Cost	Coordinator Fees	Fees Collected	Fees Used	Fees to Receipt Account
<b>CURRENT YEAR ESTIMATED NUMBER OF CONFERENCES: XX</b>						

1. Display the Component or Agency, Conference Fees Report name, and dollars in thousands (with one decimal point x.x) as the header.
2. For the preceding two (2) calendar years, data elements (A.2.a-g) above must be reported for each conference.
3. Current Year Conferences: Report the estimated number of conference for which fees will be collected in the current calendar year.
4. The Collection and Retention of Conference Fees Report will be submitted 15 days after the President's Budget Submission annually to OUSD (Comptroller) P/B, Operations Directorate, Room 3C749, of the Pentagon.