

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 asterisk (*) 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**.

The previous version dated **July 2009** is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Updated hyperlinks and removed duplicates.	Revision
3201	Revised and rearranged the chapter to begin with a “General” section that incorporated the “Purpose” paragraph, and added a new “Authoritative Guidance” paragraph.	Revision
320201	Moved, “Fiscal limitations on expenditure of appropriated funds for conference expenses apply to use of fees collected under 10 U.S.C. § 2262,” from paragraph 320201 to paragraph 320203. Added the “DoD Cost Guidance Portal” reference which links to guidelines supporting the development of fees and costs estimates supporting hosting or attending conferences.	Revision
320203	Added guidance from DoD Conference Guidance 4.0 (June 2016).	Addition
320301	Revised subparagraphs A and B to comply with DoD Conference Guidance 4.0, Office of Management and Budget (OMB) Memorandum M-17-08, and section 739 of Public Law 113-235.	Revision
320303	Deleted subparagraph E as it no longer applies.	Deletion
320402	Replaced this paragraph with reporting guidance from the DoD Conference Tool and OMB Memorandum M-17-08.	Revision

Table of Contents

VOLUME 12, CHAPTER 32: “COLLECTION AND RETENTION OF CONFERENCE FEES FROM NON-FEDERAL SOURCES” 1

*3201 GENERAL 3

 320101. Purpose 3

 320102. Authoritative Guidance 3

3202 POLICY 3

 *320201. Other Federal laws and Regulations 3

 320202. Use of Contracts for Conference Planning, Organizing, or Management 4

 *320203. Reimbursement 4

 320204. Ethics and Fiscal Guidance 4

3203 RESPONSIBILITIES 4

 *320301. Office of the Under Secretary of Defense (Comptroller), Program/Budget 4

 320302. Defense Finance and Accounting Service (DFAS) 5

 320303. DoD Components 5

3204 ACCOUNTING AND REPORTING 6

 320401. Accounting 6

 *320402. Reporting 7

CHAPTER 32

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

*3201 GENERAL

320101. Purpose

This chapter establishes the policies to be followed by Department of Defense (DoD) Components to account for conference fees [that are collected by the Department of Defense to cover DoD costs](#). [The conference fees are used in accordance with statutory authority in Title 10, United States Code, § 2262 \(10 U.S.C. § 2262\) which 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.](#) 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.

320102. Authoritative Guidance

A “conference” is defined in the [DoD Joint Travel Regulations](#) as a meeting, retreat, seminar, symposium, or event that involves attendee travel. The term conference also applies to training activities that are considered to be conferences in accordance with Title 5, Code of Federal Regulations, section 410.404 ([5 CFR § 410.404](#)). Conferences subject to this authority are also often referred to as conventions, expositions, workshops or exhibitions that typically involve topical matters of interest to, and the participation of, multiple agencies and/or non-governmental participants. The [DoD Conference Guidance 4.0](#) identifies exemptions to the defined list of conferences.

3202 POLICY

*320201. Other Federal laws and Regulations

Although [10 U.S.C. § 2262](#) authorizes the retention of conference fees, all other applicable Federal laws and regulations [must be followed regarding conferences and conference planning](#). [These Federal authorities include the DoD Travel Regulations, the Federal Acquisition Regulation \(FAR\), the DoD FAR Supplement, and the Joint Ethics Regulation.](#) This authority does not increase or affect any other currently existing conference authority. [Guidelines related to determining conference fees are available on the DoD Cost Guidance Portal that resides on the DoD Costs Assessment and Program Evaluation web page.](#) Access requires a DoD Common Access Card.

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

DoD Components collecting fees by contract, to include contractors under no-cost contracts, are [authorized](#) 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 [must](#) be credited to the appropriation from which other conference costs are payable. DoD Components [must](#) 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](#). Fiscal limitations on expenditure of appropriated funds for conference expenses apply to use of fees collected under [10 U.S.C. § 2262](#). In accordance with DoD Conference Guidance 4.0, revenue is all direct or indirect conference costs collected or reimbursed to DoD by non-DoD entities. For the purpose of this guidance, revenue includes, but is not limited to registration fees collected, exhibitor fees collected, sponsor fees collected, and total conference costs. Total conference costs should be the net value of the conference expenses, less any fees or revenue received by the Department through the conference.

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), Office of the DoD Chief Management Officer (OCMO)

A. [Secretary and Deputy Secretary of Defense](#) - The Secretary and Deputy Secretary of Defense are accountable for all of the Department's conference related activities. Specifically with overseeing the DoD's conference policies and controls, and maintaining visibility and accountability for the conduct of conferences hosted by the Department and attended by Department personnel through Component reporting as required by legislation. Agencies are obligated to ensure reporting requirements to Congress on conference costs and fees collected are met, in accordance with the Office of Management and Budget (OMB) [Memorandum M-17-08](#) and section 739 of Public Law 113-235, "Consolidated and Further Continuing Appropriations Act of 2015," and reported through the DoD Conference Tool in adherence with the standards of the DoD Conference Guidance 4.0.

B. [DoD Deputy Chief Management Officer](#) – In accordance with the DoD Conference Guidance 4.0, and consistent with the guidance codified in the OMB Memorandum M-17-08, the DoD Deputy Chief Management Officer is responsible for DoD’s conference oversight on behalf of the Secretary and Deputy Secretary of Defense, to include maintaining the DoD Conference Guidance 4.0 policy and controls, and executing the reporting requirements contained in section 320402. The Deputy Chief Management Officer is authorized to act on behalf of the Secretary and Deputy Secretary on all conference related matters.

320302. Defense Finance and Accounting Service (DFAS)

The DFAS **must**:

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](#) must:

A. Adhere to established chapter OUSD(C), P/B reporting requests.

B. [Develop and implement internal operating procedures and guidance to ensure complete, accurate, timely, and proper accounting and reporting for all conference fees collected, and relevant financial data.](#)

C. Ensure that conference fees collected are only used to offset associated allowable conference expenses. Use of registration fees to pay unallowable costs **is prohibited, illegal, and improper**; **and** reduces the amount of fees **that would otherwise be** available to pay allowable costs.

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

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

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

G. Ensure all conference fees collected directly by the Government are promptly deposited and recorded in the appropriate account. When fees are collected by contract [as described in](#) 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.

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

I. 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 must 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.

J. 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.

K. 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 [in accordance with 10 U.S.C. § 2262](#) with respect to a conference must 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 an 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 must remain in the year the conference expenses were obligated and must 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. In accordance with DoD's Conference Policies and Controls, all DoD sponsored conferences are required to be reported through a central DoD Conference Tool. This data is used to generate the annual reports that are posted publically and support the Department's ongoing oversight of conference activities. Conference fees are not reported as a separate entity; they are reported within conference expenses as a net of any fees or revenue received through the conference, not to include costs. Detailed guidance on conference expense reporting requirements and thresholds can be found in the DoD Conference Policies and Controls, and in the DoD Conference Tool.

B. In accordance with OMB Memorandum M-17-08, "Promoting Efficient Spending to Support Agency Operations," agencies must report conference expenses on a dedicated space on their official website. Conference expenses are defined as all direct and indirect conference costs paid by the Government, whether paid directly by agencies or reimbursed by agencies to travelers or others associated with the conference but do not include funds paid under Federal grants to grantees. Conference expenses include any associated authorized travel and per diem expenses, hire of rooms for official business, audiovisual use, light refreshments, registration fees, ground transportation, and other expenses as defined by the Federal Travel Regulations.

1. By January 31 of each year, the agency must provide a description of all agency-sponsored conferences from the previous fiscal year where the net expenses for the agency associated with the conference were in excess of \$100,000. This description must include:

- a. Total conference expenses incurred by the agency for the conference.
- b. The location of the conference.
- c. The date of the conference.
- d. A brief explanation how the conference advanced the mission of the agency.
- e. The total number of individuals whose travel expenses or other conference expenses were paid by the agency.

2. In addition, for any instances where the net expenses for an agency-sponsored conference exceeded \$500,000, the website must include the agency designated official's rationale and approval.

The website must also include information in the appropriate format (e.g., narrative) about the total net conference expenses for the fiscal year incurred by that agency as well as a general report about conference activities throughout the year.

3. In reporting this data, agencies must exclude any information that is considered to be sensitive, that is prohibited from public disclosure by statute or regulation, or that may jeopardize national security or the health, safety or security of conference attendees, organizers, or other individuals.