

Subpart B—Reports

§ 304-6.4 What form must we use to report payments received by the agency from non-Federal sources?

Your agency head or designee must submit Standard Form (SF) 326, Semi-annual Report of Payments Accepted From a Non-Federal Source (fully completed) to report payments received from non-Federal sources. This applies to all payments that are more than \$250 per event for an employee and accompanying spouse. For purposes of the \$250 threshold, payments for an employee and accompanying spouse shall be aggregated. If you wish to use a form other than SF 326 to report such payments, you may seek permission to do so by contacting the Office of Government Ethics at United States Office of Government Ethics, 1201 New York Avenue, NW., Suite 500, Washington, DC 20005-3917.

§ 304-6.5 What guidelines must we follow when using the Standard Form (SF) 326?

When completing the SF 326—

(a) You must fully complete each block on SF 326 without exception (including payments accepted for an accompanying spouse).

(b) You must also—

(1) Submit the SF 326 no later than May 31 for payments received from the preceding October 1 through March 31;

(2) Submit a SF 326 no later than November 30 for payments received from the preceding April 1 through September 30; and

(c) Submit the SF 326 including negative reports, to: Director of the Office of Government Ethics (OGE), 1201 New York Avenue, NW., Suite 500, Washington, DC 20005-3917.

Subpart C—Valuation

§ 304-6.6 How do we determine the value of payments in kind that are to be reported on Standard Form (SF) 326?

The following should be used in the determination of the value of payments in kind for reporting on SF 326:

(a) For conference, training, or similar fees waived or paid by a non-Fed-

eral source, you must report the amount charged other participants.

(b) For transportation or lodging, you must report the cost that the non-Federal source paid or usually would have been charged for such event.

(c) For meals or other benefits that are not provided as part of the transportation, lodging, or a conference, training or similar fee, you must report the cost to the non-Federal source or provide a reasonable approximation of the market value of the benefit.

(d) For chartered, corporate or other private aircraft—

(1) When common carrier is available, you must report the first-class rate that would have been charged by a commercial air carrier at the time the event took place.

(2) When a common carrier is not available, you must report the cost of chartering a similar aircraft using a commercially available service.

(e) Lodging where no commercial rate is available: You must report the maximum lodging rate established by GSA for CONUS, Department of Defense for non-foreign areas and the Secretary of State for foreign areas. These rates are available on the Internet at the GSA Web site <http://www.gsa.gov/perdiem>, with links to the non-foreign and foreign area rates.

§ 304-6.7 Must we report on the Standard Form (SF) 326 any information that is protected from disclosure by statute?

No. Information that is protected by statute from disclosure to the public should not be reported on the SF 326. However, if you omit otherwise reportable information from the SF 326 because the information may not be disclosed, you must notify OGE unless otherwise prohibited by law and, if requested by the Director of OGE, make the information available for inspection by an OGE employee with the requisite clearance.

§ 304-6.8 Will the reports be made available for public inspection?

Yes, OGE must make any report filed by an agency under this part (that is not protected from disclosure by statute) available for public inspection and

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copying on the later of the following two dates:

(a) Within 30 days after the applicable due date.

(b) Within 30 days after the date OGE actually receives the report.

§ 304-6.9 Does acceptance by OGE of the Standard Form (SF) 326 constitute a determination by OGE that the data submitted is adequate or a concurrence by OGE in the agency's conflict of interest analysis?

No. OGE is responsible for making the information provided by the agencies available to the public. It is each agency's responsibility to file the accurate and complete reports and to make the appropriate conflict of interest analysis.