



Financial Disclosure

**Standards of Conduct Office
Office of General Counsel
Department of Defense**

2025



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FINANCIAL DISCLOSURE: Purpose

Primary Purpose:

Serve as a tool for employees, supervisors and ethics officials to identify & prevent potential conflicts of interest.

Benefits:

- Maintain public confidence in DoD
- Provide evidence if violations occur





Handy References

- SOCO Website: <https://dodsoco.ogc.osd.mil/>
 - EC Deskbook – NOT to be cited. “Hornbook” style compilation
 - Advisories
 - Handouts, Guides & Samples
- OGE Website: https://www.oge.gov/web/oge.nsf/ethicsofficials_financial-disc
 - Public Financial Disclosure Guide
 - Confidential Financial Disclosure Guide
 - Advisories
 - Learning Modules



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FINANCIAL DISCLOSURE: Why it Matters!

Federal Officials Trade Stock in Companies Their Agencies Oversee

Hidden records show thousands of senior executive branch employees owned shares of companies whose fates were directly affected by their employers' actions, a Wall Street Journal investigation found

Wall Street Journal Online, Oct. 11, 2022| Rebecca Ballhaus, Brody Mullins, Chad Day, John West, Joe Palazzolo and James V. Grimaldi

Thousands of officials across the government's executive branch reported owning or trading stocks that stood to rise or fall with decisions their agencies made, a Wall Street Journal investigation has found.

...

A Pentagon spokeswoman said Mr. Zacharias "worked with his supervisor and ethics officials to implement appropriate disqualifications." She said the department requires supervisors to screen their employees' disclosures for conflicts in addition to the review conducted by ethics officials. Ethics officials certified that he complied with the law.



Ethics Official's Role

- EO responsibility is to review financial disclosure reports for compliance with all applicable ethics laws and regulations and identify potential conflict of interest or impartiality concerns.
- EO responsibilities do not include:
 - Determining the underlying legality of a particular company's business practices.
 - Assessing the effect of a particular holding on other Federal requirements, such as security clearances.



FINANCIAL DISCLOSURE: Process

Program Management

- **Meet program deadlines**
- **Identify filers**
- **Notify and educate filers and supervisors**
- **Record keeping**



Disclosure Review

- **Technical review**
- **Conflict of interest analysis**
- **Remedies, as warranted**
- **Certification/Signature**



FINANCIAL DISCLOSURE: Electronic Filing

- Electronic filing is mandatory for ALL financial disclosure reports (*JER 6-100*)
 - DAEO may grant exceptions where not feasible (e.g., filers with no ability to access)
- Benefits of Electronic Filing:
 - Ethics Officials –
 - Properly entered data feeds annual OGE questionnaire.
 - Data Tracking - Easily track filing and review status
 - Automated routing to supervisor and PGE certification (public filers)
 - Commenting & Attachment functions – provides continuity & avoids duplication
 - Filers –
 - Pre-population makes subsequent filing a breeze
 - Reporting wizard and instructions for each screen





FINANCIAL DISCLOSURE: Electronic Filing

- Public Financial Disclosure Reports, OGE 278e, are filed in the Integrity system, <https://integrity.gov/login>.
 - OGE manages but uses OMB Max for authentication
 - Username w/ Password & 2-factor authentication or PIV/CAC Login
 - Filers Designees – CAC not required (spouses, accountants, etc. can access)
 - With filer permission, reviewers can make changes to reports without being Designee or returning for amendment
 - Entries can be moved between parts (vice deleted and re-entered)
 - OGE 278T – filer self-assigns and can pre-populate to annual or term

Integrity User Guide:

[https://www.oge.gov/web/oge.nsf/0/D3CEB8CCAEC1BA11852585F8005C9DD4/\\$FILE/Integrity%20User%20Guide_v3.0.pdf](https://www.oge.gov/web/oge.nsf/0/D3CEB8CCAEC1BA11852585F8005C9DD4/$FILE/Integrity%20User%20Guide_v3.0.pdf)



FINANCIAL DISCLOSURE: Electronic Filing

Integrity Management Reports – Reports in System

Management Reports

REPORTS: AGENCY: GROUP:

ITEM: TYPE: YEAR: REVIEW STATUS:

CREATED FROM: CREATED TO:

20 records per page

Search:

FILE NAME	ITEM	YEAR	GROUP	AGENCY CERTIFICATION / CLOSED DATE	OSG CERTIFICATION / CLOSED DATE	REPORT ASSIGNED DATE	EXTENSION	DUE DATE	TERMINATION DATE
Monday, Renee M	Periodic Transaction Report	2019	Test			11/20/2019		12/20/2019	
Henck, Harrold K	Periodic Transaction Report	2019	Test			11/21/2019		12/21/2019	
Henck, Harrold K	Periodic Transaction Report	2019	Test			11/22/2019		12/22/2019	
Monday, Renee M	New Entrant Report	2019	Test			10/23/2019		11/20/2019	
Henck, Harrold K	New Entrant Report	2019	Test			11/21/2019		12/21/2019	
Sheehan, Devon Romig	New Entrant Report	2019	Test			11/21/2019		12/16/2019	

[Integrity User Guide: 7.8 - Reporting Tools](#)

7.8.1 - Access Management Reports

7.8.2 - View Rights to Management Reports

7.8.3 - Open a Management Report

7.8.4 - Export a Management Report to Excel

7.8.5 - Annual Data Extract

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FINANCIAL DISCLOSURE: Electronic Filing

- Confidential Financial Disclosure Reports, OGE 450, are filed in the Financial Disclosure Management (FDM) system, <https://www.fdm.army.mil/FDM/login>.
 - Army manages
 - CAC access. LOGIN.GOV provides access to SGEs w/out CACs
 - Repository for OGE 278s previously filed in system

FDM USER Guide:

- https://www.fdm.army.mil/documents/FDM_User_Guide.pdf



FINANCIAL DISCLOSURE: Electronic Filing

FDM Management Reports – Disclosure Detail Report

Disclosure Detail Report													Export
Filter(s): Mode: Show My Form Type: OGE 450 Year: 2020 Apply Filters													
Show 25 entries													
Year	Filer Name	Email	Org Unit	Filer Category	Report Type	Review Status	Extension Days	Current Due Date	Submission Date	Supervisor Signature Date	End Initial Review Date		
2020	Ackerman, James B	lorren.e.hansen.ctr@mail.mil	Bug-5776		OGE 450 Annual	Draft	0	02/18/2020					
2020	ACOSTA, XAVIER	lorren.e.hansen.ctr@mail.mil	Demo Counters		OGE 450 New Entrant	Under Review - Filer Signed	0	06/06/2020	05/07/2020		07/08/2020		
2020	AHERN, JAMES	lorren.e.hansen.ctr@mail.mil	Bug-5776		OGE 450 Annual	Draft	0	02/18/2020					
2020	Armstrong, JOSHUA S	joshua.l.robins.ctr@mail.mil	estasdfs		OGE 450 New Entrant	Not Started	0	03/19/2020					
2020	AUSTIN, STEVEN	thomas.a.berens.ctr@mail.mil	Steve Sub Org		OGE 450 New Entrant	Not Started	0	06/14/2020					
2020	AUSTIN, STEVEN	thomas.a.berens.ctr@mail.mil	Steve Sub Org		OGE 450 Annual	Not Started	0	02/18/2020					
2020	Beta, ADR-177	lorren.e.hansen.ctr@mail.mil	Beta Org		OGE 450 New Entrant	Under Review - Additional Information Requested	0	10/03/2020	09/03/2020	09/03/2020	09/03/2020		
2020	Beta, Amended_179	ASD26.sec@us.army.mil	Beta Org		OGE 450 New Entrant	Under Review - Amendment in Progress	0	10/03/2020	09/03/2020				
2020	Beta, FS_175	ASD22.sec@us.army.mil	Beta Org		OGE 450 New Entrant	Under Review - Filer Signed	0	10/03/2020	09/03/2020				
2020	Beta, RFA_178	ASD25.sec@us.army.mil	Beta Org		OGE 450 New Entrant	Under Review - Amendment Requested	0	10/03/2020	09/03/2020	09/03/2020	09/03/2020		
2020	Beta, SS_176	ASD23.sec@us.army.mil	Beta Org		OGE 450 New Entrant	Under Review - Supervisor Signed	0	10/03/2020	09/03/2020	09/03/2020			
2020	BEGGIN, WILBUR	lorren.e.hansen.ctr@mail.mil	Lorren Sub Org		OGE 450 Annual	Under Review - Amended	88	05/16/2020	07/06/2020		07/08/2020		
2020	BEGGIN, WILBUR	lorren.e.hansen.ctr@mail.mil	Lorren Sub Org		OGE 450 New Entrant	Under Review - Filer Signed	0	08/09/2020	07/10/2020				
2020	Black, Lorena D	lorren.e.hansen.ctr@mail.mil	Lorren Sub Org		OGE 450 Annual	Under Review - Filer Signed	0	03/03/2020	06/10/2020		06/22/2020		
2020	BOTA, STEVEN	thomas.a.berens.ctr@mail.mil	Steve Sub Org		OGE 450 New Entrant	Not Started	0	04/25/2020					

[FDM User Guide: Management Reports](#)

Management Report

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OGE Agency Management Report

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Legacy Management Report

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Generating a Management Report

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Exporting (Downloading) a Report to Excel

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FINANCIAL DISCLOSURE: Electronic Filing

Tips

- Maintain Notice Templates for use with FDM and/or Integrity
 - New entrant, annual, termination, supervisory, delinquencies, etc.
- Ensure accurate data entry
 - Filer type
 - Appointment dates
 - Filer must enter data and spell out names of items
 - Not just ticker symbols alone!
 - No attaching statements!
 - Proper use of “override due date” vice “record an extension”
 - Proper use of “Delete report” vice “Admin close” – removal of assignment
- Use commenting/memo & attachment functions!
- Use Management Reports!

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FINANCIAL DISCLOSURE: Program

Good program tracking system is critical!

- Get monthly HR reports of:
 - New SES promotions, O-7 promotions (not frocking), and new employees at appropriate pay level for OGE 278 filing
 - Onboarding, transferring and terminating employees for all filer types

Good data tracking is critical!

- Electronic systems do this for you!
- Be sure you are using functions and entering data correctly
- Use Management Reports
- Purge reports after 6 years, unless investigative/litigation hold.





FINANCIAL DISCLOSURE: Program

- Offer training on filling out reports
- Include Supervisory review in AET
- Use software tools (e.g., FDM, Integrity)
- Be available for questions
- Maintain written procedures/templates
- Train legal support staff
- Enlist leadership support



PUBLIC FINANCIAL DISCLOSURE

OGE Form 278

Annual Report 2024 for Calendar Year 2023 | U.S. Office of Government Ethics; 5 C.F.R. part 2634 | Form Approved: OMB No. (3209-0001) (Updated 2/9/2024)(Expires 11/30/24)

Executive Branch Personnel

Public Financial Disclosure Report (OGE Form 278e)

Filer's Information

Jane Smith

Deputy Director, Science/Technology Division, DoD - Department of Defense Report Year:

2024

Other Federal Government Positions Held During the Preceding 12 Months:

Research Specialist, (2/2018 - 4/2023)

Electronic Signature - I certify that the statements I have made in this form are true, complete and correct to the best of my knowledge.

[electronically signed on 03/19/2024]

Agency Ethics Official's Opinion - On the basis of information contained in this report, I conclude that the filer is in compliance with applicable laws and regulations (subject to any comments below).

/Certifying Official [electronically signed on 07/10/2024]

Other review conducted by

/Supervisor [electronically signed on 04/02/2024]

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OGE Form 278: Assistance

OGE's Public Financial Disclosure Guide <https://www.oge.gov/Web/278eGuide.nsf>

U.S. Office of Government Ethics

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Introduction

This guide was updated in November 2024.

Welcome to the Public Financial Disclosure Guide, a web-based set of guidance for completing and reviewing the Executive Branch Personnel Public Financial Disclosure Report (OGE Form 278e) and the supplemental Periodic Transaction Report (OGE Form 278-T).

Transparency is a critical part of government ethics, and Congress has determined that the citizens should know their leaders' financial interests. To facilitate such transparency, Congress enacted the financial disclosure provisions of the Ethics in Government Act. The Act imposes detailed requirements for public financial disclosure by senior United States Government officials. The OGE Form 278e and the OGE Form 278-T are financial disclosure reports that request only as much information as the Act requires a filer to disclose.

To assist you with completing or reviewing a report, the Public Financial Disclosure Guide offers helpful instructions, illustrations of sample language, definitions, and answers to frequently asked questions in plain language. We have attempted to keep our instructions clear and concise without compromising detail and accuracy.

Feedback

This guide is an evolving document, which we plan to update over time. We encourage feedback and invite you to send your comments, suggestions, corrections, or submissions to contactOGE@oge.gov.

Additional Questions

If you are a filer and have additional financial disclosure questions that are not answered in this guide, please contact an ethics official at your agency. If you are an agency ethics official, please direct additional financial disclosure questions to your OGE desk officer.

Disclaimer

This guide was updated in November 2024.

OGE has made updates only to the web-based version of the Guide. [Appendix C](#) details all substantive changes to the Guide. OGE will announce future updates to the Guide by listserv message unless the change in guidance would require a Legal Advisory.

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OGE Form 278: Who Files?

1. Generals & Admirals (O-7 and above)
2. Senior Executive Service & Equivalent (SES, NC-SES, SL, ST, SM-HQE, & HQE on SES allocation)
3. Non-GS employees (including IPAs, and SGEs) with basic rate of pay 120% + of GS 15, step 1 (\$150,160 as of 20250112)
4. PAS (Presidential Appointees with Senate Confirmation)
5. Political Appointees (Schedule C) (regardless of income, unless OGE excepted)
6. Civilians formally detailed to positions covered by 2, 3, & 5 above
7. Reserve and National Guard officers (O-7 and above) if they served on active duty 61 + days/CY

Exception: If expected to work *less than 61 days/CY*

See 5 C.F.R. 2634.202



OGE Form 278: Who Files?

Detailees & General/Flag Officers on JDA:

- Supervisory and EO review is best done where filer is currently working, but ownership of reports and responsibility for compliance tracking is home organization.

Example: GO/FO serving as agency head for Defense Agency: The Defense Agency reviews, certifies, & issues any cautionary/remedial guidance. But, filer resides within Military Service filing system org structure. Each service has JDA orgs in Integrity, with primary JDA EOs assigned in all roles. The primary at the JDA must then assign ethics roles (e.g., alternates and supervisors) at the local level.

DoD - Department of the Navy (ID: D8056F488AAC48D7AC4D47A53747EB5A)

+ Navy Filers (ID: C7C4EFB556C14B23BADBBE713115DCBC)

DoD - Navy/Marine Corps Filers Outside the DON (ID: 076134CB59814A61B2A07833203C1683)

+ 00-OSD Organizations - Navy/Marine Corps Filers (ID: CFDEA5C0470242A9B1F43D8993A29896)

+ Defense Agency - Navy/Marine Corps Filers (ID: 9CC060EA10554CCFB78F85337154D64B)

DOS (ID: D68E856E451347448D66C61F50E4EDCF)

+ JSC - Joint Staff & COCOMS - Navy/Marine Corps Filers (ID: 7857099CFA854867A0A7048CDA9AE56A)

+ OSD Deputy DAEO Orgs - Navy/Marine Corps Filers (ID: E81CF478976C4E78AEEC9EAF0A06B206)



OGE Form 278: Reporting Periods

Part	Report Information for the Following Period...			
	Nominee, New Entrant, and Candidate	Annual	Termination	Annual / Termination
1. Filer's Positions Held Outside United States Government	Preceding Two Calendar Years to Filing Date	Preceding Calendar Year to Filing Date	Current Calendar Year to Term Date (in addition, the preceding calendar year if an Annual report for that year is required but has not yet been filed)	Preceding Calendar Year to Term Date
2. Filer's Employment Assets & Income and Retirement Accounts	Preceding Calendar Year to Filing Date ¹	Preceding Calendar Year	Same as Part 1	Same as Part 1
3. Filer's Employment Agreements and Arrangements	As of Filing Date	Preceding Calendar Year to Filing Date	Same as Part 1	Same as Part 1
4. Filer's Sources of Compensation Exceeding \$5,000 in a Year	Preceding Two Calendar Years to Filing Date (N/A for Candidates)	N/A – Leave this Part blank	N/A – Leave this Part blank	N/A – Leave this Part blank
5. Spouse's Employment Assets & Income and Retirement Accounts	Preceding Calendar Year to Filing Date ¹	Preceding Calendar Year	Same as Part 1	Same as Part 1
6. Other Assets and Income	Preceding Calendar Year to Filing Date ¹	Preceding Calendar Year	Same as Part 1	Same as Part 1
7. Transactions	N/A – Leave this Part blank	Preceding Calendar Year ²	Same as Part 1 ²	Same as Part 1 ²
8. Liabilities	Preceding Calendar Year to Filing Date ¹	Preceding Calendar Year	Same as Part 1	Same as Part 1
9. Gifts and Travel Reimbursements	N/A – Leave this Part blank	Preceding Calendar Year ³	Same as Part 1 ³	Same as Part 1 ³

https://www.oge.gov/web/278eGuide.nsf/For_Ethics_Officials#_2.01:Reporting_Periods

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OGE Form 278: New Entrants

Deadlines:

- New Entrants: Within 30 days of assuming duties*
- SGEs: Within 15 days of 61st day of duty – agency may require before appointment
- Nominees: Between nomination and 5 days after transfer of nomination to Senate



**Not applicable to employee leaving a covered position within last 30 days*



OGE Form 278: Annual

Deadlines:

- Due Date: No earlier than January 1 and no later than May 15.
- Not Required for anyone appointed after November 1 of the previous CY



OGE Form 278: Termination

Deadlines:

- May be submitted up to 15 Days prior to departure. (OGE PA-16-06)
- Due Date: NLT 30 days after actual separation date.
- Combined annual/termination report permissible if employee leaves between May 15 and Aug 13.
- Not required for employees assuming another OGE Form 278 filing position within 30 days.



OGE Form 278: Extensions

**DEADLINE
*EXTENDED***

- Agency Extension: 90 days total.
 - Must be for “good cause shown”
 - Request must be in writing (email suffices)
 - Must be recorded in Integrity
 - Must be requested before due date
 - Will not affect reporting periods
- Combat Zone:
 - Automatic extension for 180 days after return from deployment in war zone or release from hospital
 - Must still record in Integrity!



OGE 278-T: Periodic Transaction Report

- Who: All OGE 278 filers
- When:
 - Covered as soon as assume filing position.
 - Must file earlier of (1) 45 days after the transaction; or (2) 30 days after notification of the transaction.
- What: All individual transactions of securities for filer, spouse, and dependent child that meet reporting threshold (valued >\$1,000).



OGE 278-T: Periodic Transaction Report

- Exclude (278-T Only):

1. Individual transactions of securities for filer, spouse, and dependent child below reporting threshold (valued <\$1,000).
2. Cash accounts
3. Real estate
4. Excepted investment funds & underlying holdings thereof
5. Qualified blind or diversified trust, or an excepted trust
6. Treasury bills, notes, and bonds;
7. Life insurance or annuities;
8. Assets in a Federal retirement program (e.g., TSP).

NOTE: *Must still report transactions for Items 1, 4, & 6 in Part 7 on next OGE 278 report if they meet the reporting threshold. Also, DoD requires items on OGE 278-T to be reported in Part 7 of next OGE 278 report.*



OGE 278-T: Periodic Transaction Report

- Extensions:
 - Permissible. Same as OGE Form 278.
 - Unique to Ts - can grant before or after deadline (see OGE LA 12-04).
- Over-reporting:
 - Filers can use spreadsheets to track non-reportable transactions (e.g., EIFs) throughout year (see Deskbook)
 - Should not include these on 278-Ts
 - Skews required compliance reporting
 - Burdens system and EOs



OGE Form 278: Integrity

- TIPS:
 - Excel 278e can be used as worksheet/prep tool
 - Require pre-population!
 - Use Part 2, 5, & 6 template upload sheets for NE Reports ONLY!
 - Can also use for adding new accounts or assets to pre-populated report – but NOT to make other changes.
 - Use 278-T template upload sheet for:
 - Properly submitted 278-Ts (reportable transactions only)
 - Part 7 work around (filer tracks non-reportable transactions on spreadsheet then creates “dummy” T – see Deskbook chapter)
- **NOTE!**
 - Username/PW Login – Now requires authenticator app
 - Impacts filer designees who cannot use CAC
 - CAC Login - No additional authentication required



OGE Form 278: Enforcement

- 30 Day Grace Period - NOT an automatic extension.
- Personal \$200 fee for late filing after 30 days
- Notice and Waiver
- Agency debt collection
- Worse...referral to DOJ (required) & \$50,000+ fine.



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OGE Form 278: Release of Reports

- All OGE certified OGE 278 reports (e.g., PAS & DAEO) are accessible via OGEs website.
- Access to reports requires submission (manual or online) of an OGE Form 201.
 - Note: Form 201 must be properly completed and signed, to include providing names of filers for whom reports are requested (except for certain IC reports).
 - Not FOIA (except to get filer names) – see SOCO Advisory 20-06
- Reports are releasable 30 days after submission, regardless of whether perfected or certified.
 - Drafts and reports still within the first 30 days of submission are not releasable.
 - You can ask requester if they would like to wait for the final report.



OGE Form 278: PGE Certification

- OGE 278 filers in DoD must certify that:
 - They are aware of disqualification and employment restrictions; and
 - They have not violated them
 - Also provides required cooling off period notice.
 - Integrity provides as part of e-signing/submission.



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CONFIDENTIAL FINANCIAL DISCLOSURE

(OGE Form 450)

OGE Form 450, 5 CFR Part 2634, Subpart I
U.S. Office of Government Ethics

Executive Branch CONFIDENTIAL FINANCIAL DISCLOSURE REPORT

Report Year 2025
Reporting Status Annual
Employee's Name John Doe
Position/Title
Grade Deputy Program Manager
Agency DoD
Branch/Unit and Address

Work Phone
E-mail Address
Date of Appointment
if Special Government Employee (SGE)
If an SGE, Mailing Address (Number, Street, City, State, ZIP Code)

Date
Received
by
Agency

Employee
Signature ☒

Supervisor/Other
Intermediate
Reviewer
Signature ☒

Supervisor/Other
Agency's Final
Reviewing
Official Signature ☒

Table of Contents
Report Data
Non-Investment Income
Assets(Comments)
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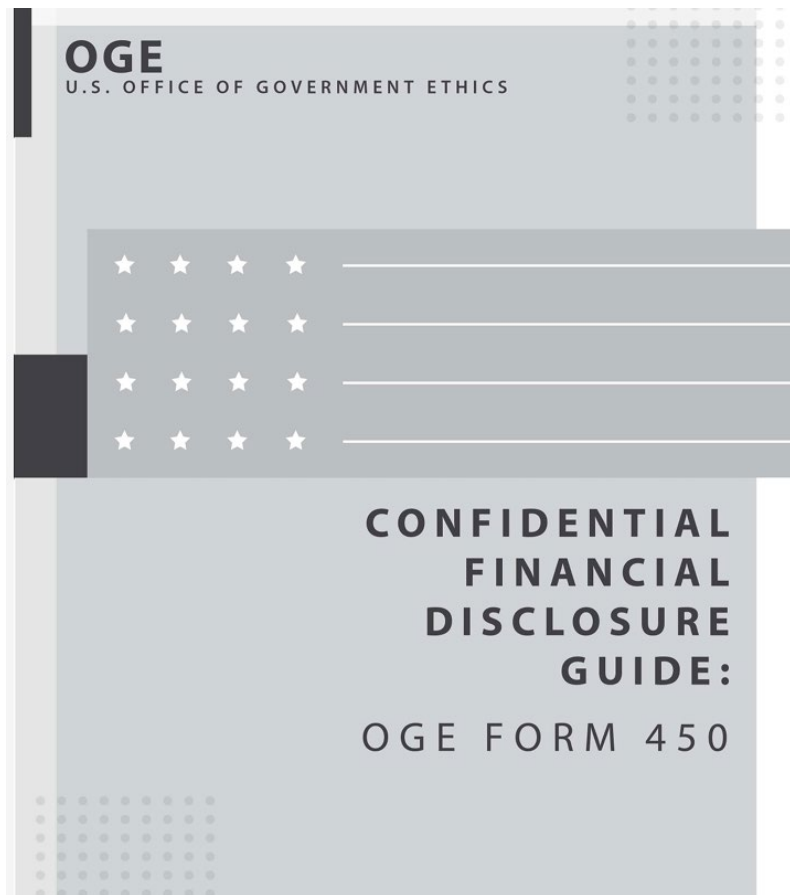
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OGE Form 450: Assistance

OGE's Confidential Financial Disclosure Guide

https://oge.gov/web/oge.nsf/ethicsofficials_financial-disc



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OGE Form 450: Who Files?

RULE: Those not required to file OGE 278 but in a “covered position” (or detailees)

a) **Military:** COs, XOs, Heads/Deputy Heads of:

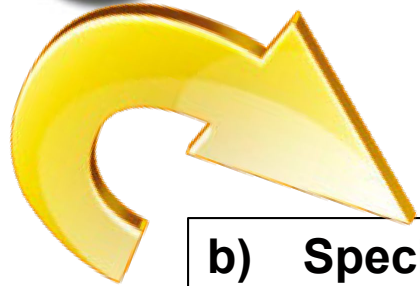
- NAVY: shore installations with more than 500 employees
- Army, Air Force, Marines: all bases, installations, and air wing activities

See JER, Para 6-300





OGE Form 450: Who Files?



b) Special Government Employees:

Consultants or those on temporary duty for 130 days or less in any 365 day period, including reservists and Nat'l Guard.*

** Army, Navy, Air Force and OSD have made separate determinations to exclude reservists from filing unless a supervisor determines that their duties trigger the filing requirement under 5 C.F.R. 2634.904(a)*



OGE From 450: Who Files?



c. Other Civilian Employees:

- Intergovernmental Personnel Act (IPA) appointees.
- Non-SM HQEs
- Those not required to file OGE 278 but detailed to “covered positions” for more than 60 days.
- CORs – as determined by CO IAW DoDI 5000.72.



OGE Form 450: Who Files?

d) **Military & Civilian Employees:**

GS-15 or below and

military personnel below 0-7, when the following circumstances apply:

1. The Agency concludes they “participate personally & substantially” through decision or exercise of significant judgment, and without substantial supervision, in taking official action for:

- Contracting or procurement;
- Administering grants, subsidies or licenses;
- Regulating or auditing any non-Federal entity; or
- Other activities in which the final decision may have a direct and substantial economic impact on the interest of any non-Federal entity.

2. Supervisor determines position requires filing to avoid real or apparent conflicts of interest.





OGE 450: Exclusions

- Exclusions:
 - Agency heads may exclude positions with:
 - Remote possibility of conflict of interest;
or
 - Low level of responsibility



OGE 450: Who Files?

Excluded Positions:

- OSD and the Military Services specifically exclude non-procurement personnel Govt purchase card holders who make annual purchases totaling less than the simplified acquisition threshold and whose duties would not otherwise require them to file.
- Army, Navy, Air Force (new!), and OSD have excluded Reservists unless the supervisor determines otherwise.
- No right to appeal agency filing determination beyond agency head or designee



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[https://www.oge.gov/web/OGE.nsf/0/3A3A75454693D79C852585B6005A17B8/\\$FILE/New%20Form%20450%20Job%20Aid.pdf](https://www.oge.gov/web/OGE.nsf/0/3A3A75454693D79C852585B6005A17B8/$FILE/New%20Form%20450%20Job%20Aid.pdf)

Menu Home Determining Which Pos... x + Create

All tools Edit Convert E-Sign Find text or tools

Form Approved
OMB No. 3209-0006
Page Number

OGE Form 450-5 CFR Part 2634, Subpart I
U.S. Office of Government Ethics (June 2015)
(Replaces January 2014 edition)

Date Received by Agency

CONFIDENTIAL FINANCIAL DISCLOSURE REPORT
Executive Branch

Employee's Name (Print last, first, middle initial)	E-mail Address	Grade
---	----------------	-------

Position/Title

Agency

Work Phone

Check box if Special Government Employee (SGE)
☐ If an SGE, Mailing Address (Not Home Address)

Reporting Status
Annual ☐ New Entrant ☐ If New Entrant, Designated, or Retained, designated, or retained basis, without or with a 365-day period (initially)

An SGE is an exclusive branch officer or employee to perform temporary duties or assignment for a period not to exceed 180 days.

Street, City, State ZIP Code

Part I through IV on the following pages

Step 1: Read the instructions below, check Yes or No to describe your situation

Step 2: For each statement or sources of income for myself, my spouse, or my dependent

Reportable assets or sources of income for myself, my spouse, or my dependent

(debts) for myself, my spouse, or my dependent

to new entrants and SGEs

use, or my dependent

have in the corresponding

**IDENTIFYING
CONFIDENTIAL
F I L E R S**

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OGE 450: New Entrant Reports

Who files?

- New employees
- Non-filer personnel whose duties change in a way that now requires filing
- Non-filer personnel promoted into filing position
- SGE (always New Entrants)

Transfers within 30 days – just get a copy of their prior 450





CONFIDENTIAL FINANCIAL DISCLOSURE

PART	REPORTING PERIOD		INDIVIDUALS COVERED
	New Entrant	Annual	
PART I Assets and Income	12 Months Preceding the Date of Filing	Preceding Calendar Year	Filer, Spouse, and Dependent Children
PART II Liabilities	12 Months Preceding the Date of Filing	Preceding Calendar Year	Filer, Spouse, and Dependent Children
PART III Outside Positions	12 Months Preceding the Date of Filing	Preceding Calendar Year	Filer Only
PART IV Agreements or Arrangements	12 Months Preceding the Date of Filing	Preceding Calendar Year	Filer Only
PART V Gifts and Travel Reimbursements	Not Applicable	Preceding Calendar Year	Filer, Spouse, and Dependent

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OGE 450: New Entrant Reports

Deadlines:

- Must be filed within 30 days of assuming a designated filing position or for non-designated positions, notification that new duties now requiring filing
- SGEs must file reports prior to assuming duties

Timelines & Information:

- Reporting Period: 12-month period prior to signature



OGE 450: Annual Reports

Deadlines:

- February 15 (or next business day)

Timelines & Information:

- Must have been employed in covered position 60+ days during prior calendar year
- Reporting Period: previous calendar year
- If exception to FDM, use correct OGE Form 450 version
- No more OGE 450-A (Obsolete)



OGE 450: Extensions

- Extensions:
 - Must be for good cause
 - Up to 90 Days - admin or Combat Zone
 - No automatic extensions
 - Must document all extensions in FDM (unless manual filer).



OGE Form 450: Program Notes



- Limit the number of filers!
- Maintain filer list (by name/position)
- Utilize Administrative Officers (AO) / FDM POCs for processing
- Use email Templates
 - Notices and Reminders to file NEs and Annuals.
 - Advisories on common substantive issues.
 - RFIs on common errors and oversights.
- Conduct...
 - Good initial review of a new position
 - Annual review of “covered positions”

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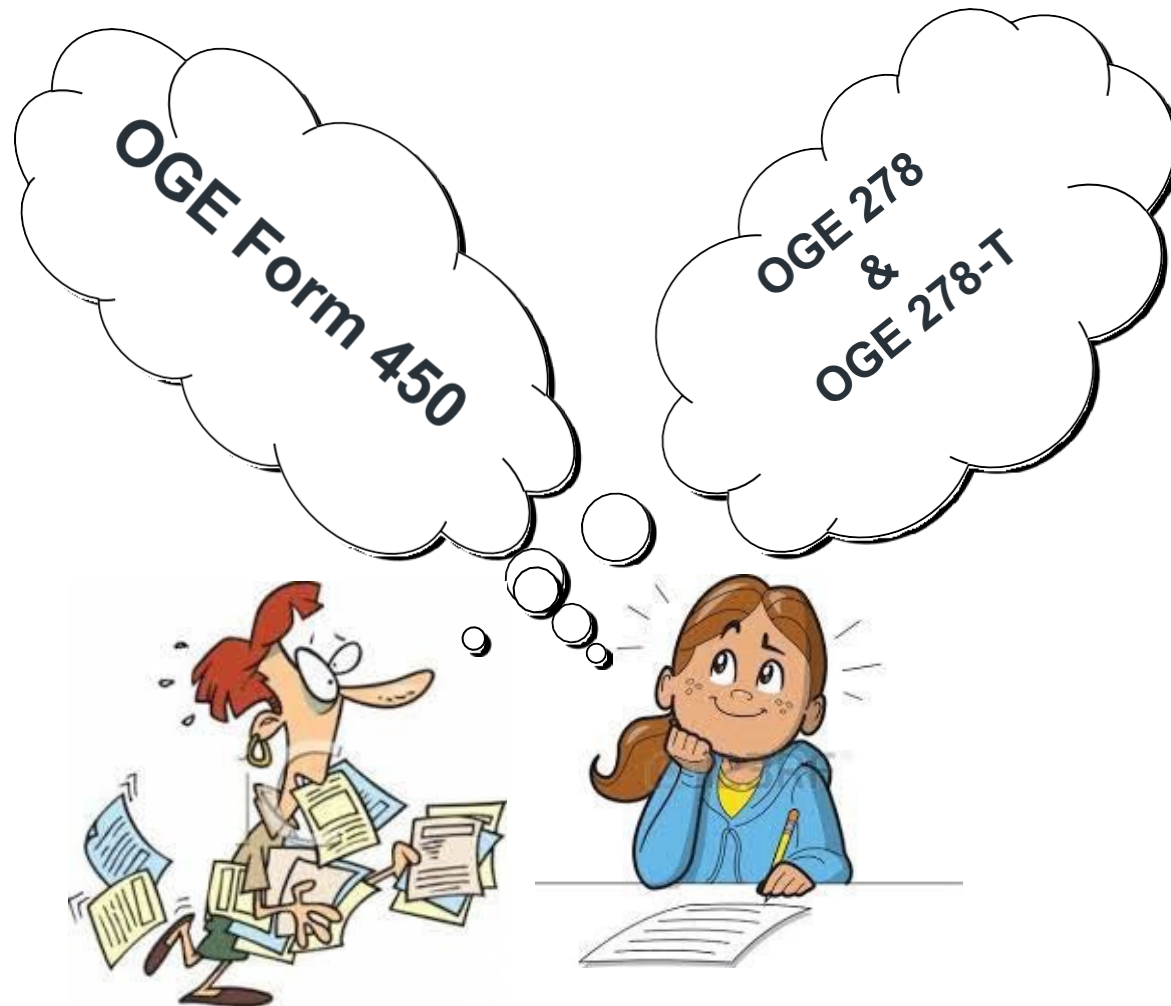
OGE 450: Enforcement

- No \$200 Filing Fee
- Reassignment / Removal
- Get command support / escalate up the chain
- If report is late, request administrative action
- OGE annual reporting requirements





FINANCIAL DISCLOSURE: Commonalities



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FINANCIAL DISCLOSURE: Common Rules

Rules that apply to ALL financial disclosures:

- New Entrant reports due 30 days after filer assumes position (except SGE/detailee)
- Extension for filing reports must be for “good cause” and cannot exceed 90-days. Extensions must be requested in writing and recorded in filing system.
- Due dates that fall on a non-business day roll to the next business day.
- Retain reports for 6 years from date of receipt, except:
 - Investigative/litigation hold
 - OGE 278-T retained 7 years or until destruction of related 278e



Financial Disclosure: Reviews

Review Process:

- Supervisors required to review w/in 14 days of filer submission unless ethics official grants extension for good cause
- Ethics office review: 60 days
 - Intermediate review for technical compliance
 - Ethics Official review
 - Obtain any required clarifications/information/amendments – this will end initial review. Be sure to use system functionality to record as evidence that 60-day requirement has been met. “End Initial Review”
 - Implement remedial action, if any (Caution, DQ, etc.)
 - Annotate report with all revisions, clarifications, remedial action taken- use filing system functions to record comments/memos and attach relevant documents
 - Certify/sign report



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QUESTIONS?

For OSD Personnel Only:

SOCO

osd.soco@mail.mil

For US Army Personnel:

Army Ethics

usarmy.pentagon.hqda-ogc.mbx.ef@army.mil

For US Air Force Personnel:

Air Force Ethics

SAF.GCA.Ethics.Workflow@us.af.mil

For Navy and Marine Corp (Civilians):

Navy OGC

ethics@navy.mil

For Navy and Marine Corps (Military):

Navy OJAG

OJAG_ethics@us.navy.mil



(See informational slides below)

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FINANCIAL DISCLOSURE

REFERENCE SLIDES



FINANCIAL DISCLOSURE

Below is a list of personnel categories who are required to file financial disclosure reports unless expressly exempted by ethics counsel in writing. This list is not intended to be exhaustive, but rather to identify common categories of personnel who are automatically required to file and therefore, do not require a filer determination.

Appointment Type/Category	Report Required ¹
a. Presidentially Appointed, Senate Confirmed (PAS)	OGE 278 (OGE Certified)
b. Designated Agency Ethics Official	OGE 278 (OGE Certified)
c. General & Flag Officers (not frocked)	OGE 278
d. NC-SES, SES, DISES, SL, DISL, ST, IP (and equivalent) ²	OGE 278
e. Schedule C (unless GS-13 or below)	OGE 278
f. HQE, Senior Mentor ³	OGE 278
g. HQE, Non-Senior Mentor ⁴	OGE 450
h. IPA, Talent Exchange, and similar ⁵	OGE 450
i. Special Government Employees (SGE) (unless excluded)	OGE 450 or approved alternate

¹Any individual not required to file an OGE 278 or in an OGE 450 specific category may still be required to file if performing duties affecting the financial interests of non-Federal entities. Use Filer Determination Worksheet to assist in making this assessment.

²Note that individuals temporarily promoted or formally detailed (SF 50 issued) to these positions for more than 60 days must also file an OGE 278.

³DoDI 1400.25, vol. 922

⁴DoDI 1400.25, vol 922. Note that an OGE 278 may be required if serving in an established position classified at the SES or equivalent level such that the basic rate of pay that can be paid to an occupant in the position is above the current filing threshold. It is the position classification and corresponding payscale, not actual pay, that controls.

⁵JER 6-300(a)(3). Note that an OGE 278 may be required if serving in an established position classified at the SL/SES level such that the basic rate of pay that can be paid to an occupant in the position is above the current filing threshold. It is the position classification and corresponding payscale, not actual pay, that controls.



Technical Assistance with Integrity?

Integrity Help Desk:
integrity@oge.gov



Integrity User Resources:
<https://ogeintegrity.app.box.com/notes/1026348274523?s=t7bocrl5kgkv5oikq7q1abqhrskwi934>



Technical Assistance with FDM?

FDM Service Center



Website:

<https://www.fdm.army.mil/helpSupport/helpSupport.htm>

Comm: (443) 861-8247

E-mail:

usarmy.APG.cecom.mbx.FDMSpt@army.mil

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FINANCIAL DISCLOSURE: JER Changes

- Financial Disclosure Now in Chapter 6
- Removed restatements of law & regulation
- Consolidated sections that apply to all report types
- Incorporated electronic filing requirements
- Updated & clarified support responsibilities of Component Heads and HR/Manpower offices.
- Updated DoD-specific filing requirements & categories
- Updated & clarified supervisory review requirements
- Updated DoD-specific review & certification requirements
- Updated & clarified requirements to address non-compliance
- Updated & clarified policies on release of reports



Public v. Confidential





OGE Form 450 v 278

OGE Form	450	278
Who Files	<ul style="list-style-type: none">• <u>Military</u> - COs, XO's, Heads & Deputy Heads...• <u>Civilian/Military</u> - GS 15/O-6 and below with certain duties• Special Gov't Employees• Most IPAs/HQEs• Certain Reservists & National Guard	<ul style="list-style-type: none">• Political Appointees• DAEO• SES• General Officers (O-7 & above, including reservists w/ 61+ days service)• SES/SL (and detailees)• Certain IPA/HQE• Senior Mentors

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OGE Form 450 v 278

OGE Form	450	278
Reports	<ul style="list-style-type: none">• New Entrant (NE)• Annual (A)	<ul style="list-style-type: none">• New Entrant• Annual (A)• Termination (Term)• Annual/Term (A/Term)
Deadlines	<ul style="list-style-type: none">• <u>NE</u>: w/in 30 days• <u>A</u>: no earlier than 1 Jan, no later than 15 Feb.• <u>Combat Ext</u>: only 90-days	<ul style="list-style-type: none">• <u>NE</u>: w/in 30 days• <u>A</u>: no earlier than 1 Jan, no later than 15 May.• <u>Term</u>: w/in 30 days of sep.• <u>A/Term</u>: w/in 30 days of sep but nlt 15 Aug• <u>Combat Ext</u>: 180 days



OGE Form 450 v 278

OGE Form	450	278
Reportable Info	<ul style="list-style-type: none">• No non-sector mutual funds• No values• No asset income amount	<ul style="list-style-type: none">• All investment assets, including diversified mutual funds• Value ranges• Income amount & type
NE Reportable Periods	<ul style="list-style-type: none">• <u>NE</u>: 12 months preceding assuming duties of covered position	<ul style="list-style-type: none">• <u>NE</u>: Varies by Part - last 1-2 calendar years through date of filing

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OGE Form 450 v 278

OGE Form	450	278
Penalty	<ul style="list-style-type: none">• Administrative action for failure to file	<ul style="list-style-type: none">• Criminal, civil and administrative penalties for: failure to file, false information, etc.