U.S. Department of Transportation
United States Coast Guard

Commandant
United States Coast Guard

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Staff Symbol: G-LGL
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COMMANDANT INSTRUCTION 5370.9A

APR 2 2002

Subj: FINANCIAL DISCLOSURE REPORTS

Ref: (a) Standards of Ethical Conduct, COMDTINST M5370.8 (series)

1. PURPOSE. This Instruction establishes the procedures for filing, reviewing, evaluating, and storing public and confidential financial disclosure reports. These procedures are intended to define the overall process governing the financial disclosure system for the U.S. Coast Guard consistent with statutory and regulatory requirements, and do not reiterate the detailed requirements established by the Office of Government Ethics in 5 CFR Part 2634, or the instructions for filers that are contained in the Public Financial Disclosure Report SF 278 (PFDR), the Confidential Financial Disclosure Report OGE 450 (CFDR), and the Certificate of No New Interest OGE 450-A.

2. ACTION. Assistant Commandants for Directorates, Chief Counsel, Area Commanders, Maintenance and Logistics Commanders, District Commanders, and unit commanding officers of those personnel required to file financial disclosure reports shall ensure that the provisions of this Instruction regarding financial disclosure reporting are followed.

3. DIRECTIVES AFFECTED. Financial Disclosure Reports, COMDTINST M5370.9 is cancelled.

4. BACKGROUND. Section 208 of Title 18, U.S. Code, is a criminal conflict of interest statute that prohibits all officers and employees of the executive branch of the United States Government from participating personally and substantially, in an official capacity, in any particular matter in which that person has a financial interest. Reference (a) extends that prohibition to enlisted members who would otherwise not be covered by the provisions of 18 USC § 208. Public and confidential financial disclosure, which under the provisions of 5 CFR Part 2634 is mandatory for certain categories of personnel, serves to prevent conflict of interest problems by providing for a systematic review of the financial interests of covered personnel. These reports assist the Coast Guard in administering its ethics program and providing counseling to its personnel.

DISTRIBUTION – SDL No. 139

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NON-STANDARD DISTRIBUTION:

5. APPLICABILITY. This Instruction applies to all Coast Guard personnel who are required to file a PFDR, as identified in paragraph 7.a., and to all Coast Guard personnel who are required to file a CFDR, as identified in paragraph 8.a.

6. PROGRAM OVERSIGHT. The Chief Counsel of the Coast Guard, Commandant (G-L), is responsible for the formulation of policy and procedures for the financial disclosure reporting system, and is the final authority in the Coast Guard for resolving any conflicts of interest identified through the financial disclosure reporting system.

7. PUBLIC FINANCIAL DISCLOSURE REPORTS (PFDRS).

   a. Personnel Required to File.

      (1) Every Senior Executive Service (SES) employee;

      (2) Every Coast Guard and Public Health Service officer whose pay grade is 0-7 or higher; and

      (3) Every Administrative Law Judge (ALJ) appointed under 5 USC § 3105.

   b. Filing Requirements.

      (1) Nominee PFDR. Officers nominated for grades O-7 through O-10 or for certain statutory positions must file a Nominee PFDR with Commandant (G-ICA) by the date established by G-ICA. This requirement is in addition to any Annual PFDR that the filer may be required to file.

      (2) New Entrant PFDR. Any employee assuming an SES or ALJ position must file a New Entrant PFDR with Commandant (G-L) within 30 days of assuming that position. Exception: If the employee moves from one covered PFDR position to another within 30 days, he or she is not required to file a New Entrant PFDR. However, the employee is required to submit a copy of his or her most recent Annual PFDR to Commandant (G-L) within 30 days of assuming the new position.

      (3) Annual PFDR. Any person who performs duties in a PFDR position in excess of 60 days during a calendar year must file an Annual (Incumbent) PFDR with Commandant (G-L) by 15 May of the following year, except that G-C, G-CV, G-CCS, and G-L file their Annual PFDRs with the Department of Transportation Deputy General Counsel (DOTDGC).

      (4) Termination PFDR. All PFDR Incumbents retiring/leaving the Coast Guard must file a Termination PFDR with Commandant (G-L) or the DOTDGC (for G-C, G-CV, G-CCS, and G-L) during the 30 day period immediately following retirement or termination of service. If the filer is retiring within 45 days of 15 May, the filer may submit a consolidated Annual and Termination PFDR, (Combined PFDR) upon approval of Commandant (G-L)/DOTDGC (requires the granting of an extension from the normal 15 May filing deadline). The Director, Office of Government Ethics (OGE) may grant an additional 45-day extension for good cause shown, enabling the filer to submit a Combined PFDR within 90 days of 15 May. A Termination PFDR is not required if within 30 days of a filer's retirement or termination from Coast Guard service the individual assumes another PFDR filing position.

c. Reviewing Officials.

(1) The DOTDGC serves as the Reviewing Official for all Nominee PFDRs, and for all other PFDRs submitted to the Department of Transportation by G-C, G-CV, G-CCS, and G-L. Commandant (G-L) serves as the Intermediate Reviewer for all Nominee PFDRs.

(2) Commandant (G-L) serves as the Reviewing Official for all PFDRs not covered by paragraph 7.c.(1) above. Commandant (G-LGL) serves as the Intermediate Reviewer for these reports.

d. Filing Extensions. Commandant (G-L) (or DOTDGC for G-C, G-CV, G-CCS, or G-L) may approve an extension for good cause shown for up to 45 days. OGE, for good cause shown, may grant an additional extension of time, not to exceed 45 days. Extensions will generally not be granted for New Entrant PFDRs, as that would hinder the initial conflict determination. Extensions are not applicable to Nominee PFDRs.

e. Fines. If a PFDR is filed more than thirty days after 1) the date such report is initially required to be filed, or 2) the last day of any filing extension period, whichever is later, a $200 fine must be levied against the filer, in accordance with 5 CFR § 2634.704. All fines paid will be remitted to the General Treasury of the United States. Only OGE may waive the fine, and it may only be waived if the delay was caused by extraordinary circumstances that made the delay reasonably necessary.

f. Completing the PFDR. Filers can access the PFDR (SF 278) via SWIII Jetform Filler in the "SF" library. Filers have the option to enter required information via their computer, or they may enter information by hand on a hard copy of the form. The PFDR is also available from Commandant (G-LGL). Instructions for completing the PFDR are included on the form itself. Enclosure (1) contains helpful hints for PFDR filers and reviewers that can be used to crosscheck the form for completeness once it is filled out.

g. Review Process. Reviewers examine each report for completeness and for actual or potential conflicts of interest and other related violations of law, regulation or executive order, in accordance with 5 CFR § 2634.605. If the report is not sufficient to make a meaningful conflict analysis or is otherwise deficient, the reviewer will contact the filer to request any necessary information. Each Reviewing Official shall certify the PFDR by signature and date once it is determined that each required item has been completed and that on the basis of the information contained in the report the filer is in compliance with applicable laws and regulations

h. Public Availability. After completion of review by the DOTDGC or Commandant (G-L), as appropriate, a copy of each report will be maintained by the DOTDGC or Commandant (G-LGL) for a period of six years, where it will be available for public review in accordance with the provisions outlined in 5 CFR § 2634.603. At the end of the 6-year period the PFDR must be destroyed. OGE Form 201 must be used by anyone seeking a copy of a PFDR that is maintained by Commandant (G-LGL).

8. CONFIDENTIAL FINANCIAL DISCLOSURE REPORTS (CFDRS).

a. Personnel Required to File. Commandant (G-LGL), by 1 September each year, shall publish an updated listing of Coast Guard CFDR Filing Positions, based upon the guidance in 5 CFR Part 2634, Subpart I. This information is generally disseminated via letter to the field legal offices and by memo to Assistant Commandants for Directorates, and is also made available on the Commandant (G-L) intranet site. However, alternate methods of dissemination may be used. In the absence of a new issuance, the previous year's listing governs. Reviewing Officials (identified in paragraph 8.c below) shall identify any additional personnel holding positions that require the filing of a CFDR, using the following criteria (taking into account the exclusion provisions of paragraph 8.b):

(1) Personnel in positions involving duties requiring personal and substantial participation through the making of decisions or the exercise of significant judgment in one or more of the following Government actions:

(a) Contracting or procurement;

(b) Administering or monitoring grants, subsidies, licenses or other benefits;

(c) Regulating or auditing any non-Federal entity;

(d) Performing other activities having a direct and substantial economic effect on the interests of any non-Federal entity; or

(e) Personnel who hold a position in which they are required to file a CFDR in order to avoid involvement in a real or apparent conflict of interest, and to carry out the purpose of any statute, executive order, rule or regulation applicable to or administered by that employee.

(2) Personnel who were "acting" in jobs defined in paragraphs 8.a.(1) for 60 or more days during the reporting period (the 12-month period that ends on 30 September of each year).

(3) Special Government Employees:

(a) Public members of Advisory Committees (the term "advisory committee" refers to any committee, board, commission, council, conference, panel, task force, or other similar group which is established by statute or reorganization plan, established or utilized by the President, or established by one or more agencies in the interest of obtaining advice or recommendations for the President or one or more agencies or officers of the Federal Government).

(b) Members of the Coast Guard Reserve (Reserve) are Special Government Employees, but are not required to file CFDRs based solely on their status in the Reserves. However, a CFDR must be filed by the Reserve member if his or her Coast Guard job description would otherwise require the filing of a CFDR based on the criteria described in paragraph 8.a.(1) or (2).

(4) Source Selection Officials or members of Source Evaluation Boards on major systems

acquisitions, as defined by the Systems Acquisition Manual, COMDTINST M4150.2 (series). Source Selection Officials or members of Source Evaluation Boards who have already completed a CFDR for the year in question may submit a copy of their most recent CFDR, with any changes noted on the report.

b. Exclusions from Filing Requirements. Notwithstanding the provisions of paragraph 8.a., a CFDR is not required if the duties of the position are such that the possibility that the employee will be involved in a real or apparent conflict of interest is *remote.* Additionally, a CFDR is not required if the position involves a *low level of responsibility* where there is a substantial degree of supervision and review over the position, or any potential conflict of interest would have an *inconsequential* effect on the integrity of the Government. For instance, a CFDR should generally not be required for personnel who are micro purchasers who make annual purchases totaling less than the simplified acquisition threshold (currently $100,000 at paragraph 2.101 of the Federal Acquisition Regulation), provided they perform no other duties that would independently require filing. Reviewing Officials shall determine whether an exclusion applies to a particular position.

c. Reviewing Officials. Assistant Commandants for Directorates, Chief Counsel, Area Commanders, MLC Commanders, District Commanders, and Commanders of Headquarters and MLC units having legal officers or attorney-advisors assigned are the Reviewing Officials for CFDRs filed by members of their offices or commands. In addition:

(1) Assistant Commandants for Directorates are the Reviewing Officials for all Headquarters Units within their cognizance that do not have a legal officer or attorney-advisor. For those units that do have a legal officer or attorney-advisor, the Assistant Commandant is the Reviewing Official for the Commanding Officer only.

(2) Reviewing Officials may delegate their responsibilities under this Instruction to their immediate subordinate (e.g. their Deputy, Executive Officer, Executive Assistant, or Chief of Staff). Assistant Commandants for Directorates may delegate to other appropriate subordinates, after consulting with Commandant (G-LGL). The Reviewing Official retains responsibility for reviewing CFDRs filed by his or her designee. Reviewing Officials may also delegate the administrative aspects of their responsibilities under this Instruction (e.g. identification of and notification to filers; storage of the CFDRs, etc.) to their legal officer or other appropriate personnel.

Table Showing Reviewing Officials for all Coast Guard Filers:

FILER	REVIEWING OFFICIAL
• HQ Executive Assistants, and any filers to whom HQ Reviewing Official responsibilities have been delegated	• Assistant Commandants for Directorates
• Headquarters Staff • Commanding Officers of HQ Units • Headquarters Unit Staff (if no legal officer or attorney-advisor at unit)	• Assistant Commandants for Directorates; Chief Counsel (or their designee)
• Headquarters Unit Staff (at Unit with a legal officer or attorney-advisor)	• Unit Commanding Officer, or designee
• Area Chief of Staff	• Area Commander
• Area Staff and Area Unit Filers	• Area Commander or designee
• MLC Deputy Commander	• MLC Commander
• MLC Staff and MLC Unit Staff (if no legal officer or attorney-advisor is assigned to unit) • MLC Unit Commanding Officer	• MLC Commander or designee
• MLC Unit Staff (if an attorney-advisor is assigned to unit)	• MLC Unit Commanding Officer
• District Chief of Staff	• District Commander
• District Staff • District Unit Command & Staff	• District Commander or designee

(3) Notwithstanding paragraph 8.c and the chart above, the Reviewing Official for personnel assigned to serve on Advisory Committees, Source Selection Officials, and members of Source Evaluation Boards shall be the Reviewing Official having cognizance over the activities of the committee, board, or major systems acquisition to which they are assigned (unless another procedure is established in writing, and approved by Commandant (G-L)).

d. Submission Requirements. Reviewing Officials shall identify those members of their offices and commands who are required to file CFDRs, per paragraph 8.a. above, and shall ensure that New Entrant and Annual CFDRs are filed within the time constraints set forth below:

(1) New Entrant CFDRs. New Entrant CFDRs must be submitted to the Reviewing Official within 30 days of assuming a CFDR filing position.

(a) Reviewing Officials may require that prospective Source Selection Officials, members of Source Evaluation Boards, or prospective public members of Advisory Committees file their CFDR prior to serving in such positions, to insure that there are no insurmountable ethics concerns.

(b) For Advisory Committee public members serving multi-year terms, New Entrant CFDRs are due within 30 days of the anniversary date of their Advisory Committee appointment, and shall not be signed by the filer prior to the anniversary date.

(c) **Filing Exception**: if the filer moves from one covered position to another within 30 days, he or she is not required to file a New Entrant CFDR; however, the filer is required to submit a copy of his or her most recent report to the Reviewing Official with any changes noted on the report.

(2) Acting New Entrant CFDRs. New Entrant CFDRs must be submitted to the Reviewing Official by personnel who are "acting" in positions identified in paragraph 8.a.(1) for 60 or more days during the reporting period. These personnel must file new Entrant CFDRs within 15 days of the 61st day in which they acted in covered positions. **Exception:** if the filer already has a current CFDR on file, he or she is not required to complete a New Entrant CFDR.

(3) Annual CFDRs. An Annual CFDR must be submitted to the Reviewing Official by October 31 of each year by any CFDR filer holding a filing position as of 30 September who performed the duties of his or her position for a period in excess of 60 days during the reporting period (the preceding twelve months ending 30 September). Reviewing Officials may require members of their offices or commands to submit Annual CFDRs earlier than 31 October, but in no case shall an Annual CFDR be filed or signed prior to 01 October. Filers who assumed a filing position after 31 July and filed a New Entrant CFDR need not complete an Annual CFDR for that year.

e. Filing Extensions.

(1) For good cause shown, Reviewing Officials may grant an extension of up to 90 days from the due date for New Entrant CFDRs and "acting" New Entrant CFDRs. However, extensions for New Entrant CFDRs will normally not be granted, absent extraordinary circumstances, since an extension defeats the purpose of performing an initial conflict of interest check.

(2) Reviewing Officials may also grant an extension of time of up to 90 days from the due date for Annual CFDRs, for good cause shown. However, any extension beyond 15 December for an Annual CFDR must be approved by Commandant (G-L), and will normally not be approved absent extraordinary circumstances.

f. Completing the CFDR.

(1) Filers can access the CFDR form (OGE-450) via SWIII Jetform Filler in the "OGA" library. Filers have the option to enter required information via their computer, or they may enter information by hand on a hard copy of the form. Instructions for completing the CFDR are included on the form itself. Enclosure (2) contains helpful hints for CFDR filers and reviewers that they can use to crosscheck the form for completeness once it is filled out.

(2) Filers required to file an Annual CFDR may be eligible to file a Certificate of No New Interest (OGE 450-A) in lieu of a CFDR. The OGE-450-A form is available in Jetform Filler in the "OGA" library. In order to use the OGE 450-A, the filer must examine his or her previously filed CFDR and be able to conclude that, since the time of the previously filed form, the filer

has (1) not had a significant change in job duties, and (2) the filer, the filer's spouse, and the filer's dependent children have no new reportable interests. **NOTE**: All filers must use the OGE-450 in CY 2004 and every 4th year thereafter (CY 2008, CY 2012, etc). Eligible filers may use the OGE 450-A in all other years. The OGE 450-A, when used, is due at the same time as a CFDR.

g. Review Procedures.

(1) A Reviewing Official may designate an Intermediate Reviewer to receive and/or conduct an initial review of the report. There is no requirement that an Intermediate Reviewer be assigned. Reviewing Officials shall notify all filers within their area of cognizance as to where they should file their reports.

(a) An Intermediate Reviewer will normally be the filer's Commanding Officer, office chief, or assigned legal officer.

(b) When the filer is assigned to work on a major systems acquisition, Reviewing Officials may assign the Contracting Officer for that acquisition to be the Intermediate Reviewer.

(c) A legal review is required for all CFDRs submitted by public members of Advisory Committees. The Intermediate Reviewer for these reports will be the Assistant Ethics Official that provides legal advice to the Reviewing Official having cognizance over the activities of the committee.

(2) The Reviewing Official and the Intermediate Reviewer (if assigned) shall examine the report to determine, to his or her satisfaction, that each required item is completed; and no interest or position disclosed on the report violates or appears to violate any applicable provision of Chapter 11 of Title 18, United States Code; the Ethics in Government Act of 1978, as amended; the Standards of Ethical Conduct for Employees of the Executive Branch, 5 CFR Part 2635; or any applicable DOT or Coast Guard directive. By OGE regulation, the review must be conducted within 60 days of the date the CFDR is filed.

(3) Assistant Ethics Officials (identified in reference (a) as District legal officers, chiefs of legal divisions in Maintenance and Logistics Commands (MLCs), legal officers or attorney-advisors assigned to Headquarters and MLC units, and the Chief, Office of General Law (G-LGL)) shall provide legal advice to the Reviewing Officials on matters related to the CFDR system and the resolution of any conflicts of interest identified during the CFDR review process. The Reviewing Official or the Intermediate Reviewer may consult with the appropriate Ethics Official to make the determination described in paragraph 8.g.(2) above.

(4) If either the Intermediate Reviewer or the Reviewing Official believes that additional information is required, he or she shall request the filer to submit such information by a specified date not to exceed 15 days from the date of the request. This additional information shall be made a part of the CFDR.

(5) If assigned, the Intermediate Reviewer, after completing his or her review of the report, shall sign and date the CFDR in the space provided, and shall advise the Reviewing Official of any potential conflicts of interest, errors, omissions or other discrepancies in the CFDR. The

Intermediate Reviewer need not audit the report to ascertain whether the disclosures are correct. Disclosures shall be taken at face value as correct unless there is a patent omission or ambiguity or the Intermediate Reviewer has independent knowledge of matters outside the report. For Certificates of No New Interest (OGE 450-A), the Intermediate Reviewer shall simply note the date the form was received. The Intermediate Reviewer shall forward the CFDR or OGE 450-A to the Reviewing Official within 15 days of his/her receipt of it, unless otherwise directed by the Reviewing Official.

(6) If the Reviewing Official concludes, on the basis of the information disclosed in the CFDR and any additional information submitted, that the CFDR meets the requirements discussed in paragraph 8.g.(2) above, he or she shall certify the report by signature and date. The Reviewing Official need not audit the report to ascertain whether the disclosures are correct. Disclosures shall be taken at face value as correct unless there is a patent omission or ambiguity or the official has independent knowledge of matters outside the report. For Certificates of No New Interest (OGE 450-A), the Reviewing Official shall merely indicate the date the form was received (if an Intermediate Reviewer has not already done so).

h. Conflict of Interest Determination. If, after consultation with the appropriate Ethics Official, the Reviewing Official concludes that information disclosed in the report and any additional information creates a real or potential conflict of interest, the Reviewing Official shall:

(1) Notify the filer of that conclusion;

(2) Afford the filer an opportunity for personal consultation, if practicable;

(3) Determine what remedial action should be taken; and

(4) Notify the filer in writing of the remedial action which is needed, and that such action must be taken within 3 months of notification.

i. Remedial Action. The Reviewing Official shall consider both the interests of the filer and the needs of the service and require the least burdensome remedial action adequate to resolve the conflict of interest or potential conflict of interest. The filer shall take remedial action within 3 months of notification, except in unusual circumstances, which must be fully documented to the satisfaction of the Reviewing Official. The filer shall document that the remedial action has been taken, as directed by the Reviewing Official. If the filer complies with the remedial action recommended by the Reviewing Official, the Reviewing Official shall indicate in the comment section of the CFDR the remedial action taken. The Reviewing Official shall then sign and date the report. Remedial actions include:

(1) Divestiture of the conflicting interest;

(2) Resignation from a position with a non-Federal business or other entity;

(3) Restitution;

(4) Establishment of a qualified blind or diversified trust under the Reform Act and 5 CFR Part 2634, Subpart D;

(5) Obtaining a waiver under 18 USC § 208;

(6) Preparation of a written statement of recusal/disqualification, *see* Enclosure (4); or

(7) Voluntary transfer, reassignment, limitation of duties, or resignation of filer.

j. Confidentiality. The information provided by filers on a CFDR is not subject to public release under the provisions of 5 USC App. § 107. Therefore, CFDRs and the information they contain are exempt from being released to the public under exemption (b)(3) of the Freedom of Information Act (FOIA), 5 USC § 552. CFDRs may contain sensitive commercial and financial information, as well as personal and private information, and thus may also be exempt from disclosure under exemptions (b)(4) and (b)(6) of the FOIA. CFDRs will be maintained by the Reviewing Official in accordance with the Privacy Act, 5 USC § 552a, as required by the Freedom of Information and Privacy Acts Manual, COMDTINST M5260.3 (series), for a period of six years (per 5 CFR§ 2634.604). The reports should be locked in a filing cabinet for safekeeping. Coast Guard personnel shall not publicly release the reports or the information that the reports contain except pursuant to an order issued by a Federal court, or as provided by the Privacy Act and OGE/GOVT-2 Government-wide executive branch Privacy Act system of records.

k. Reports.

(1) Headquarters Reviewing Officials must provide written confirmation of annual Confidential Financial Disclosure Report filings to the Chief, Office of General Law, using Enclosure (3). The report must be submitted no later than 15 December of each year.

(2) Assistant Ethics Officials, on behalf of all non-Headquarters Reviewing Officials, shall provide confirmation concerning all filers within their area of cognizance as a part of the OGE Ethics Program Questionnaire submittal described in reference (a), the Standards of Ethical Conduct, COMDTINST M5370.8B.

9. REQUESTS FOR CHANGES. Units and individuals may recommend changes to this Instruction by writing via the chain of command to Commandant (G-LGL), U.S. Coast Guard Headquarters, Washington, DC 20593-0001.

10. FORMS/REPORTS. The forms required by this Instruction (SF-278, OGE-450, OGE-450-A) are available in Jetform Filler. Reports shall be submitted in accordance with paragraph 8.k above.

T. W. JOSIAH
Vice Admiral, U. S. Coast Guard
Chief of Staff

Encl: (1) Helpful Hints for PFDR Filers and Reviewers
(2) Helpful Hints for CFDR Filers and Reviewers
(3) HQ Reviewing Official Report Format
(4) Template Recusal Letter

HELPFUL HINTS FOR PFDR FILERS AND REVIEWERS
(see instructions on SF 278 for complete requirements)

COVER PAGE

- Annual PFDRs must not be dated any earlier than January 1st. Termination PFDRs must not be dated any earlier than the filer's last day of service in the position.

SCHEDULE A

- Filers must ordinarily report every underlying investment held in an Individual Retirement Account (IRA) or other retirement plan (such as a 401K) if it meets either of the reporting thresholds -- a fair market value exceeding $1,000 at the close of the reporting period or over $200 of income during the reporting period.

- Accrued income, even if deferred or exempt for tax purposes, is reportable, and the amount of such income (or exact amount if required) must be listed. For example, an IRA invested in a bank deposit account that accrues $400 in interest during the covered period must be reported since the accrued income exceeds $200.

- The full specific name of each reported mutual fund, not just the fund's family name, must be provided. For instance, "Fidelity investment fund" is not specific enough; "Fidelity Magellan Fund" should be indicated if that is the full name of the particular fund held. If known, the filer should include the ticker symbol for listed stocks and mutual funds, to assist the reviewer.

- Asset valuations reported should reflect each asset's value at the close of the reporting period. For an Annual PFDR, if an asset was completely sold before the end of the calendar year, the value checked under Block B, Valuation of Assets, should be "None." Any reportable income (i.e. income exceeded $200) during the period of time covered would be recorded under Block C. If there was no reportable income during the period, the asset would not need to be reported at all in Schedule A.

- When the "other" column is used to describe a type of income, the actual amount of income must be reported. This includes any earned income other than that derived from current U.S. Government employment. However, in the case of a spouse's earned income, the source, but not the amount (except for honoraria), has to be reported.

SCHEDULE B, PART I: TRANSACTIONS

- If bank or brokerage statements are included as part of Annual or Termination PFDRs, they must reflect transactions (and income for Schedule A) with the necessary details for the entire reporting period, not solely for the last month or quarter of the period. Assets held must also be shown as of the end of the appropriate reporting period for Schedule A.

- When sales are recorded on Schedule B, make certain that Schedule A reflects any corresponding capital gains, dividends and interest realized (if over $200).

SCHEDULE B, PART II: GIFTS, REIMBURSEMENTS, AND TRAVEL EXPENSES

- Free attendance at a widely attended gathering (such as a Coast Guard Foundation Award dinner) constitutes a gift, and must be reported on Schedule B if the value of the gift exceeds $260 (include value of gift to spouse if accompanied by spouse to event).

SCHEDULE C, PART I: LIABILITIES

- Generally, any reportable liabilities that exceed $10,000 at any time during the reporting period must be reported with the category of value for the highest amount owed indicated. This section is not limited to those liabilities that exceed $10,000 at the conclusion of the reporting period (except for revolving charge accounts). For example, if rental property is sold during the reporting period, the mortgage must still appear on Schedule C, if the mortgage exceeded $10,000 at any time during the reporting period.

SCHEDULE C, PART II: AGREEMENTS AND ARRANGEMENTS

- Termination filers must report any arrangements that they have made for future employment.

SCHEDULE D

- The outside positions reported must include positions held at any time during the reporting period, even those from which the individual may have resigned before the close of the reporting period.

MISCELLANEOUS

- Ensure that all sections of the report are complete. If a filer has nothing to report for an applicable Schedule, ensure that the "None" box is checked.
- Ensure that all report pages, including any attachments, are numbered, and that the filer's name appears on each page.

HELPFUL HINTS FOR CFDR FILERS AND REVIEWERS

MISCELLANEOUS

- The "Instructions for OGE Form 450, Confidential Financial Disclosure Report," which are attached to the blank form, contain information and definitions necessary for properly completing the form. **Filers and reviewers should read these instructions carefully.**

- If filer has nothing to report in a part of the OGE Form 450, the **NONE** box to the left of the part should be checked. Writing **"N/A"** in the blanks is not acceptable. If filer does not check **NONE**, the reviewer will have to contact the filer to verify information.

- Ensure that all report pages, including any attachments, are numbered, and that the filer's name appears on each page.

TOP SECTION

- Under "Reporting Status," "New Entrant" should be checked if filer is newly assuming a position that requires filing of an OGE Form 450 (generally, new entrants file within 30 days of assuming that type of position). Otherwise, if filing is done during the fall reporting cycle, "Annual" should be checked.

- Filer must **SIGN AND DATE** the OGE Form 450 or it must be returned as incomplete. **Filer must not date an Annual CFDR prior to October 1 because the reporting period covers the 12-month period ending September 30.**

PART I: ASSETS AND INCOME

- Should include information about filer, as well as spouse and dependent children (if applicable).

- Filer must provide the complete name of each asset or source of income, (including the underlying assets within IRA/401K/Pensions, if filer controls the investments). For instance, "Fidelity investment fund" is not specific enough; "Fidelity Magellan Fund" should be indicated if that is the full name of the particular fund held. If known, the filer should include the ticker symbol for listed stocks and mutual funds, to assist the reviewer.

- If income-producing asset was not held at close of the reporting period, the "X if no longer held" column should be checked.

- If non-federal pension is listed, agreement should be reported on Part IV (Agreements and Arrangements).

- Trusts--assets must be reported unless Excepted Trust.

- If any other earned income from an outside position is reported, position must be reported on Part III.

- Ensure that all assets and income sources on prior report still held during this reporting period are shown in this part (to facilitate review, should report them in the same order).

Part II: LIABILITIES

- Should include information about filer, as well as spouse and dependent children (if applicable).

- All liabilities shown on prior report that carried over into this period should be listed, if they had a value greater than $10,000 at any time during the reporting period.

Part III: OUTSIDE POSITIONS

- Should only include the filer's outside positions (not those of spouse or dependent children).

- Other than the listed exclusions, which appear to the left of Part III, any position held during the year, other than a Government position, must be reported, whether or not the filer received compensation.

- Filer should write "comp" in the last column if he or she received compensation, and "not comp" if he or she did not.

- If filer received over $200 in compensation, this must also be reported under Part 1.

Part IV: AGREEMENTS AND ARRANGEMENTS

- Should only include the filer's own agreements and arrangements (not spouse's or dependent children's).

- Filer must provide the terms and conditions of any agreement or arrangement that filer has regarding future employment, payments from a former employer, or participation in an employee benefit plan, other than the government's plans. "Parties" are the persons or companies with whom filer has the agreements or arrangements. For example, if filer has a pension, it should be reported here, as well as in Part I.

Part V: GIFTS AND TRAVEL REIMBURSEMENT

- Should include information about filer, as well as spouse and dependent children (if applicable).

- Filer does not have to report a gift or reimbursement that spouse or dependent children receive if it is received totally independently from filer, *e.g.*, a gift or reimbursement the spouse receives solely because of his/her job or professional pursuits.

- Free attendance at a widely attended gathering (such as a Coast Guard Foundation Award dinner), constitutes a gift, and must be reported on Schedule B if the value of the gift exceeds $260 (include value of gift to spouse if accompanied by spouse to event).

HQ REVIEWING OFFICIAL REPORT FORMAT

From: (HQ Reviewing Official)

To: Commandant (G-LGL)

SUBJ: SUMMARY OF CFDR ACTIVITY

Ref: (a) Financial Disclosure Reports, COMDTINST 5370.9
(b) 5 CFR Part 2634, Subpart I

1. In accordance with references (a) and (b), this report is submitted to attest that all personnel required to submit a Confidential Financial Disclosure Report (CFDR) to me for the reporting period 1 October 20__ to 30 September 20__ have done so. The names and positions of CFDR filers are attached as Enclosure (1).

Uniformed members filed a total of _ Annual CFDRs.

Civilian employees filed a total of _ Annual CFDRs.

2. Additionally, throughout the reporting period, a total of _____ *[INSERT NUMBER OF NEW ENTRANT CFDRs FILED] New* Entrant CFDRs were filed. The names and positions of all New Entrant CFDR filers are attached as enclosure (2).

3. My review of the CFDRs filed for the current reporting period revealed no real or apparent conflicts of interest by any of the filers.

[OR, My review of the CFDRs filed for the current reporting period revealed _____ (INSERT NUMBER) real or apparent conflicts of interest. Each instance of a real or apparent conflict of interest has been resolved. Copies of all conflict of interest waivers issued by Commandant (G-LGL) are attached as enclosure (3).]

[OR, My review of the CFDRs filed for the current reporting period revealed ____ (INSERT NUMBER) real or apparent conflicts of interest. All but _____ (INSERT NUMBER) of these conflicts have been resolved. Under separate cover, I have requested COMDT (G-L)'s resolution of the remaining real or apparent conflict(s) of interest. Copies of all conflict of interest waivers issued by Commandant (G-LGL) are attached as enclosure (3).]

[4. Final review of _____ (INSERT NUMBER) CFDRs has not yet been completed. Those CFDRs contain real or apparent conflicts that have not yet been resolved. An update report will be submitted.]

(HQ Reviewing Official)

Encl: (1) Names and positions of annual CFDR filers
(2) Names and positions of new entrant CFDR filers
(3) Conflict of Interest Waivers issued by Commandant (G-LGL)

TEMPLATE RECUSAL LETTER

From: (Name of Filer)

To: (Name of Reviewing Official)

Subject: STATEMENT OF DISQUALIFICATION

1. This is to notify you, according to the provisions of 18 USC § 208(b), that: (1) I have financial interests in [insert name of company, etc.] and (2) I have disqualified myself from personal and substantial participation in any particular matter that would affect the financial interest of this entity.

2. For the purposes of this disqualification, all incoming matters will be screened to ensure that matters involving this organization are not brought to my attention. An officer senior to me in the chain of command shall handle such matters without my knowledge or participation when they cannot be handled at a level lower than mine.

3. In order to insure that I do not become involved in any matter in which I have a financial interest, I hereby appoint _____ as a screening agent to review all such matters coming to me and to refer any matter concerning the above-mentioned organization up the chain of command for action when appropriate.

_____

Signature of Filer

Approved: _____ _____

Reviewing Official Date