

IMNE-BEL-JA

MEMORANDUM FOR FILERS OF OGE FORM 450, CONFIDENTIAL FINANCIAL DISCLOSURE REPORT

SUBJECT: OGE 450 Filing Requirements

1. This memo provides information about the requirements for filing OGE 450 Confidential Financial Disclosure Reports.
2. REFERENCES. The requirements in this area can be found in the Joint Ethics Regulation (the JER), also known as [DOD Directive 5500.7-R](#). Chapter 7 of the JER covers who must file personal financial disclosure reports. Chapter 11 of the JER covers the requirement for ethics training, including the annual ethics training requirement for OGE 450 filers.
3. Each year commanders and directors are required to review all their subordinate duty positions to determine whether the duties of the position require filing a Confidential Financial Disclosure Report (OGE Form 450). The purpose of the confidential financial disclosure system is to assist government employees and their supervisors and agencies in avoiding *conflicts* between official duties and private financial interests or affiliations.
4. The Department of the Army has implemented an online program for filing and managing OGE 450s. Your filers are required to go to the Financial Disclosure Management website (<https://www.fdm.army.mil>), login using their CAC card (or AKO login) and electronically fill out and submit their OGE Form 450.
5. Those personnel required to file an OGE OF 450 report must do so between 1 January and 15 February of each year. The reporting period is through 31 December of the previous year. Immediately after COB on 15 February, each installation must report completion status to its ACOM.
6. WHO MUST FILE? An individual **must** file a report under only two circumstances:
  - a. First, if the individual's current position requires that person to participate personally and substantially through **decision**, or the exercise of significant judgment in **taking official action** regarding:
    - (1) contracting or procurement (including IMPAC cards above certain limits, covered later); **or**
    - (2) administering or monitoring grants, subsidies, licenses or other federally conferred financial or operational benefits; **or**

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(3) regulating or auditing any non-federal entity (e.g., Internal Review Auditors or Inspector General personnel); **or**

(4) other activities in which the final decision or action will have a direct and substantial economic effect on the interests of any non-federal entity (e.g., Public Affairs Officer, Private Organization Managers).

b. Second, if the individual's supervisor concludes that the duties and responsibilities of the position require filing an OGE Form 450 to **avoid a real or apparent conflict of interest**, and to carry out the purposes behind any law or regulations applicable to or administered by that employee (e.g., criminal investigators, contract inspectors).

c. IMPAC card purchasers and approving authorities who are authorized to make purchases of more than \$2,500 and \$100,000 cumulatively per year. There are two schools of thought on whether these limits relate to total authority in the appointment memo, or just to dollars actually spent in the past year, both of which are legally supportable. In the interests of keeping this process as simple as possible, we will be following the "actual expenditures" rule. So, if someone (or their predecessor) spent or approved over \$100,000 last year in IMPAC card purchases, that person normally should file.

7. REDUCTION OF FILERS: Historically the Army has required more personnel than necessary to complete these forms. It is ultimately a management decision, because nobody else has a better understanding of the dollar value and procurement sensitivity of an employee's work. Under current guidance, the following groups are generally excluded from filing unless their supervisors determine that they are clearly required to file by virtue of being a true procurement official (such as a Contracting Officer's Representative, a member of a Source Selection Evaluation Board, or something along those lines), or in the supervisor's judgment the person exercises significant independent judgment over matters that will predictably have a major impact on Army integrity or Army relations with nonfederal parties:

a. Credit card holders or approving officials, or other purchasers, who annually make or approve less than \$100,000 a year in purchases (actual, as opposed to authority in the appointment memo).

b. Officers in the grade of O3 and below, enlisted soldiers in the grade of E6 and below, and civilians in the grade of GS-6 and below. But, warrant officers of any grade are not part of this group exclusion.

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c. Volunteers providing gratuitous services to the Army, unless (unlikely as it may be) they also make resource management decisions for the Army.

d. Intermittent employees, wage grade or general schedule, who work fewer than 120 days a year for the Army (however, this does not apply to "Special Government Employees" who are appointed to Army boards or advisory committees or act as consultants).

e. Commanders and directors make initial determinations of which positions within their organizations require the exercise of the responsibilities outlined above. To assist directors and commanders in this task, please use this link to an Office of Government Ethics publication which covers the OGE 450 criteria (and process) in more detail: [OGE's Form 450 Guide](#). In accordance with JER, Section 7-301b, supervisors should ensure that the requirement to file an OGE Form 450 is noted on the official Job Description for civilian personnel, and for military personnel it should be reflected on the OER/NCOER Duty Description area.

f. In reviewing positions, you should generally not have the person file the OGE Form 450 unless you can connect their duties to Army procurement activities, independent work that will foreseeably affect Army integrity (including financial management), or will have a major effect on non-federal parties with whom the Army is dealing (including not just businesses but also charities, private organizations, and state or local governments).

8. WHO FILED LAST YEAR? For privacy reasons, OSJA will email each organization with a list of the previous year's OGE Form 450 filers.

9. HOW MUCH PERSONAL INFORMATION HAS TO BE GIVEN, AND WHAT HAPPENS TO THESE REPORTS ONCE THEY ARE DONE? These reports are confidential. They are maintained by federal regulation to guard against conflicts of financial interest for persons in covered positions. The filer's supervisor reviews the completed report and then it is reviewed by the installation ethics counselor. After that, it is filed and retained on the secure database. During that time, the forms are subject to inspection only by those with an official need to know the contents (usually the supervisor, or agencies authorized to inspect the legal office records, such as during an OGE audit of the ethics program files). The scope of information on the form does not identify the amount of an asset or debt, only its identity and type. The form does not require any Social Security numbers, home addresses, or home telephone numbers. More information on privacy and security can be found on the FDM website at <https://www.fdm.army.mil/whatIsFDM/security.htm>.

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10. CONCLUSION: The Administrative Law Division of the Office of the Staff Judge Advocate tracks OGE 450 filing and keeps supervisors and staffs advised of their activity's status. Questions regarding the filing requirements or ethics training should be directed to OSJA, Administrative Law Division, at (703) 805-5013 or 4031.

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