

§ 304-6.2 What should we do if a non-Federal source does not pay the full cost for expenses that an employee will incur during travel?

If you determine in advance of the employee's travel that payment from a non-Federal source will cover some but not all of the employee's allowable travel and subsistence expenses you should state on the employee's travel authorization that the employee will be reimbursed the difference between the full allowances and the payment from the non-Federal source. See chapter 301 of this Title, 6 Foreign Affairs Manual, Chapter 100, or the Joint Travel Regulations (JTR), Chapter 4, as applicable to determine the applicable maximum allowances.

[FTR Amdt. 2003-02, 68 FR 12604, Mar. 17, 2003, as amended at 85 FR 39850, July 2, 2020]

§ 304-6.3 What happens if an employee accepts payment from a non-Federal source that is in violation of this part?

If an employee accepts payment from a non-Federal source in violation of this part—

(a) You may require the employee, in addition to any penalty provided by law and applicable regulations, to pay the general fund of the Treasury, an amount equal to the payment so accepted; and

(b) The employee shall not be entitled to any reimbursement from the Government for such expenses.

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 Gov-

ernment 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, discounted, or paid for by a non-Federal source on behalf of a meeting attendee, you must report the amount charged to other attendees. However, a waiver or discount of the registration fee by the non-Federal sponsor of the event for the day(s) the employee participated in the meeting or similar function as a speaker, panelist, or presenter is not a payment in kind and does not need to be reported.

(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, you must use the M&IE deduction chart for CONUS and OCONUS located at <https://www.gsa.gov/mie> and report the appropriate amount for each meal based on the temporary duty locality.