

CHAPTER 4

GIFTS AND BEQUESTS TO NOAA

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4-01 PURPOSE

This chapter prescribes policy and procedures pertaining to the receipt and use of gifts and bequests made to the National Oceanic and Atmospheric Administration (NOAA). It supplements Department of Commerce (DOC) Accounting Principles and Standards Handbook, Chapter 16, *Gifts and Bequests*, and DOC Administrative Order (DAO) 203-9, *Gifts and Bequests*.

4-02 SCOPE

This policy is applicable to all components of NOAA and cross-serviced agencies to which funds are available.

4-03 AUTHORITY

- 5 United States Code (USC) §4111 describes conditions for employee acceptance of contributions, awards, and payments made in connection with non-Government sponsored training or meetings. Subsection 4111 is available online at: <http://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title5-section4111&num=0&edition=prelim>

- 15 USC §1522 authorizes the Secretary of Commerce to accept and use gifts and bequests of property, both real and personal, for the purpose of aiding or facilitating the work of the Department of Commerce. Subsection 1522 is available online at: <http://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title15-section1522&num=0&edition=prelim>
- 5 USC §7342 describes the conditions under which a federal employee may or may not accept foreign gifts and decorations. Subsection 7342 is available online at: <http://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title5-section7342&num=0&edition=prelim>
- Department Administrative Orders (DAO) 202-739, Gifts and Decorations From Foreign Governments And To Foreign Individuals prescribes policy and procedures regarding the acceptance, retention and disposition of gifts and decorations tendered by foreign governments to employees of the Department of Commerce. DOA 202-739 is available online at: http://www.osec.doc.gov/opog/dmp/daos/dao202_739.html
- DAO 203-9, Gifts and Bequests delegates limited authority to accept, reject, hold, administer, and use gifts and bequests of personal and real property, to the Under Secretary and Administrator, NOAA. DOA 203-9 is available online at: http://www.osec.doc.gov/opog/dmp/daos/dao203_9.html
- DAO 203-10, Official Entertainment and Representation Authorizations provides general guidelines for expenditures of funds for official entertainment and representation. DOA 203-10 is available online at: http://www.osec.doc.gov/opog/dmp/daos/dao203_10.html
- DOC Accounting Principles and Standards Handbook, Chapter 16, Gifts and Bequests provides principles and standards pertaining to the receipt and use of gifts and bequests made to the Department of Commerce. Chapter 16 is available at: http://www.osec.doc.gov/ofm/Accounting/Final_Chapter_16_Acctg_Hdbk_6-3-16.pdf
- Federal Travel Regulations (FTR), 41 CFR Part 304 provides guidance on accepting payment from a non-Federal source from travel expenses. The FTR, 41 CFR Part 304 can be found at: <https://www.gsa.gov/policy-regulations/regulations/federal-travel-regulation-ftr?asset=107367>
- Office of the Secretary, Standard Operating Procedures Gifts and Bequest Fund Official Entertainment and Representation, Updated 6/5/2014 provides guidance to the Department and Bureaus on operating procedures. The Standard Operating Procedures are available at: http://www.osec.doc.gov/ofm/Gifts_and_Bequests/0370_G&B_and_Official_Entertainment.pdf

- DOC, Travel Policy Handbook (10/16), provides the Department Bureau/Operating Units with policies and procedures for the management of official Government travel as required by the FTR. The travel policy is available at:
http://www.osec.doc.gov/ofm/OAP/TMD/Documents/DOC_Travel_Policy-October_2016.pdf
- DOC, Real Property Management Manual (08/14) and Personal Property Management Manual (12/17), provides policy for an effective and efficient management program regarding the accountability of the personal property assets of the Department of Commerce. The real and personal property manuals are available at:
<http://www.osec.doc.gov/ofeq/Documents/ORPP/doc%20real%20property%20management%20manual%202014%20official%20copy.pdf> and
http://www.osec.doc.gov/opog/dmp/resources/Department_Personal_Property_Management_Manual.pdf
- General Services Administration, GSA Bulletin FMR B-41, Foreign Gifts and Decorations Minimal Value, provides the redefined minimal value of foreign gifts as January 1, 2017. The bulletin is available at:
https://www.gsa.gov/cdnstatic/GSA_Bulletin_FMR_B-41_Foreign-Gift_Decoration_Minimal_Value.pdf
- DOC, Office of General Counsel, A Word About Ethics – Travel Gifts and Checklist for Gifts and Contributions to an Agency, provides guidance on the acceptance contributions and gifts. The ethics guidance is available at:
https://ogc.commerce.gov/sites/ogc.commerce.gov/files/travel_gifts-awae-2018.pdf and
https://ogc.commerce.gov/sites/ogc.commerce.gov/files/agency_gift_checklist-2018.pdf
- NOAA, Travel Gifts and Bequest Procedures, provides NOAA's procedures for acceptance and processing of gifts and bequests. The gift and bequests procedure is available at:
https://www.corporateservices.noaa.gov/finance/docs/NOAATravel_Gifts_Bequests_Procedures_20180530.pdf
- NOAA Personal Property Management Branch (PPMB), Gifts and Bequests to NOAA, provides supplemental procedures for the acceptance of personal property. The gifts and bequests procedure is available at:
https://www.pps.noaa.gov/Documents/Gifts_and_Bequest_Policy_March%202019.pdf
- NOAA, NOAA Travel Regulations, provides guidance on NOAA travel policies and procedures. The NOAA travel regulations are available at:
<https://www.corporateservices.noaa.gov/finance/TR.NOAAreg.html>

4-04 POLICY

4.04.01 DELEGATION OF AUTHORITY

DAO 203-9, section 4, delegates the authority to accept, reject, hold, administer, and use gifts and bequests of personal and real property to the Under Secretary and Administrator, NOAA, subject to the limits specified in the DAO. This authority may be relegated, except that the delegated authority is limited as follows:

- The Secretary must approve the acceptance of gifts valued in excess of \$35,000.
- The Chief Financial Officer/Assistant Secretary for Administration, DOC (CFO/ASA, DOC) must approve the acceptance of:
 - Real property or interest in that property, regardless of the value;
 - Gifts and bequests offered:
 - a) On the condition that the Department undertake activities or expenditures not part of regular Departmental programs;
 - b) On the condition that the Department adhere to particular requirements as to deposit, investment, or management of the funds donated;
 - c) Which require more than incidental expenditures in connection with administration and use;
 - d) Which involve unusual conditions or requirements; or
 - e) Which involve an in-kind donation for travel, subsistence, and accommodations valued at \$500 or more over the amount allowable under the Department's Travel Handbook.

NOAA Travel regulations are available online at:

<https://www.corporateservices.noaa.gov/finance/TR.NOAAreg.html>

Those persons authorized to accept gifts or bequests are hereinafter referred to as "authorized officials." The authority to accept a gift or bequest includes the authority to negotiate the terms of acceptance of a gift or bequest, or to refuse to accept a gift or bequest.

When on official travel, or in other circumstances where an offer of a donation may arise, Department employees may be designated by authorized officials to accept gifts and bequests on an ad hoc basis. Such authority may be granted retroactively, but only if circumstances prevented the employee from seeking authorization prior to the acceptance of the gift or bequest.

4.04.02 GIFTS AND BEQUESTS FUND MANAGER

DAO 203-9, section 5, requires the Under Secretary and Administrator, NOAA to appoint a Gifts and Bequests Fund manager within the Office of the Chief Financial Officer. The responsibilities of the Gifts and Bequests Fund manager and the NOAA Director, Finance Office/Comptroller are detailed in DOC Accounting Principles and Standards Handbook, Chapter 16, section 3.0.

4.04.03 ACCEPTANCE OF GIFTS AND BEQUESTS

A Gift or Bequest may be accepted by an authorized official only if the donation would aid or facilitate the work of the NOAA, constitute a “bona fide” gift or bequest rather than a payment in exchange for goods and not cause questions as to the integrity of the NOAA programs or operations. Acceptance of gifts should not create a conflict of interest or the appearance of impropriety. Authorized officials should seek the advice of the General Counsel where necessary. In-kind gifts are not limited solely to travel. Employees not authorized to accept gifts should obtain prior approval, when possible, from an authorized official.

Gifts or bequests may be accepted in the form of a check or other negotiable instrument made payable to the order of the United States Government, the Department of Commerce, or to NOAA. Donations by check can be accepted by the line office and forwarded to NOAA finance or mailed directly to: NOAA Finance HQS, ATTN: Travel Gifts & Bequests, 20020 Century Boulevard, Germantown, MD 20874. For in-kind gifts that are \$500 or more over the allowable amount, refer to section, “4.04.07 REQUIREMENTS FOR GIFTS AND BEQUESTS FOR OFFICIAL TRAVEL”.

A check or other negotiable instrument offered to an individual employee in his/her name, but intended as a gift to NOAA, may be accepted by the employee by endorsing it to the United States Government, the Department of Commerce, or NOAA (preferably in the presence of the donor) only if the employee is authorized to accept the gift, and the donor does not or cannot not make it payable to United States Government, the Department of Commerce, or NOAA. The employee must not deposit a negotiable instrument payable to an employee, but intended as a gift to NOAA into their personal banking account.

Before accepting the check or other negotiable instrument, the employee must first:

- Advises the donor that the check or other negotiable instrument should not be payable to employee because he or she may not accept a personal gift or donation; and
- Request that the donor make the check or negotiable instrument payable to the United States Government, the Department of Commerce, or NOAA.

An individual employee or authorized official cannot accept, under any circumstances, gifts or bequests in the form of cash. The donor shall be requested instead to make out a check or equivalent instrument payable to NOAA, which may then be accepted by an authorized official. Employees in such cases should explain the intent of this policy (i.e., the protection of the interest of the employee, the donor, and the Government) and that there is no exception to this policy.

- An employee not authorized to accept gifts and bequests to NOAA should immediately report any offer of a gift or bequest to his/her supervisor. The employee should request approval from an authorized official to accept gifts and bequests prior to receipt or tell the donor that he or she will put the donor in contact with a NOAA official specifically designated to accept gifts.

- An authorized official must notify the NOAA Gifts and Bequests Manager, upon confirmation by the donor, of expected gifts and bequests donations to NOAA. This information will be used in the orderly planning of official functions, for the effective management of public funds, and provide support for the accounting records.
- All gifts, including gifts in-kind, shall be approved by an authorized official before they are accepted. This includes gifts for travel valued at \$250 or less, which are not reported to the Office of the Assistant General Counsel for Administration. The appropriate official shall indicate approval by signing a CD-210, *Record of Gift or Bequest*, prior to travel or acceptance of a gift. If a gift is offered while on official travel, the traveler shall contact the approving official for clearance before it is accepted, unless the approving official had delegated to the traveler the authority to accept the gift. The dollar amount recorded on a CD-210 should represent an estimate of the value of a future gift or the actual value of the assets or services, which have been received. Employees must complete a travel voucher after a trip that involves a travel gift. This must be done even if the trip involved no expense to the Government. Employees must retain evidence of all gifts by obtaining receipts, unless the gift is a meal. Form CD-210 is available online at: <https://ogc.commerce.gov/page/forms>.

DAO 203-9, sections 6 and 8, and DOC Accounting Principles and Standards Handbook, Chapter 16, sections 4.0 through 6.0, specify the Departmental policy and procedures for accepting gifts and bequests.

4.04.04 USE OF GIFTS AND BEQUESTS FUND

Every effort should be made to use gifts or bequests donated for a specific purpose in accordance with the terms of the gift or bequest.

Unconditional gifts and bequests (no matching expense is expected to be incurred), and the income from their investment, shall be used for any purpose that aids or facilitates the work of NOAA. This includes, but is not limited to, the following:

- Program support, whether or not appropriated funds exist, provided that such expenditures are not barred by law or regulation;
- Official travel of employees;
- Official entertainment and representation (see DAO 203-10 for approval requirements); and
- Any other activity where an authorized official determines that a mission-related necessity exists.

Gifts and bequests funds, must not be used for the following types or similar expenditures:

- Activities primarily social in nature such as office holiday parties or social events that do not have a connection with official NOAA functions;
- Activities primarily for the benefit of Government employees including refreshments at office, staff, or work-related meetings;
- Gifts or tokens of appreciation for Government employees;
- Supporting charitable activities or outside community activities unless provided for by law;
- Other expenditures specifically prohibited by DAO 203-10, such as, but not limited to, printing or engraving expenses, issuing Christmas cards or other types of greeting cards, membership fees or dues; and
- Travel expenses of family members accompanying employees on official travel, unless such members are performing Governmental functions, including serving in a representational capacity during foreign travel. Advice from the General Counsel should be obtained in such circumstances. For policy concerning travel, see the NOAA Travel Handbook at:
<http://www.corporateservices.noaa.gov/finance/TR.html>.

The NOAA Gifts and Bequests Manager shall establish a system of administrative funds controls for the NOAA Gifts and Bequests Fund to ensure that obligations and expenditures do not exceed available funds.

The penalty for violation of NOAA gifts and bequests policy will include, at a minimum, reimbursement of funds where inappropriate expenditures have been made or where they have exceeded available funds.

The use of in-kind gifts shall be documented with receipts or other related evidence (e.g., copies of hotel bills or airline tickets or other such evidence of value that identifies the expenses paid by the donor).

All expenditures from the NOAA Gifts and Bequests Fund shall be supported with an approved Form CD-464, *Request for Authorization for Official Entertainment*, per DAO 203-10, or an equivalent form for non-entertainment expenditures. Form CD-464 is available online at: <https://ocio.commerce.gov/page/commerce-department-forms>.

Per DAO 203-10, the approval of the CFO/ASA, DOC is required for all expenditures, which exceed \$2,500.

Additional information on gifts and bequests can be found in the DAO 203-9, section 7, and DOC Accounting Principles and Standards Handbook, Chapter 16, section 7.0, which specify the Departmental policy and procedures for the use of gifts and bequests. DAO 203-10 prescribes general guidelines for expenditures of funds for official entertainment and representation. Refer to section “4-03 AUTHORITY” for links to the corresponding documents.

4.04.05 ROYALTIES AND HONORARIA

Royalties and honoraria are not gifts and bequests. An employee may not accept, on behalf of himself/herself or NOAA, any royalty or honorarium resulting from work-related activities. Therefore, acceptance of gifts or bequests by an employee in his/her personal name and subsequently endorsing the check or writing a check to the NOAA is a departure from the Department's policy regarding Gifts and Bequests. Questions on the acceptance of royalties, honoraria, or other earnings should be referred to the Office of General Counsel.

4.04.06 GIFTS AND BEQUESTS OF PROPERTY

Gifts and bequests of property, other than monies or in-kind donations shall, upon their acceptance, be turned over to the operating unit's property office together with Form CD-210, for recording in the property records. Organizational units receiving a gift offer of personal property or equipment shall contact the servicing Personal Property Management Branch (PPMB). Those receiving a gift offer of real property shall contact the Real Property Management Division (RPMD). RPMD must obtain the approval of the CFO/ASA, DOC prior to accepting a gift of real property. Organizational units receiving a gift offer of personal property or equipment shall prepare Form CD-210 and send the Form CD-210 and evidence of the property to the Gifts and Bequests Fund Manager, located in NOAA CFO to obtain the appropriate approval prior to accepting a gift of personal property. If accepted, the Gifts and Bequests Fund Manager returns the form to the receiving organization. The respective offices records the property in the Personal Property Management System and attach a copy of the original approved Form CD-210 to property record.

- An inventory of capitalized and accountable donated property (Gift) is maintained.
- A physical count of donated property (Gift) should be taken at least annually. The NOAA Finance Office should assist in the inventory, both to provide independent verification and to fulfill the finance responsibility of being assured of the valuation of inventory when preparing financial statements.

Donated property (Gift) inventory records should be updated each time an item is destroyed, excessed to the General Services Administration (GSA), or otherwise disposed.

See section 4.4.10 for information regarding gifts of tangible property from foreign governments.

4.04.07 REQUIREMENTS FOR GIFTS AND BEQUESTS FOR OFFICIAL TRAVEL

Gifts and bequests from a non-federal source for travel, subsistence, and other related expenses for an employee to attend a meeting or other similar function will be accepted and reported in accordance with rules contained within the Federal Travel Regulations, 41 CFR Part 304. A "meeting" means a conference, seminar, speaking engagement, symposium, training course, or other similar event away from the employee's official duty station. Travel payments as authorized by the Federal Travel Regulations may not be solicited.

Generally, travel expenses paid are limited to those authorized by the Department's Travel Handbook. If a non-federal source makes full payment in excess of the limitations, reimbursement to the employee should be the amount paid for expenses, provided it does not exceed the amount of expenses incurred. Excess money should be offered to be returned to the donor by the receiving office. Furthermore:

- A travel gift must be approved by a senior NOAA official before the travel can take place;
- First class transportation cannot be accepted;
- Honoraria and speaking fees cannot be accepted; and
- In addition to reporting gifts to NOAA on form CD 210, travel gifts must also be individually listed on form SF-326.

Types of Travel Gifts

The types of travel gifts received from a non-federal source for travel costs should be received one of three ways. Donors who agree to pay for travel costs incurred by an invited NOAA official may do so in one of three methods:

- Direct Pay: The donor furnishes travel tickets, pays for meals, and lodging expenses directly to an airline and/or hotel.
 - These transactions are known as services “in-kind.” The traveler does not handle any expenditures or checks. (See “In-Kind Gifts of Travel” for more information).
- Check/Fedwire: The donor reimburses NOAA for actual expenses.
 - The donor reimburses all expenses paid by NOAA after the trip is completed. More information about Fedwire services can be found at <https://www.frb services.org/financial-services/wires/index.html> .
- A combination of services in-kind and reimbursement of actual expenses.
 - For example, the donor furnishes an airline ticket and later pays for per diem and related expenses with a check.

In-Kind Gifts of Travel

Goods or services in-kind may also be accepted to provide employees on official travel with transportation and accommodations. Airplane tickets, hotel accommodations and meals, as opposed to funds, are examples of goods or services in-kind. Such in-kind donations must generally conform to the Department's Travel Handbook. Lavish travel accommodations in most circumstances cannot be accepted because they are considered personal compensation to the employee for performing his/her Government duties.

Services provided to NOAA generally are valued at the donor's cost. Documentation supporting the donor's cost (such as receipts, bills, or letters) should be maintained.

An authorized official must approve, in advance of travel, all gifts or bequests for official travel (e.g., travel, subsistence, accommodations and related expenses). Approval for a gift or bequest of travel that exceeds the value of expenses authorized by the Department's Travel Handbook is appropriate only when the accommodation or other benefit furnished is comparable in value to that offered to, or

purchased by, other similarly situated individuals attending the event. When circumstances indicate that a gift or bequest in excess of the value of expenses authorized by the Department's Travel Handbook may be offered to an employee on official travel, an authorized official may delegate the authority to accept gifts and bequests on behalf of the NOAA to the employee on an ad hoc basis, except that the prior written approval of the CFO/ASA, DOC must be obtained when the value of an in-kind donation exceeds by \$500 the total value of travel, subsistence, accommodations, and related expenses allowed under the Department's Travel Handbook. Form CD-210 must be used to obtain the prior approval of the CFO/ASA, DOC. Mailing instructions for checks are provided in the Chapter 4 Appendices, section “4-09 APPENDIX C: INSTRUCTION SHEET FOR DONOR OF CHECK TO NOAA”. The Chapter 4 Finance Handbook appendices are available online at: https://www.corporateservices.noaa.gov/finance/docs/Policy/Chapter4Appendices_20151201.pdf

Prior Approval

The DOC Office of the Assistant General Counsel for Administration recommends that their office review and advise on all travel gifts before they are accepted. Their Ethics Law and Programs Division is responsible for reviewing all travel gifts of greater than \$250 and requires offices to reimburse donors for those travel gifts that are inconsistent with law or policy. To avoid such problems, the Ethics Law and Programs Division will advise on whether the gift meets statutory and regulatory requirements and whether acceptance is consistent with Department policy. However, even if a gift meets these standards, a NOAA management official must make the final decision on whether to accept the travel gift.

Generally, a travel gift may not be approved by the Ethics Law and Programs Division if acceptance would cause an appearance of impropriety by NOAA. This means that, except in rare circumstances, travel may not be accepted from a donor that is a contractor (or bidder on a contract), a grantee (or an applicant for a grant), a member of an industry regulated by the agency, or someone that has an interest in a controversial matter (such as litigation) pending before the applicable NOAA line office. A Travel Gift Questionnaire (see Appendix D) should also be completed and provided, if necessary, to the Assistant General Counsel for Administration.

Any employee that has a question as to whether a travel gift may be legally accepted by NOAA should contact Ethics Law and Program Division, DOC Office of the Assistant General Counsel for Administration at 202-482-5384 or by email at ethicsdivision@doc.gov.

Office of Oceanic and Atmospheric Research

Travel gifts to the Office of Oceanic and Atmospheric Research (OAR) are analyzed on a somewhat different standard; a travel gift may be accepted upon a showing that travel in a particular case is not likely to cause an appearance of impropriety. Factors considered include: 1) the value of the travel gift; 2) the value of any outstanding contract or grant; and 3) whether the grant or contract is with a laboratory or office different from that of the traveling employee.

Travel gifts to OAR are examined on a case-by-case basis and may be accepted from OAR grantees or contractors in some situations considering the totality of circumstances. Factors that may justify acceptance of a travel gift from an OAR grantee or contractor include:

- The gift is of low value (such as less than \$250);

- The gift is of low value in relation to the value of the grant (such as if the grant is for millions of dollars and the travel gift is valued at a few hundred dollars);
- The traveling employee is from a laboratory (such as the Air Resources Laboratory or Earth Systems Research Laboratory) or office (such as Office of Weather and Air Quality) different than the laboratory or office that issued the grant;
- The traveling employee has no duties related to the grant;
- The purpose of the travel is to educate the public or disseminate information generally to the members of an industry;
- The purpose of the travel is to support an important OAR program or policy goal;
or
- The travel does not have a significant recreational or entertainment component.

No one factor is determinative; all relevant facts and circumstances are to be considered together to reach a finding as to whether acceptance of a gift in a particular situation will create an appearance to a reasonable member of the public that the gift will influence agency actions (other than attendance at the event in question). However, a travel gift may never be solicited.

Before a travel gift may be accepted, the OAR Laboratory or Program Director must issue a certification, such as follows:

"I, _____, as Director of _____, have investigated and determined that the donor has no contract or grant or interest in any controversial matter before OAR" *or*
 "... considered the fact that [*donor*] has a [contract *or* grant *or* interest] before OAR and have determined that despite the [contract/grant/interest] it is appropriate for NOAA to accept the travel gift because [*explanation of why the gift should be accepted*]."

4.04.08 GIFTS AND BEQUESTS OF TRAINING/ATTENDANCE AT MEETINGS

Section 4111 of Title 5, U.S.C., prescribes the conditions for employee acceptance of contributions, awards, and payments made in connection with non-Government sponsored training or meetings.

4.04.09 GIFTS AND BEQUESTS FOR OFFICIAL ENTERTAINMENT

Official entertainment is entertainment, which furthers NOAAs purpose directly associated with the Department's statutorily mandated mission. Representation is official entertainment abroad for purpose of furthering the interests of the United States.

Official entertainment includes luncheons, dinners, and receptions for entertaining guests who are involved in activities of interest to the NOAA; and the purchase of flowers, wreaths, and similar tokens for dignitaries according to their customs.

Official entertainment does not include social functions that do not have a legitimate connection with official NOAA functions and activities as statutorily mandated; or activities that primarily benefit Government employees (e.g., refreshments at office, staff, or work-related meetings). Expenditures

should not be made for acquiring, maintaining, operating, or hiring passenger motor vehicles; paying membership fees; supporting charitable activities; giving mementos to Government employees; and for the purchase of alcoholic beverages, unless the serving of such beverages is deemed to be a necessary part of an official entertainment program.

Additional information can be found in DAO 203-10, which specifies the Departmental policy and procedures for expenditures of funds for official entertainment and representation.

4.04.10 GIFTS AND DECORATIONS FROM FOREIGN GOVERNMENTS

DAO 202-739 specifies the Departmental policy and procedures regarding the acceptance, retention, and disposition of gifts and decorations tendered by foreign governments to employees of the Department of Commerce.

Official Travel

Travel gifts from foreign governments or from international organizations, like the United Nations or its agencies, including the World Meteorological Organization, should be reported on both CD-210 and SF-326. A travel gift should not be reported on CD-342, *Record of Gifts and Decorations From Foreign Governments*.

Previously, employees were required to report travel gifts from foreign governments and international governmental organizations on CD-342 for a travel gift that was taking place overseas. However, guidance from the Department of State advises that the Foreign Gifts and Decorations Act, and consequently, the form CD-342, should not be used for official travel. Therefore, do not use the CD-342 for a gift to NOAA for official travel, regardless of the source.

Gifts (Non-Travel) and Decorations

An employee may accept and retain a gift of minimal value tendered and received as a souvenir or mark of courtesy, if it cannot be graciously declined. When an employee is advised in advance that a gift of more than minimal value is to be tendered, the employee should request the advice of the Office of General Counsel (OGC) regarding the appropriateness of accepting or refusing the gift.

Once approval is received, gifts and decorations from a foreign government, as defined by DAO 202-739, must be reported on Form CD-342, "Record of Gifts and Decorations from Foreign Governments within 30 days of acceptance. All property submitted by a donor should be sent to the NOAA personal property office, along with a CD-210 for recording in the property records. See Appendix A for signature requirements.

4.04.11 ACCOUNTING RECORDS AND REPORTS

Documentation supporting the value of gifts received, including services in-kind, should be collected and maintained. This includes gifts of less than \$250 not reported to the OGC. Each gift shall be documented on a CD-210. The dollar amount recorded on a CD-210 represents the value of the assets or services actually received. Gifts and decorations from a foreign

government (other than travel gifts), as defined by DAO 202-739, must be reported on Form CD-342. Sufficient supporting documentation for gifts and bequests requires that:

- All gifts received by NOAA should be recorded, and maintained in a log and each gift shall be given a control (reference) number. The log shall be capable of cross-referencing the promise of a gift, the receipt of that gift and, if the gift is made or offered for a specific purpose, the payment of expenses associated with the gift.
- Information should be collected on all gift and bequest donations (e.g., monetary receipts, other assets, or services), expenses, and property dispositions, and forwarded to the NOAA Finance Office, Accounting Operations Division, at least monthly.
- Information on gifts (e.g., listings of control numbers and dollar amounts) are forwarded to the NOAA Finance Office, Accounting Operations Division, to support period activity and cutoff entries. This is done at least monthly. The following information is required:
 - Promises of gifts for services yet to be performed, as of the last day of the period;
 - Donations (e.g., funds, other assets, and in-kind services) received during the period and whether they will involve offsetting expenditures;
 - Donations received for which offsetting expenditures have not been made, as of the last day of the period; and
 - Expenses incurred, and charged to the NOAA Gifts and Bequests Fund, for which a gift reimbursement has not been received, as of the last day of the period.
- Information on the disposal of property also should be forwarded to the NOAA Finance Office, Financial Reporting Division, to support financial reports.

A separate report is prepared for each travel gift, which totals more than \$250 per event. These reports must be submitted on a semi-annual basis to the Office of the Assistant General Counsel for Administration by April 30 with respect to payment received in the preceding period beginning on October 1 and ending on March 31; and October 31 with respect to payment received in the preceding period beginning on April 1 and ending on September 30. The information required to be submitted on these reports is contained in Form SF-326, *Semiannual Report of Payments Accepted from a Non-Federal Source* (available online at <https://www.gsa.gov/forms-library/semiannual-report-payments-accepted-non-federal-source>). To ensure proper completion of this form, the *NOAA Travel Gift Questionnaire* in Appendix D should also be completed. These reports are included in the Department's semiannual report to the Office of Government Ethics.

DAO 203-9, section 10, and DOC Accounting Principles and Standards Handbook, Chapter 16, specify the Departmental policy and procedures for accounting for gifts and bequests.

4-05 RESPONSIBILITIES

The Finance Office, Financial Reporting Division, prepares and submits:

- SF-133, *Report on Budget Execution and Budgetary Resources*, on a quarterly basis to NIST and to the DOC Office of Executive Budgeting;
- Quarterly trial balance of the NOAA Gifts and Bequests Fund;
- Monthly report of Receipts and Expenditures showing the number, source, nature, purpose, and amount of gifts and bequests; the nature and purpose of expenditures to the DOC Office of Executive Budgeting; and,
- Prepare the Classification Transactions and Accountability (CTA) 224, on a monthly basis to the Department of the Treasury, Bureau of the Fiscal Service.
- Complete the Central Accounting Reporting System (CARS) Year End Module to Department of the Treasury, Bureau of the Fiscal Service.

The Finance Office, Accounting Operations Division, Travel and Government Branch shall compile and submit:

- SF-326 in April and October to the Office of the Assistant General Counsel for Administration and to the Office of Financial Management, Office of Executive Budgeting for each payment from a non-federal source for travel, subsistence, and related expenses which totals more than \$250 per event.

The Real Property Management Division and Logistics Division Office of the Chief Administrative Offices shall, at year-end, review and submit:

- Provide an inventory of all donated property to the NOAA Finance Office, Financial Reporting Division.

4-06 EFFECT ON OTHER ISSUANCES

This chapter supersedes NOAA Finance Handbook Chapter 4, dated December 1, 2015.