

CBA/YLS TREASURER'S DIRECTIVE

Revised June 2007

I. **Statement of Purpose:**

The purpose of the Treasurer's Directive is to set forth the allocation and reimbursement policies and practices of the Connecticut Bar Association Young Lawyers Section (CBA/YLS). The guidelines that follow have been designed to provide CBA/YLS Executive Committee members, Committees, Liaisons and Local Units with a simple set of procedures for the appropriation of funds and to generate the programmatic information essential to the preparation of future budgets.

II. **Forms:**

Except as otherwise provided, all requests shall be on the following forms:

- All ABA Meeting/Conference Requests (Annual and Midyear Meetings, and ABA/YLD Fall and Spring Conferences): Form A and Form B
- All Liaison, Committee and Local Unit appropriation/reimbursement requests: Form C and, in some circumstances, Form D

(These forms can be found in this section following these directives.)

III. **ABA Meeting and Conference Reimbursement Guidelines:**

Any member of the CBA/YLS Executive Committee may be entitled to reimbursement at a rate and/or amount established by the CBA/YLS Executive Committee for attendance at any officially sanctioned American Bar Association meeting (the Annual or Midyear Meetings) or ABA/YLD Fall and Spring Conferences.

To obtain such reimbursement, a member must comply with the following procedures:

(a) ABA Meeting: Forms A and B

- Any attendee to the ABA Annual or Midyear Meeting must attend the ABA/YLD assembly meeting to be eligible for reimbursement.
- Other seminars provided at the ABA Annual or Midyear meeting should be attended but are not mandatory.
- Each attendee must submit a written report with their reimbursement request and supporting documentation within fourteen (14) days of the date of their attendance to the CBA/YLS Treasurer.
- Each attendee must submit either the original receipts, with one copy, or, two copies of the original receipts to facilitate the processing of this reimbursement request.
- Other members of the Executive Committee attending the Annual Meeting or Midyear Meeting, who will not be attending the ABA/YLD assembly, may, in the discretion of the CBA/YLS Treasurer and for good reason shown, be eligible for reimbursement. However, such members wishing to receive reimbursement must notify the CBA/YLS Treasurer and Chair in writing (e-mail is acceptable) prior to the meeting, indicating the reasons why he or she should receive such reimbursement.

- Failure to comply with any of these requirements may disqualify the attendee from reimbursement.

(b) ABA/YLD Fall/Spring Conference: Forms A and B

- Each attendee to the ABA/YLD Fall and Spring Conferences must attend at least three (3) meetings or seminars at the conference to be eligible for reimbursement.
- Each attendee must submit a written report with reimbursement request and supporting documentation within fourteen (14) days of the date of their attendance to the CBA/YLS Treasurer.
- Each attendee must submit either the original receipts, with one copy, or, two copies of the original receipts to facilitate the processing of this reimbursement request.
- Additionally, an oral report summarizing the highlights of the attendee's Fall or Spring Conference experience may be requested by the Chair at the next CBA/YLS Executive Committee meeting.
- Failure to comply with any of these requirements may disqualify the attendee from reimbursement.

(c) CBA/YLS ABA Delegate Reimbursement:

Each year, an officer of the CBA/YLS is designated to serve as a delegate to the ABA House of Delegates at the ABA Annual Meeting.

- This CBA/YLS officer will be entitled to reimbursement for expenses by both the CBA/YLS and the Connecticut Bar Association (CBA).
- This officer shall submit one application for reimbursement to the Executive Director of the CBA on such forms as the Executive Director has designated.
- The reimbursement application must be copied to the CBA/YLS Treasurer.
- The Executive Director shall review the reimbursement request with the Treasurer of the CBA/YLS.
- Once the CBA/YLS Treasurer has approved the reimbursement request, then the Executive Director shall issue one check incorporating both the CBA and the CBA/YLS reimbursement.
- The Executive Director shall then submit a bill or invoice for the CBA/YLS share of said reimbursement to the CBA/YLS Treasurer for review and approval.
- The CBA/YLS officer should notify the CBA/YLS Treasurer of his or her expected share of reimbursement within fourteen (14) days of the Annual Meeting.

(d) CBA/YLS Chair and ABA District Representative Reimbursement:

- The Chair and ABA District Representative shall receive full reimbursement, from the CBA/YLS budget, of the balance of the cost of attending the meeting/conference, after accounting for ABA reimbursement sources.
- The Chair and ABA District Representative shall fly coach, 14 day or 21 day advanced purchase airfare, unless special circumstances exist or reasonable, less expensive transportation is available. The special circumstances may be approved at the discretion of the CBA/YLS Treasurer in consultation, if necessary, the Executive Committee.

- Reimbursement to the Chair and the ABA District Representative of hotel expenses is limited to one-half the cost per night of a normal double occupancy room at the ABA/YLD convention host hotel.
- The ABA District Representative shall report the names of those attending and the total YLS budget in advance of each event to the Executive Committee. After the event the ABA District Representative shall report the names of those who actually attended to all participants and the CBA/YLS Treasurer within one week of the event.
- The Chair may cover the reasonable expenses of CBA/YLS members attending such conference, including transportation, meals, etc. Such expenses may be reimbursed at the discretion of the CBA/YLS Treasurer with advice, if necessary, from the Executive Committee.
- The Chair may rent a vehicle at reasonable rates for CBA/YLS participant use. The Chair shall use discretion before incurring the expense, taking into consideration the distance between the hotel and airport and other intended destinations and the costs of alternate transportation.

(e) CBA/YLS Attendee Reimbursement:

- After the Chair and the ABA District Representative have been reimbursed in full, the remaining balance shall be distributed as nearly equal as possible to all other attendees who comply with the above requirements, provided reimbursement shall not exceed 100% of reimbursable expenses to any attendee.
- When submitting reimbursement requests to the CBA/YLS Treasurer, participants must attach all ABA reimbursement requests, as well as any other reimbursement requests from any source other than the CBA/YLS.
- Participants shall make good faith efforts to obtain the maximum reimbursement amounts available from all sources.
- If attendees fail to seek ABA reimbursement funding, the CBA/YLS Treasurer may, in her or his discretion, reduce the requested reimbursement amounts by the amounts that could have been received.

IV. Liaison, Committee and Local Unit Appropriation Requests: Forms C and D

- Each member of the CBA/YLS Executive Committee shall present a written statement and supporting documentation to the CBA/YLS Treasurer in order to be eligible for a draw or a reimbursement against their annual appropriation (Form C).
- If requested before an event, the statement should include the intended use of the monies requested prior to disbursement.
- *The Legislative Counsel must approve expenditures related to state employees, public officials, candidates for public office or members of their staff or immediate family, including CBA members, prior to incurring the expense.*
- If requested before an event, and if the request is approved, the CBA/YLS Treasurer shall be given a status report (Form D) on the Project within thirty (30) days of receipt of the money on how the money was spent or where it has been deposited. The money must be used within ninety (90) days of disbursement or be subject to recall. The Form D is not required when submitting ordinary requests for reimbursements.
- Reimbursement requests may be granted up to amounts equal to that liaison, committee or local unit's annual appropriation. Reimbursement requests exceeding such annual appropriations may be reimbursed at the Treasurer's discretion, after consultation, if necessary, with the Executive Committee.

- Reimbursement requests and documents supporting the request must be made within fourteen (14) days of the reimbursable event to the CBA/YLS Treasurer.
- A member submitting such a reimbursement request must submit either the original receipts, with one copy, or, two copies of the original receipts to facilitate the processing of this reimbursement request.
- Failure to comply with any of these requirements may disqualify the member from reimbursement.

V. Policy Guidelines:

The following policy guidelines shall be binding upon all CBA/YLS Executive Committee members, Liaisons, Committees, and Local Units until repealed or amended by vote of the CBA/YLS Executive Committee:

(a) Tax Identification Numbers:

All Local Units must make application to the Internal Revenue Service for their own taxpayer identification numbers. Any Local Unit seeking additional information, copies of forms or guidance on the use of these forms should contact the CBA Finance/Administration Manager at 860-612-2008.

Under no circumstances may a Local Unit use the CBA taxpayer identification number.

(b) Use of Funds:

The CBA is a tax exempt association subject to applicable federal statutes, rates and regulations. If you have any questions regarding appropriate use of funds, please contact the CBA Finance/Administration Manager.

(c) Frozen Accounts:

At each CBA/YLS Executive Committee meeting the CBA/YLS Treasurer may distribute copies of the most recent CBA/YLS financial statement prepared by the CBA Finance/Administration Department. This financial statement will contain a statement of the budget allocations for each Liaison, Committee and Local Unit for the bar year. It will also show the most recent breakdown of the income and expenditures of each Liaison, Committee and Local Unit from the beginning of the bar year to the present. Where the CBA/YLS Treasurer finds that a Liaison, Committee or Local Unit has overspent on its budget line, the CBA/YLS Treasurer shall unilaterally freeze the budget line and direct the CBA staff to send notice to the appropriate CBA/YLS Liaison, Committee or Local Unit officer. Said budget line shall remain frozen until such time as the CBA/YLS Treasurer reallocates funds to that budget line or the CBA/YLS Executive Committee votes to unfreeze said budget line.

Treasurer
CBA/YLS