Reimbursement of Professional Fees Incurred in Preparing Financial Disclosure Reports

**Authority:** The reimbursement of professional fees incurred in the preparation of financial disclosure reports was approved by the Judicial Conference of the United States in October 2001.


**NOTE:** This policy is limited to those courts and agencies of the judicial branch governed by the Judicial Conference and therefore does not include the United States Supreme Court, the Federal Judicial Center, or the United States Sentencing Commission. The Court of Appeals for the Federal Circuit and the Court of International Trade have discretion to reimburse such fees out of their separate appropriations.

**Report Types and Reimbursement:**

**Initial - Reimbursable:** As the duty to file the report arises from employment status (a filer’s initial report is not due until 30 days after a filer enters upon duty), it appears appropriate to interpret broadly the Judicial Conference’s reference to "annual" financial disclosure reports.

**Nomination – Not Reimbursable:** Nomination reports are required to be filed when the President announces the nomination; thus the nominee generally is not in the status of being an officer or employee of the courts. Indeed, if the Senate does not confirm the nominee, he or she may never be a federal judicial officer or employee. Even for a sitting judge nominated for elevation to another judgeship, the preparation of the report is not incident to the official business of the judicial branch but to a decision by the other branches of the government. Accordingly, reimbursement as an employment-related expense would not be appropriate.

**Final – Reimbursable:** a) Is it permissible for a person no longer employed by the courts to receive a reimbursement? This should be viewed as analogous to a reimbursement for official travel. The expense was incurred incident to the official business of the judiciary, thus reimbursement is appropriate even if payment is not made until after the person resigns or retires from the judiciary.

b) Is it permissible for a person to receive more than one reimbursement per year under a policy that refers to reimbursement for annual reports? Although a second reimbursement might occur during a calendar year, it would not be duplicative of the reimbursement for an annual report. The final report would cover only that portion of the next reporting year during which the person was an employee, and it would not overlap the last annual report.
Definition of "Professional Fees": Fees for professional services rendered by an accountant, stock broker, or attorney to compile personal financial information required to complete the financial disclosure report.

**Professional who is a family member** - We advise against claiming a reimbursement in this situation. While not expressly prohibited under the reimbursement policy, it would appear to be inconsistent with the general direction of the judiciary's efforts to promote prudent financial stewardship. Claiming a reimbursement in this situation may also raise a question under the codes of conduct, and the filer may wish to seek advice relating to those guidelines before submitting the claim.

**Private legal secretary or bookkeeper** – A bookkeeper should be considered within the definition of "accountant." Each of the named professions requires a license from the government and is subject to the discipline of professional organizations and licensing agencies, while the same could not be said for the position of legal secretary. In addition, each of the named professions would be qualified to provide professional advice with respect to certain aspects of the financial interests that are subject to the reporting requirement. While a bookkeeper would possess the accounting skills required to determine the types of information required on the reporting form (and could also be licensed as an accountant), a private legal secretary would not necessarily have such specialized skill nor be subject to official licensing or certification.

**Amount:** The amount actually paid by the filer for the professional services, not to exceed $1,000.

**Procedures:** Reimbursement requests must be submitted in writing, supported by documentation of payment for professional services for preparation of a financial disclosure report. A judge or employee should submit a reimbursement request to the same officer or employee who approves similar reimbursement vouchers for him or her. Once approved and certified, the disbursement is made by the district court clerk's office. Administrative Office employees should submit claims to the Payment Management Branch of the Finance and Accounting Division.

**Funding:** Except for Defender Services and the Administrative Office, all payments will be charged to the Salaries and Expenses appropriation, which includes funding for judges and employees of the courts of appeals, district courts, Court of Federal Claims, and the territorial courts. Charge the fiscal year in which the services were rendered by the preparer.
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Note: The final position of the Cost Organization Code indicates the office (J and M for judicial officers, W for chambers staff, C for clerks, etc.)

**Record Keeping:** Maintained locally.

**Additional Information:**

For general questions regarding the reimbursement policy, contact the Committee on Financial Disclosure staff at 202-502-1850.

For questions regarding payment procedures, contact the Payment Management Branch, Finance and Accounting Division, at 202-502-2200.