



**Congress of Neurological Surgeons  
Policies For Conduct of  
Joint Sections And Committees of  
Congress of Neurological Surgeons and  
The Association of Neurological Surgeons**

The Congress of Neurological Surgeons (CNS) is an independent national and international neurosurgical organization. By virtue of its national and international stature in organized medicine and Neurosurgery, the CNS jointly sponsors Joint Sections (“Sections”) and Joint Committees (“Committees”) with the American Association of Neurological Surgeons (“AANS”), another independent Neurosurgical organization.

The Sections and Committees are separate, discipline-related joint divisions of the CNS and AANS. They contribute to the AANS and CNS and the whole of Neurosurgery with focused, creative education and training in specific subspecialty areas within Neurological surgery. While not separately incorporated, the Sections have their own Rules and Regulations and their own governing bodies (Executive Councils) and Officers. Because the Sections and Committees are joint divisions of the CNS and AANS, the CNS and AANS might be held legally accountable for activities of the Sections and Committees and for the manner by which they produce revenues, accumulate assets, and spend funds.

The assets and liabilities of the Sections<sup>1</sup> and Committees are the joint assets and liabilities of the CNS and AANS. While the continued operational autonomy of the Sections and Committees is essential, the CNS must ensure that the activities and conduct of the Sections and

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<sup>1</sup> Excluding the separately incorporated American Society for Stereotactic and Functional Neurosurgery (a/k/a Joint Section on Stereotactical and Functional Neurosurgery).

Committee do not create undue financial risk to the CNS, or in any way prejudice the tax-exempt status of the CNS.

Accordingly, the Sections and Committees should obtain the joint concurrence of the CNS and the AANS before they hire any employee or enter into any substantial contracts or financial commitments.

The Sections and Committees must remain cognizant of the potential impact of their activities on the tax-exempt status of the CNS and AANS.

1. The Sections and Committees should not undertake activities that are commercial or profit-making in nature. While a tax-exempt entity, under certain circumstances, may raise a limited amount of income through unrelated business income, this income is taxable to the organization. However, the IRS may revoke the tax-exempt status of an organization if a substantial amount of its revenues are received in this manner.
2. Under no circumstances are the respective assets of the Sections and Committees to be used for the benefit of individual members.
3. In connection with items 1 and 2, it is important that:
  - a. each Section or Committee consult with the CNS and AANS before undertaking potential income generating activities;
  - b. all Sections and Committees report at least annually their financial activities to the CNS and AANS. These reports should include periodic “Balance Sheets” and “Revenue and Expense Statements”; and
  - c. Sections develop and maintain a method of auditing their own financial records.

Several additional items are important to prudent fiscal management of the Sections and Committees include:

1. Membership dues, registration fees, and other assessments must reflect the needs of the Section or Committee to support its planned activities.

2. All cash assets of the Sections and Committees must be maintained in sound investments (federally insured institutions), with excess funds kept in interest bearing accounts.
3. Detailed financial records must be maintained, and detailed budgets must be prepared. An explanation of line items must be included with the budget.

By virtue of its Mission, the CNS may be called upon to speak on behalf of the neurosurgical specialty. To accomplish this goal, the CNS Executive Committee functions as a focal point for communications related to matters of interest and importance to neurological surgery, both nationally and internationally. Occasions may arise when the Executive Committee will request that one or more state neurosurgical societies, Sections or Committees of the CNS and AANS (e.g., Joint Officers or the Washington Committee), or other bodies act or speak on behalf of the CNS, in addition to speaking on their own behalf. On such occasions, the Executive Committee will provide written authority for such action or statements to the elected leadership of such societies, Sections or Committee, or their representative. Such written authorization will state the desired action or statement and the necessary supporting documentation. If expenditures are included in such authorization, these will be separately authorized in writing, and payment or reimbursement will be arranged. In the absence of such specific written authority, neither state neurosurgical societies, Sections, Committees, the AANS, nor other bodies may speak or act by or on behalf of the Congress of Neurological Surgeons.