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**DECISION**



**THE COMPTROLLER GENERAL  
OF THE UNITED STATES  
WASHINGTON, D. C. 20548**

FILE: B-183711

DATE: October 6, 1976

MATTER OF: Jury Fees - Federal Employees in Georgia  
State Courts

DIGEST: Since section 59-120 of Georgia Code Annotated, as amended effective July 1, 1974, provides that jurors in state courts are to receive expenses instead of compensation in connection with their service, we held in B-183711, October 21, 1975, that Federal employees who served as jurors in Georgia state courts could retain monies received. Accordingly, employees who served as jurors in Georgia state courts on or after July 1, 1974, and who have turned in monies received to their agencies, are entitled to refunds from appropriations into which such monies were deposited. 20 Comp. Gen. 279 (1940) and 20 id. 550 (1941) are obsolete and are no longer to be followed.

This decision is in response to a request by Mr. Jack Raskin, Comptroller of the Defense Civil Preparedness Agency, dated February 4, 1976, regarding the entitlement of employees who served as jurors in Georgia state courts to receive refunds for jury expense allowances reimbursed to the United States Treasury and the proper procedure for obtaining such refunds.

In decision B-183711, October 21, 1975, we interpreted the applicable Federal and Georgia statutes to provide that "employees who serve on juries in the State of Georgia may retain monies paid to them on the basis that such monies are reimbursement for expenses rather than jury fees." That decision was based on our determination that Section 5-20 of the Georgia Code Annotated (Supp. 1974), which states that the monies provided are for expense allowances, indicates a prima facie intent merely to reimburse the jurors for out-of-pocket expenses.

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The employees in question, who paid jury fees over to the Federal Government, served as jurors for the State of Georgia at various dates between May 22, 1971, and September 22, 1975. Their entitlement to a refund at this time depends upon whether Georgia provided payments to jurors as compensation for services rendered, which under 5 U.S.C. § 5515 (1970) must be credited against pay payable to those jurors by the United States or as expense allowances to cover travel and out-of-pocket costs, which may be retained by Federal employees who have served as jurors. B-183711, supra; 52 Comp. Gen. 325 (1972).

We have been advised by an official in the Office of the Attorney General of the State of Georgia that until 1974, Section 59-120, supra, provided for "compensation of jurors." By legislation effective July 1, 1974, the Georgia Legislature amended the statutes governing jury fees and provided for an "expense allowance" in lieu of "compensation" for jurors. Therefore, those Federal employees who served as jurors in Georgia state courts before July 1, 1974, received "compensation" for their jury service and were not entitled to retain their jury fees; but those employees who served as jurors after July 1, 1974, received "expense allowances" to cover their costs incident to jury service and were entitled to retain their allowances.

In view of the above those Federal employees who performed jury duty for the State of Georgia on or after July 1, 1974, and whose jury expense allowances were turned in to their agencies and credited against compensation payable to them by the United States with respect to the period of their jury service, are entitled to a refund of such monies. We have been advised that the jury allowances in question were deposited into regular appropriations. Accordingly, refunds of the proper amounts due the employees in question should be made from the same appropriated funds by refund vouchers.

In connection with the above we note that 20 Comp. Gen. 279 (1940) and 20 id. 550 (1941) indicate that jury fees received by Federal employees for service in state courts are for deposit into the Treasury as miscellaneous receipts. Those cases and

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any other cases requiring deposit of jury fees received by Federal employees as miscellaneous receipts are obsolete and are no longer to be followed.

deputy

*J. H. K. H. H.*  
Comptroller General  
of the United States