

MANAGEMENT DIRECTIVE

Commonwealth of Pennsylvania Governor's Office

Subject: Remittance of Witness Fees	Number: 230.7 Amended
Date: August 6, 2010	By Direction of:  Mary A. Soderberg, Secretary of the Budget
Contact Agency: Office of the Budget, Office of Comptroller Operations, Bureau of Commonwealth Accounting, Telephone 717-425-6708	

This directive establishes policy, responsibilities, and procedures for the remittance of witness fees received by a commonwealth employee for testimony in a court case arising out of his or her employment. This amendment requires agency staff to deposit and record revenue for witness fees. Marginal dots are excluded due to major changes.

1. **PURPOSE.** To establish policy, responsibilities, and procedures for the remittance of witness fees received by a commonwealth employee for testimony in a court case arising out of his or her employment.
2. **SCOPE.** This directive applies to all departments, boards, commissions, and councils (hereinafter referred to as "agencies") under the Governor's jurisdiction. Agencies not under the Governor's jurisdiction should adopt similar policy and procedures.
3. **OBJECTIVES.**
 - a. To ensure commonwealth employees remit witness fees timely.
 - b. To ensure agencies deposit and record revenue for witness fees consistently and correctly.
4. **DEFINITIONS.**
 - a. **Agency Human Resources Contact.** An individual located in a field office or program office that serves as the primary contact within such office regarding human resources issues.

- b. **Agency Revenue Processor.** An individual located in a fiscal office or program office authorized by the agency to prepare documents to deposit revenue. For agencies using SAP, this individual will receive training for revenue entry in SAP and is granted appropriate SAP roles to create revenue documents.
- c. **General Ledger (GL) Account.** A structure that classifies debit and credit values for accounting transactions in the SAP Financial Accounting (FI) Module and forms the basis for creating balance sheets and income statements.
- d. **Mileage Fee.** Compensation paid to an individual for distance traveled between the place named in a subpoena and the individual's place of residence.
- e. **Revenue Code.** A 15-digit legacy revenue account code structure used by the Treasury Department and certain non-SAP agencies that classifies commonwealth receipts by fund type, revenue class, department, appropriation, and revenue type.
- f. **Witness Fee.** Compensation paid to an individual for attendance at any matter under subpoena, which may include mileage fees or compensation paid to an individual for travel expenses in accordance with *42 Pa.C.S.A. §5903* and *28 U.S.C. §1821*.

5. POLICY.

- a. Any commonwealth employee required to testify in a court case arising out of his or her employment is considered to be performing a commonwealth function. The employee is not on leave, but is in regular employment status, may not receive both compensation and witness fees.
- b. All witness fees received by a commonwealth employee for testimony in a court case arising out of his or her employment must be remitted to the commonwealth upon receipt, and deposited to a miscellaneous revenue code/SAP revenue GL account, in accordance with responsibilities and procedures established by this directive.

6. RESPONSIBILITIES.

- a. **Agency Heads.** Ensure that employees who receive witness fees remit such fees to the commonwealth in accordance with this directive.
- b. **Commonwealth Employees.** Remit witness fees to the agency human resources contact.
- c. **Agency Human Resources Contacts.**
 - (1) Document the employee's remittance of witness fees and maintain documentation in the employee's personnel file.
 - (2) Forward witness fees to the agency revenue processor for deposit.

d. Agency Revenue Processors.

- (1) Deposit witness fees in accordance with this directive and *Management Directive 305.11, Depositing Checks, Money Orders and Cash*.
- (2) Request miscellaneous revenue codes/SAP revenue GL accounts, if necessary, in accordance with procedures established by the agency and the Office of the Budget, Office of Comptroller Operations, Bureau of Commonwealth Accounting (BCA).

NOTE: Requests for new revenue codes/SAP revenue GL accounts normally flow through the agency fiscal office or budget office before being submitted to BCA.

7. PROCEDURES.

a. Action by: Commonwealth Employee. Receive a witness fee and remit such fee to the agency human resources contact.

b. Action by: Agency Human Resource Contact.

- (1) Document the employee's remittance of witness fees and maintain documentation in the employee's personnel file.
- (2) Forward witness fees to the agency revenue processor for deposit.

c. Action by: Agency Revenue Processor.

- (1) Ensure that an appropriate miscellaneous revenue code/SAP revenue GL account exists to deposit witness fees. If necessary, request a miscellaneous revenue code/SAP revenue GL account in accordance with procedures established by the agency and BCA.
- (2) Deposit witness fees in accordance with this directive and *Management Directive 305.11, Depositing Checks, Money Orders and Cash*.

This directive replaces, in its entirety, *Management Directive 230.7*, dated May 24, 2007.