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B-248376, January 11, 1993

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APPROPRIATIONS/FINANCIAL MANAGEMENT Accountable Officers Determination criteria MILITARY PERSONNEL Pay Debt collection Set-off GAO advises a military officer whose pay has been subjected to salary offset that his case will not be referred to the Justice Department for initiation of litigation pursuant to 5 U.S.C. Sec. 5512(b) because the officer is not an "accountable officer" with respect to the debt being collected from him.

LTJG Paul R. Guitard NC, USNR 15 Lydall Street Manchester, CT 06040

Dear LT Guitard:

This responds to your letter of March 2, 1992, requesting that the Comptroller General have a court action brought against you, pursuant to 5 U.S.C. Sec. 5512 (1988). In your letter you stated that the U.S. Navy has withheld some of your pay in order to collect a debt it asserted against you. Based on our review of this matter, we conclude that your case does not qualify for referral to the Justice Department for the institution of a law suit pursuant to 5 U.S.C. Sec. 5512.

As you know, section 5512 authorizes the government to take offset against the pay of "an individual in arrears to the United States . . . [for] all sums for which he is liable." The scope of this provision is limited, however, to debts owed to the United States by federal officials known as accountable officers. See, e.g., McCarl v. Cox, 8 F.2d 669 (D.C. Ct. App. 1925), cert. denied, 270 U.S. 652; 37 Comp.Gen. 344 (1957). Accountable officers are persons who are entrusted with or come into possession of funds of the United States Government. Such persons include disbursing officers, tax collectors, and cashiers, to name a few. E.g., 37 Comp.Gen. 344 (1957); 23 Comp.Gen. 555, 559 (1944). Cf. 63 Comp.Gen. 489, 490, n.1 (1984). They do not include persons who receive travel and transportation allowances, advances, or reimbursements, whether proper or not. Cf., e.g., 54 Comp.Gen. 190 (1974).