

**DECISION**

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

*Metcalf*  
*P.M.H.*  
30771

**FILE:** B-216882

**DATE:** March 25, 1985

**MATTER OF:** Paul Hellmich

**DIGEST:** An Internal Revenue Service employee claims reimbursement of expenses for travel from a location abroad to the United States in connection with his father's illness and death. Although the employee contends that his transportation at Government expense is authorized by State Department regulations in the Foreign Affairs Manual, these regulations are inapplicable to the travel of Internal Revenue Service employees. Further, reimbursement of travel in these circumstances is not authorized under the provisions of statute applicable to Federal employees other than Foreign Service employees or the provisions of the Federal Travel Regulations.

An Internal Revenue Service employee traveled on a round-trip airline ticket from a location abroad to the United States in connection with his father's illness and death. We are asked whether he may be reimbursed the cost of this travel.<sup>1/</sup> Internal Revenue Service employees are not authorized emergency visitation travel at Government expense under State Department travel regulations in the Foreign Affairs Manual, which are issued pursuant to the travel authority applicable to Foreign Service employees.

Mr. Paul M. Hellmich, an employee of the Internal Revenue Service, traveled from Jeddah, Saudi Arabia, to Milwaukee, Wisconsin, and return during the period January 11 through February 8, 1984, in connection with his father's serious illness and death. A round-trip airline ticket for emergency travel to the United States was issued at a cost of \$1,423. Mr. Hellmich has submitted a claim for reimbursement of this cost. He believes that he is entitled to such emergency leave transportation under paragraph 699.5 of Volume 3, Foreign Affairs Manual, applicable to members of the Foreign Service stationed abroad.

<sup>1/</sup> Mr. Thomas N. Lyall, Authorized Certifying Officer, Internal Revenue Service, Philadelphia, Pennsylvania, submitted the request for a decision.

Representatives of the Department of State have indicated their belief that the cost of emergency travel may be paid under a Memorandum of Understanding between the Department of State and the Internal Revenue Service executed March 5, 1980. This memorandum provides for medical services to be made available to Internal Revenue Service employees and their dependents who are stationed at foreign posts. The memorandum authorizes giving professional advice concerning emergency visitation travel, but does not declare that such travel is authorized for Internal Revenue Service employees. Although the agreement does not specifically authorize emergency visitation travel for Internal Revenue Service employees, the Department of State representatives suggest that entitlement to such travel is implicit in the Memorandum of Understanding.

Under the specific authority of the Foreign Service Act of 1980<sup>2/</sup> the Secretary of State may pay the travel and related expenses of members of the Foreign Service and their families, including costs or expenses incurred for round trip travel from a location abroad for the purposes of family visitation in emergency situations involving personal hardship. 22 U.S.C. § 4081(9) (1982). Thus, emergency visitation travel by a member of the Foreign Service stationed abroad is authorized in instances of serious illness or death within his or her immediate family. Regulations regarding such travel are in section 699.5 of Volume 3 of the Foreign Affairs Manual. These travel regulations apply to members of the Foreign Service in the Department of State and related agencies which are covered by the Foreign Service Act of 1980.

Since employees of the Internal Revenue Service stationed in foreign countries are not covered by the Foreign Service Act of 1980, the special authorities for travel as provided by that act are not applicable to them. The authority to pay for the cost of foreign travel for Internal Revenue Service employees is contained in Chapter 57 of title 5, United States Code. Allowances for employees, including those stationed in a foreign country, are covered by Chapter 59 of that title. There is no provision in those statutes for payment of emergency visitation travel for

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<sup>2/</sup> The Foreign Service Act of 1980, Public Law 96-465, October 17, 1980, 94 Stat. 2074, 22 U.S.C. §§ 3901-4226, was derived from the Foreign Service Act of 1946, as amended, which it replaced effective February 15, 1981.

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employees working in foreign countries. Accordingly, no agreement between the Departments of State and Treasury could authorize payment of Government funds for this type of travel.

Accordingly, Mr. Hellmich may not be reimbursed for the cost of his emergency visitation travel.

*for* *Harry R. Van Cleave*  
Comptroller General  
of the United States