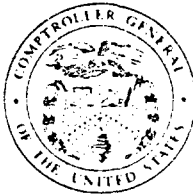


**DECISION**

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

60477  
FEB 5 1976

FILE:

B-185277

DATE:

MATTER OF:

Joell A. Jensen - Emergency visitation travel  
expenses

DIGEST:

Overseas employee of IRS makes claim for reimbursement of emergency visitation travel expenses incurred by wife. Claim is based upon Department of Treasury OASIA Personnel Bulletin 75-2, July 30, 1974. This Bulletin adopts as guidelines Department of State regulations which were promulgated to carry out the provisions of 22 U.S.C. § 1136(11) and applies only to the Department of State, AID, and USIA employees and may not be applicable to IRS employees in the absence of specific legislation. 53 Comp. Gen. 230.

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Mr. Alan A. Beck, Fiscal Management Officer, Internal Revenue Service (IRS), has requested an advance decision concerning the propriety of authorizing payment of a voucher for emergency visitation travel expenses in favor of a dependent of an IRS employee. As Mr. Beck is unaware of any statutory or regulatory authority to authorize the payment in question, he asks whether payment may be made on "compassionate grounds."

Mr. Joell A. Jensen, an Assistant Revenue Service Representative stationed in Tokyo, Japan, is requesting reimbursement of \$986.20 for round-trip air transportation for his wife, Mrs. LaDean T. Jensen, between Tokyo, Japan, and Salt Lake City, Utah, during the period March 20 thru April 4, 1975. This travel was performed to enable Mrs. Jensen to attend the funeral of her father. Authorization is claimed under authority of Department of Treasury, Office of Assistant Secretary for International Affairs (OASIA) Personnel Bulletin 75-2, dated July 30, 1974. The OASIA Personnel Bulletin was issued to cover situations where IRS has no formal policy regarding its overseas staff and there exist no Civil Service Commission regulations to the contrary. It adopted, as guidelines, regulations issued by the Department of State covering the above situations.

The pertinent Department of State regulation can be found at 3 Foreign Affairs Manual (FAM) 699.5-4. It allows reimbursement for travel expenses, subject to a deductible, to an eligible employee or

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dependent in case of the death of an immediate family member. Immediate family member, in this situation, includes a father pursuant to 3 FAM 699.5-2c. This regulation was promulgated to carry out the provisions of 22 U.S.C. § 1136(11) (1970) and specifically applies only to personnel of the Department of State, the Agency for International Development, and the United States Information Agency. H. Rep. 993, 90th Cong., 1st Sess. 2.

This Office has previously held that the authorizing legislation for the regulations mentioned above does not give the Department of the Treasury authority to reimburse the Department of State for medical services provided overseas to IRS personnel. 53 Comp. Gen. 230 (1973). As the State Department regulations authorizing emergency visitation travel implement a part of the overall legislative scheme involved in 53 Comp. Gen. 230, supra, they as well must be viewed as applicable solely to the State Department personnel mentioned in the statute.

Authority to reimburse employees and dependents for emergency visitation travel cannot be founded on IRS' authority to pay "necessary expenses." As we have said in the past "where such authority is deemed appropriate by the Congress it is provided in specific terms and is subject to specific limitations." 53 Comp. Gen. 230, supra, at 232.

There being no authority in law authorizing the expenditures sought to be made by the voucher submitted herewith, the voucher may not be certified for payment.

R. F. WELLS

Deputy Comptroller General  
of the United States