## DECISION



## THE COMPTROLLER GENERAL Ters hay

WASHINGTON, D.C. 20548

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FILE: B-192723

DATE: FEB 1 4 1979

MATTER OF: (Patrick T. Schluck - Actual subsistence

expense - cable television rental fee

[Glaim For)

DIGEST: Cable television rental fee expense incurred by employee in authorized temporary quarters in connection with permanent change of station may be reimbursable to such employee provided that the expense is ordinarily included in the price of a room in the location

concerned.

This is in response to a request of August 22, 1978, from

Elizabeth A. Allen, an authorized certifying officer of the

Internal Revenue Service for an advance decision as to whether

Patrick T. Schluck is entitled to reimbursement for a cable tele
vision (TV) rental charge which he incurred while in authorized

temporary quarters in connection with a permanent change of

station.

The record indicates that Mr. Schluck was transferred from Cheyenne, Wyoming, to Sheridan, Wyoming, with a reporting date of May 21, 1978. While in temporary quarters, he incurred several expenses for which he now claims reimbursement. These expenses included room rental, utility bills, a phone service charge, and a cable TV rental charge of \$8 a month. The certifying officer requests our decision as to the legality of reimbursing Mr. Schluck for the cable TV expense.

The authority for the reimbursement of subsistence expenses to an employee occupying temporary quarters in connection with a permanent change of station is 5 U.S.C. \$ 5724a(a)(3) (1976). The regulations which implement the statute, the Federal Travel Regulations (FTR)(FPMR 101-7), provide in chapter 2, paragraph 2-5.4(a) (1973), that an employee occupying temporary quarters in connection with a permanent change of station shall be reimbursed for "actual subsistence expenses incurred provided these are incident to occupancy of temporary quarters and are reasonable in amount." The regulation further provides that "allowable subsistence expenses include only charges for meals (including groceries consumed during occupancy of temporary quarters), lodging, fees, and tips incident to meals and lodging, and dry cleaning and pressing of clothing."

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In 52 Comp. Gen. 730) (1973) we held that the costs of lodging incurred by an employee on temporary duty who rents an apartment rather than obtaining lodging at a hotel or motel includes those items, such as TV rental charges which are for accommodations or services ordinarily included in the price of a hotel or motel room. We also held that "special user fees such as cable TV charges" are reimbursable as lodging costs "if such facilities in the area concerned are ordinarily included in the price of a room \* \* \*." (52 Comp. Gen. at 73). We followed that case in 56 Comp. Gen. 40 (1976) in holding that a reasonable fee paid for the rental of a TV set was reimbursable to an employee who had rented an apartment while on temporary duty in a highrate geographical area. In 56 Comp. Gen. 40) we stated that the 1973 case had implicitly overruled our earlier decision B-160914 March 20, (1967) which had held that TV rental fees were not reimbursable as an expense of occupying temporary quarters at a new duty station. Thus, the expense of TV or cable TV is reimbursable under the same standards for both temporary duty and temporary quarters in connection with a transfer.

In the instant case, we have no objection to reimbursing Mr. Schluck for the \$8 cable TV rental fee provided that this service is "ordinarily included in the price of a room" in the area concerned. If the agency determines that such a fee is ordinarily included in the price of a room in Sheridan, Wyoming, the claim may be paid.

R.F.KELLER

Deputy Comptroller General of the United States