



**The Comptroller General  
of the United States**

Washington, D.C. 20548

## Decision

**Matter of:** Kevin L. Mendenhall - Temporary Duty Lodging  
Expense - Cable TV Charges  
**File:** B-223239  
**Date:** April 2, 1987

---

### DIGEST

An employee on long-term temporary duty in the Atlanta, Georgia, area rented an apartment. Among the expenses claimed for the purpose of establishing average lodging costs were cable TV charges. The employing agency has the primary responsibility to make an administrative determination of whether cable TV charges may be allowed. The proper standard to be used is whether the items claimed are ordinarily included in the price of a hotel or motel room in the area concerned. The claim is remanded to the agency for an administrative determination based on this standard.

---

### DECISION

This decision is in response to a request from the Chief, National Office Financial Operations Branch, Internal Revenue Service (IRS), Department of the Treasury. The issue is the entitlement of one of its employees to be reimbursed cable television expenses incident to temporary duty travel. The case is remanded to the IRS for an administrative determination.

### BACKGROUND

Mr. Kevin L. Mendenhall, an employee of the IRS National Office, was temporarily assigned to the IRS Service Center, Chamblee, Georgia (a close-in suburb of Atlanta), during the period April 1, 1985, to October 30, 1985. While Atlanta is a high-rate geographical area for subsistence expense reimbursement purposes, Mr. Mendenhall, because of the long-term nature of his temporary duty assignment, was authorized a special per diem consisting of the cost of lodgings, plus \$23, not to exceed \$50 a day.

Mr. Mendenhall rented an unfurnished apartment on a monthly basis. Associated with that rental, he incurred additional expenses for utilities, furniture rental, maid service and cable TV. For each of the monthly travel vouchers he

038554 / 132656

submitted, except one, his average daily lodging expense exceeded \$27 a day and, thus, he was credited with the full per diem of \$50. For 1 month, since the average daily cost of lodging was less than \$27, the various expense items claimed were individually analyzed by his agency. The cost of cable TV for that month was disallowed and the remainder of his average lodging cost, plus \$23 a day for subsistence and miscellaneous expenses was paid. Thus, the only issue raised is the propriety of paying for cable TV. Those expenses consisted of fees for basic monthly cable service, one premium channel and a monthly program guide.

On reclaim, Mr. Mendenhall contends that cable TV is an allowable lodging expense since the motels in the Atlanta area frequented by IRS personnel provide it as part of their normal rental package. In response to this assertion, the agency says that, unlike telephones and television sets which are installed and used virtually everywhere, cable TV does not have such extensive market penetration to conclusively establish it as an "ordinarily included" cost item as distinguished from an item of personal convenience. The IRS acknowledges that other Atlanta hotels offer cable TV service in their room rentals, but states that it cannot make a determination that this service is ordinarily included in lodging costs across the Atlanta area, pointing out that the motel in which Mr. Mendenhall stayed under a long-term apartment lease did not include cable TV in its normal rental package. Further, the IRS states that the case for premium cable TV channels is even less compelling.

Based on the above, the IRS asks the following questions:

- "1. Can we reimburse the basic cable charge and installation even though broadcast TV service is available in the metropolitan Atlanta area?
- "2. Can we reimburse for premium cable channels? If so how many channels may be claimed?
- "3. Can the charges for the monthly cable guide be allowed?
- "4. How does the guidance in 52 Comp. Gen. 730 (1973), relate to expenses that are directly necessary to accomplish the purpose of the trip as opposed to items of personal convenience?"

## RULING

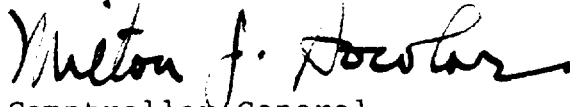
In 52 Comp. Gen. 730 (1973), we considered whether various expense items may properly be included for the purpose of establishing lodging costs where, due to long-term temporary duty assignments, lodgings other than hotel or motel rooms are secured. The test used in that case to determine whether it is appropriate to include an item of expense as part of lodging costs is whether the item claimed is ordinarily included in the price of a hotel or motel room. With regard to monthly cable TV charges, we thereafter ruled that they may be considered as a cost of lodging if such facilities in the area concerned are ordinarily included in the price of a room. See Patrick T. Schluck, B-192723, February 14, 1979. See also 56 Comp. Gen. 40, 43 (1976), regarding rental of a television set.

The employing agency has the primary responsibility to make an administrative determination whether cable TV charges are "ordinarily included in the price of a hotel or motel room in the area concerned," as well as the reasonableness of the expenses claimed. Ordinarily, this Office will not interfere with the agency's determination in this regard. However, in Mr. Mendenhall's case, it is apparent that the IRS adopted a too narrow standard in denying his cable TV expenses on the basis of the practice of the particular motel involved. The appropriate standard is the general practice in the area concerned. In the Atlanta area, the necessary information is readily available through the use of hotel/motel guides and AAA Tour Books. With regard to premium channels and cable program guides, agencies should use the same standard of general practice in the area concerned.

In this regard, the General Services Administration in Bulletin FPMR A-40, Supp. 20 (51 Fed. Reg. 19660, 19667, May 30, 1986), has amended paragraph 1-7.9 of the Federal Travel Regulations, effective July 1, 1986, to specifically authorize, among expenses which may be included in lodging costs for weekly or monthly rentals, cable TV charges if ordinarily included in the price of a hotel or motel room in the area concerned. Even though the amendment to the Federal Travel Regulations postdates the events involved in this decision, it does not represent a changed policy since it is consistent with our interpretation of the prior regulations and, thus, reflects the policy in effect prior to July 1, 1986.

Accordingly, Mr. Mendenhall's claim for reimbursement of cable TV charges is remanded to the IRS for an administrative determination of whether the several items claimed are "ordinarily included in the price of a hotel or motel room in the area concerned."

With particular reference to question 4, para. 1-7.9 of the Federal Travel Regulations, as amended effective July 1, 1986 (mentioned above), specifically lists those items which may be included in lodging costs. Thus, the IRS can look to this list for guidance.

*for*   
Comptroller General  
of the United States