



Comptroller General
of the United States
Washington, D.C. 20548

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Decision

Matter of: Barbara Osborne
File: B-246874
Date: March 27, 1992

DIGEST

An employee on temporary duty rented a furnished apartment and incurred a telephone connection charge for which she seeks reimbursement. Such a charge is a non-reimbursable installation charge rather than a reimbursable telephone use fee. Employee's claim is denied.

DECISION

The Internal Revenue Service (IRS) requests an advance decision as to whether a reclaim voucher for a "telephone connection charge" of \$34.75, incurred by an employee while on temporary duty, may be certified for payment.¹

Ms. Barbara Osborne, an IRS employee, was on temporary duty in Sacramento, California, from August 8 to August 30, 1991. Ms. Osborne rented a furnished apartment for \$52.12 per night, which was monetarily in the best interest of the government. The furnished apartment was equipped with a telephone which was not connected. The phone company charged her a "connection charge" of \$34.75, which she paid, and for which she now seeks reimbursement on her reclaim voucher. We note that in California, the "connection charge" is a one-time customary service fee for making an existing telephone operable. It is not a charge for physically installing the telephone.

The IRS denied reimbursement on the basis that the connection charge of \$34.75 is considered an "installation charge" which our decisions, interpreting the Federal Travel Regulation, now 41 C.F.R. § 301-7.14(a)(1) (1991) state is not reimbursable as part of subsistence expenses. See decisions cited, infra. Ms. Osborne argues that the connection charge

¹This request was submitted by Mr. Michael G. Hebert, Regional Fiscal Management Officer, IRS, San Francisco, California.

should not be considered as an installation charge, but rather as a telephone use fee which is reimbursable.

We have long held that the costs of temporary lodgings reimbursable under the applicable statutes and regulations include those items of expense which are for accommodations or services originally included in the price of a hotel or motel room. See 52 Comp. Gen. 730 (1973). Thus, a telephone use charge is reimbursable as a cost of lodging, but neither installation nor connection of telephone service is reimbursable. David E. Nowak, 65 Comp. Gen. 805 (1986), and cases cited therein. The cost of starting up telephone service is considered as a one-time charge not ordinarily included in the price of a hotel or motel room. Lynne M. Hanacek, B-246261, Dec. 17, 1991; David E. Nowak, 65 Comp. Gen. 805, supra.

Accordingly, Ms. Osborne's reclaim voucher may not be certified for payment, and her claim for the telephone connection charge is denied.

for Seymour E. Hinchman
James F. Hinchman
General Counsel