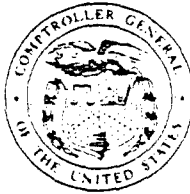


DECISION



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

50972

FILE: B-183612

DATE: 7 13 1977 97494

MATTER OF: Marcus D. Dumond - Pro rata reimbursement of real estate expenses - survey fee

DIGEST: Employee who purchased residence and surrounding acreage on which a citrus grove was located is entitled to reimbursement of the survey fee on a pro rata basis in accordance with guidelines set out in 54 Comp. Gen. 597 (B-182203, Jan. 16, 1975).

This matter is before us on a request for an advance decision reference ADFF:CP, from Ms. Louise McMillan, an authorized certifying officer of the Internal Revenue Service, Southeast Region, and concerns the propriety of certifying for payment the reclaim voucher of Mr. Marcus D. Dumond for real estate expenses incurred in connection with the purchase of a residence and surrounding acreage upon the transfer of his official duty station to Tampa, Florida.

By Travel Authorization No. SE-J-74-82 dated January 18, 1974, Mr. Dumond was transferred from West Palm Beach, Florida, to Tampa and on July 2, 1974, purchased a residence with acreage, 5 outbuildings, farming machinery, corral and citrus grove. Mr. Dumond's total real estate expenses were \$1,116.50. However, he claimed reimbursement in the amount of \$645.43 as follows:

Recording Deed	\$ 4.00
Recording Mortgage	\$ 10.00
Mortgage Title Insurance	\$ 25.00
Appraisal Fee	\$ 25.00
Attorney's Fee	\$250.00
Survey Fee (\$802.50 total) prorated in accordance with value of house and lot - \$60,000 to total cost \$145,000 - at	\$331.43

The certifying officer prorated the entire expenses incurred (\$1,116.50) and reimbursed the employee in the amount of \$462. The employee is now reclaiming an amount of \$654.50 consisting of the total expenses of \$1,116.50 less the \$462 previously allowed. The record contains a statement by Garcia and Fields, attorneys at law,

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which is to the effect that the legal fee of \$250 is a standard fee for handling a Federal Land Bank Closing and has no relation to the size of the tract involved or the amount of the loan obtained. In reimbursing an employee for legal fees incident to a purchase or sale of a residence we have indicated the necessity to state separately the costs incurred by an employee for each legal service obtained. However, where the attorney has furnished a list of each of the legal services received by the employee without the individual cost and it appears that each of the services would be reimbursed individually we would authorize reimbursement to the employee the lump-sum costs of the legal services rendered. We further find, based on the description furnished by the realtor, that the price of the residence on a lot size of 3 acres was \$60,000. It follows therefore that the prorating of that amount to the total purchase price of \$145,000 for purposes of deriving the reimbursable survey fee was proper. Since information has now been furnished that the recording and appraisal fees as well as the title insurance are standard fees charged which do not depend on the amount of the loan or the size of the parcel of land, they should not have been prorated. See 54 Comp. Gen. 597 (B-182203, January 16, 1975).

Since Mr. Dumond has been reimbursed \$462 for expenses incurred in connection with a residence transaction incident to his transfer to Tampa, he is entitled to an additional amount of \$183.43.

We find no merit in the employee's argument concerning the nonprofitability of the additional acreage which would warrant reimbursement for the entire survey fee.

Accordingly, action on the reclaim voucher should be taken in accordance with the foregoing.

R. F. KELLER

[Deputy] Comptroller General
of the United States