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B-117975 December 29, 1953

Number: B-117975

Date: 1953-12-29

B-117975 December 29, 1953

Mr. Curtiss F. Barker, Authorized Certifying Officer Through Office of the Administrative Assistant Secretary of the Treasury

Treasury Department

Dear Mr. Barker:

Reference is made to your letter dated November 25, 1953, requesting a decision as to whether you are authorized to certify for payment from the appropriation "Salaries and Expenses, Bureau of Internal Revenue," a voucher in favor of Jerome F. Kirby, Internal Revenue Inspector, in the amount of $2.30 covering claim for reimbursement of amounts expended for credit bureau reports used in the investigation of applications of persons seeking employment with the Internal Revenue Service.

The salaries and expenses appropriations of the Bureau for the fiscal years 1953 and 1954--which appear to be the fiscal years involved--do not expressly authorize expenditures for obtaining credit reports but make funds available "For necessary expenses of the Bureau of Internal Revenue." Under the general rule of appropriation construction an express provision is not necessary for each and every item of expenditure, but an appropriation made in general terms for a particular purpose is available for expenses necessary to the proper accomplishment of the object or purpose for which made, except as to expenditures in contravention of some statutory provision or for some purpose for which other appropriations are more specifically available. 29 Comp. Gen. 419, 421.

Since it is stated in your letter that the procurement of the credit bureau reports was administratively determined by the Internal Revenue Service to be necessary in connection with the investigations, that the Civil Service Commission has authorized such investigations, and that the use of such reports will result in substantial savings in time and money, the appropriations referred to are available for the expense of obtaining credit reports. Accordingly, the voucher submitted may be certified for payment, if otherwise correct. 31 Comp. Gen. 398.

The voucher and attached receipts are returned herewith.

Sincerely yours,

Lindsay C. Warren Comptroller General of the United States

Enclosures