

01415

**DECISION**



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

Theodore Sasser

Proc. I

**FILE: B-188009**

**DATE: December 27, 1976**

**MATTER OF: Ellicott Machine Corporation**

**DIGEST:**

Protests involving Panama Canal Company's procurements are not considered by GAO since bid protest jurisdiction is based on account settlement authority and Panama Canal Company's accounts are not subject to settlement by GAO.

By letter dated December 10, 1976, Ellicott Machine Corporation protested the procurement of pumping equipment by the Panama Canal Company.

The General Accounting Office derives its authority to determine bid protests through the "Budget and Accounting Act, 1921" (42 Stat. 20) as codified in Title 31 of the United States Code; more specifically, 31 U.S.C. § 71 gives general authority to the General Accounting Office to settle and adjust all accounts in which the United States is concerned, either as debtor or creditor.

Section 65 of Title 2 of the Panama Canal Zone Code (76A Stat. 11 (1962)) sets forth in part the general powers of the Panama Canal Company as follows:

"(a) The Panama Canal Company may:

\* \* \* \* \*

"(3) sue and be sued in its corporate name,

\* \* \* \* \*

"(5) determine the character of, and necessity for, its obligations and expenditures and the manner in which they shall be incurred, allowed, and paid, and incur, allow and pay them, \* \* \*."

B-188008

The above statute essentially gives the Company authority to settle its own accounts. Our Bid Protest Procedures, 4 C.F.R. Part 20 (1976), provide only for consideration of protests against proposed awards or awards of contracts by or for an agency of the Federal Government whose accounts are subject to settlement by the GAO. See Murray and Tregurtha Division of Mathewson Corporation, B-182606, December 4, 1974, 74-2 CPD 311. Therefore, we must decline to render a decision on the matter.

*Milton Fowler*  
for Paul G. Dembling  
General Counsel