

DECISION



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

26381

FILE: B-213104

DATE: October 3, 1983

MATTER OF: American HV Test Systems, Inc.

DIGEST:

GAO will not review Tennessee Valley Authority (TVA) procurement because GAO is precluded by TVA Act from disallowing credit for expenditures which TVA board determines necessary in carrying out TVA Act.

American HV Test Systems, Inc., protests the award of a contract to Hipotronics, Inc., under invitation for bids No. J9-936840 issued by the Tennessee Valley Authority (TVA).

We do not consider protests involving TVA procurements. By statute, we are precluded from disallowing credit for any expenditure which the TVA board determines necessary to carry out the TVA Act. 16 U.S.C. § 831h(b) (1982). Consequently, even if we disagree with the propriety of TVA actions, we would be unable to effect any remedial action; thus, no useful purpose would be served by consideration of the protest. Interior Steel Equipment Co., B-208524, September 7, 1982, 82-2 CPD 202.

We dismiss the protest.

Harry R. Van Cleve
Harry R. Van Cleve
Acting General Counsel

026794