

**DECISION**

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

FILE: B-215418

DATE: June 12, 1984

MATTER OF: Bill Conklin Associates, Inc.

## DIGEST:

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

Bill Conklin Associates, Inc. protests that the specification requirements under solicitation No. 50-696734, issued by the Tennessee Valley Authority (TVA) for systems furniture, are unduly restrictive of competition and overstate the government's minimum needs.

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 were to disagree with the propriety of TVA actions, we would be unable to effect any remedial action; thus, no useful purpose would be served by our consideration of the protest. See Interior Steel Equipment Co., B-208524, Sept. 7, 1982, 82-2 CPD ¶ 202; Corporation Soneet, B-203729, June 29, 1981, 81-1 CPD ¶ 540.

The protest is dismissed.

*Harry R. Van Cleve*

Harry R. Van Cleve  
Acting General Counsel