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**DECISION**



*D. H. Aspercher*  
*Proc I*  
**THE COMPTROLLER GENERAL  
OF THE UNITED STATES  
WASHINGTON, D.C. 20548**

**FILE: B-188494**

**DATE: March 25, 1977**

**MATTER OF: Insulated Cable Corporation**

**DIGEST:**

Protest under TVA procurement will not be considered since General Accounting Office is precluded by TVA Act from disallowing credit for expenditures which TVA Board determines necessary in carrying out TVA Act.

The Insulated Cable Corporation protests the award of a contract to another firm by the Tennessee Valley Authority (TVA) under solicitation No. 5-821042.

While our Office will under 4 C.F.R. § 20.1(a) (1976) entertain protests against various procurement actions taken by or for an agency of the Federal Government whose accounts are subject to settlement by the General Accounting Office, 16 U.S.C. § 831h(b) (1970) precludes our Office from disallowing credit for any expenditure which the TVA Board determines necessary to carry out the TVA Act. Consequently, even should we disagree with the propriety of the TVA actions we would be unable to effect any remedial action, and thus no useful purpose would be served by our consideration of the protest. National Valve and Manufacturing Company, B-180725, March 12, 1974, 74-1 CPD 132; Communitronics Ltd., B-186800, August 9, 1976, 76-2 CPD 141.

Accordingly, we will not consider the protest.

*Paul G. Dembling*  
Paul G. Dembling  
General Counsel