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## THE COMPTROLLER GENERAL OF THE UNITED STATES

WASHINGTON, D.C. 20548

FILE:

B-195872

DATE: September 11, 1979

MATTER OF:

Bird Machine Co., Inc.

## DIGEST:

Protest concerning procurement by Tennessee— ACOO (06)
Valley Authority (TVA) will not be considered
because the General Accounting Office is a cluded by TVA Act from 1 expenditures which TVA Board has determined necessary to carry out purposes of TVA Act.

1)4602714

Bird Machine Co., Inc. (Bird), protests the award of a contract to another firm by the Tennessee Valley Authority (TVA) under invitation for bids (IFB) No. 825372. The basis for Bird's protest is that it was the lowest responsible bidder, that the awardee failed to properly execute the contract documents, and that there were apparent irregularities surrounding the failure of the TVA to award the contract to Bird.

Pursuant to 4 C.F.R. § 20.1(a) (1979) this Office considers protests involving procurements by or for agencies of the Federal Government whose accounts are subject to our settlement powers. However, we do not consider protests involving procurement actions of the TVA because we are precluded by 16 U.S.C. § 831h(b) (1976) from disallowing credit for any expenditure which the TVA Board determines is necessary to carry out the TVA Act. Neil Blackwelder Enterprises, Inc., B-194018, April 2, 1979, 79-1 CPD 227; Cam Industries, Inc., B-194019, March 7, 1979, 79-1 CPD 166.

The protest is dismissed.

Harry K. Dan Cleve For Milton J. Socolar General Counsel