

DECISION

24515
THE COMPTROLLER GENERAL
OF THE UNITED STATES
WASHINGTON, D. C. 20548

FILE: B-210742

DATE: March 14, 1983

MATTER OF: Steuart Petroleum Company

DIGEST:

Protest against contract awarded by Soldiers' and Airmen's Home is dismissed since the award does not involve the direct expenditure of appropriated funds.

Steuart Petroleum Company (Steuart) protests an award to any other bidder under invitation for bids (IFB) No. 30100261, issued by the United States Soldiers' and Airmen's Home, Washington, D.C.

We dismiss the protest.

The IFB solicited bids for the supply of approximately 1.8 million gallons of No. 6 fuel oil for the period February 1, 1983, through January 31, 1984. In Steuart's opinion, it is entitled to the award since it offered the lowest bid price when the formula specified in the IFB is applied. Steuart also argues that the Jackson Oil Company's bid should be rejected as nonresponsive since the firm did not use the escalation index specified in the IFB.

The Soldiers' and Airmen's Home is not supported by funds appropriated from the general treasury, but from fines and forfeitures adjudged against soldiers and airmen by the military authorities, unclaimed moneys belonging to the estates of deceased servicemen, a fee levied on members of the Home, and pay deductions from enlisted men and warrant officers. See 24 U.S.C. §§ 44, 44b, 44c (1976). Its expenditures are not subject to audit or exception by our Office. B-155495, November 27, 1964.

Therefore we will not consider Steuart's protest on the merits since, even if we agree with Steuart's arguments, without the expenditure of appropriated funds, we would not be able to recommend any corrective action.

Protest is dismissed.

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

0245