



The Comptroller General  
of the United States

Washington, D.C. 20548

## Decision

Matter of: Navy Regional Finance Center--Doubtful Claim  
File: B-230581  
Date: March 28, 1988

### DIGEST

Under the claims settlement standards contained in 4 C.F.R. § 31.7, the burden is on the claimant to establish the liability of the United States and the claimant's right to payment. Hence, a supplier of goods ordered by the government must show that the goods were received by the government before his claim for payment may be allowed.

### DECISION

This is in response to a request from the Navy Regional Finance Center (Navy), Washington, D.C., for an advance decision on a doubtful claim submitted by Reflectone Inc. The claims may not be allowed because the claimant has failed to submit documentation sufficient to justify payment.

On February 12, 1981, the Supply Officer, Naval Air Station (NAS), Norfolk, Virginia, issued a purchase order to Reflectone Inc., Tampa, Florida, for a single printed circuit card with a specific part number used on one of the Navy's trainers. The total cost of the card was listed as \$1,589.03. The purchase order specified that the card was to be delivered F.O.B. at the supplier's plant in Tampa, with shipment to be made to NAS, Norfolk, at the supplier's expense, subject to reimbursement. The purchase order further indicated that inspection and acceptance was to be made at the destination. Reflectone stamped the purchase order as "received" on April 2, 1981.

A Material Inspection and Receiving Report, DD Form 250, was prepared indicating that a printed circuit card, serial number 502 was shipped as one carton on December 21, 1981, under bill of lading number 316205843. It should be noted

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that the shipping date was 10 days after the last date specified by NAS for delivery of the item. No transportation charges were listed although shipment charges were reimbursable. Finally, the blocks on the form for acceptance and receipt were neither completed nor authenticated. The DD Form 250 indicates that invoice number 9750 dated May 27, 1982 was prepared by Reflectone Inc., and possibly sent to NAS for payment. However, it contained no evidence indicating the item had been received and accepted by NAS. Apparently the matter remained dormant until late 1987, when Reflectone again contacted NAS requesting payment. NAS was unable to locate any records that verify the item was ever accepted or received. The Navy has referred the matter to this Office for resolution.

The standard employed by this Office to settle claims is contained in 4 C.F.R. § 31.7. Under these regulations, the burden is on Reflectone Inc. to establish liability on the part of the United States and Reflectone's right to payment. To meet this burden, Reflectone must present evidence showing that NAS received and accepted the circuit card, which it has thus far failed to do. The claim cannot be allowed until such evidence is submitted.

*for*   
Comptroller General  
of the United States