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

FILE: B-187857

DATE: December 23, 1976

MATTER OF: Sperry Vickers

## DIGEST:

Claim for services rendered and supplies delivered pursuant to contract is denied where record fails to show that services and supplies in question were actually received and accepted by Government. Burden is on claimant to furnish evidence to substantiate delivery and acceptance.

The Vickers Division of Sperry Rand Corporation (Vickers) has appealed the October 22, 1976 settlement of our Claims Division which disallowed its claim of \$7,940 for the overhaul and installation of ammunition hoists allegedly shipped to the Charleston Naval Shipyard on May 9, 1972, and the Naval Station, Newport, Rhode Island on February 21, 1973.

Vickers' claim is for supplies delivered and services allegedly rendered pursuant to contract No. N00140-72-D-9044 issued by the Naval Supply Center, Newport, Rhode Island. The contract called for Vickers to send its service personnel to Newport facility to remove six nonworking hoists and, after repair, to reinstall the overhauled hoists aboard ship. Vickers asserts that invoices for four of the hoists were paid while invoices for two hoists were not.

Our Claims Division denied Vickers claim on the basis that there was no evidence to show acceptance or receipt of the items by the Government.

In support of its position Vickers has supplied this Office with a copy of delivery order No. N00298-72-D-D548, issued by the Naval Supply Center, Newport, Rhode Island, pursuant to the above mentioned contract on which Vickers had marked the date the hoists in question were shipped. Vickers also has submitted copies of bills of lading for shipment of the hoists, copies of two invoices in the amount of \$3,970 each, and a final delivery record of its

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carrier showing that one box of pumps or parts was picked up there on February 23, 1973, for delivery to the U.S. Naval Station, Newport, Rhode Island. However, the evidence provided is insufficient to clearly establish delivery. Also, a thorough review by Naval personnel of all available records revealed no supporting evidence from which a determination could be made as to whether the services and supplies in question were received and accepted or if the dealer's invoices had been processed for payment. In these circumstances, we are unable to conclude that Vickers completed its contractual obligation. See Uniroyal International, B-180648, May 17, 1974. 74-1 CPD 266.

We have long adhered to the rule that a claimant must bear the burden of establishing the merits of its claim by clear and convincing evidence. Jockey International, B-185416, January 28, 1975, 76-1 CPD 41. The record here does not establish by satisfactory evidence the legal liability of the Government. In the absence of such evidence, we have no authority to certify this claim for payment. Table Talk, Inc., B-183803, January 14, 1976.

Therefore, the settlement disallowing the subject claim is sustained.

Deputy

*R. F. K. H. H.*  
Comptroller General  
of the United States