

April 21, 1989

MEMORANDUM NO. 45
Series of 1989

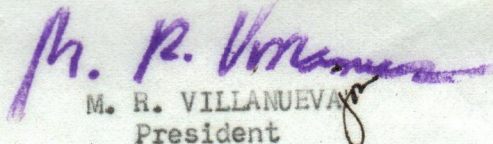
T O: The Department Heads
(Agronomy and Soil Science, Ag. Engineering and Applied
Math, Forestry, Ag. Chem. & Food Science, and Home Science)

R E: Justification for Selection of Equipment Purchased in 1988

Enclosed is a copy of a letter from the Auditor asking us to explain the differences between prices paid by VISCA and those canvassed by COA. Based on a general examination of purchase documents, it was noted that there were several models per item offered by the suppliers and the end-users selected specific models. Inasmuch as you made the choice as the end-users, you can better provide the Auditor with the justifications for your decision. Please submit your justifications to the Budget Officer, Ms. Norma V. Cala by May 1, 1989 for review and consolidation.

For details of your purchases, please consult Mrs. Cala. She has the list of items for each department concerned and the corresponding canvass papers.

Thank you.


M. R. VILLANUEVA
President

cc: Ms. Eva U. Fulache
Ms. Norma V. Cala