## VISAYAS STATE COLLEGE OF AGRICULTURE Baybay, Leyte

October 1, 1996

Memorandum No. 142 Series of 1996

TO: All Concerned

RE: Memorandum Receipt as a Requirement for Final Inspection, Acceptance and Payment of Manufactured Pieces of Furniture

A number of furniture items as requested by departments/centers/offices are manufactured thru pakyaw contract for labor only. After the finished furniture items are inspected, the voucher for final payment is immediately processed and the finished products are released without the necessary memorandum receipt.

To assure that these newly manufactured pieces of furniture are covered with Memorandum Receipt upon completion and inspection, the Accounting Division is hereby directed not to process the final payment voucher unless the required Memorandum Receipt is attached to it. The Property Office is also directed to facilitate the fast and prompt preparation of these documents.

For compliance.

SAMUEL S, GO President

cc: Accounting Div.
Property Office
Records