



14707

**PHILIPPINE ASSOCIATION FOR GOVERNMENT BUDGET ADMINISTRATION, INC.**

# *Certificate of Attendance*

is awarded to

**MIRLY MAE M. VAÑO**

for having attended and participated in the 2023 3rd PAGBA Quarterly Seminar and Meeting with the theme  
Responding to the Continuing Challenges of Innovations and Technology to Public Financial Management  
held at the Waterfront Hotel, Cebu City on 15 to 18 November 2023

Given this 18th day of November 2023

CPD Provider Accreditation No. 2022-154

CPD Program Accreditation No. 2022-154-11727

CPD Creditable Units - 30

**ATTY. LYNN D. MORENO**  
Secretary

**ZENAIDA B. CHANG, CPA**  
President