



Republic of the Philippines  
**COMMISSION ON AUDIT**

Regional Office No. VIII

Leyte Government Center, Candahug, Palo, Leyte

## *Certificate of Training*

*This is to certify that*

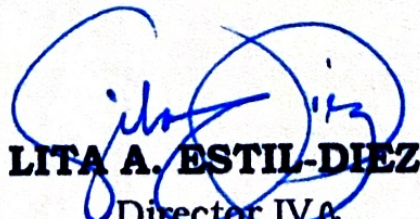
**Joey M. Terol**

*has satisfactorily completed the seminar on*

## **Laws and Rules on Government Expenditures**

conducted by this Office on  
**September 18-21, 2018**  
(32 Training Hours)

*Given this 21<sup>st</sup> day of September, 2018 at the Mini-Theater,  
COA RO No. VIII, Candahug, Palo, Leyte*

  
**LITA A. ESTIL-DIEZ**  
Director IV  
Regional Director