

VISAYAS STATE COLLEGE OF AGRICULTURE
Baybay, Leyte

presents this

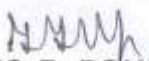
CERTIFICATE OF ATTENDANCE

to

Dalisay V. Fornes

for attending and actively participating in the echo-seminar and consultation dialogue on the provisions of the updated auditing and accounting manual held on 5 November 1992, PRCRTC Training Hall, ViSCA.

Given this 5th day of November 1992, ViSCA, Baybay, Leyte.


ELISEO R. PONCE
Director, Research and Extension


MARIANITO R. VILLANUEVA
President