



REPUBLIC OF THE PHILIPPINES
PHILIPPINE STATISTICS AUTHORITY
LEYTE



PHILIPPINE
IDENTIFICATION
SYSTEM



This

Certificate of Training

is hereby awarded to

KRISHIA NORIMEL B. NAPUTO

for having successfully completed
24 hours of Training on
PhilSys Pre-Registration
held on 28-30 September 2020.

Given this 30th day of September 2020
at Hotel Alejandro, Tacloban City.



SHERYL ANN A. JAMISOLA
Chief Statistical Specialist
PSA Leyte

WILMA A. PERANTE
Regional Director
PSA RSSO 08

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PHILIPPINE ASSOCIATION OF CERTIFIED TAX TECHNICIANS, INC.
 4F Anelle Bldg., Biak na Bato St., Brgy. Tabuco, Naga City
 ☎ 0917 7110698; 054 881-1877

CERTIFICATE OF ATTENDANCE

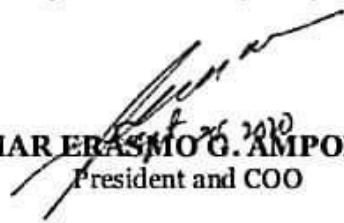
This is to certify that

KRISHIA NORIMEL B. NAPUTO

has attended the ONLINE SEMINAR (via Facebook live) on **Tax Updates and Tax Practice** from **August 29 to September 20, 2020**, sponsored by the Philippine Association of Certified Tax Technicians (PACTT), Inc., consisting of the following topics and number of hours:

<u>Date</u>	<u>Topic</u>	<u>No. of Hours</u>
Aug 29	Income Tax	3.0
30	Income Tax (cont.)	3.0
Sept 5	Estate Tax	2.5
6	Donor's Tax and DST	2.5
12	Value-Added Tax	2.5
13	Other Percentage Taxes	2.5
19	Creditable Withholding Tax	2.5
20	Real Property Tax	2.0
	TOTAL NO. OF HOURS	20.5

Issued this 24th day of September 2020 at the office of PACTT Inc., 4F Anelle Bldg., PNR Road, Brgy. Tabuco, Naga City.


OMAR ERASMO G. AMPONGAN
 President and COO

Serial No.: 2020-2947654980





**SAINT PAUL SCHOOL
of PROFESSIONAL STUDIES**

Guidance and Admissions Office

Certificate of Participation

is given to

KRISHIA NORIMEL B. NAPUTO

For having actively participated in the Pre-employment Seminar held on March 19, 2018
at Saint Paul School of Professional Studies, Palo, Leyte.

Given this 19th day of March 2018 at Saint Paul School of Professional Studies,
Palo, 6501 Leyte Philippines.

A handwritten signature in black ink, appearing to read 'Zenaida'.

ZENAIDA S. ALCARAZ, MM-PM
Director, Guidance and Admissions Office

A handwritten signature in black ink, appearing to read 'Felma'.

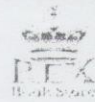
ATTY. FELMA FREDA L. LOPEZ, MBA
Vice President for Academic Affairs

A handwritten signature in black ink, appearing to read 'Eunice'.

DEAN EUNICE T. TUDTUD-PAGATPAT, MBA
EVP-Administrative Affairs and Student Services



**SAINT PAUL SCHOOL
of PROFESSIONAL STUDIES**



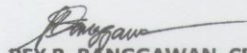
CERTIFICATE OF PARTICIPATION

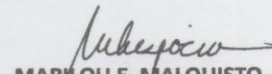
is given to

KRISHIA NORIMEL B. NARUTO

for having attended the seminar entitled **"Lecture Series by
Rex B. Banggawan, CPA, MBA: Author of Income Taxation and
Business Transfer Tax and Reviewer."**

Given this 17th of March 2017 at Saint Paul School of Professional Studies,
Campetic, Palo, Leyte, Philippines.


REX B. BANGGAWAN, CPA, MBA
Resource Speaker


MARILOU E. MALQUISTO, CPA
Chair, Accountancy Department



**SAINT PAUL SCHOOL
of PROFESSIONAL STUDIES**

JUNIOR PHILIPPINE INSTITUTE OF ACCOUNTANTS
FEDERATION YEAR 2017-2018



In partnership with **Philippine Institute of Certified Public Accountants (PICPA)-Western Metro Manila Chapter**

Presents this

Certificate of Participation

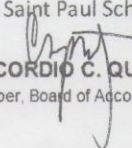
to

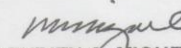
KRISHIA NORIMEL B. NARUTO

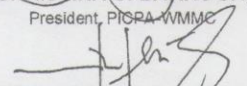
for actively participating in the **JPIA CONFERENCE** with the topics, **"CLIMATE CHANGE: WHAT YOU
NEED TO KNOW", "IFRS FORUM"** and **"LEADERSHIP AND STUDENT EMPOWERMENT"** held on
August 15, 2017 at Saint Paul School of Professional Studies, Campetic, Palo, Leyte.

Given this 15th day of August 2017 at Saint Paul School of Professional Studies, Auditorium.


Atty. CHRISTINA C. BARROGA, CPA
President, PISPA-WMMC


Hon. CONCORDIO C. QUISAOT, CPA
Member, Board of Accountancy


MARYDITH C. MIGUEL, CPA
Partner, SGV & Co.
VP for Public Practice and Asst. Treasurer, National PICPA


MEYNARD A. BONOAN, CPA
Senior Director, SGV & Co.
Director for Public Practice, PICPA-WMMC


PETER JOHN R. VENTURA, CPA
Senior Director, SGV & Co.
VP for Professional Development, PICPA-WMMC