



PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
The National Organization of Certified Public Accountants

# *Certificate of Attendance*

Presented to

**MERZETH BLAIRE MANAGBANAG BALEOS-OLLERAS**

**CPA No. 164981**

as a Participant

*on the*

## **1. COMPREHENSIVE UNDERSTANDING AND APPLICATION ON VALUE-ADDED TAX**

Speaker: Ms. MARICRIS U. SEE, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

June 27, 2024 – 5:30 PM – 7:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12488**

## **2. FORUM - COMPREHENSIVE UNDERSTANDING AND APPLICATION ON VALUE-ADDED TAX**


Speaker: Ms. MARICRIS U. SEE, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

June 27, 2024 – 7:30 PM – 9:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12489**

  
**ATTY. ALGEN S. GOMEZ**  
Chapter President  
**PICPA La Union Chapter**  
FY 2023-2024



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**CPA No. 164981**

as a Participant

*on the*

**1. EXPANDED WITHHOLDING TAX COMPLIANCE: CONCEPTS AND  
COMMON ISSUES**

Speaker: Ms. MARICRIS U. SEE, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

July 1, 2024 – 5:30 PM – 7:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12490**

**2. FORUM - EXPANDED WITHHOLDING TAX COMPLIANCE: CONCEPTS AND  
COMMON ISSUES**

Speaker: Ms. MARICRIS U. SEE, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

July 1, 2024 – 7:30 PM – 9:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12491**

**ATTY. ALGEN S. GOMEZ**

Chapter President

**PICPA La Union Chapter**

FY 2023-2024



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**CPA No. 164981**

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## **1. TAX UPDATES FOR ASSURANCE SERVICES**

Speaker: Mr. MEYNARD SARDALLA, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

July 2, 2024 – 5:30 PM – 7:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12506**

## **2. FORUM - TAX UPDATES FOR ASSURANCE SERVICES**


Speaker: Mr. MEYNARD SARDALLA, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

July 2, 2024 – 7:30 PM – 9:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12492**

  
**ATTY. ALGEN S. GOMEZ**  
Chapter President  
PICPA La Union Chapter  
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## **1. UNDERSTANDING CREDIT MANAGEMENT OF CORPORATE RURAL BANKS**

Speaker: Mr. DIEGO B. LEDDA, JR. CPA, MBM

**Competence Area "A" – Technical Competence – 1.5 CPDs**

June 19, 2024 – 5:30 PM – 7:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12455**

## **2. FORUM - UNDERSTANDING CREDIT MANAGEMENT OF CORPORATE RURAL BANKS**

Speaker: Mr. DIEGO B. LEDDA, JR. CPA, MBM

**Competence Area "A" – Technical Competence – 1.5 CPDs**

June 19, 2024 – 7:30 PM – 9:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12456**

**ATTY. ALGEN S. GOMEZ**

Chapter President

**PICPA La Union Chapter**

FY 2023-2024



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## **1. AUDITING OF EMPLOYEE BENEFITS UNDER PFRS**

Speaker: Mr. JOVANI G. BATAD, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

June 18, 2024 – 5:30 PM – 7:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12453**

## **2. FORUM - AUDITING OF EMPLOYEE BENEFITS UNDER PFRS**

Speaker: Mr. JOVANI G. BATAD, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

June 18, 2024 – 7:30 PM – 9:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12454**

**ATTY. ALGEN S. GOMEZ**

Chapter President

**PICPA La Union Chapter**

FY 2023-2024





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**1. UPDATES ON CURRENT TAX COMPLIANCE OF PEZA, BOI & FREEPORT  
REGISTERED ENTITIES WITH THE PASSAGE OF CREATE LAW WITH JURISPRUDENCE**

Speaker: ATTY. WILLIE SANTIAGO, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

June 14, 2024 – 5:30 PM – 7:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12401**

**2. FORUM - UPDATES ON CURRENT TAX COMPLIANCE OF PEZA, BOI & FREEPORT  
REGISTERED ENTITIES WITH THE PASSAGE OF CREATE LAW WITH JURISPRUDENCE**


Speaker: ATTY. WILLIE SANTIAGO, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

June 14, 2024 – 7:30 PM – 9:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12402**

  
**ATTY. ALGEN S. GOMEZ**  
Chapter President  
PICPA La Union Chapter  
FY 2023-2024



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**CPA No. 164981**

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*on the*

**1. DISCLOSING MATERIAL ACCOUNTING POLICY INFORMATION, KEY  
ESTIMATES AND CRITICAL JUDGMENTS**

Speaker: Mr. JOVANI G. BATAD, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

June 12, 2024 – 5:30 PM – 7:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12392**

**2. FORUM - DISCLOSING MATERIAL ACCOUNTING POLICY  
INFORMATION, KEY ESTIMATES AND CRITICAL JUDGMENTS**

Speaker: Mr. JOVANI G. BATAD, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

June 12, 2024 – 7:30 PM – 9:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12383**

**ATTY. ALGEN S. GOMEZ**

Chapter President

**PICPA La Union Chapter**

FY 2023-2024



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## **1. COMPREHENSIVE UNDERSTANDING AND APPLICATION ON VALUE-ADDED TAX**

Speaker: Ms. MARICRIS U. SEE, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

June 27, 2024 – 5:30 PM – 7:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12488**

## **2. FORUM - COMPREHENSIVE UNDERSTANDING AND APPLICATION ON VALUE-ADDED TAX**


Speaker: Ms. MARICRIS U. SEE, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

June 27, 2024 – 7:30 PM – 9:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12489**

  
**ATTY. ALGEN S. GOMEZ**  
Chapter President  
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FY 2023-2024





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**CPA No. 164981**

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*on the*

**1. UNDERSTANDING AND KEY POINTERS IN PREPARATION OF THE SYSTEM OF  
QUALITY MANAGEMENT (SOQM)**

Speaker: Mr. ALGER TANG, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

June 26, 2024 – 5:30 PM – 7:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12486**

**2. FORUM - UNDERSTANDING AND KEY POINTERS IN PREPARATION OF THE  
SYSTEM OF QUALITY MANAGEMENT (SOQM)**

Speaker: Mr. ALGER TANG, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

June 26, 2024 – 7:30 PM – 9:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12487**

**ATTY. ALGEN S. GOMEZ**

Chapter President

PICPA La Union Chapter

FY 2023-2024



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**CPA No. 164981**

as a Participant

*on the*

## **1. UNDERSTANDING ISQM ON DIFFERENT LEVELS**

Speaker: Mr. ALGER TANG, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

June 25, 2024 – 5:30 PM – 7:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12484**

## **2. FORUM - UNDERSTANDING ISQM ON DIFFERENT LEVELS**

Speaker: Mr. ALGER TANG, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

June 25, 2024 – 7:30 PM – 9:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12485**

**ATTY. ALGEN S. GOMEZ**

Chapter President  
PICPA La Union Chapter  
FY 2023-2024



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**CPA No. 164981**

as a Participant

*on the*

**1. PRACTICAL GUIDE IN HANDLING BIR AUDIT INCLUDING PROPER DOCUMENTATION**

Speaker: Mr. VICENTE C. GUDANI, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

June 22, 2024 – 5:30 PM – 7:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12478**

**2. FORUM - PRACTICAL GUIDE IN HANDLING BIR AUDIT INCLUDING PROPER DOCUMENTATION**

Speaker: Mr. VICENTE C. GUDANI, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

June 22, 2024 – 7:30 PM – 9:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12479**

  
**ATTY. ALGEN S. GOMEZ**

Chapter President  
PICPA La Union Chapter  
FY 2023-2024





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**CPA No. 164981**

as a Participant

*on the*

**1. UNDERSTANDING THE BIR ASSESSMENT PROCESS, LEGAL BASIS AND ITS  
IMPACT TO TAXPAYERS**

Speaker: Mr. VICENTE C. GUDANI, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

June 21, 2024 – 5:30 PM – 7:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12459**

**2. FORUM - UNDERSTANDING THE BIR ASSESSMENT PROCESS, LEGAL  
BASIS AND ITS IMPACT TO TAXPAYERS**

Speaker: Mr. VICENTE C. GUDANI, CPA

**Competence Area "A" – Technical Competence – 1.5 CPDs**

June 21, 2024 – 7:30 PM – 9:30 PM

Via Zoom Webinar

**PRC CPD Program Accreditation No. ACC-2009-001-12460**

**ATTY. ALGEN S. GOMEZ**

Chapter President

**PICPA La Union Chapter**

FY 2023-2024





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The National Organization of Certified Public Accountants

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**CPA No. 164981**

as a Participant

*on the*

**1. BEYOND NUMBERS: APPLICATION OF WORKPLACE ETHICS TO INTERNET COMMUNICATIONS, MAILING AND SOCIAL MEDIA**

Speaker: MR. EUGENIO V. VILLACERAN, CPA, MBA

Competence Area "C" – Professional Values, Ethics and Attitudes – 1.5 CPDs

June 20, 2024 – 5:30 PM – 7:30 PM

Via Zoom Webinar

PRC CPD Program Accreditation No. ACC-2009-001-12457

**2. FORUM - BEYOND NUMBERS: APPLICATION OF WORKPLACE ETHICS TO INTERNET COMMUNICATIONS, MAILING AND SOCIAL MEDIA**

Speaker: MR. EUGENIO V. VILLACERAN, CPA, MBA

Competence Area "C" – Professional Values, Ethics and Attitudes – 1.5 CPDs

June 20, 2024 – 7:30 PM – 9:30 PM

Via Zoom Webinar

PRC CPD Program Accreditation No. ACC-2009-001-12458

**ATTY. ALGEN S. GOMEZ**

Chapter President

PICPA La Union Chapter

FY 2023-2024



GOVERNMENT FINANCIAL MANAGEMENT INNOVATORS CIRCLE (GFMIC), INC.

*presents this*

## CERTIFICATE OF PARTICIPATION

to

*Merzeth Blaire B. Olleras*

*has participated in the 2021 Webinar Series II on April 27, 2021  
with a topic "Updates on the Revised Chart of Accounts for National Government Agencies"*

*held via ZOOM*

*Given this 27<sup>th</sup> day of April 2021*

  
LIVI PAGAN CHIATTO  
President



Awards this

# CERTIFICATE OF ATTENDANCE

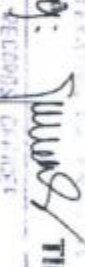
to

for having participated in the AGAP Convention-Seminar held on October 18-21, 2017 at the Waterfront Hotel, Lahug, Cebu City

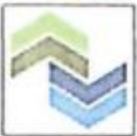
**"Transforming the Government Financial  
Sector in the Era of ASEAN Integration"**

Given this 21st day of October, Two Thousand Seventeen at Lahug, Cebu City

MA. CRESENCIA D. SUNDA  
Secretary



TINA ROSE MARIE L. CANDA  
National President



PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
73<sup>rd</sup> Annual National Convention



## CERTIFICATE OF APPEARANCE

To whom it may concern:

This is to certify that Baleos, Merzeth Blaire appeared and attended the  
73<sup>rd</sup> PICPA Annual National Convention held on November 21-24, 2018 at Bacolod City.

This certification is being issued for whatever legal purpose it may serve.

Given this 24<sup>th</sup> day of November 2018, Bacolod City, Philippines.

*Maria Lizette L. Tamayo*  
**MARIA LIZETTE L. TAMAYO**

Chair  
73<sup>rd</sup> PICPA ANC



Republic of the Philippines  
Department of Public Works and Highways  
**Regional Office VIII**  
Baras, Palo, Leyte

DATE: **Aug. 18, 2018**

## CERTIFICATE OF APPEARANCE

TO WHOM IT MAY CONCERN:

This is to certify that the herein named officials/employee appeared in this office as per details indicated below:

NAME	:	<u>Merzeth Blaire M. Baleos</u>
DESIGNATION	:	<u>Admin. Aide VI</u>
OFFICE/ ADDRESS	:	<u>Leyte 5th DEO</u>
INCLUSIVE DATES	:	<u>August 13 – 18, 2018</u>
PURPOSE (S)	:	<u>Implementation Training of COAs eNGAS</u> <u>&amp; eBudget Version 2.1 (UACS/Prexc-</u> <u>Complaint Version)</u>

This certificate is being issued upon request for whatever legal purposes it may serve.

  
**SUSANA S. DUERO**  
Chief Administrative Officer  
Finance Division





to

# 73<sup>rd</sup> PICPA National Convention

**MA. ASUNCION M. GOLEZ**  
2018-2019 National President

**NOT VALID WITHOUT DRYSEAL**



PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, INC.  
CPD PROVIDER ACCREDITATION NO. 001



presents this

# *Certificate of Attendance*

to

**MERZETH BLAIRE M. BALEOS**

CPA No. 0164981

for attending the

## **73<sup>rd</sup> PICPA National Convention**

	A	B	C
TS2: Integrated Reporting: Strengthening Trust in Business	1.5		
TS3: The Tone from the Top: Ethical. Strong. Passionate			1.5
TS4: Practical Challenges of the Adoption of the 2016 IESBA			1
TS5: Servant Leadership		1.5	
TS6: Roundtable Discussion: The Future of Accounting	2		
TS7: The 3 Accounting Frameworks: A Snapshot Comparison	1		

A. Technical Competence  
B. Professional Skills  
C. Professional Values, Ethics and Attitudes

**November 23, 2018**  
**Bacolod City, Negros Occidental**

  
**MARIA LIZETTE L. TAMAYO**  
Chair, 73rd Annual National Convention

  
**MA. ASUNCION M. GOLEZ**  
2018-2019 National President

**NOT VALID WITHOUT DRYSEAL**



## Certificate of Attendance

**MERZETH BLAIRE M. BALEOS**

# 73<sup>rd</sup> PICPA National Convention

**November 22, 2018**  
**Bacolod City, Negros Occidental**

**MA. ASUNCION M. GOLEZ**  
2018-2019 National President

inc. • CPE Provider Accreditation NO. 001 • Philippine Institute of Certified Public Accountants, Inc. • CPE Provider Accreditation NO. 001 •



# Certificate of Attendance

**MERZETH BLAIRE M. BALEOS**

for attending the

# 73<sup>rd</sup> PICPA National Convention

**A. Technical Competence**  
**B. Professional Skills**  
**C. Professional Values, Ethics and Attitudes**

**November 22, 2018**  
**Bacolod City, Negros Occidental**

*Lizette*  
MARIA LIZETTE L. TAMAYO  
Chair, 73rd Annual National Convention

  
MA. ASUNCION M. GOLEZ  
2018-2019 National President

**NOT VALID WITHOUT DRYSEAL**



presents this

## Certificate of Attendance

- to

**MERZETH BLAIRE M. BALEOS**

CPA No. 0164981

for attending the

## 73<sup>rd</sup> PICPA National Convention

### Business Opportunity Seminar

A	B	C
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- A. Technical Competence**  
**B. Professional Skills**  
**C. Professional Values, Ethics and Attitudes**

**November 21, 2018**  
**Bacolod City, Negros Occidental**

*Lizette*  
MARIA LIZETTE L. TAMAYO  
Chair, 73rd Annual National Convention

**MA. ASUNCION M. GOLEZ**  
2018-2019 National President

**NOT VALID WITHOUT DRYSEAL**