



International Federation of Professional Managers

# CERTIFICATE OF COMPLETION

*This certifies that*

***Maria Aries O. Poliquit***

*Has successfully completed the IFPM Professional Development Program entitled*  
***Excel Pivot Table***

*Held on October 26 & 28, 2021*



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REGISTRAR

# CERTIFICATE OF ATTENDANCE

This is to certify that

**Maria Aries Poliquit**

has attended the presentation entitled  
**Applying Analytical Procedures in Financial Statement Audits**  
at



Given on this day November 12, 2021

This e- certificate is sent to mariaaries.poliquit@vsu.edu.ph, on 12/13/2021 11:41:59.

# CERTIFICATE OF ATTENDANCE

This is to certify that

**Maria Aries Poliquit**

has attended the presentation entitled  
**Common Payroll Issues Every Accountant Should Know and How to Correct Them**  
at



Given on this day November 8, 2021

This e- certificate is sent to mariaaries.poliquit@vsu.edu.ph, on 12/13/2021 11:28:10.

# CERTIFICATE OF ATTENDANCE

This is to certify that

**Maria Aries Poliquit**

has attended the presentation entitled  
**Expanded Withholding Tax Rules for Big and Small Taxpayers**  
at



Given on this day November 11, 2021

This e- certificate is sent to mariaaries.poliquit@vsu.edu.ph, on 12/13/2021 11:41:32.

# CERTIFICATE OF ATTENDANCE

This is to certify that

**Maria Aries Poliquit**

has attended the presentation entitled  
**Managing Cash and Working Capital Through the Crisis**  
at



Given on this day November 8, 2021

This e- certificate is sent to mariaaries.poliquit@vsu.edu.ph, on 12/13/2021 11:31:41.

# CERTIFICATE OF ATTENDANCE

This is to certify that

**Maria Aries Poliquit**

has attended the presentation entitled  
**Managing Stress in the Workplace**  
at



Given on this day November 11, 2021

This e- certificate is sent to mariaaries.poliquit@vsu.edu.ph, on 12/13/2021 11:41:04.

# CERTIFICATE OF ATTENDANCE

This is to certify that

**Maria Aries Poliquit**

has attended the presentation entitled  
**Taxpayer Remedies on BIR Audits**  
at



Given on this day November 10, 2021

This e- certificate is sent to mariaaries.poliquit@vsu.edu.ph, on 12/13/2021 11:40:01.

# CERTIFICATE OF ATTENDANCE

This is to certify that

**Maria Aries Poliquit**

has attended the presentation entitled  
**Update and Clarifications on Create Law Implementation**  
at



Given on this day November 9, 2021

This e- certificate is sent to mariaaries.poliquit@vsu.edu.ph, on 12/13/2021 11:32:47.





Republic of the Philippines  
**DEPARTMENT OF AGRICULTURE**  
**BUREAU OF FISHERIES AND AQUATIC RESOURCES**



# CERTIFICATE OF PARTICIPATION

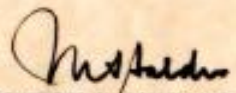
*This is to certify that*

**MARIA ARIES A. ORTEGA**

*has satisfactorily completed the seminar on the " Updates on Government Budgeting, Accounting,  
Auditing Rules and Regulations and Withholding Taxes "*  
*conducted on February 4 - 9, 2013.*

*Given this 9<sup>th</sup> day of February, 2013 at the Tanza Oasis Hotel and Resort, Tanza, Cavite.*

  
**FELISA L. PONIENTE**  
OIC, Finance Division

  
**CORAZON A. SALDIVAR**  
State Auditor V

  
**JERRY N. BENANING**  
Asst. Chief, Withholding Tax Division