



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

presents this

Certificate of Attendance

to

MARIA JAVA A. ORTEGA

for attending the

START IT RIGHT: A SEMINAR ON BASIC PAYROLL TAX AND UPDATES IN LABOR STANDARDS

CPD Credit Units on:

Competence Area A – Technical Competence – 8.0

*Friday, November 8, 2019, 8:00 a.m. to 5:30 p.m.
Cebu Parklane International Hotel, Cebu City*


GERALD B. SAGARINO, CPA, MMA
Executive Director, PICPA Cebu


MARIA ASUNCION ALFARO-BENLOT, CPA
President, PICPA Cebu

NOT VALID WITHOUT DRYSEAL