



Republic of the Philippines
Professional Regulation Commission
Manila



PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

Resolution No. 85
Series of 2019

**RATIFICATION OF APPLICATIONS FOR THE ACCREDITATION OF INDIVIDUAL
CERTIFIED PUBLIC ACCOUNTANTS (CPAs), FIRMS AND PARTNERSHIPS IN THE
PRACTICE OF PUBLIC ACCOUNTANCY APPROVED BY THE BOARD FOCAL PERSON
FOR THE MONTH OF SEPTEMBER 2019**

WHEREAS, Article IV, Section 31 of Republic Act (R.A.) No. 9298, otherwise known as the "Philippine Accountancy Act of 2004", states that Certified Public Accountants (CPAs), firms and partnership of CPAs engaged in the practice of public accountancy, including partners and staff members thereof, shall be registered with the Commission and the Professional Regulatory Board of Accountancy (Board);

WHEREAS, Annex B of Board Resolution No. 71, Series of 2004, otherwise known as "The Rules and Regulations Implementing Republic Act No. 9298", provides for the rules and regulations on the accreditation of Individual CPAs, firms and partnerships of CPAs engaged in the practice of public accountancy;

WHEREAS, the Board issued Resolution No. 92, Series of 2016, entitled "Prescribing Revised Application Forms, Documentary Requirements, and New Fees for the Accreditation of Certified Public Accountants (CPAs) in a) Public Practice xx", which provides for the new application forms, documentary requirements and fees in the accreditation of Individual CPAs, firms and partnerships in the practice of public accountancy;

WHEREAS, the Board issued Resolution No. 22, Series of 2018, entitled "Streamlining the Procedures and Reducing the Documentary Requirements for the Accreditation of Certified Public Accountants (CPAs) in: a) Public Practice (Firms and Individuals); b) Education Practice (Accounting Teacher); and c) Commerce and Industry Practice", reducing the documentary requirements for accreditation appearing in Resolution Nos. 2016-06 and 2016-92; and requiring submission of pictures of their principal office in lieu of actual office visitation and Quality Accreditation Checklist;

WHEREAS, the Board issued Resolution No. 22, Series of 2019, entitled "Designation of Accreditation Board Focal Persons" which designates **THELMA S. CIUDADANO**, or in her absence, **ARLYN S. VILLANUEVA**, as the Board Focal Person to approve applications for the said accreditation;

WHEREAS, the Commission issued Memorandum Order No. 04, Series of 2016 on the "Streamlining of Procedures in the Preparation of Board and Commission Resolutions and other Official Issuances involving Policy Decisions and Directives; Actions and/or Decisions on Applications for the Licensure Examination, Registration without Examination, Issuance of Certificates of Accreditation, Certificates of Compliance (COCs), Certificates of Authority to Operate, Certificates of Registration of Corporations and Partnerships for the Practice of Profession and other Similar Applications" which provides that all applications approved by the Board Focal Person shall be subsequently ratified by the Board and the Commission through a Resolution issued for the purpose;

WHEREAS, the following applications for the Accreditation as Individual CPAs, Firms and Partnerships in the practice of public accountancy have been approved by either of the said Board Focal Persons for the month of September 2019:

	ACC. NO.	NAME	VALIDITY
1	3720	GENARO MIEL MERIÑO	Jan. 14, 2022
2	0851	LETICIA LIM YU	Mar. 16, 2022
3	2493	MARIA LOURDES B. ARROYO-DE GUZMAN	Jan. 3, 2022

Board of Accountancy

RATIFICATION OF APPLICATIONS FOR THE ACCREDITATION
OF INDIVIDUAL CERTIFIED PUBLIC ACCOUNTANTS (CPAs), FIRMS
AND PARTNERSHIPS IN THE PRACTICE OF PUBLIC ACCOUNTANCY
APPROVED BY THE BOARD FOCAL PERSON FOR THE MONTH OF SEPTEMBER 2019
(GENARO MIEL MERINO - NILO MACARIOLA BURGOS)

Resolution No. 85

Series of 2019

4	3749	BELINDA P. MACARAEG	June 29, 2022
5	3096	EVANGELINE ESPEJO MARA	Oct. 31, 2022
6	0942	LEDINELA C. DELA CRUZ	May 21, 2022
7	1442	MANOLITO BAUTISTA DELA CRUZ	Nov. 26, 2022
8	3870	EMERENCIANA TOLENTINO CORTEZ	Jan. 23, 2022
9	1641	TESSIE UY TABORA	July 16, 2022
10	1080	LOLY N. UY	Jan. 6, 2022
11	1213	RODOLFO PAYAWAL MANALO	April 13, 2022
12	6609	ERWIN NATIVIDAD GAOAT	Mar. 1, 2022
13	1047	YOLANDA PEREZ HIZON	Nov. 25, 2022
14	0906	SHERYL LOU B. MOSTAZA	Sept. 7, 2022
15	3756	MARIA VICTORIA S. EROLIN	Feb. 25, 2022
16	0923	ELVIRA L. LEBRILLA	Nov. 14, 2022
17	1054	FELOMINO SUNGCANG BELINARIO	July 20, 2022
18	1417	DANILO BIEREN BARRAMEDA	Dec.29, 2022
19	5458	RONALDO VILLANUEVA SANTOS	May 21, 2022
20	6696	OFELIA L. QUIZON	Jan. 25, 2022
21	2865	ANTHONY M. MARBELLA	Jan. 3, 2022
22	0891	EMMANUEL CARO SANTIAGO	Dec. 6, 2022
23	1372	SEGISMUNDO JAVELLANA DELARMENTE	May 1, 2022
24	0190	ALAS OPLAS & CO.	Oct. 30, 2022
25	8776	MARIBEL C. RICH-FALLER	Mar. 3, 2022
26	8777	HEINZ HEINRICH C. RIEHL	Mar. 22, 2022
27	8778	ELIZABETH DESCALSO MENDOZA	July 6, 2022
28	8779	MYRNA C. VALDEZ	Aug. 25, 2022
29	8780	ARTURO M. JULAO	Jan. 27, 2022
30	8781	MARLON L. JARQUIO	Feb. 26, 2022
31	8782	MHARLY WONG PALMA	Dec. 6, 2022
32	8783	CHRISTINA MENDEZ SADIASA	June 25, 2022
33	8784	RYAN A. MONTE	Aug. 20, 2022
34	8785	GYNIE MATAWARAN VILLANUEVA	Dec.7, 2022
35	8786	LDC CPAs and Co.	Feb. 28, 2022
36	8787	ROBERTO R. VILLAFUERTE	Mar. 25, 2022
37	8788	NADINE MAYRA MACUHA CALOSA	Dec. 20, 2022
38	8789	ALEJANDRA MIRADOR BRIONES	July 23, 2022

Board of Accountancy

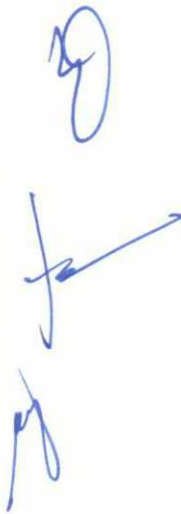
RATIFICATION OF APPLICATIONS FOR THE ACCREDITATION
OF INDIVIDUAL CERTIFIED PUBLIC ACCOUNTANTS (CPAs), FIRMS
AND PARTNERSHIPS IN THE PRACTICE OF PUBLIC ACCOUNTANCY
APPROVED BY THE BOARD FOCAL PERSON FOR THE MONTH OF SEPTEMBER 2019
(GENARO MIEL MERIÑO. – NILO MACARIOLA BURGOS)

Resolution No. 85
Series of 2019

39	8790	MA. SALOME V. PANZO	Jan. 29, 2022
40	8791	VICTORIO LIGTAS	Aug. 1, 2022
41	8792	MA. LOURDES TIFFANY GRUPE GARRIEL	Feb. 18, 2022
42	8793	MONCIAR POSADAS ELENZANO	July 31, 2022
43	8794	MARILOU SAN AGUSTIN - QUIBUYEN	Sept. 4, 2022
44	3142	RHODORA P. CASAS	Dec. 5, 2022
45	0980	NYMPHA G. TORRES	Dec. 6, 2022
46	3031	HEDY ANN GASACAO PAJARILLO	Jan. 28, 2022
47	1720	MARIANO FULACHE ONG	Nov. 28, 2022
48	4952	ERIC MARTIN ENRIQUEZ	Jan. 9, 2023
49	3997	JULIO SENINING URSONAL, JR.	July 7, 2022
50	0291	GERBERTO T. VIRTUDAZO	Jan. 31, 2022
51	0756	CONCESA POLICIOS GIMONGALA	Apr. 8, 2022
52	0863	EDNA C. LACANILAO	Dec. 11, 2022
53	6392	LEO ALVENN M. REBADOMIA	Mar.16, 2022
54	5292	ANIANO CALAOR CAPACILLO	Apr. 25, 2022
55	8795	SHERYL CUDAL - GONAN	Apr. 16, 2022
56	8796	JONALYN F. FARUYAN	Nov. 6, 2022
57	8797	IVAN C. RICAÑA	Nov. 8, 2022
58	8798	RUBENIL B. IBUYAN	Feb. 20, 2022
59	8799	PATRICK ANGELO L. UY	Sept. 6, 2022
60	8800	JUAN C. FRIVALDO	Nov.3, 2022
61	8801	NERIETTA R. ARINA	May 26, 2022
62	8802	MICHAEL JORDAN L. TIVOLI	Feb. 18, 2022
63	1774	JUNETH ALEGADO RENTUMA	Feb. 2, 2022
64	1838	BELARMINA TAYCO MANLAPID	Nov. 20, 2022
65	0896	LALAINE INTAL ANGELES	May 22, 2022
66	5176	GERARDO PLATON CLEMENTE	Jan. 2, 2023
67	0899	MARY ANN GARCIA ALON	Mar. 16, 2023
68	1171	LORENA DUYO LOSANES	July 31, 2022
69	7471	LIEZEL DOLOTALLAS LOZADA	Mar. 1, 2023
70	3238	MARIBETH DIMA-ANGAY BORLONGAN	Sept.6, 2022
71	6551	ARLENE IFURUNGN POSADAS	May 8, 2022
72	5537	MARLO DURAN GILE	Feb.17, 2023
73	2131	JOSE PULUMBARIT ABAD	Sept.12, 2022
74	1489	ROSALINA ATIENZA CASTILLO	June 6, 2022
75	8804	VENTURANZA, HOSTALERO AND COMPANY	Feb. 9, 2022



76	8805	CATHERINE MAÑALAC ICBAN	July 23, 2022
77	8806	JAN MICHAEL VELASCO JOSE	June 1, 2022
78	8807	DEBORAH G. VERGANIO	Dec. 16, 2022
79	8808	STEPHANIE ROSE SAUL MARCELINO	May 2, 2022
80	8809	LUCILLE F. DARANG	May 27, 2022
81	8810	JOHN PAUL S. SANTOS	June 21, 2022
82	8811	MARK NIÑO HERMENO ILANO	Oct. 31, 2022
83	8812	DANTE R. BLANCO	May 31, 2022
84	8813	RENATO O. DAQUIOAG	June 13, 2022
85	8814	ENRICO D. TABAG	May 31, 2022
86	8815	CLIFFORD E. CHUA	Feb. 5, 2022
87	4600	PRISCILA M. GUEVARA	Sept. 2, 2022
88	0210	SUSAN TUAZON ALPASAN	Oct. 6, 2022
89	0986	ROSARIO Q. VILLARBA	May 16, 2022
90	4924	GEORGE FLORES SITON, JR.	July 1, 2022
91	6527	DANTE ESGUERRA LIWANAG	July 16, 2022
92	2114	JAIME BOCALOY MANAOIS	Mar. 30, 2023
93	6171	MARIA PASTORA MACAPAGAL GAN	Sept. 8, 2022
94	1145	EUGENIO SALOMEOTIC, JR.	Apr. 19, 2022
95	6037	DANILO LARGO ROA	Aug. 29, 2022
96	0940	JOHN C. JOVEN	June 24, 2022
97	5787	EGARD SASTRE BARRION	Feb. 25, 2023
98	5274	BHEN CARLO ESPIRITU ANDAL	Sept. 8, 2022
99	4873	DAPHODEL MOAÑA BONGON	July 7, 2022
100	1940	ALBERT PAUL COSTES UY	Jan. 15, 2023
101	5590	MARVIN ASUNCION MALLARI	May 11, 2022
102	1337	CECIL NEPOMUCENO LINGAD	Apr. 9, 2022
103	3823	MARISSA M. GERONA	Aug. 5, 2022
104	3678	MARYLOU TO-ONG CREDO	Dec. 17, 2022
105	2525	KARINGAL SANTOS & ASSOCIATES	Mar. 13, 2023
106	0832	MADARANG & COMPANY	Nov. 5, 2023
107	1478	JOSEPHINE REYES ABAD - GUTIERREZ	May 2, 2022
108	0144	STA. ANA RIVERA & CO.	Sept. 12, 2022
109	1728	FILOMENA G. PEREZ	Aug. 10, 2022
110	4351	REBECCA ALMOGUERA MACARAEG	Jan. 9, 2022
111	5530	NORMITA S. GONZALES	June 6, 2022
112	1118	MARJORIE R. MENDOZA	Jan. 25, 2023
113	4598	JOY C. PUDADERA	Jan. 24, 2023



114	0405	MA. CORAZON ERECRE BENTAIN	Jan. 2, 2023
115	1854	EVANGELINE PARACUELLES JAMILI	Jan. 5, 2023
116	0587	RODEL TADENA LOPICO	July 21, 2023
117	4909	CRISOLOGO ALBURO DAMAYO	Oct. 8, 2022
118	4086	TITO CARCUEBA FUENTES, JR.	Oct. 4, 2022
119	0787	MYRA DUEÑAS FLORES	July 22, 2022
120	1070	WILMA FABILLAR CARREDO	June 17, 2022
121	4246	LORELEI TORRES CAROZ	June 10, 2022
122	4636	EVELYN RICARTE TIBON	Apr. 24, 2022
123	4027	JEIRLY PAYPA LAPUZ	Nov. 30, 2022
124	1018	MARILYN S. VALDEZ	Sept. 12, 2022
125	7631	ANNA MARIE PUA DACUNO	Feb. 23, 2023
126	5558	THELMA MANIMTIM OMALIN	Apr. 14, 2022
127	0184	NOEL CALIWAG DAVID	Nov. 13, 2022
128	4410	DAISY TOMAS OBERO	Jan. 5, 2023
129	4973	LORENZA DE GALA BURGOS	Sept. 5, 2022
130	2552	NILO MACARIOLA BURGOS	Feb. 19, 2023

WHEREAS, upon review of the documents submitted in support of their respective applications, the Board finds that the requirements for accreditation of Individual CPAs, Firms and Partnership in the practice of public accountancy as set forth in the abovementioned Board Resolutions have been satisfactorily met.

NOW THEREFORE, by virtue of the powers vested in it by R.A. No. 9298, the Board **RESOLVES**, as it is hereby **RESOLVED**, to ratify the aforementioned applications that have been approved by the appointed or designated Board Focal Person pursuant to existing rules and policies thereon.

This Resolution shall take effect upon approval.

Done in the City of Manila this **14th** day of **November** 2019.


NOE G. QUIÑANOLA
Chairman


MARKO ROMEO L. FUENTES
Vice-Chairman


GLORIA T. BAYSA
Member


SAMUEL B. PADILLA
Member

Board of Accountancy

RATIFICATION OF APPLICATIONS FOR THE ACCREDITATION
OF INDIVIDUAL CERTIFIED PUBLIC ACCOUNTANTS (CPAs), FIRMS
AND PARTNERSHIPS IN THE PRACTICE OF PUBLIC ACCOUNTANCY
APPROVED BY THE BOARD FOCAL PERSON FOR THE MONTH OF SEPTEMBER 2019
(GENARO MIEL MERINO. – NILO MACARIOLA BURGOS)

Resolution No. 85

Series of 2019


ARLYN S. VILLANUEVA
Member,


THELMA S. CIUDADANO
Member


GERVACIO I. PIATOR
Member

Attested to:


OMAIMAH E. GANDAMRA
OIC, PRB Secretariat Division

APPROVED:


TEOFILO S. PILANDO, JR.
Chairman


YOLANDA D. REYES
Commissioner


JOSE Y. CUETO, JR.
Commissioner