



Republic of the Philippines  
**Professional Regulation Commission**  
 Manila



**PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY**

Resolution No. 88  
 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 NOVEMBER 2017**

**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 has 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. 61, Series of 2017, entitled "Designation of Accreditation Board Focal Person" which designates **THELMA S. CIUDADANO**, or in her absence, **ARLYN S. VILLANUEVA**, has been appointed or designated 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 Focal Persons for the month of November 2017:

	ACC. NO.	NAME	VALIDITY
1	4523	PATH & CO	Mar. 19, 2020
2	8000	BAWING GONZALES & CO	Aug. 2, 2020
3	0288	MENDOZA, IGNACIO & CO	July 17, 2020

## 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 NOVEMBER 2017  
(PATH & CO. - EMERITO L. SANCHEZ & COMPANY)

Resolution No. 88

Series of 2019

4	0239	DUNGOG AND ASSOCIATES	Oct. 3, 2020
5	5097	MILANDOMINGO & CO	May 16, 2020
6	2152	FARCON MAGPANTAY FARCON & ASSOCIATES	Mar. 23, 2020
7	5064	RIEL G. ABEJERO	July 19, 2020
8	5044	MILAGROS MIRANDA CARDONA	Mar. 6, 2020
9	5698	RAYMOND LACAP ZABAT	Mar. 21, 2020
10	2006	NORINA S. SALVADOR	Mar. 14, 2020
11	5749	SEVERO LAGUILLES MORALEDA	May 26, 2020
12	2409	MA. ENCARNACION M. GOLDING	Oct. 20, 2020
13	4344	EDWIN MANIGBAS MARASIGAN	Nov. 13, 2020
14	2432	MA. THERESA A. ABCEDE	Aug. 10, 2020
15	2134	MARLIN B. SANTIAGO	July 9, 2020
16	2470	ROMMEL RODRIGUEZ CORIA	Oct. 15, 2020
17	5118	BENEDICT DE LEON SANTOS	Feb. 17, 2020
18	4542	TORIBIO R. CAYANAN	Mar. 14, 2020
19	5898	LOURDES LLANETA LIM	Apr. 8, 2020
20	0641	RHODORA LEPITEN ONGCO	Nov. 28, 2020
21	1731	LUALHATI N. CARPENA	June 12, 2020
22	4480	JERRILYN E ENRIQUEZ ASILO-GATLA	Sept. 27, 2020
23	1930	LEONARDO TEODORO YABUT	Feb. 20, 2020
24	5051	ROGER R. RASALAN	Jan. 16, 2020
25	5939	CLAIRE ANNE JAYAG-PULIDO	Dec. 7, 2020
26	2429	JENNY A. TABDI	June 16, 2020
27	5892	DONNIE RAY A. LIM	Oct. 4, 2020
28	3951	ROWENA ROPEROS DE CHAVEZ	Sept. 7, 2020
29	5954	BELEN LAYUG CAPARAZ	Nov. 30, 2020
30	3122	ALLAN C. DACILLO	June 7, 2020
31	5704	DARWIN M. SALDAÑA	May 18, 2020
32	5902	WARLEY LIGADA CONCEPCION	Dec. 6, 2020
33	2181	ROSA MARIA VALENCIA	June 11, 2020
34	1860	EUFROCINA BALASBAS TAROBAL	Aug. 26, 2020
35	1101	MELISSA ARATAN UNTALAN	Mar. 31, 2020
36	5889	JOSIE-REYNA S. BUMANGLAG	May 14, 20-20
37	4435	FLORDELIZA P. DATU	Feb. 23, 2020
38	5709	ROWENA SUZETTE RHODA MACHICA SALAMIDA	May 19, 2020
39	3924	JULIO G. DESALES	Oct. 19, 2020
40	2415	RAFAELA TARUC- ESCUADRO	Dec. 10, 2020
41	5732	MYLEEN GAIL MONTECER REYES	Feb. 7, 2020
42	4388	ERICK ANDREW RESUELLO OLONAN	Jan. 14, 2020
43	2703	JAIME VICENTE DISPO	Dec. 29, 2020
44	0846	MELANIE H. LOMOTAN	Nov. 26, 2020
45	5824	CHRISTIAN EVANGELIO MACAYAN	Oct. 29, 2020
46	3062	BENJAMIN QUIÑONES MOJAR	Mar. 16, 2020
47	4314	MARIA ELLEN H. GONZAGA	Nov. 14, 2020
48	2426	CLODUALDO MANGROBANG SEBASTIAN	Sept. 6, 2020
49	4944	WILFREDO G. SIGUE	May 29, 2020
50	6001	PHILIP MAMUCOD BONDOC	Jan. 18, 2020

## 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 NOVEMBER 2017  
(PATH & CO. - EMERITO L. SANCHEZ & COMPANY)

Resolution No. 88

Series of 2019

51	5110	RACHEL ARICAYA PALMA	Oct. 16, 2020
52	4551	ROSEMARIE SOLANO ZAFE	Dec. 28, 2020
53	5944	BEVERLY JOYCE ILAGAN MARUNDAN	Mar. 19, 2020
54	2269	MA. TERESA C. CORREA	June 20, 2020
55	4000	ROSARIO A. CHUA	Feb. 1, 2020
56	5626	JEROME DOLOR VALDEZ	Sept. 12, 2020
57	1269	ANNABELLE A. PASTRANA	Sept. 28, 2020
58	1857	GRACE ELIZALDE - BAYANG	Dec. 12, 2020
59	8005	MARCELO NAVIDAD EGARGO	Feb. 19, 2020
60	8006	MICHAEL ANGELO CARIAGA VERGARA	Feb. 4, 2020
61	8007	KISHINE ABRISE PADIOS	July 21, 2020
62	8008	CHRISTIAN ISAAC CASTILLO APRICIO	Feb. 5, 2020
63	8009	BLESILDA M. GISON	Feb. 5, 2020
64	8010	RENE Z. MASAGCA	Aug. 5, 2020
65	8011	ALPHINE JULATON DOCTOR	Dec. 5, 2020
66	8012	WILHELMINA TAGUINOD RICANOR	Feb. 24, 2020
67	8013	MARINEIL CUNANAN BRAGANZA	Apr. 21, 2020
68	8014	ARMYLA B. PALOMAR	Feb. 14, 2020
69	8015	IGNACIO S. MANAPIL	July 31, 2020
70	8016	FRANCIS MACTAL TABAJONDA	Sept. 24, 2020
71	8017	IRENE GRIFALDIAN CROSETTI	Aug. 14, 2020
72	8018	EROLL JAY CANONNOY TALLO	Mar. 3, 2020
73	8019	JONATHAN M. ABAO	Aug. 13, 2020
74	8020	MARIE ANTONETTE UY QUINITO	Dec. 11, 2020
75	8021	DESIREE SAB BALBON	Dec. 30, 2020
76	8022	CHRISTY MALAYA RAMISO AÑANA	June 12, 2020
77	8023	ROSALYN COLANGGO DELAPEÑA	June 5, 2020
78	8024	JEANNY ANN DESTACAMENTO GUEVARRA	Dec. 1, 2020
79	8026	ROSE ANNE MARIE STAMBOUGH ADRIANO	Apr. 2, 2020
80	8027	FRANCIS KIM GARCIA TORRES	June 5, 2020
81	8028	CATHERINE MACARAEG GONZALES	Oct. 25, 2020
82	8029	ALBERTO L. ESTAYO, JR.	Oct. 30, 2020
83	8030	LEITZ CAMYLL MAGSIPOC ANG	Nov. 1, 2020
84	8031	MA. THERESA C. MANTOS	Oct. 8, 2020
85	8045	JIMMY CATAYNA MANIAGO	July 9, 2020
86	8046	AURORA L. JAYAGAN-CUELLO	Nov. 24, 2020
87	8049	MIRIAM C. ABEAR	Dec. 6, 2020
88	0224	REYES GALANG KING AND COMPANY	Oct. 24, 2020
89	4410	DAISY T. OBERO	Jan. 5, 2020
90	5941	JAMES APAGA CAFIRMA	Oct. 2, 2020
91	1884	ANA MARIE D. BARTOLINE	Aug. 17, 2020
92	4912	DOMINGO M. PALATINO	July 9, 2020
93	2560	PEPITA GUILLANO PUEO	Mar. 1, 2020
94	5017	RACHELLE C. TONGOL	Dec. 15, 2020
95	5633	AIRA VANESSA BERGES-DE GUZMAN	Feb. 25, 2020
96	5998	KEITH YVES C. CARDINO	Oct. 4, 2020
97	5011	EMERITO L. SANCHEZ & COMPANY	Feb. 11, 2020

**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 **18th** day of **November** 2019.



**NOE G. QUIÑANOLA**  
Chairman



**MARKO ROMEO L. FUENTES**  
Vice-Chairman



**GLORIA T. BAYSA**  
Member



**SAMUEL B. PADILLA**  
Member



**ARLYN S. VILLANUEVA**  
Member



**GERVACIO I. PIATOR**  
Member



**THELMA S. CIUDADANO**  
Member

Attested to:



**OMAIMAH E. GANDAMRA**  
OIC, PRB Secretariat Division

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 NOVEMBER 2017  
(PATH & CO. - EMERITO L. SANCHEZ & COMPANY)

Resolution No. 88

Series of 2019

APPROVED:



TEOFILO S. PILANDO, JR.

Chairman



YOLANDA D. REYES  
Commissioner



JOSE Y. CUETO, JR.  
Commissioner