



Republic of the Philippines
Professional Regulation Commission
Manila



PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

Resolution No. 94
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 OCTOBER 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 October 2019:

	ACC. NO.	NAME	VALIDITY
1	3838	CRISTOBAL CANTARA UMALE	Jan. 7, 2023
2	1475	EVANGELINE REYES VILLALOBOS	Feb. 26, 2023
3	1320	FLOR VALENTINO ISOLA	Apr. 25, 2022

4	5300	MARLON BOMBON DINGCO	Oct.18, 2022
5	1505	EDNA M. CABALFIN	Sept. 23, 2022
6	2304	JOCELYN E. YNCHAUSTI	Dec.25, 2022
7	1508	EVELYN DOMINGO MATILLANO	Aug. 29, 2022
8	1215	SEIDINA J. SANTOS	Jun. 25, 2022
9	0453	PAULINE GRACE TANSIONGCO BUÑOL	Mar. 27, 2022
10	7923	ERWIN ODTUHAN SY	Jan. 3, 2023
11	0136	VIRGILIO R. SANTOS & CO.	Nov. 23, 2022
12	0493	INVENTOR, MIRANDA & ASSOCIATES	July 11, 2022
13	1225	JOSEL F. CRUZ	June 8, 2022
14	6800	RENE BOY MARTIN ARIOLA	Jan. 28, 2023
15	1121	QUIRINO CHEONG GOTAUCO	Mar. 30, 2022
16	1492	ARMANDO T. LLOVIDO	Jan. 18, 2023
17	1798	ANTONIO PONTIOSO ACEJO	Feb. 14, 2022
18	0195	MA. ELMA LICARDO ILAGAN	Nov. 10, 2022
19	5559	TRISTAN JULES PLEÑOS MANINGO	July 1, 2022
20	1102	MELVIN CUYAT ROSARIO	Jan. 7, 2023
21	1634	BASILIDES C. MANDAWA, JR.	Dec. 10, 2022
22	8803	GEMMA FERNANDO INOVERO	Oct. 7, 2022
23	8817	CHRISTIAN PETER CO CABALINAN	Apr. 15, 2022
24	8818	JINELLE PASCUAL PALAGANAS	Oct. 30, 2022
25	8819	DANMARK VILLENA RAMOSO	Jan. 7, 2022
26	8820	NATASHA LUBID BOLAÑOS	July 3, 2022
27	8821	BRYAN JOSEDEL CLAVERIA DY	May. 15, 2022
28	8816	CLAIRE SIOPONGCO UY	Aug. 8, 2022
29	8822	ABDUL NAJIB PANGCATAN PANGADER	Aug. 27, 2022
30	8823	JUNESSA ZERDA SALVALOZA	July 20, 2022
31	5597	GIRLIE JIMENEZ PEQUERO-RODRIGUEZ	Nov. 2, 2022
32	5564	DAHLIA BAJENTING CABARLES	Dec.8, 2022
33	5600	JINKY QUIJADA GUIBONE	Feb.19, 2022
34	7250	BERNADETTE MERENCILLO JAO	Jan. 23, 2023
35	4244	IRISH SARABIA CAHAYAG	Oct. 3, 2022
36	1196	FELIX C. ENRIQUEZ	July 14, 2022
37	0127	LUIS CAÑETE & COMPANY	Jan. 15, 2022
38	7616	JOHN MICHAEL MARFIL GORDON	Jan. 4, 2022

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39	0916	LUCIANA M. GONZALES	Jan. 7, 2023
40	1157	ANDRES R. NIETO	Nov. 30, 2022
41	1850	GARCIA, LUGUE, VIDAL & CO.	Jan. 23, 2022
42	4215	PETER TAN ESTENAR	Dec. 10, 2022
43	1455	EVERCITO GADDI MANANSALA	May 22, 2022
44	6610	JESUSA ERLINLOU TAMANI SAMANDRE	Oct. 28, 2022
45	7856	JERRY JOSEPH P. MENDOZA	Feb. 10, 2023
46	2263	EDEN CORRAL GUZMAN	Feb. 12, 2023
47	1429	AMPARO CANTOR DIESMOS	Aug. 28, 2022
48	6079	MART PHILLIPPE DIAZ PANGANDIAN	June 11, 2022
49	4207	ROLANDO HABACON POLIDARIO	Oct. 11, 2022
50	5154	IVY JESUSA E. BACANI	Jan. 2, 2023
51	2009	RUBEN TABORNAL BALLECEER	Jan. 29, 2023
52	5535	CHARLITO PO PASCUAL	Oct. 14, 2022
53	3949	ILUMINADA A. SEBIAL	Nov. 29, 2022
54	4271	SHIRLEY ANN VILLEGAS – NAVAL	Nov. 27, 2022
55	3839	DANILO SANARES CAMERINO	Feb. 20, 2022
56	3640	MYRNA QUESADA TAMANI	July 31, 2022
57	7710	MARVIN TIROL SAMBILAD	Jan. 20, 2023
58	5079	PAUL JOHN DACQUEL BANUA	Jan. 4, 2023
59	5605	MA. TEREASA L. VILLALOBOS	Dec. 15, 2022
60	1221	CONRADO LIM PIOQUINTO, JR.	Jan. 7, 2022
61	6700	ELOISA ARCEGA RIVERA	Jan. 10, 2023
62	6326	STANLEY LANDERIO MANZANO	Feb. 11, 2022
63	1421	MIRASOL P. MERCADO	June 21, 2022
64	1518	SANTOS BEN M. DE PERALTA	Mar. 30, 2022
65	0048	NELIA Y. PASCO	Nov. 14, 2023
66	4047	MILA C. DELOS SANTOS	Nov. 16, 2022
67	6612	KRISTINA MAE TEE MORALES	Mar. 22, 2022
68	1233	ROMEO ORIBELLO DEAUNA	Mar. 3, 2023
69	6620	HAZEL SARMIENTO CALUBAYAN	Nov. 16, 2022
70	1427	E.G. QUITALIG & CO.	Oct. 25, 2022
71	5536	ERICSON CRUZ GEMZON, JR.	June 21, 2022
72	3702	CRISTINA ANG	Jan. 24, 2023
73	5549	RIZA PARICO AÑASCO	Feb. 6, 2023
74	7138	ANNE PRECIOUS MAE DEL MUNDO DELA CRUZ	Mar. 23, 2022
75	3429	JESON GUIA MARCIAL	Jan. 7, 2022

76	1104	VENUS RIVERA ARAGOZA	Apr. 5, 2023
77	6595	CHRISTOPHER GILBUENA BOCO	Nov. 27, 2022
78	0958	LUIS VIRTUCIO BERMUDEZ	Aug. 25, 2022
79	8824	GAVIN JAMESON DELOS SANTOS CAW	Oct. 10, 2022
80	8825	GUANTE EBCAS LU	Apr. 16, 2022
81	8826	ERROL VINCENT BERNABE LATUMBO	Sept. 23, 2022
82	8827	ELMER D. BORRES	Dec. 16, 2022
83	8828	JOHN MABEN VIRAY REGINO	Aug. 2, 2022
84	8829	ROMMEL TALOSIG ZIMARA	Aug. 14, 2022
85	8830	ELIAS ALONSAGAY FERNANDEZ	July 4, 2022
86	8831	ILAGAN AND ASSOCIATES	Jan. 28, 2022
87	8832	JONEBY MATILLANO MONTEMAYOR	Feb. 11, 2022
88	8833	FLOSERPEDA MISULAS SERRANO	Apr. 28, 2022
89	8834	ERNESTO C. CORPUZ	Nov. 6, 2022
90	8835	DONDIE QUIBAN ESGUERRA	Jan. 13, 2022
91	8836	MICHELLE CABANILLA TORRES	Nov. 6, 2022
92	8837	JOVEN FERNANDEZ CABINO	Feb. 9, 2022
93	8838	FAYE ABIGAIL GARCIA AÑO	Feb. 8, 2022
94	8839	MELVIN VALDEZ SUSTENTO	Jan. 17, 2022
95	8840	DANIEL ABALOS BOBILA	Feb. 9, 2022
96	8841	WARNER NIEVA QUIRIT	May 25, 2022
97	8842	MARY JOSELLE VALDERAMA RAMOS	Aug. 26, 2022
98	8843	RONNIE LEGASPI GARRIDO	Oct. 22, 2022
99	8844	JANICE A. LONTOK	July 25, 2022
100	5513	ALICA G. BAÑAS	June 12, 2022
101	1582	ERNESTO RAPANAN PALACIO, JR.	Dec. 21, 2022
102	2441	JOEL MADRAZO RAZ	Jan. 31, 2023
103	1790	MARY CHUA TAN	Dec. 26, 2022
104	3194	MARIA VICTORIA RANIEL PAG-ONG	Sept. 1, 2022
105	4265	JANNETTE A. TUMANG	Jan. 13, 2023
106	1779	VIOLETA RAGUB SALUMBIDES	June 22, 2022
107	1343	LITO CAILING CRUZADO	Feb. 19, 2022
108	6813	RODULFO ORTIZO MANLANGIT, JR.	Jan. 21, 2023
109	4870	MINERVA & COMPANY	Oct. 8, 2022
110	3731	JOSEPH IAN BONTES TY- FARMA	Dec. 8, 2022
111	4965	REGINA ESTAREJA KIBIR	Sept. 7, 2022
112	1211	MERIAM GARCIA BALAGTAS	June 25, 2022
113	1687	A. T. ABELLA & CO.	Oct. 29, 2022

114	6613	MARICEL TEE YARANON	Dec. 14, 2022
115	1055	GILBERTO LIM MANALOTO	Jan. 28, 2023
116	4274	GLORIA A. BARRIENTOS	Oct. 19, 2022
117	0746	PRISCILLA BARTOLAZO CANICOSA	Jan. 17, 2023
118	2324	ROSALIA R. REYES	Feb. 23, 2023
119	4907	MA. LOURDES E. CAPILI	June 4, 2022
120	1023	OO & ASSOCIATES	Jan. 22, 2023
121	7535	VICENTE UBAN FULGARINAS	Jan. 22, 2023
122	0188	RAYMUNDO LILOC DINOROG	Aug. 8, 2022
123	5871	MARJO QUINTO DEMERIN	Jan. 29, 2023
124	7706	ROMULO CABUNGCAL DANONG, JR.	Feb. 15, 2023
125	4998	IMELDA C. MENDOZA	Mar. 3, 2023
126	8845	VICTOR B. TIMTIM, JR.	Oct. 14, 2022

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 **26th** 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

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THELMA S. CIUDADANO
Member

Attested by:



OMAIMAH E. GANDAMRA
OIC, PRB Secretariat Division

APPROVED:



TEOFILO S. PILANDO, JR.
Chairman



YOLANDA D. REYES
Commissioner



JOSE Y. CUETO, JR.
Commissioner