



Republic of the Philippines  
Professional Regulation Commission  
Manila



**PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY**

Resolution No. 40  
Series of 2020

**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 2020**

**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 Professional Regulation Commission (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 2020:

	ACC. NO.	NAME	VALIDITY
1	7899	CATHERINE CARANDANG REÑA – GABIA	Sept. 20, 2023

## Board of Accountancy

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2	7403	MARIA CELINA PANIM PEÑAFLOR	July 15, 2023
3	1839	CHRISTOPHER MIAGUE ESMERES	April 5, 2023
4	7088	BERNARD ROTE SALONGA, JR.	May 16, 2023
5	7997	KATRINA MAE JABIGO PERNATO	April 2, 2023
6	7877	LITO ENCISO SALMIANO	May 8, 2023
7	0171	MARIA LUNINGNING MEÑOZA GUZMAN	Nov. 17, 2023
8	6820	LAWRENCE ZYRILL DABALOS LIZARDO	May 10, 2023
9	7256	LEAH IGUIN DELA CRUZ	Aug. 24, 2023
10	4122	LIBRADA BALANGUE OBIANO	July 20, 2023
11	5602	JUVY BARRIENTOS SANGALANG	Sept. 12, 2023
12	2352	MARGARITA NAPOLES DALMAN	Aug. 25, 2023
13	2559	NORBERTO VELAYO PABUSTAN	April 22, 2023
14	1929	P.F. TATUNAY & CO	July. 22, 2023
15	1007	EUFEMIA C. CEGUERA	Sept. 3, 2023
16	5402	NESTOR BARIRING VARELA, JR.	May 16, 2023
17	6642	JOBERT MARTINEZ ISON	June 10, 2023
18	2224	ENITA U. CAJIGAL	Sept. 06, 2023
19	7445	BILLY IDANAN BACARRA	July 13, 2023
20	2257	TERESITA B. VILLENA	Sept. 24, 2023
21	7912	SUZETTE BEREDO MENDOZA	Aug. 6, 2023
22	4154	THELMA CABAILO BRIONES	June 14, 2023
23	0839	NELSON RENDON NACAR	May 15, 2023
24	2380	KATHERINE UY SOBREMONTTE	Dec. 12, 2023
25	0279	JAIME BONGCO SANTOS	July 2, 2023
26	3672	MIRIAM ROSE R. MACABAGDAL - ACEBU	Mar. 16, 2023
27	3009	LIGAYA FORTIN CHUA	April 15, 2023
28	7309	GYPSYLEN IBALE SOLORIA	Mar. 19, 2023
29	5740	RESHELL MANTILLA ROJA	April 26, 2023
30	1512	LIN LAY CHUA	June 6, 2023
31	7853	CHRISTOPHER CACHO PLAMENCO	Oct. 4, 2023
32	6792	VICTOR A. MINA	Mar 23, 2023
33	5709	ROWENA SUZETTE RHODA MACHICA SALAMIDA	May 19, 2023
34	6001	PHILIP MAMUCOD BONDOC	Jan. 18, 2023
35	5157	PIO BONIFACIO CALUMPANG, JR.	Sept. 21, 2023
36	7641	RUBY CABALLERO BUENAFE	June 9, 2023

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37	7557	SELVILEA CATAPIA ALCANTARA	May 24, 2023
38	1346	NIEVES V. ICALLA-OPENIA	Aug. 3, 2023
39	1433	EMERITA TUAZON PEREZ	July 18, 2023
40	9050	ADRIAN CAGUETE ENRIQUEZ	June 12, 2023
41	9051	JOSE ENRICO S. SANTOS	Mar. 8, 2023
42	9052	MARY ELLEN GAIL SAN VICENTE AZAÑA	July 8, 2023
43	9053	JASEN DIZON LAYUG	Jan. 5, 2023
44	9054	ALEXANDRA GATCHALIAN BONNEVIE	Oct. 25, 2023
45	9055	PONCIANO M. MABAGA	Dec. 21, 2023
46	9056	CHARLIE MATAVERDE SIBAYAN	Mar. 2, 2023
47	9057	NESTOR BAUTISTA BEQUILLO	Feb. 26, 2023
48	9058	DOMINGO MANGUERA TERIA	Nov. 28, 2023
49	2329	CENTENO, CRUZ & ASSOCIATES	Apr. 7, 2023
50	4946	JUSTO SECHICO AND ASSOCIATES	July 22, 2023
51	0964	LAYUG, REAÑO AND ASSOCIATES	Dec. 5, 2023
52	4196	NOEL ELARDO CEBREROS	Aug. 8, 2023
53	4300	MELVIN MANZANO LANSI	Sept. 1, 2023
54	6937	VINCENT GUTAY NAVARRETE	July 2, 2023
55	5483	RECTO SORIANO LORENZO	Mar. 1, 2023
56	6015	ROCHELLE HESARZA TORIO	May 27, 2023
57	5528	MAY RAGUDO MAGPAYO	May 3, 2023
58	3776	BRENDA ALBA SABENIT	July 28, 2023
59	4371	RUEL TIBAYAN RAMOS	Aug. 2, 2023
60	5703	CATHERINE UDASCO DE GUZMAN	Sept. 15, 2023
61	4286	PEDRO JORNALES HABANA	Sept. 9, 2023
62	9059	RIZZA ANNE FLORENCIO YADAO	Nov. 28, 2023
63	9060	VIVIAN GONZALES SAN MATEO	Jan.16, 2023
64	9061	PAUL GREGORY ABUL PASCUAL	Mar. 2, 2023
65	9062	JORDAN JEFFERSON GONZALES MITRA	Nov. 6, 2023
66	9063	ARNULFO BAYLES HICO, JR.	Mar. 27, 2023
67	9064	BELISHIBA LACOPIA ALVAREZ	Jan. 29, 2023
68	9065	ROMMEL DELOS SANTOS ABES	Nov.9, 2023
69	9066	ROCINANTE DAMES CERVANTES	June 19, 2023
70	9067	ADELIE RUIZ-CORCELES	Sept. 20, 2023
71	9068	DARYLL UBAY-UBAY ALMOITE	Oct. 9, 2023
72	9069	ANGELO ANDRO MONTECALVO SUAN	May 28, 2023
73	0322	GUALBERTO ESPERANZA PLASOS	Aug. 2, 2023
74	7979	RENELL SUMAMPONG SALVADORA	July 4, 2023

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75	8023	ROSALYN COLANGGO DELAPEÑA	June 5, 2023
76	6697	MARIE ANTONETTE BALDO EMATA	Sept. 4, 2023
77	4386	ARNULFO ESCALANTE LANCIN	May 24, 2023
78	2431	BACONGA PATRIANA & CO.	Oct. 8, 2023
79	7787	QUILAB & GARSUTA, CPAS	July 5, 2023
80	7649	TERESITA LU GUIRITAN	June 25, 2023
81	0271	ROBERTO FORTUN VILLANUEVA	Nov. 21, 2023
82	1914	MARITES PELISAN YAP	Aug.31, 2023
83	2105	MA. ELENA GULMATICO DELEÑA	Dec. 2, 2023
84	6949	SHARON B. MILLAN	July 13, 2023
85	3946	DIOSDADO MARTIN PEREZ	May 17, 2023
86	8008	CHRISTIAN ISAAC CASTILLO APRICIO	Feb. 5, 2023
87	1009	EXPEDITA A. SAVARIS	Apr. 19, 2023
88	1610	HELEN GRACE LEDESMA FERRER	Sept. 6, 2023
89	7324	ONELIA OCHOA QUINTO	May 17, 2023
90	3885	AGNES DG. FRANCIA	Feb. 21, 2023
91	5173	BLEZILDA V. TUPAZ	Aug.10, 2023
92	7144	ENNAIRA CHARISSE ENRIQUEZ MALLAPRE	Jan. 7 , 2023
93	4370	RUBY D. LORDAN	Oct. 7, 2023
94	5972	PAUL ANTHONY DELA FUENTE DE JESUS	Aug. 25, 2023
95	0966	MENDOZA QUERIDO & CO.	Aug. 22, 2023
96	6004	THATER, MISA & COMPANY	June 9, 2023
97	1536	M. V. L. GABRIEL & CO.	May 29, 2023
98	4072	ANABILLA LITOB ALVAREZ	Mar. 2, 2023
99	4213	KATHY ROXAS QUILATON-MALIK	Dec. 14, 2023
100	1509	GLORIA CUSI VENZON	Sept. 2, 2023
101	6713	JULIUS ROBIS ESCOSIO	July 31, 2023
102	7617	EMERLITA O. UY	Nov. 14, 2023
103	4324	JEFFREYSON MAGAN PAKIAS	Jan. 4, 2023
104	6734	LOIDA GARCIA BIALNO	July 15, 2023
105	1784	EDUARDO MABASA MAGALLANES	June 30, 2023
106	5665	CHRISTOPHER TINASAS TRAIKALGAR	Sept. 30, 2023
107	1249	TERESITA S. ESPARTERO	Oct. 19, 2023
108	9070	DINDI JORDA GENIL	Oct..2, 2023
109	9071	HELEN L. HUI	Oct. 12, 2023
110	9072	LETICIA J. PEREZ	May 28, 2023
111	0795	MANAIG, MANAIG & CO.	July 14, 2023
112	0142	ISLA LIPANA & CO.	Jan. 21, 2023

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113	5022	JULIET VALLESTERO QUIMBA	Aug. 17, 2023
114	5781	HOMARR BALUYUT BONDOC	Sept. 26, 2023
115	3985	CONRADO MENDOZA BRIONES	Nov. 26, 2023
116	7904	RIZALINO JANDUG TIU	April 22, 2023
117	8038	EDUARDO AVILA	May 19, 2023
118	4279	ELIZABETH C. TORIBIO	June 22, 2023
119	1188	MARCOS AQUINO LEGASPI	April 25, 2023
120	0357	EMILY L. CAILLES LO	Oct. 01, 2023
121	5785	CHELLINE B. VITUG	Aug. 16, 2023
122	1644	FRANCIA LAVIÑA-EUGENIO	Nov. 05, 2023
123	7963	RODEL SEGUNDO GALANO	May 17, 2023
124	3841	EVANGELINE SANTOS JOSON	March 15, 2023
125	1589	MARITA B. ALOVER	July 31, 2023
126	6859	JOSEFINA CAMACHO DE VERA	Aug. 31, 2023
127	4405	ROGIE MAR SALINAS ARNALDO	July 17, 2023
128	6633	JOSEPH CUBANGBANG MEJIA	Sept. 25, 2023
129	1900	SOLEDAD MARAYAG TRIÑANES	Aug. 24, 2023
130	1622	ALBERTO ORIDINA TUZAN	April 24, 2023
131	5089	CHERRYLYN PASAMBA CANOZA	June 01, 2023
132	6776	MYLYN SALAZAR TOMBOCON	May 15, 2023
133	5649	LUZ LAURETA-BALISONG	Dec. 02, 2023
134	0073	SANTIAGO GONZALES LEE, JR.	Sept. 30, 2023
135	5586	MARY JANE ANGELES CAMAT	Sep 10, 2023
136	5614	PDAC AND CO.	July 4, 2023
137	0234	DIAZ MURILLO DALUPAN AND COMPANY	Aug. 4, 2023
138	5714	ALI AND CO.	Nov. 26, 2023
139	7590	JOANNA CASTILLO BAUTISTA	Dec. 27, 2023
140	6998	GREGORIO MARGALLO PEREZ	Sept, 20, 2023
141	4406	SHIRLEY GARCIA - CUSTODIO	Sept. 21, 2023
142	7863	ZENAIDA APIGO ALCANTARA	July 5, 2023
143	5164	JAIME BUZON SANTIAGO	Aug. 31, 2023
144	0779	FRANCISCA CULLADO GODINEZ	Dec. 3, 2023
145	2183	MERCEDITA T. PERIANES	July 11, 2023
146	2544	IMELDA M. VALDEZ	Nov. 28, 2023
147	4130	JOEL DE LEON TAN POH	Dec. 26, 2023
148	1969	ROBERTO ROMEY REJANO	Nov. 23, 2023
149	3936	GAUDENCIO BINDOY YANEZA	Oct. 14, 2023
150	6795	GRACE S. DOGILLO	May 19, 2023

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151	2557	RIA CATACUTAN RILLORTA	Dec. 21, 2023
152	2794	ROMMEL MAGOS BITONG	May 13, 2023
153	1875	FIDEL VALENZUELA LOMIBAO	July 21, 2023
154	0115	ROMMEL OLIMPO GRANADA	Mar. 17, 2024
155	6627	ARTURO ABESAMIS ALEJANDRO III	Oct. 11, 2023
156	0082	ATTILA DIMA-ALA GRANADA	Mar 25, 2024
157	3741	ESTELITA L. SANTANA	July 1, 2023
158	3502	ANNALEAH BALINGIT LEE	Jan. 7, 2024
159	5040	RAMCHELO CELESTE CUETO	Sept. 22, 2023
160	3661	LEDOVINO ARCALA MACAYAN	Apr. 14, 2023
161	5620	NATHALIE ILAGAN TAN	Nov. 12, 2023
162	3501	ALBERT FLORES ALCANTARA	July 10, 2023
163	5053	JULIUS LACTAM ATRIBAY	July 26, 2023
164	2140	BABY ADELIZA S. ARELLANO	Oct.11, 2023
165	2262	CONSOLACION B. DE JESUS	Sept. 4, 2023
166	1348	PAUL NICOMEDES LOPEZ ROLDAN	Sept. 15, 2023
167	0212	CAMPOS, CAMPOS & CO.	Dec. 19, 2023
168	9073	GERARDO P. GARBO	Dec. 6, 2023
169	9074	MICHAEL DE OCAMPO VIOLANDA	Feb. 28, 2023
170	9075	ENNYMAR PILLEJO CARTA	Dec. 7, 2023
171	1194	J. SAN PASCUAL & CO.	Nov. 29, 2023
172	1481	MA. ASUNCION T. BAUTISTA	Aug. 15, 2023
173	0222	PEREZ, SESE, VILLA AND CO.	Oct 12, 2023
174	7584	JAYSON LOPEZ DELA CRUZ	Oct. 15, 2023
175	1388	REMEDIOS PLOMANTE DUMDUM	Sept. 18, 2023
176	3884	ANNABELLE PASTRANA-ONG	Aug. 21, 2023
177	3308	CARLOS CAPALAD SAMSON	Oct. 13, 2023
178	7619	MYRNA Q. BANZON	Dec. 8, 2023
179	2021	RODELO MANIPOL MONTESA	July 5, 2023
180	1025	CATHERINE SANTOS LACAP	Sept. 14, 2023
181	2180	ROMEO RIVERA REYES	July 1, 2023
182	5048	MARIAN MENDOZA PEREZ	Apr. 2, 2023
183	3122	ALLAN CANDELARIA DACILLO	June 7, 2023
184	0090	CONSEJO OLIMPO GRANADA	Apr. 26, 2024
185	7114	JOEL TUAZON NUQUI	June 29, 2023
186	7925	PRUDENCIO RUIZ SURATOS, JR.	Apr. 30, 2023
187	7730	FELIX ERAÑO PAKINGGAN UY	Oct.19, 2023
188	7613	JUDY MONTANO CABRERA	Nov.12, 2023

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189	0656	ERLINDO NACIONALES LICUP	July 19, 2023
190	4891	ANNA LIZA UMEREZ GAMMAD	Nov. 5, 2023
191	7240	ALEXIS VICTORIANO BERMISA	Feb. 6, 2023
192	1762	AUDREY MANALO GARCIA	Sept.19, 2023
193	1693	DOLORES M. GARCIA	Nov.17, 2023
194	4344	EDWIN MANIGBAS MARASIGAN	Nov.13, 2023
195	5658	M.A. MERCADO & CO.	Sept.17, 2023
196	1034	S.T. FONTAMILLAS & COMPANY	June 16, 2023
197	9076	JUSTINE MAE GERONIMO MENDOZA	Apr. 22, 2023
198	9077	PRINCESS PEARL TADEJA PADUA	Oct. 17, 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.

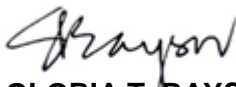
Done in the City of Manila this 16<sup>th</sup> day of November, 2020.



**NOE G. QUINANOLA**  
Chairman



**THELMA S. CIUDADANO**  
Vice-Chairman



**GLORIA T. BAYSA**  
Member



**SAMUEL B. PADILLA**  
Member



**ARLYN S. VILLANUEVA**  
Member



**GERVACIO I. PIATOR**  
Member

**(VACANT)**  
Member

Board of Accountancy

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Attested by:

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

APPROVED:

**TEOFILO S. PILANDO, JR.**  
Chairman

**YOLANDA D. REYES**  
Commissioner

**JOSE Y. CUETO, JR.**  
Commissioner