



Republic of the Philippines
Professional Regulation Commission
Manila



PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

Resolution No. **04**
Series of 2021

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 DECEMBER 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 Public Practice”, 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 December 2020:

	ACC. NO.	NAME	VALIDITY
1	4718	JONATHAN BABATE GONZALES	July 08, 2023
2	1392	TOMAS PACHECO DULATAS	Mar. 07, 2023

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(JONATHAN BABATE GONZALES –B. L. BERNARDO AND CO.)

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3	6861	WILFREDO AQUINO TOLING, JR.	Oct. 15, 2023
4	5823	ASUNCION ANTILLON CELENDRO	Aug. 15, 2023
5	2640	BLOSSOM FAITH SERRANO BOTE	May 07, 2023
6	3920	ANTONIO SUMAGAYSAY PODA	May 06, 2023
7	7072	ESTRELLA REGASPI DATU	Dec. 17, 2023
8	5733	ANTONIO DE VERA BAUTISTA	Dec. 19, 2023
9	7862	SHERYLL CONCEPCION STA. RITA	Aug. 07, 2023
10	1907	FLORENCIO YAMO ROJAS, JR.	Dec. 10, 2023
11	7976	EVANGELISTA A. CEDILLA	Oct. 18, 2023
12	0778	ERLINDA MEDRANO SANTIAGO-HIPOLITO	Feb. 22, 2024
13	0666	SONNY SIMPLICIANO BONILLA	Feb. 19, 2024
14	7370	MARK VINCENT SANTIAGO EGUICO	Dec. 16, 2023
15	6276	JOEL C. MONDIDO	Jan. 27, 2024
16	5745	LEMUEL FRANCIS BILOG RELUCIO	Sept. 18, 2023
17	4010	ALFIE ARIMBUYUTAN JAVIER	Jan. 05, 2023
18	0242	ANNABELLE REYES SILVOSA	Oct. 16, 2023
19	7291	MARK ELVIN PINEDA GOPEZ	July 12, 2023
20	1996	AMALIA Z. BELANDO-RAMOS	July 05, 2023
21	8050	MECHELLE DIMAPILIS PATAMBANG	Oct. 11, 2023
22	9133	TAYAWA TOLENTINO CPAs AND COMPANY	July 30, 2023
23	9134	MARVIN BRYAN LARA DE SILVA	June 17, 2023
24	9135	CARLOTA TANTIANGGO HALOOT	Jan. 07, 2023
25	9136	JOHANNA REYES OLAS	Apr. 24, 2023
26	9137	MA. LOURDES NOCEDA VILLAREY	Sept. 03, 2023
27	3764	RITA S. VILLAMAYOR	Nov. 10, 2023
28	7294	YASSER RAMOS AUREADA	Dec. 22, 2023
29	5407	HAZEL CABLE NICOLASORA	Mar. 23, 2023
30	4336	ELEINE APAD QUIRONG	Dec. 2, 2023
31	1975	ELENITA ABOLENCIA MALLANAO	Jan. 12, 2024
32	5791	KAREN OSEA RONSAYRO	July 10, 2023
33	7926	JUDELYN EMPIL ORANGA	Aug. 24, 2023
34	8053	ANGELITA JOSON SANTOS	Mar..27, 2023
35	1353	YOLITO FABONAN FABREGAS	Aug. 31, 2023
36	2023	VICTOR UY FORTALEZA	Dec. 19, 2023
37	1695	FLORANTE RAMOS BAUTISTA	July 15, 2023

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38	2908	ANTONIO BORJE BURGOS	Jan. 18, 2024
39	5959	LESLIE MARQUEZ CAFIRMA	May 6, 2023
40	5228	CESAR TAN CRUZ	Oct 08, 2023
41	1269	ANNABELLE A. PASTRANA	Sept. 28, 2023
42	5250	BENIGNO EMIL YAMBAO NALUS	Jan. 30, 2024
43	5941	JAMES APAGA CAFIRMA	Oct. 2, 2023
44	5502	JOSE MARI DOTOLLO PUA	Jan. 18, 2024
45	0944	MA. ANELIA MURCIA DELOS REYES	Aug. 27, 2023
46	5814	WEMIE DE LEON CERVAS	July 2, 2023
47	0255	ROSE EVELYN BANQUERIGO LUMBOS	April 3, 2023
48	6773	JO ANNE ROSE BONILLAN GUILING	Sept. 22, 2023
49	7682	ARLINE OBAMOS VILLALUZ	Sept. 2, 2023
50	5015	DIEGO BERGONIA LEDDA, JR.	Feb. 1, 2023
51	4544	ARACELI GABRIEL PANGA	July 19, 2023
52	0796	ARLENE GEMINIANA SIAPNO NILO	Sept. 16, 2023
53	5810	MARITESS LIC-O BAUTISTA	Dec. 9, 2023
54	1257	DOMINENA RAÑA-LOPEZ	Oct. 12, 2023
55	0180	CARLOS LINGAD MAMALATEO	Dec. 05, 2023
56	7965	NOEL REVIBES PASTOR	Dec. 24, 2023
57	5882	ADRELIN OCAMPO MANANSALA	June 25, 2023
58	9142	DIANA MANONGSONG TUAZON	Nov. 16, 2023
59	9143	EBENEZER DAYRIT GENER	Mar. 07, 2023
60	9144	JERIC MARTIN PADULLA TASIPIT	Feb. 19, 2023
61	9145	JERRY VALE ROQUE GARCIA	Aug. 3, 2023
62	9146	ROXANNE JEANNE MAGCALAS SANTOS	Mar. 30, 2023
63	9147	RELLAINE DEL ROSARIO BAUTISTA	Dec. 04, 2023
64	9148	WILFREDO ESTRADA POSTOR	Jan. 01, 2023
65	9149	MELIZA ANGELICA SUAREZ ESTINOPO	Feb. 14, 2023
66	4774	FERNANDO DELOS SANTOS LAO	Jan. 10, 2024
67	5710	ROGER EBALES PULVERA	Jan. 26, 2024
68	3961	EUGENIO LUGAY CUYOS, JR.	May 8, 2023
69	4979	ROSE MARIE ORILLOSA RAMIREZ	Sept. 24, 2023
70	5886	VIRENIA AGUJAR SASING	Sept. 24, 2023
71	5533	MUNTUERTO ALMENDRAS AND COMPANY	Apr 19, 2023
72	6973	MANUELITA SIONA BULABOS	Feb. 19, 2023
73	7612	FRANCKLINE CORDOVA BANIQUED	Nov. 10, 2023
74	9138	ARCHIE ANDALES COMETA	June 11, 2023

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75	9139	FERNANDO MAINES ALCANTARA	Mar. 30, 2023
76	9140	MICHAEL BESMONTE BONGALONTA	Mar. 27, 2023
77	9141	JEREMAE ANN TAN CERIACO	Mar. 31, 2023
78	1326	TABTAB, TABTAB & CO.	Dec. 05, 2023
79	5387	ANTONIO REGORI ASUNCION	May 22, 2023
80	7970	RAMJAY NAGAL FRANCISCO	Sept. 12, 2023
81	3713	CORAZONIA SILVA ROSAL	Oct. 3, 2023
82	2135	PRECILLA NABO GONZAGA	Nov. 16, 2023
83	5960	PERLA M. SALVIEJO	Nov. 28, 2023
84	1476	FLORESITA P. ANTONIO	Apr. 14, 2023
85	1101	MELISSA ARATAN UNTALAN	Mar..31, 2023
86	7510	JOEMAR DAYOT SORGON	Oct. 19, 2023
87	0740	LALAINE L. FABIAN	May 24, 2024
88	7952	ARIEL MANDANE MARCAIDA	May 1, 2023
89	7546	SANDY REYES FRONTERAS	Oct. 17, 2023
90	7927	MARY GRACE DELA PAZ MANDAPAT	Oct. 24, 2023
91	5796	DOMINGO PONTANIEL LUCENA II	Aug. 26, 2023
92	0846	MELANIE H. LOMOTAN	Nov. 26, 2023
93	7191	ARIANNE JOY BAHIA ORENCIA	June 27, 2023
94	9150	KENNETH JOY RODRIGUEZ DIRILO	Nov. 18, 2023
95	9151	MINELIO RAYMUNDO MALABED, JR.	Jan. 1, 2023
96	9152	MA. THERESA A. REPOLLO	Jan. 15, 2023
97	9153	MARIA ISABEL MELU DAGATAN	June 15, 2023
98	9154	RODEL BALENIA MALAYO	Dec. 18, 2023
99	9155	KAREEN JANE GUINAYON MOMO	Feb. 8, 2023
100	3310	EDGAR NARBONETA TEJARES	Nov. 09, 2023
101	0585	RICO M. TAN	Aug. 31, 2023
102	6519	MENWIN ALEXANDER LIM MANIMTIM	Aug. 22, 2023
103	5137	REDEN DE CASTRO ALMIRA	Sept. 21, 2023
104	1097	ERNESTO ROBLES MAALAT	Mar. 16, 2024
105	2259	ANITA GARDUQUE BUÑI	Sept. 08, 2023
106	1964	MELINDA C. REYES	Mar. 15, 2023
107	1432	DENNIS LU DE LEON	Apr. 21, 2023
108	3977	EUGENIA SERRANO SERAFICA	Jan. 01, 2024
109	1069	VIRGINIA K. MARTINEZ	Sept. 01, 2023
110	2014	ELLEN HIPOL MARIGMEN	Dec. 9, 2023
111	6143	MORENO C. GUINTO	Mar. 01, 2024

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112	7944	MA. JOHANNA DELFIN AGUDO	June 24, 2023
113	0968	ANGELES SUGUITAN ARAGON	Dec. 7, 2023
114	0997	ROSARIO LOPEZ ROXAS	Oct. 7, 2023
115	5529	MIA CARLA LOYAGA RAZOTE	July 17, 2023
116	1912	MARIA LUZ SOTTO LOZANO	Dec. 21, 2023
117	1280	YU VILLAR TADEJA AND CO.	Feb. 14, 2024
118	7078	DHANNA MARIE LELIS LLAMOSA	Aug. 8, 2023
119	7075	JOWARD CRUZ SANTOS	Nov. 5, 2023
120	6837	ALEXANDRA GARBO HERNANDEZ	Nov. 29, 2023
121	1502	ARTURO ABACAN EVANGELISTA	Sept. 3, 2023
122	5200	DOREEN TAGASA VILLAFLOR	May 17, 2023
123	2608	JAY FORTIN BATO	Jan. 28, 2024
124	6758	RICARDO GABE PARAGGUA	Oct. 23, 2023
125	2798	FE CASUPANAN GARCIA	Sept. 9, 2023
126	9156	ISAGANI SANTOS AÑASCO	Oct. 18, 2023
127	9157	MISHELLE DIAZ LORENZO	Mar. 13, 2023
128	7686	KRISTINA CARLA GEÑOSO CORTEZ	Oct. 24, 2023
129	7607	SUSAN SOPOCO-CABELLO	Sept. 7, 2023
130	5115	ERLINDA V. MISSION	Dec. 15, 2023
131	9158	TALA BULURAN AND CO.	Apr. 29, 2023
132	9159	HENRICK IAN CAMINGUE AMARLES	July 24, 2023
133	9160	MARIO SALIMO SANTILLANA	Aug. 14, 2023
134	5512	G. PAGASPAS PARTNERS & CO.	Jan. 07, 2024
135	8041	MARY JOY DE VILLA GALIT	Dec. 23, 2023
136	3704	ELIZABETH M. LLANA	June 13, 2023
137	4863	WILSON JAVATE DELA CRUZ	Dec. 13, 2023
138	8339	JUDITH JACINTO LIM	Mar. 15, 2024
139	2613	ROSALINDA U. BANTOC	Jan. 29, 2024
140	3874	MARYLOU RALLOS PRIETO	Nov. 08, 2023
141	8035	MILKY PAGLINAWAN SANCHEZ	Feb. 09, 2023
142	4906	ARIEL MENDOZA PEREÑA	Oct. 29, 2023
143	5276	IRENEO ARANDIA ELEPONIO, JR.	Jan. 17, 2024
144	6637	RAMON H. RILLES, JR.	Aug. 26, 2023
145	4885	ZENAIDA D. NALUNDASAN	Nov. 16, 2023
146	6447	JOSEPH PETER ANTHONY SANTOS AYSON	Mar 06, 2024
147	2982	MARITES FAJARDO HERNANDEZ	Apr. 28, 2023
148	2769	EVELINA F. REYNO	Jan. 15, 2024

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149	4715	CHRISTINE JOY CHING YAP	Jan. 03, 2024
150	1881	STEVE TAN ESTINAR	May 04, 2023
151	1347	NILDA PONAYO-NAMOCATCAT	July 03, 2023
152	3207	MARIA LAARNIE BAUTISTA NATIVIDAD	Jan. 29, 2024
153	4682	MORIEL ROXAS CARREON	Feb. 22, 2024
154	2308	VICTORIA REYES ESPIRITU	Nov. 18, 2023
155	7383	ARRA MAY ALISUAG ALBA	Nov. 04, 2023
156	7558	MAY VENUS MANGUBAT	Oct. 25, 2023
157	6660	RICHARD NARCISO GABATIN	June 30, 2023
158	0903	RAMON CHUA YAP	Dec. 02, 2023
159	2010	VIRGINIA D. BESA	Nov. 27, 2023
160	9161	ELBERT MOLINA	Oct. 03, 2023
161	9162	AVIGael GALON AYENG	May 15, 2023
162	9163	GLENMARK RAMOS SEDUCON	Oct. 12, 2023
163	4161	JONATHAN JUSTE DE PAZ	June 26, 2023
164	6801	RENGIE CALLENO GALO	Feb. 06, 2023
165	4387	EMILY V. RAMOS	June 28, 2023
166	6590	RACHEL ANN SAGUN FORTIN	June 04, 2023
167	1608	GERVACIO ILANDAG PIATOR	June 19, 2024
168	0265	CUENCA PONFERRADA ALAG & CO.	Feb. 15, 2024
169	4675	GERALD BENEDICT TAYAG NUCOM	Feb. 14, 2024
170	6752	MAGNO PAYABYAB LIM & CO.	Sept. 28, 2023
171	6751	B. L. BERNARDO AND CO.	Aug. 26, 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 **January** 2021.


NOE G. QUIÑANOLA
 Chairman

Board of Accountancy

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THELMA S. CIUDADANO
Vice-Chairman

GLORIA T. BAYSA
Member

SAMUEL B. PADILLA
Member

ARLYN S. VILLANUEVA
Member

GERVACIO I. PIATOR
Member

(Vacant)
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