



Republic of the Philippines
Professional Regulation Commission
Manila



PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

Resolution No. **23**
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 FEBRUARY 2021

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 (s. 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 (s. 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 (s. 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”, which reduces the documentary requirements for accreditation appearing in Resolution Nos. 06 (s. 2016) and 92 (s. 2016); and requires the submission of pictures of their principal office in lieu of actual office visitation and Quality Accreditation Checklist;

WHEREAS, the Board issued Resolution No. 22 (s. 2019) designating **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 (s. 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 February 2021:

	ACC. NO.	NAME	VALIDITY
1	7203	JEALINA EXCELSIA LIWANAG BUGARING	Nov. 30, 2024

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 FEBRUARY 2021
(JEALINA EXCELSIA LIWANAG BUGARING – EVELINA AMORES BALBON)

Resolution No. **23**

Series of 2021

2	2406	CONCEPCION S. PIAS	Dec. 11, 2024
3	8027	FRANCIS KIM GARCIA TORRES	June 5, 2024
4	1671	YOLANDA FUINI MOJAL	Sept.22, 2024
5	3628	LUIS DENNIS REYES GONZALES	Sept. 9, 2024
6	7185	SUE ELLEN TUAZON PASCUAL	Nov.19, 2024
7	5909	LEONILO ABITONA CELECIOS	Jan. 13, 2024
8	6087	ROWELL IVAN CABALIN STA. ANA	Mar. 7, 2024
9	2285	ELMAR SAN MARTE SALGADO	Feb. 8, 2024
10	1182	ANGELICA ROMERO VELOSO	Aug. 25, 2024
11	4698	ESPERANZA AMON ISLA	June 7, 2024
12	6424	MARIEL MOZO ENRIQUEZ	May 3, 2024
13	7920	MA. RINA SAN ANTONIO VILLARIZA	Sept. 10, 2024
14	7731	YOLANDA ANTONES BILO	Dec.19, 2024
15	2030	CRISTINA SUPENDIO RUTAQUIO	Nov. 6, 2024
16	6459	ANSON GACHE DY	Feb. 10, 2024
17	4253	LEONILA B. ACOSTA	Dec. 18, 2024
18	1129	RICO J. DE GUZMAN	Dec. 25, 2024
19	3390	VELASCO, PUNZALAN AND CO.	Jan. 10, 2024
20	1283	MARIA ELENA Y. TE	May 18, 2024
21	2292	MA. CECILIA A. JIMENEZ	Jan. 31, 2024
22	0361	WILFRED SANTOS TIU	Jan. 22, 2024
23	4860	RENE BELARMINO CASTILLO	Sept. 19, 2024
24	7060	GLENARD RAMANDABAN BETANIO	Sept. 9, 2024
25	5702	ARTEMIO BAILLO GUDEZ	Oct. 28, 2024
26	6921	ANABEL TOBIAS BOSE	Feb. 24, 2024
27	2970	CITA NUGUID RODRIGUEZ	Apr. 27 2024
28	0339	RONALD BANTUAN ALVAREZ	Feb. 25 2024
29	4602	OFELIA T. OLIVEROS	Sept. 30 2024
30	6161	MELITH HERMOSILLA RESTRIVERA	May.19, 2024
31	9185	EMANUEL ALEJANDRO BULAKLAK, JR.	Apr. 2, 2024
32	9186	JHAY SUBIDO CALIWAG	May 24, 2024
33	9187	JONATHAN ESTRADA TAYAWA	Sept. 23, 2024
34	9188	CLAUDIO AMISTOSO OLARITA, JR.	Mar. 12, 2024
35	9189	JUSTINE ZAMORA SALAC	Oct. 2, 2024
36	9190	PRINCESS FRINLEY ALOU TALASTAS GANDIA	June 17, 2024

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 FEBRUARY 2021
(JEALINA EXCELSIA LIWANAG BUGARING – EVELINA AMORES BALBON)

Resolution No. **23**

Series of 2021

37	9191	BORIS ARAÑAS SEVILLA	May 25, 2024
38	9192	DEME KARL ALYSSON VALDEZ MIRANDA	Jan 2, 2024
39	9193	ALVIN EBON PADILLA	Mar. 27, 2024
40	8542	CONRADO BARCEL CHAN, JR.	Feb. 18, 2024
41	5393	HENIDA GENTUYA GENISE	May 14, 2024
42	4706	ROUELLA MARIE G. CORPUZ	Feb. 19, 2024
43	7498	DANIEL MARK ACUÑA INES	Sept. 10, 2024
44	5033	ROSAMARIA SANCHEZ TORREJANO	Sept 12, 2024
45	0782	LUCIANO GELVERO CAMEROS	Oct. 26, 2024
46	9194	ANGEL MAE GALAN AHAT	Jan 8, 2024
47	0444	AMARYLIS JOSEPHINE CULAJARA CASTRO	Mar.19, 2024
48	8453	IRENE ZAMBALE HERNANDEZ	Feb. 6, 2024
49	6835	MCQ AND ASSOCIATES	Oct. 12, 2024
50	3073	JOSE YAMONGAN DADULLA, JR.	Mar. 17, 2024
51	7287	MANUEL ARBOLEDA TRIA	Apr. 17, 2024
52	4455	TERESITA D. DELA CRUZ	Feb.12, 2024
53	2269	MA. TERESA C. CORREA	June 20 2024
54	1515	MARCELO OLIVO ORAA, JR.	July 8, 2024
55	9196	JOY R. PASILABAN	July 16, 2024
56	9197	EVANGELINE PAMILAR MATIBAG	July 24, 2024
57	9198	JILLIAN LIMPIN JOSON	Aug. 21, 2024
58	6552	CHARLIE DUHAYLONGSOD JUMAWAN	Feb. 23, 2024
59	6799	REGINALD YOUNG BAYRON	June 10, 2024
60	7528	RONALENE JOY BASADRE ACHAS	Oct. 20, 2024
61	7621	RACHELLE MAE MORRE LAGUNA	Apr. 27, 2024
62	9195	MARIA ODESSA B. MARAVILLA	Oct. 6, 2024
63	4479	ELMAR CALDAMO CALUSCUSAN	Sept. 2, 2024
64	4055	JANET N. OBIEDO	June 7, 2024
65	2004	JOSE TONGIO CRUZ	Feb. 3, 2024
66	0953	LIBERATO T. REYES & ASSOCIATES	May 23, 2024
67	7482	DARRELL JOE OCON ASUNCION	Aug. 25, 2024
68	7480	ARDETH PALAG-OC PELAYO	Apr. 29, 2024
69	5931	ELVIN P. VARGAS	Dec. 25, 2024
70	7229	ZOSIMO VALMONTE DE GUZMAN	Dec. 26, 2024
71	7362	MARITES CABRERA CAPANGPANGAN	Nov. 30, 2024
72	1804	DIOMEDES CAYANAN CAGUINGUIN	Dec. 6, 2024
73	4401	IRMINGARDA CAUREL LLORICO	Mar. 16, 2024

Board of Accountancy

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Resolution No. **23**

Series of 2021

74	3714	CRISTETA MORABE CAMODOC	Jan. 5, 2024
75	4921	LEIDA VICENTE INACAY	July 30 2024
76	4975	MARIA TERESA C. AGUSTIN	July 29, 2024
77	4457	ANA MAY QUILANG DE LAZA	Aug. 25, 2024
78	7199	EMIL PAUL UGADDAN JIMENEZ	Mar. 29, 2024
79	6366	LINDABIE REOCALES QUINA	Feb. 8, 2024
80	0238	ARBOSO, CERDEÑA & ASSOCIATES	Nov. 20, 2024
81	7999	CABAÑERO DELA CRUZ AND COMPANY	Dec. 29, 2024
82	8361	YABUT, ZAMORANOS & CO.	May 21, 2024
83	3062	BENJAMIN QUIÑONES MOJAR	Mar. 16, 2024
84	2204	JOSE NAPOLES ROMBLON	Mar. 19, 2024
85	3059	SOLEDAD DIO TATAC	Mar. 22, 2024
86	5853	LIVINY ORDIZ MANALO	Aug. 19, 2024
87	6759	JOYCE ANN HERICO VILLAFUERTE	May 9, 2024
88	0974	GUILLERMA MANGAPIS GUMERA	June 25, 2024
89	8538	REGINA VALENCIA QUIRANTE	Jan. 18, 2024
90	7400	RINA M. QUODALA	July 17, 2024
91	3880	LUCILITA BALMORES ZAMORA	Feb. 16, 2024
92	0284	FELISA CHUA LIM	Jan. 7, 2024
93	7253	ELIZABETH DULLAVIN SALVADOR	Dec.12, 2024
94	7029	BITHAO, AURELIO AND PARTNER'S COMPANY	Dec. 4, 2024
95	9199	RICHELLE FERNANDEZ SANTOSIDAD	Aug. 9, 2024
96	9200	RANDOLF BARRAMEDA DE GUZMAN	June 23, 2024
97	9201	RALPH ALLEN SUZARA	Sept. 11, 2024
98	9202	GILBERT B. METANTE	Feb. 23, 2024
99	6426	NOREEN MALECDAN LAB-AS	Feb. 2, 2024
100	5802	JOVITA ILAGAN SORIANO	Feb. 15, 2024
101	5677	MICHAEL CONEL PANERGAYO	Nov. 8, 2024
102	5593	TEODORO SANTAMARIA AND CO.	Sept. 26, 2024
103	4793	TAM-YAP PAOR CPA'S	Nov. 17, 2024
104	3750	CATHERINE CUSTODIO RESURRECCION	July 2, 2024
105	4551	ROSEMARIE SOLANO ZAFE	Dec. 28, 2024
106	1758	NATIVIDAD V. OSORIO	Sept. 8, 2024
107	2407	EDITH AVELINO ARCE	Jan. 24, 2024
108	5020	CLEOPATRA A. DUA & CO.	Jan. 19, 2024
109	0036	CABANERO, KATIGBAK, CLEMENTE & CO.	Mar. 11, 2024
110	5616	JOHNNEL ESPINEDA BUENA	July 30, 2024

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Series of 2021

111	8393	EDUARDO CERVANTES BALLESTER, JR.	Mar. 2, 2024
112	6825	DEXTER MASACAYAN RECIO	Feb. 27, 2024
113	6785	HAZELINE MAY JOY PASCUAL ACEBEDO	Oct.24, 2024
114	3559	ERLINDA MANGLALLAN SANTIAGO	Feb. 5, 2024
115	5794	MONICA CONCEPCION PUNO	May 4, 2024
116	5965	THEA MAY FIDELSON VICERA	Feb.18, 2024
117	7757	EDISA PARAS DELESTE	Aug. 20, 2024
118	6858	DAREN KRISSELLE CASTILLO ORTEGA	Apr. 14, 2024
119	5235	ERMELINDA C. DEE ONG	Mar.10, 2024
120	5464	DINAH PALATINO-BALUYUT	Feb. 24, 2024
121	9203	ALEJANDRO BULADO TAGANILE	Aug. 11, 2024
122	9204	NOEL AMKIKID CHOKOWEN	Sept. 28, 2024
123	7937	MICHAEL SANTOS YBAÑEZ	Dec. 3, 2024
124	6724	MARLON AQUINO CAYAGO	Aug. 3, 2024
125	2089	ROSALIE H. GABRIEL	Feb. 8, 2024
126	8219	JONAH URRIZA FERNANDEZ	Feb. 3, 2024
127	5805	LILIBETH CATAJAN ESPINELLI	Oct. 19, 2024
128	6940	LARA ANN GARAGARA ERASMO	June 22, 2024
129	7066	DANILO JASTINE MARIANO JARO	Aug. 5, 2024
130	2388	ARTHUR GRONA FAMATIGAN	Mar. 7, 2024
131	1817	LYDIA MACALINAO BANEZ	Sept. 1, 2024
132	1469	ALBERTO TONGOL DIMATULAC	Nov. 15, 2024
133	3254	ELAINE LIM TAN	Mar. 15, 2024
134	1568	LUIS RIVERA CRUZ	Oct. 10, 2024
135	7681	B. BAUTISTA, O. PABILLON & ASSOCIATES	Sept. 9, 2024
136	9205	FRANCES ANNE ATIENZA DEL CARMEN	Mar. 22, 2024
137	9206	EDGAR ALLEN CUETO ORIGENES	Feb. 23, 2024
138	9207	RONNEL LLENAS DAVID	Feb. 4, 2024
139	9208	YVES ESTRADA LIM	June 2, 2024
140	9209	RUSHEIL IRA MARASIGAN ILAGAN	Dec. 20, 2024
141	5061	FLODELIZ FLORIDA LAPUT	Nov. 9, 2024
142	8491	FABIAN BUNAOS AVENTORERO	Jan. 20, 2024
143	1908	HELEN GINES MUNSAYAC	July 14, 2024
144	7417	NOEL ALVIZ DIZON	June 26, 2024
145	0311	RENE PALABRICA GARRIDO	Feb. 3, 2024
146	7740	LORENA YABUT TUIBEO	Apr. 28, 2024
147	7652	ANDREIU MARK SALVADOR ESMELE	June 18, 2024

Board of Accountancy

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Resolution No. **23**

Series of 2021

148	5482	JOEL HIETO GOGOLA	Jan. 24, 2024
149	7349	DENNIS TABERNA ESTAVILLO	Oct. 23, 2024
150	8552	MELODY GENESE DELLOSA	Jan. 10, 2024
151	6064	JEFFREY CASTRO TORIO	Feb. 27, 2024
152	0089	CORAZON B. ZABALA	May 23, 2024
153	0081	ARTURO ZARAGOZA TONDO	May 8, 2024
154	4840	FERDINAND JAVIEN SAN DIEGO	Apr. 30, 2024
155	3494	JESSICA P. NALOG	Feb. 26, 2024
156	8203	SEVERINO SD. JACINTO	Jan. 8, 2024
157	7895	MARIA ROSARIO FIGUEROA HILARIO	Dec. 26, 2024
158	1834	VICTORIA C. MANGROBANG	Nov. 17, 2024
159	5542	JOSEPH RODRIGUEZ MOJADO	Nov. 8, 2024
160	2460	MANUEL TORRECAMPO VELUZ, JR.	Mar. 22, 2024
161	2432	MA. THERESA A. ABCEDE	Aug. 10, 2024
162	7564	CLARE ANDRES RAYMUNDO	Mar. 15, 2024
163	2261	CYNTHIA PANERIO TANDA	Sept. 27, 2024
164	8051	MA. THERESA FERMIN CAGUIWA	Sept. 24, 2024
165	6821	MARIA MYLA MANALO DAVID	June 18, 2024
166	8237	ROSS SAPORSANTOS ARGUELLES	Feb.14, 2024
167	9210	ANTONIO VICTORINO CRUZ	May 29, 2024
168	9211	FERNANDO BAYOCA CORPUZ	Oct. 12, 2024
169	9212	JULIENNE BAYATO PELAYO	Dec. 6, 2024
170	9213	MARLON CHRIS MABANSAG MALICSI	July 25, 2024
171	8318	TANG, YAP AND CO.	Apr. 16, 2024
172	8201	R. M. VELUZ AND CO.	Oct. 10, 2024
173	1360	GRACE T. UY	Nov. 24, 2024
174	2382	LUCIA M. MONTELLANO	June 25, 2024
175	5861	JANELYNN MILLETE BEDIA	Aug. 20, 2024
176	3417	ELISEO LUSABIA DE LA CRUZ	Feb. 24, 2024
177	5741	ANDRINO ESMENDA AGNAS	Nov.12, 2024
178	3334	MARCIAL CARREON PAGLINAWAN	Mar. 29, 2024
179	6088	ARTHUR AURELIO SAUNAR	Mar. 17, 2024
180	5485	REYNANTE P. AGPAOA	Feb. 23, 2024
181	8325	JOSEPH ESTRADA LLANA	Mar.19, 2024
182	8533	BEE-GEE RYAN R. TABERMIO	Jan. 26, 2024
183	6746	MARY ANN TULIO MEJARO	Apr. 10, 2024
184	1726	AURORA SALAS MANARANG	Apr. 28, 2024

Board of Accountancy

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Resolution No. **23**

Series of 2021

185	9214	MARY JEAN VIRAY SOLLESTA	June 2, 2024
186	1000	ROBERT CABRERA DIONES	Aug. 15, 2024
187	4623	MARIA LISILLOTE IÑIGO LUPON	Apr. 17, 2024
188	1334	FUENTES AND COMPANY	Sept. 10, 2024
189	7472	JASON PEDROSA CABRERA	Sept. 20, 2024
190	5302	FILMARK JUMALON BAO	July 4, 2024
191	5523	JOSE ALMAR JOY TUOZO TIBAY	Oct. 21, 2024
192	0079	ARNEL JUDE LUY VILLANUEVA	July 25, 2024
193	1639	PATROCINIO G. PUDADERA, JR.	Sept. 2, 2024
194	1607	FRANCIS ESTAÑA DEGALA	July 9, 2024
195	1716	EVELINA AMORES BALBON	Jan. 26, 2024

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 Board Focal Person pursuant to existing rules and policies thereon.

This Resolution shall take effect upon approval.

Done in the City of Manila this **12th** day of **July**, 2021.



NOE G. QUINANOLA
Chairman



THELMA S. CIUDADANO
Vice-Chairman



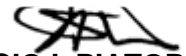
GLORIA T. BAYSA
Member



SAMUEL B. PADILLA
Member



ARLYN S. VILLANUEVA
Member



GERVACIO I. PIATOR
Member

Board of Accountancy

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(Vacant)
Member

Attested by:


OMAIMAH E. GANDAMRA

APPROVED:


TEOFILO S. PILANDO, JR.
Chairman


YOLANDA D. REYES
Commissioner


JOSE Y. CUETO, JR.
Commissioner