



**COOPERATIVE DEVELOPMENT AUTHORITY  
ACCREDITED COOPERATIVE EXTERNAL AUDITORS (CEA)  
As of July 2024**

**FIRM**

No.	REGION	NAME of AUDIT FIRM	ADDRESS	PARTNER/S	CEA No.	EFFECTIVITY OF ACCREDITATION	CONTACT DETAILS
1	NCR	MOORE Roxas Tabamo & Co. (formerly Roxas Cruz Tagle and Company) (formerly Alba Romeo and Company)	2F Multinational Bancorporation Center 6805 Ayala Avenue, Makati City	Aljuver R. Gamao; Christian Francis S. Felismino; Jarred D. Perefia; Arvin S. Velasquez, Dustin M. Ozoa, Clark Joseph C. Babor	062-AF	April 12, 2023 - April 11, 2026	(632) 8844-2016; mdroxas@bdo-roxascruztagle.ph
2	NCR	GHPilar and Partners, CPAs (formerly Dungog and Associates)	Unit 5B 5th Floor, Universal Re Bldg., 106 Paseo de Roxas Cor. Perea St., Legaspi Village, Makati City Unit 1521 15/F Eton Tower Makati, 128 Dela Rosa corner V.A. Rufino Streets, Makati City	Atty. Gilbert H. Pilar	084-AF	January 12, 2023 - January 11, 2026	893-6833 admin@ghpcpas.com.ph
3	NCR	RVF & Co. CPAs	2nd Floor 8862 Sampaloc ST., San Antonio Village Makati City, 1203	Alvin D. Esguerra	141-AF	March 08, 2023 - March 07, 2026	8659-3889
4	NCR	Berces-Ocampo, Mendoza and Associates	754 Winland Tower Residences, 45 Tomas Morato Avenue, Quezon City	Maria Cristina Josefina B. Ocampo; Josefina F. Mendoza	158-AF	March 08, 2023 - March 07, 2026	0918-807-8257 bercesocampomendoza.cpas@gmail.com
5	NCR	Ramon F. Garcia & Company	30th Floor Burgundy Corporate Tower, 252 Senator Gil Puyat Ave., Makati City	Ramon F. Garcia, Josefino F. Garcia, Honorata L. Paguio, Lilibeth I. Samonte, Ailene B. Valenzuela, Christopher C. Alcantara	040-AF	June 20, 2023 - June 19, 2028	mariann.garcia@crowe.ph 821-0563 loc 102
6	NCR	Valdes, Abad & Company, CPAs	4/F CJV Bldg., 108 Aguirre St., Legaspi Village, Makati City 1229	Orlando Romano Sagun, Felicidad A. Abad, Ma. Corazon M. Enriquez, Afonso Cay-an, Juan Valdez, Renato M. Cabral	022-AF	April 20, 2022- April 19, 2025	8925931/7507563/www.valdesabadcpas.com/valdez.abad.associates@gmail.com
7	NCR	Oroceo, Dimandal & Co., CPAs	U-605 Cityland Shaw Boulevard corner St. Francis St., Bgy., Wack Wack, Mandaluyong Metro Manila	Ofelia Puno Oroceo, Stephanie Anne Puno Dimandal	117-AF	April 20, 2022 - April 19, 2025	09175578779
8	NCR	Carmencita O. Garcia & Partners	Suite 303 SEDCCO Bldg., cor. Legaspi Sts., Legaspi Village, Makati City	Carmencita O. Garcia	108-AF	January 12, 2022- January 11, 2025	8892-5636
9	NCR	Romero & Co. CPA's	Unit 43, Martino 1 Bldg., 52 Domingo M. Guevarra St., Highway Hills, Mandaluyong City 1550	Jover S. Romero Ma. Cecilia M. Aringo	137-AF	November 09, 2022 - November 08, 2025	(02) 239-8510 / 09171036828 rccmanila@romero-cpas.com
10	NCR	Cruz-Marohombsar and Company	27 and 28 Tower The Enterprise Centre, Paseo De Roxa Cor Ayala Ave, San Lorenzo, Makati City, NCR	David Ernesto V. Cruz	149-AF	February 24, 2022-February 23, 2025	09478905316 david.v.cruz@cruzmarohombsar.com

11	NCR	Salvio-Leonida Panganiban and Co., CPAs	9 Potsdam St., Brgy Silangan, Quezon City	Rosemarie S. Leonida , Emilio B. Panganiban Jr.	151-AF	February 11, 2022 - February 10, 2025	9178239552
12	NCR	Tayawa Tolentino CPAs and Company	28 Jersey St. Rancho 4 West, Concepcion Dos, Marikina City	Ian V. Tolentino	153-AF	June 08, 2022 - June 07, 2025	9177081872
13	NCR	Estavillo & Company CPAS	208A 2F Zen Offices Tower 1, 1111 Natividad A. Lopez St., 659A Zone 071, Ermita, Manila	Lesther T. Estavillo	157-AF	November 09, 2022 - November 08, 2025	09478931087 partners@estavillocpas.com
14	NCR	Castaneda and Associates, CPAs	61 Kanlaon St., Brgy. Highway Hills, Mandaluyong City	Bernadette C. Rodriguez; Raul F. Castañeda	02-AF	January 12, 2023 - January 11, 2026	85334962 odette_cpa2001@yahoo.com
15	NCR	Reyes Tacandong & Co	26th Floor, BDO Towers Valero, 8741 Paseo de Roxas, Makati City	Carolina P. Angeles; Cedric M. Caterio; Darryll Reese Q. Salangad; Karl Joseph Malvas; Wilson P. Teo	025-AF	April 26, 2023 - April 25, 2026	8982-9100; 8982-9112 pttacandong@reyestacandong.com; bbfernando@reyestacandong.com
16	NCR	J.O. Tabalba & Co.	33 J.C. Coolidge Street, Parkwook Green Executive Village, Phase 1A, Maybunga, Pasig City	Julito O. Tabalba	039-AF	April 26, 2023 - April 25, 2026	9173191953; jotabalba@yahoo.com. ph
17	NCR	R. G. Manabat & Co., (formerly Manabat Sanagustin & Co.CPAs)	9F The KPMG Center, 6787 Ayala Avenue, Makati City	Tireso Randy F. Lapidez Florizza Simangan	056-AF	January 17, 2024- January 16, 2029	8857000 local 660; 8941985; ph- inquiry@kpmg.com.ph
18	NCR	Pojol and Gabay, Certified Public Accountants	6457 Caimito St., Area-D, Camarin, Barangay 178, Caloocan City, NCR, Third District	Mark Anthony Pojol Daniel Gueverra	161-AF	April 16, 2024 - April 15, 2029	09215400657 pojol.audit@gmail.com
19	NCR	Ramos Mendoza, J. and Company, CPAs	Room 4-I, 4th Floor, Future Point Plaza 3 No. 111 Panay Avenue, South Triangle, Quezon City	Jess T. Mendoza	113-AF	April 16, 2024 - April 15, 2029	7745-2957; audit@rmjandcocpas.com
20	NCR	Alas Oplas & Co., CPAs	10/F Philippine AXA Life Centre, 1286 Sen. Gil Puyat Avenue, Makati City	Danilo T. Alas; Gadosa R. Martinez; Ryan A. Sabug; Clarita M. Torres; Phillip John Enrico Gonzales	074-AF	March 14, 2024- March 13, 2029	7759-5090-92; 0917-527-1549; cindymadonero@alasoelas.com; aocheadoffice@alasoelascpa.com
21	NCR	R.R. Tan & Associates, CPAs	1705 Antel Global Corporate Center, Julia Vargas Ave., Ortigas Center, Pasig City	Sally S. Velasco; Domingo A. Daza, Jr.; Chester Nimitz F. Salvador	023-AF	March 14, 2024- March 13, 2029	638-3430 to 32 info@rrtan.net
22	NCR	Sycip, Gorres, Velayo & Co.	6760 Ayala Avenue, Makati City	Ma. Genalin Q. Arevalo; Galle A. Macapinlac; Alvin M. Pinpin; Manolito R. Elle; Carlo Paolo V. Manalang, Margem A. Tagalog, Meynard A. Bonoen	054-AF	March 14, 2024- March 13, 2029	8891-0307; wilson.p.tan@ph.ey.com
23	NCR	Bandong, Sison, Añasco and Company CPAs	DNBC Bldg. Real St. Almanza Uno, City of Las Piñas, National Capital Region	Christine Gutoman Bandong	162-AF	May 8, 2024 - May 7, 2029	09396865415 bsacpas@gmail.com
	NCR	Diaz Murillo Dalupan and Company	7th Don Jacinto Bldg., Dela Rosa cor., Salcedo St., Legaspi Village, Makati City	Ofelia S. Barroga; Jozel Francisco C. Santos, Jr.; Lloyd T. Tan	060-AF	June 14, 2024- June 13, 2029	02-8894-5892-95; info@dmdcpa.com.ph
24	III	E.G. Quitalig & Co., CPAs	206 Sto Rosario St Sto Domingo Angeles City	Albert G. Morales	043-AF	February 11, 2022 - February 10, 2025	045- 4585752/09228940671/0917850640 7
25	III	Arellano Maldo and Associates CPA's Co.	Blk 28 Lot 22 Golden Hills San Vicente Santa Maria, Bulacan	Dionimar G. Maldo Robert S. Arellano	154-AF	July 11, 2022 - July 10, 2025	09088112560 amapartnership@gmail.com

26	III	Cuenca Ponferrada Alag (CPA) & Co., CPAs (Formerly: Cuenca Paurillo Alag (CPA) & Co., CPAs	Rm 11 3F Southbank Plaza, Don Apolinar Velez-Yacapin Street, Cagayan De Oro City	Eduardo C. Cuenca, Lucas A. Lara IV	029-AF	March 08, 2023 - March 07, 2026	0917 308 9055 cpaandco@gmail.com
27	III	Domingo, Arenque and Co.	Unit B1, 2/F RL Bldg., Zamora St., San Roque, Tarlac City	Roland S. Domingo	136-AF	December 16, 2022 - December 15, 2025	domingoarenqueCPAs@gmail.com (045) 609-4637
28	III	Realigue and Carandang, CPAS Company	2F Fortune Group Bldg. Maharlika Highway, Zulueta, Cabanatuan City, Nueva Ecija	Willie Mae D. Carandang	152-AF	April 20, 2022- April 19, 2025	9178903565
29	IV-A	Manaig, Manaig & Co., CPAs	G/F MM & Co Bldg 8000 P3 Angela St., Lakeview Subd, Brgy Halang, Calamba City, Laguna	Raymund J. Manaig, Marife C. Manaig	017-AF	November 09, 2022 - November 08, 2025	09176263149 manaig.rj@gmail.com
30	IV-A	Agarao & Associates Accounting Services Co.	Unit 2 South City Drive Sto. Tomas Biñan, Laguna	Edison Boniel Agarao	135-AF	February 11, 2022 - February 10, 2025	09775899964/jeminahmicah@yahoo.com
31	IV-A	Guzman Cruz CPAs and Co.	Unit 1 B4 L9 Retirees Village II, Brgy Daang Amaya 1, Tanza, Cavite	Dorammar T. De Guzman Jennine C. Dela Cruz	155-AF	November 09, 2022 - November 08, 2025	(046) 437 - 6191 guzmancruz_cpas@outlook.com
32	V	TY Arnaldo and Co.	1104 Ferrari St., Imelda C. Roces Ave., Cruzada, Legaspi City	Abner Arnaldo Ty, Anna Katrina A. Ty	133-AF	February 24, 2022-February 23, 2025	09178975487 tacolegazpi@yahoo.com
33	V	Sayson - Padua and Associates, CPAs	Room 211, 2nd Floor, PVLB Bldg., Peñarada St., Legazpi City, Albay 4500	Atty. Randy M. Padua	064-AF	March 08, 2023 - March 07, 2026	(052) 201-9978 / www.arsayson@yahoo.com
34	VI	Inventor Miranda & Associates	Rooms 221-222 Plaza Mart City Mall, Gonzaga St., Bacolod City	Wilma I. Miranda Angelica Mae S. Inventor	096-AF	February 11, 2022 - February 10, 2025	034-4346964 / 9171024689 www.inventormiranda.com
35	VI	Garriel Angel and Associates	4F Delicioso Roma Building, Lacson Street, Mandalagan, Brgy Banago, Bacolod City, Negros Occidental	Angel S. Garriel Jr.	150-AF	March 9, 2022 - March 8, 2025	9177081872
36	VI	J.A. Lamboso & Co., CPAs (formerly Balicas, Lamboso Co., CPAs)	Door 101 G/F BFIC Bldg., 6th Lacson St., Bacolod City, Negros Occidental	Jane A. Lamboso; Maria Moniel Abad-Nepales	034-AF	December 16, 2022 - December 15, 2025	435-2986 / janelamboso@yahoo.com admin@jalamboso.com
37	VII	Justo Sechico and Associates, CPAs	Insular Hotel Bldg., Siliman Ave., Dumaguete City, Negros Oriental	Elnard E. Justo	048-AF	February 24, 2022-February 23, 2025	0355279949 09175355291 justosechicocpas@gmail.com
38	VII	Tangente and Partners, CPAs Co.	2/F JFT Bldg., Gov. M. Perdices cor., L. Teves Sts., Dumaguete City, Negros Oriental	Belinda S. King	134-AF	September 19, 2022 - September 18, 2025	035-226-1588 09177042958/09228622958/belindaking0822@gmail.com tapco.dgte@gmail.com
39	VII	SRD & Co., CPAs	803 Ayala Life - FGU Center, Cebu Business Park, Cebu City	Sabino R. Dapat; Rachel G. Alburo; Dexter Joseph B. Cuevas; Sarah A. Lawas	018-AF	March 08, 2023 - March 07, 2026	232-8130 srd_co@srdcocpas.com
40	VII	F.F. Villarín and Co., CPAs	028 Z. ESTRERA ST., , Pagsabungan, Mandaue City, Cebu	Feliciano Fernandez Villarín; Mae Ann Villarín Lorenzo; Arvin Fernandez Suralta	160-AF	March 14, 2024- March 13, 2029	09173289431; feliciano.villarín.ffvco@gmail.com
41	VII	Minerva & Company, Certified Public Accountants	Executive Floor, Veterans Bank Building, Osmeña Blvd., Cebu City	Elmer P. Minerva	068-AF	May 8, 2024 - May 7, 2029	(032) 402-338; epminerva@minerva.cpa.com
42	VIII	Machica Tan-Cruz & Co.,	204 D Burgos St., Bgy., 23-A Tacloban City, Leyte	Michael A. Machica, Ma. Grace A. Machica and Ma. Melissa Shyr A. Ocampo	009-AF	November 09, 2022 - November 08, 2025	523-5122 / 562-8190 / chairman@machicagroup mail@machicagroup.com
43	VIII	Luis Cañete & Company, Certified Public Accountants	Room 301 Ofiana Building, Jasmin Corner Don Mariano Cui streets Capitol Site, Cebu City	Noel Peter F. Canete	028-AF	November 09, 2022 - November 08, 2025	032-2552491/0322553428/lucanete@iccpas.com.ph

44	X	Baconga Patriana & Co. CPAs	6th Floor TTK Tower Imperial Appliance Plaza Bldg. Don Apolinar Street, 9000 Cagayan de Oro City	Lindy C. Patriana; Jeserio G. Lonon, Jr.; Pio D. Baconga	027-AF	April 16, 2024 - April 15, 2029	856-6498 cpas_bprcdo@yahoo.com.ph
45	XI	ASBalili and Co, CPA's	Door 1, Rudsor Apartment, Candelaria St., Ecoland, Davao City	Alexander S. Balili Jr.	156-AF	November 09, 2022 - November 08, 2025	082-237-2116 asb_asbalili@yahoo.com
46	XI	Caslib, Dalangin and Associates, CPAs	Room 208 Dona Segunda Bldg., CM Recto Ave, Brgy 34-D, Davao City	Rebecca S. Caslib; Keith S. Dalangin	159-AF	March 08, 2023 - March 07, 2026	09436884232 caslibdalanginandassociates@gmail.com
47	XI	Malbas, Mahinay & Co., CPA's	Iga Uy St., Park Exodus, Orange Valley, Tagum City, Davao del Norte	Nenita R. Malbas; Mark Louie D. Mahinay	012-AF	March 14, 2024- March 13, 2029	09199912357 mmco.cpas@gmail.com
48	IV-A	Pradil Cabral Magnaye Dimatatac and Co.,	3rd Floor Buenafe Building Lopez Jaena St., cor. Lt. Atienza St. Brgy. 2, Batangas City, Batangas	Saylita A. Cabral; Ma. Belina M. Pradil ; Jenely C. Dimatatac; Mark Paul I. Ramos	115-AF	July 10, 2024 - July 9, 2029	09177125103 (403) 702-6498 sayly.cabral777@gmail.com

**SET TO EXPIRE THIS YEAR (2024)**

49	NCR	R.M. Veluz and Co., CPAs	Unit 6, Balgan Place 1, 51 Mayaman St., Diliman, Quezon City	Raymon Christian F. Veluz	147-AF	August 25, 2021-August 24, 2024	(02)8283-1176 rmvandcocpas@gmail.com
50	NCR	Alberto Pascual and Associates	G/F LE Bldg., 160 Panay Ave., cor. EDSA, Brgy., South Triangle, Quezon City	Teresita Alberto-Reyes; Gemma Valenzuela-Pascual;	052-AF	August 25, 2021-August 24, 2024	632-3730939/2380887
51	VI	Desabelle, Desabelle and Associates	Desabelle Bldg., L29 B3A Sta Felomena St., Eroreco Subd., Brgy Mandalan, Bacolod City, Negros Occidental	Myrna L. Desabelle	148-AF	December 7, 2021- December 6, 2024	9178019544
52	X	Jill Santos-Cua and Co., CPAs	Ruby Appliance Bldg., Tiano-Mabini Street, Cagayan de Oro City	Gladeys Jill S. Cua	125-AF	September 8, 2021 to September 7, 2024	(088)88-4823 info@jscpcas.com