



**COOPERATIVE DEVELOPMENT AUTHORITY  
ACCREDITED COOPERATIVE EXTERNAL AUDITORS (CEA)  
As of December 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<br>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<br>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<br>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<br>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<br>Ma. Cecilia M. Aringo   | 137-AF  | November 09, 2022 - November 08, 2025 | (02) 239-8510 / 09171036828<br>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<br>david.v.cruz@cruzmarohombsar.com                         |

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| 11 | NCR | Salvio-Leonida Panganiban and Co., CPAs                            | 9 Potsdam St., Brgy Silangan, Quezon City   | Rosemarie S. Leonida ,<br>Emilio B. Panganiban Jr.  | 151-AF | February 11, 2022 -<br>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 -<br>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 -<br>November 08, 2025 | 09478931087<br>partners@estavillocpas.com  |
| 14 | NCR | Castaneda and Associates, CPAs                                     | 61 Kanlaon St., Brgy. Highway Hills, Mandaluyong City                                       | Bernadette C. Rodriguez;<br>Raul F. Castañeda   | 02-AF  | January 12, 2023 - January<br>11, 2026   | 85334962<br>odette_cpa2001@yahoo.com   |
| 15 | NCR | Reyes Tacandong & Co   | 26th Floor, BDO Towers Valero, 8741 Paseo de Roxas, Makati City                             | Carolina P. Angeles;<br>Cedric M. Caterio; Darryll<br>Reese Q. Salangad; Karl<br>Joseph Malvas; Wilson P.<br>Teo  | 025-AF | April 26, 2023 - April 25,<br>2026       | 8982-9100; 8982-9112<br>pttacandong@reyestacandong.com;<br>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,<br>2026       | 9173191953; jotabalba@yahoo.com.<br>ph   |
| 17 | NCR | R. G. Manabat & Co.,<br>(formerly Manabat Sanagustin<br>& Co.CPAs) | 9F The KPMG Center, 6787 Ayala Avenue, Makati City  | Tireso Randy F. Lapidez<br>Florizza Simangan  | 056-AF | January 17, 2024- January<br>16, 2029    | 8857000 local 660; 8941985; ph-<br>inquiry@kpmg.com.ph                                     |
| 18 | NCR | Pojol and Gabay, Certified<br>Public Accountants                   | 6457 Caimito St., Area-D, Camarin, Barangay 178, Caloocan City, NCR, Third District         | Mark Anthony Pojol<br>Daniel Gueverra   | 161-AF | April 16, 2024 - April 15,<br>2029       | 09215400657<br>pojol.audit@gmail.com   |
| 19 | NCR | Ramos Mendoza, J. and<br>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,<br>2029       | 7745-2957;<br>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<br>R. Martinez; Ryan A.<br>Sabug; Clarita M. Torres;<br>Phillip John Enrico<br>Gonzales  | 074-AF | March 14, 2024- March 13,<br>2029        | 7759-5090-92; 0917-527-1549;<br>cindymadonero@alaspas.com;<br>aocheadoffice@alaspascpa.com |
| 21 | NCR | R.R. Tan & Associates, CPAs  | 1705 Antel Global Corporate Center, Julia Vargas Ave., Ortigas Center, Pasig City           | Sally S. Velasco;<br>Domingo A. Daza, Jr.;<br>Chester Nimitz F.<br>Salvador   | 023-AF | March 14, 2024- March 13,<br>2029        | 638-3430 to 32<br>info@rrtan.net   |
| 22 | NCR | Sycip, Gorres, Velayo & Co.  | 6760 Ayala Avenue, Makati City  | Ma. Genalin Q. Arevalo;<br>Galle A. Macapinlac;<br>Alvin M. Pinpin; Manolito<br>R. Elle; Carlo Paolo V.<br>Manalang, Margem A.<br>Tagalog, Meynard A.<br>Bonoen | 054-AF | March 14, 2024- March 13,<br>2029        | 8891-0307;<br>wilson.p.tan@ph.ey.com   |
| 23 | NCR | Bandong, Sison, Añasco and<br>Company CPAs                         | DNBC Bldg. Real St. Almanza Uno, City of Las Piñas, National Capital Region                 | Christine Gutoman<br>Bandong  | 162-AF | May 8, 2024 - May 7, 2029                | 09396865415<br>bsacpas@gmail.com   |
| 24 | NCR | Diaz Murillo Dalupan and<br>Company                                | 7th Don Jacinto Bldg., Dela Rosa cor., Salcedo St., Legaspi Village, Makati City            | Ofelia S. Barroga; Jozel<br>Francisco C. Santos, Jr.;<br>Lloyd T. Tan   | 060-AF | June 14, 2024- June 13,<br>2029          | 02-8894-5892-95;<br>info@dmdcpa.com.ph   |
| 25 | I   | Arangorin, Gamboa and<br>Associates, CPAs                          | PUROK 5, San Marcos, Agoo, La Union   | Sabina A. Gamboa<br>Jaime A. Gamboa   | 143-AF | October 15, 2024- October<br>14, 2029    | 09988686360<br>argamacpas@yahoo.com  |
| 26 | III | E.G. Quitalig & Co., CPAs  | 206 Sto Rosario St Sto Domingo Angeles City   | Albert G. Morales   | 043-AF | February 11, 2022 -<br>February 10, 2025 | 045-<br>4585752/09228940671/0917850640<br>7  |

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| 27 | III  | Arellano Maldo and Associates CPA's Co.  | Blk 28 Lot 22 Golden Hills San Vicente Santa Maria, Bulacan   | Dionimar G. Maldo<br>Robert S. Arellano   | 154-AF | July 11, 2022 - July 10, 2025           | 09088112560<br>amapartnership@gmail.com   |
| 28 | 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,<br>Lucas A. Lara IV  | 029-AF | March 08, 2023 - March 07, 2026         | 0917 308 9055<br>cpaandco@gmail.com   |
| 29 | 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<br>(045) 609-4637  |
| 30 | 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  |
| 31 | 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,<br>Marife C. Manaig  | 017-AF | November 09, 2022 - November 08, 2025   | 09176263149<br>manaig.rj@gmail.com  |
| 32 | 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  |
| 33 | IV-A | Guzman Cruz CPAs and Co.   | Unit 1 B4 L9 Retirees Village II, Brgy Daang Amaya 1, Tanza, Cavite                                 | Doramam T. De Guzman<br>Jennine C. Dela Cruz                                      | 155-AF | November 09, 2022 - November 08, 2025   | (046) 437 - 6191<br>guzmancruz_cpas@outlook.com   |
| 34 | IV-A | PCMD & 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<br>(403) 702-6498<br>sayly.cabral777@gmail.com                                |
| 35 | 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<br>tacolegazpi@yahoo.com  |
| 36 | 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   |
| 37 | VI   | Inventor Miranda & Associates  | Rooms 221-222 Plaza Mart City Mall, Gonzaga St., Bacolod City                                       | Wilma I. Miranda<br>Angelica Mae S. Inventor                                      | 096-AF | February 11, 2022 - February 10, 2025   | 034-4346964 / 9171024689<br>www.inventormiranda.com                                       |
| 38 | 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  |
| 39 | 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<br>admin@jalamboso.com                                   |
| 40 | 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<br>09175355291<br>justosechicocpas@gmail.com                                   |
| 41 | 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<br>09177042958/09228622958/belindaking0822@gmail.com<br>tapco.dgte@gmail.com |
| 42 | 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<br>srd_co@srdcpcpas.com  |
| 43 | 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;<br>feliciano.villarín.ffco@gmail.com   |
| 44 | 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  |

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| 45 | 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 |
| 46 | VIII | Luis Cañete & Company, Certified Public Accountants | Room 301 Oftana 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@iccc pas.com.ph                   |
| 47 | 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                                 |
| 48 | X    | Lope Laranjo Bato & Co., CPAs                       | 2F Bato Bldg., Villa Vicente, Zone, Kuswagan, Cagayan de Oro                                     | Lope Laranjo Bato, Jr. Jan Gariv M. Pacumba Mary Ann R. Sibonga Daryll U. Almoite | 120-AF | November 20, 2024 - November 19, 2029 | junbato@lbatocpas.onmicrosoft.com 09177024175                     |
| 49 | X    | Quilab & Garsuta, CPAs                              | 2F Executive Centrum Building, JR Borja Street, Cagayan De Oro City                              | Rico Quilab Ana Mariae Michelle D. Quilab-Arrabaca                                | 119-AF | November 20, 2024 - November 19, 2029 | 09177121352 qcb_co@yahoo.com                                      |
| 50 | 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                               |
| 51 | 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                 |
| 52 | 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                                   |