



**COOPERATIVE DEVELOPMENT AUTHORITY
ACCREDITED COOPERATIVE EXTERNAL AUDITORS (CEA)
As of January 2026**

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	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
3	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
4	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
5	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@rejestacandong.com; bbfernando@rejestacandong.com
6	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
7	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
8	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
9	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
10	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; aoheadoffice@alasoelascpa.com

11	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
12	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
13	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
14	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
15	NCR	Punongbayan & Araullo	20 Floor Tower I, The Enterprise Center, 6766 Ayala Avenue, Makati City	Raymund Joey D. Mamacus; Edcel U. Costales; Jerald M. Sanchez; Mary Grace A. Punay	021-AF	January 15, 2025 - January 14, 2030	0917 708 3514 raymond.mamacus@ph.gt.com
16	NCR	Aquino, Mata, Calica & Associates	Unit 1801-1807 Cityland 10 Tower 2, H.V. Dela Costa St., Salcedo Village, Makati City	Joseph Cedric V. Calica; Ariel D. Gonzales	075-AF	January 15, 2025 - January 14, 2030	09173244486 jvcvalica@amc-associates.com
17	NCR	Paguio, Dumayas & Associates, CPAs (PDAC)	3rd Floor Elizabeth Center Building, National Road, Brgy. Pututan, Muntinlupa City	Cristina Joy D. Cancela	124-AF	January 15, 2025 - January 14, 2030	0945-605-2781; charlenemay. meramonte@paguiodumayasassoc.com
18	NCR	UHY M.L. Aguirre & Co., CPAs	Unit 1802 Cityland Tamo Tower, 2210 Don Chino Roces Ave. Pio Del Pilar, Makati City	Michael L. Aguirre Ruel F. Facundo	038-AF	June 14, 2024 - June 13, 2029	09228347966 mike.aguirre@mlaguirre.org
19	NCR	Zamudio & Ogena, CPAs	417 Garnet Street, Country Homes Subd., Naga Road, Pulang Lupa 2, Las Piñas City	Marlene D. Zamudio	011-AF	March 3, 2025 - March 2, 2030	09228329754 marlenedzamudio88@gmail.com
20	NCR	Isla Lipana & Co.	29th floor, Philamlife Tower, 8767 Paseo de Roxas, 1226, Makati City	Vergel Jr E. Pabillon Zaldy D. Aguirre	104-AF	April 8, 2025 - April 7, 2030	09454665585charlyne.jhayn. oconnor@pwc.com
21	NCR	R.S. Bernaldo & Associates	Unit 1810 Cityland Condominium 10, Tower 1, 6815 Ayala Avenue, Makati City	Rean G. Abalos	013-AF	September 10, 2025 - September 9, 2030	9177147563 qau@pkfrsberaldo.com
22	NCR	Valdes, Abad & Company, CPAs	4/F CJV Bldg., 108 Aguirre St., Legaspi Village, Makati City 1229	Felicidad A. Abad	022-AF	September 10, 2025 - September 9, 2030	09778179000 / (02) 8892-5931 to 35 taxlegal@vacpa.ph
23	NCR	Odsinada-Macabasco and Associates, CPAs	Room 301 & 304, 3/F GJ Bldg., 385 Quezon Avenue, West Triangle, Quezon City	Josefina O. Macabasco, Elizabeth L. Oroza	128-AF	October 16, 2025 - October 15, 2030	09230902381 info.odsinada@gmail.com
24	I	Arangorin, Gamboa and Associates, CPAs	PUROK 5, San Marcos, Agoo, La Union	Sabina A. Gamboa Jaime A. Gamboa	143-AF	October 15, 2024- October 14, 2029	09988686360 argamacpas@yahoo.com
25	III	Caballero-Lacsa & Co., CPAs	177 National Highway Lower Kalaklak, Olongapo City	Lorna C. Lacsa	014-AF	March 25, 2025 - March 24, 2030	09178100796 lornalacsa@gmail.com
26	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. Dimataac; Mark Paul I. Ramos	115-AF	July 10, 2024 - July 9, 2029	09177125103 (403) 702-6498 sayly.cabral777@gmail.com
27	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

28	V	Napili, Bonacua & Associates, CPAs	#413 Rizal St., Cabangan, Legazpi City	Ricardo N. Napili	057-AF	February 12, 2025 - February 11, 2030	09954462055 nbassociates.cpa@gmail.com
29	V	TY Arnaldo and Co.	1104 Ferrari St., Imelda C. Roces Ave., Cruzada, Legaspi City	Abner A. Ty	113-AF	March 3, 2025 - March 2, 2030	09178975487 tacolegazpi@yahoo.com
30	VI	Garriel Angel and Associates	4F Delicioso Roma Building, Lacson Street, Mandalagan, Brgy Banago, Bacolod City, Negros Occidental	Ma. Lourdes Tiffany G. Garriel Angel S. Garriel Jr.	150-AF	March 25, 2025 - March 24, 2030	9177081872
31	VI	Inventor Miranda & Associates	Rooms 221-222 Plaza Mart City Mall, Gonzaga St., Bacolod City	Wilma I. Miranda	096-AF	March 3, 2025 - March 2, 2030	9175000517 wimiranda@inventormiranda.com
32	VI	Desabelle, Desabelle and Associates	Lot 29, Block 3A, Sta. Felomena St., Eroreco Subdivision, Brgy. Mandalagan, Bacolod City, Negros Occidental	Myrna L. Desabelle	148-AF	June 19, 2025 - June 18, 2030	034-4335535 myrna_desabelle@yahoo.com
33	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
34	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
35	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
36	VII	Ty-Farma Angus Rentuma & Co	Suite 307 Centro Maximo Building, D. Jakosalem Corner Ranudo Streets, Guadalupe, Cebu City, Cebu	Joseph Ian Bontes Ty-Farma	163-AF	February 12, 2025 - February 11, 2030	tyfarmacpa@yahoo.com 09770236996
37	VII	Justo Sechico and Associates, CPAs	Insular Hotel Bldg., Siliman Ave., Dumaguete City, Negros Oriental	Elnard E. Justo Mariant G. Morales	048-AF	April 8, 2025 - April 7, 2030	justosechicocpas@gmail.com 0355279949 09175355291
38	VIII	Machica Tan-Cruz & Co.,	204 D Burgos St., Bgy., 23-A Tacloban City, Leyte	Michael A. Machica, Ma. Grace A. Machica	009-AF	December 10, 2025 - December 9, 2030	523-5122 / 562-8190 / chairman@machicagroup mail@machicagroup.com
39	VIII	Alcala Abellar Chan & Co., CPAs	2D Rubber Tree Building, 611 BLISS - Fatima Diversion Road Barangay 77, Tacloban City	Jomari Jess S. Abellar	165-AF	January 21, 2026 - January 20, 2031	jsabellarcpa@gmail.com
40	X	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
41	X	Baonga 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. Baonga	027-AF	April 16, 2024 - April 15, 2029	856-6498 cpas_bprcdo@yahoo.com.ph
42	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
43	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
44	X	Jill Santos & Company	Ruby Appliance Bldg., Tiano-Mabini Street, Cagayan de Oro City	Gladeys Jill A. Santos	125-AF	March 25, 2025 - March 24, 2030	09173204580 jill@jillsantos.com

45	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
46	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
47	XI	Elises & Ciudadano	Unit 6 Dakudao Bldg., Gov. Duterete St., Davao City	Jose Q. Elises	032-AF	March 25, 2025 - March 24, 2030	09765316641 jqelises@yahoo.com
48	XI	OODA & Company	Tan Building, J. Rizal Street, Tagum City, Davao del Norte	Nestor Alegre Karen Brillantes	051-AF	April 8, 2025 - April 7, 2030	09332060880 olanoduterteandassociates@yahoo.com

SET TO EXPIRE THIS YEAR (2025)