



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

**FIRM**

No.	REGION	NAME of AUDIT FIRM	ADDRESS	PARTNER/S	CEA No.	EFFECTIVITY OF ACCREDITATION	CONTACT DETAILS
1	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
2	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
3	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
4	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
5	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
6	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@alaso plas.com; aocheadoffice@alaso plascpa.com
7	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
8	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
9	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
10	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

11	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
12	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
13	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
14	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@mлагuirre.org
15	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
16	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
17	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@pkfrsbernaldo.com
18	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
19	NCR	Odsinada-Macabasco and Associates, CPAs	Room 301 & 304, 3/F GJ Bldg., 385 Quezon Avenue, West Traingle, Quezon City	Josefina O. Macabasco, Elizabeth L. Oroza	128-AF	October 16, 2025 - October 15, 2030	09230902381 info.odsinada@gmailcom
20	NCR	Tayawa Tolentino CPAs and Company	28 Jersey St. Rancho 4 West, Concepcion Dos, Marikina City	Jose B. Tayawa	153-AF	February 9, 2026 - February 8, 2031	09178050894jotayawa@gmail.com
21	NCR	Reyes Tacandong & Co	26th Floor, BDO Towers Valero, 8741 Paseo de Roxas, Makati City	Carolina P. Angeles; Cedric M. Caterio; Wilson P. Teo; Darryll Reese Q. Salangad; Karl Joseph N. Malvas	025-AF	February 9, 2026 - February 8, 2031	09959248545 asegoy@reyestacandong.com
22	NCR	CM Monje & Company, CPAs (formerly, DELA ROCA & MONJE, CPAs)	Suite 1901, 19th Floor, The Atlanta Centre, No. 31 Annapolis Street 1500 Greenhills, San Juan City	Ma. Theresa R. Dela Roca; Charlene Mae A. Monje; Meshiel Ann P. Cantoria	111-AF	February 9, 2026 - February 8, 2031	8255-2350cmonje@cmccpas.ph
23	NCR	Oroceo, Dimandal & Co., CPAs	U-605 Cityland Shaw Boulevard corner St. Francis St., Bgy., Wack Wack, Mandaluyong Metro Manila	Ofelia P. Oroceo, Stephanie Anne P. Dimandal	117-AF	February 9, 2026 - February 8, 2031	09209543384oroceo.p.ofel@gmail.com
24	NCR	Castaneda and Associates, CPAs	61 Kanlaon St., Brgy. Highway Hills, Mandaluyong City	Bernadette C. Rodriguez; Raul F. Castañeda	002-AF	February 9, 2026 - February 8, 2031	85334962 odette_cpa2001@yahoo.com
25	NCR	Roxas Tabamo & Co.	2F Multinational Bancorporation Center 6805 Ayala Avenue, Makati City	Aljuver R. Gamao; Christian Francis S. Felismino; Jarred D. Pereña; Arvin S. Velasquez, Dustin M. Ozoa, Clark Joseph C. Babor	062-AF	March 4, 2026 - March 3, 2031	09177797960 alcucio@roxastabamo.com
26	NCR	KL Siy & Associates	Unit 1409 Prestige Tower Condominium, F. Ortigas Jr. Avenue, Ortigas Center, Pasig City	Kathleen Mary L. Siy, Emerita H. Escueta	130-AF	March 18, 2026 - March 17, 2031	09672065094 admin@klsiyassociates.com.ph

27	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
28	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
29	III	E.G. Quitalig & Co., CPAs	206 Sto Rosario St Sto Domingo Angeles City	Edna G. Quitalig	043-AF	March 4, 2026 - March 3, 2031	09176287164ednaquitalig@yahoo.com
30	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 (403) 702-6498 sayly.cabral777@gmail.com
31	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
32	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
33	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
34	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
35	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
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	34-AF	February 9, 2026 - February 8, 2031	(034) 700-3539admin@jalamboso.com
37	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
38	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
39	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
40	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
41	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
42	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
43	X	Baconga Patriana & Co. CPAs	6th Floor TTK Tower Imperial Appliance Plaza Bldg. Don Apolinar Street, 9000 Cagayan de Oro City	Lindy C. Patriana; Jeserío G. Lonon, Jr.; Pio D. Baconga	027-AF	April 16, 2024 - April 15, 2029	856-6498 cpas_bprcdo@yahoo.com.ph
44	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

45	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
46	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
47	X	Cuenca Lara Mabunga CLM & Co., CPAs (formerly Cuenca Ponferrada Alag CPA & Co., CPAs)	3F #17 Southbank Plaza, Bently Bldg., Don Apolinar Velez-Yacapin St., Barangay 11, Cagayan de Oro City, Misamis Oriental	Eduardo C. Cuenca, Lucas A. Lara IV	029-AF	09173080955llara@clmcpas.com	09173080955llara@clmcpas.com
48	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
49	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
50	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
51	XI	ASBalili and Co, CPA's	Door 1, Rudsor Apartment, Candelaria St., Ecoland, Davao City	Alexander S. Balili Jr.	156-AF	February 9, 2026 - February 8, 2031	082-237-2116 asb_asbalili@yahoo.com