



TRANSMITTAL SHEET

DATE : **May 6, 2025**

TO : **MR. RODERICK N. PADUA**
Department Manager
Information Technology and Communication Services
Department

FROM : **The Department Manager**
Electric Cooperative Audit Department

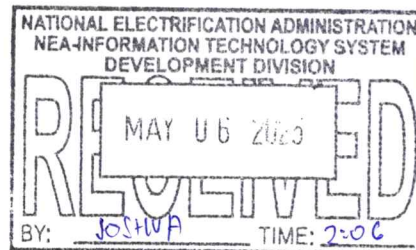
SUBJECT : **List of NEA Accredited External Auditors as
of May 2025**

ENCLOSURE/S : **Copy of the above subject**

REMARKS : For posting to the NEA website.

Thank you.

Anafel B. Tio
ANAFEL B. TIO
Department Manager





LIST OF NEA ACCREDITED EXTERNAL AUDITORS
(Include Branch Offices)
As of May 2025

	EXTERNAL AUDITOR	SIGNING PARTNER/MANAGER & DESIGNATION	ADDRESS BRANCH OFFICE	TELEPHONE NO.	WEBSITE	e-MAIL ADDRESS	FAX NO.	ACCREDITATION	
								CERT. NO.	VALIDITY PERIOD
1	ALAS OPLAS & CO., CPAs	Mr. Ryan A. Sabug	7/F Philippine Axa Life Centre 1286 Sen. Gil Puyat Avenue Makati City, Philippines 1200	(632) 7116-4366	www.alasoplascpas.com	aocheadoffice@alasoplascpas.com	----	2025-04-00105	May 24, 2025 to May 23, 2028
2	ATTY. FRANCISCO A. AQUINO, CPA	ATTY. FRANCISCO A. AQUINO	Ben Idmilao Bldg., Poblacion, Pura Tarlac	0920-223-1430; 0917-522-0301	----	frankakino@yahoo.com	----	2024-01-00098	Mar. 25, 2024 to Mar. 24, 2027
3	BACONGA PATRIANA & CO., CPAs	Ms. LINDY C. PATRIANA Managing Partner	6th Floor, TTK Tower, Imperial Appliance Plaza Bldg. Don Apolinar Velez Street, Cagayan de Oro City 9000	(08822) 714729 or 8566498	www.bpandcompany.com	cpas_bpand@yahoo.com.ph	63 (08822) 714729 or 8566498	2022-08-00091	Oct. 30, 2022 to Oct. 29, 2025
4	DELIO I. SAMULDE & ASSOCIATES, CPAs	Mr. DELIO I. SAMULDE Managing Partner	Unit 239 Cityland 8, 98 Sen. Gil Puyat Ave. Brgy. Pio del Pilar, Makati City	0927-3423456 0947-7468912	----	samuldeandassociates@gmail.com	----	2022-06-00085	June 29, 2022 to June 28, 2025
5	DIAZ MURILLO DALUPAN and CO.	Mr. ROBERTO B. VILLANUEVA Managing Partner	a) 7th Floor, Don Jacinto Bldg., Dela Rosa cor. Salcedo Sts. Legaspi Village, Makati City 1200 b) Unit 504 Cebu Holdings Building, Cebu Business Park Mabolo, Cebu City 6000 c) 3rd Floor Building B, Plaza De Luisa Ramon Magsaysay Ave., Davao City 8000 d) 2F MRC Bldg. Pineda Road Brgy. San Pedro, Puerto Princesa City Palawan 5300 Philippines	(02) 894 5892 to 95; 894-0273; 844-9421-23 Cebu Branch: 63(32) 415 8108 to 10 Davao City Branch: 63(82) 222 6636 Palawan Branch: (048) 716 1580	www.dmdcpa.com.ph	----	63(2) 818-1872 Cebu Branch: 63(32) 232 8029 Davao City Branch: 63(82) 222 6636	2023-06-00094	June 19, 2023 to June 18, 2026
6	DR. GERVACIO I. PIATOR, CPA, MBA	DR. GERVACIO I. PIATOR, CPA, MBA Sole Proprietor	Room 4, 2nd Floor, AB Santiago Bldg. Velez-Gaerlan Sts. Cagayan De Oro City	(088) 855-0895 09177087315 09171461526	----	gerry_piator@yahoo.com piatorgervacio@gmail.com	----	2022-08-00087	August 5, 2022 to August 4, 2025
7	ISLA LIPANA & CO.	Mr. RODERICK M. DANA, O, Chairman and Partner	29th Floor, Philamlife Tower, 8767 Paseo de Roxas 1226 Makati City	(063-2) 8845-2728	www.pwc.com/ph	----		2024-04-00100	April 18, 2024 to April 17, 2027
8	J.A. LAMBOSO & CO., CPAs	Ms. JANE A. LAMBOSO Managing Partner	Door 101, Ground Floor BFIC Bldg. 6th Street, Brgy. 17 Bacolod City Negros Occidental	(634) 435-2986, 4547096	----	jalambosoandco@gmail.com	(632) 373-3489	2024-07-00102	Oct. 1, 2024 to Sept. 30, 2027

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9	JUSTO SECHICO & ASSOCIATES, CPAs	Mr. PAULINO S. SECHICO Sr. Partner Mr. ELNARD E. JUSTO Managing Partner	Room 401 & 403 , 4/F Portal West Bldg. Hibbard Cor., Siliman Ave., Dumaguete City Negros Oriental	(035) 527-9949 09161150130 09175355291	-----	justosechiccpas@gmail.com	----	2022-08-00089	Oct 11, 2022 to Oct. 10, 2025
10	L.C. BONGUYAN & CO.	Mr. LUIS C. BONGUYAN Managing Partner	Suite 203 Lee Business Center J. Luna & J Dela Cruz Streets Davao City	(082) 225-3744		lbonguyancpas@gmail.com	(082) 226-3692	2022-08-00088	Aug. 13, 2022 to Aug. 12, 2025
11	LOPE LARANJO BATO & CO., CPAs	Mr. LOPE L. BATO, Jr., CPA Managing Partner	2/F Bato Building, Coastal Road, Zone 1, Kauswagan Cagayan de Oro City, 9000	(088) 882-7439 0917-702-4175 0918-8887070 0998-5715654	www.llbato-cpas.com	junbato.llb@gmail.com llbandcocpas@gmail.com	-----	2023-11-00097	Dec. 11, 2023 to Dec. 10, 2026
12	MACHICA-TAN CRUZ & CO.	Mr. MICHAEL A. MACHICA Managing Partner	a) No. 204 P. Burgos St., Brgy. 23-A Tacloban City Leyte 6500 b) No. 2326 Aqua Marina St., San Andres Bukid, Manila 1017 c) Room 320, JSP Mango Plaza, Gen. Maxilom Ave., corner Echavez Street, Cebu City, 6000	(053)832 1782; (053) 523 5122; 09173217754 Manila Branch: 02 8354 3435 09686908265 Cebu City Branch: 032 231 1880 09189018575	-----	mail@machicagroup.com manila@machicagroup.com mail@machicagroup.com	(053) 523 5122	2022-07-00086	July 19, 2022 to July 18, 2025
13	MINERVA & COMPANY, CPAs	Mr. ELMER P. MINERVA Managing Partner	The Executive Floor, Philippine Veterans Bank Bldg. Osmeña Blvd., Cebu City 6000 G100 Mile Long Bldg.Amorsolo St.Makati City	(032) 412-3838; (032) 238-2566; (032) 412-3636; 02-4784048	-----	epminerva@minerva-cpa.com	(032) 412-3838; (032) 238-2566; (032) 412-3636	2022-08-00090	July 22, 2022 to July 21, 2025
14	M. NG. T. LOPEZ PARTNERSHIP FIRM	MARCO FERNANDO L. NG, Managing Partner	265 Montang Ave., Mc. Arthur Highway, Balibago Angeles City 2009		www.abandc.com.ph	mtpf.abandc@gmail.com		2022-12-00093	Feb. 17, 2023 to Feb. 16, 2026
15	ODSINADA-MACABASCO and ASSOCIATES, CPAs	Ms. JOSEFINA O. MACABASCO Managing Partner	Room 301 and 304, 3/F GJ Bldg., Quezon Avenue, Quezon City	(632) 8373-3489 0917-8157604		info@odsinada.com / info.odsinada@gmail.com / joymacabasco@yahoo.com		2024-12-00103	Dec. 27, 2024 to Dec. 26, 2027
16	PUNONGBAYAN & ARAULLO	Mr. RAMILITO L. NAÑOLA Partner	20/F Tower I, The Enterprise Center, 6766 Ayala Ave. Makati City 1200	(632) 8988-2283	grantthornton.com.ph	-----	-----	2025-02-00104	Mar. 26, 2025 to Mar. 25, 2028

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17	QUILAB & GARSUTA, CPAs	Mr. RICO P. QUILAB Managing Partner Mr. FELIX H. GARSUTA, JR. Branch Partner Ms. ANNA MARIE MICHELLE D. QUILAB- Arrabaca Branch Partner Ms. RITA ZENaida M. GARSUTA Branch Partner	2F Executive Centrum Bldg. J.R. Borja Street Cagayan De Oro City, 9000 Mezzanine Floor, RDRDC Building Pioneer Ave., General Santos City 9500	(088) 856-4401; 231-6365; 272-7515 (083) 552-4043	-----	rpq@quilabgarsuta.com gcb_co@yahoo.com fgarsuta@yahoo.com	-----	2023-11-00096	Dec. 11, 2023 to Dec. 10, 2026
18	R.G. MANABAT & CO.	Ms. SHARON G. DAYOAN Chairman & CEO	The KPMG Center, 6/F 6787 Avenue Makati City 1226	63 (2) 8885 7000	www.kpmg.com.ph	ph-inquiry@kpmg.com.ph	63 (2) 8894 1985	2022-06-00084	July 9, 2022 to July 8, 2025
19	REYES TACANDONG & CO.	Mr. Protacio T. Tacandong Managing Partner	BDO Tower, Valero 8741 Paseo de Roxas Makati City 1226	632 982 9100	www.revestacondong.com	-----	632 982 9111	2024-02-00099	Mar. 25, 2024 to Mar. 24, 2027
20	ROXAS TABAMO AND CO.	Mr. MICHAEL D. ROXAS Chairman and Managing Partner	2/F Multinational Bancorporation Centre 6805 Ayala, Makati City 1226	6332-232-8130 6332-232-4010		info@roxastabamo.com	(632) 844-2045	2024-06-00101	June 14, 2024 to June 13, 2027
21	STA. ANA RIVERA & CO., CPAs	Mr. JONATHAN G. RIVERA Managing Partner	Suite 214 LDM Bldg., Legaspi St., Cor., M.J. Cuenco Ave., Cebu City	(032) 412 1713 (032) 412 1843	-----	audit@staanarivera.com	-----	2022-10-00096	Jan. 15, 2023 to Jan. 14, 2026
22	UHY M.L. AGUIRRE & CO., CPAs	Mr. MICHAEL L. AGUIRRE Managing Partner Mr. RUEL R. FACUNDO Managing Partner	1806 Cityland Pasong Tamo Tower, 2210 Chino Roces Ave., Makati City	(632) 889 22568	www.mlaguirre.org	ask@mlaguirre.org	-----	2023-10-00095	Dec. 11, 2023 to Dec. 10, 2026

Anafel B. Tio
ANAFEL B. TIO

Chairperson

Committee on the Accreditation of External Auditors for ECs