



MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 117

**STREAMLINING THE ACCREDITATION SYSTEM FOR DONEE INSTITUTIONS
AND DESIGNATING THE DEPARTMENT OF SOCIAL WELFARE AND
DEVELOPMENT AS THE SOLE ACCREDITING ENTITY FOR SOCIAL WELFARE
AND DEVELOPMENT AGENCIES, AMENDING EXECUTIVE ORDER NO. 720
(S. 2008) FOR THE PURPOSE**

WHEREAS, Section 23, Article II of the 1987 Constitution declares it a policy of the State to encourage non-governmental, community-based, or sectoral organizations that promote the welfare of the nation;

WHEREAS, Sections 34(H) and 101(A) of Republic Act (RA) No. 8424 or the "National Internal Revenue Code of 1997," (NIRC) as amended, allow the deductibility of contributions or gifts made to accredited donee institutions for income tax purposes and exempt the same from donor's tax;

WHEREAS, Executive Order (EO) No. 720 (s. 2008) designated the Philippine Council for NGO Certification (PCNC), a private, non-stock, non-profit corporation, composed of various NGO networks, as the government's partner in the accreditation of donee institutions under Section 34(H) of the NIRC, as amended;

WHEREAS, EO No. 292 (s. 1987), or the "Administrative Code of 1987," and EO No. 221 (s. 2003) mandate the Department of Social Welfare and Development (DSWD) to license, accredit, and provide consultative services to social welfare and development agencies (SWDAs) or any other institutions and organizations engaged in social welfare activities;

WHEREAS, the Professional Regulatory Board for Social Workers Resolution No. 03 (s. 2017) or the "Implementing Rules and Regulations of RA No. 4373, otherwise known as An Act to Regulate the Practice of Social Work and the Operation of Social Work Agencies in the Philippines and for Other Purposes, as amended by RA Nos. 5175 and 10847," defines an SWDA as a non-stock, non-profit corporation, organization, or association engaged in providing, directly or indirectly, social welfare and development programs and services, and obtains its finances, either totally or in part, from any government agency or instrumentality, whether foreign or local, or from the community by direct or indirect solicitations and other fund generating activities, as authorized by law;

THE PRESIDENT OF THE PHILIPPINES

WHEREAS, SWDAs are presently required to secure two (2) separate accreditations — one from PCNC as a prerequisite for registration with the Bureau of Internal Revenue (BIR) as a qualified donee institution, and another from the DSWD for regulatory compliance;

WHEREAS, RA No. 11032 or the “Ease of Doing Business and Efficient Government Service Delivery Act of 2018,” directs all government offices to streamline systems and procedures, including the accreditation process for social welfare organizations, foundations, and associations, to ensure efficient and prompt delivery of government services; and

WHEREAS, there is a need to streamline the process for accreditation of SWDAs to further ensure effective and efficient delivery of social welfare and development services to the Filipino people;

NOW THEREFORE, I, FERDINAND R. MARCOS, JR., President of the Philippines, by virtue of the powers vested in me by the Constitution and existing laws, do hereby order:

Section 1. DSWD as the Accrediting Entity for SWDAs. The DSWD is hereby designated as the sole accrediting entity for SWDAs.

For purposes of this Order, an SWDA refers to a non-stock, non-profit corporation, organization, or association engaged in providing, directly or indirectly, social welfare and development programs and services, and obtains its finances, either totally or in part, from any government agency or instrumentality, whether foreign or local, or from the community by direct or indirect solicitations and other fund generating activities, as authorized by law. SWDAs shall be deemed to cover both public and private SWDAs, including auxiliary SWDAs.

Section 2. DSWD Accreditation. The Certificate of Registration and Certificate of Accreditation issued by the DSWD to SWDAs, as applicable, shall be deemed sufficient and shall be recognized by the BIR in granting donee-institution status for purposes of Sections 34(H) and 101(A) of the NIRC, as amended.

Section 3. Implementing Rules and Regulations. The Department of Finance, through the BIR, and the DSWD are hereby directed, consistent with their respective mandates, to issue the necessary rules and regulations to ensure the effective implementation of this Order.

Section 4. Transitory Provision. All SWDAs that have been granted donee-institution status prior to the issuance of this Order shall retain such status until the expiration of their respective Certificates of Registration and/or Certificates of Accreditation. Upon expiration, the concerned SWDAs shall apply for accreditation with the DSWD in accordance with this Order and the implementing rules and regulations issued pursuant hereto.


Section 5. Repeal. EO No. 720 (s. 2008) and all other orders, rules and regulations, issuances, or any part thereof inconsistent with the provisions of this Order are hereby repealed or modified accordingly.

Section 6. Separability. If any part or provision of this Order is declared unconstitutional or invalid, the other provisions not affected shall continue to be in full force and effect.

Section 7. Effectivity. This Order shall take effect immediately upon its publication in the Official Gazette or a newspaper of general circulation.

DONE, in the City of Manila, this 7th day of May, in the Year of our Lord, Two Thousand and Twenty-Six.

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By the President:


RALPH G. RECTO
Acting Executive Secretary


Office of the President
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ATTY. LOVELY V. TOLENTINO-NAVA
DIRECTOR IV
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