

[Organization's letterhead]

Date

ATTY. JUANITO BALBASTRE III

Chief

Law and Legislative Division

BIR National Office, Agham Road

Quezon City

Through: **THE PHILIPPINE COUNCIL FOR NGO CERTIFICATION**

Dear **Atty. Balbastre**:

This is in relation to the requirement of the BIR for a justification that the Foundation's programs and services need not be accredited by the DSWD.

In accordance with the DSWD **Memorandum Circular No. 17-208** titled "**Revised Guidelines Governing the Registration, Licensing of Social Welfare and Development (SWD) Agencies and Accreditation of SWD Programs and Services**", only the social welfare and development programs and services of Public and Private Social Work Agencies (SWA) are required to be accredited by the DSWD. A Social Work Agency is a private SWDA that **directly engages in SWD programs and services** whether center-based and/or community-based using social work interventions, whether case work, group work or community organizing.

Since the [Name of NGO/Foundation] was registered and licensed with the DSWD as an **Auxiliary SWDA** particularly as **A Resource Agency**, the organization need not be accredited. The organization **only provides SWD programs and services to the target clientele indirectly or through partnership** with the public and private schools, non-government organizations, local government units and other organizations/agencies.

Thank you.

Very truly yours,