



TECHNICAL BULLETIN
No. 2017-16

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SUBJECT : INFORMATION ON WILDLIFE MANAGEMENT FUND (FUND 151) AND REQUIREMENTS FOR SPECIAL BUDGET REQUEST FOR THE USE OF THE FUND

Pursuant to Section 29 of Republic Act No. 9147¹, Section 29 of the Joint DENR-DA-PCSD Administrative Order No. 01² of 2004 and Section 10 of DENR Administrative Order (DAO) No. 2004-55³, in order to ensure orderly and systematic submission of documentary requirements to support Special Budget Requests for the use of Wildlife Management Fund (Fund 151), and in consonance with budgeting, accounting and auditing rules and regulations, this Technical Bulletin is hereby issued for the information and guidance of all concerned.

1. Wildlife Management Fund (WMF) Code

As established by the Department of Budget and Management (DBM), the fund code for the Wildlife Management Fund (WMF or the "Fund"), a special account in the General Fund, is **Fund 151**. This code shall be used to record WMF remittances to the Bureau of Treasury through the Authorized Government Depository Bank (AGDB⁴). Provided, that funds generated from the use of wildlife resources within protected areas shall accrue to the Integrated Protected Area Fund (Fund 401) in accordance with Republic Act 7586 or the National Integrated Protected Areas System (NIPAS) Act of 1992.

2. Sources of the Fund

The Fund shall be derived from the following sources:

2.1 Fees collected from the processing and issuance of wildlife

¹ Wildlife Resources Conservation and Protection Act of 2001

² Joint Implementing Rules and Regulations (IRR) Pursuant to Republic Act No. 9147: An Act Providing for the Conservation and Protection of Wildlife Resources and Their Habitats, Appropriating Funds Therefore and for Other Purposes"

³ DENR Streamlining/Procedural Guidelines Pursuant to the Joint DENR-DA-PCSD Implementing Rules and Regulations of Republic Act 9147 Otherwise Known as Wildlife Resources Conservation and Protection Act"

⁴ Authorized Government Depository Bank (AGDB) - a bank where government entities are allowed by law to deposit their funds and maintain depository accounts, or by way of exception, a bank authorized by the Department of Finance (DOF) and the Monetary Board (MB) to be a government depository bank (DOF-DTI Joint Department Administrative Order No. 02 S. 2006)

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permits/certifications and associated services, as follows:

- a) Local Transport Permit;
- b) Export/Re-export/Import Permit/Certifications;
- c) Re-issuance fee for CITES/Non-CITES permit;
- d) Zoological/botanical garden fee;
- e) Wildlife Farm Permit;
- f) Wildlife Collector's Permit;
- g) Gratuitous Permit;
- h) Wildlife inspection fee
- i) Wildlife registration fee

2.2 Charges for the collection/use of wildlife under a valid Wildlife Collector's Permit and Wildlife Special Use Permit

2.3 Others sources:

- a) Fines imposed and damages awarded;
- b) Donations;
- c) Endowments; and,
- d) Grants in the form of contributions (contributions to the fund is exempted from donor taxes and all other taxes, charges, or fees imposed by the government per Sec. 29 of R.A. 9147)

3. Activities that can be funded by the WMF

The WMF shall be utilized to support activities aimed at attaining the objectives of the Wildlife Act. These activities shall include, but not necessarily be limited to:

- a) Strengthening of wildlife enforcement and trade monitoring activities;
- b) Monitoring of wildlife health in relation to public health;
- c) Wildlife species conservation programs/projects, both in-situ and ex-situ, such as population monitoring of threatened species; restoration and management of wildlife habitats affected by the acts committed in violation of the Wildlife Act; operation and maintenance of wildlife rescue centers, etc.;
- d) Conduct of or support to scientific studies on wildlife in aid of policy development;
- e) Enhancement of capabilities of relevant agencies;
- f) Communication, education and public awareness (CEPA) in biodiversity conservation;
- g) Investment activities intended to generate revenues for the conservation, protection, development and management of wildlife and its habitats, or to promote sustainable resource use (e.g. biodiversity-friendly enterprise development, etc.); and,
- h) Such other activities related to the foregoing.

4. Special Budget Request

The amount allowed to be used chargeable against the WMF is included in the annual General Appropriations Act. The total of all requests (Regional and BMB) for a given year must not exceed the budget appropriated for WMF nationwide. For the last five years, the amount was pegged at Five Million Five Hundred Thousand Pesos (PhP5.5M).

4.1 General Considerations:

- 4.1.1 The amount of the annual budget request of the Regional Office should be within the total amount of WMF generated by the Region and deposited at Fund 151. The BMB may assist the Region/s with insufficient or no WMF based on the merits of their proposals, and only if such funding needs can be accommodated within the national budget ceiling after considering the i) budget requests of the Regions with sufficient WMF, and ii) the requirements of BMB;
- 4.1.2 The Regional requests shall include the proposals from field offices, as possible;
- 4.1.3 As much as possible, the proposals shall prioritize requirements that could not be funded through regular funds (e.g. equipment and capital outlays; mobilization of deputized/designated Wildlife Enforcement Officers; etc.)

4.2 Schedule, Requirements and Process

- 4.2.1 The Regional Office concerned shall submit its proposed work and financial plan (WFP) for the immediately succeeding year to the Office of the Secretary through the Biodiversity Management Bureau (BMB) on or before **15 November** of each year. Considering the budget release approval process, the Regions are advised to schedule its proposed activities starting in the second quarter;
- 4.2.2 The BMB shall review, consolidate and integrate Regional proposals to the national WFP to be submitted to the DENR Central Office on or before **30 November**. The Bureau shall furnish the Regional Offices with a copy of the draft national WFP as reference in preparing for SBR documentary requirements enumerated in item 4.2.3 hereof;
- 4.2.3 The BMB shall send a copy of the approved national WFP to the Regional Offices by **15 February** or immediately upon approval of the same by the Central Office;
- 4.2.4 The Regional Offices shall, on or before **28 February**, submit to the Secretary through the BMB the following documents to support the Special Budget Request and release of funds by the DBM:
 - a) Financial Plan or BED No. 1 (Annex A);
 - b) BF200: Financial Plan by Function/Activity/Project (Annex B);
 - c) Physical Plan or BED No. 2 (Annex C);
 - d) Schedule of Cash Program or BED No. 3 (Annex D);
 - e) Trial Balance;

- f) Certification from the BTr of Fund Deposit as of end of the previous year;
 - g) Schedule of Income and Deposit duly signed by the concerned Accountant; and,
 - h) Year-end Physical Accomplishment and Financial Utilization Reports for the previous year
- 4.3 The BMB shall review the completeness of the documentary requirements submitted by the Regional Offices and endorse the request to the DBM through the DENR Central Office on or before **25 March**. Only the request supported with complete requirements shall be endorsed to the DBM, through the DENR- Central Office;
- 4.4 Upon receipt of the Special Allotment Release Order (SARO) and Notice of Cash Allocation (NCA) from the DBM, the Finance Division/Unit of BMB or Regional Office, as the case may be, shall record the SARO and NCA in their respective Registries and Book of Accounts;
- 4.5 Disbursements of released funds shall be in accordance with existing accounting and auditing rules and regulations;
- 4.6 The Regional Offices concerned shall submit Quarterly Physical Accomplishment and Financial Status Reports to the BMB on or before the end of each quarter. Such Regional Reports shall form part of the national report for submission by the BMB to the Central Office and DBM.



THERESA MUNDITA S. LIM
Director

FY _____ FINANCIAL PLAN
(In Thousand Pesos)

Department : _____
 Agency : _____
 Operating Unit : _____
 Organizational Code : _____
 Fund Code : _____

Particulars	UACS CODE	Current Year's Obligation			Budget Year Obligations Program											
		Actual Jan. 1- Sept. 30	Actual Oct. 1- Dec. 31	Total	COMPREHENSIVE RELEASE					FOR LATER RELEASE (Negative List)						
					TOTAL	Q1	Q2	Q3	Q4	Sub-Total	Q1	Q2	Q3	Q4	Sub-Total	
1	2	3	4	5=3+4	6=11+16	7	8	9	10	11=7+8+9+	10	12	13	14	15	16=12+13 +14+15

Prepared By: _____ In coordination with: _____

Approved by: _____

Division Chief _____ Budget Officer _____

Chief, Planning _____

Director/Regional Director _____

BF 200: FINANCIAL PLAN
BY FUNCTION/ACTIVITY/PROJECT
(In Thousand Pesos)

DEPARTMENT:		AGENCY:					FUND CODE	FISCAL YEAR —					
PROGRAM/ PROJECT/A ACTIVITY (1)	UACS	OBJECT OF EXPENDITURES 2	TOTAL AUTHORIZED APPROPRIATION 3	RESERVE UNPROGRAMMED LATER RELEASE 4			NET PROGRAM 5	QUARTERLY BREAKDOWN OF NET PROGRAM					
				(1)	(2)	(3)		FIRST 6	SECOND 7	THIRD 8	FOURTH 9		

Prepared by:

In Coordination with:

Approved by:

Division Chief

Budget Officer

Chief, Planning

Director/Regional Director

FY ____ PHYSICAL PLAN

Department _____
 Agency _____
 Operating Unit _____
 Organizational Code _____
 Fund Code _____

Particulars	UACS CODE	Current Year's Accomplishments		Physical Targets (Budget Year)					Variance	Remarks
		Actual Jan. 1-Sept 30	Estimate Oct. 1-Dec. 31	TOTAL	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter		
		3	4	6=7+8+9+10	7	8	9	10		
1	2									

Prepared By: _____ In coordination with: _____ Approved by: _____

_____ In coordination with _____

_____ Budget Officer _____ Chief, Planning _____ Director/Regional Director

Division Chief _____

MONTHLY CASH PROGRAM
 FY _____
 (In Thousand Pesos)

Department _____
 Agency _____
 Operating Unit _____
 Organizational Code _____
 Fund Code _____

Particulars	UACS CODE	TOTAL PROGRAM	TAX REM ADVICE (TRA)	NET PROGRAM	QUARTER 1			QUARTER 2			QUARTER 3			QUARTER 4							
					JAN	FEB	MAR	APR	MAY	JUNE	TOTAL	JUL	AUG	SEPT	TOTAL	OCT	NOV	DEC	TOTAL		
1	2	3	4	5	6	7	8	9=6+7+8	10	11	12	13=10+11+12	14	15	16	17=14+15+16	18	19	20	21=18+19+20	
GRAND TOTAL																					

Prepared By: _____

In coordination with: _____

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Approved by: _____

Division Chief _____

Budget Officer _____

Accountant _____

Director/Regional Director _____