



Convention on
Biological Diversity

Technical Expert Group on Financial Reporting

Webinar
05 May 2024



UNITED NATIONS DECADE ON
**ECOSYSTEM
RESTORATION**
2021-2030



Scope of Work - TEG

Mandate of the technical expert group on financial reporting

Overall scope: to address “...*indicators for the goals and targets that are relevant for resource mobilization, in particular for public expenditures and private investments, and other targets relevant for resource mobilization, in the monitoring framework...*”

Provide technical advice and guidance on monitoring resource mobilization.

Recommend a simple standardized national reporting template, or use of an existing reporting system.

Advise on existing capacity, gaps, and needs in terms of capacity development, technology transfer and financing needs.





Meetings of the TEG

1. TEG met twice in-person, in December 2023 in Montreal and February 2024 in Istanbul.
2. During the first meeting, the TEG created sub-groups incl. a chaperon for each headline indicator.
3. All TEG sub-groups met at least three times online between the two physical meetings to work on the meta data sheets for all indicators.
4. The TEG reviewed and finalized the work of the sub-groups at its second in-person meeting
5. The TEG presented and handed over its work to the AHTEG at its meeting in Cambridge, March 2024.



Decision 15/5

Monitoring framework for the Kunming-Montreal Global Biodiversity Framework: Headline Indicators

Headline indicators

18.1 Positive incentives in place to promote biodiversity conservation and sustainable use

18.2 Value of subsidies and other incentives harmful to biodiversity

D.1 International public funding, including official development assistance (ODA) for conservation and sustainable use of biodiversity and ecosystems

D.2 Domestic public funding on conservation and sustainable use of biodiversity and ecosystems

D.3 Private funding (domestic and international) on conservation and sustainable use of biodiversity and ecosystems

The Monitoring Framework

- Metadata sheets include guidance to the parties on: **disaggregation, definitions, method of computation, data collection, and other guidance relevant for the parties.**
- **Parties will report using the online reporting tool (ORT) under development.**
- Parties will be able to report on the headline indicators by **either** using the **proposed methodologies** and associated databases **or** by using **their own national data** and making the associated methodologies transparent.



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environment
programme

Headline indicator 18.1

Target	Headline/Binary Indicator	Component Indicators	Complementary Indicator	Disaggregation
18	18.1 Positive incentives in place to promote biodiversity conservation and sustainable use	<ul style="list-style-type: none"> Revenue generated from biodiversity-relevant taxes, fees and charges Monetary value of biodiversity-positive subsidies Revenue generated by biodiversity-relevant tradable permits (if auctioned) Monetary value of payments for ecosystem services Monetary value of biodiversity offsets Number of other positive incentives in place for biodiversity (by type) Monetary value of other positive incentives in place for biodiversity 	N/A	<p>Headline indicator is the sum of:</p> <ul style="list-style-type: none"> Number of biodiversity-relevant taxes, fees and charges Number of biodiversity-positive subsidies Number of biodiversity-relevant tradable permits Number of PES programmes Number of biodiversity offset schemes



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TEG's work on methodology for 18.1

- TEG recommended the use of OECD **PINE** for data computation and collection at the **global** level;
- In the reporting tool, the TEG recommended the disaggregation of the **headline indicator** into 5 categories that cover the positive incentives that can be generated from the same data set;
- Proposes 7 **component indicators** to provide insights on the scale (\$) of positive incentives;
- Ads definitions for the 5 positive incentives captured by PINE;
- Encourages the expansion of capacity building offering by OECD by PINE >134 countries coverage.





Headline indicator 18.2

Target	Headline/Binary Indicator	Component Indicators	Complementary Indicator	Disaggregation
18	18.2 Value of subsidies and other incentives harmful to biodiversity	N/A	(moved to disaggregation)	<ul style="list-style-type: none"> Value of agricultural subsidies and other incentives potentially harmful to biodiversity/environment Value of subsidies to capture fisheries with a risk (moderate or high) of encouraging unsustainable fishing Value of government fossil fuel subsidies (production and consumption) Value of subsidies and other incentives harmful to biodiversity in other sectors





Headline indicator D.1

Target	Headline/Binary Indicator	Component Indicators	Complementary Indicator	Disaggregation
D/19	D.1 International public funding, including official development assistance (ODA) for conservation and sustainable use of biodiversity and ecosystems	N/A	<ul style="list-style-type: none"> • Amount of funding for conservation and sustainable use of biodiversity by multilateral institutions • Amount of funding that targets IPLCs within biodiversity-related activities • Amount of funding that targets youth within biodiversity-related activities • Amount of funding that targets gender equality and women's rights policy objectives within biodiversity-related activities • Amount of biodiversity-related funding for capacity development and technology transfer • Amount of funding that targets biodiversity and climate change goals 	N/A



Headline indicator D.2

Target	Headline/Binary Indicator	Component Indicators	Complementary Indicator	Disaggregation
D/19	D.2 Domestic public funding on conservation and sustainable use of biodiversity and ecosystems	N/A	<ul style="list-style-type: none"> • Monetary value of the annual budget for biodiversity from total national budget • Annual domestic public expenditure on biodiversity as a percentage of total national government budget • Amount of domestic funding that targets indigenous peoples and local communities within biodiversity-related activities • Amount of domestic funding that targets youth within biodiversity-related activities • Amount of domestic funding that targets gender equality and women's rights policy objectives within biodiversity-related activities 	

Monetary value of domestic public expenditure on biodiversity per year in national currency.



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Headline indicator D.3

Target	Headline/Binary Indicator	Component Indicators	Complementary Indicator	Disaggregation
D/19	D.3 Private funding (domestic and international) on conservation and sustainable use of biodiversity and ecosystems	N/A	<ul style="list-style-type: none"> Private flows mobilised for IPLCs, women and youth. Has your country developed, or begun developing a sustainable finance taxonomy related to biodiversity? 	<ul style="list-style-type: none"> International private philanthropy Private finance mobilised by official development finance Domestic private donations Biodiversity offsets Payments for ecosystem services (PES) Sustainable supply chains Private benefit sharing schemes Other instruments



Guidance on the methodology

The guidance on the use of indicators in national reporting can be found in:

- COP Decisions (COP15 and eventually COP16)
- Metadata sheets ([SBSTTA/26/INF/14](#))
- Supporting information and documents provided in the ORT e.g. pop-ups
- Supporting organization(s) and their databases that will be linked to the ORT ([SBSTTA/26/2](#))



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Questions



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