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RESOURCE MOBILIZATION

STOCKTAKE AND UPDATED ANALYSIS OF INFORMATION PROVIDED THROUGH THE FINANCIAL REPORTING FRAMEWORK

Note by the Executive Secretary

I. INTRODUCTION

1. In decision [XIII/20](#) on resource mobilization, the Conference of the Parties at its thirteenth meeting took note of the analysis of the information provided by Parties through the financial reporting framework, and took note with concern of the insufficient information gathered from the financial reporting frameworks submitted by Parties, which limited the basis for a comprehensive assessment of progress towards achieving the targets for resource mobilization (paras. 2 and 3). In the same decision, the Conference of the Parties urged Parties that had not yet done so to provide the necessary baseline information and report progress against the targets for resource mobilization by 1 July 2017, using the financial reporting framework, and invited Parties to update, as appropriate, their financial reporting frameworks as confirmed/final data for 2015 became available, with a view to improving the robustness of the data (para. 6).

2. In the same decision, the Conference of the Parties also requested the Executive Secretary to prepare a stocktake and updated analysis of financial reports received in order to provide a more comprehensive picture of the global overall progress towards the global targets, including an analysis of differences across methodological approaches, for consideration by the Subsidiary Body on Implementation at its second meeting, in order to submit recommendations to the Conference of the Parties at its fourteenth meeting (para. 9).

3. The latest analysis of information provided through the financial reporting framework was provided to the Conference of Parties at its thirteenth meeting.¹ The cut-off date for this latest analysis was 15 November 2016. Between this date and 1 March 2018, three new submissions were received with information on baselines and progress through 2015 (from Kuwait, Malta, and Mauritania). Updated information on baselines and progress through 2015 was received from Austria, Czechia, Denmark, Estonia, Germany, Japan, Luxemburg, Poland, Slovenia, Sweden and Spain, as well as the European Union. Austria and Sweden also reported on further progress through 2020 under the second round of reporting initiated pursuant to decision XIII/20, paragraph 8. This brings the consolidated number of Parties having submitted information through the financial reporting framework to 76. The consolidated list of Parties that submitted information through the financial reporting framework by 1 March 2018 is

* [CBD/SBI/2/1](#).

¹ See [UNEP/CBD/COP/13/11/Rev.1](#).

provided in annex II of the present document. The limited number of new and updated reports must be borne in mind in appreciating some of the quantitative and semi-quantitative information provided in the remainder of this section.

4. A consolidated stocktake and analysis is provided in the following sections, following the structure of the financial reporting framework. In order to provide a more comprehensive picture, information retrieved from the financial reporting frameworks is complemented, as appropriate, with information from other sources, such as the Biodiversity Finance (BIOFIN) initiative of the United Nations Development Programme (UNDP) and the analysis of the 153 NBSAPs received in one of the official languages of the United Nations since the adoption of the Strategic Plan for Biodiversity through 14 March 2018, as provided in the update on progress in revising/updating and implementing national biodiversity strategies and action plans, including national targets ([CBD/SBI/2/2/Add.1](#)). For reference, the individual targets for resource mobilization are provided in annex I. Data, in particular the additional information on methodological and other issues, as provided by Parties in the comment fields, can also be retrieved through the online [Financial Report Analyser](#).

II. INTERNATIONAL FINANCIAL RESOURCE FLOWS

5. A total of 30 Parties (23 out of the 30 DAC members and 7 non-DAC members) provided information on the amount of resources they provided in support of biodiversity in developing countries, in particular least developed countries and small island developing States, as well as countries with economies in transition:

(a) 26 Parties (22 DAC members and 4 non-DAC members) reported baseline data. Among the 22 DAC members are the 9 largest donors of biodiversity-related bilateral aid² during the baseline years (except for the second largest donor during this period, which is not a Party to the Convention). Due to lack of data or their changed status, four countries did not report a baseline but did report progress (Bulgaria, Chile, Malta, Slovenia);

(b) 23 Parties (16 DAC members and the seven non-DAC members) reported 2015 data. These 23 Parties collectively represent 85 per cent of the reported baseline.³

6. Two non-DAC members (India and Mexico) did not provide quantitative information but made a reference to their development cooperation programmes, noting methodological constraints in identifying biodiversity-related flows.

7. In order to gauge progress by individual countries, annex IV provides country-specific increases achieved in the currency reported, in 2015 or the latest year reported, in the form of quotients.⁴ Among the Parties reporting 2015 data, the following Parties at least doubled their international resource flows provided by 2015: China, Croatia, Estonia, European Union institutions, France, Germany, Latvia, Luxemburg and Norway. European Union member States reporting 2015 data collectively almost doubled their international resource flows.

8. In order to gauge the progress made collectively, the method taken in earlier reports was to convert data submitted in national currencies into United States dollars, to add up the individual baselines as provided by Parties (i.e. the average 2006-2010 data per Party) as well as the annual progress data, and to divide the aggregated annual data by the aggregate baseline.⁵ The resulting quotients resulting for 2013, 2014, and 2015 are presented in table 1 below. Several variants are presented in order to allow gauging differences across methodological approaches, as requested in decision XIII/20:

² Committed bilateral aid marked as “principal” under the Rio Marker system of the OECD DAC.

³ At the time of the report prepared for the thirteenth meeting of the Conference of the Parties, 12 Parties had reported 2015 data, representing 29 per cent of the baseline (see UNEP/CBD/COP/13/11/Rev.1).

⁴ Annual funding provided in a particular year, divided by the baseline. A quotient of 2.0 represents a 100 per cent increase or a doubling of the resource flow.

⁵ See UNEP/CBD/SBI/1/7 and UNEP/CBD/COP/13/11/Rev.1.

(a) Under approach I, only the country baselines of those countries that report progress in a particular year are used to calculate the aggregate baseline;

(b) Under approach II, all country baselines are used to calculate the aggregate baseline, implying that the contribution of countries that have not yet reported on a particular year is counted as zero.

9. Both approaches use annual average exchange rates for the respective years.⁶ However, the significant appreciation of the United States dollar against many other currencies in 2015 led to a notable difference in the quotients expressed in national currencies and those expressed in United States dollars (see annex IV). In order to exclude this exchange rate effect, table 1 below shows two approaches — Ia and IIa — in which the 2015 data provided by Parties is recalculated using the weighted average exchange rate for the baseline years rather than the 2015 annual average exchange rate.

Table 1. International flows: progress

	2013	2014	2015
Reporting Parties, number	29	27	23
Reporting Parties, percentage of baseline	100	97	85
Approach I (baseline of reporting countries only, current exchange rate), quotient	1.23	1.50	1.70
Approach II (total baseline, current exchange rate), quotient	1.23	1.46	1.44
Approach Ia (baseline of reporting countries only, 2006-2010 weighted average exchange rate), quotient	1.23	1.52	1.92
Approach IIa (total baseline, 2006-2010 weighted average exchange rate), quotient	1.23	1.48	1.62

10. Several non-members of the DAC reported on international flows provided by identifying specific biodiversity-relevant projects, and complementing resulting figures with membership contributions to relevant international agreements, as well as voluntary contributions to the Global Environment Facility.

11. Only a few countries (Austria, Denmark, France, Hungary, and Switzerland) report numbers on other international flows, further noting that the data is partial and was received by liaising with select academic institutions (Denmark) or non-governmental organizations (NGOs) (Switzerland). With regard to private sector flows, France noted that there was no reliable statistical method to assess such flows, while Switzerland noted that cooperative efforts for assessing such flows had been undertaken but with diminutive results.

12. Table 2 below provides an aggregated overview of the methodological information provided. Members of the Development Assistance Committee (DAC) of the Organization for Economic Cooperation and Development (OECD) typically referred to the OECD Creditor Reporting System (CRS) as the basis for their assessments of the resources provided. Several Parties (see Spain, United Kingdom) built on specific CRS sector codes, while many other Parties used the so-called Rio marker methodology as the basis of their assessments.

⁶ Retrieved from the online *World Economic Outlook* database of the International Monetary Fund, available from <https://www.imf.org/external/pubs/ft/weo/2017/02/weodata/index.aspx>

Table 2. Methodological information on international financial flows		
	Number of countries: 26	
ODA includes:	Bilateral: 25	Multilateral: 23
ODA/OOF:	Commitments: 8	Disbursements: 21
ODA/OOF includes:	Directly related: 28	Indirectly related: 19
Other flows include:	Directly related: 3	Indirectly related: 4
Methodology used to identify official resource flows:	OECD DAC Rio markers: 15	Other: 6

13. As part of CRS, DAC compiles data from member States regarding how much of their bilateral development assistance has biodiversity as either a principal or significant objective, under the Rio marker methodology. Table 3 below provides, for information, pertinent information on biodiversity-related committed aid, retrieved from the CRS database⁷ on 24 March 2018. In considering the data, it must be borne in mind that:

(a) The second largest donor of biodiversity-related aid is not a Party to the Convention;⁸

(b) The CRS database covers bilateral aid, while most Parties reporting against the financial reporting framework also include multilateral biodiversity-related development assistance (five Parties updated their methodology accordingly);

(c) While most Parties report actual disbursements, the data provided in the table below covers commitments.

Table 3. Biodiversity-related bilateral ODA, OECD CRS				
All DAC members	Average 2006-2010	2013	2014	2015
Principal (marker 2)	2,023.46	1,682.13	3,374.76	4,160.08
Significant (marker 1)	2,086.41	4,327.41	3,870.26	4,624.80
<i>Note:</i> Commitments are in millions of current United States dollars				
<i>Source:</i> OECD Creditor Reporting System database				

14. Given the qualitative nature of the Rio markers, Parties in their financial reporting under the Convention have adopted different approaches on how to aggregate figures on resource flows that relate directly to biodiversity and those that relate indirectly to biodiversity, using the “principal” and “significant” markers as a basis. For instance, while some Parties count both figures marked as “principal” and those marked “significant” with 100 per cent (e.g., New Zealand), others use a “discount factor” and count those funds marked “significant” with a lower percentage share, for instance 40 per cent (European Union, Greece, Spain, Sweden, Switzerland) or 50 per cent (Austria, Denmark⁹).

15. Others apply a range of coefficients or percentage shares, based on project-specific assessments and a guidance table. France counted 100 per cent of funds marked “principal” and 5, 30 or 80 per cent of funds marked “significant”. Finland applied shares for “significant” funds ranging from 10 to 50 per cent, and for funds marked “principal” ranging from 50 to 100 per cent.

16. For projects which are only partly related to biodiversity (marker 1), Germany further disaggregates and counts at 100 per cent only those sectoral components which are directly related to biodiversity. Slovakia similarly uses stricter identification criteria for biodiversity-relevant projects or activities.

⁷ Accessible online at <http://stats.oecd.org>.

⁸ The United States, in 2015, more than doubled its biodiversity-related aid marked principal and almost doubled its biodiversity-related aid marked significant, against the 2006-2010 average.

⁹ Denmark revised its methodology in the updated report and moved from 100 per cent to 50 per cent for significant.

17. On measures taken to encourage the private sector as well as NGOs, foundations and academia to provide international support for implementing the Strategic Plan for Biodiversity 2011-2020, 52 Parties provided an answer, out of which 24 reported that no measures had been taken, while 27 indicated that some measures had been taken, and the Netherlands indicated that comprehensive measures had been taken. A total of 23 Parties pointed to specific examples of important initiatives and activities, including in the context of national business and biodiversity initiatives, which can directly accessed at <https://chm.cbd.int/search/financial-analyzer>. A few examples:

(a) The Netherlands noted that the Verified Conservation Areas approach, developed with their support, sought to mobilize private sector finance for biodiversity conservation and sustainable use, and also referred to the Sustainable Trade Initiative (IDH), in collaboration with the International Finance Corporation (IFC), as well as their support of the WAVES partnership and ecosystems accounting;

(b) Canada referred to pertinent work of the Canadian Business and Biodiversity Council (CBBC), of the Jane Goodall Institute of Canada, which had established Africa-focused scholarships for girls, microcredit for local sustainable business initiatives, education and training programmes in wildlife conservation, and several international initiatives led by Canadian universities;

(c) China referred to a series of standards and voluntary guidelines for international investments and operations of Chinese companies and enterprises, with a view to supporting compliance with their environmental responsibilities, including biodiversity conservation.

III. INCLUSION OF BIODIVERSITY IN PRIORITIES AND PLANS AND ASSESSMENT AND/OR EVALUATION OF VALUES

18. A total of 72 Parties responded to whether they included biodiversity in national priorities or development plans, and all of them reported at least some progress: 49 Parties, or 68 per cent, indicated that some inclusion had been achieved, while 23 countries, or 32 per cent, indicated that comprehensive inclusion had been achieved. This seems to indicate encouraging progress with regard to target 1(b) of decision XII/3. Countries refer prominently to the linkages to sectoral plans or top-level plans or policies, such as national (sustainable) development or growth plans, resource efficiency frameworks, or even the national Constitution, as main avenues for effective mainstreaming of biodiversity. Among those which reported comprehensive inclusion:

(a) Germany pointed to both the national development plan and a wide range of sectoral plans at various levels;

(b) Poland explained that biodiversity is an integrated part of the “Energy Security and the Environment Strategy”, approved in 2014, which is the one of the nine strategies in Poland;

(c) Uganda noted that its National Biodiversity Strategy and Action Plan 2015-2025 had been mainstreamed into its National Development Plan. The plan has seven objectives on the environment and natural resources, and its objective 2 has a specific provision on implementing national biodiversity targets (which are in the revised NBSAP).

19. In the revised NBSAPs, a total of 31 Parties state that biodiversity has been integrated into their national development plan or equivalent instrument, while 20 Parties mention integration with their sustainable development plans or equivalent instruments, and 43 Parties refer to links to poverty eradication and/or to integrate this objective into their principles, targets and/or actions.¹⁰

20. A total of 70 Parties responded to whether they assessed and/or evaluated the intrinsic, ecological, genetic, socioeconomic, scientific, educational, cultural, recreational and aesthetic values of biological diversity and its components. While only four Parties (Finland, Japan, the Netherlands and Norway), or 6 per cent, indicated that comprehensive assessments had been undertaken, 81 per cent of reporting countries, or 29 per cent of all Parties, reported having undertaken at least some assessments. Compared to the target percentage of 30 per cent, this seems to indicate rather satisfactory progress with regard to

¹⁰ See CBD/SBI/2/2/Add.1 and examples contained therein.

the relevant element of target 1(d) of decision XII/3. The four countries indicating comprehensive assessments made reference to broad assessment exercises, completed or under way, such as national TEEB studies, ecosystems assessments or similar initiatives. Other countries refer both to broader assessments and valuation studies at smaller scales. For instance, Czechia indicated that it had undertaken a complex study of ecosystem services, yielding an average value of ecosystem services 1.5 times higher than the current GNP.

21. A total of 43 Parties indicate in their revised NBSAPs that they have already conducted valuation studies of the biodiversity in their country or parts thereof. Of the 153 NBSAPs reviewed, 37 countries have set national targets on valuation and 50 state the intention of conducting valuation studies in the future.¹¹

IV. REPORTING CURRENT DOMESTIC BIODIVERSITY EXPENDITURES

22. Out of the 76 reporting Parties, 71 Parties, or almost 94 per cent, reported on their annual financial support provided for domestic biodiversity-related activities in the country. While this may also seem satisfactory, it represents only about 36 per cent of all Parties; thus, on a strict interpretation, this element of target 1 (c) of decision XII/3 has not been met.

23. Table 4 below provides an overview of the sources and categories included in the numbers provided, reflecting different methodological approaches. Fewer countries cover lower levels of government, non-government sources or expenditures that are indirectly related to biodiversity. In addition, countries report on different years. While the data does not allow undertaking comparisons among countries or providing a meaningful aggregate figure of domestic expenditures for biodiversity, it sometimes enables a trend analysis of how biodiversity-related expenditures develop over time, albeit not in all cases (for instance, due to methodological changes, as is the case for the data from Estonia or Japan, or because countries report on one year or only an average). Table 4 below synthesizes this analysis, undertaken to the extent possible, indicating increasing or at least neutral trends in the majority of countries.

Table 4. Domestic expenditure sources and categories

<i>Numbers provided cover</i>	<i>Number of countries</i>	
	<i>Expenditures directly related to biodiversity</i>	<i>Expenditures indirectly related to biodiversity</i>
Government budgets – central	67	40
Government budgets – state/provincial	27	17
Government budgets – local/municipal	23	14
Extrabudgetary	23	15
Private/market	16	10
Other (NGO, foundations, academia)	28	17
Collective action of indigenous and local communities	6	3

24. Among the Parties providing further methodological information, the majority of Parties (27) referred to an analysis of budget documents, possibly including the assignment of coefficients for indirect contributions to biodiversity. A smaller group of 11 Parties referred to using national statistics, possibly based on environmental public expenditures accounts, making reference to internationally agreed classifications, such as the Classification of Environmental Protection Activities or the Classification of Functions of Government and, in particular, the “biodiversity and landscape protection” sub-class contained therein.

¹¹ Ibid. See also www.biodiversityfinance.net/finance-solutions

25. Within this group, the Czechia and Finland referred to the coverage of private sources in the environmental protection expenditure accounts, and Finland noted that the statistical data on public sector environmental protection expenditures include lower levels of government in a consolidated manner (transfers between the central Government and municipalities are taken into account). In contrast, countries of the former group typically relied on an ad hoc identification and compilation of data in order to address these sources; for instance, Canada, Croatia, Denmark, Japan, Lebanon and Switzerland used reliable data from individual companies, foundations and academic institutions. With regard to subnational expenditures directly related to biodiversity, Japan used surveys sent to prefectures and municipalities, and Canada pointed to data inconsistencies limiting reporting thereon.

26. As regards extrabudgetary expenditures, seven Parties explained that they had undertaken an assessment of development cooperation projects in order to identify extrabudgetary expenditures that are relevant for biodiversity, again assigning percentage shares to those indirectly related, and possibly using the OECD CRS database to identify pertinent projects and associated expenditures.

27. The UNDP BIOFIN initiative provided updated information on progress made by participating countries along the stages of the BIOFIN methodology, which correspond to some of the targets for resource mobilization. This information is provided in annex II. A total of 14 countries are at the stage of preparing their final report on their biodiversity expenditure analysis. BIOFIN country teams presented results of their assessments at the third Global BIOFIN Conference, which was held in Chennai, India, from 6 to 8 March 2018.¹² For instance:

(a) In Colombia, total biodiversity expenditure represented close to US\$ 272 million, an average of 0.12 per cent of gross domestic product (GDP), 0.5 per cent of public spending, and 24 per cent of the country's environmental spending;

(b) In Mexico, biodiversity expenditure has increased 248 per cent from 2006 to 2015 (from US\$ 425.6 million to US\$ 1,169.8 million); in 2015, public expenditure for biodiversity represented 0.1 per cent of GDP;

(c) In the Philippines, 4.9 billion pesos were spent on biodiversity per year between 2008 and 2013, representing 0.08 per cent of GDP for 2008 to 2013, 0.31 per cent of the national budgets;

28. At the regional level, biodiversity-related expenditures of BIOFIN countries in the Latin American and Caribbean region amount, on average, to 0.14 per cent of GDP.

Table 5. Domestic expenditure trends

	<i>Increase</i>	<i>Decrease</i>	<i>Neutral</i>	<i>N/A</i>	<i>Total</i>
DAC members	7	4	7	3	21
Non DAC members	16	3	10	8	37
Megadiverse countries	5	1	2	0	8

V. ASSESSMENT OF THE ROLE OF COLLECTIVE ACTION

29. A total of 60 Parties provided information on whether they had assessed the role of collective action, including by indigenous and local communities, and non-market approaches to mobilizing resources for achieving the objectives of the Convention. A total of 18 Parties considered such assessments unnecessary, while 36 Parties had not yet started and six reported that some assessments had been undertaken. No country indicated that comprehensive assessments had been undertaken. A total of five countries (Bolivia, Canada, Costa Rica, Peru and South Africa) provided additional information on this aspect, which remained unchanged in comparison with the last report.¹³ This information includes monetary or other data: (a) in its preliminary report, Bolivia assessed the role of collective action to an approximated monetary equivalent of US\$ 360 million annually between 2006 and 2015; (b) Canada

¹² <http://www.biodiversityfinance.net/finance-nature-global-conference>

¹³ UNEP/CBD/COP/13/11/Rev.1.

conducted a partial assessment of the role of collective action based on 19 examples of collective action programmes or initiatives, amounting to an annual average of CA\$ 151 million between 2006 and 2014; (c) Costa Rica reported that US\$ 3 million in payments for ecosystem services had been provided annually between 2007 and 2011 to indigenous and local communities for their contribution to biodiversity conservation; (d) Peru reported on the contribution of small farmers to conserving the genetic diversity of potatoes, amounting to a monetary equivalent of US\$ 66 million in 2014; (e) South Africa pointed to the land area conserved by private and communal landowners, which amounted to 3,440,009 hectares or close to 30 per cent of the total protected area estate in South Africa.

30. Bolivia, Canada and Peru provided additional methodological information on assessing the contribution of collective action:

(a) Bolivia approximated the contribution of collective action within protected areas using the number of inhabitants of indigenous and local communities in protected areas and the minimum salary. For contributions of collective action outside protected areas, Bolivia applied the conceptual and methodological framework for evaluating the contribution of collective action to biodiversity conservation by using the surface area inhabited by indigenous and local communities outside protected areas and the per-hectare official spending on protected area management;

(b) Canada used the total amount of funding leveraged by two or more partners (e.g. aboriginal groups, NGOs, academic institutions), including mostly federal government programmes aimed at achieving a minimum of 1:1 leveraging on funds invested so that, for every \$1 provided by the programme, at least \$1 is co-funded by project recipients through financial or in-kind resources (e.g. volunteered labour, products or services). Canada used financial indicators since this information was most readily available and could be compared across a larger number of examples. The submission notes that it was challenging to quantify non-financial indicators in a comparable way since different initiatives or programmes use different metrics of biodiversity outcome;

(c) The assessment by Peru of the contribution of small farmers to conserving the genetic diversity of potatoes covered smallholders with one hectare or less, based on data from the National Agricultural Census of 2013. Contributions covered included knowledge transfer, seed exchange and storage.

VI. REPORTING FUNDING NEEDS, GAPS, AND PRIORITIES

31. A total of 35 reporting Parties (a bit over 45 per cent) indicated their estimated funding need (typically based on the revised NBSAP; see below), and most of them calculated the estimated funding gap by subtracting estimated available resources. A total of 21 countries, or about 30 per cent, also indicated actions for priority funding. Reporting countries referred in particular to their revised NBSAP as a basis for their assessment, and in some cases specifically to their resource mobilization plan. In several cases, countries pointed to their ongoing work on the revised NBSAP or ongoing work under the BIOFIN initiative. Several Parties (China, Estonia, the European Union, Latvia, Madagascar, Spain, Sudan, Switzerland, and the United Kingdom), while not providing data in the table, provided additional information, noting, for instance, specific needs which could be identified.

32. A total of 59 revised NBSAPs include a costing for their action plans (albeit not necessarily in terms of annualized costs).¹⁴

33. In the updated UNDP BIOFIN progress table, a total of nine countries completed their assessment of funding needs and gaps. A few findings presented at the third BIOFIN Conference are summarized as follows:

¹⁴ See CBD/SBI/2/2/Add.1. The Parties are: Albania, Algeria, Bahrain, Bangladesh, Benin, Bhutan, Botswana, Brunei Darussalam, Burkina Faso, Burundi, Chad, Costa Rica, Dominica, Egypt, Eritrea, Estonia, Finland, Ghana, Guatemala, Guinea-Bissau, Guinea, India, Jamaica, Kiribati, Kyrgyzstan, Lebanon, Liberia, Luxembourg, Madagascar, Malawi, Maldives, Mali, Mauritania, Mauritius, Mozambique, Namibia, Nepal, Nicaragua, Niger, Paraguay, Republic of Moldova, Romania, Rwanda (parts of), Philippines, Saint Kitts and Nevis, Senegal, Sao Tome and Principe, Sierra Leone, Somalia, Sri Lanka, Sudan, Suriname, Spain, Swaziland, Togo, Tunisia, Uganda, Yemen and Zimbabwe.

(a) In Colombia, US\$ 4.8 billion is needed to implement its NBSAP, out of which US\$ 1.4 billion is as yet unfunded. Additional resources are required from international and private sources that amount to nearly US\$ 100 million annually;

(b) In Mexico, the financial needs for implementing its NBSAP are calculated at US\$ 1.8 billion between 2017 and 2020, or US\$ 461.9 million annually, representing an increase of 46.7 per cent of the 2015 biodiversity expenditure;

(c) Implementation of the NBSAP of the Philippines requires 24 billion pesos per year from 2015 to 2018, implying a finance gap of 80 per cent.

VII. NATIONAL FINANCE PLANS

34. A total of 15 Parties, or 25 per cent, provided elements of a finance plan in the pertinent table of the financial reporting framework, mostly by providing aggregated figures on the amount of domestic and international resources they plan to mobilize. Guinea, South Africa and Tunisia also indicated individual funding sources, both domestic and international ones, with which they plan to reduce their funding gap in the coming years. Tunisia also provided its complete national resource mobilization plan, from which a select number of funding sources had been included in the pertinent table, including ecological taxation and payment/compensation schemes.

35. On measures taken to encourage the private sector as well as NGOs, foundations and academia to provide domestic support for implementing the Strategic Plan, 66 countries provided an answer, out of which 12 countries report that no measures were taken, while 53 Parties indicate that some measures were taken and 1 country indicated that comprehensive measures were taken. A total of 43 countries provided additional information of their engagement with NGOs, foundations and academia. For instance, Burkina Faso pointed to public-private collaboration in the management of hunting and tourism concessions. China is piloting a co-financing model whereby public and private partnerships jointly invest in the ecological conservation and restoration projects, with a view to attracting more private funds to these projects and increasing the efficiency of use of public funds. The European Union, Finland, India and Peru pointed to the establishment and/or ongoing work of business and biodiversity initiatives, while Malta noted that banks have been important sources of financing for direct and indirect conservation efforts in the country.

36. According to the updated UNDP BIOFIN progress table, only a total of four countries are at the latest stage of preparing their finance plan, and an additional six are at an advanced stage. For instance, at the third BIOFIN Conference, the Colombia BIOFIN country team noted that the use of (a) a carbon tax to stop deforestation, (b) royalties for biodiversity, and (c) a biodiversity offsets market platform, together with business as usual expenditures, could potentially cover 88 per cent of the financial needs for implementing the NBSAP.

37. A total of 23 revised NBSAPs specifically contain a national resource mobilization strategy or equivalent, albeit not necessarily based on a costing of the NBSAP as foreseen by the BIOFIN methodology and the financial reporting framework, or not in terms of planned resources to be mobilized by year and source.¹⁵ See CBD/SBI/2/2/Add.1 for examples from Bosnia and Herzegovina, Botswana, Costa Rica, the Maldives and Rwanda.

VIII. CONCLUSIONS

38. Progress in reporting against the targets for resource mobilization is overall slow. Out of the 30 Parties reporting against target 1(a), a total of 7 Parties, representing 15 per cent of the reported baseline, have yet to report their 2015 data, and six DAC members, Parties to the Convention, have not yet reported. As regards the other targets, the slow progress is likely not due to a predominant reporting gap as such: a comparison with NBSAPs submitted by Parties shows that numbers are overall not very

¹⁵ Belgium, Benin, Bosnia and Herzegovina, Botswana, Burundi, Comoros, Costa Rica, Côte d'Ivoire, Democratic Republic of the Congo, Guinea, Guyana, Liberia, Malawi, Maldives, Mali, Mauritania, Morocco, Niger, Nigeria, Niue, Rwanda, Timor-Leste and Yemen. Of those Parties, 13 included a costing of their action plan. (See CBD/SBI/2/2/Add.1.)

divergent. Even while some Parties which prepared, for instance, a costing of their revised NBSAP or elements of a resource mobilization strategy still have to submit their financial reporting framework, the associated numbers are relatively small. In the light of this, an important constraint are the continuing challenges in implementing some of the targets, in particular targets 1(c) and 1(d), associated with an overall lack of capacity, in particular with regard to countries that do not participate in the BIOFIN initiative. However, even in BIOFIN countries, progress is overall slow, presumably due to various technical and methodological challenges, for instance, NBSAPs that were found by BIOFIN country teams to not be readily amenable to an assessment of funding needs.

39. *Target 1 (a) of decision XII/3 (doubling international flows by 2015 and maintaining this level until 2020)*: Parties that were in a position to report 2015 data on time for the preparation of this report, representing collectively 85 per cent of the reported baseline, have collectively achieved an increase of 92 per cent against their baseline, excluding exchange rate effects. Progress measured against the total reporting baseline stands at 62 per cent. Using the current exchange rate for 2015, progress stands at 70 per cent and 44 per cent, respectively.

40. *Target 1 (b) of decision XII/3 (inclusion of biodiversity by 2015)*: A total of 72 Parties responded to whether they included biodiversity in national priorities or development plans, and all of them reported at least some progress: 49 Parties, or 68 per cent, indicated that some inclusion had been achieved, while 23 countries, or 32 per cent, indicated that comprehensive inclusion was achieved. Bearing in mind the overall limited number of reports received, progress in achieving this target seems to be encouraging.

41. *Target 1 (c) of decision XII/3 (reporting by 2015 of domestic biodiversity-related expenditures as well as funding needs, gaps, and priorities)*: On a strict interpretation, the target has not been met by 2015, as less than 75 per cent of Parties reported domestic biodiversity-related expenditures as well as funding needs, gaps and priorities. However, among reporting countries, progress in reporting domestic biodiversity-related expenditures seems to be encouraging, also in the light of the fact that half of reporting countries indicated to not have adequate financial resources to report domestic biodiversity expenditures. However, the reporting of funding needs, gaps and priorities is seemingly more difficult, with more than half of reporting Parties indicating to not have adequate financial resources to report funding needs, gaps, and priorities.

42. *Target 1 (d) of decision XII/3 (preparation by 2015 of national finance plans, and assessment of values)*: A total of 70 Parties responded to whether they had assessed and/or evaluated the intrinsic, ecological, genetic, socioeconomic, scientific, educational, cultural, recreational and aesthetic values of biological diversity and its components and, while only four countries indicated that comprehensive assessments had been undertaken, 81 per cent of reporting countries have undertaken at least some assessments, which seems to indicate rather satisfactory progress with regard to this element of target 1(d). However, only 15 Parties, or 25 per cent of reporting Parties, provided elements of a finance plan in the pertinent table, mostly by providing aggregated figures on the amount of domestic and international resources they planned to mobilize. Together with the low number of updated and new reports, this seems to indicate persistent difficulties in developing and reporting their national finance plans. Correspondingly, two thirds of reporting Parties indicated not having adequate financial resources for preparing finance plans.

43. *Target 1 (e) of decision XII/3 (mobilization of domestic financial resources)*: This target does not have a 2015 timeline, and progress against this target would therefore be assessed during the second reporting round, in conjunction with the sixth national reports. However, in order to assess whether the finance gap was reduced by the mobilization of additional financial resources, such a finance gap needs to be established and reported in the first place, and limited progress in identifying, and reporting on, finance gaps and on preparing national finance plans will also have an impact on assessing progress against this target.

*Annex I***TARGETS FOR RESOURCE MOBILIZATION**

1. In decision [XII/3](#), paragraph 1, the Conference of the Parties reaffirmed its commitment to an overall substantial increase in total biodiversity-related funding for the implementation of the Strategic Plan for Biodiversity 2011–2020 from a variety of sources, and adopted the following targets for resource mobilization, under Aichi Biodiversity Target 20 of the Strategic Plan, as follows:

(a) Double total biodiversity-related international financial resource flows to developing countries, in particular least developed countries and small island developing States, as well as countries with economies in transition, using average annual biodiversity funding for the years 2006–2010 as a baseline, by 2015, and at least maintain this level until 2020, in accordance with Article 20 of the Convention, to contribute to the achievement of the Convention's three objectives, including through a country-driven prioritization of biodiversity within development plans in recipient countries;

(b) Endeavour for 100 per cent, but at least 75 per cent, of Parties to have included biodiversity in their national priorities or development plans by 2015, and to have therefore made appropriate domestic financial provisions;

(c) Endeavour for 100 per cent, but at least 75 per cent, of Parties provided with adequate financial resources to have reported domestic biodiversity expenditures, as well as funding needs, gaps and priorities, by 2015, in order to improve the robustness of the baseline;

(d) Endeavour for 100 per cent, but at least 75 per cent, of Parties provided with adequate financial resources to have prepared national financial plans for biodiversity by 2015, and that 30 per cent of those Parties have assessed and/or evaluated the intrinsic, ecological, genetic, socioeconomic, scientific, educational, cultural, recreational and aesthetic values of biological diversity and its components;

(e) Mobilize domestic financial resources from all sources to reduce the gap between identified needs and available resources at domestic level, for effectively implementing by 2020 Parties' national biodiversity strategies and action plans, in accordance with Article 20;

2. In paragraph 2 of the same decision, the Conference of the Parties, recalling Article 20 of the Convention, decided that the targets in subparagraphs (a) to (e) above are to be considered mutually supportive and, in paragraph 4, urged Parties and other Governments, with the support of international and regional organizations, to develop their national resource mobilization strategies or finance plans consistent with identified needs and priorities, using the targets for resource mobilization above as a flexible framework.

*Annex II***CONSOLIDATED LIST OF PARTIES THAT SUBMITTED INFORMATION THROUGH THE FINANCIAL REPORTING FRAMEWORK**

1. Austria
2. Barbados
3. Bhutan
4. Bolivia
5. Bosnia and Herzegovina
6. Bulgaria
7. Burkina Faso
8. Burundi
9. Canada
10. Chile
11. China
12. Colombia
13. Costa Rica
14. Côte d'Ivoire
15. Croatia
16. Cuba
17. Czechia
18. Democratic Republic of the Congo
19. Denmark
20. Ecuador
21. Egypt
22. Eritrea
23. Estonia
24. Ethiopia
25. European Union
26. Finland
27. France
28. Georgia
29. Germany
30. Greece
31. Guinea
32. Hungary
33. India
34. Iran (Islamic Republic of)
35. Japan
36. Kuwait
37. Latvia
38. Lebanon
39. Luxembourg
40. Madagascar
41. Malawi
42. Maldives
43. Malta
44. Mauritania
45. Mexico
46. Micronesia (Federated States of)
47. Morocco
48. Mozambique
49. Myanmar
50. Netherlands
51. New Zealand
52. Niue
53. Norway
54. Panama
55. Peru
56. Philippines
57. Poland
58. Republic of Korea
59. Republic of Moldova
60. Rwanda
61. Serbia
62. Slovakia
63. Slovenia
64. South Africa
65. South Sudan
66. Spain
67. Sudan
68. Suriname
69. Swaziland
70. Sweden
71. Switzerland
72. Tunisia
73. Uganda
74. United Kingdom of Great Britain and Northern Ireland
75. Uruguay
76. Venezuela (Bolivarian Republic of)

*Annex III***PROGRESS OF BIOFIN COUNTRIES**

<i>BIOFIN country</i>	<i>Scoping Phase</i>	<i>Institutional Review</i>	<i>Expenditure Review</i>	<i>Funding needs and gaps</i>	<i>Finance Plan</i>	<i>CBD Financial Reporting</i>
Belize	Finalized	In progress	In progress	In progress	In progress	×
Bhutan	Finalized	Final report	Final draft	Final draft	In progress	✓
Botswana	Finalized	Final draft	Final draft	Final draft	In progress	×
Brazil	Finalized	In progress	In progress	In progress	In progress	×
Cambodia	Started	To be started	To be started	To be started	To be started	×
Chile	Finalized	Final report	Final report	Final report	Final draft	✓
Colombia	Finalized	Final report	Final report	Final report	Final draft	✓
Costa Rica	Finalized	Final report	Final report	Final report	Final report	✓
Cuba	Finalized	In progress	In progress	In progress	In progress	✓
Ecuador	Finalized	Final report	Final report	Final report	Final report	✓
Fiji	Finalized	Final report	Final report	In progress	In progress	×
Georgia	Finalized	Final report	Final draft	Final draft	In progress	✓
Guatemala	Finalized	Final report	Final report	Final report	Final report	×
India	Finalized	Final draft	Final draft	Final draft	In progress	✓
Indonesia	Finalized	Final draft	Final draft	In progress	In progress	×
Kazakhstan	Finalized	Final report	Final report	Final report	Final draft	×
Kyrgyzstan	Finalized	Final draft	Final draft	In progress	In progress	×
Malaysia	Finalized	Final draft	In progress	In progress	In progress	×
Mexico	Finalized	Final report	Final report	Final draft	In progress	✓
Mongolia	Finalized	Final draft	Final draft	Final draft	Final draft	×
Mozambique	Finalized	In progress	In progress	In progress	In progress	✓
Peru	Finalized	Final draft	In progress	In progress	In progress	✓
Philippines	Finalized	Final report	Final report	Final report	In progress	✓
Rwanda	Finalized	Final report	Final report	In progress	In progress	✓
Seychelles	Finalized	Final report	Final report	Final report	Final draft	×
South Africa	Finalized	Final report	Final report	Final report	Final report	✓
Sri Lanka	Finalized	Final draft	In progress	In progress	In progress	×
Thailand	Finalized	Final report	Final report	Final draft	In progress	×
Uganda	Finalized	Final report	Final report	In progress	Final draft	✓
Viet Nam	Finalized	Final draft	In progress	In progress	In progress	×
Zambia	Finalized	Final draft	In progress	Final draft	In progress	×

Annex IV

COUNTRY QUOTIENTS (REPORTED ANNUAL INTERNATIONAL FLOWS DIVIDED BY REPORTED BASELINE)

<i>Reporting countries</i>	<i>Reported baseline (US\$, thousands)</i>	<i>Latest reported (current US\$, thousands)</i>	<i>Quotient (in US\$)</i>	<i>Reported baseline (reported currency; thousands)</i>	<i>Latest reported (reported currency; thousands)</i>	<i>Reported currency</i>	<i>Quotient (in reported currency)</i>	<i>Last year reported</i>
Austria*	18 040	20 578	1.14	13 100	18 496	EUR	1.41	2015
Bulgaria	--	111 258	--	--	195 583	BGN	--	2015
Canada*	77 160	94 193	1.22	83 000	97 000	CAD	1.17	2013
Chile	--	11	--	--	11	USD	--	2015
China	600	6 500	10.83	600	6 500	USD	10.83	2015
Croatia	21	86	4.10	15	77	EUR	5.12	2015
Czechia*	2 858	2 357	0.82	55 653	58 138	CZK	1.04	2015
Denmark*	107 181	97 666	0.91	588 000	658 000	DKK	1.12	2015
Estonia	19	359	18.89	14	323	EUR	23.07	2015
European Union*	235 414	406 091	1.73	173 000	365 000	EUR	2.11	2015
Finland*	19 945	26 200	1.31	14 598	23 549	EUR	1.61	2015
France*	144 392	333 963	2.31	105 690	300 170	EUR	2.84	2015
Germany*	266 815	598 567	2.24	194 000	538 000	EUR	2.77	2015
Greece*	3 839	289	0.08	3 839	289	USD	0.08	2014
Hungary	31	1 688	54.45	5 939	392 588	HUF	66.10	2014
Japan*	1 239 208	1 863 990	1.50	1 239 208	1 863 990	USD	1.50	2015
Latvia	54	222	4.11	39	199	EUR	5.14	2015
Luxembourg*	3 348	9 697	2.90	2 523	8 715	EUR	3.45	2015
Malta	--	91	--	--	82	EUR	--	2015
Netherlands*	143 445	82 388	0.57	106 000	62 000	EUR	0.58	2014
New Zealand*	16 838	24 901	1.48	24 257	35 574	NZD	1.47	2015
Norway*	117 863	413 111	3.51	714 976	3 283 741	NOK	4.59	2015
Poland*	1 497	2 395	1.60	1 497	2 395	USD	1.60	2015
Republic of Korea*	13 283	19 504	1.47	13 283	19 504	USD	1.47	2013
Slovakia*	--	1 515	--	--	1 362	EUR	--	2015
Slovenia*	528	298	0.56	383	268	EUR	0.70	
Spain*	69 409	28 020	0.40	50 642	25 184	EUR	0.50	2015
Sweden*	74 172	109 588	1.48	534 597	927 011	SEK	1.73	2015
Switzerland*	49 331	74 300	1.51	55 312	68 070	CHF	1.23	2014
United Kingdom of Great Britain and Northern Ireland*	133 867	297 978	2.23	78 000	181 000	GBP	2.32	2014

Source: Financial reporting frameworks; own calculations.

Notes: Based on currencies as reported, current values. Bulgaria, Chile, Malta, Slovakia and Slovenia reported progress but no baseline data.

* OECD-DAC members. DAC Members, Parties to the Convention that did not yet report are: Australia, Belgium, Iceland, Ireland, Italy and Portugal.