

EXPENDITURE REVIEW: ESTABLISHING A BASELINE



Steps in mobilizing resources

REVIEW BROADER CONTEXT

1a) Identify sectoral drivers of loss

1b) Assess institutions and actors

1c) Review biodiversity expenditures



ASSESS COSTS AND GAP

2a) Assess costs of strategies and actions

2f) Calculate the financial gap



MOBILIZE FINANCIAL RESOURCES

3a) Identify finance actors and mechanisms

3b) Develop resource mobilization plan

1c) What is the scope, amount and effectiveness of biodiversity expenditures for each key finance actor?

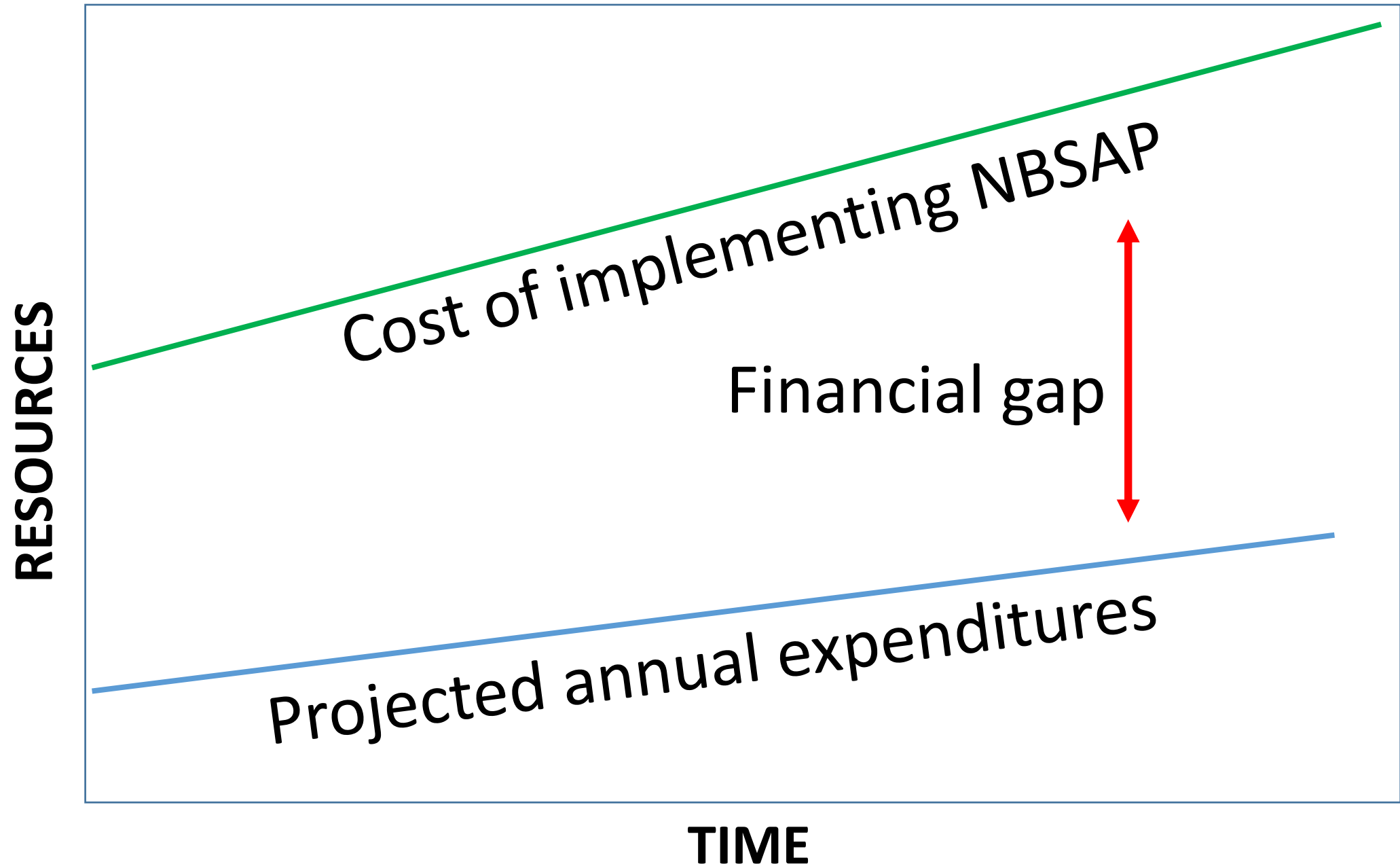


Ministry of
Agriculture

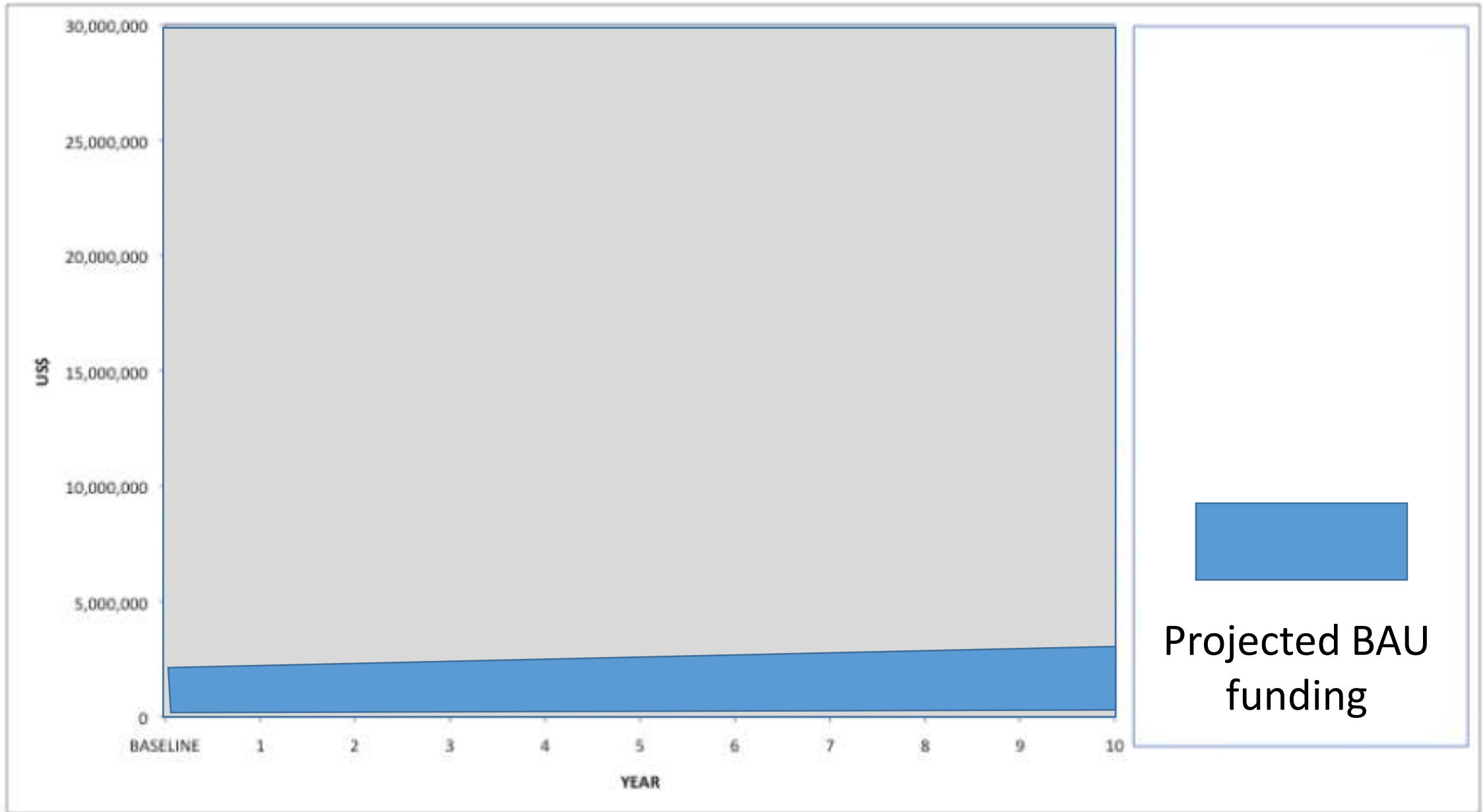
Agricultural
associations

Chemical
companies

DETERMINE THE FINANCIAL GAP



Baseline expenditures for PAs in Belize



Biodiversity expenditure review



A compilation of all
public and private
expenditures on
biodiversity-related
activities

Steps in an expenditure review

Step 1: Identify relevant finance actors



Tourism



Forestry



Agriculture



Fisheries



Protected areas



Water

Steps in an expenditure review

Step 2: Extract budgetary data from relevant finance actors, including ministries, agencies, entities

BCS BUDGET LINE ITEMS BY DOCUMENT NUMBER

Doc No	Line#	BProc	DType	BType	Version	Budget Amount	FinCode	Category	Fund	FY	Doc Date
50000514	000001	ENTR	ZO	ZEOR	0	331,773.00	26430	6110003	1000	2005	07/01/2004
	000002	ENTR	ZO	ZEOR	0	120,726.00	26430	6150003	1000	2005	07/01/2004
	000003	ENTR	ZO	ZEOR	0	2,500.00	26430	6200002	1000	2005	07/01/2004
	000004	ENTR	ZO	ZEOR	0	12,175.00	26430	6300002	1000	2005	07/01/2004
50000849	000001	ENTR	ZO	ZEOR	0	475,174.00	26430	5140002	1000	2005	08/30/2004
50005291	000001	ENTR	ZO	ZEOR	0	331,773.00	26430	6110003	1000	2005	08/30/2004
	000002	ENTR	ZO	ZEOR	0	120,726.00	26430	6150003	1000	2005	08/30/2004
	000003	ENTR	ZO	ZEOR	0	2,500.00	26430	6200002	1000	2005	08/30/2004
	000004	ENTR	ZO	ZEOR	0	12,175.00	26430	6300002	1000	2005	08/30/2004
50005625	000001	ENTR	ZO	ZEOR	0	475,174.00	26430	5140002	1000	2005	07/01/2004
50005960	000001	ENTR	ZO	ZEOR	0	331,773.00	26430	6110003	1000	2005	07/01/2004
	000002	ENTR	ZO	ZEOR	0	120,726.00	26430	6150003	1000	2005	07/01/2004
	000003	ENTR	ZO	ZEOR	0	2,500.00	26430	6200002	1000	2005	07/01/2004
	000004	ENTR	ZO	ZEOR	0	12,175.00	26430	6300002	1000	2005	07/01/2004
50006294	000001	ENTR	ZO	ZEOR	0	475,174.00	26430	5140002	1000	2005	07/01/2004
						0.00					

BUDGET LINE ITEMS

Function Code	Object Code	Current Budget	* Change
Instruction 1000			
Salaries			
Employee Benefits	6100	59,960.00	0.00
Purchased Professional Services	6200	14,094.00	0.00
Purchased Property Services	6300	0.00	0.00
Other Purchased Services	6400	0.00	0.00
Supplies	6500	0.00	0.00
Other Expenses	6600	6,900.00	0.00
	6800	5,677.00	0.00
Subtotal for Instruction 1000		0.00	0.00
Support Services 2100, 2200, 2600, 2700			
Salaries		86,631.00	0.00
Employee Benefits	6100		
Purchased Professional Services	6200	12,400.00	3,000.00
Purchased Property Services	6300	2,976.00	0.00
Other Purchased Services	6400	5,700.00	3,200.00
Supplies	6500	0.00	0.00
	6600	840.00	0.00
		5,045.00	0.00

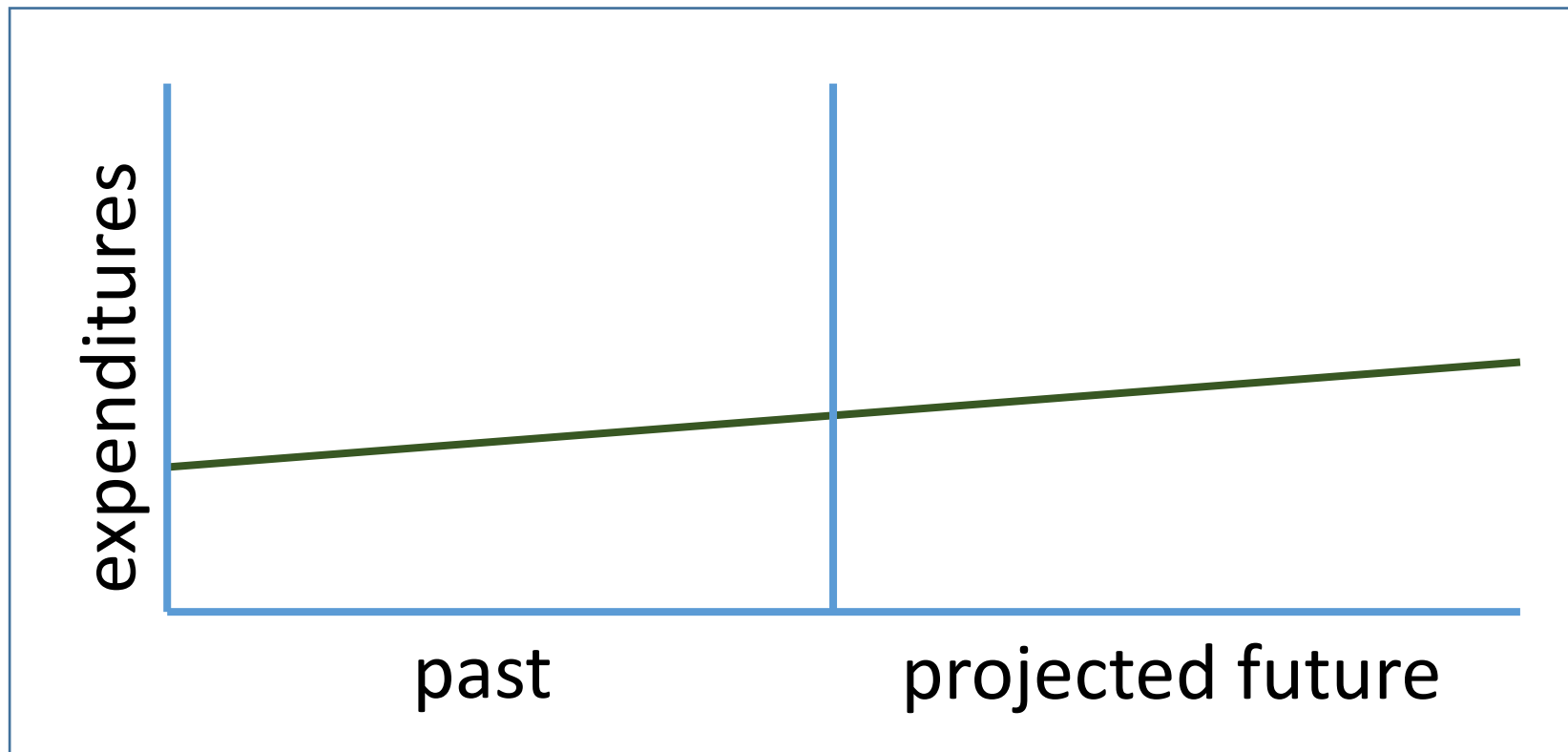
Steps in an expenditure review

Step 3: Develop a single coherent system for coding and processing all data

TOTALS		Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99
	Utilities												
\$ 989.60	SCE	\$ 78.74	\$ 56.70	\$ 59.22	\$ 50.35	\$ 49.46	\$ 38.49	\$ 63.55	\$ 160.72	\$ 159.41	\$ 133.48	\$ 90.71	\$ 48.77
\$ 658.18	Gas Co.	\$ 129.04	\$ 118.36	\$ 95.68	\$ 103.88	\$ 29.13	\$ 16.43	\$ 10.39	\$ 10.02	\$ 11.97	\$ 11.91	\$ 16.86	\$ 104.51
\$ 1,003.99	Phone	\$ 127.67	\$ 108.93	\$ 80.52	\$ 82.64	\$ 58.00	\$ 81.49	\$ 75.63	\$ 82.46	\$ 71.26	\$ 92.58	\$ 75.51	\$ 67.30
\$ 796.08	Sewer/Trash/Water	\$ 62.24	\$ 62.24	\$ 56.84	\$ 65.48	\$ 60.08	\$ 62.24	\$ 60.08	\$ 61.00	\$ 79.36	\$ 86.92	\$ 80.60	\$ 59.00
\$ 366.86	Cable	\$ 28.98	\$ 28.98	\$ 28.98	\$ 28.98	\$ 28.98	\$ 31.66	\$ 31.65	\$ 31.73	\$ 31.73	\$ 31.73	\$ 31.73	\$ 31.73
\$ 3,814.71	TOTAL	\$ 426.67	\$ 375.21	\$ 321.24	\$ 331.33	\$ 225.65	\$ 230.31	\$ 241.30	\$ 345.93	\$ 353.73	\$ 356.62	\$ 295.41	\$ 311.31
	Auto												
\$ 109.00	AAA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109.00	\$ -	\$ -
\$ 1,032.00	Car Insurance	\$ -	\$ -	\$ -	\$ -	\$ 516.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 516.00	\$ -
\$ 79.00	DMV - Truck	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79.00	\$ -
\$ 215.00	DMV - Honda	\$ -	\$ -	\$ 215.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 919.51	Unocal	\$ 61.73	\$ 60.70	\$ 73.37	\$ 73.08	\$ 116.21	\$ 89.37	\$ 116.13	\$ 79.42	\$ 52.06	\$ 65.25	\$ 66.58	\$ 65.61
\$ 100.08	Mobil	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11.15	\$ 29.71	\$ 7.70	\$ 42.07	\$ 9.45
\$ 19.33	Shell	\$ -	\$ -	\$ 19.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 150.00	Honda Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150.00	\$ -	\$ -	\$ -	\$ -
\$ 22.99	Truck Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 22.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,646.91	TOTAL	\$ 61.73	\$ 60.70	\$ 307.70	\$ 73.08	\$ 655.20	\$ 89.37	\$ 116.13	\$ 240.57	\$ 81.77	\$ 181.95	\$ 703.65	\$ 75.06
	Credit Cards												
\$ 459.87	First USA (VISA)	\$ 12.74	\$ -	\$ 176.05	\$ -	\$ -	\$ -	\$ 52.76	\$ 38.20	\$ 93.50	\$ 41.89	\$ 44.73	\$ -
\$ 136.59	MBNA (M/C)	\$ 9.95	\$ 9.95	\$ 12.41	\$ 9.95	\$ 9.95	\$ 11.63	\$ 20.00	\$ -	\$ 9.88	\$ 9.95	\$ 22.97	\$ 9.95
\$ 5,342.74	Citibank (VISA)	\$ 400.01	\$ 366.26	\$ 329.36	\$ 406.15	\$ 313.46	\$ 315.45	\$ 422.52	\$ 431.63	\$ 583.25	\$ 513.04	\$ 502.01	\$ 759.60
\$ 5,939.20	TOTAL	\$ 422.70	\$ 376.21	\$ 517.82	\$ 416.10	\$ 323.41	\$ 327.08	\$ 495.28	\$ 469.83	\$ 686.63	\$ 564.88	\$ 569.71	\$ 769.55
	Groceries												
\$ 2,175.95	Staters/Albertsons	\$ 158.80	\$ 157.43	\$ 202.24	\$ 194.70	\$ 173.51	\$ 188.18	\$ 229.03	\$ 359.89	\$ 75.78	\$ 252.93	\$ 49.97	\$ 133.49
\$ 1,559.61	Costco	\$ 146.08	\$ 147.63	\$ -	\$ 130.66	\$ 161.71	\$ 244.88	\$ -	\$ -	\$ 199.85	\$ 184.51	\$ -	\$ 344.49
\$ 3,735.76	TOTAL	\$ 304.88	\$ 305.06	\$ 202.24	\$ 325.36	\$ 335.22	\$ 433.06	\$ 229.03	\$ 359.89	\$ 275.63	\$ 437.44	\$ 49.97	\$ 477.98
	Retail												
\$ 1,605.10	Target	\$ -	\$ 170.47	\$ 152.10	\$ 79.95	\$ 62.39	\$ 72.40	\$ 69.62	\$ 80.66	\$ 235.46	\$ 301.56	\$ 89.77	\$ 290.72
\$ 438.45	K-Mart	\$ -	\$ -	\$ -	\$ 215.28	\$ -	\$ 85.95	\$ -	\$ 137.22	\$ -	\$ -	\$ -	\$ -
\$ 181.97	Wal-Mart	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110.31	\$ -	\$ 71.66	\$ -	\$ -	\$ -
\$ 2,225.52	TOTAL	\$ -	\$ 170.47	\$ 152.10	\$ 295.23	\$ 62.39	\$ 158.35	\$ 179.93	\$ 217.88	\$ 307.12	\$ 301.56	\$ 89.77	\$ 290.72
	House												
\$ 394.00	Home Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 394.00
\$ 814.69	Maintenance	\$ 25.00	\$ -	\$ -	\$ -	\$ 169.30	\$ 604.17	\$ -	\$ -	\$ -	\$ 16.22	\$ -	\$ -

Steps in an expenditure review

Step 4: Analyze all relevant expenditures from the past, and project into the future



Expenditure review: 3 key issues

Relevancy: Some expenditures are more relevant to biodiversity than others



Example: Protected area management has high relevancy to biodiversity; water quality control efforts might have only low relevancy

Expenditure review: 3 key issues

Effectiveness: Some expenditures are more effective in conserving biodiversity than others



Example: Tree planting efforts that fail

Expenditure review: 3 key issues

Environmentally harmful expenditures:
Some expenditures *harm* biodiversity



Example: Subsidies that promote excessive fertilizer use



REFLECTION POINT