Information on challenges and gaps identified in the preliminary reporting framework in Poland (notifications 2013-050)

The analysis of national biodiversity funding mechanisms and institutions in Poland has shown that there are several constraints and problematic areas when collecting relevant data, especially for regular reporting purposes. The major barriers and/or difficulties relate to both information availability and assessment of its reliability. If collecting information on funding directly related to biodiversity is relatively simple, getting information on funding related to actions across different sectors (e.g. forestry, agriculture, education) is much more complicated due to various information flows and reporting channels (information noise). Still more problematic, in terms of reliability, are the results of gathering information on funding to promote biodiversity-friendly initiatives that have other primary purposes than the support of the CBD, such as activities aiming at climate-change mitigation and adaptation.

The major challenges and gaps include:

- 1. Broad dispersion of funding sources (mechanisms and channels) and institutions which manage biodiversity funds there is no centralized information flow on funding biodiversity related activities of funding institutions and other donors.
- 2. The existing financial mechanisms generally do not have separate allocated funds for biodiversity.
- 3. There are no separate budget lines in accounting systems for reporting biodiversity expenditures in the majority of public financial institutions.
- 4. Lack of coherence of financial reporting systems on funds spent on biodiversity between various institutions and donors. There is a lack of an uniform system to report such expenditures.
- 5. Lack of or low accessibility to information concerning biodiversity funding at local level.
- 6. Very limited capacity to provide estimates at a level of expenditures on indirect funding of biodiversity.
- 7. Limited opportunities to gather information on harmful subsidies including those that have actual and potential adverse effect on biodiversity and information about records on eliminating cases of investments which have negative impacts on biodiversity.
- 8. Lack of mechanisms for reporting a level of resources spent on biodiversity funding by NGOs and the private sector.

- 9. Institutional inactivity, as e.g. a low interest of local self-government in fundraising for biodiversity purposes.
- 10. Problems with applying a developed methodology for obtaining relevant data due to inconsistencies in reporting format from sources of information in consecutive years.
- 11. Process of data collecting is laborious, time consuming and complicated, resulting in additional costs for preparing the report.
- 12. Preliminary reporting framework presented a few obstacles like with multiplying the tables and adjusting the formulas for calculations, inserting data and printing (from certain versions of Excel)

<u>Conclusion:</u> There is a very time and money consuming process to collect and elaborate necessary data, and repeat that exercise year by year, particularly for domestic resources on local level and non-budgetary sources. The reporting process should be more simplified and common methodology should be developed in order to have more transparent and comparable data in future reports.