

Global Biodiversity Expenditure Taxonomy

GLOBE



The Biodiversity Finance Initiative

What is it?

A finance taxonomy of sustainable activities is a classification of economic activities that positively contribute to specified developmental objectives.

- ✓ Classification system
- ✓ Comprehensive listing of governmental actions to address BD goals
- ✓ BD Attribution rates
- ✓ Only + expenditures

Relation with BER

Biodiversity Expenditure Review



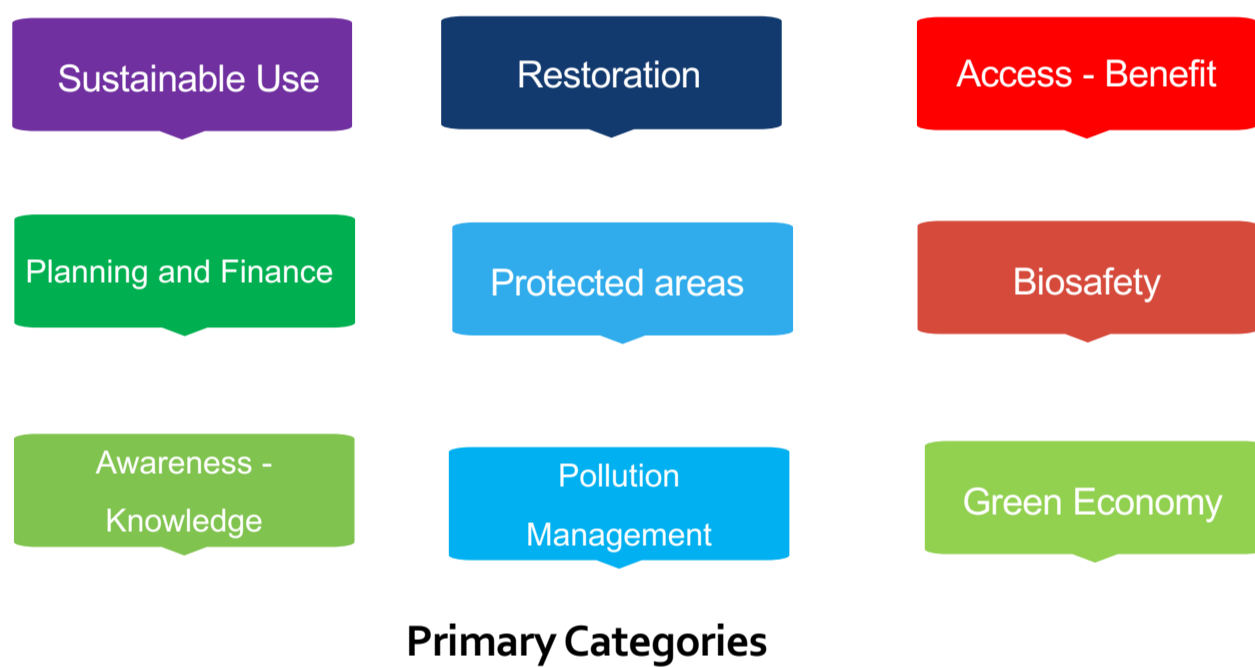
For all kind of expenditures

Including the Analysis of public expenditures

Support by GLOBE

- Guidance for each BIOFIN category
- Expenditure programs with Biodiversity Attribution rates

How does it look like?



Expenditure programmes

Including examples, expenditure items, comments

Biodiversity attribution rates
1 / 5 / 25 / 50 / 75 / 100

Alignment with other targets

GBF Aichi SDG



Ex. Sustainable transportation (Green Economy)

Code	Activity	Description	Reporting	Attribution Rates	Alignment
4.06.01	Sustainable transportation	Harmonize national standards and incentives and enforce regulations regarding the analysis and disclosure of their impact on the environment, exposure to environmental risks and opportunities, as well as measures taken	Reporting should be based on Environmental Impact Assessments (EIA), in particular before new infrastructure or sourcing project. Companies and business can be also guided by the Taskforce on Nature-related Financial Disclosures (TNFD).	25 25 5 0 50 50 25 25 25 25 50 75 25 5 1 1 1	only non-core or not relevant
4.06.02	Sustainable transportation	Incentivations for biodiversity friendly transport options	Examples: tax incentives, loan programs, guarantees, and credit	50 50 5 1 50 50 50 50 75 50 50 50 25 5 5 5 5	(5 - harmful) (and positive) incentives
4.06.03	Sustainable transportation	Incentives and regulations regarding Corporate Social Responsibility (CSR)*	e.g. required % to be spent on CSR	5 5 1 0 25 25 5 5 25 5 25 50 5 1 5 1 5	values as average
4.06.04	Sustainable transportation	Promote and fund research and development for sustainable transportation	innovation and new transformative technologies such as renewable energy, carbon capture, waste management, and energy efficiency based on needs (e.g. significant improvement to reduce biodiversity loss necessary/possible)	25 5 0 0 5 5 5 5 25 5 25 50 5 5 5 25 5	Averages are downgraded by one (e.g. 50 to 25, 25 to 5, etc), except for Protection / Landscape function
4.06.05	Sustainable transportation	Lifelong learning / Adult education offers / Capacity-building	Includes all learning opportunities (e.g. on the job, for re-skilling and non-job related offers); may include education materials, audio-visual content, meetings, etc and workshops for teachers/multipliers focused on certain topics. It could include community-based learning, intergenerational dialogues and transmission of traditional knowledge or be more skill-oriented	25 5 0 0 25 25 5 5 25 5 25 50 5 5 5 5 1	Averages are downgraded by one (e.g. 50 to 25, 25 to 5, etc), except for Protection / Landscape function
4.06.06	Sustainable transportation	Production of easy understandable, up-to-date, accurate and relevant information with open access	Information could be provided via web-portals, databases, physically, and should be easy to find (e.g. on products, at the entrance to certain areas, related websites, etc), and should be related to supply chain, alternatives, used resources and repair/reusing options.	25 5 1 0 25 25 5 5 25 5 25 50 5 5 5 5 5	Averages are downgraded by one (e.g. 50 to 25, 25 to 5, etc), except for Protection / Landscape function

Expenditure programmes
Including examples, expenditure items, comments

Biodiversity attribution rates
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Next steps

