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DAC Network on Environment and Development Co-operation

**Stock Take Report on Members' Reporting Practices on Biodiversity-related
Development Finance and Reporting against International Obligations**

This document is part of the joint ENVIRONET and WP-STAT work programme on biodiversity-related development finance statistics. The document draws from members' responses to a survey circulated in January 2024, and has benefited from review and comment from ENVIRONET and WP-STAT delegates, as well as from the "Friends of Biodiversity" group.

This document was circulated for APPROVAL and DECLASSIFICATION via the written procedure on a non-objection basis. Since the Secretariat receives no objection by 26 June 2024, the document was considered approved, issued as FINAL and declassified.

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Introduction

1. Biodiversity loss ranks among the top threats to humanity and is an urgent development issue. Biodiversity-related development finance plays an important role in supporting partner countries' efforts, as well as in promoting the sustainable use of natural resources. Sound data on biodiversity-related development finance enables evidence-based decision-making, helps assess past performance, map allocations, and identify where resources are needed the most. Better provision and quality of information can help providers align and co-ordinate with each other and with partner countries, thus fostering a more effective use of resources. In turn, transparency and comprehensive reporting on biodiversity-related development finance is key for accountability, as well as to build trust among providers and partner countries. Greater transparency is also key to monitor progress towards the Convention on Biological Diversity (CBD) and the Kunming-Montreal Global Biodiversity Framework (KMGBF), including its Target 19, which calls for the mobilisation of USD 200 billion per year for biodiversity from all sources, of which USD 30 billion through international finance, by 2030.
2. The OECD DAC statistical system provides consistent definitions and methodologies to ensure robust and integrated data management – including on biodiversity-related development finance. Within the Creditor Reporting System (CRS), the biodiversity Rio marker helps track the mainstreaming of biodiversity objectives across development finance portfolios and is often used by DAC members to report on their financial commitments to the CBD.
3. A joint ENVIRONET and WP-STAT work programme was agreed in 2024 for members to improve the reporting on biodiversity-related development finance to the OECD and, when applicable, to the CBD by strengthening data transparency, availability and coherence. The work will provide evidence, information, and options to support member discussions with a view to updating the DAC statistical framework on biodiversity. Under the Terms of Reference for this joint work programme [DCD/DAC/ENV(2023)15/REV1, Task A], the Secretariat committed to producing the current stock take report on member biodiversity-related reporting practices to inform subsequent joint work. The report draws on a survey, launched in January 2024, as well as on evidence from a review of DAC statistics and desk research. In particular, the survey sought to identify possible constraints and opportunities for refining the data collection on biodiversity-related development finance, including for the purpose of reporting to the CBD. Survey responses have been received from all 32 DAC members.
4. The report is organised into six parts: (i) the first section provides an update on members' reporting status; section (ii) provides a stock take of members' experiences and approaches to reporting to the OECD on the biodiversity Rio marker; section (iii) looks at members' use of the Rio marker and, where relevant, other methodologies for internal purposes; section (iv) focuses on international reporting obligations; section (v) summarises comments received from members on the strengths and weaknesses of the Rio marker, which reflect on both the measurement and monitoring of biodiversity-related aid to the OECD DAC, and also the use of Rio marker data for reporting to the CBD; and section (vi) provides an overview of options to improve the biodiversity Rio marker, which forms the basis for the proposals discussed in the joint ENVIRONET and WP-STAT workstream. The main conclusions of the report are summarised in a concluding section.

1 Status of Member Reporting

5. This section presents an overview of DAC member reporting on biodiversity to the OECD, looking at the coverage of data reported for bilateral official development assistance (ODA), bilateral other official flows (OOF) for all members and for commitments and disbursements. This section therefore provides information on members' reporting gaps and any internal plans to fill those gaps.

Coverage and gaps in reporting (Survey question I.4)

6. Reporting of the biodiversity Rio marker is mandatory for DAC members' ODA activities. Indeed, the marker is currently used by all DAC members for ODA flows. In contrast to past stock takes, there has been significant progress, especially on the coverage of disbursements (OECD, 2014^[1]; OECD, 2019^[2]). Although most members have a full coverage of ODA activities screened against the biodiversity Rio marker, in some cases, there is room to improve this coverage (see Table 1.1).

Table 1.1. Coverage of ODA per member, commitments and disbursements, 2021-22 average

Share of flows screened against the Rio marker	Commitments	Disbursements
100%	Australia, Austria, Finland, Greece, Hungary, Iceland, Luxembourg, Netherlands, New Zealand, Norway, Portugal, Slovak Republic, Spain, Switzerland, United States	Australia, Austria, Greece, Hungary, Iceland, Luxembourg, Netherlands, New Zealand, Norway, Portugal, Slovak Republic, Spain, Switzerland, United States
90-99%	Czech Republic, Denmark, Germany, Japan, Korea, Sweden	Czech Republic, Denmark, Finland, Germany, Japan, Korea, Sweden
80-89%	Canada, EU Institutions, Ireland, United Kingdom	Belgium, Canada, EU Institutions, Ireland
70-79%	Belgium, France, Italy, Slovenia	France, Italy, Slovenia, United Kingdom
60-69%	Lithuania	Lithuania
Under 59%	Poland (47%), Estonia (15%)	Poland (47%), Estonia (26%)

Source: (OECD, n.d.^[3])

7. Members without full coverage note that this may be due to:
- Not having a tool to track this information and/or limited capacity to screen against the biodiversity Rio marker (e.g. limited human resources and guidance across relevant agencies and ministries).
 - Limited familiarity with the marker, especially when reporting has just started.
 - Unknown/undecided objectives of some activities at the time of reporting.
 - Biodiversity is a relatively low priority and there are no relevant activities.
 - Errors in reporting (e.g. not assigning "0" even though a project was screened).
 - Some activities are never, or only undergo limited, screening.
8. Rio markers also apply to non-export credit other official flows (OOF) on a voluntary basis for DAC members. Among the 21 DAC members that currently report OOF to the OECD, only 14 use the biodiversity Rio marker (see Table 1.2). However, the coverage varies greatly across the membership. In

general terms, coverage for OOF commitments is more complete than for OOF disbursements (half of the members reporting OOF commitments had a full coverage of the biodiversity Rio marker, compared to less than a fourth for OOF disbursements). Here, too, there have been great improvements compared to 2014, when only a handful of members applied the Rio marker to their OOF flows (OECD, 2014^[11]).

Table 1.2. Coverage of OOF per member, commitments and disbursements, 2021-22 average

Share of flows screened against the Rio marker	Commitments	Disbursements
100%	Austria, Germany, Norway, Spain, Sweden, Switzerland, United Kingdom	Netherlands, Norway, Spain, Switzerland
90-99%	Finland	Finland
80-89%		Austria
70-79%		
60-69%	EU Institutions, France	EU Institutions
Under 59%	Portugal (51%), Italy (24%), Australia (16%), Canada (10%), and (0%) for Belgium, Denmark, Korea, New Zealand, Poland, Slovenia, United States	France (56%), Portugal (51%), Germany (25%), Australia (16%), Canada (13%), Sweden (8%), United Kingdom (3%), Italy (1%), and (0%) for Belgium, Denmark, Korea, New Zealand, Poland, Slovenia, United States

Note: The Netherlands has no OOF commitments but reports on OOF disbursements; while Czech Republic, Estonia, Greece, Hungary, Iceland, Japan, Lithuania, Luxembourg, and Slovak Republic do not report on OOF.

Source: (OECD, n.d.^[3])

9. For OOF, members noted that biodiversity-related reporting is more difficult as OOF activities are aggregated after reporting, in part due to confidentiality issues. In addition, given that screening is not mandatory, members may only screen some activities.

Measures foreseen by individual institutions to improve the application of the biodiversity Rio marker (Survey question III.4)

10. Most members (19) are taking, or considering taking, measures to improve the application of the biodiversity Rio marker. This is encouraging given progress compared to 2014 (OECD, 2014^[11]) and, as seen above, given that some gaps still need to be filled. Among these, members are considering to:

- **Develop internal guidance tools on the biodiversity Rio marker** to guide policy officers and statistical reporters, building upon joint ENVIRONET and WP-STAT work.
- **Implement internal checks to ensure correct application of the marker**, including training and discussions, ex post quality assurance processes, etc.
- **Identify quality and coverage gaps across the domestic system** and update information systems (e.g. to assign the marker more easily, with the use of mandatory fields), notably for OOF.
- **Address human resource and internal capacity challenges** with targeted strategies to address shortages and develop capacity of project officers and statistical reporters (including through guidance and soliciting support and trainings from the Secretariat).
- **Learn from DAC member experiences** through on-going joint ENVIRONET and WP-STAT work, or other processes (e.g. DAC Statistical Peer Reviews, ENVIRONET work on alignment with the Global Biodiversity Framework), which may help raise awareness on biodiversity.
- **Explore a biodiversity-related mainstreaming target**, which could add weight from a policy perspective to the decision of improving coverage of the marker and would increase the relevance of biodiversity-related work internally.

- Analyse data to look at the trends of the biodiversity Rio marker and environmental integration coding.

2 Members' experiences and approaches to reporting the biodiversity Rio marker in the CRS

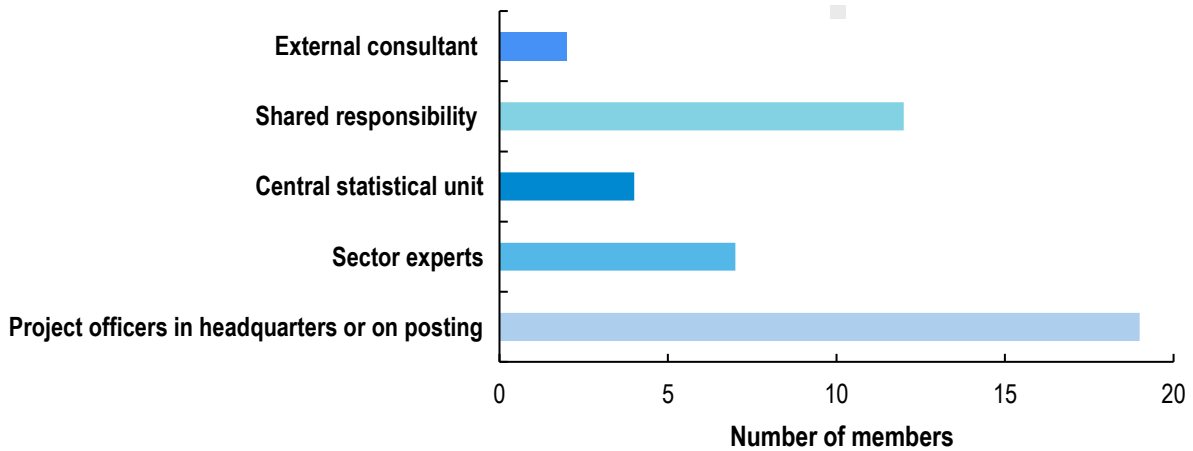
11. This section looks at how DAC members apply the biodiversity Rio marker, its stage of application, current quality assurance and controls in place, and methodologies used to implement the marker.

Responsibility for applying the biodiversity Rio marker (Survey question I.1)

12. Ministries of Foreign Affairs (MFA) and the agencies of development co-operation are typically responsible for data collection and reporting to OECD DAC CRS, including for the biodiversity Rio marker. Assigning the biodiversity Rio marker to activities reported to the OECD DAC Creditor Reporting System (CRS) is, for most members, a decision taken by project officers in headquarters or in the field (19 members). It can be a shared responsibility (12 members) among ministries/agencies, where sector experts and central statistical units in charge of DAC reporting collaborate. Some members (7 members) rely on sector experts only, and a few on external consultants to fill a capacity gap (2 members). See Figure 2.1 for more information. As a result, applying the marker may be done in a variety of ways:

- Headquarter institutions may assign the marker to activities, which can then be validated by development co-operation agency/MFA sector experts. These experts assess and correct, if needed, the proposed assignment. Sometimes this is done at various stages of the project cycle.
- Central statistical units may collect all ODA-related data, including for the biodiversity marker (i.e. using guidance materials or manually reviewing descriptive information). Key attributions may be reviewed by agency/MFA staff to ensure accuracy and adherence to DAC definitions. In some cases, responsibilities are shared between sector experts (in headquarters, in the field or in external implementing institutions) and central statistical units.
- Project officers and managers in the field may be responsible for assigning the biodiversity marker to activities, sometimes using key words in project descriptions. Sector experts, statistical units, and teams in charge of sustainable development screening, can then review the marking. In some cases, it is the climate change team that assesses the use of the biodiversity marker, which can also be reviewed by other sector experts.
- For activities delivered by external implementing institutions (e.g. civil society organisations), the partner may assign the marker, and can then send it to the MFA/agency project manager for review and upload, at headquarters or in the field.
- Marking is done in co-operation with the OECD (Secretariat).
- An external consultant may support domestic specialists in marking activities on biodiversity.

Figure 2.1. Responsibilities for applying the biodiversity marker



Source: Summary of members' responses to OECD Survey, March 2024.

Consultation with recipient/partner countries (Survey question III.5)

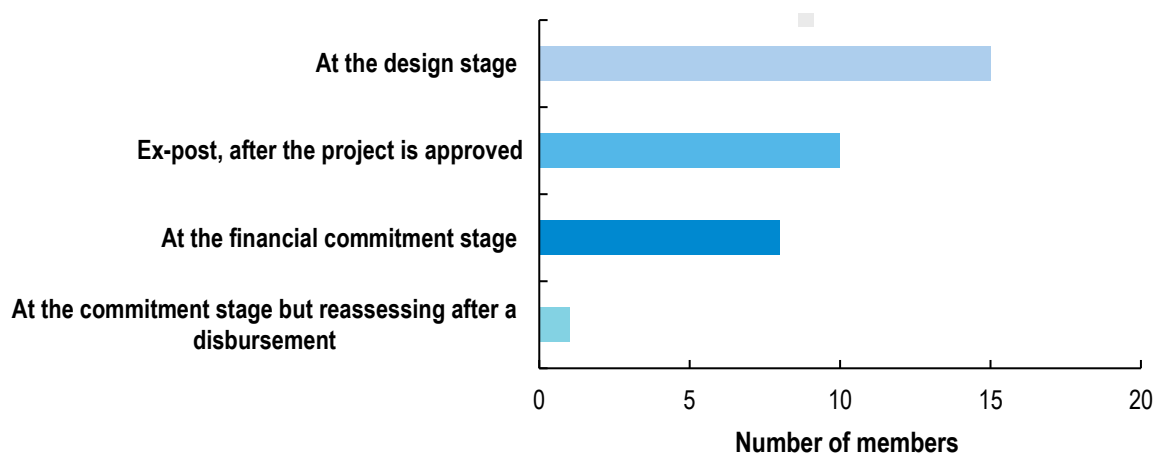
13. One member informs its partner countries on its ODA activities, including on biodiversity. One additional member is planning to consult partner countries in the future to support alignment with National Biodiversity Strategies and Action Plans. Most other members (24 members) do not consult or inform their partner countries on the biodiversity-related activities reported to the OECD. Some members may do so indirectly (e.g. during the project design phase or by providing information in grant documents), but no systematic or centralised way was mentioned.

Stage of application (Survey question I.2)

14. The assignment of OECD markers can be carried out at several stages of the project cycle and varies depending on who is involved in the marking process and when (see Figure 2.2). In the case of biodiversity:

- 15 members assign the marker *ex ante*, at the project design stage (i.e. when proposals are assessed, when objectives are determined) and/or when projects are first registered in their statistical database or aid management system. In some cases, such marking takes the form of a 'proxy', which is retained until the project is agreed. Often, such marking happens at the same time as other markers (e.g. climate change) to account for and maximise potential co-benefits.
- 10 members assign the marker *ex post*, after the project is approved or completed, or when reporting to the OECD happens. This may be based on *ex ante* marking that is confirmed during the implementation phase. This process is sometimes seen as an opportunity for members to be more granular in the reporting, helping raise awareness on biodiversity, as well as to learn.
- 8 members assign the marker at the commitment and one member at the disbursement stage, when an activity is agreed with a partner. In some cases, a pre-assigned marker is confirmed at this stage, in preparation for a financial commitment.

Figure 2.2. Stage of application of the biodiversity marker



Source: Summary of members' responses to OECD Survey, March 2024

15. As seen, marking can be reassessed after project approval or before annual reporting to the OECD. This can happen because of conceptual changes occurred during implementation (e.g. the focus of the project changes), if funding was made available for an additional, relevant activity, or if quality assurance practices triggered a change (although this is exceptional), including by the central statistical unit of a DAC member. All adjustments are recorded in the underlying database of a member. In some cases, an automated e-mail is sent to project officers about changes made, so they can respond in case they disagree with the reassignment made.

Quality assurance and controls (Survey question I.3)

16. Most members (27) have quality assurance mechanisms to ensure consistency and comparability in the use of the biodiversity Rio marker. Remaining members (4 members) do not have such mechanisms and rely on external validation by the Secretariat.

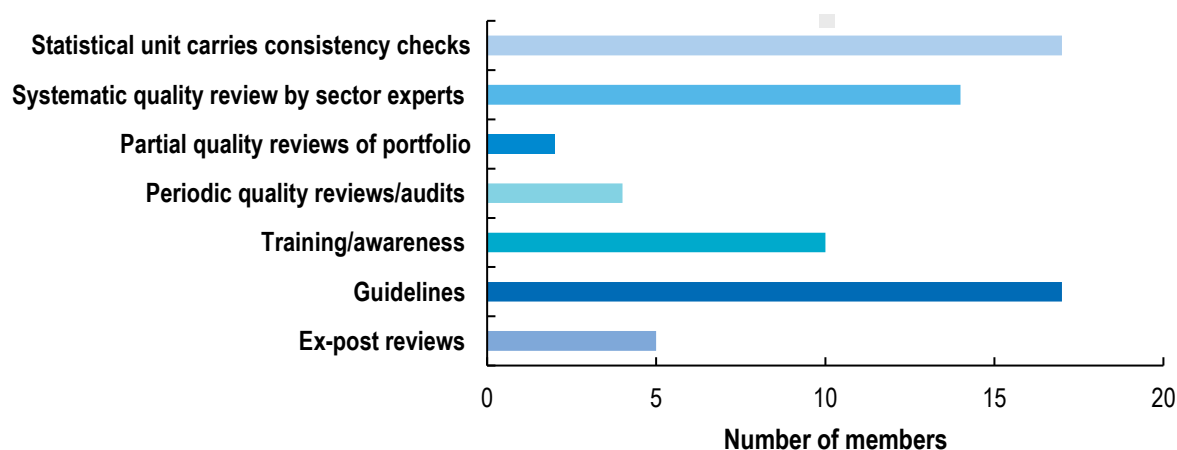
17. Among those with mechanisms (see Figure 2.3), 17 members rely on their central statistical unit for quality, comparability, and consistency of the biodiversity marker before reporting to the OECD. In the process, they exchange with the agency/MFA and other external implementing institutions, as needed. In doing so, they use OECD DAC CRS directives and other guidance material (e.g. indicative table for the maker). Among the mechanisms mentioned, members rely on:

- A systematic quality review by dedicated sector experts who verify the adequacy of the marker, and that look at environment-related activities that could have marked projects (e.g. water, agriculture). They provide detailed activity-level feedback, which is then implemented.
- Automated quality checks for basic data consistency, e.g. to identify coding errors, alert when a given sector suggests the use of the biodiversity marker, and flag activities for manual review.
- Consistency checks, e.g. to compare past use of the marker in a given sector or relevant SDG area, to explore co-benefits across other markers (i.e. to ensure when to assign the *principal* score by default).
- Review and validation by the Secretariat, which includes dialogue on suggested marking, which can inform future member reporting on biodiversity.

18. The frequency of quality checks may vary, ranging from weekly quality checks on each activity, focused quality assurance and spot checks in collaboration with thematic experts; to monthly (e.g. resulting

from monthly publication updates of information to IATI) and annual checks that seek coherence and quality of the data before the annual CRS submission. Periodic quality reviews or audits (e.g. every three to five years) may also be done, usually in the context of preparing reports to the CBD. These checks can be *ex ante* or *ex post*, systematic or partial; and their frequency and depth may depend on the capacity of the member – and with climate change markers being prioritised for such checks in case of capacity gaps.

Figure 2.3. Quality and assurance controls of the biodiversity marker



Source: Summary of members' responses to OECD Survey, March 2024

19. To guide the assignment of the marker, 10 members provide training and awareness sessions for technical staff in headquarters and country offices in charge of marking. Training and courses may be provided, e.g. by statistical teams (e.g. as part of overall training on ODA reporting or grant management courses covering statistics) and/or relevant teams. They may use different formats – including online trainings, refresher seminars, virtual platforms with tutorial videos [e.g. EU's Rio markers tutorial for development co-operation projects (European Union, 2023^{[41])}], printed material, or physical seminars. The frequency and depth of such trainings is subject to resource availability. These trainings are informed by OECD guidance material.

20. In addition, 17 members use internal guidelines to apply the biodiversity marker, which are often based on the OECD DAC statistical reporting directives (i.e. Annex 20) and other guidance (e.g. including the definition, eligibility criteria, and indicative table on the marker). Table 2.1 provides an overview of existing member guidance. Guidelines may take the form of statistical classification manuals, include standard project templates with explanatory notes on the correct use and application of the markers, relate to project planning and monitoring, provide sector advice and quick tips (e.g. for activities that can qualify across Rio markers), and summaries of eligibility criteria. Finally, guidelines may support the delivery of programmes that align with various commitments (e.g. align with the Paris Agreement, with the KMGBF) or help in assessing climate and environmental impacts and risks.

Table 2.1. A selection of DAC member guidance to report on the biodiversity Rio marker

Member	Type	Scope and topics covered	Sectors and policy areas associated with biodiversity
European Union	Guidelines to integrate the environment and climate change into EU	Scoring (Principal/significant/not targeted); minimum eligibility criteria and guidance questions; determining a share of funding; list of qualifying activities; biodiversity financing commitments; mainstreaming steps and	Protection of endangered species and their habitats, sustainable management of biodiversity-rich ecosystems (e.g. forests, savannahs, wetlands, mountains etc.), water resource rehabilitation, combating desertification and land degradation,

	international co-operation and development (currently under revision); Quick Tips – Rio markers guides	approaches; use of SDGs and targets relevant for mainstreaming; environmental impact assessment and risk screening procedures; identification and formulation of programme (entry points, actions and tools); results framework (e.g. monitoring impacts, baselines, indicators); guidance on demonstrating contribution to biodiversity; negative trends guidelines checklist; and technical assistance facility for further advice.	sustainable farming and trade, sustainable marine/coastal/inland fishing, ecotourism, national biodiversity plans, research/capacity building/training/awareness
Finland	Internal guidance note on DAC targets and use of Rio markers - reporting climate and environmental finance	Scoring (Principal/significant/not targeted); overlaps with other markers; guidance on 'do no harm'; guidance on project descriptions (i.e. having a concrete contribution to safeguarding biodiversity, designing performance targets and indicators for measurement); determining a share of funding; and internal contacts for further advice.	Environmental protection, protection of water resources and watersheds, protection of coastal areas and seas, protection of forests, combating deforestation, and sustainable agriculture.
Italy	Internal guidelines for the application of environment-related markers (policy and Rio)	Eligibility criteria and examples of eligible activities; Scoring (Principal/significant/not targeted); decision tree and classification guidance; determining a share of funding.	Conservation of ecosystems, species or genetic resources; sustainable use of natural resources; capacity development-related activities (e.g. strengthening regulatory and policy frameworks, technology/knowledge transfer); biodiversity-harmful incentives or subsidies; genetic resource benefits sharing.
New Zealand	Policy marker guidance: Assessment of an Activity against the Policy Markers	Scoring (Principal/significant/not targeted) and examples of typical activities.	Water and sanitation (e.g. water resources protection and rehabilitation); agriculture (e.g. sustainable agricultural and farming practices, soil conservation, alternative livelihoods); forestry (e.g. combating deforestation and land degradation); fishing (e.g. sustainable marine, coastal and inland fishing); tourism (e.g. sustainable use of sensitive environmental areas); general Environmental Protection (e.g. national biodiversity plans and strategies, protected areas, ecological research and application of knowledge of indigenous people)
Norway	Statistical Classification Manual	Scoring (Principal/significant/not targeted); necessary criteria; examples of sector and non-sector specific activities; use of SDGs and coherence with other statistical elements (policy markers and sector codes).	Typical sectors (water and sanitation, agriculture, forestry, fishing, tourism) and typical non-sector specific (environmental policy and administrative management, biosphere protection, biodiversity, environmental research and environmental education/training)
Portugal	OECD DAC guidelines for biodiversity Rio marker	Definition/eligibility criteria/indicative table (from CRS translated to Portuguese); Scoring (Principal/significant/not targeted); overlaps with other markers; decision tree and classification.	N/A
Slovenia	Guidelines: Directions for budget users reporting on international development cooperation of the Republic of Slovenia	Scoring (Principal/significant/not targeted); guidance on project descriptions; and internal contacts for further advice.	Contributions to activities associated with impact on biodiversity.

Note: Australia, Canada and Luxembourg also have internal guidance materials, but could not be reviewed in time for this stock take report. France and the United Kingdom have developed their own methodologies to identify and track biodiversity-related activities. France has developed the Sustainability Development Analysis, which includes a rating scale (-2 to +3) and sub-criteria based on the expected impact on biodiversity conservation and the management of environment and natural resources (AFD, 2022^[5]). This analysis includes eligibility criteria, action levers, investment ponderation factors, biodiversity net gain potential assessment. In turn, the United Kingdom has a Programme Operating Framework (FCDO, 2023^[6]) providing rules, requirements and principles in practices (e.g. “do no harm” to nature, ensuring “nature positive” ODA) and its Guidance Note: International Climate Finance for Nature (FCDO, n.d.^[7]) provides eligibility criteria for nature activities falling within climate finance programmes (e.g. key performance indicators, purpose codes, decision tree, classification, examples). Source: (European Commission, 2016^[8]); (European Union, n.d.^[9]); (Finland, 2021^[10]); (IKI, 2023^[11]); (Norad, 2024^[12]); (New Zealand Foreign Affairs and Trade, 2022^[13]); (Camões, n.d.^[14]); (Agenzia Italiana per la Cooperazione allo Sviluppo, AICS, 2023^[15]) (Slovenia, 2024^[16]).

Methodology: implementation of the biodiversity Rio marker

Approach for applying the OECD DAC/CRS biodiversity Rio marker (Survey question I.7)

21. 28 members assign the biodiversity Rio marker based on the methodology described in the DAC statistical reporting directives (OECD, 2022^[17]), including definition, eligibility criteria and indicative table. Some members have included these elements in their own statistical manuals and guidelines. The indicative table, in particular, is used to support the assignment of the marker, as FAQ whenever there are doubts regarding the relevance of a project, as well as for quality control of the markers. However, some members note that they do not use the indicative table to assign the marker.

22. Some members have developed/are developing internal guidelines, manuals of characteristics or nature guidance notes, with more detailed information on how to assign the marker for biodiversity-related activities. In particular, the Netherlands is currently developing guidance for policy officers in scoring the biodiversity Rio marker. Furthermore, some members have adjusted these guidelines to be able to meet internal goals (e.g. climate finance commitments with nature components). For instance, the United Kingdom developed the Guidance Note: International Climate Finance for Nature (FCDO, n.d.^[7]) with eligibility criteria, key performance indicators, purpose codes, a decision tree and examples of nature-related activities that fall within their climate finance programme.

Use of an alternative scoring system (Survey questions I.8-I.9)

23. Most members do not use an alternative scoring when applying the biodiversity Rio marker, thus applying the same level of granularity as the marker. However, some members use a more granular scoring system for internal purposes (e.g. tracking nature targets) or to report to the CBD. As marking is subject to a case-by-case analysis, in exceptional cases, customised scores can be applied (for example if only a part of the activity is explicitly biodiversity-relevant). Further, two members use a system with more than three values to score multi-sector and multi-project activities, whereby biodiversity benefits are defined with more granularity. These systems are mapped against the Rio marker methodology for consistency. For example, France’s *Agence Française de Développement* (AFD) has developed its own internal methodology where each project is allocated a score ranging from -2 to 3 for potential biodiversity benefits. This scale is then adapted to report to the OECD: a +2 grade on this internal system yields a Rio 1 score, while a +3 grade maps to a Rio 2 score. Similarly, any project graded with a negative score in this system (-1 or -2) does not carry the marker, in line with the principle of “do no harm” (AFD, 2022^[18]).

24. Some members are discussing the use of more granular scoring systems. As will be seen, introducing a fourth value to account for small contributions to biodiversity, and that complements the existing three values (not targeted, significant objective and principal objective), could allow for more granular accounting of a provider’s contribution to biodiversity, but is not favoured by most members - mostly because it is not the initial purpose of markers to report money flows.

Marker assignment for bilateral contributions where the ultimate use of funds is unknown (Survey question I.11)

25. For some bilateral contributions, donors might not know the ultimate use of the funds at the time of commitment (e.g. contributions to funds managed by international organisations, to NGOs, to specific channels). In such cases, members may proceed in different ways to assign the biodiversity Rio marker:

- **Marker assignment based on partner institution's mandate:** Members may assign the marker when supporting institutions fully dedicated to biodiversity (e.g. the Inter-American Development Bank's Natural Capital Lab), or for which the biodiversity component can be estimated. This depends on the mandate, focus or purpose of the work carried by the partner, or if it holds shared biodiversity-related objectives with the member. When institutions are not entirely dedicated or their activities are not easily identified as biodiversity-related, the strategy or policy of this respective institution may be used to assign the marker. In some cases no marker is used, which underestimates multi-bi contributions to biodiversity.
- **Marker assignment based on initial information of the implementing partner:** Markers can also be applied based on the project or programme documents of the implementing partner at the stage of planning, design, and approval of an activity. Agreements with implementing partners may also include mentions to addressing biodiversity-related issues and how biodiversity may be integrated, which can then form the basis to assign the marker. In some cases, the institutions themselves may apply DAC criteria, in other cases they apply more granular reporting, which again forms the basis to assign the marker. If reliable information is lacking on the relevance of a project for biodiversity, no value is assigned.
- **Marker assignment based on the objectives of a contribution:** the ultimate use of the funds committed for a particular objective determines how the marker is assigned. When there is a general idea of how the funds will be used (e.g. for environmental protection, gender equality, education), a contribution is marked based on the expected primary purpose of the funds (e.g. specific biodiversity results sought). Yet, some members recognise the limits of downstream analysis to validate the score of the marker (e.g. when a contribution helped blend finance).
- **Marker reassignment after the time of commitment:** overall, the marker can be assigned and be reassessed/corrected *ex post*, if more precise information is obtained about the actual use of the funds (e.g. project documents become available, evolution in expert opinion and knowledge of project officers or statistical staff) or after analysis of disbursements (e.g. for agreements with NGOs that include sub-projects within a whole contribution cycle). This approach requires effective communication and reporting mechanisms between the donor and the partner institution on how the funds are eventually used. In some cases, when information is insufficient, members may use a modest estimate or categorise the contribution under a broad category that best represents the overarching goals of the implementing institution.

26. In a few cases, when members do not know the ultimate use of the funds at the time of commitment, contributions are not marked. At best, they can be reassessed *ex post*, as indicated earlier. If the marker cannot be assigned at the time of the contribution, detailed information is requested about the projects once these are approved by the institution.

27. In other cases, the marker is not used for core contributions to multilateral institutions, or members may not provide contributions to international organisations, NGOs or specific funding channels.

Reporting and consistency of the biodiversity Rio marker (Survey questions I.5 and I.10)

28. Virtually no member has some activities or sectors marked against the biodiversity Rio marker by default. Only two members have automatic rules for scoring activities or sectors, and even then, this can vary among ministries and divisions. This reflects the fact that the CRS has few "default marking" functions

for biodiversity, i.e. activities are screened against their relevance to biodiversity. Nonetheless, there are some rules that guide members' reporting on biodiversity, namely:

- For the CRS purpose code '41030' (biodiversity), the principal objective is assigned by default (unless an activity is targeting multiple purpose objectives) (OECD, 2024^[19]; OECD, 2023^[20]).
- Activities marked with the biodiversity Rio marker (principal or significant) ought to be marked with the aid to environment marker.
- Rio markers should be applied to all bilateral allocable ODA and non-export credit OOF¹.
- Allocable ODA is defined by the development co-operation modality field. It includes all activities except general budget support (type A01), imputed students costs (E02), debt relief (F01) except debt swaps, administrative costs not included elsewhere (G01), development awareness (H0). Core contributions to multilateral institutions (B02) are also excluded.
- SDG reporting guidelines suggest the use of the biodiversity marker when reporting on SDGs 14 (marine biodiversity) and 15 (terrestrial biodiversity) (OECD, 2022^[17]).

29. Few members have updated their systems to ensure coherence across the biodiversity and the environment marker, and the SDGs 14 and 15. Indeed, for most members (27 members), activities marked with the biodiversity marker are not systematically reported against SDGs 14 or 15, nor with the environment marker. In some cases, activities marked for biodiversity can also be identified as environment-related (and vice-versa), but not related to SDGs 14 or 15; while some members may report on the SDGs 14 or 15 and biodiversity, but not use the environment marker. Some members aim to use both SDGs and the biodiversity and environment markers yet recognise inconsistencies in their efforts and the significant manual efforts needed to resolve these. This may reflect member views on these alternative statistical tools (i.e. aid to environment marker and SDGs) in the CRS:

- For many members, there are no incentives to develop automatic consistency checks across biodiversity and environment markers – given that the environment marker is not used to report against any Convention. Nevertheless, some members are updating their guidelines on this topic, noting that the CRS reporting checklist affirms that when Rio markers Climate mitigation, Biodiversity or Desertification are set to 1 or 2, Aid to environment should also be 1 or 2. This is not automatic for Climate Adaptation (OECD, 2023^[20]).
- Several members also note that the marking of SDG activities is not part of their standard methodology or that they do not currently report against the SDGs through the CRS, and this may also vary in terms of the ministries or agencies funding activities. As a result, few members make consistency checks between reporting on SDGs 14 and 15 and the biodiversity marker. In other cases, members are planning or considering that relevant SDG markings reflect the policy markers (e.g. through the use of cross-checks or implementing an automatic “SDG-mapping” exercise that attributes projects to SDGs based on their CRS codes and their policy and Rio markers scoring allowing).

¹ Reporting Rio markers on OOF is voluntary.

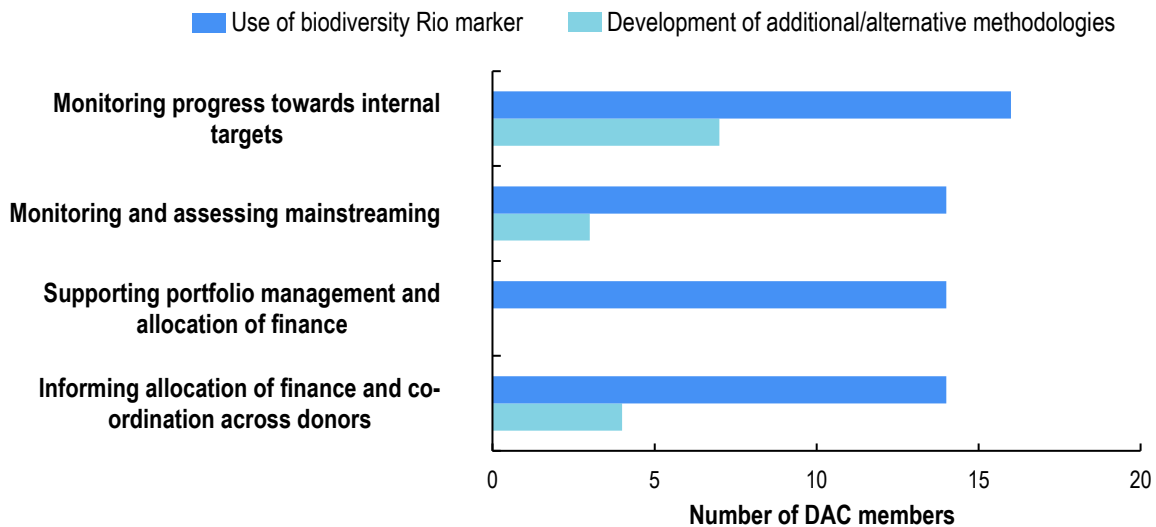
3 Members' use of the biodiversity Rio marker or other methodologies for internal purposes

30. This section summarises results of members' survey on the use of the biodiversity Rio marker data for internal purposes.

Members' use of biodiversity development finance statistics for internal purposes (Survey questions II.1 and I.6)

31. Members often draw from OECD DAC statistics on biodiversity, notably the Rio marker, for a variety of internal purposes, including to track internal biodiversity targets, monitor mainstreaming, support portfolio management and the allocation of finance for biodiversity, and to support co-ordination (see Figure 3.1).

Figure 3.1. OECD DAC members use of biodiversity-related statistics for internal purposes



Source: Summary of members' responses to OECD Survey, March 2024.

32. 16 members use the biodiversity Rio marker to monitor progress towards internal biodiversity finance targets, 12 do not, and one member does not have internal biodiversity targets. In cases where members use marker data (often in complement to other management information and internal approaches) or link marker data to domestic targets, such data helps with identifying the share of

biodiversity-relevant activities in a portfolio, monitoring trends, learning and capacity development, and reviewing the implementation of national strategies (e.g. marker data is used to inform Austria's National Biodiversity Commission on the implementation of the Austrian Biodiversity Strategy 2030+, see Table 3.1 for more examples).

Table 3.1. Available member targets and plans on biodiversity across DAC member portfolios

Member	Target
Austria	The Austrian Three-Year Programme on Development Policy 2022-2024 mentions biodiversity as a priority. However, no specific target for biodiversity has been formulated, but a more general target of 60% of Austria's bilateral programmable aid channelled through Austria's Development Agency is to be environmentally relevant (i.e. ENV 1 or 2), which also entails biodiversity. In the upcoming Three-Year programme 2025-2027, which is currently being developed, a more granular approach with specific targets for climate and biodiversity complementing a general environmental target, is currently being discussed. Furthermore, the Austrian Biodiversity Strategy 2030+ includes the target of increasing funding from all sources, including the public sector, for international biodiversity financing by 100%. In addition, the aim is to gradually increase the financial resources for development co-operation towards 0.7% of GNP and increase the share of biodiversity-related funds for biodiversity in development co-operation.
Belgium	Under the new management contract 2024-2028, the Belgian DFI (BIO) aims at 10% of total new commitments with a biodiversity Rio Marker 1. There is otherwise no target at the level of the entire Belgian development co-operation.
Canada	Targets on biodiversity are set for specific envelopes only. Under Canada's International Biodiversity Program (2023-26), Canada announced CAD 350 million in new and additional funding for international biodiversity at the CBD COP15 in December 2022. Further, under Canada's International Climate Finance (2021-26), 20% of Canada's CAD 5.3 billion Climate Finance Program's must be allocated to projects that use nature-based solutions and provide biodiversity co-benefits. Canada is on track to meeting this target by the end of the 5-year commitment.
Denmark	Denmark has an overall target for all environment-related markers of 35% of its portfolio.
European Union	Actions under the Neighbourhood, Development and International Cooperation Instrument (NDICI-Global Europe) and the Instrument for Pre-accession III (IPA III) should contribute to the ambition of providing 7.5% of annual spending under the Multi-Annual Financial Framework 2021-2027 to biodiversity in 2024 and 10% in 2026 and 2027. In addition, the President of the European Commission announced that the EU would double its external funding for biodiversity, in particular for the most vulnerable countries. This implies that EUR 7 billion of EU external assistance (2021-2027) should contribute to biodiversity.
France	France has pledged to commit EUR 1 billion per year for biodiversity finance by 2025. Furthermore, AFD has its own objective of devoting 30% of its climate finance to operations with biodiversity co-benefits. Achievement of these targets is monitored through the biodiversity Rio marker (for AFD flows, with a discount factor of 20% to 100% calculated internally by relevant teams; for non-AFD flows with a discount ratio of 100% for projects marked 2 and 40% for those marked 1).
Germany	Germany has committed to increase its contribution to EUR 1.5 billion per year by 2025, as part of its climate financing commitment of EUR 6 billion. Due to the overall complexity and size of the German portfolio of bilateral and multilateral development co-operation and its implementation through various commissioning parties, there is no other overarching target for the whole portfolio. BMZ aims to increase the share of biodiversity-relevant financing (scores 1 or 2 of the biodiversity Rio marker) within its total climate-relevant financing volume (scores of 1 or 2 of the climate Rio markers), as well as within its total financing volume marked for rural development and food security (a German policy marker) by mainstreaming biodiversity.
Ireland	As of 2023, 15% of its total climate finance should also be targeting biodiversity.
Italy	After the adoption of the Kunming-Montreal Global Biodiversity Framework, the international community determine targets in terms of resource mobilization to which Italy aims at contributing. However, Italy did not commit to reach certain targets on biodiversity across its portfolio to support developing countries.
Luxembourg	Luxembourg has national obligations through its National Biodiversity Strategy Action Plan to increase its ODA dedicated to biodiversity. A specific target is yet to be defined.
Netherlands	By 2025, the Netherlands aims to reach at least EUR 250 million of biodiversity-related development finance (including contributions to MDBs and mobilised private finance).
Norway	At present moment there is no set target for biodiversity in Norwegian aid. However, this might change in the future, but would then most likely be a set figure rather than a percentage share.
United Kingdom	The UK is committed to spend at least GBP 3 billion on climate change solutions that protect and restore nature and biodiversity between 2021/22 and 2025/26. This is tracked in part through thematic tagging linked to use of the biodiversity and desertification Rio markers and relevant sector codes. In addition, the UK Government's Strategy for International Development calls for all new UK bilateral aid spending to do no harm to nature, be 'nature positive' and aligned with the KMGBF.

Source: Summary of members' responses to OECD Survey, March 2024

33. Half of the members use the biodiversity Rio marker to monitor and assess mainstreaming, and some note that they will likely use it in the future (e.g. plans to develop a tracking system or indicator for

biodiversity). Few members have developed alternative methodologies to assess biodiversity mainstreaming. Mainstreaming can be measured on an ad hoc basis, annually or biannually for internal purposes. Some members are piloting ‘live tracking’ methodologies. In most cases, this information is used by the thematic unit, and may not be linked to any reporting exercise (either internal or external).

34. An institution’s own systems and data are likely to be more centralised, detailed and tailored to specific institutional and internal needs. As a result, the biodiversity marker system is used, at least partially, by half of the members to support portfolio management and the allocation of biodiversity-related finance across sectors and activities. Markers are used to inform dialogue and budgetary programming processes. Members do not use other biodiversity-related development finance statistics to support portfolio management or the allocation of finance across sectors and activities. Neither have alternative approaches or methodologies been developed for these purposes.

35. Finally, half of the members use the marker to inform on the allocation of finance. For example, the markers are used to prepare internal reports and infographics, for communication purposes, as well as to support decision-making (e.g. inform management on spending on biodiversity) and to account for broader concepts (e.g. ‘green’ ODA). In doing so, members may also draw from data reported on SDGs 14 and 15 (e.g. for general budget support activities). No member has developed alternative approaches or methodologies for these purposes (except France’s AFD which uses its own methodology). Beyond this, members also use marker data in dialogue with other donors to raise ambitions for biodiversity funding – but not to co-ordinate with other providers and partner countries, which may be achieved by other means, and may require improving the communication and sharing of data with other stakeholders.

Reporting on Total Official Support for Sustainable Development (TOSSD) (Survey question II.4)

36. The total official support for sustainable development (TOSSD) framework measures “financial resources mobilised for developing countries from multiple sources” for sustainable development. TOSSD is designed to monitor both cross-border resources to developing countries (Pillar I) and contributions to international public goods (Pillar II). No methodology has so far been defined for reporting biodiversity-related development finance under TOSSD (and the Rio marker is not used in TOSSD) besides the use of the biodiversity related SDG14 and SDG15.

37. Most DAC members report to TOSSD, but do not specify their biodiversity-related activities, apart from activities related to SDGs 14 and 15. 8 members do not plan to report other biodiversity-related data under TOSSD, or do not report directly to the TOSSD framework. Another member notes that it reports its CRS data as TOSSD Pillar 1 only.

38. Future tracking of biodiversity-related development finance could be further considered, with most members (15 members) favouring the use of adding a keyword, which may even be considered for reporting data for the year 2023. Doing so would be consistent with reporting on climate finance in TOSSD, which also uses a specific keyword, and would enable comparability across multiple sectors. To develop this, members suggest establishing a list of approved purpose codes where biodiversity tagging would be possible. Other members suggest using existing systems (e.g. SDGs 14 and 15 focus fields). Whichever option is selected, it should, ideally, be compatible with CRS reporting.

4 Members' use of the biodiversity Rio marker or other methodologies for international reporting obligations

39. This section summarises results of members' survey and desk review on the use of the biodiversity Rio marker for reporting internationally, notably to the CBD.

Members' use of biodiversity-related development finance statistics for reporting on international obligations (Survey questions II.2 and II.6)

Context

40. With the approval in December 2022 of the Kunming-Montreal Global Biodiversity Framework (KMGBF), Parties agreed on a new collective financial commitment that is relevant for development finance, enshrined in Target 19, which calls: to *increase total biodiversity related international financial resources from developed countries, including ODA, and from countries that voluntarily assume obligations of developed country Parties, to developing countries, in particular the least developed countries and small island developing States, as well as countries with economies in transition, to at least USD 20 billion per year by 2025, and to at least USD 30 billion per year by 2030* (CBD, 2022^[21]). Target 19 also calls to *leverage private finance, promote blended finance, implement strategies for raising new and additional resources, and encourage the private sector to invest in biodiversity, including through impact funds and other instruments* – which again is of relevance to development finance (CBD, 2022^[21]).

41. Parties will need to submit their national reports to the CBD by 2026, as required by Decision 15/6 (CBD, 2022^[22]), taking into account the requirements set out in the Kunming-Montreal Global Biodiversity Framework Decision 15/5 (CBD, 2022^[23]). Reporting requirements, formats and guidance for reporting against Target 19 are still under discussion amongst CBD Parties and ought to be decided at COP16 in Cali, Colombia in October/November 2024 - further information on the next steps in this process are found in 7Annex A. Based on preliminary guidance, the OECD DAC CRS system, and the biodiversity Rio marker, will remain a central element of the forthcoming CBD reporting system (CBD, 2024^[24]), and ought to enable an automated approach to translate Rio marker data reported to OECD DAC into a suitable format for reporting to the CBD.

The mechanics of CBD reporting

42. To date, 29 members (that are Parties to the CBD) report their biodiversity-related development finance flows to the CBD. Several members note that reporting to the CBD follows the logic of the CRS

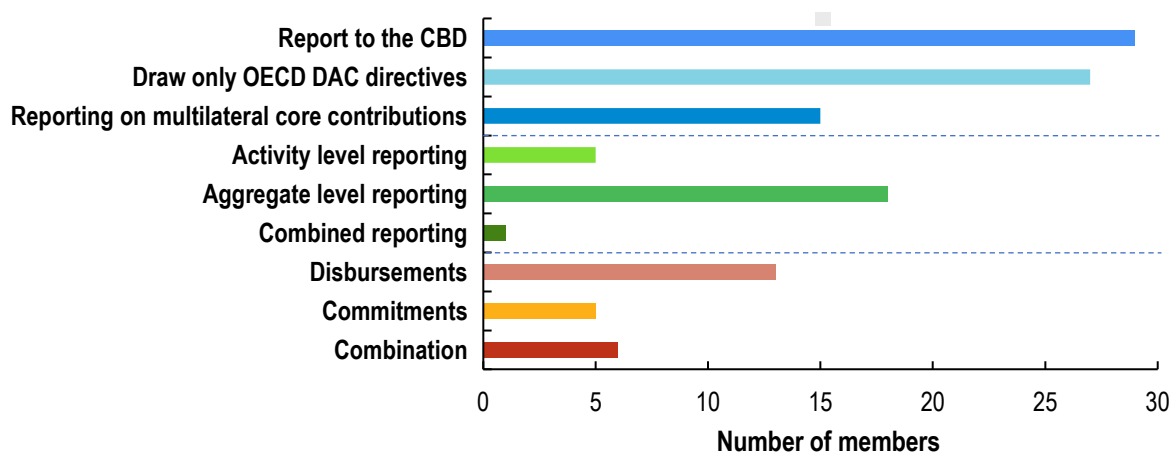
and biodiversity marker, so that reporting to the CBD can easily draw from data reported to the OECD. As such, the CRS is used as the basis for CBD figures (e.g. categories and definitions of the CRS), and members report the same activities to the CBD as they do to the OECD, but often in a more aggregated manner to the CBD. As CBD reporting formats follow a 4-year cycle, it can happen that data requirements change from one cycle to the next, which negatively affects transparency and comparability over time. Further, these cycles are not aligned with those of the OECD, which means that discrepancies in approaches may happen.

43. Members note that reporting may involve several ministries and agencies (e.g. ministries of environment, foreign affairs) and can be partial due to limited capacity. Some members have no recollection of past reporting methods (e.g. due to staff rotation) and note that reporting may rely on qualitative information only. This reflects the complexity of CBD reporting for some DAC members, given the internal co-ordination and collaboration efforts required to report accurately.

Methodological approaches

44. In reporting to the CBD, most members draw on the DAC statistical reporting directives for standardised definitions, rules, classifications (e.g. for channels of delivery, financial instruments, sectors, beneficiary countries) and basis of measurement (commitments vs. disbursements). When reporting, members may apply different methodologies.² 18 members report their activities at an aggregate level, 5 members at project level, while one member uses a combination of both (e.g. using the Rio marker as the starting point to prepare CBD reports but then modulating its report based on the ministries/agencies involved). The measurement basis varies across members, with 13 members reporting disbursements, 5 members commitments, and 6 members a mixture of both. Further, 13 members report using CRS purpose codes, and 5 members do not use CRS purpose codes (normally, because they only report aggregate flows and because past CBD financial reporting formats do not require information on sector allocation). See Figure 4.1.

Figure 4.1. CBD reporting methodologies



Source: Summary of members' responses to OECD Survey, March 2024.

² This stock take may not provide a comprehensive list of the range of adjustments adopted by members when drawing on Rio marker data for reporting to the CBD. The level and variety of adjustments (in addition to those applied for the treatment of overlaps and range of accounting rules outlined below) would compound and complicate analysis, hindering data validation and comparability. This is an area where greater transparency in reporting approaches would be desirable.

45. Most members use the biodiversity Rio marker as a starting point to report to the CBD for both bilateral and multilateral development finance, although some may also include other flows such as private flows through NGOs and charities. Most members recognise the limitations of the Rio marker methodology in reporting against quantitative finance commitments, and that the marker only allows for an approximate quantification of flows that target the CBD. This is particularly the case with respect to finance marked as targeting ‘significant’ objectives. Many members have therefore developed or are considering adopting approaches to allow for more quantified reporting to the CBD, notably through the use of coefficients (also referred to as “conversion factors”, “indexes” or “weighting factors”).

46. These adjustments can be considered as a supplementary step beyond reporting to the CRS and are applied by some members outside of the DAC statistical system. The assignment of coefficients can be considered as a proxy, the result of an internal compromise, to avoid overcounting, or to seek consistency in reporting across the Rio Conventions. In undertaking these adjustments, the first step is to draw on Rio marker data, whilst the second step involves the selection of a “coefficient”, typically differentiated by marker (principal or significant), reflecting the quantifiable share of finance, and lastly to apply the coefficient to the Rio marker data to estimate the total level of finance to be reported against the CBD. Table 4.1 provides a summary of the coefficients applied by members when quantifying contributions to biodiversity-related objectives through Rio marker data for the purposes of reporting to the CBD, while Two members use a case-by-case approach, while others used ‘fixed coefficients’ with rules determining the coefficient on the base of the Rio marker (and eventually other factors). The members that use a ‘fixed coefficients’ approach always apply a 100% coefficient to the activities that are marked as “principal” objective (18 members, see Table 4.2). In addition, other members (2) might also assign a 100%, subject to a case-by-case analysis. Compared to previous surveys of member reporting to UN Rio conventions, there appears to be greater convergence towards the use of 100% for ‘principal’ activities (in 2014, 13 members used this coefficient in one way or another, vs. 23 today), .

47. Table 4.2 provides a summary of this information.

Table 4.1. Reported coefficients by member for reporting to the CBD

Member	Coefficient applied to “principal” data (Rio marker 2)	Member	Coefficient applied to “significant” data (Rio marker 1)
France (case-by-case)	20% - 100%	France (case-by-case)	20% - 100%
Finland (case-by-case)	50% - 100%	Finland (case-by-case)	10% - 50%
Australia, Austria, Canada, Czech Republic, Denmark, EU Institutions, Germany, Ireland, Italy, Japan, Netherlands, New Zealand, Norway, Poland, Portugal, Slovenia, Sweden, Switzerland	100%	EU Institutions, Ireland, Italy, Netherlands, Norway, Portugal, Sweden, Switzerland	40%
		Germany	40% - 50%
		Austria, Canada, Denmark	50%
		Czech Republic	40% - 80%
		Australia, Japan, New Zealand, Poland, Slovenia	100%
Estonia, Greece, Hungary, Iceland, Korea, Slovak Republic, United Kingdom	N/A	Estonia, Greece, Hungary, Iceland, Korea, Slovak Republic, United Kingdom	N/A
Belgium, Lithuania, United States	Does not report to the CBD	Belgium, Lithuania, United States	Does not report to the CBD

Source: Summary of members' responses to OECD Survey, March 2024.

48. Two members use a case-by-case approach, while others used ‘fixed coefficients’ with rules determining the coefficient on the base of the Rio marker (and eventually other factors). The members that use a ‘fixed coefficients’ approach always apply a 100% coefficient to the activities that are marked as

“principal” objective (18 members, see Table 4.2). In addition, other members (2) might also assign a 100%, subject to a case-by-case analysis. Compared to previous surveys of member reporting to UN Rio conventions, there appears to be greater convergence towards the use of 100% for ‘principal’ activities (in 2014, 13 members used this coefficient in one way or another, vs. 23 today), (OECD, 2014^[1]; OECD, 2020^[25]; OECD, 2022^[26]).

Table 4.2. Range and Mode of Reported Coefficients

	Share of <i>principal</i> reported (coefficient applied to Rio marker 2)	Share of <i>significant</i> reported (coefficient applied to Rio marker 1)
Range	20-100%	10-100%
Most frequent (mode)	100%	40%

Source: Summary of members' responses to OECD Survey, March 2024

49. There is less uniformity regarding the coefficient applied to the “significant” objective, with 8 members assigning a 40% coefficient, 3 members a 50% coefficient, and 6 members a 100% coefficient. In addition, 5 members use a range of coefficients (e.g. 1% to 50%, or 20% to 100%). This finding suggests that the issue of the Rio marker data being “qualitative” and less appropriate for quantitative financial reporting applies predominately for projects that have a significant objective. Notwithstanding, there is a gradual convergence towards the use of a 40-50% coefficient compared to previous OECD surveys – today this would include 11 members, vs. 6 in 2014 (OECD, 2014^[1]; OECD, 2020^[25]; OECD, 2022^[26]). In fact, several members have recently updated their coefficient to 40% for a variety of reasons: as it is deemed a fairer reflection of biodiversity-related flows, to align with the most frequent DAC coefficient, or to align with the coefficient applied by the European Union.

50. In a few cases, members use of several coefficients across their activities having a principal or significant objective. Members do so to avoid over/underestimating biodiversity-relevant components of an activity and to promote transparency. In some cases, these coefficients are assigned to different institutions within the domestic development co-operation system, with some institutions having more capacity to estimate a precise coefficient for their activities and thus using a range of coefficients, and other institutions applying a fixed coefficient.

51. Overall, it is important to recognise that different approaches may relate to the nature of their portfolios and how the marker is applied - such as, for example, how members treat finance targeting more than one objective of the Rio Conventions in their reporting, how members define what is a relevant activity, or how members apply and distinguish between the marker objectives. Comparability and the need for harmonisation are cited as concerns across most members; and some members raise the need for a harmonised official methodology and a uniform application of the Rio marker system between all CBD Parties.

Reporting on bilateral other official flows (Survey question II.3)

52. Few members are reporting on other official flows (OOF) to the CBD. This reflects that not all countries have OOF-related instruments, and few have OOF-related instruments targeting the objectives of the CBD, hence reporting OOF may not always be relevant. As noted earlier, this also reflects that the screening of biodiversity-related OOF is partial. This also reflects the fact that, until recently, international reporting obligations on financial support to developing countries did not include OOF – something that is now possible with KMGBF Target 19.

53. When reported, OOF data is usually drawn from biodiversity-marked data reported to the OECD CRS, which is then validated by environmental experts and through additional assessments. However, members noted the need to enhance reporting on OOF, including screening against the marker.

Reporting on Multilateral Flows (Survey question II.5)

54. There are 15 members that report to the CBD on biodiversity-related core contributions to multilateral institutions. Others do not report on multilateral development finance to the CBD (e.g. no data available), or report partially (e.g. only on certain cycles, or only for assessed contributions). Several contributions to multilateral institutions and funds are mentioned in the context of reporting to the CBD, i.e. contributions to multilateral institutions with biodiversity as a core focus and/or contributions to other multilateral environmental agreements that can be related to biodiversity, see Table 4.3.

Table 4.3. Relevant institutions and multilateral environmental agreements reported to the CBD

Institutions	Multilateral environmental agreements
Global Environment Facility	Cartagena Protocol on Biosafety
Central African Forest Initiative (UNDP)	Convention on Migratory Species of Wild Animals (CMS)
UNEP WCMC	Agreement on the Conservation of the Populations of European Bats (EUROBATS)
International Union for Conservation of Nature	Agreement on the Conservation of Cetaceans of the Black Sea, Mediterranean Sea and contiguous Atlantic area (ACCOBAMS)
Convention on the Conservation of Migratory Species of Wild Animals (CMS)	Agreement on the Conservation of African-Eurasian Migratory Waterbirds (AEWA)
Multi Donor Partnership Sustainable Landscapes (ProGreen; World Bank),	International Whaling Commission (IWC)
FCPF-RF/EnABLE (World Bank)	Ramsar Convention on Wetlands
ProBlue (World Bank)	Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)
High-Level Political Forum	Barcelona Convention for the Protection of the Mediterranean Sea Against Pollution
Food and Agriculture Organisation of the United Nations	Pelagos Agreement on sanctuary to protect marine mammals and their habitats in the Mediterranean Sea
	Ramoge Agreement for biodiversity preservation and control marine pollution
	Bern Convention on the Conservation of European Wildlife and Natural Habitats

Source: Summary of members' responses to OECD Survey, March 2024.

55. There are unclear rules on how to treat non-core contributions to multilateral institutions ("multi-bi" flows) when reporting to the CBD, and the range of approaches used to identify these flows varies. For instance, some members apply the markers using a list of imputed shares defined with experts, others use a biodiversity score based on the mandate of the organisation, or the achievement of certain SDGs, while others use a combination of approaches. A prime example of this variety of approaches can be seen in how members report on core contributions to the Global Environment Facility (GEF). Indeed, members typically use the biodiversity share of their contribution to the GEF, which is calculated in relation to the overall amount allocated by the GEF to biodiversity. In some cases, members use the official focal area allocations of GEF, in other cases, they use other ratios, which can range from 100% (the full contribution to the GEF is considered biodiversity-related), 40%, 33%, or another share estimated of the biodiversity-related amount dedicated to biodiversity by the GEF.

56. In a similar vein, reporting contributions to other multilateral institutions follows a variety of approaches (e.g. total contributions to biodiversity-related institutions, use the biodiversity Rio marker logic and apply a 100% coefficient if the institution has biodiversity as a principal focus, or a 40% coefficient to other biodiversity-related institutions). Core contributions to non-environmental institutions (i.e. multilateral development banks) are not generally accounted for, given the lack of information on the approximate allocation to biodiversity. As a result, and as multilateral development finance represents a large share of their total development finance portfolio, members are likely to underreport their actual biodiversity-related efforts to the CBD.

Other reporting obligations where biodiversity-related data is used

57. Most members do not generally have other reporting obligations where biodiversity-related data is used, other than to the OECD and CBD. For those that do, those reporting obligations include other UN

biodiversity-related conventions and organisations, other conventions, and various EU bodies and institutions.

58. Biodiversity-related data is also used for reporting on climate finance under the UNFCCC (e.g. Biennial Reports and National Communications), notably to account for synergies across the three Rio Conventions in combating climate change.

5 Strengths and weaknesses of the Rio markers

59. This section summarises findings from the members' survey on the strengths and weaknesses of the Rio marker on biodiversity.

Strengths (Survey question III.1)

Definition and criteria

60. Members value the relatively simple methodology underpinning the Rio marker within the CRS, which brings all members around a common framework, with agreed reporting directives, statistical standards, and definitions, as well as procedures for data submission. Members also value the alignment of the marker with CBD objectives. Further, data is easily accessible, and information can be easily filtered.

61. Overall, the definitions and eligibility criteria are detailed and clear, the scoring system is relatively easy to use, is understandable and pragmatic, and most project officers are familiar with the underlying Rio marker methodology. Concretely, the methodology enables the assessment of whether an activity should be marked or not. The marker can help policy officers define the strategic purpose of their projects. The marker assists in development planning by promoting greater understanding of the actions that are required to address biodiversity issues and hence contributing to improve the sustainability of development actions. The indicative table and practical examples therein, in turn, help project officers align around the use of the marker, promoting consistency in the scoring of the marker. Further, the criteria of the marker facilitate tracking biodiversity-related mainstreaming and to do so through searching for co-benefits. The marker allows for various levels of integration (significant or principal), accommodates a range of projects and aid modalities, which also evolve over time.

62. All in all, the marker helps promote joint understanding of what constitutes and defines biodiversity, thus supporting harmonisation of member approaches. The marker also enables evidence-based decision-making, helping develop and monitor internal strategies, policies, and targets, and to promote dialogue within the broader development co-operation system, as well as with partners, on biodiversity. Finally, the scoring system of the biodiversity marker is consistent with that of other policy markers, facilitating comparability across members and facilitating their applicability by policy officers.

Use and availability of data

63. Members noted that the marker provides a rich dataset of information and tracking of activities in support of the objectives of the CBD that is sufficiently granular and comprehensive, with data covering DAC members, some multilateral institutions, some non-DAC members, as well as mobilised private finance – and with the system being flexible enough to be used by other stakeholders, as needed. The availability of data across stakeholders allows for comparative analysis, which can foster a competitive

environment for environmental stewardship. As data is available since the 1990s, there is also a long time-series available, at activity level.

64. The use of the marker also enhances transparency in how development funds are allocated with respect to biodiversity, holding providers accountable for their commitments. Furthermore, the marker enables global monitoring of international biodiversity-related development finance commitments under the CBD. This supports the delivery of international commitments on biodiversity finance, including the former Aichi Targets and the current Target 19 of the Kunming-Montreal Global Biodiversity Framework, and presenting standardised data to inform negotiations, discussions and policy making.

Weaknesses (Survey question III.2)

Definitions and eligibility criteria are not up to date or precise enough

65. Members perceive that the marker guidelines are clear when it comes to conservation-type projects (although some would like to reinforce the human/social dimension of these activities to be ODA-eligible). There is less knowledge on how to deal with the other two objectives of the CBD (i.e. a sustainable use of its components, and the fair and equitable sharing of the benefits of the utilisation of genetic resources) at a project level or when dealing with multi-purpose activities. Further, members also highlight that there is no common understanding on what contributes to biodiversity and what does not in particular sectors and policy domains (e.g. when is agroforestry contributing to biodiversity in food production systems, and when not). In addition, members note that the KMGBF opens the door to consider other types of interventions that can make economic sectors more biodiversity-friendly (e.g. organic farming and agroecology, sustainable forestry, sustainable ecotourism, integration of nature-based solutions in grey infrastructures and urban planning). Finally, it is unclear how to treat projects that partially meet the objectives of various Rio Conventions.

66. This may affect the use of the marker overall, as policy officers may be unaware of when certain projects have positive implications on biodiversity. Members therefore call for an update of the definition and eligibility criteria of the marker, as well as further guidance and examples, notably to better reflect the KMGBF, interactions with other Rio markers, to account for biodiversity in some sectors (e.g. land management), in specific types of financial instruments (e.g. private finance mobilised, OOF), and to account for situations where activities make small contributions to biodiversity (e.g. relevant enabling framework and capacity development type of activities), including within larger projects.

The scoring system leaves room for interpretation

67. The main difficulty relates to the “*significant*” score, as in other Rio markers. While scoring “principal” seems in most cases straightforward, applying the “significant” score is often subjective and the degree of subjectivity is higher especially in cases where the activities aim at mainstreaming biodiversity concerns, with further guidance needed on what to do when a project is biodiversity-related vs. biodiversity-proofed, notably in certain sectors (e.g. agriculture, fisheries, water and sanitation) and policy areas (e.g. climate change mitigation activities that promote rainforest conservation).

Differences in interpretation among officers in charge of marking

68. Methodologies, definitions and interpretations are not necessarily the same among and across policy officers of DAC members, which affects the usefulness of the system. This is considered a challenge by most members, as the application of the markers needs a certain level of expertise on biodiversity. Marking is particularly difficult for non-specialist staff, when there are many officers in charge of marking across systems, and when a member has limited experience in applying the markers (e.g. lack of

awareness of reporting instructions). As a result, there can be a significant level of subjective judgement involved, which calls for greater internal quality control systems. This is resource intensive, and biodiversity may not always be a priority for all members.

Challenges when reporting to the CBD

69. The Rio marker is conceived as a qualitative policy marker and, as such, cannot be directly used to demonstrate fulfilment of quantitative commitments when reporting to the CBD. This is particularly true for the “significant” objective of the marker, where countries use different coefficients (e.g. 40%, 50%, 100%). Lack of harmonised approaches to using the marker means that the resulting data on financial contributions towards achieving the objectives of the CBD are not comparable – and may lead to under/overestimation of amounts reported (e.g. some members use fixed coefficients, others report based on the share of activities that safeguard biodiversity, others leave out small relevant components within larger projects). In its analytical work, the OECD uses its own “upper/lower bound” approach, presenting “significant” with either a 100% or 40% coefficient (OECD, 2020^[27]; OECD, 2023^[28]).

Data gaps and other issues

70. Members also noted the challenges of combining marker data from DAC members with other sources of biodiversity-related development finance, e.g. from private philanthropies, non-DAC and South-South and triangular co-operation providers, as well as by other actors (e.g. private sector), and to compare with domestic expenditures for biodiversity. In particular, members highlighted the challenge to obtain data from multilateral institutions, especially multilateral development banks, which may develop different approaches to track such data.

71. Availability of data can be an issue in some members, with Rio marker data not being easily accessible for someone not familiar with the OECD CRS.

6 Overview of options to improve the biodiversity Rio marker

72. This section summarises various options to improve the Rio marker on biodiversity, organised around clusters to be taken forward through the joint WP-STAT and ENVIRONET work programme.

Options to improve reporting on the Rio marker to the CRS

On the biodiversity Rio marker methodology (Survey question III.3)

73. There are 12 members that indicated the need to update the biodiversity Rio marker, although views on this update differ; while 6 members do not see changes needed at this time. Among those that would like to update the marker, these are the main elements suggested:

- Improve the eligibility criteria based on the purpose, context and links to biodiversity.
- Align the marker with the broader scope of the KMGBF and its targets (e.g. introduce relevant goals and relevant terminology, for instance related to invasive alien species or plastic pollution), taking into account the interconnection of various sectors
- Reduce the room for interpretation in the application of the marker (notably for the 'significant' score overall, as well as between 'principal' and 'significant', and 'significant' and 'not targeted').
- Provide practical guidance, including examples for typical sectors (both for activities that do and do not qualify for principal and significant scores), to make the use of the marker more accessible and understandable for non-experts.
- Harmonise reporting across donors (ensuring consistency and comparability), including further harmonisation on the coefficients used in the context of reporting to the CBD.
- Improve the coherence with the use of the other Rio markers, notably on climate change, providing guidance on the use of nature-based solutions for climate, opportunities for 'triple wins' (biodiversity-climate-pollution) and co-benefits with other areas.

74. Regarding the Rio marker eligibility criteria, 16 members suggested these to be reviewed or refined together with the definition. Concretely to:

- Ensure alignment with the KMGBF (notably all long-term goals A-D, with particular mention to D on means of implementation and Targets 14 to 23). Current eligibility criteria could be used as a starting point, re-structured around those goals and targets.
- Clarify the criteria for a wider audience, with clear, precise language. One area that needs clearer formulation relates to sustainable use and benefit sharing of biodiversity.
- Reflect interventions that address the drivers of biodiversity loss, as the current set of criteria may be too restrictive. Criteria should also help distinguish projects with dedicated resources and evidence of a focus on, and contribution to, biodiversity, from others that only have a limited level of integration. Also, they should help guide mainstreaming further, as current criteria are less

focused on economic and social objectives of projects and more focused on achieving national or even global objectives.

- Clarify overlaps across Rio markers (e.g. current guidance on climate change mitigation notes that the use of several markers should be used with caution, but this is not mentioned for biodiversity). This could be done through a ‘chapeau’ on the various markers, how they interrelate and the criteria to follow when using more than a marker (i.e. strong linkages, action in one area is dependent on the other, vs. current markers that are treated separately). Another option could be to develop a matrix for all markers that helps identify activities that could fall under various markers.

75. On the scoring of the marker, 17 members agree with the current scoring (0, 1, 2), finding it is fit-for-purpose given the original qualitative aim of the marker. As the scoring system is the same across markers, this system also promotes coherence. Adding more categories would complicate the underlying logic, would create confusion (especially for smaller providers), and would make it difficult to communicate, both internally and externally. The example of the desertification marker (that used 0-1-2-3 scores for few years but was then reverted to the standard 0-1-2 system) was brought up by several members, as it did not lead to better results and made its use by non-specialist policy officers difficult. For some members, the introduction of an additional category (e.g. a hypothetical 0.5 score sitting between 0 and 1) could also add the risk of further diluting biodiversity-related efforts. Finally, using additional keywords to underpin certain scores could complicate the task of policy officers and make quality assurance more difficult.

76. Notwithstanding, 2 members see the need to modify the current scoring system to improve the quantification aspect of the marker by introducing an additional score between ‘not targeted’ and ‘significant’. Doing so could reduce over/underestimations and improve the granularity of the marker, thus helping to capture small, yet relevant, flows. For example, in the case of large activities that are only very partially relevant to biodiversity (e.g. as in the provisioning for investments or guarantees; nature-based solutions that contribute too little to biodiversity to get a ‘significant’ marker assigned), the significant marker could apply in the OECD system, but when reporting to the CBD, members could apply a smaller coefficient (e.g. 10%). Building on the Rio marker system, one member noted the need to identify other more quantitative and robust ways to identify projects’ budget shares dedicated to biodiversity and environment. Transforming the Rio marker scoring system to introduce such options for greater granularity, however, would require further discussion and a consensus-based decision.

77. Further, automatic marking with the ‘principal’ objective against certain purpose codes is applied by certain members (e.g. 41010, 41020, 41030, 41050, 41081, 41082), as well as for certain channels of delivery and for the use of SDGs 14/15. For other purpose codes, the ‘significant’ objective is suggested (e.g. 14010, 14015, 14032, 31110, 31210, 31220, 31281, 31282, 31310, 31320, 31382, 33210 and 43040).

78. Regarding the indicative table, overall, members consider them useful. Still, 11 members note that further guidance would be beneficial, while 5 members believe it provides sufficient guidance. For those that consider that an update is necessary, they note that the table needs to reflect the KMGBF (e.g. covering its thematic breadth, accounting for enabling environment contributions, governance-related issues); the examples provided need to be expanded (e.g. for KMGBF targets 14 to 23) and/or revisited as some of the ones mentioned now can limit the potential contribution of an activity to the goals of the CBD and the KMGBF (e.g. by using an extended list of typical activities, including OOF-related examples, providing guidance in “cases of doubt”, examples that overlap with climate change objectives and on mainstreaming).

79. Members provided several illustrations of areas that could potentially evolve (see Table 6.1).

Table 6.1. Suggestions of improvement for the indicative table of the biodiversity Rio marker

CRS code	Area	Suggested action
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130	Population Policies/Programmes and Reproductive Health	The One Health approach should be mentioned here.
140	Water Supply and Sanitation	In relation to KMGBF target 16, further examples related to the reduction of waste could be taken into consideration for inclusion here.
150	Government and Civil Society	With a view to KMGBF action target 14 on mainstreaming, better examples could be included here.
15160	Human rights	This explicitly mentions human rights defenders, however, these are not explicitly named in the indicative table. Including an example on environmental / human rights defenders could be useful to exemplify the linkage between biodiversity and human rights.
210	Transport and Storage	The examples for transportation need to be reformulated, as in its current form it is highly ambiguous and can be misunderstood as funding transport infrastructure in a protected area would be beneficial to biodiversity, which is not the case.
240	Banking and financial services	Unclear example on how to mainstream biodiversity action here. With a view to KMGBF action target 14 on mainstreaming, better examples could be included here. Regarding KMGBF action target 15(a), examples could be included here.
250	Business and other services	Greening business practices can be unclear as an activity and may not lead to positive biodiversity results. Regarding KMGBF action target 15(a), examples could be included here.
311	Agriculture	The One Health approach should be mentioned overall in this section. Examples that cover KMGBF action target 7, specifically the elements on loss of nutrients, pesticides and chemicals risk, should be covered overall in this section. An example on agriculture areas under improved, biodiversity-friendly, agroecological practices could be useful here, to echo KMGBF action target 10 (as aquaculture is already covered under 313 and forestry under 312). In relation to KMGBF target 16, further examples related to the reduction of waste could be taken into consideration for inclusion here. With a view to KMGBF action target 14 on mainstreaming, better examples could be included here
31195	Livestock and veterinary services	The One Health approach should be mentioned.
313	Fishing	With a view to KMGBF action target 14 on mainstreaming, better examples could be included here.
410	General Environment Protection	Regarding KMGBF action targets 15(a), examples could be included here, and for 15(b) on the issue of consumer information.
41010	Environmental policy and administrative management	List separately to explicitly cover KMGBF action target 1. Spatial planning activities should cover explicitly marine areas. Pollution examples could be added here. Including an example on reform / repurposing subsidies harmful to biodiversity here would cover KMGBF action target 18.
41020	Biosphere protection	Pollution could be explicitly listed.
41030	Biodiversity	Examples need to improve overall, as they are too fragmented or too specific. Include an example on restoration (so far this is only implicitly covered), to better reflect KMGBF action target 2. The thematic breadth of KMGBF action target 3 should be covered comprehensively. To cover KMGBF action target 11, a concrete example of activities contributing to functioning ecosystem services could be included here.
430	Other Multisector	Examples on, e.g. ecosystem-based approaches, could be included here (on top of the ones mentioned under 313 and 740). In relation to KMGBF target 16, further examples related to the reduction of waste could be taken into consideration for inclusion here.
43030	Urban development and management	To account for KMGBF action target 12, this should be expanded to include "blue areas", potentially also with a reference to ecosystem services.
43040	Rural development	To cover KMGBF action target 11, a concrete example of activities contributing to functioning ecosystem services could be included here.
43060	Disaster Risk Reduction	KMGBF action target 8 could be mentioned, since it relates to disaster risk reduction.

Source: Summary of members' responses to OECD Survey, March 2024.

80. In 3 cases, the member does not use the indicative tables because activities are not manually assessed. The indicative table is not widely used by policy officers, either because internal procedures

have not made it easily accessible or because of its format. These members suggest making them more accessible (e.g. using an interactive website) and easier to use (i.e. simplifying the language, using more examples).

Options to improve the availability, presentation and communication of the OECD biodiversity development finance statistics (Survey question III.6)

81. Members noted that providing additional guidance on reporting to the CRS on biodiversity through the form of a dedicated handbook with Frequently Asked Questions to support statistical officers in applying the marker (and for users to interpret the data) would be useful. This was the most mentioned improvement to facilitate the use of the biodiversity Rio marker, for 20 members. Members would like to see additional guidance – similar to the one produced for climate change – pointing to the need of producing guidance after the current rules are discussed and agreed.

82. A second avenue of support, for 15 members, would be for the Secretariat to provide training and capacity development to members in need, e.g. through dedicated sessions and training modules on how to use the CRS dataset and how to report on biodiversity. This could help raise awareness and simplify the on-boarding of new staff. Down the line, a peer learning exercise on member systems to identify and report on biodiversity could also be useful.

83. Members also highlighted the need for improvements in data coverage on biodiversity, in view of the new financial targets under the KMGBF:

- 16 members noted improvements needed on multilateral reporting of biodiversity-related outflows. Doing so would not only expand the data available in the CRS on biodiversity, but would also enable calculation of imputed multilateral shares, ideally replicating the process to determine annually the imputed shares with climate-relevant coefficients for core contributions to multilateral institutions, and which would ensure that all members apply the same coefficients to their multilateral contributions. Members noted the need to work in close co-ordination with the MDB working group to ensure alignment of their methodology being developed to track nature-positive finance (MDBs, 2023^[29]) with the criteria of the biodiversity Rio marker.
- 15 members noted the need to improve data on mobilised private finance for biodiversity, where methodologies for estimating private finance mobilised through public interventions and technical assistance should also be adapted to better reflect biodiversity considerations. Further, members noted the need to improve the biodiversity Rio marker to facilitate its use in tracking resource mobilisation by the private sector.
- 9 members noted the need to work further on data available beyond DAC members (non-DAC and private philanthropy). For this, the Secretariat could reach out to non-DAC members, including sharing data and illustrating the key features and useful functions of the CRS. For South-South and triangular co-operation providers, this could be done through TOSSD.

84. 8 members also noted the importance of ensuring a parallel track for TOSSD data that is outside the scope of the CRS, notably on South-South co-operation, contributions to International Public Goods, and contributions to countries in the list of TOSSD recipients that are no longer ODA eligible.

85. Beyond this, 15 members also asked for continued work to align data standards and formats between CBD and the CRS, to facilitate consistency and comparability. For one member, and building on the Rio markers, this could be the time to discuss more robust and quantitative ways to identify the exact projects' contributions to biodiversity, giving a more accurate depiction of their contribution to meeting the CBD objectives.

86. Finally, members also highlighted the need to simplify access to the CRS, especially the visualisation of biodiversity-related data. Members would like to have all relevant data under one webpage, using for example the GOVNET online tool to track ODA for governance flows as a model.

7 Conclusions

87. Under Task A of the Terms of Reference for the joint ENVIRONET and WP-STAT work programme [DCD/DAC/ENV(2023)15/REV1], the Secretariat committed to producing a stock take report on member biodiversity-related reporting practices (based on a survey), a review of DAC statistics, and desk research. The stock take is helping the Secretariat to inform subsequent joint work and helps promote learning across DAC members on their approaches, views, gaps and concerns regarding biodiversity-related reporting, notably the use of the biodiversity Rio marker, and including reporting to the CBD.

88. Several conclusions can be drawn from the stock take, which can help improve the application of the biodiversity Rio marker and in reporting to the OECD DAC CRS (and, where applicable, to the CBD):

- Members have come a long way in screening their ODA and OOF activities against the biodiversity Rio marker, but further efforts could be deployed. The creation of a third category of flows, i.e. 'private sector instruments', can be an opportunity to ensure greater biodiversity-related screening.
- Further training and guidance materials are needed for expert and non-expert policy officers (across the whole system, both in headquarters and in the field) and for statistical reporters to better use the marker.
- Additional review and quality assurance tools (notably exploring artificial intelligence) could alleviate the reporting burden on biodiversity, improve data quality and provide solutions when capacity is limited. These tools could also be used, as needed, for retro marketing data.
- For members without a dedicated biodiversity-related development finance portfolio, engaging in the update of the Rio marker on biodiversity can help tease out biodiversity-related activities, e.g. in their environment or climate change portfolios, as indeed the marker can help promote and track mainstreaming.
- Guidance is also needed on how to apply the biodiversity and other Rio markers coherently, as well as using the environment marker and the SDGs.

89. The implementation of these conclusions will depend on members, their reporting approaches, institutional structures and overall relevance of biodiversity across their portfolio. Some of these conclusions require continuous engagement (e.g. training newcomers, improving activity descriptions) and members may benefit from dialogue on how they are implementing them, to share experiences and lessons learned (e.g. ad hoc quality review of all members, statistical peer review in a few years from now). Other conclusions could be supported by and with the Secretariat (e.g. more data validations for members who need it), on top of agreed work to update and develop guidance on the biodiversity marker, work on improving the indicative table on the marker (with more examples), and continue raising awareness on the importance of biodiversity-related development finance overall (e.g. through annual reports tracking the contribution of development finance to the KMGBF).

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Annex A. Key milestones for international reporting on finance targeting the CBD

Table A.1. Timeline for reporting on biodiversity finance to the CBD (including development finance from DAC members)

CBD COP15 (2022)	<ul style="list-style-type: none"> • Agreement on final indicators and national reporting guidance
May 2024, CBD SBSTTA-26	<ul style="list-style-type: none"> • Discussion on how the indicators will be reported, based on the outcome of the TEG and the AHTEG
May – October 2024	<ul style="list-style-type: none"> • The online reporting tool will be developed by the CBD Secretariat and an online testing will be run before COP16 (CBD Secretariat to receive feedback on the tool)
October/November 2024, CBD COP16	<ul style="list-style-type: none"> • Agreement on how the indicators will be reported • NBSAPs are due to CBD Secretariat • Launch of online reporting tool
28 February 2026	<ul style="list-style-type: none"> • National reports are due - and data available from the OECD DAC at least a few months before

Source: Communication with the CBD Secretariat, March 2024.