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Reporting Rio markers and Environmental-related development finance in the OECD Creditor Reporting System (CRS)

Handbook for reporters

WP-STAT meeting 14-16 October 2025. OECD Conference Centre, Paris.

This handbook provides information on the use of the Rio markers to track development finance activities in support of biodiversity, climate change adaptation, climate change mitigation, desertification and as well in support of overall environment objectives.

It is meant to support harmonised and comparable reporting on Rio markers and the environment marker.

This Handbook is shared as an unclassified document, per decision of the WP-STAT meeting of 9-11 March 2026.

This version incorporates minor factual corrections provided by members, notably in par. 52, 57, 64 and 89 (in addition to minor adjustments to improve clarity throughout the text).

Chapter 8 is currently a placeholder that will be updated once new data dissemination and visualisation for Rio markers and Climate Components, currently in progress, are finalised.

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1 Objective and scope

Measuring environmental-related development finance

1. The OECD Development Assistance Committee (DAC) gathers, on an annual basis, statistics on official development assistance (ODA) and other resource flows provided and mobilised to developing countries from bilateral and multilateral development co-operation providers, as well as private philanthropic institutions. The data are publicly available in the Creditor Reporting System (CRS) database[1].

2. Tracking development finance in support of the environment has always been a priority in the CRS. Activities in support of the environment have been tracked either through some dedicated purpose codes (in particular with the sector of general environment protection) and by a set of dedicated policy markers which allow to identify the activities in *any* sector that target environmental objectives.

3. Tracking international finance flows for climate change, desertification, and biodiversity is crucial because the three crises are interconnected and require coordinated global responses. The Paris Agreement (Article 9) commits developed countries to provide financial resources to support mitigation and adaptation in developing nations, while the Convention on Biological Diversity (CBD) (Article 20) calls for financial support to conserve biodiversity, and the United Nations Convention to Combat Desertification (UNCCD) (Article 20) emphasizes mobilizing resources to combat land degradation and achieve Land Degradation Neutrality. A significant share of this support takes the form of official development finance (ODF). Measuring and tracking these flows in the CRS allows to assess whether commitments are being met, identify gaps, and ensure that funds address multiple environmental objectives in an integrated way.

4. The policy marker system started to take shape in the second half of the 90s. In 1997 the Working Party on Development Finance Statistics[2] (WP-STAT) approved the introduction of four policy markers, including one on 'aid to environment'. Subsequently, three other markers were introduced to monitor aid targeting the so-called Rio Conventions: the United Nations Framework Convention on Climate Change (UNFCCC), CBD and the UNCCD. These new markers, called "Rio markers", were first implemented in the form of data surveys, starting from 1999-2000, covering biodiversity, climate change (mitigation) and desertification. Subsequently, in 2004, the Rio markers were added to the regular CRS data collection for a trial period of three years and in 2008, they were included as permanent items of the data collection. A

[1] Available at: https://data-explorer.oecd.org/

[2] At the time called "Working Party on Statistical problems"

specific marker to cover climate change adaptation was introduced in 2009. The definition and eligibility criteria of the markers have been updated a few times, but the basic functioning stayed the same.

Objective of this handbook

5. This handbook aims to support development finance data reporters, and policy/programme/country officers in their reporting of the policy and Rio marker system to the CRS, to monitor development finance in support of the environment. The official reporting rules for Rio and policy markers are included in **the DAC Statistical Reporting Directives** in the following sections*:*

- Main text.
    - **Chapter 4. Section 4 -Policy objectives of aid. Concept: the DAC policy marker system**
    - **Chapter 5. Section III: Item 2; Subsection C**: **Supplementary data**
    - **Box 10** - Statistical presentation of policy markers
- Annexes.
    - **Annex 19** – Policy markers
    - **Annex 20** – Rio markers

The Statistical Directives and Annexes are available from this webpage: **https://oe.cd/CRS-resources**

6. This handbook provides further explanations of the reporting rules, adopting a format that is easier to share with data reporters and project developers, and describing best practices to support harmonised and comparable reporting. It is composed of nine chapters. After this introduction, chapter 2 provides the basic information of how the Rio and policy marker systems work, chapter 3 discusses the scoring system, chapter 4 the definitions of the markers, chapter 5 the indicative tables that provide further guidance for scoring, chapter 6 overlaps between markers, chapter 7 coherence among markers and SDGs, chapter 8 data visualisation and access and chapter 9 use of the markers to support the UN environmental conventions.

Box The Creditor Reporting System

The Creditor Reporting System is the OECD integrated data collection and publication system for resource flows towards countries included in the DAC list of ODA eligible countries. Over 150 development finance providers submit yearly data to the OECD CRS through a standardised template. These includes all members of the Development Assistance Committee, other bilateral donors, multilateral institutions and philanthropic institutions. The data are quality checked and then published on the OECD data warehouse – OECD data explorer - https://data-explorer.oecd.org/ and made available to the public. The CRS data includes concessional flows (Official Development Assistance from bilateral donors and concessional flows from multilateral institutions and foundations), non-concessional flows, private sector instruments (PSI), private finance mobilised by official interventions. The data include 70 dimensions that include quantitative and qualitative information, including sectors, policy objectives, SDGs, financial instruments, titles and descriptiosn.

For more information on the CRS, please see: https://www.oecd.org/en/data/insights/data-explainers/2024/10/resources-for-reporting-development-finance-statistics.html

2 Rio and policy markers

How does the OECD-DAC track development finance in support of the Environment in the CRS?

7. Environment-related activities can be tracked in the CRS through three reporting fields: CRS purpose codes, Sustainable Development Goals (SDG) fields, the four Rio markers and the Environment marker. This chapter mentions the definition for the 'general environment protection' purpose codes, lists the SDGs mostly associated with the environment, and provides the basic reporting information for the five markers considered. Chapter 7 addresses the issue of coherence among the markers.

Purpose codes

8. The CRS purpose codes classification is a taxonomy of economic and social sectors and subsectors specifically developed to categorise official development finance and emergency assistance (and by extension all development activities)[3]. They are used to report **"which specific area of the recipient's economic or social structure is the transfer intended to foster".** This means that there are some activities (notably sector-specific research and education) that rather than being classified in the education sector, are classified in the sector that is supported by the transfer (e.g. environmental research, is within the environmental sector, not the education sector).

9. Up to 10 purpose codes can be used for each activity record submitted, each with a corresponding share, whose sum should be 100%. The CRS purpose codes taxonomy includes the sector of General Environment Protection, which comprises six sub-sectors that relate to specific environmental policy domains (Table 1).

Table 1. General Environment Protection purpose codes

410	General Environment Protection	
41010	Environmental policy and administrative management	Environmental policy, laws, regulations and economic instruments; administrational institutions and practices; environmental and land use planning and decision-making procedures; seminars, meetings; miscellaneous conservation and protection measures not specified below.
41020	Biosphere protection	Air pollution control, ozone layer preservation; marine pollution control.

[3] See: https://development-finance-codelists.oecd.org/Codeslist.aspx

41030	Biodiversity	Including natural reserves and actions in the surrounding areas; other measures to protect endangered or vulnerable species and their habitats (e.g. wetlands preservation).
41040	Site preservation	Applies to sites of natural heritage, characterised by their natural beauty or outstanding biodiversity, ecosystem and geological values (including some unique cultural landscapes). For tangible and intangible cultural heritage preservation use purpose code 16061 - Culture and cultural diversity or 16066 – Culture.
41081	Environmental education/training	
41082	Environmental research	Including establishment of databases, inventories/accounts of physical and natural resources; environmental profiles and impact studies if not sector specific.

Note: An always up to date list of purpose codes is available here https://oe.cd/CRS-resources

10. While the purpose codes identify the economic and social sector supported, activities in any sector can pursue environmental objectives. In other words, the protection of the environment is a cross-cutting policy objective, which is pursued through activities in various sectors like water, energy, agriculture etc. and therefore cannot be tracked only through the environmental sector codes. The policy and Rio markers, and the SDGs, address this issue and can be applied to activities in any sector.

11. An **indicative table** is available to clarify the reporting of the four Rio markers per sector, providing more granular explanations and examples of qualifying activities per each sector. For more information on the indicative table see chapter 5.

Sustainable Development Goals

12. The 2030 Agenda for Sustainable Development, adopted by the United Nations (UN) members in 2015, created 17 Sustainable Development Goals (SDGs) aimed at addressing various social, economic, and environmental challenges to achieve peace and prosperity for people and the planet by 2030. Each goal has underneath a set of specific targets (generally between eight to twelve targets) for a total number of 169 targets.

13. Reporters can indicate the SDG focus of the development co-operation activities reported in the CRS. The SDG focus should be assigned by responding to the question: "**To which sustainable development goal or target does the activity aim to contribute directly?"**. Up to ten values, either goals or targets or a mixture of the two can be reported. SDGs are reported without any share or percentage, contrary to purpose codes.

14. Many SDGs are related to environment and some cover areas that overlap – partially or totally – with the environmental markers. The SDGs that are more commonly associated with the environment (sometimes called "Planet SDGs") are Goal 6 (Clean water and sanitation), Goal 12 (Responsible consumption and production), Goal 13 (Climate action), Goal 14 (Life below water) and Goal 15 (Life on land). Furthermore, Goal 7 (Sustainable energy for all) has also profound implications for the environment, as it sets targets for both increasing energy efficiency and the share of renewables in the energy mix. Other environment-related objectives could be identified also in other SDGs, particularly at the target level. The

SDG reporting guidelines are available on O.N.E. [DCD/DAC/STAT(2020)7/REV3]. Guidance on the coherence in reporting between SDGs and Rio and policy markers is provided in chapter 7.

Rio and policy markers – main concepts

15. **All policy markers are qualitative tools** used in the DAC statistical system to identify development co-operation activities that target specific policy objectives. They are applied to project-level data reported to the CRS across various sectors, helping the international community track the integration of a given objective into development finance activities.

16. Development finance data reporters use the Rio and policy markers to indicate whether the activities submitted to the CRS database pursue environmental objectives. There are five markers that cover support to the environment:

- The "Aid to Environment" policy marker; (hereafter the **environment** marker).
- The "Aid targeting the objectives of the Convention on Biological Diversity" Rio marker; (hereafter the **biodiversity** marker).
- The "Aid targeting the objectives of the United Nations Framework Convention on Climate Change and the Paris Agreement - Climate change mitigation" Rio marker (hereafter the **climate mitigation** marker).
- The "Aid targeting the objectives of the United Nations Framework Convention on Climate Change and the Paris Agreement - Climate change adaptation" Rio marker (hereafter the **climate adaptation** marker)
- The "Aid targeting the objectives of the Convention to Combat Desertification" Rio marker (hereafter the **desertification** marker)

17. The other policy markers available to reporters are 1) Democratic and Inclusive Governance (DIG); 2) Aid targeting the objectives of the Sendai Framework for Disaster Risk Reduction (DRR); 3) Gender equality; 4) Reproductive, Maternal, Newborn and Child Health (RMNCH); 5) Nutrition and 6) Inclusion and Empowerment of Persons with Disabilities.

18. **The main characteristics of the Rio and policy markers are the following:**

- Policy marker data are descriptive rather than quantitative. By identifying activities targeting the objectives of a Rio Convention (or generic environmental protection) as a "principal" or "significant" objective, the markers provide an indication of the degree of mainstreaming of environmental considerations into development co-operation portfolios.
- An activity can have more than one principal or significant policy objective. See chapter 6 for a discussion on the overlaps.

Important features of the policy marker methodology

Purpose-based

19. Markers identify activities contributing to meeting the objectives of the corresponding Rio Convention(s), or the objectives stated in the definition of the environment policy marker. **Activities are to be marked according to their stated objectives and purpose, and not primarily in relation to their relevance or outcomes or possible positive side-effects**, i.e. the methodology is purpose-based and reflects a policy intention ex-ante.

20. **The emphasis is on the objective pursued in providing support for the activity in question, as described in the activity documentation** i.e. primarily the written material which forms the basis for the agreement to provide funding. This may be the actual project or programme document, or a proposal for funding an action which is outlined in a partner country document such as national programme, sectoral strategy, climate change strategy. See the examples below.

- **Example:** if an activity is designed to improve the capacity of a healthcare system to cope with increased incidence of water and vector borne diseases, due to the impacts of climate change, the adaptation marker can be applied. However, if the objective is to improve the capacity of a healthcare system to treat diseases including water and vector-borne diseases, with no reference to climate change, the marker cannot be applied as climate change is not a factor driving the design of the project.
- **Example:** a provider contributes to a pooled donor fund that supports a partner country programme in the forestry sector because of its links to biodiversity. The biodiversity marker can be applied. The specific motivation for contributing to the pooled fund should be made clear in the activity documentation, i.e. in the programme document and in the donor's supporting documentation: the donor, through its contribution to the pooled fund, intends to address biodiversity. It is not enough simply to reference a whole development strategy or sector programme which may have an element of biodiversity.

Data collection and eligible activities

21. Rio and policy markers work in a similar manner. They are collected on ODA, PSI and OOF. For DAC members they are a mandatory reporting field for ODA and PSI, and voluntary for OOF. Other development finance reporters (countries beyond the DAC, multilateral institutions, philanthropic institutions) report to the CRS on a voluntary basis, which also applies to the policy marker system. The Secretariat encourages all reporters to submit details on both required and optional fields.

22. **The Rio markers and the environment policy marker have different perimeters of application.** The Reporting Directives establish that policy markers (such as the Environment marker) should be applied to all bilateral ODA - excluding administrative costs (co-operation modality G01) - and as well to PSI. Rio markers should be applied only to 'allocable activities' - hence excluding general budget support (co-operation modality A01), imputed student costs (E02), debt relief (F01) except debt swaps, administrative costs (G01), development awareness (H01) and refugees in donor countries (H02-H06) - and PSI. Multilateral core contributions (B02 and its voluntary sub-categories B021 and B022) should not be marked (See Table 2). However, to assure comparability of data visualizations the Secretariat's practice is to consider only allocable activities when making data visualisations for all markers.

Table 2. Field of application of Rio and policy markers

			Policy Markers (including Environment)	Rio Markers	Allocable
A01		General budget support			
A02		Sector budget support			
B01		Core support to NGOs, other private bodies, PPPs and research institutes			
B02		Core contributions to multilateral institutions and global funds			
	B021	Core contributions to multilateral institutions			

	B022	Core contributions to global funds			
B03		Contributions to specific-purpose programmes and funds managed by implementing partners			
	B031	Contributions to multi-donor/multi-entity funding mechanisms			
	B032	Contributions to multi-donor/single-entity funding mechanisms			
	B033	Contributions to single-donor funding mechanisms and contributions earmarked for a specific			
B04		Basket funds/pooled funding			
B05		PSI intra-governmental transfers			
C01		Project-type interventions			
D01		Donor country personnel			
D02		Other technical assistance			
E01		Scholarships/training in donor country			
E02		Imputed student costs			
F01		Debt relief		Only debt swaps	
G01		Administrative costs not included elsewhere			
H01		Development awareness			
H02		Refugees/asylum seekers in donor countries			
H03		Asylum-seekers ultimately accepted			
H04		Asylum-seekers ultimately rejected			
H05		Recognised refugees			
H06		Refugees and asylum seekers in other provider countries			

3 Scoring system

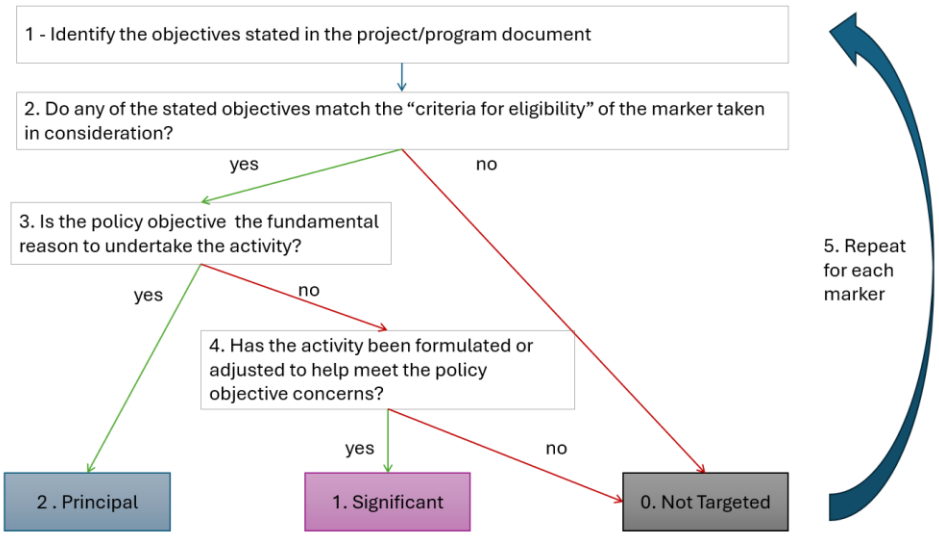
Scoring system

23. The Rio and environment policy markers are qualitative tools and use a three-value scale scoring system. These markers indicate donors' policy objectives in relation to each development finance activity:

- **An activity can be marked as "principal" ("2")** when the objective is explicitly stated as fundamental in the design of, or the motivation for, the activity. Promoting the objective will thus be stated in the activity documentation to be one of the principal reasons for undertaking the activity. In other words, the activity would not have been funded but for that objective.
- **An activity can be marked as "significant" ("1")** when the objective is explicitly stated but is not the fundamental driver or motivation for undertaking and designing the activity. The activity has other prime objectives but has been formulated or adjusted to help meet the relevant environmental concerns.
- **The score "not targeted" ("0") means that the activity was examined but found not to target the objective in any significant way.**
- **The score NULL** is reserved for activities that have not been assessed.

The following decision tree exemplifies the logic of the scoring system (Figure 1).

Figure 1. Markers scoring decision tree



24. **Differentiating the scoring between significant and not targeted, and between significant and principal can be a challenge** for activities that incorporate to a certain extent environmental-related activities.
To help differentiate the scores the following points could be taken into account:

A project is more likely to be reported as 'significant' if:

- The activity would not have been designed in that way if not for the policy objective. The policy objective was mainstreamed, meaning it is integrated in the project's objective, implementation and monitoring processes (and clearly mentioned in the text descriptive fields). In other words, while the activities could have been designed without taking into account the environmental objective, the inclusion of environmental objectives is a deliberate choice.
- Specific activities that contribute to the related policy objective are included in the project.
- Specific key performance indicators to track the outcomes and results of the projects in the area of the policy objective exist. While these are not strictly required, their presence is encouraged and clearly signal that the objective is included in the activity (as a principal or significant).

A project is more likely to be reported as 'not-targeted' if:

- The environmental objective is limited to "do not harm" (e.g. by way of applying an environmental safeguard) or to mitigating the negative environmental consequences of the project itself (e.g. by way of applying the mitigation hierarchy).
- The activities that supposedly promote the environmental objectives consist only in the respect of local environmental laws and regulations, without an explicit objective of the activity, specific mention in the documentation, the existence of environment-related indicators or monitoring framework.
- The activities that supposedly promote the environmental objectives only consist in the adoption of common-sense technologies and business or operative practices (e.g. in the cases of energy efficiency in lighting or a greenfield building project fit for the local climate).
- The mainstreaming of the policy objective is extremely limited (with regard to the overall scope of the activity), and/or superficial (vague declaration of intent) (e.g. greening a school's rooftop when retrofitting the building).

A project is more likely to be reported as 'principal' if:

- The title and description of the activity unequivocally point to the contribution to the policy objective.
- The activity would not have happened if not for addressing its policy objective.
- The activity represents a direct support for the implementation of the Rio conventions or other multilateral environmental agreements (e.g. Basel Convention, Stockholm Convention, Minamata Convention, and the High Seas Treaty on Marine Biodiversity (BBNJ)[4]). Activities support the development of an action plan linked to a Rio Convention, or its implementation.
- The activity facilitates mainstreaming, for example, an activity that is primarily designed to build capacity and develop tools to integrate biodiversity, climate change or land degradation into national and sub-national policies, planning and investment frameworks.

25. **Activities can score for more than one marker.** In particular, it has to be noted that:

[4] The BBNJ entered into force in January 2026.

- **The environment marker** takes the highest value (i.e. principal) of the Rio markers on biodiversity, climate change mitigation and mitigation, but not adaptation, as adaptation is not necessarily linked to ecosystems (See chapter 6)[5].
- **Projects can be scored for more than one marker simultaneously** (including using more than one principal score if properly justified). The Rio Conventions often complement and reinforce each other, and consequently it is possible that the same activity, policy or measure simultaneously addresses climate change, biodiversity and/or desertification objectives, and be marked for several markers. **Other policy markers can also be scored simultaneously with Rio markers**. For example, an activity scored principal for adaptation can also be marked for gender quality.
- **Overlaps across markers do not imply double counting.** Since each project in the database may be assigned more than one marker, particular care is required when estimating total development finance associated with multiple markers. To avoid double counting, values reported under different markers should not be added together without adjusting for overlaps. For example, climate-related ODA is calculated as the value of activities marked for climate change adaptation plus the value of activities marked for climate change mitigation, minus the overlap (i.e., activities marked with both markers).
- **Rio marker scoring is based on the written documentation** of each activity, produced by project developers following their internal processes. Key information on the project is then summarised in the description of the projects submitted to the CRS.

26. To facilitate transparency and in light of public scrutiny of the Rio marker data, it is important that, in activity descriptions reported to the CRS, the relation between the activity and the objective (e.g. climate change mitigation, climate change adaptation, other) is clearly communicated and made explicit, especially for principal score and large activities (recognising the administrative constraint when numerous small activities are concerned).

27. Title and long description of the projects are fundamental for automated and manual quality checks of the data, including for training and using AI models. Projects that do not present clear linkages to environmental objectives in their title and long description are flagged to data providers for revision. The CRS also includes the possibility to add a link to external documentation (such as a webpage) which might provide additional, and more detailed documentation on the activity, providing further justification for the use of the markers.

[5] This 'soft rule' is included in the CRS reporting checklist, which is updated regularly. The up-to-date edition is always available on this page https://oe.cd/CRS-resources.

4 Definitions and eligibility criteria

Rio marker on biodiversity

28. The Rio marker on biodiversity was introduced, together with the Rio markers on climate change and desertification in 2000, through a dedicated survey. It was added to the data collection in 2004 on a trial basis, and in 2008 as a permanent item of the CRS reporting form. The definition was updated in 2018 and more recently in 2024.

29. The most recent update streamlined the language to adapt it to the works of the Convention on Biological Diversity, and to reflect the adoption of the Kunming-Montreal Global Biodiversity Framework, during the UN CBD COP15 in 2022, in particular with the addition to the eligibility criteria activities that incorporate nature-based solutions.

30. Activities reported in the sector of Biodiversity (CRS sector code 41030) score, by definition, **principal** objective (unless the activity is reported with multiple purpose codes).

Table 3 - Definition of the Rio Marker on Biodiversity – Extract from the CRS Statistical Reporting Directives, Annex 20

Aid targeting the objectives of the Convention on Biological Diversity	
DEFINITION **An activity should be classified as biodiversity-related (score Principal or Significant) if:**	It contributes to at least one of the three objectives of the Convention on Biological Diversity: the conservation of biodiversity, sustainable use of its components (ecosystems, species or genetic resources), and/or fair and equitable sharing of the benefits of the utilisation of genetic resources. This encompasses activities that contribute to the goals and targets of the Kunming-Montreal Global Biodiversity Framework.
CRITERIA **FOR ELIGIBILITY**	The activity documentation explicitly mentions specific measures that contribute to: a) conservation or enhancement of ecosystems, species or genetic resources, and/or enhancement of the sustainability of their use, and/or their restoration, and/or measures that maintain, restore, and/or enhance ecological integrity, ecosystem functions and services, and ecosystem connectivity, including through measures such as pollution reduction; or b) integration of biodiversity and its multiple values (e.g. ecosystem services) within recipient countries' development objectives, economic and sectoral regulations, planning and decision making processes (including poverty

	eradication strategies, national development plans and sectoral plans and strategies, strategic environmental assessments, environmental impact assessments, and budgeting and national accounting), within and across all levels of government, through measures such as institution building, capacity development, technical assistance, statistical activities, strengthening the regulatory and policy frameworks, scientific research and collaboration, innovation and technology access, development and transfer, knowledge management and stakeholder engagement, awareness raising and education; or c) elimination, phasing out or reform of incentives, including subsidies, harmful to biodiversity, and scaling up of positive incentives for the conservation and sustainable use of biodiversity; or d) maintenance, sustainable management and restoration of genetic diversity of seeds, cultivated plants, and farmed and domesticated animals, including native fish stocks or native wild species of living organisms, through the application of biodiversity-friendly practices, and ensuring social, economic and environmental benefits for people; or e) promotion of fair and equitable sharing of benefits that arise from the utilisation of genetic resources, and from digital sequence information on genetic resources, where appropriate, as well as traditional knowledge associated with genetic resources, as applicable, including by facilitating appropriate access to genetic resources; or establishing, strengthening capacity for, and implementing biosafety measures, and measures for the handling of biotechnology and distribution of its benefits, as internationally agreed; or f) developing countries' efforts to meet their obligations under the Convention on Biological Diversity and the KMGBF, including to implement National Biodiversity Strategies and Action Plans (NBSAP), and National Biodiversity Finance Plans; or g) implement nature-based solutions to social, economic and environmental challenges that explicitly benefit biodiversity, as defined by UNEA-Resolution 5/5, including through actions that help protect, conserve, restore, sustainably use and manage natural or modified terrestrial, freshwater, coastal and marine ecosystems, and/or through ecosystem-based approaches to climate change adaptation, mitigation and disaster risk reduction, that simultaneously provide human well-being, ecosystem services and resilience. The activity will score "**principal objective**" if it directly and explicitly aims to achieve one or more of the above seven criteria.

EXAMPLES OF TYPICAL ACTIVITIES **1. Typical activities take place in the sectors of:** *Water and sanitation* *Agriculture* *Forestry* *Fishing* *Tourism*	Integration of biological diversity concerns into sectoral policy, planning and programmes; e.g. • Water resources protection and rehabilitation; integrated watershed, catchment and river basin protection and management; • Sustainable agricultural and farming practices including substitution of damaging uses and extractions by out-of-area plantations, alternative cultivation or equivalent substances; integrated pest management strategies; soil conservation; in-situ conservation of genetic resources; alternative livelihoods; • Combating deforestation and land degradation while maintaining or enhancing biodiversity in the affected areas; • Promotion of sustainable marine, coastal and inland fishing; • Sustainable use of sensitive environmental areas for tourism.
2. Typical non-sector specific activities are: *Environmental policy and administrative management* *Biosphere and bio-diversity protection* *Environmental education/ training* *Environmental research*	• Preparation of national bio-diversity plans, strategies and programmes; bio-diversity inventories and assessments; development of legislation and regulations to protect threatened species; development of incentives, impact assessments, and policy and legislation on equitable access to the benefits of genetic resources. • Establishment of protected areas, environmentally oriented zoning, land use and regional development planning. • Protecting endangered or vulnerable species and their habitats, e.g. by promoting traditional animal husbandry or formerly cultivated/collected plants or ex-situ conservation (e.g. seed banks, zoological gardens). • Capacity building in taxonomy, bio-diversity assessment and information management of biodiversity data; education, training and awareness-raising on bio-diversity. • Research on ecological, socio-economic and policy issues related to bio-diversity, including research on and application of knowledge of indigenous people. • Supporting development and use of approaches, methods and tools for assessment, valuation and sustaining of ecosystem services.
N.B. Biodiversity (CRS sector code 41030) scores, by definition, **principal** objective except if multiple purpose codes are used. **Further examples of qualifying activities per sector are provided in the indicative table for guidance on Rio markers[6].**	

[6] See: https://webfs.oecd.org/climate/

Rio marker on climate change adaptation

31. The Rio marker on climate change adaptation was introduced in 2009 and its definition and eligibility criteria have been updated in 2015 and again in 2021.

32. Adaptation to climate change is a truly cross-cutting policy objective that could be mainstreamed in activities in all sectors. This does not mean that each and every activity should be marked for adaptation for its simple property of being adapted to the environment where it is deployed. The marker eligibility criteria suggest as good practice a three-step approach based on the identification of the risks, a clear statement of the adaptation objectives and a direct linkage between the risks and the project activities.

Table 4 – Definition of the Rio Marker on Climate Change Adaptation – Extract from the CRS Statistical reporting Directives, Annex 20.

Aid targeting the objectives of the United Nations Framework Convention on Climate Change and the Paris Agreement **Climate change adaptation**	
DEFINITION **An activity should be classified as adaptation-related (score Principal or Significant) if:**	It intends to reduce the vulnerability of human or natural systems to the current and expected impacts of climate change, including climate variability, by maintaining or increasing resilience, through increased ability to adapt to, or absorb, climate change stresses, shocks and variability and/or by helping reduce exposure to them, in line with the Paris Agreement. This encompasses a range of activities from information and knowledge generation, to capacity development, planning and the implementation of climate change adaptation actions.
CRITERIA **FOR ELIGIBILITY** **An activity is eligible for the climate change adaptation marker if:**	a) the climate change adaptation objective is explicitly indicated in the activity documentation; and b) the activity contains specific measures targeting the definition above. Carrying out an assessment of vulnerability to climate variability and change, either separately or as an integral part of agencies' standard procedures, facilitates this approach. To guide scoring, a three-step approach is recommended as a "best practice", in particular to justify for a principal score: a) **Setting out the context of risks, vulnerabilities and impacts related to climate variability and climate change:** for a project to be considered as one that contributes to adaptation to climate change, the context of climate vulnerability should be set out clearly using a robust evidence base. This could take a variety of forms, including use of material from existing analyses and reports, or original, bespoke

	climate vulnerability assessment analysis carried out as part of the preparation of a project. b) **Stating the intent to address the identified risks, vulnerabilities and impacts in project documentation:** The project should set out how it intends to address the context- and location-specific climate change vulnerabilities, as set out in existing analyses, reports or the project's climate vulnerability assessment. c) **Demonstrating a clear and direct link between the identified risks, vulnerabilities and impacts and the specific project activities**: the project should explicitly address risk and vulnerabilities under current and future climate change as identified in the project documentation.
Examples of qualifying activities per sector are provided in the indicative table for guidance on Rio markers[7].	

Rio marker on climate change mitigation

33. The Rio marker on climate change mitigation was introduced, together with the Rio markers on biodiversity and desertification in 2000, through a dedicated survey. It was added to the data collection in 2004 on a trial basis, and in 2008 as a permanent item of the CRS reporting form. The definition of the mitigation marker underwent only minor changes from its inception. The marker was initially called the "Rio marker on climate change". It covered principally mitigation actions, although some adaptation activities were considered eligible. With the introduction of the adaptation marker in 2009, the marker was renamed as "climate change mitigation" and the wording was streamlined to properly differentiate between mitigation and adaptation. The text was revised in 2021.

34. The indicative table for the Rio marker on climate gives guidance for the most carbon intensive sector activities (such as fossil fuel generations, oil and gas upstream projects) to not be scored for the mitigation marker (even if linked to a project of GHGs reductions). DAC members also committed to end new ODA for unabated international thermal coal power generation[8].

[7] See: https://webfs.oecd.org/climate/

[8] See: OECD DAC Declaration on a new approach to align development cooperation with the goals of the Paris Agreement on Climate Change - https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0466

Table 5 - Definition of the Rio Marker on Climate Change Mitigation – Extract from the CRS Statistical reporting Directives, Annex 20

<table>
<tr><td colspan="2">Aid targeting the objectives of the United Nations Framework Convention on Climate Change and the Paris Agreement

Climate change mitigation</td></tr>
<tr><td>DEFINITION

An activity should be classified as climate-change-mitigation related (score Principal or Significant) if:</td><td>It contributes to the objective of stabilisation of greenhouse gas (GHG) concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system by promoting efforts to reduce or limit GHG emissions or to enhance GHG removal by sinks, in line with the goals of the Paris Agreement*.</td></tr>
<tr><td>CRITERIA

FOR ELIGIBILITY</td><td>The activity contributes to

a) the mitigation of climate change by limiting anthropogenic emissions of GHGs, including gases regulated by the Montreal Protocol;

or

b) the protection and/or enhancement of GHG sinks and reservoirs;

or

c) the integration of climate change concerns with the recipient countries' development objectives through institution building, capacity development, strengthening the regulatory and policy framework, technology transfer or research;

or

d) developing countries' efforts to meet their obligations under the Convention and the Paris agreement, namely the implementation and enhancement of mitigation actions.

The activity will score "principal objective" if it directly and explicitly aims to achieve one or more of the above four criteria.</td></tr>
<tr><td colspan="2">* See art. 2.1 (a) of the Paris Agreement:

Holding the increase in the global average temperature to well below 2 °C above pre-industrial levels and pursuing efforts to limit the temperature increase to 1.5 °C above pre-industrial levels, recognizing that this would significantly reduce the risks and impacts of climate change.

Examples of qualifying activities per sector are provided in the indicative table for guidance on Rio markers[9].</td></tr>
</table>

[9] See: https://webfs.oecd.org/climate/

Rio marker on Desertification

35. The Rio marker on desertification was introduced, together with the Rio markers on biodiversity and climate change in 2000, through a dedicated survey. It was added to the data collection in 2004 on a trial basis, and in 2008 as a permanent item of the CRS reporting form. The definition was updated in 2018.

36. The UNCCD has enlarged the scope of activities that support the objectives of the Convention to include also activities aimed at reducing and reversing land degradation and mitigating the effects of drought (DLDD), not uniquely in arid, semi-arid and/or dry sub-humid areas. Accordingly, the indicative table on the Rio marker on desertification covers DLDD-related activities (Desertification, Land Degradation and Drought).

Table 6 - Definition of the Rio Marker on Desertification – Extract from the CRS Statistical reporting Directives, Annex 20

Aid targeting the objectives of the Convention to Combat Desertification	
DEFINITION **An activity should be classified as desertification-related (score Principal or Significant) if:**	It aims at combating desertification or mitigating the effects of drought in arid, semi-arid and dry sub-humid areas through prevention and/or reduction of land degradation, rehabilitation of partly degraded land, or reclamation of desertified land.
CRITERIA **FOR ELIGIBILITY**	The activity contributes to a) protection or enhancement of affected ecosystems through the rehabilitation, conservation and sustainable management of land and water resources or the restoration of existing environmental damage; **or** b) integration of desertification, land degradation and drought concerns with recipient countries' development objectives through measures such as institution building, capacity development, strengthening the regulatory and policy framework, or research; **or** c) developing countries' efforts to meet their obligations under the Convention and voluntary targets when striving to achieve land degradation neutrality at national and subnational level. The activity will score "principal objective" if it directly and explicitly relates to one or more of the above criteria, including in the context of the realisation of sub-national, national, sub-regional or regional action programmes".
EXAMPLES OF	• Integration of action to combat desertification and land degradation into sectoral policy, planning and programmes (e.g. agricultural and rural development policy, plans and programmes);

TYPICAL ACTIVITIES **1. Typical activities take place in the sectors of:** *Water and sanitation* *Agriculture* *Forestry*	• Rehabilitation of land, vegetation cover, forests and water resources, conservation and sustainable management of land and water resources; • Sustainable irrigation for both crops and livestock to reduce pressure on threatened land; alternative livelihood projects; • Development and transfer of environmentally sound traditional and local technologies, knowledge, know-how and practices to combat desertification, e.g. methods of conserving water, wood (for fuel or construction) and soil in dry areas.
2. Typical non-sector specific activities are: *Environmental policy and administrative management* *Env. education/training* *Environmental research*	• Preparation of strategies and action programmes to combat desertification and mitigate the effects of drought; establishment of drought early warning systems; strengthening of drought preparedness and management; observation and assessment of CCD implementation, including monitoring and evaluation of impact indicators; • Measures to promote the participation of affected populations in planning and implementing sustainable resource management or improving security of land tenure; • Support for population/migration policies to reduce population pressure on land; • Capacity building in desertification monitoring and assessment; education, training and public awareness programmes related to desertification and land degradation; • Research on desertification and land degradation.
Further examples of qualifying activities per sector are provided in the indicative table for guidance on Rio markers[10].	

Environment policy marker

37. The Environment policy marker was among the first policy markers introduced in the OECD-DAC statistical system in 1997. The environment policy marker was designed to monitor the mainstreaming of environmental policy objectives into development co-operation activities. The definition and eligibility criteria of the marker have not changed since its introduction.

38. The Environment policy marker covers a broad umbrella of activities in support of the environment, whether they fall within the definition and eligibility criteria of the Rio markers or not. The environment policy marker score is linked to the score of the Rio markers on biodiversity, climate mitigation and desertification as such:

[10] See: https://webfs.oecd.org/climate/

- The environment policy marker assumes the highest value (i.e. 'principal') recorded for the Rio markers on biodiversity, climate change mitigation and desertification, as established in the 'CRS reporting checklist'[11].
- There are strong linkages between aid to environment and climate change adaptation, and therefore they are likely to be reported jointly. However, there are adaptation activities (e.g. activities to adapt a business, or social security to absorb the impact of climate change) which do not have a direct linkage with the environment.
- The CRS reporting checklist is updated regularly. The latest version is available online on the page 'Resources for reporters'.

Table 7 - Definition of the Environment marker – Extract from the CRS Statistical reporting Directives, Annex 19

Aid to Environment	
DEFINITION **An activity should be classified as environment-oriented (score Principal or Significant) if:**	a) It is intended to produce an improvement, or something that is diagnosed as an improvement, in the physical and/or biological environment of the recipient country, area or target group concerned; **or** b) It includes specific action to integrate environmental concerns with a range of development objectives through institution building and/or capacity development.
CRITERIA FOR ELIGIBILITY	a) The objective is explicitly promoted in activity documentation; **and** b) The activity contains specific measures to protect or enhance the physical and/or biological environment it affects, or to remedy existing environmental damage; **or** c) The activity contains specific measures to develop or strengthen environmental policies, legislation and administration or other organisations responsible for environmental protection.
EXAMPLES OF TYPICAL ACTIVITIES **The list is not exhaustive. The activities may be scored against the objective only if the above criteria for eligibility are fulfilled.**	**Social infrastructure and services**: Water resources protection; water resources policies and water management that take into account environmental and socio-economic constraints, sanitation or waste management practices that bring environmental benefits. **Economic infrastructure and services**: Infrastructure projects designed with comprehensive and integrated environmental protection and management components; activities promoting

[11] See footnote 5

	sustainable use of energy resources (power generation from renewable sources of energy); energy conservation. **Production sectors:** Sustainable management of agricultural land and water resources; sustainable forest management programmes, combating land degradation and deforestation; sustainable management of sea resources; adoption and promotion of cleaner and more efficient technologies in production processes; measures to suppress or reduce pollution in land, water and air (e.g. filters); increasing energy efficiency in industries; sustainable use of sensitive environmental areas for tourism. (**Sustainable natural resources management** is a combination of management practices that have been planned and selected on the basis of interdisciplinary and participatory assessment of ecological, social and economic impacts of alternative management options, and resolution of possible conflicts or disputes concerning the significance and acceptability of the impacts of the proposed management alternatives.)
N.B. Activities that can be assigned the sector code **"general environmental protection"** i.e. environmental policy and administrative management, biosphere protection, bio-diversity, site preservation, flood prevention/control, environmental education/training, environmental research **score**, by definition, **principal** objective, except if multiple purpose codes are used.	

5 Rio markers' indicative table to guide marking by sector/sub-sector

39. To support development finance providers in their reporting process the Secretariat and members co-developed an indicative table, which provides granular guidance per sector.

40. The Rio markers' indicative table is composed of three integrated sections

- Biodiversity (approval foreseen in 2026)
- Climate change adaptation and mitigation (approved in 2024)
- Desertification (approved in 2025)

41. For each sector (and in many cases also at a more granular sub-level of purpose codes) and for each Rio marker, the table provides the following elements:

- **Scoring in descending order of likelihood,** which indicates the most likely score, taking into account the historical data reported and the specificities of each sector/purpose code.
- **Rationale for scoring,** which explains how activities in this sector could contribute to the Rio conventions or environment-related issues,
- **Examples,** which provide a list of activities that could qualify for different scores (including for the score zero).

42. The indicative table is a guidance tool. As the name suggests its usefulness is to provide examples and clarification to data reporters. The table is not an exhaustive or prescriptive list of activities that can be associated with the Rio or environment markers. It is meant to facilitate the application of the markers to activities in different sectors, but it is by no means prescriptive nor does it contain binding rules on scores to assign or not assign for each sector. Members may still apply scores different from the suggestions provided in the table, provided the activities concerned meet the definition and eligibility criteria of the markers. The guidance provided by the table is also not intended to replace activity level screening, and instead seeks to support it.

43. The indicative table is available at this address https://webfs.oecd.org/climate/

6 Overlaps

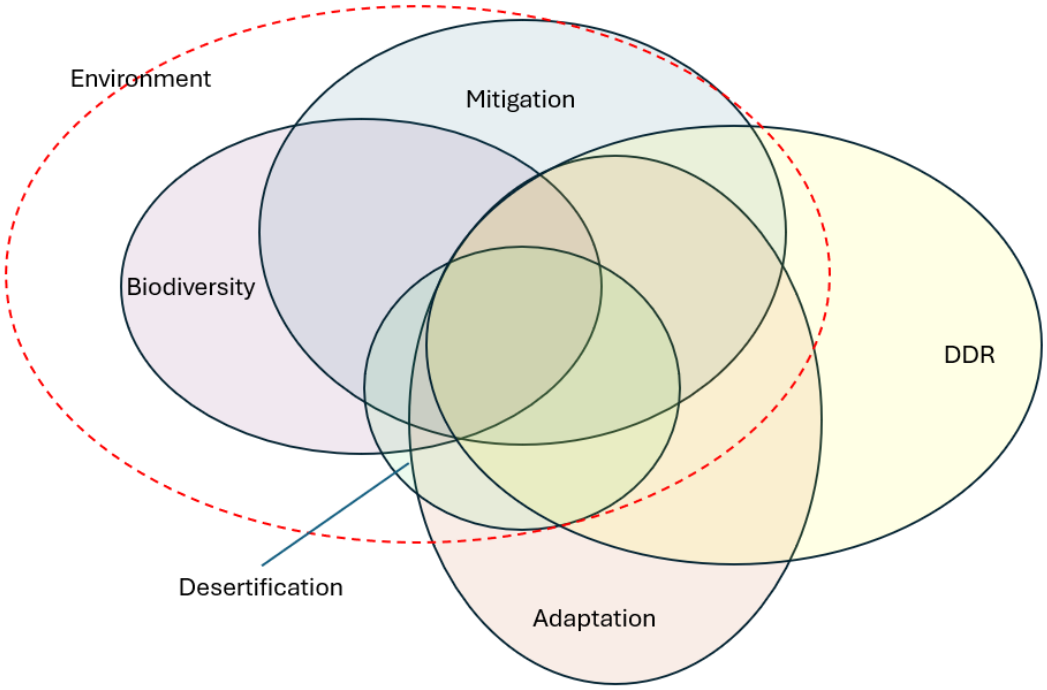
44. The 1992 United Nations Conference on Environment and Development (UNCED), commonly known as the Earth Summit, held in Rio de Janeiro, originated the three environmental conventions: the UNFCCC, the CBD and immediately after the UNCCD. The Rio conventions are intrinsically linked as they promote sustainable development principles and actions which are mutually reinforcing.

45. The Rio markers, tracking aid and the broader development finance in support of the Rio conventions, are interconnected. Overlaps among Rio markers are common, because the same activity can be designed to support multiple environmental objectives addressed in the three conventions. For instance, sustainable forest management can simultaneously support biodiversity through ecosystem conservation, climate change mitigation and adaptation by enhancing carbon sequestration and ecosystem resilience respectively, and combat desertification, land degradation and drought by improving soil quality.

46. A few principles should be taken into account while reporting activities that address multiple environmental objectives, such as:

- **The methodology is purpose-based.** This means that the intention of addressing multiple environmental objectives must be explicitly addressed in the activity documentation. The fact that an activity conceived for a specific objective might have positive externalities, or spill-over effects, in other environmental areas is not – per se – a justification for multiple marking.
- **Marking more than one Rio marker as principal is possible,** but clear justification is needed. The scoring principal implies that the activity would not have been undertaken if not for addressing the objectives of two (or more) Rio markers simultaneously.
- **Presentation of Rio markers data should take overlaps into account.** Because a project can be tagged with more than one marker, totals for two (or more) markers should not be added together unless the value of projects tagged under multiple markers is clearly identified and subtracted to avoid double counting.
- **The overlaps between the Rio markers, the Environment marker, and other related markers (e.g., Disaster Risk Reduction) reflect the methodology's strength in capturing integrated policy approaches.** Many projects and programmes deliberately address multiple objectives, and the marker system is designed to record these interlinkages, highlighting interdependences across policy areas at the macro level (Figure 2).

Figure 2. Examples of overlaps among markers.



Note: The figure is indicative and for illustration only.

Adaptation / Mitigation overlaps

47. Adaptation and mitigation objectives are intertwined in the Paris Agreement, that calls for their achievement in the context of sustainable development and efforts to mitigate poverty. This is highlighted in many parts of the Agreement starting from Art. 2(1) that sets both the overall mitigation and adaptation objectives and the financial flows objective to support these. Article 4(1) mentions the need for mitigation action to happen in the context of sustainable development, and Art. 4(7) mentions mitigation co-benefits from adaptation actions.

48. Typically, activities that are likely to address both adaptation and mitigation objectives are the activities that directly support participation to the UNFCCC processes and implementation of its decisions, activities that promote science, research and education, activities that support access to climate finance, activities that promote mitigation through nature-based solutions that have adaptation co-benefits, and adaptation activities that are conceived in a way that also reduces greenhouse gases.

Examples of activities promoting both adaptation and mitigation

The indicative table provides several examples of activities with dual objectives, such as:

- **Water sector policy:**
    - Installation of systems that enable significant energy savings compared to older systems may qualify against both mitigation and adaptation markers, as resource-efficient systems reduce emissions while building resilience.
    - Nature-based solutions such as the protection and restoration of wetlands and floodplains can be used for both adaptation and mitigation purposes.

- **Other social infrastructure and services:** social protection strategies and programmes that target measures to enhance carbon sinks and/or build resilience to climate change, e.g. through cash-for-work programmes promoting reforestation and flood protection.
- **Energy conservation and demand-side efficiency:**
    - Clean cooking solutions that are less dependent on traditional biomass are relevant for both mitigation and adaptation (making cooking food less dependent on climate vulnerable biomass resources).
    - Efficiency in new construction (exceeding available standards) and retrofitting of existing buildings, e.g. improving the efficiency of air conditioning of hospitals in hot regions.
- **Forestry:** protection and enhancement of sinks and reservoirs of GHGs through sustainable forest management, forest conservation, afforestation and reforestation, agroforestry, rehabilitation of areas affected by drought and desertification.
- **Environmental education/training:** education, training and public awareness related to climate change, the causes and impacts of climate change and the role of adaptation.

Examples of activities whose objectives do not overlap:

49. Typically, **activities that support climate change adaptation but not climate change mitigation** are activities that enhance the resilience of natural or human systems to climate change impacts but are not linked to reducing or removing GHG emissions. This includes, for instance, activities in the transport sector (e.g., rebuilding the road infrastructure damaged by severe flooding in a climate-resilient manner (identifying local climate risks and efficient materials) or activities in the agricultural sector (e.g. adoption of drought resistant crops).

50. Conversely, **activities that support climate change mitigation objectives but not adaptation** typically focus on limiting GHG emissions while not reducing the vulnerability of affected populations or ecosystems. For instance, activities in the energy sector (e.g. construction and operation of solar or wind power plants) or even in the environment sector (e.g. implementation of the Montréal protocol on ozone depleting substances).

Adaptation / Biodiversity overlaps

51. Adaptation and biodiversity objectives intersect through the role of healthy ecosystems in reducing climate vulnerability. The Paris Agreement, in Article 7(2) and Article 7(9)(c), links adaptation to protecting people, livelihoods and ecosystems and to assessing climate impacts and vulnerability while taking into account vulnerable people, places and ecosystems. In addition, Article 8(4)(h) highlights the importance of strengthening the resilience of communities, livelihoods and ecosystems. The Convention on Biological Diversity (CBD), under Article 8(d) and 8(f), calls for the protection of ecosystems and natural habitats and for the rehabilitation and restoration of degraded ecosystems, which can support resilience to climate-related stresses. The Kunming–Montreal Global Biodiversity Framework (KMGBF), adopted by CBD COP 15, also explicitly recognizes these linkages, including in Target 8 (climate change, adaptation and resilience) and Target 11 (ecosystem functions/services and protection from natural hazards and disasters).

52. Typically, activities that supports both climate change adaptation and biodiversity include nature-based solutions to adaptation, ecosystem-based adaptation, activities that promote conservation or enhancement of ecosystems menaced by climate change, linked to the management of natural resources, water resources and river basin management.

Examples of activities promoting both adaptation and biodiversity

- **Water resources conservation (including data collection):**
    - Protection and restoration of wetlands and associated catchments.
    - Coastal protection through ecosystem restoration; Blue carbon initiatives with adaptation co-benefits.
- **River basins development:**
    - Water resources integrated development initiative.
    - Riverbank restoration using native vegetation.
    - Floodplain reconnection and wetland creation or restored riparian buffers.
- **Social Protection:** nature-based solutions to climate change initiative.
- **Business development services:** natural resources protection and sustainable local development.
- **Agricultural development:**
    - Adaptation to climate change and promotion of sustainable agriculture.
    - Diversification of agricultural production to reduce quantity of crops or livestock vulnerable to climate change stressors, such as growing a mix of different crops, crop rotations, agroforestry, planting native plants that support pollinators, or diversifying crop/livestock production models
- **Agricultural land resources:** scaling up climate-smart, sustainable agriculture practices.
- **Agricultural extension:** promoting agro-forestry systems and civic participation of small-scale farming households in climate change related subjects.
- **Forestry policy and administrative management:** climate for biodiversity: reducing supply chain deforestation.
- **Environmental policy and administrative management:** landscape management: integrated approach for challenges of climate change adaptation and biodiversity conservation for sustainable development.
- **Urban development and management**: Urban & peri-urban ecosystem-based adaptation activities in green/blue infrastructure, e.g. through urban wetlands, green corridors, cooling islands.

53. **Examples of activities whose objectives do not overlap:** typically, activities that support climate change adaptation but not biodiversity are activities that enhance the resilience of natural or human systems to climate change impacts but are not linked to protecting biodiversity. This includes, for instance, activities in the transport sector (e.g. climate-proofing a transport infrastructure) or activities in the water sector (e.g. installing desalination plants for water scarcity).

54. Conversely, activities that typically support biodiversity objectives but not adaptation ones are related to the management of environmental factors that impact biodiversity, but are not linked with climate change. Examples could include some activities in the water sector (such as waste management) or in the sector of agriculture (e.g. veterinary services) or environment (e.g. the implementation of an anti-pollution policy).

Adaptation / Desertification overlaps

55. Strong interlinkages exist between actions to combat desertification and actions to adapt to climate change. Climate change is a main driver of desertification, and – in many, if not most, cases – actions that combat desertification, by aiming at maintaining or improving soil quality, are also actions that fall under the definition of climate change adaptation. However, adaptation-related activities that are outside of the domain of desertification-combat exist.

56. The UNCCD 2018-2030 Strategic framework explicitly links DLDD-related challenges with resilience to climate change. The Paris Agreement, instead, does not mention directly DLDD in its Article 7, where it establishes the adaptation goal, but it lists "resilience of socioeconomic and ecological systems, including through economic diversification and sustainable management of natural resources". Furthermore, the Glasgow–Sharm el-Sheikh work programme on the global goal on adaptation[12] sets a series of goals that include a) reducing climate-induced water scarcity and b) attaining climate-resilient food and agricultural production and supply and distribution of food, as well as increasing sustainable and regenerative production and equitable access to adequate food and nutrition for all.

57. Activities that typically support both climate change adaptation and desertification are all activities that enhance resilience of soils to climate change, reduce climate-induced land-degradation, or provide support to mitigate the consequences of droughts.

Examples of activities both promoting adaptation and combatting desertification

- **Water resources conservation (including data collection).** Promote community water management actions from a local, environmental and gender resilience approach.
- **Agricultural policy and administrative management.**
    - Innovation and dissemination of technologies for adaptation of agriculture to climate change.
- **Forestry development.** A cross-sector approach supporting the mainstreaming of sustainable forest and land management to enhance ecosystem resilience for improved livelihoods.
- **Rural development.**
    - Integrated landscape management to reduce land degradation and enhance community resilience.
    - Promoting agroecology, food security and resilience to external shocks.
- **Agricultural development.** Strengthening agroecology among farming families.
- **Environmental policy and administrative management.**
    - Facilitating private sector engagement for the financing of ecosystem-based adaptation in support of the Climate Change Action Plan of the Philippines.
    - Promoting territorial/landscape planning and supporting community level action to reduce/reverse land degradation, improve climate resilience using nature-based solutions as a matter of preference
- **Environmental education/training/research.**
    - Develop land and water resource inventories integrating climate risk data.

[12] cma5_auv_8a_gga.pdf

- Provide training on sustainable practices (e.g., soil conservation, drought-resistant crops) to enhance resilience to climate change.

- **Biodiversity.**
  - Integrated Adaptation Program to enhance resilience of communities and ecosystems.

58. **Examples of activities whose objectives do not overlap:** Typically, most activities that combat desertification also support climate change adaptation. However, activities aimed at improving soil quality without considering climate hazards or variability tend to be only relevant to desertification and not to adaptation (e.g. restoring land degraded for non-climatic reasons, such as for unsustainable land-use practices or industrial pollution).

59. Conversely, activities that support climate change adaptation objectives but not desertification ones are likely to focus on reducing climate-related vulnerability in non-land-based sectors.

Mitigation / Biodiversity overlaps

60. Mitigation and biodiversity objectives have large overlapping areas as climate change drives biodiversity loss and puts pressure on ecosystems, while healthy ecosystems, such as wetlands and forests, have a high mitigation potential. This is particularly true for all the biodiversity actions – and nature-based solutions – that promote sinks and reservoirs of GHGs (including forests, savannas, grasslands, wetlands, peatlands, mangroves or seagrass meadows, and oceans), while simultaneously protecting biological diversity.

61. Mitigation and biodiversity objectives converge in the Paris Agreement, particularly Article 5(1), which commits Parties to conserving and enhancing sinks and reservoirs of greenhouse gases, including forests. Activities like REDD+ under the Warsaw Framework reduce emissions while preserving habitats critical for biodiversity. The CBD, under Article 6(b) and Article 8(d), promotes ecosystem conservation and restoration, which secure carbon storage while protecting species and many of the KMGBF Targets have direct linkages with the climate change mitigation (such as Targets 2[13] and 3[14]).

62. Activities that support both mitigation and biodiversity are typically activities that protect and improve the capacity of ecosystems to store greenhouse gases.

Examples of activities promoting both mitigation and biodiversity

- **Agricultural land resources:**

[13] **Target 2: Restore 30% of all Degraded Ecosystems** - Ensure that by 2030 at least 30 per cent of areas of degraded terrestrial, inland water, and marine and coastal ecosystems are under effective restoration, in order to enhance biodiversity and ecosystem functions and services, ecological integrity and connectivity.

[14] **Target 3: Conserve 30% of Land, Waters and Seas** - Ensure and enable that by 2030 at least 30 per cent of terrestrial and inland water areas, and of marine and coastal areas, especially areas of particular importance for biodiversity and ecosystem functions and services, are effectively conserved and managed through ecologically representative, well-connected and equitably governed systems of protected areas and other effective area-based conservation measures, recognizing indigenous and traditional territories, where applicable, and integrated into wider landscapes, seascapes and the ocean, while ensuring that any sustainable use, where appropriate in such areas, is fully consistent with conservation outcomes, recognizing and respecting the rights of indigenous peoples and local communities, including over their traditional territories.

  - Co-operation from Public Private Partnerships (PPPs) against deforestation**,** including promoting agroforestry, mixed cropping instead of monocultures, rewetting of peatlands, and limiting extensive grazing.
  - Increased soil organic carbon; circular bioeconomy; multi-hazards early warning systems.
- **Forestry policy and administrative management:**
  - Strengthening capacities of national institutions and local communities for sustainable forest management, reforestation and nature-based solutions.
  - Restoration/conservation of natural mixed forests; Rewetting of peatland forests; Restoration/conservation of coastal forests or mangroves.
- **Environmental policy and administrative management.**
  - REDD+ investment program.
  - Advancing governance and trade for forests, equity, and climate ambition.
  - Forest and biodiversity conservation and community-led sustainable management.
- **Environmental research:**
  - Research on traditional knowledge and modern ecology; Development of nature-based solutions; Monitoring of ecosystem.
- **Water resources conservation (including data collection):**
  - Protection and restoration of wetlands and other water-based ecosystems.

63. **Examples of activities that do not overlap:** typically mitigation activities that have no biodiversity objectives includes all activities that aim to achieve GHGs reduction through technological processes, such as for example activities in the energy sector (e.g. the implementation of renewable energies, or demand-side energy efficiency).

64. Activities that support biodiversity but not mitigation are typically activities that promote biodiversity actions that do not have a significant impact in terms of GHGs, such as marine pollution control, protection of endangered wildlife of species, protection and promotion of the genetic diversity of seeds, while recalling evidence that protecting and restoring wild animals and their habitats can enhance climate change adaptation and mitigation potential, including through nature-based solutions and/or ecosystem-based approaches.

Mitigation / Desertification overlaps

65. Similarly to the mitigation/biodiversity overlaps described above, mitigation can have overlaps with activities that combat desertification, land degradation and drought (DLDD). This is particularly true for all the DLDD-related actions that promote sinks and reservoirs of GHGs through an enhancement of soils, forests, savannah and grasslands.

66. The UNCCD, under Article 2(2) and Article 4(2)(d), promotes afforestation, reforestation, and sustainable grazing as measures that prevent land degradation while sequestering carbon, and linking desertification control to mitigation. These strategies also align with Paris Agreement Article 4(1), which supports low-emission development and sustainable land use as key pathways for climate action.

67. Activities that typically pursue both objectives of mitigation and desertification can be activities in sustainable land management, afforestation, preservation of natural habitats, landscape management, water resources and others where the relation between soils, vegetation and mitigation is strong.

Examples of activities both promoting mitigation and combatting desertification, land degradation and drought.

- **Agricultural policy and administrative management:**
    - Promoting tracking systems that enhance traceability and transparency in supply chains of deforestation-linked agricultural commodities, such as soy and palm oil.
- **Agricultural development:**
    - Promoting increase of soil organic matter, e.g., through crop diversification for enhanced food production, for enhanced food production and food security in rural communities.
- **Forestry development.**
    - A cross-sector approach supporting the mainstreaming of sustainable forest and land management, to enhance ecosystem resilience for improved livelihoods.
    - Restoring and protecting natural sinks like forests, grasslands, and wetlands to improve long-term terrestrial carbon storage.
- **Environmental policy and administrative management.**
    - Program to sustainably manage and restore land and biodiversity.
    - REDD+ Investment Program.
- **Biodiversity:** Terrestrial Biodiversity Conservation and Greening Project.

68. **Examples of activities whose objectives do not overlap:** Typically, activities that support climate change mitigation but not desertification objectives are activities that reduce or avoid greenhouse gas (GHG) emissions, without addressing land or soil degradation processes, or sustainable land management. This includes, for instance, activities in the renewable energy (e.g. construction and operation of solar or wind power plants); transport (e.g., transport electrification), or industrial sectors (e.g. energy efficiency improvements in buildings or industry).

69. Conversely, activities that support desertification objectives but not climate change mitigation could include projects in the agricultural sector (e.g. rehabilitation of land and soil degraded by unsustainable agricultural practices or erosion control measures), in the environment sector (e.g. implementation of policies that promote anti pollution measures) or Disaster Risk Reduction sector (e.g., establishment of drought early warning systems).

Desertification / Biodiversity overlaps

70. The overlaps between desertification and biodiversity are important. The CBD, in Article 8(f), explicitly calls for the rehabilitation and restoration of degraded ecosystems, including drylands, to conserve biodiversity. Maintaining genetic diversity and species' composition in these ecosystems is essential for combating land degradation and sustaining ecosystem services.

71. The UNCCD, under Article 3(b) and Article 4(a), supports international co-operation and adopt an integrated approach addressing inter-alia the biological aspects of desertification and droughts. Both conventions converge on the principle that halting land degradation and conserving biodiversity are mutually reinforcing goals, essential for ecological stability and community well-being.

72. In most cases, activities that combat desertification, land degradation and drought are also activities that support biodiversity and nature-based solutions, especially when related to terrestrial ecosystems.

Examples of activities both promoting biodiversity and combatting desertification, land degradation and drought.

- **Water sector policy and administrative management.** Water basin management and climate resilience.
- **Water resources conservation (including data collection).** River Watershed Rehabilitation
- **Agricultural policy and administrative management.** Integrated Landscape Approaches and Investments in Sustainable Land Management
- **Agricultural development.** Sustainable agriculture and rural development
- **Agricultural land resources.** Integrated sustainable and adaptive management of natural resources to support ecosystem restoration and livelihoods**.**
- **Forestry policy and administrative management.**
    - Sustainable landscape management.
    - Engaging in Improved Forest Management (IMP) within degraded forests to restore biodiversity, e.g. through enrichment plantations, or conversion of coppices.
    - Indigenous and community-based forest and land management:
- **Environmental policy and administrative management.** Strengthening land reform and management of community forests.
- **Biodiversity**. Integrated management of natural environments and sustainable livelihoods
- **Rural development.** Food Security and Drought Mitigation Project

73. **Examples of activities whose objectives do not overlap:** typically activities relevant to desertification but which may not address biodiversity objectives are projects not linked to soils, but rather to addressing the social consequences of DLDD (for example projects on social protection for the population affected by drought) or activities linked to agriculture that do not necessarily qualify for biodiversity (for example agriculture water resources)

74. Conversely, projects that support biodiversity but do not include DLDD components could include activities in the environment sector not linked to soils (such as protecting marine biodiversity, or the implementation of activities to implement the Montreal protocol or in some cases activities linked to wildlife conservation) .

Environment / Rio markers overlaps

75. The Environment marker precedes the other Rio marker and in most cases it overlaps with them by default. The CRS includes 'business rules', updated every year, called 'reporting checklist'[15] which specifies 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.

76. In practice, three cases are possible:

- **Activities that are identified with climate change adaptation, but not the environment marker**. These are typically activities that promote economic, infrastructural or social resilience to climate change, without a direct link with environment. For example, adapting a port infrastructure to rising sea level, or urban infrastructure to resist flooding, or compensating an economic vulnerability linked to climate change, such as persistent drought.
- **Activities that are identified with the environment marker, but not with the Rio markers on biodiversity, climate mitigation or desertification.** There might be cases, although uncommon, where the reporter assessment is that – while the activity reported is generically beneficial for the environment - it does not fit within the eligibility criteria of the Rio markers. In those cases, it is possible to report with the Environment marker alone.
- **All other cases,** where the activities are reported with biodiversity, climate change mitigation and desertification, the environment marker is applied by default, with the highest scores used for the corresponding Rio markers.

Disaster Risk Reduction / Adaptation overlaps

77. The Disaster Risk Reduction (DRR) policy marker tracks activities that respond to the hazards covered by the Sendai Framework for Disaster Risk Reduction 2015–2030. It is not part of the Rio markers, and covers areas that are not necessarily included in the environment sector, but important interlinkages exist with some climate change adaptation activities.

78. In particular, based on (UNDRR, 2023[1]), activities are likely to target adaptation and DRR objectives if they prevent, reduce and manage disaster risks that are directly linked to climate change, for instance, hydrological and meteorological risks, such as floods, storms, wet landslides, drought, fire and heatwaves.

79. **Examples of activities both promoting DRR and climate adaptation include:**

- **Disaster Risk Reduction**: Enhancement of flood resilience of public assets; set up and use of early-warning system; changing workplace practices to reduce the impact of intense heatwaves on labour productivity and mortality; investing in adaptive social protection systems that incorporate pre-disaster preparedness or shock-responsive schemes.
- **Agriculture**: agricultural practices that reduce the impact of drought and more variable rainfall;
- **Forestry**: afforestation and forest protection that promotes water retention;

[15] See DCD/DAC/STAT(2024)11/REV2, updated regularly and available from : https://www.oecd.org/content/oecd/en/data/insights/data-explainers/2024/10/resources-for-reporting-development-finance-statistics.html.

80. **Examples of activities whose objectives do not overlap:** typically, activities can be considered as targeting DRR objectives but not adaptation if they prevent, reduce and manage disaster risks that are not directly linked to climate change (e.g., geological or geophysical risks, such as earthquakes, volcanoes, dry landslides, tsunamis, chemical, technological (e.g., cyber) or extraterrestrial risks). Such activities could include ensuring seismic resilience; revision of school curricula to incorporate regular volcano evacuation drills; retrofitting of existing health infrastructure such as health centres and hospitals based on earthquake-resilient building codes.

81. On the contrary, projects are likely to target only adaptation objectives but not DRR ones if they contribute to adapt to the long-term impacts of climate change that do not involve extreme events (e.g. rise in mean temperature and water stress; gradual increase in climate change-sensitive diseases). Typical activities could be: implementing measures to protect lagoons, which are highly vulnerable to climate change, from salt water intrusion and contamination; promoting water conservation in areas subject to increased water stress due to climate change; changing agricultural practices to reduce the impact of the increase in mean temperature on crop and livestock productivity; biodiversity corridors to facilitate ecosystem adaptation to gradual climate change.

7 Coherence among markers and SDGs

82. DAC members started to report on the SDGs in the CRS in 2019 (on 2018 activities). Reporting of SDGs is voluntary but widely implemented, in 2022-23 almost all DAC members reported the SDG focus of their development co-operation activities, covering most of their portfolio.

83. The SDGs touch several policy areas that are, in whole or in part, also tracked by some policy and Rio markers. In 2022 the WP-STAT approved a guidance for reporting the SDGs based on four high-level principles [DCD/DAC/STAT(2020)7/REV3] which include:

- The SDGs reported should be the principal objective of the activity, or a significant one.
- SDG reporting should be coherent with the policy markers and, when relevant, with the information reported in other CRS fields.

84. The interlinkages between markers and SDGs have been explored in detail in the SDG reporting handbook [DCD/DAC/STAT(2020)7/REV3]. The handbook contains a summary table describing the interlinkages between these fields, categorising them as strong, medium or mild.

85. In practical terms, while there is not a mandatory correspondence between SDGs and policy markers, activities are likely to be considered as coherent reporting between SDGs and policy markers when:

- **Biodiversity** is reported together with **SDG 14** (Conserve and sustainably use the oceans, seas and marine resources for sustainable development) and/or **SDG 15** (Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss)
- **Climate Change Adaptation and/or Mitigation** is reported with **SDG 13** (Take urgent action to combat climate change and its impacts)
- **Desertification** is reported with **SDG 15.3** (By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world)
- **The Environment marker** is reported with either **SDG 12** (Ensure sustainable consumption and production patterns) **or SDG 13, SDG 14, SDG15.**

A table with main interlinkages between SDGs and policy markers is available below:

Table 8 - Main interlinkages among SDGs and the Rio and Environment markers

	Interlinked SDG Targets (as indicated in the SDG Handbook)			SDGs considered as 'coherent reporting'
Policy Marker	**Mild**	**Medium**	**Strong**	
Biodiversity	2.5, 12.1, 12.2,		14.1, 14.2, 14.3,	

	12.3, 12.4, 12.5, 12.6, 12.7, 13.1, 13.2, 13.3, 13.a, 13.b		14.4, 14.5, 14.6, 14.7, 14.a, 14.b, 14.c, 15.1, 15.2, 15.3, 15.4, 15.5, 15.6, 15.7, 15.8, 15.9, 15.a, 15.b, 15.c	**SDGs 14 or 15 (and any underlying target)**
Climate Change Adaptation	1.5, 9.4, 9.a, 12.1, 12.2, 12.4, 12.5, 12.6, 12.7	2.3, 2.4, 2.a, 6.3, 6.4, 6.5, 6.6, 11.1, 11.2, 11.3, 11.4, 11.5, 11.6, 11.7, 11.a, 11.b, 11.c, 14.2, 14.3, 14.5, 15.1, 15.2, 15.3, 15.4, 15.5, 15.6, 15.7, 15.8, 15.9, 15.a, 15.b, 15.c	13.1, 13.2, 13.3, 13.a, 13.b	**SDG 13 (and any underlying target)**
Climate Change Mitigation	9.4, 9.a, 11.1, 11.2, 11.3, 11.a, 11.b, 12.1, 12.2, 12.4, 12.5, 12.6, 12.7	7.2, 7.3, 8.4	13.1, 13.2, 13.3, 13.a, 13.b	
Desertification	2.1, 2.2, 13.1, 13.2, 13.3, 13.a, 13.b	2.4	15.3	**15.3**
Aid to Environment	2.3, 2.4, 2.5, 2.a, 9.4, 9.a, 11.1, 11.2, 11.3, 11.4, 11.5, 11.6, 11.7, 11.a, 11.b, 11.c, 12.3	6.3, 6.4, 6.5, 6.6, 7.2, 7.3, 8.4, 13.1, 13.2, 13.3, 13.a, 13.b	12.1, 12.2, 12.4, 12.5, 12.6, 12.7, 14.1, 14.2, 14.3, 14.4, 14.5, 14.6, 14.7, 14.a, 14.b, 14.c, 15.1, 15.2, 15.3, 15.4, 15.5, 15.6, 15.7, 15.8, 15.9, 15.a, 15.b, 15.c	**SDGs 12, 13, 14, 15 (and any underlying target)**

8 Data access and visualisation

The OECD Secretariat is implementing improved tools to disseminate and visualise climate-related development finance data.

This chapter will be updated as soon as the new data dissemination and visualisation tools become available.

9 Use of the markers to report to the UN environmental conventions

86. The OECD-DAC Rio marker system was developed in the late '90s to collect data on development co-operation activities with the purpose of assisting developing countries in the implementation of the three Rio Conventions. By identifying activities targeting environmental objectives as a "principal" or "significant" component, the markers provide an indication of the degree of mainstreaming of environmental considerations into development co-operation portfolios. Rio markers apply to development activities in their full financial value and are therefore considered descriptive rather than strictly quantitative[16]. Yet, they allow for an approximate quantification of development finance flows that target the Rio convention objectives, and are used by most members as a starting point for their official submissions.

The Rio Conventions data collection process

87. Each Rio convention has a dedicated data collection mechanism. These mechanisms are not formally linked to the OECD-DAC data collection on Rio markers, although the OECD Secretariat collaborates with the three Conventions and in many cases a direct linkage exists between the data submitted to the OECD-DAC and to the Conventions.

88. **Climate Change (UNFCCC)**

Under the Paris Agreement's Enhanced Transparency Framework (ETF), Parties submit Biennial Transparency Reports (BTRs) every 2 years, with the first due 31 Dec 2024 and the subsequent on 31 December 2026 (for activities up to 2024). The Paris agreement (art. 9(1)) established that Developed country Parties shall provide financial resources to assist developing country Parties with respect to both mitigation and adaptation in continuation of their existing obligations under the Convention. Subsequent agreements established the 100 billion goal of climate finance provided and mobilised and to be reached by 2020 (and extended to 2025) and the subsequent New Collective Quantified Goal (NCQG) on Climate Finance (UNFCCC, 2010[2]) (Falduto, 2025[3]).

89. **Biodiversity (CBD)**

Data collection on development finance for biodiversity is governed by the broader resource mobilisation provisions of the CBD. Currently, the Kunming-Montreal Global Biodiversity Framework (KMGBF), specifically focusing on Goal D and Target 19 (Resource Mobilization), provide greater context on development finance for biodiversity. Parties submit this data via National Reports every four years using the Online Reporting Tool (ORT). This system tracks international public and private biodiversity finance and domestic resource mobilisation to ensure

[16] For a comparison between development and climate finance data, please see: https://www.oecd.org/en/data/insights/data-explainers/2024/12/climate-and-development-finance-faq.html

the global goal of USD 200 billion per year by 2030 is met, of which at least USD 20 billion by 2025 and at least USD 30 billion by 2030 ought to be from international finance, including ODA[17]. The KMGBF monitoring framework recognises that tracking of Target 19 relies, in part, on the DAC CRS and its biodiversity Rio marker.

90. **Desertification (UNCCD)**

The data collection cycle spans four years, with the next data due by February 2027. The UNCCD tracks resources in support of its 2018–2030 Strategic Framework, specifically Strategic Objective 5 regarding financial and non-financial resources. It aims to provide 'substantial and additional financial and non-financial resources to support the implementation of the Convention by building effective partnerships at global and national levels'. The OECD collaborates with the UNCCD Secretariat to provide initial data submission to be validated or edited by countries.

91. In an effort to improve transparency on financing flows to the Rio Conventions, the OECD Secretariat assesses regularly with members – through a series of surveys – whether they use Rio markers data as a starting point for their submission to the three conventions and if they apply coefficients or other adjustments to the Rio marker data[18].

[17] See: https://www.cbd.int/reports/nr7

[18] The OECD Secretariat regularly surveys members on coefficients and other adjustments applied to Rio markers when reporting to the environmental conventions. For the latest surveys see: DCD/DAC/STAT(2024)28/REV1 and DCD/DAC/ENV(2024)1/REV1/FINAL

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