

Results of the first survey on coefficients that Members apply to the Rio marker data when reporting to the UN Conventions on Climate Change and Biodiversity

OECD-DAC: April 2019
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In 2018, the OECD Development Co-operation Directorate, in its function as DAC Secretariat, carried out a new survey inviting members, on a voluntary basis, to report: i) if they drew on the **Rio marker data** when reporting their financial contributions in support of the objectives of the UN Conventions on **Climate Change** and **Biodiversity**, and ii) if so, the **coefficients they applied**. The deadline for responding to the Secretariat was 15 September 2018, but some responses were submitted after this date. In line with the current UNFCCC **biennial reporting** framework this survey was limited to 2015/16 data.

The survey allowed members wishing to participate to report based on **two different methods**:

- Method 1: **aggregate reporting** designed for members applying a “rule” based on the significant/principal split.
- Method 2: **activity-level reporting** initially designed for members with a more complex method of reporting to the Conventions. Method 2 allowed for a more granular reporting by individual CRS activities (in which case the reporting of the CRS-ID is crucial to enable the tracking of the activity in the CRS).

Eleven DAC members responded to the survey, with eight members applying the “aggregated approach” and two members reporting at the activity level. One member chose different approaches for 2015 and 2016 data. For members having chosen to report at the activity level, only activities that were reported to the CRS and marked for either climate adaptation, climate mitigation, or biodiversity were considered in the preparation of the summary table. Activities where a zero coefficient was applied were also excluded since they were considered as not reported to the Convention and outside of the perimeter of the survey which was limited to coefficients applied to Rio marked activities when reported to the Conventions.

While the majority of DAC members draw on the Rio markers when reporting to the UN Rio Conventions on Climate Change (UNFCCC) and Biodiversity (CBD), most members **adjust the amounts reported** to better reflect the financial contribution of the respective activities towards the objectives of the Conventions. **The table below summarises the coefficients used for the 2015/2016 reporting period by the members that responded to the Survey.**

Reporting to UNFCCC: Austria, Italy, Portugal, and Spain reported to the UNFCCC on a **commitment basis**, while Norway, Poland, and Slovenia reported on a **disbursement basis**. Denmark, Germany, Japan, and the United Kingdom declared reporting based on both measures.

- **Ten members** applied pre-determined coefficients: They reported **100% of amounts they had marked as principal**. For amounts marked as **significant**, the coefficient applied was 40% (for 2 members), 50% (4) or 100% (3). Portugal did not report significant activities to the UNFCCC over the period.
- The **United Kingdom** determined coefficients at the **individual activity level**.

Reporting to CBD: Austria, Denmark, Italy, Japan, and Portugal reported on a **commitment basis**, while Norway and Poland reported on a **disbursement basis**. Germany and the United Kingdom declared reporting based on both measures.

- **Eight members** applied pre-determined coefficients: They reported **100% of amounts they had marked as principal**. For amounts marked as **significant**, the coefficient applied was 40% (for 2 members), 50% (2) or 100% (2). Germany and Portugal did not report significant activities to the CBD over the period.
- The **United Kingdom** determined coefficients at the **individual activity level**.

DAC member reporting to the 15/16 survey	Methodology for reporting to the survey	"Crosscutting"			Climate Adaptation		Climate Mitigation		Biodiversity	
		One Significant and One Principal	Two Principals	Two Significants	Principal	Significant	Principal	Significant	Principal	Significant
Austria	Aggregated reporting	100%	100%	50%	100%	50%	100%	50%	100%	50%
Denmark	Aggregated reporting	100%	100%	50%	100%	50%	100%	50%	100%	50%
Germany	Aggregated reporting	.	.	.	100%	50%	100%	50%	100%	.
Italy ¹	Activity-level reporting	100%	100%	40%	100%	40%	100%	40%	100%	40%
	Aggregated reporting	100%	100%	40%	100%	40%	100%	40%	100%	40%
Japan	Activity-level reporting	100%	100%	100%	100%	100%	100%	100%	100%	100%
Norway	Aggregated reporting	100%	100%	40%	100%	40%	100%	40%	100%	100%
Poland	Aggregated reporting	.	.	.	100%	100%	100%	100%	100%	40%
Portugal	Aggregated reporting	.	.	.	100%	.	100%	.	100%	.
Slovenia	Aggregated reporting	.	.	.	100%	100%	100%	100%	.	.
Spain	Aggregated reporting	.	.	.	100%	50%	100%	50%	.	.
United Kingdom	Activity-level reporting	Determined at individual activity level ²								

¹ Italy reported at the activity-level for 2016 flows, and using the aggregated method for 2015 flows. This has no impact on the result presented.

² The UK applies the Rio Markers to its CRS ODA data, but does not use the Rio Markers for the purpose of calculating its climate or biodiversity finance and does not apply pre-determined climate or biodiversity finance coefficients. Instead, the UK identifies and reports the amount of climate finance and biodiversity finance within each individual project and the proportions will vary across the portfolio.