

TOSSD



Total Official Support for
Sustainable Development



International Forum on TOSSD

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Agenda Item 6b. Use of TOSSD for Tracking Global Commitments – Biodiversity

First elements for a pilot study on tracking spending on biodiversity and refining TOSSD data on biodiversity

This paper follows up the discussions on biodiversity at the 2nd meeting of the Steering Group, held on 24-26 September 2024. It proposes first elements for a pilot study on tracking spending on biodiversity and refining TOSSD data on biodiversity. It briefly explains the background (section I), the rationale for the pilot study (section II), the objectives of the pilot study (see section III) and the proposed workplan (see section IV).

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Use of TOSSD for Tracking Global Commitments – Biodiversity First elements for a pilot study on tracking spending on biodiversity and refining TOSSD data on biodiversity

I. Introduction

1. The governing body of the TOSSD (Total Official Support on Sustainable Development) framework¹ has had several discussions on the reporting of support (financial and other resources²) for biodiversity. Over the past two years, these discussions have focused on how to establish clear criteria to ensure comprehensive and accurate tracking of global and regional expenditures in this area of TOSSD Pillar II³.

- a) During its 20th meeting (7-9 March 2023), the International TOSSD Task Force examined the complexities of classifying biodiversity support under Pillar II and assessing their transnational benefits. Two approaches were considered: i) using the geographic scale of ecosystem services, and ii) a positive list of domestic ecosystems. While no consensus was reached on a preferred classification approach, it was agreed that activities with only local benefits to provider countries should be excluded, while activities providing global benefits, including to recipient countries should be included.⁴
- b) To improve clarity on the types of activities reported in Pillar II, during the first Steering Group meeting (21-24 May 2024) of the IFT, the Steering Group approved the introduction of sub-pillars II.A (activities addressing issues specific to developing countries and their populations) and II.B (activities that tackle global challenges, including addressing biodiversity loss).⁵
- c) During its second meeting (24-26 September 2024), the Steering Group considered a proposal for a pilot study for refining TOSSD data on biodiversity and agreed to re-visit the topic once the IFT Secretariat had developed a more concrete plan for this purpose.⁶

2. In 2025-26, in addition to pursuing the overall aim of TOSSD to enhance transparency and effectiveness of the full array of sustainable development finance, the IFT will undertake work to “*explore concrete opportunities for TOSSD to contribute to tracking global commitments e.g. in the field of climate change and biodiversity*”⁷. Moreover, the Steering Group will “*explore the scope of using TOSSD Pillar II data in this context, too, for example for monitoring domestic (provider-country) spending in support of climate action and other global environmental objectives*”⁸.

3. TOSSD already serves as one of the data sources for Indicator D.1. for Target 19 (public international funding)⁹ of the Kunming-Montreal Global Biodiversity Framework (KMGBF). TOSSD data have started to be used for policy analysis in the area of biodiversity support,

¹ The International TOSSD Task Force and, since January 2024, the International Forum on TOSSD.

² See paragraph 12 of the TOSSD Reporting Instructions for a definition of resource flows covered in TOSSD.

³ Pillar II: Global and regional expenditures, including international public goods.

⁴ See [Action points](#), item 6. See also the [Action points from the Task Force meeting in 2020, item 7](#).

⁵ See [Action points](#), item 3.

⁶ See [Action points](#), item 3.

⁷ See IFT [Budget and Workplan 2025-26](#), paragraph 9.

⁸ Note that Pillar II is not limited to domestic finance. Contributions to international organisations e.g. global environmental conventions (UNFCCC, UNCBD) are also included.

⁹ <https://www.gbf-indicators.org/metadata/headline/D-1>

bringing insights to South-south co-operation and complementing data on biodiversity-related multilateral flows¹⁰. Going forward, considering the gradually expanding coverage of TOSSD¹¹, TOSSD could help address some other data gaps in the context of KMGBF (See Table 1 for gaps identified by the CBD Secretariat in relation to Indicators D.1, D.2 and D.3.). In concrete terms, the IFT could seek to collaborate with new data providers but also work to increase the granularity of existing reporting while ensuring interoperability of TOSSD with other data sources.

4. During the 16th Conference of Parties (COP 16) of the CBD held in Cali, Colombia, Parties reaffirmed the necessity to **increase biodiversity financing from all sources to at least USD 200 billion per year by 2030**. This includes at least USD 20 billion per year in international flows by 2025, rising to at least USD 30 billion by 2030, in line with Article 20 of the CBD and Target 19 of the KMGBF¹². During the resumed session of COP 16 in Rome, Italy on 27 February 2025, Parties agreed on a **Strategy for Resource Mobilization¹³ to scale up and align financial resources for the implementation of the KMGBF**. They emphasized the importance of mobilising new and additional resources to accelerate the capitalisation of the Global Biodiversity Framework Fund (GBFF) under the Global Environment Facility (GEF) and the newly operational Cali Fund. The strategy also calls for increased investments from multilateral development banks and leveraging international private finance to bridge the biodiversity funding gap to achieve Target 19.

5. With a structured strategy for resource mobilisation to meet the Target 19, the demand for robust statistics on biodiversity financing from all sources will increase. A pilot study for refining TOSSD data on biodiversity support, including the classification of activities in the two sub-pillars II.A and II.B, would thus be extremely timely.

6. This paper proposes the first elements for the pilot for feedback by the Steering Group, including the rationale for the pilot study (see section II), objectives of the pilot study (see section III) and the proposed workplan (see section IV).

II. Rationale for the pilot study: Fragmentation of biodiversity finance and the role of TOSSD

7. The fragmentation of biodiversity finance makes it difficult to establish a clear and complete picture of financial flows across public, private and international sources. (See the existing data sources for monitoring Target 19 in Table 1 on the next page.) This complexity creates challenges for data providers as existing methodologies and classification systems often operate in silos, limiting comparability and consistency. The data gaps undermine the ability of the CBD (and other institutions working on biodiversity) to provide a robust evidence base for mobilising additional resources, as it remains unclear how much funding is still required, and which sources and mechanisms could be tapped into.

8. TOSSD has the potential to help bridge this gap by enhancing interoperability with existing datasets and methodologies, improving data consistency and providing visibility to financial flows that remain untracked. Importantly, the IFT is in a good position to explore and test solutions that reflect the perspectives of all stakeholders – traditional providers, dual providers/recipients, recipient countries, multilateral organisations and CSOs.

¹⁰ e.g. [Biodiversity and Development Finance 2015-2022 – Contributing to Target 10 of the KMGBF](#)

¹¹ For 2023 data, 126 providers reported to TOSSD on development support in form of official development assistance, South-South and triangular co-operation, non-concessional finance and private finance mobilised by official interventions.

¹² <https://www.cbd.int/article/agreement-reached-cop-16>

¹³ <https://www.cbd.int/doc/c/1680/7842/77691d12e0dce395ff93df8d/cop-16-l-34-rev2-en.pdf>

Table 1. Overview of existing data sources for Target 19 (Indicators D.1, D.2, D.3)

Indicator name	Description	Data sources / methodologies	Data gaps identified by the CBD Secretariat
D.1 International public funding , including official development assistance (ODA) for conservation and sustainable use of biodiversity and ecosystems.	This indicator intends to quantify total international public finance flows with biodiversity objectives extended to developing countries by bilateral providers of development co-operation, South-South and triangular Co-operation (SSTC), as well as multilateral providers of development co-operation. It includes ODA and OOF, or alternatively TOSSD, for biodiversity. The indicator improves visibility and fosters transparency of support to developing countries by all Parties.	<p>OECD/DAC Creditor Reporting System (CRS): Activities tagged with the Rio marker on biodiversity (principal or significant score)</p> <p>TOSSD: Activities tagged with SDG 14 and 15, and biodiversity keyword. Data coverage wider than CRS e.g. SSTC, support to non-ODA eligible developing countries.</p>	<p>Non-DAC providers do not systematically use the biodiversity Rio marker.</p> <p>Non-ODA flows from DAC members are only partially tracked through the Rio marker but are tracked in TOSSD.</p> <p>Not all multilaterals use the Rio marker. No breakdown on multilateral flows directly targeting the objectives of the CBD in the CRS yet.</p>
D.2 Domestic public funding on conservation and sustainable use of biodiversity and ecosystems.	This indicator intends to track national public funding for biodiversity conservation and sustainable use of ecosystems. It assesses government financial resources allocated to biodiversity-related initiatives.	<p>Government records (national budgets and accounts).</p> <p>Biodiversity Finance Initiative (BIOFIN), UNDP: Estimates national (primary and secondary) expenditures for biodiversity.</p> <p>Classification of Environmental Purposes (CEP), System of Environmental-Economic Accounting (SEEA). Used in EU Environmental Protection Expenditure Accounts (EPEA).</p> <p>Classification of the Functions of Government (COFOG), OECD/IMF: Governments categorize expenditures based on their primary function.</p>	<p>No unique methodology applied by all CBD Parties.</p> <p>BIOFIN collates data but does not have a publicly available database. Data available for 41 countries.</p> <p>Not all countries have developed EPEA. Limited adoption outside the EU.</p> <p>Not all countries disaggregate biodiversity-related expenditures in COFOG. Data available for 59 countries (2020).</p>
D.3 Private funding (domestic and international) on conservation and sustainable use of biodiversity and ecosystems.	This indicator intends to quantify total domestic and international private finance flows with biodiversity objectives. It includes domestic and international private philanthropy with biodiversity objectives, and to the extent that data is available, private funding for non-philanthropic investments in biodiversity.	<p>OECD/DAC Creditor Reporting System (CRS) on private philanthropy for development and private finance mobilised by official development finance interventions.</p> <p>OECD Policy Instruments for the Environment (PINE) on private funding for biodiversity offsets and Payment for Ecosystem Services.</p> <p>NGO annual reports</p> <p>Government records</p>	<p>Mobilised private finance may not capture flows with biodiversity as a secondary objective.</p> <p>No comprehensive global dataset on private funding (e.g. lack of data on grants and donations from high-net worth individuals or smaller foundations, philanthropies not willing to report to the CRS).</p>

Source: KMBGF Indicators. Available at <https://www.gbf-indicators.org/>

III. Objectives of the pilot study

9. Based on previous discussions during the TOSSD governing body meetings and the work by the CBD on indicators for Target 19, the Secretariat proposes that the pilot study on tracking biodiversity support in TOSSD address both the classification of activities already reported in Pillar II and the existing data gaps as identified by the CBD. In addition, the pilot study would provide inputs to the policy paper to the IFT Steering Group on the use of TOSSD for tracking global commitments on biodiversity finance (specific deliverable in the IFT Budget and Workplan 2025-26).

Objective 1: Categorising biodiversity activities under TOSSD sub-pillars II.A and II.B

10. To enhance clarity in reporting biodiversity related activities under sub-Pillars II.A and II.B, the pilot study would aim to:

- Review biodiversity support reported to TOSSD Pillar II (2023 activities) to distinguish between “activities addressing issues specific to developing countries and their populations” and “activities that address issues of a global nature or that provide benefits at the global level”;
- Map financial flows allocated to the GBFF, GEF, Cali Fund, ensuring they are properly categorised in TOSSD;
- Develop a guideline on the reporting of biodiversity support in Pillar II; and
- Create a list of practical reporting examples to guide data providers in distinguishing between activities under sub-pillars II.A and II.B.

Objective 2: Identifying gaps in biodiversity finance reporting

11. To ensure that all resources supporting the KMGBF are accounted for in TOSSD, the pilot study would aim to:

- Assess gaps in reporting on cross-border flows (Pillar I) for biodiversity, especially non-ODA flows from DAC members, multilateral flows (core and non-core), and support in form of South-South and triangular co-operation;
- Identify opportunities for interoperability with other existing frameworks already collecting data relevant for TOSSD Pillar II (domestic public expenditure); and
- Explore (and identify opportunities to expand) available data for private philanthropic foundations supporting biodiversity actions at the global level (expenditures that could be conceptually anchored to TOSSD Pillar II) to estimate the data gap.

IV. Proposed workplan and timeline

12. This section presents the proposed workplan and timeline for the pilot, but also the follow-up actions.

For the proposed pilot:

Step 1. Data review and stakeholder consultation:

13. To achieve objective 1, the Secretariat will review the 2023 data on biodiversity activities reported in Pillar II, map their similarities and differences, and explore potential criteria to classify such activities under sub-pillars II.A and II.B in future data collection rounds. For objective 2, the data review will cover biodiversity activities reported in Pillar I that are within the scope of indicator D. 1 of Target 19 and assess how TOSSD data could feature in or complement current reporting on international public finance¹⁴. Moreover, for objective 2, the Secretariat will conduct a structured consultation process through interviews on data collection methodologies, definitions of biodiversity related activities, reporting frameworks and data gaps. This will identify key opportunities, challenges, and expectations while ensuring alignment with data users' needs.

Step 2. Proposal to the Statistical Working Group (SWG):

14. Based on the findings from step 1 and taking into account other existing statistical collections on biodiversity finance, the Secretariat will develop:

- A mapping of biodiversity finance relevant for TOSSD framework.
- A proposal to establish clear statistical classifications for biodiversity-related activities under sub-pillars II.A and II.B.
- An assessment of the extent to which the current TOSSD methodology is fit for purpose for tracking biodiversity finance, including in the context of Target 19, and, possibly, a proposal for adjusting the reporting to TOSSD so that it can serve this purpose.

15. The analysis and proposals will be presented to the IFT Statistical Working Group (SWG)¹⁵. Feedback from the SWG will be incorporated to refine the approach.

Step 3. Data pilot:

16. To validate the methodological proposals, a data pilot will be conducted with selected data providers. This phase will assess the practicality of the guidelines for reporting biodiversity support in sub-pillars II.A and II.B. It will also include capacity-building sessions for data providers to enhance reporting accuracy and collect feedback for further refinements and adjustments.

¹⁴ [The metadata for Indicator D.1 under Target 19](#) specify that “Data will be compiled by the CBD Secretariat building upon individual country/institution reports and on data already reported to the OECD Development Co-operation Directorate and the Secretariat of the International Forum on TOSSD”.

¹⁵ The SWG is expected to be created in Q2 2025.

Following finalisation of the pilot:

Step 4. Finetuned proposal:

17. Following the pilot, the Secretariat will refine the methodological proposals, incorporating data-driven insights on data consistency, usability and alignment with the KMGBF. The proposals will then be presented for approval by the Steering Group, for their subsequent integration into the TOSSD Reporting Instructions.

Step 5. Integration in standard processes:

18. The implementation of the agreed adjustments to the methodology for reporting biodiversity support in TOSSD will start in the regular data collections the year after their approval. The methodological notes in www.tossd.online will also be updated for data users' reference.

19. The pilot would be carried out over a period of 18 months (see Figure 1 below).

Figure 1: Timeline 2025-2026



For discussion

- Do Steering Group members have comments on the rationale and objectives of the pilot study?
- Do Steering Group members have comments on the workplan and the timeline of the pilot study?