

## Annex I: Integrated results management framework

### I. Objective

1. The integrated results management framework (IRMF) sets out the approach of GCF to assessing how its investments deliver climate results and how its results contribute to the overall objectives of GCF to promote paradigm shift towards low-emission and climate-resilient development pathways in the context of sustainable development and make a significant and ambitious contribution to the global efforts towards attaining the goals set by the international community to combat climate change.<sup>1</sup>

2. Built on the initial results management framework (RMF), the IRMF establishes an updated GCF results architecture that includes the levels at which results will be collected and assessed. It clarifies roles and responsibilities for results management and reporting and establishes reporting requirements and processes for monitoring at the project/programme level.

3. The IRMF is designed to be fully aligned with the two key investment criteria (paradigm shift and impact potential) of the initial investment framework (initial IF),<sup>2</sup> which define the project and programme eligibility and selection criteria.<sup>3</sup> The initial IF assesses ex ante results of GCF investments, while the IRMF enables the assessment, reporting and analysis of actual results (ex post) of GCF investments that lead to promoting paradigm shift in the context of sustainable development. The alignment with the initial IF also builds on the objective expressed in paragraph 20(c) of the Updated Strategic Plan for the Green Climate Fund: 2020–2023.<sup>4</sup>

### II. Scope

4. The IRMF applies to projects/programmes submitted to the Board starting on and from the thirty-second meeting of the Board (B.32). Accordingly, all existing pipeline funding proposals, including resubmissions for Board consideration at or after B.32, are required to use the updated funding proposal template issued by the Secretariat to ensure alignment with the IRMF. More specifically, the logical framework (logframe) section of the funding proposal will be updated to reflect the IRMF indicators and results levels. The IRMF will not be mandatory for funding proposals approved prior to B.32. In relation to such projects/programmes approved at or after B.32, the IRMF supersedes both the initial RMF (decision B.07/04) and the mitigation and adaptation performance measurement frameworks (PMFs) (decision B.08/07).

### III. Overall structure of the integrated results management framework

5. **Figure 1** presents the overall structure of the IRMF showing three results measurement levels: (a) GCF impact level – paradigm shift potential; (b) GCF outcome level comprising (i) reduced emissions and increased resilience (impact potential) and (ii) enabling environment

<sup>1</sup> Per paragraph 1 of the Governing Instrument.

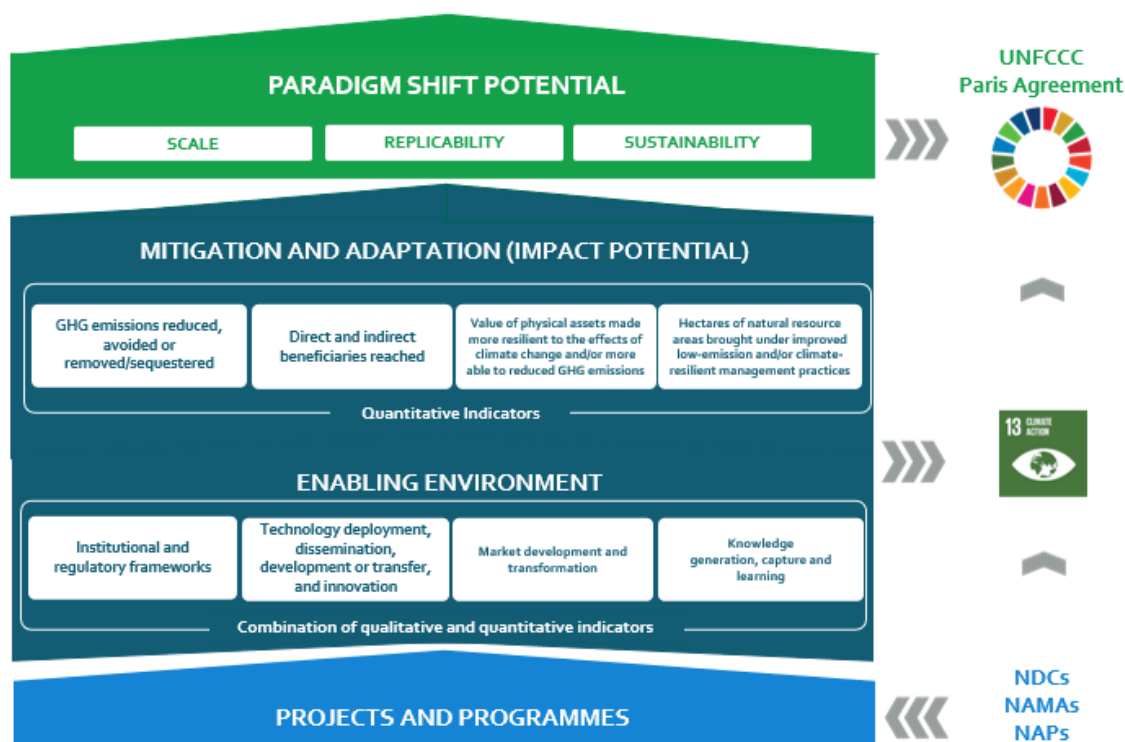
<sup>2</sup> Per decisions B.07/06 and B.09/05.

<sup>3</sup> Decision B.17/09 on policy matters related to the approval of funding proposals: review of the initial proposal approval process.

<sup>4</sup> “The Fund will also work on more clearly linking the investment framework and criteria and performance criteria under a revised and integrated results management framework with a view to ensure more coherent programming and performance management approaches. It will also continue to evolve more transparent, and consistent approaches to applying the GCF investment criteria by the Board.”

derived from activity-specific sub-criteria of paradigm shift potential in the initial IF; and (c) project/programme level results. It is worth noting that there will be no additional requirements in the funding proposal template related to paradigm shift potential or enabling environment, and that the aim is to enhance the understanding of the role that GCF is playing in promoting paradigm shift through the impact of its funding for adaptation and mitigation projects/programmes as per the Governing Instrument.<sup>5</sup>

**Figure 1: Overall structure of the integrated results management framework**



Note: NDCs: nationally determined contributions; NAMAs: nationally appropriate mitigation actions; and NAPs: national adaptation plans.

### 3.1 Results areas

6. The IRMF will be based on eight results areas which originate from the GCF mitigation and adaptation logic models of the initial RMF (see figure 2), recognizing that projects/programmes may cut across these results areas. Each project/programme outcome within a project/programme logframe will be linked to one of these results areas, and this will facilitate systematic results reporting against the IRMF.

7. The eight results areas are as follows:

(a) Mitigation – reduced emissions from:

- (i) Energy generation and access;
- (ii) Low-emission transport;
- (iii) Buildings, cities, industries and appliances; and

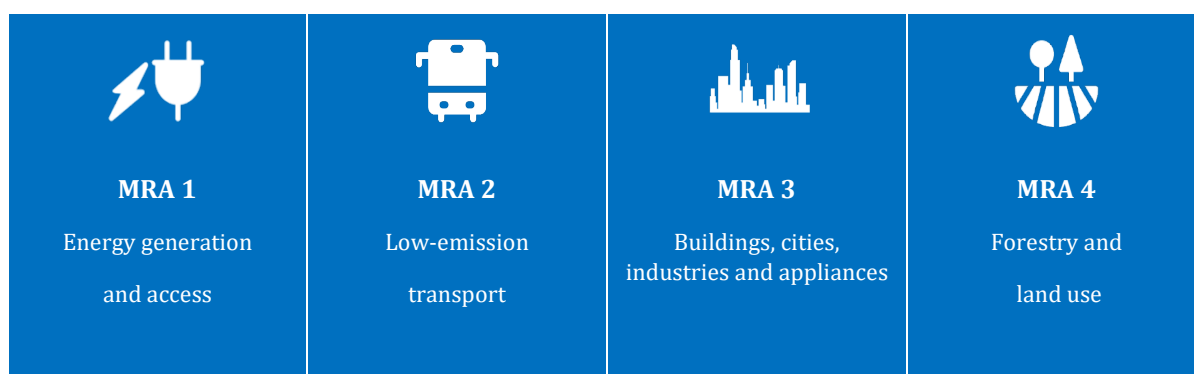
<sup>5</sup> Per paragraph 2 and 3 of the Governing Instrument.

<sup>6</sup> Per paragraph 1 of the Governing Instrument.

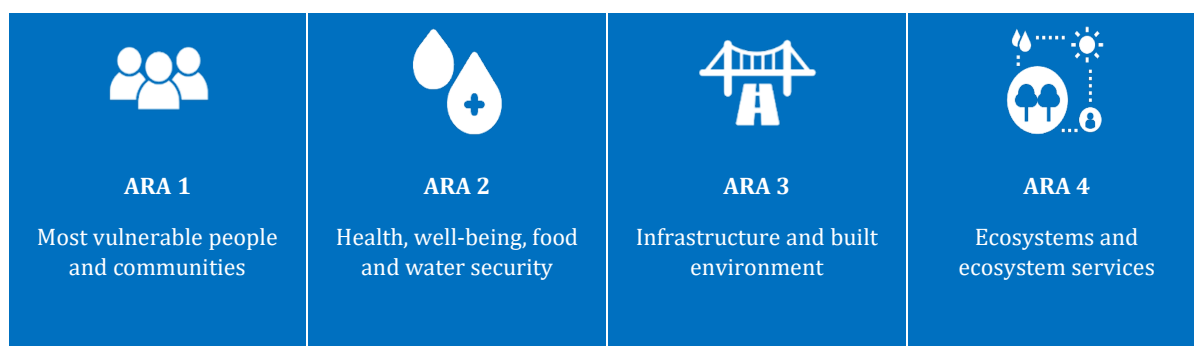
- (iv) Forestry and land use; and
- (b) Adaptation – increased resilience of:
  - (i) Most vulnerable people and communities;
  - (ii) Health and well-being, and food and water security;
  - (iii) Infrastructure and built environment; and
  - (iv) Ecosystems and ecosystem services.

**Figure 2: GCF results areas**

**Mitigation results areas (MRA)**



**Adaptation results areas (ARA)**



### 3.2 Results levels

8. The IRMF's results levels have been structured following the logic that paradigm shift in the context of sustainable development can be promoted through GCF-funded activities to reduce emissions or increase resilience as well as creating an enabling environment for the paradigm shift as captured in the coverage area of the paradigm shift potential in the initial IF. As shown in **figure 1**, the IRMF seeks to track and monitor results at the following levels:

- (a) **GCF impact level – paradigm shift potential:** aims to assess how and to what extent GCF has promoted paradigm shift towards low-emission and climate-resilient development pathways in the context of sustainable development and made a significant and ambitious contribution to the global efforts towards attaining the goals set by the international community to combat climate change.<sup>6</sup> It does this by (1) supporting projects/programmes in reporting how and to what extent

<sup>6</sup> Per paragraph 1 of the Governing Instrument.

projects/programmes have promoted paradigm shift potential through interventions that reduce emissions and/or increase resilience (climate impacts); and (2) aggregating the information gathered via projects/programmes at the impact results level of the IRMF architecture through application of three assessment dimensions (scale, replicability and sustainability), which are in turn derived from the coverage areas and activity-specific sub-criteria of the initial IF. The results at this level are typically delivered beyond the lifetime of a project/programme and may not be directly attributable to GCF interventions only;<sup>7</sup>

- (b) **GCF outcome level:** aims to measure observable results of GCF-funded projects/programmes across the following two interdependent layers, which interact to underpin pathways to paradigm shift:
- (i) **Reduced greenhouse gas (GHG) emissions and increased resilience (impact potential):** aims to measure quantified mitigation and adaptation outcomes delivered via GCF projects/programmes; and
  - (ii) **Enabling environment:** aims to inform how GCF projects/programmes have contributed to creating enabling conditions and environments for paradigm shift in a country-driven manner and in line with the coverage area and activity-specific sub-criteria of paradigm shift potential of the initial IF; and
  - (c) **Project/programme-level outcomes and outputs:** as with current practice, an accredited entity (AE) will have project/programme-level indicators in its logframe to monitor and assess the project/programme's specific progress results.

## IV. Indicators, measurement and reporting approaches

9. This section provides the rationale and definitions for each of the three results levels, along with the reporting processes to be applied during IRMF implementation.

### 4.1 Paradigm shift potential

10. The initial IF describes paradigm shift potential<sup>8</sup> as the “degree to which the proposed activity can catalyse impact beyond a one-off project or programme investment” and presents the coverage areas that support the assessment of this investment criterion. These coverage areas comprise: (i) potential for scaling up and replication, and its overall contribution to global low-carbon development pathways being consistent with a temperature increase of less than 2 degrees Celsius; (ii) potential for knowledge and learning; (iii) contribution to the creation of an enabling environment; (iv) contribution to regulatory frameworks and policies; and (v) overall contribution to climate-resilient development pathways consistent with a country's climate change adaptation strategies and plans.<sup>9</sup> GCF has been promoting paradigm shift in the context of sustainable development through all its investments.

11. At the impact results level, the IRMF aims to assess to what extent GCF has promoted the paradigm shift towards low-emission and climate-resilient development pathways in the context of sustainable development through its interventions to reduce their GHG emissions

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<sup>7</sup> Sector guidance currently being developed by the Secretariat will provide additional support for AEs to define paradigm shift relevant to each sector as the guidance are intended to present the main drivers of paradigm shift per sector.

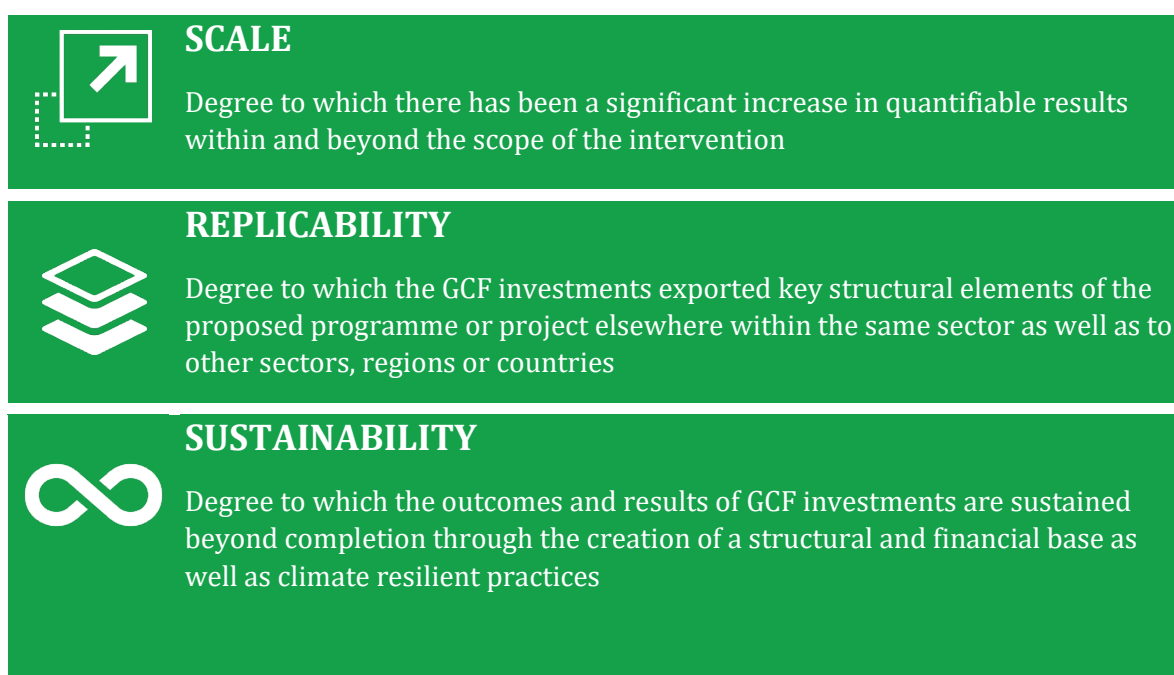
<sup>8</sup> Initial IF and decisions B.07/06 and B.09/05.

<sup>9</sup> Per table 1 of the Initial Investment Framework: activity-specific sub criteria and indicative assessment factors (decision B.09/05, annex III).

and/or to adapt to the impacts of climate change.<sup>10</sup> Additionally, it aims to assess whether and to what extent GCF makes a significant and ambitious contribution to the global efforts towards attaining the goals set by the international community to combat climate change through the GCF resources channelled to projects/programmes at the portfolio level. The framework aims to support the distillation of lessons learned which can then be used and applied in other projects/programmes as relevant.

12. Projects/programmes are expected to assess their contributions to paradigm shift twice during their lifespan by applying the three assessment dimensions (scale, replicability, and sustainability) in line with the activity-specific sub-criteria of paradigm shift potential of the initial IF. The definitions of the three assessment dimensions are provided in **figure 3**.

**Figure 3: Assessment dimensions for impact results level of the integrated results management framework architecture**



13. Typically, these dimensions may be assessed beyond the lifetime of a project/programme and cannot be easily attributable to the GCF investments alone.<sup>11</sup>

14. Noting that paradigm shift can take place beyond the lifetime of a project/programme, the assessment frequency is set at a maximum of twice during project/programme lifetime. Accordingly, the assessment will be embedded in an interim evaluation report and a final evaluation report for projects/programmes.<sup>12</sup> Specifically, a project/programme is expected to complete a three-point scale scorecard template (to be developed by the Secretariat) to assess how it promoted paradigm shift as part of its interim and final evaluations. As often AEs commission these evaluations to an external evaluator, the scorecard assessment will be completed by the external evaluator rather than the AE. This also helps with the independence of the assessment from the projects/programmes. On the assessment template, evaluators are expected to apply a relative (not absolute) scorecard approach.

<sup>10</sup> As per paragraphs 1 and 2 of the Governing Instrument.

<sup>11</sup> While the IRMF scope focuses on capturing the contribution to paradigm shift, the assessment of higher-level attribution can be undertaken primarily in a qualitative ex post review or evaluations to be conducted or commissioned by GCF.

<sup>12</sup> The interim and final evaluations are stipulated in paragraph 11(b) of the monitoring and accountability framework adopted by decision B.11/10.

15. Subsequently, the Secretariat will review information and data gathered via APRs as well as the interim/final evaluation to extract key learning and trends relevant to paradigm shift by region or type of intervention. These will, in turn, ensure that lessons are fed back into GCF knowledge generation and decision-making processes,<sup>13</sup> as appropriate.

16. Post-project/programme completion, GCF may commission evaluations on specific aspects that have promoted and or contributed to paradigm shift potential. Such evaluations may be done by the Secretariat or the Independent Evaluation Unit or through evaluation services commissioned by GCF. The principles of being independent of AEs and managing learning and knowledge will guide the overall approaches and funding sources for the evaluations. The GCF evaluation policy adopted by the Board by decision B.BM-2021/07 provides the relevant guidance.

## 4.2 Outcome result level – reduced emissions and increased resilience and enabling environment

17. This result level aims to assess/measure observable outcomes of GCF-funded projects/programmes across the two interdependent layers of climate impact and enabling environment, both of which interact to underpin pathways to paradigm shift.

18. To assess and measure results at this level, the AEs will be required to apply the outcome indicators that: (i) are relevant to the result areas of their proposed intervention as described in 4.2a; and, (ii) include at least two indicators on enabling environment as described on 4.2b below. The selection of the indicators will be based on the nature of the project/program.

### 4.2a Reduced emissions and increased resilience

19. The GCF outcome results level “reduced emissions and increased resilience” will be measured through the core indicators set out below. These core indicators quantitatively track major, climate-focused outcomes of GCF-funded projects/programmes and are aligned with those of other climate finance mechanisms, national statistical authorities and the Sustainable Development Goals (SDGs).

- **Core indicator 1:** GHG emissions reduced, avoided or removed/sequestered:
  - **Thematic area:** mitigation;
  - **Suggested results areas:**<sup>14</sup> all mitigation results areas (MRA) 1, 2, 3 and 4;
  - **Unit:** tonnes of carbon dioxide equivalent; and
  - **Disaggregation:** results area;
- **Core indicator 2:** Direct and indirect beneficiaries reached:
  - **Thematic area:** adaptation;
  - **Suggested results areas:** all adaptation results areas (ARA) 1, 2, 3 and 4;
  - **Unit:** number of individuals; and
  - **Disaggregation:** sex (female and male); and results area;
- **Core indicator 3:** Value of physical assets made more resilient to the effects of climate change and/or more able to reduce GHG emissions:
  - **Thematic area:** mitigation or adaptation;

<sup>13</sup> As per paragraph 23(l) of the Governing Instrument.

<sup>14</sup> The suggested results areas are provided only to help stakeholders to identify and apply relevant IRMF indicators for monitoring of project/programme results and not to restrict their application to these results areas only.

- **Suggested results areas:** MRA 1, 2, 3 and 4, and ARA 1, 2, 3 and 4;
- **Unit:** value of assets in USD; and
- **Disaggregation:** type of physical assets and result area; and
- **Core indicator 4:** Hectares of natural resource areas brought under improved low-emission and/or climate-resilient management practices:
  - **Thematic area:** mitigation or adaptation;
  - **Suggested results areas:** MRA 4 and ARA 1 and 2;
  - **Unit:** hectares; and
  - **Disaggregation:** type of natural resource area and results area.




20. AEs will define the project/programme’s thematic area (mitigation, adaptation or cross-cutting) and relevant results areas for each outcome in the project/programme-level logframe, which in turn link to core quantitative indicators of the IRMF. AEs will monitor and report project/programme results against these core quantitative indicators under the project/programme logframe. Results reported against each core indicator will then be aggregated, first per results area of the portfolio and ultimately at the entire portfolio level.

21. Since multiple outcomes can be reported against a single core indicator within different results areas, there is a risk of double counting. For example, the same beneficiaries can be impacted by two outcomes along with adaptation results areas 5 (vulnerable people) and 6 (people who have increased access to clean water) under one project/programme, resulting in double counting of these beneficiaries at the portfolio level if data are not carefully controlled in the IRMF reporting system. To avoid this, additional guidance on the practical distribution of results between project/programme outcomes or the results areas will be made available in the results handbook.

22. Core indicators come with a set of supplementary indicators, which will be aggregated to portfolio-level results respectively from core indicators to give understanding of the results achieved at the portfolio level. Results that can be measured against any supplementary indicators will be reported in addition to a relevant core indicator.







23. Core indicators and supplementary indicators are as set out in **table 1**.

**Table 1: Core indicators and supplementary indicators for reduced emissions and increased resilience**

Indicator	Description	SDGs	Reference
<b>Core indicator 1</b>	<p><b>Greenhouse gas (GHG) emissions reduced, avoided or removed/sequestered<sup>15</sup></b>            (Unit: tonnes of carbon dioxide equivalent)<sup>16</sup>            (Disaggregation: results area)</p> <hr/> <p><b>Suggested results areas</b>            MRA 1: Energy generation and access            MRA 2: Low-emission transport            MRA 3: Buildings, cities, industries and appliances            MRA 4: Forests and land use</p>		Initial RMF
<b>Supplementary indicator 1.1</b>	<p><b>Annual energy savings</b>            (Unit: megawatt-hours)</p>	 	CIF (CTF)

<sup>15</sup> Core indicator 1 is intended to capture results from REDD-plus funded by GCF in the form of results-based payments.

<sup>16</sup> With annually collected data on core indicator 1, GCF will also calculate and measure tonnes of carbon dioxide emissions reduced, avoided or removed/sequestered per year.

Indicator	Description	SDGs	Reference
Supplementary indicator 1.2	<b>Installed energy storage capacity</b> <sup>17</sup> (Unit: megawatt-hours)		New indicator
Supplementary indicator 1.3	<b>Installed renewable energy capacity</b> <sup>18</sup> (Unit: megawatts)		SDG indicator CIF (CTF)
Supplementary indicator 1.4	<b>Renewable energy generated</b> (Unit: megawatts)		New indicator
Supplementary indicator 1.5	<b>Improved low-emission vehicle fuel economy</b> (Unit: volume of fuel per kilometer travelled)		ASEAN
<b>Core indicator 2</b>	<b>Direct and indirect beneficiaries reached</b> (Unit: number of individuals) <sup>19</sup>  (Disaggregation: sex; and results area)  <b>Suggested results areas</b> ARA 1: Most vulnerable people and communities ARA 2: Health, well-being, food and water security ARA 3: Infrastructure and built environment ARA 4: Ecosystems and ecosystem services		<b>Initial RMF</b>
Supplementary indicator 2.1	<b>Beneficiaries (female/male) adopting improved and/or new climate-resilient livelihood options</b> (Unit: number of individuals)		PMFs/ LDCF/SCCF
Supplementary indicator 2.2	<b>Beneficiaries (female/male) with improved food security</b> (Unit: number of individuals)		Initial RMF
Supplementary indicator 2.3	<b>Beneficiaries (female/male) with more climate-resilient water security</b> (Unit: number of individuals)		UNICEF/Global Water Partnership
Supplementary indicator 2.4	<b>Beneficiaries (female/male) covered by new or improved early warning systems</b> (Unit: number of individuals)		PMFs
Supplementary indicator 2.5	<b>Beneficiaries (female/male) adopting innovations that strengthen climate change resilience</b> (Unit: number of individuals)		Recommended by the COP <sup>20</sup>


<sup>17</sup> This indicator applies to renewable energy sources or generators.

<sup>18</sup> This indicator applies to renewable energy sources or generators.

<sup>19</sup> If data on individuals are not available, households could be reported and converted into individuals based on average number of people per household. Detailed guidance will be provided in the results handbook.

<sup>20</sup> The Secretariat considered Conference of Parties (COP) decision 8/CP.23 18, which encouraged the Board to include in its annual report to the COP information on projects approved by the Board that support the innovation and/or scaling up of climate technologies. This was requested with a view to informing the Technology Mechanism



Indicator	Description	SDGs	Reference
			Aligned with LDCF/SCCF
<b>Supplementary indicator 2.6</b>	<b>Beneficiaries (female/male) living in buildings that have increased resilience against climate hazards</b> (Unit: number of individuals)	  	New indicator
<b>Supplementary indicator 2.7</b>	<b>Change in expected losses of lives due to the impact of extreme climate-related disasters in the geographic area of the GCF intervention</b> (Unit: number of individuals)	  	PMF
<b>Core Indicator 3</b>	<b>Value of physical assets made more resilient to the effects of climate change and/or more able to reduce GHG emissions</b> (Unit: value of physical assets in USD) (Disaggregation: type of physical assets; and results area)  <b>Suggested results area</b> All eight results areas	  	LDCF/SCCF/AF
<b>Supplementary indicator 3.1</b>	<b>Change in expected losses of economic assets due to the impact of extreme climate-related disasters in the geographic area of the GCF intervention</b> (Unit: value in USD)	   	PMF
<b>Core Indicator 4</b>	<b>Hectares of natural resource areas brought under improved low-emission and/or climate-resilient management practices<sup>21</sup></b> (Unit: hectares) (Disaggregation: type of natural resource areas; and results area)  <b>Suggested results areas</b> MRA 4: Forestry and land use ARA 1: Most vulnerable people and communities ARA 2: Health, well-being, food and water security	  	GEF/CIF/AF
<b>Supplementary indicator 4.1</b>	<b>Hectares of terrestrial forest, terrestrial non-forest, freshwater and coastal marine areas brought under restoration and/or improved ecosystems</b> (Unit: hectares)	   	GEF
<b>Supplementary indicator 4.2</b>	<b>Number of livestock brought under sustainable management practices</b> (Unit: number of livestock)	  	New indicator
<b>Supplementary indicator 4.3</b>	<b>Tonnes of fish stock brought under sustainable management practices</b> (Unit: tonnes)	   	New indicator

of the UNFCCC as the Board undertakes further work on climate technology innovation by including a technology related indicator in the IRMF.

<sup>21</sup> Core indicator 4 is designed to also capture results from REDD-plus funded by GCF in the form of results-based payments in addition to Core indicator 1 as noted above.

24. The set of quantitative indicators above will help capture quantifiable climate results while core indicators 5-8 below will help explain how the quantifiable results reported were achieved.
25. By annually collecting project and programme results, GCF will aggregate, track and analyze its portfolio-level results, which will inform on GCF contributions to the global efforts to achieve the goals put forward by the UNFCCC and the Paris Agreement including, as appropriate, information on support provided for activities related to a wider alignment of financial flows with countries' climate plans and strategies.
26. Core indicator 2 and its supplementary indicators are disaggregated by sex to allow for the disaggregated analysis.
27. Measurement and reporting of reduced emissions and increased resilience will be carried out as follows:
- (a) During the funding proposal development stage, AEs will outline how proposed outcomes contribute to core indicator 1<sup>22</sup> or 2 or both in the funding proposal template. AEs should also select other core and supplementary indicators if relevant to their projects/programmes. As with current practice of the initial RMF, AEs will then establish baselines<sup>23</sup> in the logframe of the funding proposal to enable comparison between a business as usual scenario and progress achieved as a result of the GCF investments using a selected set of indicators. AEs will gather baseline data on the selected core and supplementary indicators, informed by relevant sector strategies and country programmes, and disaggregated by region, country, theme, results area and/or sex as relevant;
  - (b) During the project/programme implementation, AEs will report annually to GCF on actual results achieved through the updated APR template. While the indicators are primarily quantitative, reporting will be supported by qualitative reporting to explain expected or unexpected levels of progress, in line with monitoring provisions of the monitoring and accountability framework (MAF); and
  - (c) The Secretariat will aggregate and analyse estimated and achieved outcomes for the four core indicators and supplementary indicators across results areas and at the portfolio level.

## 4.2b Enabling environment

28. Contributions to another GCF outcome results level, "enabling environment", will be informed through the four core indicators set out below. The indicators, which are being categorized together to assess how and to what extent GCF through its mitigation and adaptation projects/programmes has contributed to creating an enabling environment, are derived from the mitigation and adaptation performance measurement frameworks adopted by the Board as well as the coverage area and activity-specific sub-criteria of paradigm shift potential in the initial IF.
29. These indicators are placed at the outcome level to recognize that they could be building blocks towards promoting paradigm shift (as recognized as activity-specific sub-criteria of the

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<sup>22</sup> The Secretariat will institutionalize and streamline the GHG accounting process and develop guidance on GHG accounting in the results handbook while referring to the GHG accounting practices of other climate funds, international financial institutions and national data systems and taking into consideration the specific features of GCF.

<sup>23</sup> For most of the quantitative indicators within the IRMF, baselines should be either 0 or already known and hence straightforward.

initial IF) and that they will be applied at the level of GCF mitigation and adaptation projects/programmes rather than at the corporate level.

30. The assessment will be based on a combination of qualitative and quantitative approach through a simple three-point scale scorecard consisting of low, medium and high ratings along with narratives to be completed during the interim and final project/programme evaluations. The interim and final evaluations are usually undertaken by external evaluators to be commissioned by projects/programmes under the existing requirements of the accreditation master agreement and as per accountabilities outlined under the MAF.

31. The scorecard approach is designed to help AEs to gain an independent assessment of how GCF-funded projects/programmes are contributing to creating an enabling environment, such as through institutional outcomes, in a country-driven manner. The scorecard will include a set of statements defining what constitutes – for example – “low” technology deployment versus “high” technology deployment. The scale-based scorecards along with qualitative analysis put forward by the evaluators then will help AEs to assess projects/programmes’ contribution towards an enabling environment in line with the coverage area and activity-specific sub-criteria of paradigm shift potential of the initial IF.

32. The four core indicators used to track progress at this level are as follows:

- **Core indicator 5:** Degree to which GCF investments contribute to strengthening institutional and regulatory frameworks for low-emission climate-resilient development pathways in a country-driven manner;
- **Core indicator 6:** Degree to which GCF investments contribute to technology deployment, dissemination, development or transfer and innovation;<sup>24</sup>
- **Core indicator 7:** Degree to which GCF investments contribute to market development/transformation at the sectoral, local or national level; and
- **Core indicator 8:** Degree to which GCF investments contribute to effective knowledge generation and learning processes, and use of good practices, methodologies and standards.

33. Supplementary to the scorecard approach, enabling environment indicators will be also assessed and reported at the portfolio level through the results tracking tool.

34. Measurement and reporting of an enabling environment will be carried out as follows:

- (a) The Secretariat will develop a scorecard template for each of the four core indicators, based on a simple three-point scale assessment approach;
- (b) During the funding proposal development stage, AEs will identify at least two indicators for an enabling environment. As per the current practice under the initial RMF, AEs will provide a baseline description of the enabling environment indicators under the relevant section of the funding proposal template such as the section on expected performance against investment criteria. This should be in line with the AE description of how project/programme activities will deliver on the investment criteria and individual logframe in the context of individual projects/programmes;
- (c) During the project/programme implementation, AEs will utilize interim/final evaluations to get an assessment of relevant enabling environment indicators by the evaluators using a scorecard along with narratives to explain the three-point scale assessment. The assessment will be done in relative (not absolute) terms, taking into consideration that the starting point and the context in which projects/programmes

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<sup>24</sup> In line with Article 6, paragraph 8, of the Paris Agreement.

operate differ from one to another. Further guidance on the assessment approach will be provided in the results handbook;

- (d) The less frequent reporting requirement for the assessment of an enabling environment (via the interim and final evaluations) recognizes that for many projects/programmes, an enabling environment is likely to be realized over and sometimes beyond the project/programme lifespan; and
- (e) The Secretariat will undertake comparative analysis on projects/programmes' contribution to an enabling environment to generate insights and learning and to report to the Board.

#### 4.4 Project/programme level

35. To maintain focus on the GCF mandate, the IRMF aims to balance the number of core and supplementary indicators available for measurement. In line with the current practice under the initial RMF, AEs are encouraged to add and monitor co-benefit indicators such as those related to biodiversity, social and gender inclusion and/or poverty alleviation under respective project/programme-level logframes, if not captured by the core and supplementary indicators.

36. An AE could also report co-benefits in a narrative format through APRs, separately from logframes.

### V. Implementation arrangements

37. In the light of the likely time frames required to complete the steps towards effective implementation, the IRMF will apply only to funding proposals submitted to the Board starting on and from B.32.

38. Following the adoption of the IRMF, the Secretariat will update the funding proposal template to bring it into line with the IRMF indicators along with accompanying guidance. For the purposes of updating the template to reflect the IRMF, no major change are expected to be made to the template. Specifically, the changes will include alignment to the IRMF indicators and results levels. The updated template does not change the eligibility criteria for projects/programmes. This template must be used by all AEs for new funding proposals submitted for Board consideration at B.32 and beyond.

39. This means that all existing pipeline funding proposals, including resubmissions for Board consideration at or after B.32, are required to use the adjusted funding proposal template to ensure alignment with the IRMF. The IRMF will not be mandatory for funding proposals approved prior to B.32.

40. The Secretariat will take the necessary steps to implement the policy, including updating relevant templates and guidance and developing a comprehensive results handbook on IRMF application. It will conduct training sessions on IRMF implementation and provide support as necessary to facilitate the presentation to the Board of projects/programmes as per the requirements of the IRMF.

41. To enhance the technical support to AEs, in particular direct access entities (DAEs), a new dedicated funding window for DAEs will be created under the Readiness and Preparatory Support Programme (RPSP) upon the adoption of the IRMF. Through the new funding window, allocation of an additional amount of up to USD 12.4 million will be made available to DAEs, including regional DAEs, to support the implementation of GCF policies, including the IRMF.

42. It should be noted that readiness commitments through the new dedicated funding window do not form part of the existing USD 1 million cap per country per year under the RSP (decision B.08/11, para. (f)) and are not subject to clearance by national designated authorities (NDAs). The Secretariat will inform NDAs of support rendered to DAEs within their national mandate.

43. GCF will, through future annual work programmes and administrative budgets, ensure adequate human, financial and other resources for the timely and adequate implementation of the IRMF, including its resources/capacity to respond and guide AEs to implement the IRMF through availability of staffing and consultancy budgets, which will be sourced from administrative budgets.

44. AEs should make adequate provision for monitoring and evaluation to implement the IRMF under a dedicated budget line in the funding proposals, term sheets and funded activity agreements (FAAs).

## **VI. Monitoring and review**

45. The IRMF will be reviewed by the Board in the third year of GCF's replenishment cycle, as part of the overall policy review cycle, starting from the GCF-2 policy review cycle in 2026.

46. The Secretariat will monitor implementation of the IRMF on an ongoing basis in consultation with AEs, NDAs and focal points, and other relevant stakeholders, and report progress to the Board periodically through its regular reporting. If the Secretariat becomes aware of any implementation issues that may necessitate a change that would require Board action, it will review the matter and bring this review and any proposed changes to the Board for consideration and approval.

47. Subsequent reviews of the IRMF will consider any revisions in the investment framework and alignment with future strategic plans and programming directions and assess the policy's fitness for purpose in supporting the measurement of results in the context of the GCF strategic objectives.