



**GREEN  
CLIMATE  
FUND**

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**15 June 2026**

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# Updated Gender Action Plan for the GCF 2026–2031 – Addendum I

## Response matrix for comments received on the draft document

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### **Summary**

The document contains comments received on the draft document titled, “Draft Updated to the Gender Action Plan” from the following groups:

- (a) Board members;
- (b) Civil society observers (active observers on behalf of the network and individual observer organizations); and
- (c) National Designated Authorities, and accredited entities.

The Secretariat provided individual responses to comments submitted by Board members, Active Observers and National Designated Authorities. Due to the volume and thematic overlap of inputs from AEs, their comments were summarized and consolidated by thematic area, with responses provided accordingly.

## Table of Contents

I.	Response matrix for Board comments received on the draft document “Draft Update to the Gender Action Plan”	1
II.	Response matrix for Active Observers’ comments	72
III.	Response matrix for National Designated Authorities’ comments	118
IV.	Response matrix for comments received from accredited entities on the draft update to the Gender Action Plan	144

## I. Response matrix for Board comments received on the draft document “Draft Update to the Gender Action Plan”

Comments were received, in chronological order, from:

- Austria and Australia
- Germany
- Italy
- Japan
- LDCs
- Denmark, Netherlands and Luxembourg
- Spain, Ireland, New Zealand
- Sweden
- Switzerland and Finland
- UK FCDO
- Saudi Arabia (Delivered after deadline)
- Canada and Belgium (Delivered after deadline)
- African Group of Negotiators (Delivered after deadline)
- France (Delivered after deadline)

Issue Category	Comment	BMs/Seats	Secretariat Response
<b>General feedback</b>	<p>We welcome the Secretariat’s work to update the Gender Action Plan (GAP) for 2026–2031 and strongly support its positioning as an operational instrument to implement the Fund’s existing Gender Policy. The draft demonstrates a high level of ambition and is comprehensive in scope, while retaining the five priority areas that have provided a consistent framework for gender integration across the Fund.</p> <p>Our shared objective is to support a GAP that translates ambition into measurable change in institutional practice and portfolio</p>	Austria and Australia	Thank you and agree. The Secretariat has made changes in the GAP to refine and strengthen it, to demonstrate sequencing, and to include clear accountability mechanisms to ensure the GAP remains a strategic driver of impact.

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	<p>outcomes. Consistent with Board discussions, we see value in refining the draft to strengthen focus, sequencing and accountability, to help ensure the GAP remains a strategic driver of impact rather than an accumulation of activities.</p> <p><b>Proposed refinement:</b> We suggest including in the main document (Section III) a short statement identifying a limited number of headline outcome objectives for the 2026–2031 period, against which the Board can assess overall implementation progress.</p> <p><b>Rationale:</b> This would reinforce the GAP’s strategic intent, support prioritization across the Annex, and strengthen Board-level oversight — reflecting concerns raised by several Board members that ambition must be anchored in outcomes.</p>		<p>Thank you. The GAP is updated to include a short statement identifying a limited number of headline outcome objectives.</p> <p>Thank you. The GAP is updated with prioritization of outcomes included in the relevant sections of the document and across the annexes.</p>
<p><b>General feedback</b></p>	<p>We welcome the Secretariat’s work to update the Gender Action Plan (GAP) for 2026–2031 and strongly support its positioning as an operational instrument to implement the Fund’s existing Gender Policy. We acknowledge improvements regarding clarity on roles and responsibilities, stronger accountability mechanisms, more detailed indicators and clearer distinction between institutional and programming actions.</p> <p>To further strengthen the new GAP’s potential for real impact, we encourage an even more focused approach that identifies a subset of priority or core actions under each priority area, with other actions framed as enabling, sequenced, or longer-term and clear</p>	<p>Germany</p>	<p>Thank you for the support</p> <p>Thank you. The document now includes priority actions for each priority area, with associated responsibilities, organized according to their implementation horizon as enabling, sequenced, and longer-term actions.</p>

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	<p>responsibilities defined. This way, it will be easier to track compliance with and fulfillment of the different activities, making the GAP operational rather than just aspirational.</p> <p>We also see an opportunity for the GAP to frame gender not only as a requirement but as a clear strategic opportunity for the Fund; while we welcome the proposed analytical and learning work on women’s economic participation, we encourage more confidence in articulating its already well-evidenced contribution to overall impact.</p> <p>Feminist elements: From a feminist development policy perspective, we encourage the Secretariat to further strengthen the GAP’s ambition by more explicitly integrating gender-transformative. While we welcome the shift from compliance to measurable outcomes, the GAP could more clearly address structural and intersecting barriers to gender equality, including unequal access to resources and decision-making, discriminatory norms, unpaid care work, gender-based violence and SEAH risks, and the role of women’s rights, feminist, Indigenous, youth-led and locally led organizations as agents of change.</p> <p>Finally, in some areas, further sharpening of scope, timelines, and responsibilities would enhance clarity and implementation. I.e. on monitoring, the GAP foresees to update templates of the Annual Performance Report “where needed, to capture meaningful, aggregable outcome-level gender indicator”. It remains unclear how and after which criteria templates will be updated. Similarly, it remains unclear how data collection will happen, e.g. how and when gender markers and indicators will be introduced. We</p>		<p>Thank you. We take note of the recommendation. The issues raised are already being addressed through ongoing Secretariat efforts and will continue to be strengthened during implementation. This includes reinforcing capacities to deliver on gender commitments, enhancing gender responsiveness while supporting gender-transformative approaches where feasible and appropriate to the country context, and strengthening monitoring, reporting, and learning on gender-related results.</p> <p>Thank you for this comment. We will endeavour to strengthen AEs efforts to embrace a more probing lens when undertaking gender assessments at project level, so that there is more clarity on whether the gender gains from projects are practical or strategic.</p> <p>The following text was amended: “the GAP foresees to update templates of the Annual Performance Report where needed, to capture to indicate that within the broader APR update process gender related results could be updated.”</p> <p>GCF Secretariat plans to bring the Harmonized</p>

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	<p>suggest more clarity on how AEs will be guided in selecting meaningful indicators and actions after which templates for the annual performance report are updated.</p>		<p>Results Management Framework for informal consultations to B.45 and approval for B.46. Subject to realization of internal and external consultations and Board approval, the institution plans to introduce a comprehensive set of gender and age disaggregated indicators within the institutional level results framework. This will enable the Secretariat to report on gender-related outcomes. It is also planned to have intersectional approaches.</p> <p>APR templates are updated as the need arises, and AEs use them to report on indicators. GAP Indicators, subject to final approval, may not require revision of APR formats.</p>
<b>General feedback</b>	<p>The Italian seat welcomes the overall direction of the draft Updated Gender Action Plan 2026–2031. The proposed framework is clear, coherent and impact-oriented. Italy supports the six-year duration, which ensures continuity, learning and alignment with GCF strategic cycles.</p>	Italy	<p>Thank you for the feedback and for supporting the six-year duration.</p>
<b>General feedback</b>	<p>Japan’s comments on the draft Updated Gender Action Plan (2026–2031) are as follows.</p> <ol style="list-style-type: none"> <li>1. We support the overall direction of the revised GAP. The shift toward measurable results, strengthened data systems, systematic capacity building, private sector mobilization, and alignment with UNFCCC (including the Belem GAP) is appropriate and will enhance GCF’s impact.</li> <li>2. We appreciate that, following the recent technical session, the Secretariat is continuing exchanges with a wide range of stakeholders.</li> <li>3. We look forward to the GAP revision further strengthening</li> </ol>	Japan	<p>Thank you for the support.</p> <p>Thank you for the support.</p>

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	<p>synergies with the UNFCCC Belem GAP and with other climate funds by addressing the points we have indicated in the following sections.</p>		<p>Thank you. The GAP has been updated to provide stronger synergies with the UNFCCC Belém GAP. The updated Gender Action Plan will seek to reflect, as appropriate, relevant areas of alignment with UNFCCC’s Belém Gender Action Plan, considering the GCF’s mandate, processes, and strategic priorities. Areas of overlap between the GCF GAP implementation support and the UNFCCC GAP will be documented, synergies promoted, and information shared with the UNFCCC.</p>
<b>General feedback</b>	<p>The new GAP (2026-31) should be responsive to mainly three guiding directions: 1) UNFCCC guidance through ‘Enhanced Lima Work Programme on Gender and associated Belem Gender Action Plan (27 activities and 98 deliverables) including governing instrument; 2) GCF Gender Policy and 3) Feedback from the reviews/evaluations of GCF projects. It has been well summarized in the ‘Introduction’ section.</p> <p>GAP (2026-31) must be more ambitious than GAP (2020-23) in terms of contributing to SDG-5, Belem Gender Action Plan and GCF Gender Policy through overall GCF actions</p>	LDC	<p>Thank you and noted.</p> <p>Thank you, and the Secretariat takes note of the comment and the importance of strengthening the GAP’s contribution to SDG 5, the Belém Gender Action Plan, and the GCF Gender Policy. The updated GAP has built in stronger monitoring and reporting systems to better reflect the contribution of the GAP to these frameworks.</p>
<b>General feedback</b>	<p>Welcome the draft update of the Gender Action Plan (GAP). Women and girls in all their diversity are disproportionately affected by climate change, exacerbating existing gender inequalities and posing challenges to their health, livelihood, and safety.</p>	Luxembourg /Netherlands /Denmark	<p>Thank you for the support.</p>

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	<p>Supports an update of the GAP that builds on experiences and lessons learned to move from procedural compliance towards delivering meaningful, measurable and impactful gender outcomes.</p> <p>The framing ‘gender responsive’ is used while it is widely recognized that climate action often requires a transformative approach, specifically adaptation. The NL, DK and LUX encourages the frame of ‘gender transformative’ where appropriate and differentiate ambition levels between ‘sensitive’, ‘responsive’ and ‘transformative’ in practice.</p>		<p>Thank you for the support.</p> <p>Thank you. The Secretariat takes note of this comment. The GAP has been updated to better reflect differentiated approaches based on country context and circumstances. Further, it should be noted that the GAP is framed to support gender-responsive approaches and, where relevant and context-appropriate and feasible, to encourage AEs to step up in ambition in the design and implementation of funding proposals.</p>
<b>General feedback</b>	<p>Overall, we welcome the proposed update, in particular the stronger focus on results and the inclusion of more detailed actions, indicators, and timelines in the annex. This is a positive step towards making the GAP more operational</p>	<p>Spain, Ireland, New Zealand</p>	<p>Thank you for the support.</p>
<b>General feedback</b>	<p>Sweden welcomes the updated draft Gender Action Plan (GAP) 2026–2031 and supports the ambition to position gender equality as a core driver of climate impact.</p> <p>The draft provides a solid basis for further discussion and includes several positive elements, including the <b>shift from policy commitments to operationalization and from compliance to results and impact. Improved monitoring systems, strengthened capacity-building efforts, and enhanced focus on accountability and learning</b> are also welcome. It will be essential to <b>ensure that the new plan delivers a tangible</b></p>	<p>Sweden</p>	<p>Thank you for the support.</p> <p>Thank you and note the importance of ensuring that the GAP delivers a tangible increase in ambition.</p>

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	<p><b>increase in ambition.</b></p> <p>The draft would benefit from a <b>clearer articulation of a gender-transformative and human rights-based approach</b>. At the same time, the shift to results and impact <b>must not weaken existing gender mainstreaming requirements</b> across the project cycle.</p> <p>Climate finance is most effective when it contributes to <b>transformative gender equality and women's economic empowerment</b>, including <b>addressing structural barriers</b> such as access to assets, finance, and decision-making. We therefore welcome the <b>stronger focus on accountability, learning, and measurable outcomes</b> to ensure that gender equality drives systemic change in climate finance.</p>		<p>Thank you for the comments on the human rights-based approach and on the gender transformative approach. In the same vein, the Secretariat will endeavor to strengthen AEs efforts to embrace a more probing lens when undertaking gender assessments at project level, so that there is more clarity on whether the gender gains from projects are practical or strategic.</p> <p>We would like to note that, as the management tool delivering on the Gender Policy of the Fund, the GAP is framed to support gender responsive approaches, welcoming a step up in ambition where relevant context and AEs' capabilities allow. The secretariat confirms that the shift to results does not weaken gender mainstreaming requirements; it rather strengthens it.</p>
<p><b>General feedback</b></p>	<p>We welcome the Updated Gender Action Plan for 2026-2031 and thank the Secretariat for the opportunity to provide feedback at this stage. We support maintaining the five priority areas from the current Gender Action Plan and structuring them across institutional (GCF) and operational (project/portfolio) activities. The proposed timeframe makes sense, as change requires time. The GAP would benefit from a clearer gap analysis, and it would strengthen the document to define one clear objective per priority area based on evidence of previous activities. This action plan should be viewed as the phased implementation of the Gender Policy over time. Not all needs can be addressed within the next five years, and it is therefore preferable to prioritize. The Board should also be able to effectively monitor the implementation of the GAP. To this end, reporting modalities need to be clarified, and clear</p>	<p>Switzerland and Finland</p>	<p>Thank you for your support.</p> <p>The Orientations Report attached as Appendix II provides the requested gap analysis. It integrates the findings from the IEU synthesis and the evaluation of GCF's approach to gender as it relates to the evaluation of the GAP.</p> <p>Thank you. Clear objectives per priority area are included in the GAP.</p>

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	outcomes, indicators, baselines, and targets established.		
<b>General feedback</b>	<ul style="list-style-type: none"> <li>We welcome the strong alignment between the updated Gender Action Plan (GAP), the Belém Gender Action Plan, and the UK FCDO’s Women and Girls and climate priorities. In particular, the GAP’s emphasis on measurable impact, accountability, and outcomes-focused delivery reflects a shared ambition to ensure climate finance delivers tangible benefits for women and girls most affected by climate change.</li> <li>We welcome the GAP’s recognition of gender as a core driver of climate impact and resilience. From a UK FCDO perspective, implementation should continue to prioritize women’s safety and agency, including by embedding GBV/VAWG risk analysis and mitigation in climate programme design and delivery decisions—not as a safeguarding add-on—to strengthen effectiveness and impact, particularly in climate-affected and fragile contexts, in line with the Belém commitments.</li> <li>In implementing the GAP, the UK FCDO encourages a strong focus on expanding women’s economic opportunities, access to climate finance, and participation in decision-making, supported by systems that protect and advance the rights of women and girls across multilateral climate finance architecture.</li> <li>We welcome the GAP’s commitment to inclusive and meaningful stakeholder engagement. The UK FCDO places particular importance on women’s rights organizations and women-led, community-rooted organizations—including those representing women with disabilities and other marginalized groups—as critical partners in delivery, and on ensuring that financing, processes and assurance requirements enable their participation rather than create unintended barriers.</li> </ul>	UK FCDO	<p>The GCF Board approved revisions to the Environmental and Social Policy (ESP), which reaffirmed its commitment to addressing SEAH risk and outlined specific requirements. The Revised Environmental and Social Policy (RESP) can be found here. The revisions require accredited entities (AEs) to positively demonstrate they have conducted due diligence and assessed the risk of SEAH/GBV/VAWG in the development of their funding proposals and have put in place measures to prevent and mitigate any risks that were identified. This is being assessed by the Fund for each funding proposal.</p> <p>Guidance is well noted to focus on expanding women’s economic opportunities, access to climate finance, and participation in decision-making. These are indeed key tenets under the gender-climate nexus and are shared by the Secretariat and reflected in a number of actions proposed under the GAP’s Priority Areas.</p> <p>Thank you for stressing the importance of inclusive and meaningful stakeholder engagement, one that upholds diversity and the voices of women-led and community rooted organizations. This is well noted and reflected in this final GAP package.</p> <p>Thank you. This is well noted. Disaggregation beyond sex is done in some project-level GAPs. For finance tracking separate funds need to be</p>

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	<ul style="list-style-type: none"> <li>We strongly support the GAP's intention to adopt more intersectional approaches and emphasize the importance of making visible—and addressing—the needs of women facing multiple and compounding vulnerabilities, including women living with disabilities, Indigenous women, adolescent girls and older women, and women in climate-vulnerable and low-income contexts. Disaggregating results beyond sex (where feasible) and strengthening finance tracking are essential to demonstrate that these groups are being reached.</li> <li>Overall, we see and welcome the updated GAP as a significant opportunity to strengthen gender-responsive climate finance by coupling ambition with delivery capability, sustained gender expertise and clear institutional accountability for results.</li> </ul>		<p>allocated for gender-related activities, which is not always the case or feasible in all project-level GAPs. Where feasible, an effort is made to make this workable and tracked.</p> <p>Thank you, this is well noted and appreciated.</p>
<p><b>General Feedback</b></p>	<p>The Updated Gender Action Plan (GAP) should not impose additional burdens on NDAs. Although the introduction and other section of the background report state that the updated GAP will not impose additional burdens, the actions and indicators below say otherwise.</p> <p>The document should be very clear and explicit in stating which actions and processes apply to NDA/Focal Points or AEs or the Secretariat. The document is currently not clear, and we request that actions, indicators and general points are made clear in their direction</p>	<p>Saudi Arabia</p>	<p>Thank you and noted. No new processes and procedures will be introduced; more clarity on roles and responsibilities for the delivery of each action is included in the GAP.</p> <p>Thank you and noted. Updates are made where needed. Most of the actions in the GAP are for the Secretariat to deliver, while implementation of the actions would involve NDA/Focal Points or AEs—for example, priority areas 2, 4, and 5 have a bearing on and need the collaboration of NDA/Focal Points, AEs, delivery partners, and the Secretariat.</p>

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<p><b>General Feedback</b></p>	<p>We welcome progress achieved on gender equality under the current GAP, notably that all funding proposals now include gender assessments and project level gender action plans, and that all accredited entities have established gender equality policies and procedures.</p> <p>We welcome the update to the Gender Action Plan to serve and effectively implement the GCF's Gender Policy through to the end of GCF-3. Noting that the updated GAP's purpose is to operationalize the Gender Policy, we encourage the Secretariat to use the GAP to set up the conditions through which gender considerations are effectively mainstreamed within the standard function of the fund, leading to effective gender-responsive results and impacts in all aspects of the GCF's work without the necessity of a dedicated action plan in the future.</p> <p>An overarching comment on monitoring, data and indicators and learning to inform the impact of GCF's activities on gender, we would like to emphasize that the updates to the action should strengthen GCF's evidence-based learning on this front. To this extent, we also welcome the shift in focus from an emphasis on procedural compliance toward achieving meaningful, measurable gender outcomes and impact across the project portfolio.</p>	<p>Canada and Belgium</p>	<p>Thank you and agreed.</p> <p>Thank you and noted.</p> <p>Thank you and noted.</p>
<p><b>General feedback</b></p>	<p>Page 1 The African Group of Negotiators (AGN) welcomes the update of the Belem Gender Action Plan and acknowledges the progress made in integrating gender into climate policies and projects. The AGN recognises the Plan as a crucial vehicle for advancing gender-responsive climate action across the continent.</p> <p>However, the AGN notes that certain elements require further strengthening to ensure the Plan fully reflects the realities and</p>	<p>African Group of Negotiators</p>	<p>Thank you and noted.</p> <p>Thank you. GCF readiness support can help countries operationalize the GAP through strengthened</p>

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	<p>priorities of developing countries, particularly Least Developed Countries (LDCs) and African nations. This includes strengthened means of implementation, enhanced direct access mechanisms, and targeted support for local communities and indigenous women.</p> <p>In this regard, the AGN underscores the importance of providing concrete, actionable guidance on how the Plan's commitments will be translated into practical implementation strategies at national and subnational levels, particularly in low-capacity settings. Greater clarity on financing modalities is equally essential. Addressing these gaps is critical to ensuring that the GAP delivers effective, inclusive, and measurable outcomes on the ground.</p>		<p>institutional capacities, strengthened inclusive coordination, supporting gender-responsive planning and implementation of climate finance frameworks (NDC, NAP, LTS), enhanced direct access, and inclusive engagement of local communities and indigenous people and women.</p> <p>The Secretariat acknowledges the importance of practical implementation guidance and information on financing modalities in order to ensure effective and measurable results on the ground. The recommendation on guidance will be considered during implementation as relevant.</p>
<b>General Feedback</b>	<p>First of all, we would like to commend the Secretariat for its efforts in updating the GAP. We are overall satisfied with the proposed drafting, but we would like to make a few comments.</p> <p>We would like the new GAP to place a clear emphasis on the effective implementation of gender action plans, taking local contexts into account and better adapting to them. These two priorities are direct recommendations from the Standing Committee on Finance.</p>	France	<p>Thank you and well noted.</p> <p>This is duly noted and the GAP is mobilized to focus on effective implementation of the project-level gender action plans. The update of GCF's Gender Toolkit and any related guidance issued will reiterate the importance of taking local contexts into account in project-level gender assessments.</p>
<b>I. Introduction</b>	<p>The introduction clearly establishes the mandate and context for updating the GAP, including alignment with UNFCCC guidance and the GCF Strategic Plan. As the document moves forward, it would be helpful to articulate more explicitly what the updated GAP is primarily seeking to fix, based on implementation experience to</p>	Austria and Australia	<p>Thank you and included in the updated GAP.</p>

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	<p>date. Clearer problem definition up-front would assist Board members in assessing whether the proposed actions are appropriately focused.</p> <p><b>Proposed refinement:</b> In paragraphs 4–5, the Secretariat could briefly and explicitly summarize the key implementation challenges identified under the 2020–2023 GAP (such as diffused accountability, inconsistent monitoring and reporting, limited budget visibility, and fragmented learning) and clarify how the updated GAP has been designed to respond to these challenges.</p> <p>Where possible, this summary could also note how forthcoming IEU evaluation findings are expected to further inform refinement of the GAP.</p> <p><b>Rationale:</b> This would strengthen the results logic of the document and respond to Board concerns around sequencing and credibility, including the importance of clearly linking evaluation findings to the final GAP.</p>		<p>Thank you. The areas for further improvement are summarized in paragraph 8, section II.</p> <p>Section III.2 of the GAP document explains how the GAP has responded to the challenges.</p>
<b>I. Introduction</b>	<p>Page 1 Paragraph 3 This paragraph acknowledges that the new GAP is a response to the urge of the COP29 and 30. This is a ‘reactive’ approach to improving policy. Actually, the timeline of GAP (2020-23) had already been over and also the Fund had a repertoire of lessons on gender issues, which would have needed an improved GAP. Therefore, I suggest the drafting team to improve the language of the paragraph in a way that besides the direction of the COPs, the Fund was also considering developing</p>	LDC	Thank you, and noted.

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	new GAP based on the lessons learnt so far (including independent evaluations) and the termination of GAP (2020-23). Para 4 and 5 address it partly, but I think the Fund must have started the process earlier that COP29.		
<b>I. Introduction</b>	<p>Page 1,1 To improve ambition, please use gender-transformative or at least gender-responsive (ref. UNFCCC invitation in 3).</p> <p>Page 1,1 Please add 'all' in front of women to ensure that women in all their diversity are included</p>	Luxembourg /Netherlands /Denmark	<p>As the management tool delivering on the Gender Policy of the Fund, the GAP is framed to support gender responsive approaches, hence gender responsive language is affirmed in the final GAP. Moreover, the GAP welcomes the step up in ambition where relevant context and AEs' capabilities allow.</p> <p>Thank you. Language to this effect has been introduced in the text.</p>
<b>I. Introduction</b>	Page 1 The introduction <b>reflects the mandate for gender mainstreaming</b> , but could be strengthened by explicitly <b>emphasising women as rights-holders and agents of change</b> . It is recommended to <b>align more clearly with international frameworks</b> such as CEDAW and SDG5, and to operationalize the "leave no one behind" principle.	Sweden	Thank you and noted.
<b>I. Introduction</b>	From the current draft, it is not clear what experience has been used from other climate funds (in particular the GEF and the CIF) and which activities could be jointly implemented (monitoring, training, knowledge-exchange and communication).	Switzerland and Finland	Thank you and relevant text is now included in the GAP.
<b>I. Introduction</b>	<p>P.1 para. 3 We welcome reference to contributing to the implementation of the activities under the Belem Gender Action Plan agreed at COP30.</p> <p>P.1 para. 4 Good process for the development of the new GAP proposal.</p> <p>P.1 para. 5 Agree the updated GAP should also be informed by the independent evaluation. The anticipated alignment is good. It's also</p>	UK FCDO	<p>Thank you for your support.</p> <p>Thank you. The GAP is informed by the findings of the IEU synthesis as well as the evaluation of GCF's</p>

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	important that the findings of the IEU synthesis report are independent.		approach to gender. We agree and confirm that the IEU work is independent.
<b>Introduction</b>	Page 5 The IEUs evaluation is yet to be considered by the Board. We cannot agree to align the GAP with the IEUs evaluation if we haven't seen the evaluation. We would request the deletion of references to the report until the Board fully considers it.	Saudi Arabia	Thank you, and paragraph 5 has been deleted.
<b>Introduction</b>	The document makes reference to a gender-sensitive approach. However, we would like to recommend that in line with the agreed upon language in the strategic plan for GCF-2, the Gender Action Plan uses gender responsiveness in the document	Canada and Belgium	Thank you and agree. As the management tool delivering on the 2019 Gender Policy of the Fund, language in the GAP now confirms support for gender responsive approaches.
<b>Introduction</b>	The AGN recommends placing greater emphasis on highly vulnerable contexts, particularly in Sahelian countries and explicitly recognizing the structural constraints including financial, technical, and institutional that limit GAP implementation at the national level. Referencing scientific evidence on differentiated regional vulnerabilities would further strengthen the Plan's introduction. The AGN also expects the GCF Gender Action Plan to be clearly aligned with the UNFCCC Gender Action Plan in relation to the updated GAP.	African Group of Negotiators	Thank you for the recommendation. Appropriate language is now included.  The updated Gender Action Plan seeks to reflect, as appropriate, relevant areas of alignment with UNFCCC's Belém Gender Action Plan, taking into account the GCF's mandate, processes, and strategic priorities. Areas of overlap between the GCF GAP implementation support and the UNFCCC GAP will be documented, synergies promoted, and information shared with the UNFCCC.
<b>II. Achievements and lessons learned</b>	The acknowledgement of progress under the current GAP is welcome. At the same time, the section would benefit from a more structured articulation of lessons learned across the five priority areas.	Austria and Australia	Thank you and agreed; the section has been restructured in the GAP in line with the refinement proposed.

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	<p><b>Proposed Refinement:</b> We suggest restructuring this section explicitly by the five priority areas and, for each, identifying:</p> <ul style="list-style-type: none"> <li>• one key achievement; and</li> <li>• one key limitation or gap that has directly informed the design of the updated GAP.</li> </ul> <p>This could explicitly note where capacity constraints among Accredited Entities — particularly Direct Access Entities — have affected implementation outcomes.</p> <p><b>Rationale:</b> A clearer diagnostic would strengthen confidence that the revised GAP represents a focused response to implementation experience and delivery realities, rather than an expansion of activity.</p>		

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<p><b>II. Achievements and lessons learned</b></p>	<p>Page 2 <b>Challenges of last GAP and way forward:</b> We appreciate the overview of both achievements and remaining shortcomings in the implementation of the GAP to date and commend the progress made. However, to assess whether the new GAP will effectively address past challenges and deliver tangible impact for women and girls, further detail would be helpful. Ideally, this could be structured around the five priority areas, clearly outlining key bottlenecks and proposed pathways for improvement under each.</p> <p>In particular, it would be useful to further reflect on the gap between formal compliance at approval stage and effective implementation during the project cycle. While gender assessments and project-level GAPs are formally required, past experience suggests that their quality, operationalization and follow-up during implementation vary. The updated GAP should therefore more clearly explain how lessons from implementation gaps will translate into stronger quality assurance, monitoring, adaptive management and accountability.</p>	<p>Germany</p>	<p>Thank you, and we agree with the proposed structuring. The GAP has been restructured to reflect key bottlenecks per priority area and proposed improvements.</p> <p>This observation is well noted. While gender assessments and project-level GAPs are established as formal and mandatory requirements at the approval stage, experience indicates that the project-level GAP quality and implementation varies and is reliant on the capacities of AEs, project complexity, and local context which can affect the transition from compliance to effective implementation. Strengthened guidance for AEs, designed based on GAP implementation so far, is foreseen under the updated GAP as it stands to support consistent and effective delivery of the outcomes.</p>
<p><b>II. Achievements and lessons learned</b></p>	<p>Page No. 2 Para 7 Capacity of DAEs must have enhanced but not necessarily NDAs to mainstream gender. Personally, I feel it is a gap rather than achievement.</p>	<p>LDC</p>	<p>Thank you, and we agree with the necessity to enhance the capacity of NDAs to mainstream gender effectively. The needs assessment under Priority Area 2 includes NDAs as one of the key partners.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>Page No.2 Para 8 Which institution do we mean in ‘advancement of gender parity within the ‘institution’? the Fund, NDAs or AEs? Better to mention the institution for clarification.</p> <p>Page No.2 Para 8 This is the space where we identify the ‘gap’, which will be fulfilled by GAP (2026-31). It may include a short review of GAP (2020-23) in which what was achieved and what could not be achieved.</p> <p>Some lessons learnt from the ecosystem of the GCF including project implementations, NDAs, AEs need to be summarized. GAP applies to the whole ecosystem rather than the Fund per se.</p>		<p>The word institution has now been changed to “Secretariat” for the sake of clarity.</p> <p>Thank you and agree.</p> <p>We trust that a sample of such lessons is being provided in both the IEU Evaluation on GCF’s approach to Gender and this GAP’s own Orientations Report. The Secretariat recognizes that capacity building for NDAs on gender mainstreaming is a continuous and evolving process, particularly given frequent changes in governments, institutional structures, and NDA focal points. In this regard, GCF readiness support remains an important tool to help countries strengthen NDA capacities for gender-responsive climate action.</p>
<p><b>II. Achievements and lessons learned</b></p>	<p>Page 2 The <b>recognition of progress is important</b>. For example, we note that, since 2020, all Funding Proposals include gender assessments and project-level GAPs, supported by clearer roles and accountability across the Secretariat, NDAs, and AEs, as well as strengthened capacity for gender mainstreaming through the RPSP and PPF. Taken together, these elements provide a strong foundation and demonstrate that gender mainstreaming is now embedded in GCF’s operational system. As a result, investments and programmes should be underpinned by robust gender analysis that identifies gaps, informs design, is adequately resourced, and is supported by gender expertise, with clear indicators and expected results for tracking and follow-up.</p>	<p>Sweden</p>	<p>Thank you and agree. The Orientations Report document submitted with the update to the GAP to the Board at B.45 captures the details on the achievements and lessons learned to date.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>At the same time, the analysis <b>remains largely focused on processes rather than outcomes</b>. While procedural integration has improved, it would be valuable to better capture the persistent <b>gap between project design and implementation</b>, as highlighted in broader climate finance assessments, and to identify underlying causes – such as capacity constraints, weak accountability, limited local ownership. This, in turn, would support more context-specific and effective implementation going forward.</p> <p>We underscore the need for <b>stronger institutional accountability</b> to ensure clear ownership of GAP implementation. Effective delivery also <b>requires high-quality gender expertise</b> and a shift from <b>reporting to systematic learning</b>, using evidence on what drives gender equality and women’s economic empowerment in climate finance.</p>		<p>GCF Secretariat plans to bring the Harmonized Results Management Framework for informal consultations to B.45 and approval for B.46. Subject to realization of internal and external consultations and Board approval, the institution plans to introduce a comprehensive set of gender outcome indicators within the institutional level results framework. This will enable the Secretariat to report on gender-related outcomes. With such a framework, the Secretariat expects to report on outcomes and impacts relevant to Gender in an intersectional manner. Hence, even if GAP focuses on process-oriented indicators the Secretariat does not intend to restrict its gender related reporting to such indicators alone.</p> <p>Thank you and agree with the need for stronger accountability.</p> <p>GCF Secretariat plans to bring the Harmonized Results Management Framework for informal consultations to B.45 and approval for B.46. Subject to realization of internal and external consultations and Board approval, the institution plans to introduce a comprehensive set of gender disaggregated indicators. The Secretariat expects this to serve the purpose of institutional accountability and systemic, institutional learning.</p>
<p><b>II. Achievements and lessons learned</b></p>	<p>The Secretariat’s review, as well as information on the available findings from the IEU evaluation, would be extremely helpful to assess the relevance of this draft GAP. This chapter is still very</p>	<p>Switzerland and Finland</p>	<p>Noted. You may refer to the IEU’s evaluation findings, which flag that the 2020-2023 GAP by design lacked baselines, and explicit targets, and data and indicators</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>general, and we expect a detailed assessment of progress achieved (including data) as well as of remaining challenges. The strengths and weaknesses mentioned are not linked with the priorities of the GAP later in the draft.</p> <p>At project level, the implementation gap identified in the IEU gender evaluation synthesis report should be addressed as a priority. While gender assessments and GAP are now systematically done for each funding proposal, implementation remains a challenge. This could be reflected as an objective and supported by concrete actions such as dedicated budgets for GAP implementation, stronger indicators, and better alignment with projects' monitoring systems.</p>		<p>were one of the weaknesses of its implementation. This is an understanding that is shared by the Secretariat as well. Based on that, the updated GAP opts for better indicators, baselines and targets where possible that enable it to monitor progress, course correct mid-way into the implementation of the GAP, and report regularly and over the course of the GAP timeline.</p> <p>The Secretariat team leading the drafting of GAP has been in close touch with the IEU throughout the exercise and, additionally, commissioned its own implementation review of the previous GAP under an Orientations Report (Appendix II). This report is shared along with the updated GAP for the Board at B.45. IEU's Gender Evaluation has served as an additional and independent source of evaluative evidence for Secretariat to incorporate the findings.</p> <p>The observation is well noted and the GAP is revised to strengthen the narrative link between implementation experience and the design of the updated GAP, including by clarifying how the actions proposed correspond to lessons learnt on the need for clearer accountability mechanisms, improved gender capacity, and results-focused implementation monitoring. In addition, guidance and tools will be revised and/or designed anew to guide the Secretariat and the AEs in addressing gaps between design and implementation.</p>
<p><b>II. Achievements and lessons learned</b></p>	<p>P.2 paras. 6 and 7 Good progress has been made. Compliance is important in achieving all FPs including a gender assessment and project-level GAP, and all AEs with gender equality policies and</p>	<p>UK FCDO</p>	<p>Thank you and noted.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>procedures from 2020. Monitoring measurable impact is the next step</p> <p>P.2 paras. 6 and 7 Enhanced AE accountability at the project level is good. Assistance to NDAs and DAEs through the Readiness and Preparatory Support Programme (RPSP) and the Project Preparation Facility (PPF) is important. Can these support meaningful integration, measurable impact and quality reporting?</p> <p>P.2 para. 8 We support this set of improvements. The adequacy of dedicated gender expertise is essential – without it, maximal availability of dedicated expertise impact will lessen. We agree and support the need for clearer Secretariat ownership for GAP implementation, including annual reporting and assurance on aggregate impact and outcomes, and strengthened accountability through more active oversight of results. Gender parity within the institution should include parity in senior decision-making roles and be coupled with workplace measures to prevent and address gender-based bullying, harassment and discrimination.</p> <p>MEL that can report budget-to-results and on gender outcomes and can develop learning and knowledge products to support this, is needed and needs to be adequately resourced.</p>		<p>We agree that the Readiness Programme can support meaningful gender integration, through the development of gender-responsive NAPs, NDCs, sectoral plans, and related policies. For example, Belize and Moldova developed gender-responsive sectoral adaptation plans and gender action plans, while Haiti and Papua New Guinea formulated gender-sensitive NAPs with clear gender strategies. In Ethiopia, a Gender and Climate Community of Practice was supported to institutionalize gender in the climate coordination across ministries. Secretariat has taken note of the feedback to improve the measurement and quality reporting of results and impact.</p> <p>Thank you and noted. Work on gender parity on going to be further advanced through the certification work that is planned and SEAH already in place with annual mandatory training.</p> <p>GCF Secretariat plans to bring the Harmonized Results Management Framework for informal consultations to B.45 and approval for B.46. Subject to realization of internal and external consultations and Board approval, the institution plans to introduce a comprehensive set of gender outcome indicators within the institutional level results framework. This will enable the Secretariat to report on gender-related outcomes. With such a framework, the Secretariat expects to report on outcomes and impacts relevant to Gender in an intersectional manner. Hence, even if GAP</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
			<p>focuses on process-oriented indicators the Secretariat does not intend to restrict its gender related reporting to such indicators alone. In addition, Guidance and tools are required to be designed by S&amp;I team and DMEL to guide OS team and the AEs to capture the gaps between design and implementation.</p> <p>GCF Secretariat is currently strengthening its internal capacity for knowledge management and learning. The Secretariat expects this to support knowledge management and learning for Gender as well. With respect to reporting on gender outcomes and capitalizing on these in the context of learning and knowledge products, there are several strong examples, including the GCF-10 report, the APPR, and project completion summaries. These products highlight tangible results on gender outcomes on the ground, such as results on women-owned businesses and livelihoods, increased participation of women in decision-making roles, and the application of gender-mainstreamed participatory processes</p>
<p><b>II. Achievements and lessons learned</b></p>	<p>Page 2 We welcome the update and the references to the achievements and lessons learned to date. However, we would like to request that the document adds to this section, the lessons learned, gaps, and achievements from the previous version of the Gender Action Plan. This will help the Board understand the Secretariat’s assessment of the implementation of the previous version.</p> <p>Page 3 Recommend replacing “current GAP” with “2020-2023 GAP” or “previous GAP” since it expired in 2023</p>	<p>Canada and Belgium</p>	<p>Thank you and agree. The Orientations Report document submitted to the Board together with the updated GAP at B.45 captures the details of the achievements and lessons learnt to date</p> <p>Thank you and agree. Changes were made to the updated GAP.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
<p><b>II. Achievements and lessons learned</b></p>	<p>Page 2</p> <p>The AGN recognises that funding proposals, gender assessments, policies and procedures on gender equality, and structures for integrating gender throughout the project lifecycle are pertinent to the GAP and central to how Accredited Entities engage with project approval processes. However, the quality and effectiveness of these instruments depend entirely on whether adequate financing is in place. Without dedicated funding, implementation risks stalling at every level particularly at the grassroots, where it matters most.</p> <p>The AGN notes with concern that the current approach to gender mainstreaming has largely translated into the inclusion of gender activities within national plans, strategies, and budgets. While this is a positive step, it has effectively shifted implementation responsibility to national governments, many of which lack the financial and technical resources to deliver.</p> <p>In this regard, the AGN calls for the following:</p> <ul style="list-style-type: none"> <li>• First, explicit recognition that mainstreaming must be accompanied by dedicated, scaled-up financial and technical support. Countries without predictable and accessible support cannot be expected to implement GAP activities effectively.</li> <li>• Second, greater clarity on the roles and responsibilities of multilateral institutions in supporting implementation going beyond guidance to tangible on-the-ground assistance.</li> <li>• Third, a deliberate shift from a compliance-driven approach focused on policies and assessments to</li> </ul>	<p>African Group of Negotiators</p>	<p>Thank you and noted.</p> <p>Thank you and noted.</p> <p>The Readiness Programme can support meaningful gender integration, through the development of gender-responsive NAPs, NDCs, sectoral plans, and related policies. National governments may prioritize GAP activities in their Readiness and PPF requests to provide both financial and technical support to drive gender mainstreaming objectives. Within FP budget, allocation can be attributed to GAP activities implementation. For example, in Ethiopia, a Gender and Climate Community of Practice was supported to institutionalize gender in the climate coordination across ministries. Belize and Moldova developed gender-responsive sectoral adaptation plans and gender action plans, while Haiti and Papua New Guinea</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>a results-based approach that measures real impact. This should be accompanied by dedicated funding for implementation not only for assessments and readiness activities.</p> <ul style="list-style-type: none"> <li>• Fourth, provisions ensuring direct access to funding for the African continent, particularly at the community level and a strengthened role for national and local entities, including women's organizations</li> </ul> <p>In page 2</p> <p>The AGN acknowledges the progress made in integrating gender across climate finance processes. However, the current approach remains largely compliance-driven with limited translation into meaningful implementation. Progress on policies, assessments and tools is noted but significant challenges persist, particularly regarding access to finance and implementation at the local level. The AGN emphasizes the need for greater clarity on implementation modalities alongside adequate and predictable financial support, including enhanced direct access.</p>		<p>formulated gender-sensitive NAPs with clear gender strategies.</p> <p>This is well noted. GCF Secretariat plans to bring the Harmonized Results Management Framework for informal consultations to B.45 and approval for B.46. Subject to realization of internal and external consultations and Board approval, the institution will introduce a comprehensive set of gender outcome indicators within the institutional level results framework. This will enable the Secretariat to report on gender-related outcomes. With such a framework, the Secretariat expects to report on outcomes and impacts relevant to Gender in an intersectional manner. Noted and agreed. The revised GAP shall make efforts to enhance the availability of GCF direct access in relation to local and women-led organizations over the course of its duration.</p> <p>Thank you and agreed.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
<p><b>III. Updated GAP</b></p>	<p>We support retaining the five priority areas and the clearer distinction between institutional and project/portfolio-level actions. At the same time, the number of actions proposed across these areas raises questions about delivery feasibility over a six-year period.</p> <p><b>Proposed Refinement:</b> In Section 3.2 and Annex I, the Secretariat could clearly designate a subset of actions under each priority area as priority or core actions, with other actions framed as enabling, sequenced or longer-term.</p> <p>In doing so, we encourage attention to delivery realities across the wider GCF ecosystem, including the differing capacities of Accredited Entities and implementing partners.</p> <p><b>Rationale:</b> Explicit prioritization and sequencing would help manage implementation risk, sharpen focus on high-impact interventions, and support more consistent delivery — reflecting concerns raised by Board members regarding feasibility and real-world impact.</p>	<p>Austria and Australia</p>	<p>Thank you and agreed. The updated GAP has taken into consideration the suggestion to prioritize action with corresponding timelines over the six-year period.</p> <p>Thank you. Indeed, actions proposed in the GAP are mostly to be undertaken by the secretariat ensuring actions that directly target our partners, such as capacity development, will be conducted taking into consideration the differentiated capacity amongst other considerations.</p>
<p><b>III. Updated GAP</b></p>	<p>Page 3 <b>Priority Areas:</b> We support retaining the five priority areas and positively welcome the clear distinction between portfolio and institutional level actions.</p> <p>At the same time, we encourage the Secretariat to further clarify how the five priority areas may jointly contribute to gender-transformative outcomes, i.e. addressing structural barriers for women in all their diversity leading to unequal access to resources and decision-making, rather than merely ensuring gender-</p>	<p>Germany</p>	<p>Thank you for the support.</p> <p>Thank you and agree. The interconnectedness of the priorities has been provided in addition to defining the expected results within the context and mandate given through the Gender Policy. We have responded earlier on how, over the course of the next 6 years, the</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>responsive processes. This could include a clearer theory of change linking governance, capacity development, budgeting, operational procedures and knowledge generation to measurable improvements in gender equality and women's and girls' rights.</p> <p>Page 3 <b>Six-Year Duration:</b> We support extending the duration of the new GAP through 2031, as aligning it with the forthcoming third Updated Strategic Plan creates a timely opportunity to position the GAP more strategically and anchor it more firmly in funding and replenishment decisions.</p>		<p>Secretariat will endeavour to work with the AEs to address structural barriers within the scope of the proposals funded.</p> <p>Thank you for the support on the duration and alignment thereof of the GAP vis a vis the upcoming Updated Strategic Plan.</p>
<b>III. Updated GAP</b>	Italy strongly supports the clarified accountability framework, the distinction between institutional and programming actions, and the focus on gender as a driver of measurable impact.	Italy	Thank you for the support.
<b>III. Updated GAP</b>	<p>Page No.2 Para 9 'the proposal does not include any new policies...'. What does it mean? Perhaps it means there is no change in the 'GCF Gender Policy'. But the GAP also addresses the guidance of COP29 and 30, which are, to some extent, 'gender policies'. Either the last sentence should be deleted or made clear in a way that 'the 4 principles of GCF Gender Policy remain the same but the new GAP will also address the new gender issues and the guidance of COP 29 and 30' or something like that.</p> <p>Page No.3 Para 10 'across the AE networks' or 'across AE networks, NDAs and delivery partners'?</p>	LDC	<p>Thank you and agreed. The sentence was removed for the sake of clarity.</p> <p>Thank you and agreed; the intention is always to do so, and it now includes NDAs and delivery partners.</p>
<b>III. Updated GAP</b>	<p>Overview -Promote funding to (executing/delivery partner) women-led organisations. Maybe have criteria for a percentage to women-led organisations.</p> <p>Good with key areas</p>	Luxembourg /Netherlands /Denmark	Thank you and note taken of the recommendation.

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>Ensure that proposals that receive funding include the full, equal and meaningful participation of all women. Make sure that the evaluation/monitoring criteria include this aspect.</p> <p>Key Features: Priority Areas Good priority areas. Important to make sure that they are implemented and measure progress/results. Important that resource allocation, accessibility and budgeting have a gender-transformative lens.</p> <p>Important that women-led organisations are prioritized</p>		<p>This is included in the updated Gender Policy, however implementation is reliant on the capacities of AEs which vary considerably. Actions proposed under the GAP such as revision of toolkits and guidance notes and capacity-strengthening measures will endeavour to underline and enable achievement of this point.</p> <p>Subject to ongoing internal and external consultations and Board approval the ongoing work on a Harmonized Results Management Framework intends to strengthen how we measure gender responsiveness across the portfolio, including introducing dedicated indicators to more meaningfully capture women's participation in decision-making in climate governance. In addition, the HRMF intends to enhance data granularity, with most indicators disaggregated across key gender dimensions.</p> <p>Readiness Programme strengthens gender mainstreaming through capacity building, inclusive country coordination mechanisms, and the integration of gender considerations into climate finance frameworks (NDC, NAP, LTS), policies, strategies, and country programmes. It also supports strengthening the institutional capacities of NDAs and DAEs on gender-responsive climate action. These results are tracked through the revised Readiness Results Management Framework (RRMF).</p>
<b>III. Updated GAP</b>	While the annex is more detailed, many indicators remain largely process-oriented. There may be scope to further emphasize	Spain, Ireland, New Zealand	Thank you. It should be noted that the indicators in the annex are not the only indicators relating to Gender that the GCF holds itself accountable to. GCF already

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>outcome- and impact-level indicators, including clearer links between interventions and tangible results for women, especially those most vulnerable to climate change.</p> <p>We may want to further reinforce the importance of systematically using gender disaggregated data. Where possible, introducing quantitative targets or benchmarks could also help strengthen progress tracking.</p> <p>On mainstreaming, while gender assessments and project-level GAPs are well established, there may be room to further emphasize their quality and effective use, to ensure they meaningfully inform project design and outcomes.</p> <p>Finally, on resources, while gender budget tagging is a positive development, further clarity on dedicated financial allocations would help ensure implementation is fully supported.</p> <p>In the draft GAP, there is a lack of a more explicit integration of a human rights-based approach as a cross-cutting framework, as well as a stronger emphasis on women and girls as leaders and agents of change, beyond their role as beneficiaries. Strengthening both aspects would support a more</p>		<p>reports on Core Indicator 2 in the IRMF on a gender disaggregated basis in terms of outcome. GCF Secretariat plans to bring the Harmonized Results Management Framework for informal consultations to B.45 and approval for B.46. Subject to realization of internal and external consultations and Board approval, the institution plans to introduce a comprehensive set of gender disaggregated indicators within the institutional level results framework.</p> <p>The feedback is well noted. The quality of project-level gender assessments and GAPs is highly reliant on the capacities of AEs, which vary considerably. Under the revised team structure, early-stage engagement is provided by the Operational Safeguards team with the AEs, and more detailed feedback and guidance is provided to the AEs at concept note stage. Improved and updated guidance documents with details on how a good and contextual gender assessment and gender action plan would look like with clearly outlining expectations and emphasizing measurable results would help support AEs in improving the quality and consistency of gender-related deliverables. At the funding proposal stage, substantial and targeted feedback continues to be provided to strengthen the quality of these outputs. Assimilation of this feedback is also reliant on the capacity of the AEs.</p> <p>Thank you and the GAP acknowledges It is women and girls as agents of change, even within their divers and often compounded vulnerabilities and /or vulnerable</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	ambitious and transformative implementation of the Plan		and fragile contexts and communities.
<b>III. Updated GAP</b>	<p>Page 2-3 The shift towards measurable results and the recognition of gender as a driver of climate impact, including through women's economic participation and access to resources, are important and should be maintained. However, the concept of "impact" should be further clarified to reflect gender-transformative change. It is also important to ensure that the strengthened focus on results and impact complements, rather than replaces, robust gender mainstreaming across all stages of the project cycle.</p> <p>III(a) Governance ,page 3 Strengthened governance and accountability are positive. Further efforts are needed to <b>ensure coherence with external frameworks</b>, including stronger and more explicit alignment with the UNFCCC Belém Gender Action Plan (2026–2034), including through aligned indicators and structured reporting. Greater <b>involvement of relevant stakeholders</b>, including women's organisations, would further strengthen accountability and ownership.</p> <p>III(b) Competencies and capacity development page 3 <b>Strengthened capacity-building efforts</b> for NDAs, AEs, DAEs and delivery partners, including training, updated toolkits and outreach, are important. It is recommended to further clarify the level of financial and technical resources allocated to these efforts, and <b>to strengthen linkages with national gender equality institutions</b>. Capacity-building should also be <b>tailored to country contexts and support practical implementation</b>.</p> <p>III(c) Resource allocation, accessibility and budgeting page 3 The introduction of gender budget tagging and improved tracking is a</p>	<p>Sweden</p>	<p>Thank you for the recommendation. The focus on measurable results does not replace gender mainstreaming across all stages. The actions within the GAP are framed to strengthen the mainstreaming activities while at the same time exploring existing opportunities for strengthening actions that would yield meaningful impacts for women and women's empowerment. New text has been provided in the document to clarify how the Secretariat intends to generate impact by considering gender also through a programming lens.</p> <p>Thank you. Areas of overlap between GCF GAP implementation support and the UNFCCC GAP can certainly be documented, synergies promoted, and information shared with the UNFCCC. Overlaps can be seen in priority area A- capacity building, knowledge management and communication; priority area D gender responsive implementation and means of implementation and Priority area E: monitoring and reporting. These areas are already where the fund and the MCFs collaborate and will continue to collaborate within the remit of the Fund's mandate.</p> <p>3.2 (a) UNFCCC and SDG 5: the Secretariat agrees to alignment and coherence with external frameworks as needed. Please refer to the Secretariat's response</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>positive step. However, further <b>clarification is needed regarding the scale and predictability of resources allocated</b> to gender equality. Consider <b>strengthening links with broader climate finance frameworks</b> (e.g. NDCs, NAPs, and other funds such as GEF and Adaptation Fund) <b>to enhance coherence and efficiency.</b></p> <p>III(d) Operational procedures page 3 Continued requirements for gender assessments and action plans are important and should be maintained. It is essential to <b>ensure that the transition to a more impact-based approach does not reduce attention to upstream gender analysis.</b> Further efforts are needed to bridge the gap between design and implementation, including through more flexible, context-specific approaches and strengthened follow-up during project execution.</p> <p>III (e) Knowledge generation and communication page 3 Improved <b>monitoring frameworks, including enhanced data collection, gender markers and knowledge-sharing mechanisms, are welcome.</b> It is recommended to further strengthen the use of this knowledge to inform decision-making and implementation. Efforts should also ensure accessibility and <b>usability of knowledge products</b> for different stakeholders, including at country level.</p>		<p>provided in the second paragraph of this section to Sweden.</p> <p>Thank you and agree. Please refer to the Secretariat's response provided in the second paragraph of this section to Sweden.</p> <p>The Secretariat agrees that continued engagement with NDAs, AEs, DAEs, and delivery partners is important to strengthen gender mainstreaming across country systems, projects, and programmes. GCF readiness support follows a country- and demand-driven approach, enabling tailored capacity-building interventions that respond to national contexts and practical implementation needs, including engagement with relevant national institutions and stakeholders.</p> <p>This suggestion is well noted.</p>
<p><b>III. Updated GAP</b></p>	<p>We support the need to strengthen results' measurement and monitoring. This should be part and fully integrated in the regular MEL system and not be a parallel system</p> <p>Lack of clear responsibilities was an identified weakness of the existing GAP, however it is not addressed in the draft.</p>	<p>Switzerland and Finland</p>	<p>GCF Secretariat plans to bring the Harmonized Results Management Framework for informal consultations to B.45 and approval for B.46. Subject to realization of internal and external consultations and Board approval, the institution plans to introduce a comprehensive set of gender disaggregated indicators (including outcomes) within the institutional level results framework.</p> <p>Thank you and noted. Responsibilities for each of the action in the GAP assigned and included</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
<b>III. Updated GAP</b>	<p>P.2 para. 10 We strongly support the focus on delivering and accelerating meaningful, measurable and value-generating gender outcomes. This shift is critical to closing the policy-to-practice gap and ensuring gender mainstreaming delivers tangible impact.</p> <p>P.2 10 (a) We support positioning gender as a core source of impact in the Fund’s catalytic finance, noting the importance of demonstrating this through robust results frameworks, credible indicators and aggregate outcome evidence.</p> <p>P.3 10 (b) We support greater clarity on governance arrangements for GAP implementation, including clear Secretariat-level ownership, accountability and assurance, supported by closer Board oversight.</p> <p>P.3 10 (c) We support the focus on building systematic capacity, both institutionally and across the AE network, including adequate provision of dedicated gender expertise to support high-quality, consistent gender-responsive implementation.</p> <p>P.3 10 (d) We welcome the emphasis on strengthening results measurement, monitoring and learning, including improved aggregation and use of evidence to inform decision-making.</p> <p>P.3 10 (e) We support improved monitoring and transparency of gender-related financial allocations, including clearer tracking of resources to WROs and local women-led entities and the results they deliver.</p>	<p>UK FCDO</p>	<p>Thank you for the support.</p> <p>Thank you for the support.</p> <p>Thank you for the support.</p> <p>Thank you for the support.</p> <p>Thank you for the support.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>P.3 10 (f) We welcome strengthened FAA monitoring, reporting and adaptive management, given its importance for ensuring project-level gender action plans deliver intended outcomes in practice.</p> <p>P.3 para.11 We welcome the use of tailored guidance, including to support intersectional approaches to reach women facing multiple and compounding vulnerabilities (e.g. rural women, women living with disabilities, Indigenous women and young women), to address risks such as gender-based violence in climate-affected contexts in line with the Belém Gender Action Plan, and to ensure processes and assurance requirements are applied proportionately so as not to create unintended barriers for capacity-constrained women-led and local organisations.</p> <p>P.3 para.12 We welcome the retention of the five priority areas, which supports continuity and learning while enabling stronger focus on quality, accountability and results.</p> <p>P.3 para. 13 We support the proposed six-year duration of the GAP and note the value of aligning this longer-term horizon with more sustained approaches to capacity-building and support for women-led and local organisations, where appropriate.</p>		<p>Thank you and well noted.</p> <p>Thank you. The GAP puts emphasis on tailored capacity building and guidance encouraging context specificity, responding to the needs of NDAs, AEs, Delivery partners and stakeholders.</p> <p>Thank you for your support.</p> <p>Thank you for your support.</p>
<b>III. Updated GAP</b>	<p>Page 10 (a) The sub-bullet preempts discussions under the USP. We request that the framing of this sub-bullet is revisited.</p>	Saudi Arabia	Thank you, this has been addressed.

Issue Category	Comment	BMs/Seats	Secretariat Response
<p><b>III. Updated GAP</b></p>	<p>Page 2 We welcome the five priorities in the GAP. However, as they refer to both GCF’s internal processes and external ones through programming the various modalities, we recommend that these be split between institutional priorities and operational priorities that will implicate GCF’s programming to clarify the intentions in the document. This should make it easier for all stakeholders to track and understand the implications of the changes, including the board and accredited entities to deliver the changes. This is also important considering the timeline for this iteration of the action plan that includes the remainder of GCF-2 until the end of GCF-3.</p> <p>Under priority area 5, to further support alignment with the Belém GAP, it could be useful to include language that alludes to similar commitments. For example, in the Belém GAP, operational entities are invited to contribute to raise awareness of the financial and technical support available for mainstreaming gender in climate policies, plans, strategies and actions. Further, the Belém GAP invites operating entities to contribute to advancing methods for improving the gender-responsiveness of climate finance, including sharing information on their efforts in this regard.</p> <p>General Comment We welcome the proposed actions. However, we would like to request that the details on how the secretariat plans to achieve these identified gaps be included, specifically the actions the GCF secretariat will undertake and how any changes to programming will impact other aspects of GCF’s project cycle and if there might be implications to the existing policy suite? And will this impact the results reporting requirements at GCF, including the relevant templates?</p>	<p>Canada and Belgium</p>	<p>Thank you. We agree, and further clarification is provided clearly in the updated GAP.</p> <p>Thank you and agree, more language to show the alignment with the UNFCCC Belem GAP provided. Please refer to the Secretariat’s response under Sweden’s comments on alignment.</p> <p>Thank you. There is no programming changes expected under USP2, and there are no anticipated implications for the existing policy suite. Impact result reporting will be improved to lighten the load, streamline processes, and ensure aggregation is done at the right level to demonstrate impact. The</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>On the recommended use of readiness funding for capacity building of accredited entities, we would like to see this informed by a needs assessment for accredited entities, especially direct access entities and if implementation will be included as part of the existing readiness program. If so, how will it be integrated, and are there any parameters being considered for the needs of entities?</p>		<p>changes to the templates will be undertaken after a comprehensive overview of the changes required by other outcomes and impact reporting mechanisms such as GCF's results framework(s). Thank you and agree, and that is the plan for the capacity building work in the GAP.</p> <p>Secretariat notes that under the DAE support modality, the readiness proposal templates already require the identification of DAE-specific readiness and capacity-building needs at both institutional and project/programme levels. This includes capacity gaps and institutional needs related to gender mainstreaming, which can be addressed through tailored readiness support under the existing programme.</p>
<p><b>III. Updated GAP</b></p>	<p>In (pages 2-3) The AGN notes that the current mainstreaming approach will transfer gender responsibilities from the multilateral level to individual national governments (talk to board members for clarification). For many countries, particularly those with limited financial and technical capacity this transfer is not accompanied by sufficient guarantees of resources making effective implementation of GAP activities a challenge.</p> <p>In this regard, the AGN calls for the following:</p> <ul style="list-style-type: none"> <li>• Clarification of the responsibilities of multilateral institutions, in supporting GAP implementation beyond guidance; (</li> <li>• The introduction of direct financing mechanisms accessible at national and community levels;</li> </ul>	<p>African Group of Negotiators</p>	<p>Thank you, and we confirm that mainstreaming does not transfer responsibilities but stresses the importance and need for targeted actions at each level. Resources are available from readiness, and countries can make requests to access resources to fill gaps.</p> <p>Thank you. The roles and responsibilities for the implementation of the GAP are included.</p> <p>New activity has been added in the GAP to serve exploratory work in this direction.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<ul style="list-style-type: none"> <li>• Clear operational modalities for each GAP action, specifying who does what, and with what resources;</li> <li>• Integration of science-based vulnerability criteria, including specific consideration of African women and girls;</li> <li>• Strengthened country-driven capacity building and direct access for local and indigenous women</li> </ul>		<p>We agree and the revised document details roles and resources allocated for each GAP action.</p> <p>Language speaking to the specificity of vulnerable contexts and communities has been added in the revised document.</p> <p>Priority area 4 will as part of the funded activities address that; Priority 2 will conduct capacity needs assessment at NDA/AE/DP levels. Please refer to responses above</p>
<p><b>III. Updated GAP</b></p>	<p><i>Capacity building and links with relevant national authorities:</i> The document calls for a more systematic capacity-building program, an update of tools (gender and climate toolkit), and targeted training. This is an essential lever for making the GAP fully operational at the national level and improving the quality of projects upstream. Nevertheless, there is also a need to improve collaboration with national agencies responsible for gender equality, whose roles and coordination remain insufficiently clarified. (an activity - Intentional outreach to national agencies on gender equality to be conducted)</p> <p><i>Shift from a compliance-based approach to an impact-based approach:</i> We fully support the impact-based approach, with measurable outcomes and a clear demonstration of the added value of integrating gender into climate finance. However, it is essential to maintain the requirement for gender mainstreaming throughout the project cycle. Gender must be used as a lever for impact. In this regard, we support the approach that promotes women’s economic participation and their access to resources. However, the support must be extended to the participation and representation of women in all aspects of political, social, and</p>	<p>France</p>	<p>Thank you. We acknowledge the need for a systematic capacity-building program, updates to tools, and targeted training. The Secretariat will proactively use regional dialogues, country platforms, knowledge and peer learning, using readiness support with NDAs and DAEs.</p> <p>Thank you, and we agree that gender mainstreaming will be maintained as a policy requirement; no changes are made in that regard.</p> <p>Thank you, and we agree. Please refer to the Secretariat’s response provided in the paragraphs above of the France in this section</p> <p>Thank you and agree.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>economic life, as well as in public and private decision-making spheres, and to recognize women and girls as agents of change.</p> <p><i>Consistency with other international funds and frameworks:</i> The explicit alignment with the Belém Gender Action Plan (2026–2034), as provided for in the text—particularly through aligned indicators and regular reporting—is a very positive element. Furthermore, we would like to see linkages established with the NDCs, NAPs, the GEF, the Adaptation Fund, as well as with the NGCCFPs, in order to avoid fragmentation of requirements and to ensure that national ownership is not made more complicated.</p>		<p>The Readiness Programme has supported and continued to support the development and update of gender policies, institutional frameworks, and the integration of gender into national climate planning processes (e.g., NAPs and NDCs).</p> <p>A benchmarking study conducted as part of the IEU-led 2025 GCF Gender Synthesis further reflects this trend, with the Adaptation Fund, GEF, and GCF all mandating gender assessments and gender-responsive approaches in adaptation planning, influencing how countries structure their NAP processes. (Ref: IEU Draft report of GCF approach to gender)</p>
<p><b>IV. Budgetary Implications</b></p>	<p>We note the expectation that much of the GAP will be delivered through existing resources, with targeted external support where required.</p> <p><b>Proposed Refinement:</b> The Secretariat could clarify whether any actions in Annex I are contingent on additional resourcing (for example, specialist expertise, additional staffing, or analytical work), and how prioritisation would be managed should capacity constraints arise.</p> <p><b>Rationale:</b> This would improve transparency and ensure that priority actions are realistically deliverable, aligning ambition with available resources.</p>	<p>Austria and Australia</p>	<p>A significant part of the GAP over the next 6 years will indeed be carried out by way of internal resources. Targeted external support is also foreseen and spelled out in the text.</p> <p>Thank you. Budgetary implications in the GAP have been updated, clarifying the priority action areas driving them and enabling clearer choices for the Board in scenarios of budgetary constraints.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
<b>IV. Budgetary Implications</b>	Italy supports the pragmatic use of existing resources and considers additional support only in exceptional cases, and strictly within regular budgetary processes.	Italy	Thank you for the support.
<b>IV. Budgetary Implications</b>	<p>Page 4 While parts of the GAP are expected to be implemented within existing resources, further clarity is needed on additional resource requirements, particularly for capacity-building and implementation support. <b>Ensuring adequate and predictable resources will be critical for achieving meaningful results.</b></p> <p>We note that several key areas may require outsourced support, including analytical work, capacity development, and the strengthening of Accredited Entities. It would be valuable with greater clarity on how these will be prioritised, sequenced, and resourced to ensure effective delivery.</p> <p>We also encourage clearer articulation of how these activities will be reflected in the multi-year and annual budgeting process, including how potential resource gaps will be addressed to safeguard quality and impact.</p>	Sweden	<p>Thank you and noted. Further details and clarifications are provided in the updated GAP documentation.</p> <p>Thank you. Clarity is provided in the updated GAP documentation.</p> <p>Thank you. Resourcing will indeed be reflected in the annual and multiyear budgeting process all the way to 2031. Whilst the Secretariat will endeavour, within reason, to address potential resource gaps, there is always the probability of the GAP needing to drop its ambition and reduce its scope to meet such gaps.</p>
<b>IV. Budgetary Implications</b>	Similar to the challenges identified for the implementation of the GAP at project level, both human resources and budget are key drivers of success. We agree that the primary approach should be to mainstream gender competences across all GCF staff. At the same time, we encourage the Secretariat to consider increasing the number of dedicated internal gender specialists. This is particularly important in light of regional offices. Furthermore, it should be considered to dedicate funding for targeted staff capacity building and supporting the development of a limited number of gender principal projects	Switzerland and Finland	<p>Thank you and noted. Expansion of the Fund's cohort will be approached over the duration of the GAP and in alignment with budgetary constraints. This point is noted particularly in relation to the upcoming regionalization of existing OS Gender specialists.</p> <p>In parallel, targeted staff capacity building for GCF staff is already considered under Priority area 1 actions of the GAP. where the training on gender will be offered at entry</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	A % of readiness support could be reserved for the GAP activities.		Thank you for the suggestion and it is well noted.
<b>IV. Budgetary Implications</b>	P3. para. 14 We encourage clarity on how resourcing and outsourced support under the GAP will strengthen implementation quality, build the capabilities of AEs to work effectively with women-led and community-rooted organisations as delivery partners, and contribute to improved aggregate and outcomes-focused results reporting.	UK FCDO	Noted and thank you.
<b>IV. Budgetary Implications</b>	General comment Although the draft document states that a significant part of the proposed gender action plan is expected to be delivered with already available resources, we would like to request that a preliminary assessment on the budgetary implications be shared at this stage as adequate and dedicated financial and human resources will be essential to support the successful implementation of the action plan and policy.	Belgium and Canada	Thank you. We agree that the GAP's implementation is subject to the availability of administrative budget, which will be integrated within the multi-year budgeting process. A preliminary assessment on budgetary implications has indeed been undertaken by the Secretariat. The budget needs will be reflected in the multi-year and annual work programming and budgetary process to be considered by the Board at its B46.
<b>IV. Budgetary Implications</b>	In (pages 3-4) The AGN welcomes the attention given to budgetary implications within the updated GAP. However, the scope of financial support must go beyond gender assessments to encompass the full range of GAP activities implemented through GCF funds and those of other partners. As it stands, support appears largely confined to policy development, readiness and preparatory processes rather than actual implementation.  The AGN therefore recommends the following: <ul style="list-style-type: none"> <li>• Dedicated funding windows including through the GCF, the Fund for the Least Developed Countries (FLDC) and other multilateral and</li> </ul>	African Group of Negotiators	Thank you. As per the requirements of the Gender Policy, the Secretariat will continue to address gender issues throughout its operation and through the implementation of the GAP activities. Projects and programs will continue to support implementation of project activities in countries while the GAP activities will focus on capacity building, peer to peer learning, guides and tools development, etc.  Thank you and noted.

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>bilateral mechanisms to finance the implementation of gender-responsive climate solutions and not assessments alone;</p> <ul style="list-style-type: none"> <li>• Targeted and sustained support for women-led and community-based initiatives;</li> <li>• Clear frameworks specifying how funding will be scaled and maintained throughout the GAP cycle;</li> </ul> <ul style="list-style-type: none"> <li>• Blended finance approaches drawing on multilateral, bilateral, and private sector resources;</li> <li>• Inclusion of provisions to systematically track gender-responsive climate finance flows.</li> </ul>		<p>Thank you for the suggestion, targeted support is now reflected under the GAP's scope.</p> <p>GAP now includes timeline and responsibilities for implementation of each action all through 2031. A preliminary assessment on budgetary implications has indeed been undertaken by the Secretariat. The budget needs will be reflected in the multi-year and annual work programming and budgetary process to be considered by the Board at its B46.</p> <p>Well noted. Secretariat will explore the possibilities presented by blended finance under its analytical work on elevating gender to a programming lever.</p> <p>The intent behind inclusion of gender marker system as laid out in the draft revised GAP document is to track the gender sensitivity and responsiveness of GCF programming.</p>
<p><b>V. Research and Consultation</b></p>	<p>The consultation process and coordination with the IEU are welcomed, particularly in light of sequencing considerations raised by Board members.</p> <p><b>Proposed Refinement:</b> The Secretariat could briefly clarify how forthcoming IEU evaluation findings will be incorporated into the final GAP,</p>	<p>Austria and Australia</p>	<p>Thank you for the support.</p> <p>Thank you. The updated GAP has included an explanation on the integration of IEU's findings. The Secretariat has worked closely with the IEU throughout the course of the evaluation of the GCF's approach to gender in order to ensure real-time sharing of</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>including the timing of their integration and the approach to early and proactive socialisation with Board members ahead of B.45. In this context, we welcome alignment of the GAP timeframe with the USP replenishment cycle, while noting that the credibility and buy-in of the revised GAP will depend on clear and visible incorporation of evaluation findings and sufficient opportunity for Board engagement prior to B.45.</p> <p>We also encourage acknowledgment of the increasingly challenging international political context for gender equality, and clarification of how the Secretariat intends to manage these dynamics during Board consideration, while maintaining ambition and adherence to the Fund’s governing instruments.</p> <p><b>Rationale:</b> Clear articulation of sequencing, socialisation and risk awareness would strengthen confidence in the process, support smooth consideration at B.45, and reinforce the GAP’s legitimacy as an operational instrument grounded in evaluation evidence.</p>		<p>emerging evaluation findings, ensuring the GAP related findings are incorporated, and the updated GAP document already accounts for and addressing issues identified.</p> <p>Alignment of the GAP timeframe and actions has also been aligned with the USP-3 timeline, ensuring cross-checks and firming up of such alignment at key milestones of the latter.</p> <p>Thank you and noted. The team drafting the GAP is keenly aware of the international political context and its focus is strengthened by the GCF Gender Policy and the precious direction of travel this has carved out for the institution since its adoption in 2019.</p> <p>Thank you and said acknowledgment is included in the GAP.</p>
<b>V. Research and Consultation</b>	<p>Page 4 <b>Consultations:</b> We welcome the assessment the Secretariat undertook, also taking into consideration relevant views by different stakeholders including civil society organizations. We would like to encourage including consultations with civil society stakeholders in the process of drafting the new GAP, as well. In particular, consultations should meaningfully include women’s rights organizations, feminist organizations, Indigenous women, youth-led organizations, organizations of persons with disabilities and locally led organizations. Their participation should not only inform the design of the GAP, but also future implementation, monitoring, learning and adaptive management.</p>	Germany	<p>Thank you. The Secretariat as per the standard stakeholder consultation process has reached out to all its stakeholders. This consultation will continue through the regional dialogues, mid and end of GAP assessment, (3 ELT/AO/CSO per year,)</p>
<b>V. Research and</b>	Italy welcomes the evidence based approach and close	Italy	Thank you for your support.

Issue Category	Comment	BMs/Seats	Secretariat Response
<b>Consultation</b>	coordination with the IEU and the forthcoming presentation of the Independent Synthesis of the GCF's Gender Approach..		
<b>V. Research and Consultation</b>	Page No.4 Para 16 Do we mention 'technical sessions' and online consultations with board members, alternate board members and advisors as well as part of the consultations?	LDC	Thank you. The section has been elaborated to provide more information on the consultation process and who has been consulted.
<b>V. Research and Consultation</b>	Page 4 The consultation process includes stakeholder and civil society engagement. It would be useful to further clarify how diverse perspectives, including those of <b>marginalised groups, have been incorporated, and how feedback will inform the new GAP.</b>	Sweden	Kindly refer to the response under LDC for this section.
<b>V. Research and Consultation</b>	P.3 para. 16 We note that this assessment provides a sound evidence base and would encourage subsequent phases of GAP refinement and implementation to prioritise direct and meaningful engagement with women's rights, women-led and community-rooted organisations through appropriate consultative processes.	UK FCDO	Kindly see responses earlier in this document, both on the consultations undertaken as well as the additional focus on GCF's engagement with women's rights, women-led and community-rooted organizations as part of the GAP's scope.
<b>V. Research and Consultation</b>	(Page 4) The AGN calls for strengthened and more inclusive participation of African women, indigenous knowledge holders and local communities in research and consultation processes. Research outputs should be linked to implementation support ensuring that knowledge generated translates into tangible outcomes on the ground.	African Group of Negotiators	<p>Please refer to the response above under UK FCDO for this section on consultations.</p> <p>Thank you for the research-related suggestion. Knowledge to be generated will inform and be used to translate results on the ground but will be strengthened to be inclusive in process and outcome.</p> <p>Activities under Priority 5 are designed to respond to these issues.</p>
<b>VI. Monitoring and reporting</b>	Strengthening results measurement and learning is a core objective of the updated GAP. Experience under the current plan underscores the importance of monitorability and clarity at Board	Austria and Australia	GCF Secretariat plans to bring the Harmonized Results Management Framework for informal consultations to B.45 and approval for B.46. Subject to realization of

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>level.</p> <p><b>Proposed Refinement:</b> We suggest identifying a small number of core GAP indicators (distinct from activity-level indicators in Annex I) with clear baselines and reporting frequency for regular Board-level oversight. These could complement more detailed management indicators used internally for learning and adaptive management.</p> <p><b>Rationale:</b> A tiered monitoring framework would improve transparency, reduce reporting burden, and enable clearer assessment of performance and course correction.</p>		<p>internal and external consultations and Board approval, the institution plans to introduce a comprehensive set of gender disaggregated indicators within the institutional level results framework.</p>
<p><b>VI. Monitoring and reporting</b></p>	<p>We welcome the intention to strengthen monitoring and reporting under the updated GAP. To ensure that reporting captures actual gender equality outcomes, we encourage the Secretariat to further clarify how indicators will be selected, aggregated and reported at portfolio level.</p> <p>Reporting should go beyond sex-disaggregated beneficiary numbers and include qualitative and quantitative indicators that capture changes in access to resources, decision-making power, resilience, economic opportunities, unpaid care work, safety, and institutional capacities. Where feasible, indicators should be aligned with internationally recognized approaches, including the OECD DAC Gender Equality Policy Marker, to support contributors' reporting and improve comparability.</p>	<p>Germany</p>	<p>GCF Secretariat plans to bring the Harmonized Results Management Framework for informal consultations to B.45 and approval for B.46. Subject to realization of internal and external consultations and Board approval, the institution plans to introduce a comprehensive set of gender disaggregated indicators within the institutional level results framework. This will enable the Secretariat to report on gender-related outcomes.</p> <p>The current set of indicators for disaggregation under discussion pertains to access to climate resilient livelihoods, natural resources, access to climate finance, and participation in decision making. To that extent, gender disaggregation and capturing meaningful quantitative data are not mutually exclusive.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
			Thank you. Agree with the OECD DAC marker to support contributors' reporting and improve comparability.
<b>VI. Monitoring and reporting</b>	Italy supports the strengthened results-oriented monitoring and reporting framework, including periodic reviews and transparent reporting to the Board.	Italy	Thank you.
<b>VI. Monitoring and reporting</b>	Page No 4 Para 17 'If adopted' or 'Following adoption'? Is there any likelihood that the board will reject it? There is likelihood that whole of the document can be rejected, then why 'if adopted' only in this section? Let's put a positive tone in the condition.	LDC	Agree and amended.
<b>VI. Monitoring and reporting</b>	Important that this is prioritized.	Luxembourg /Netherlands /Denmark	Thank you and noted.
<b>VI. Monitoring and reporting</b>	Page 4 Strengthened monitoring and reporting systems, including improved data and indicators, are important and should be supported. Further efforts are encouraged to ensure <b>alignment with UNFCCC reporting processes, particularly under the Belém Gender Action Plan, and to ensure that indicators capture both quantitative and qualitative</b> dimensions of gender equality outcomes.	Sweden	Thank you for your comments. The Secretariat will make efforts to ensure such alignment.
<b>VI. Monitoring and reporting</b>	<p>We must rectify the errors made in the previous GAP, which prevented the Board from effectively monitoring the implementation of the GAP.</p> <p>Firstly, we propose to specify in which Board documents the relevant information will be included. To avoid fragmentation, we suggest dedicating one chapter of the "Report on the activities of the Secretariat" for all institutional strengthening activities, and one chapter of the "Status of the GCF resources, portfolio and pipeline" for all portfolio-related activities.</p>	Switzerland and Finland	Thank you for your comment, the Secretariat is in agreement and committed in not repeated errors of the past. In this sense, the comment is highly relevant and well noted in the context of the updated GAP. The Secretariat would like to note that gender relevant reporting will not just be done through indicators included in the GAP document. GCF Secretariat plans to bring the Harmonized Results Management Framework for informal consultations to B.45 and approval for B.46. Subject to realization of internal and

Issue Category	Comment	BMs/Seats	Secretariat Response
	Secondly, solid reporting can only be done based on sound indicators (qualitative and quantitative), baselines, and targets.		external consultations and Board approval, the institution plans to introduce a comprehensive set of gender disaggregated indicators within the institutional level results framework. This will enable the Secretariat to report on gender-related outcomes.
<b>VI. Monitoring and reporting</b>	P.3 para. 17 We welcome the focus on outcomes-focused results and institutional-level reporting. We would welcome further clarity on how monitoring and reporting on GAP implementation and outcomes will be synthesised at Secretariat level and reflected through existing corporate reporting and assurance processes, to support clear ownership, oversight and accountability.	UK FCDO	Please refer to response above under Switzerland and Finland in this section on outcome level results reporting.
<b>VI. Monitoring and reporting</b>	The AGN calls for the development of indicators focused on results and impact, rather than processes alone. This should be accompanied by robust systems to track gender-responsive climate finance flows, the strengthened use of gender- and age-disaggregated data and region-specific indicators that reflect the diverse realities of African countries. The AGN further calls for the meaningful participation of gender focal points in monitoring mechanisms to ensure accountability and inclusive oversight throughout the GAP cycle.	African Group of Negotiators	See the response above on HRMF. Thus, the process focused on indicators in GAP may be seen as complementing the ongoing work on corporate results framework.  Regarding specificity and region-specific indicators, GCF's current results frameworks already provide project specific indicators which provide the flexibility for AEs to select indicators that are not in the Board approved list of indicators.
<b>VI. Monitoring and reporting</b>	We believe several key elements are still missing in the document: <ul style="list-style-type: none"> <li>• <b>A rights-based approach:</b> Include a reference to the rights-based approach—the draft makes no mention of women's rights. International normative frameworks on the rights of women and girls can be added, such as, at a minimum, SDG 5 and the “Beijing Declaration and Platform for Action and the outcome documents of their review conferences.”</li> </ul>	France	In line with what is expressed in the GCF gender policy under section 6.1 (g) “...to the extent feasible, develop specific targets and progress indicators aligned with the SDG framework...” this will be explored within the HRMF. The policy however already indicates that the policy is already closely aligned with the United Nations Sustainable Development Goals (SDGs), which make explicit commitments to gender equality, both as a stand-alone goal on gender equality and women's

Issue Category	Comment	BMs/Seats	Secretariat Response
	<ul style="list-style-type: none"> <li>• <b>A clear approach on crisis and conflict:</b> Strengthen commitment to promoting gender equality and the rights of women and girls in projects in conflict zones.</li> <li>• <b>Reference to feminist civil society and women’s rights:</b> The plan could consider incorporating support for feminist civil society organizations and advocates for the environment and the rights of women and girls. This point could be added, in particular, to the section on research into the intersection of gender and climate change</li> <li>• <b>A gender-responsive or transformative approach</b> which involves engaging everyone as agents of change, as well as combating all forms of gender-based inequality and violence—<b>two elements that are not included in this initial draft</b> but should be explicitly mentioned.</li> </ul>		<p>empowerment (SDG5) and as a theme cutting across all the SDGs.</p> <p>Thank you for your suggestion. The updated GAP will feature a dedicated guidance on the nexus between gender and FCAS, in an effort to operationalize and deliver on the Joint Pledge on Women and Peace and Climate launched at COP 30.</p> <p>The GAP also features dedicated attention to engaging with women’s rights, women-led and community-rooted organizations in an effort to enhance their access to climate finance.</p> <p>Text has been updated to affirm women’s invaluable role in climate action and to stress the gender-responsive character of GCF’s Gender policy which the GAP is set to deliver upon.</p>
<p><b>VII. Recommended actions and guidance sought from the Board</b></p>	<p>We support adoption of the updated GAP through 2031, including its alignment with the strategic planning and replenishment cycle.</p> <p><b>Proposed Refinement:</b></p> <p>It would be helpful to clarify how the GAP is expected to inform, or be reviewed alongside, development of USP-3, particularly where strategic trade-offs or resource allocation decisions may affect gender outcomes.</p>	<p>Austria and Australia</p>	<p>Thank you for highlighting the importance of aligning the GAP with the strategic planning cycle. USP-3 is currently under development, with initial Board discussions on potential priorities planned for the Board Retreat on the sidelines of B.45. Relevant clarifications have been introduced in the updated GAP to explain how the GAP could serve and inform the USP-3 process, affirming the primacy of the latter and its consideration by the Board.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p><b>Rationale:</b> This would reinforce the GAP's role as a strategic instrument, ensuring gender priorities actively shape planning and investment decisions rather than operating in parallel.</p>		
<p><b>VII. Recommended actions and guidance sought from the Board</b></p>	<p>Italy supports both the overall approach of the GAP 2026–2031 and its proposed six-year duration through 2031.</p>	<p>Italy</p>	<p>Thank you for the support.</p>
<p><b>VII. Recommended actions and guidance sought from the Board</b></p>	<p>Page No. 4 Para 18</p> <p>a) Regarding the adequacy of the GAP, it mostly covers the roles and responsibilities of GCF secretariat and AEs. I recommend some roles of the Board, NDAs and delivery partners be added (2.2 in the GAP admits that it spreads across NDAs and other partners as well) , so the whole GCF ecosystem becomes gender responsive/sensitive and real gender impacts are achieved from GCF financing. One of the Board committees can be given additional Terms of Reference on gender to make the Board more gender sensitive and accountable.</p> <p>b) The time frame 2031 is appropriate to align with USP3. The alternative time frame could be 2034 to align with Belem Gender Action Plan (2026-34).</p>	<p>LDC</p>	<p>Thank you. The updated GAP has incorporated, where relevant, the roles and responsibilities of NDAs and delivery partners.</p> <p>Thank you and noted.</p>
<p><b>VII. Recommended actions and guidance sought from the Board</b></p>	<p>Page 4 In addition to the questions raised, it may be useful to seek Board <b>guidance on the overall level of ambition, resource allocation, and alignment with relevant international frameworks</b>, including the UNFCCC Gender Action Plan and SDG5.</p>	<p>Sweden</p>	<p>Thank you and noted.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
<b>VII. Recommended actions and guidance sought from the Board</b>	<p>P.3 18 (a) We consider the proposed GAP 2026–2031 to be broadly adequate in scope and ambition, and welcome its focus on strengthening implementation quality, accountability and outcomes within the existing Gender Policy framework.</p> <p>P.3 18 (b) We support the proposed six-year duration through 2031, which should provide continuity, enable learning and course-correction, and support more sustained delivery across the portfolio.</p>	<p>UK FCDO</p>	<p>Thank you for the support.</p> <p>Thank you for the support.</p>
<b>VII. Recommended actions and guidance sought from the Board</b>	<p>The AGN's recommended action to the Board:</p> <ol style="list-style-type: none"> <li>1. Ensure predictable, accessible and dedicated funding for GAP implementation going beyond readiness and preparatory support to finance the full cycle of gender-responsive climate action, including at the community and local levels;</li> <li>2. Strengthen direct access mechanisms for African countries, particularly for local communities, women-led organizations and indigenous women, ensuring that finance reaches those who need it most;</li> <li>3. Explicitly clarify the roles and responsibilities of multilateral institutions, particularly the GCF in providing operational, financial and technical support to national and subnational actors rather than placing implementation burdens on governments without adequate resources;</li> </ol>	<p>African Group of Negotiators</p>	<ol style="list-style-type: none"> <li>1. The updated GAP is intended to apply across GCF activities, with tailored guidance where needed. It explicitly recognizes the diversity, climate vulnerability and complexity of countries and institutional contexts, capacities and resource constraints across the GCF partner ecosystem. NDAs, DAEs, executing and delivery partners, private sector actors, and local and women-led organizations operate in highly differentiated environments. The proposal, therefore, combines clearer expectations with dedicated support (through readiness and capacity strengthening) to enable access, improve implementation and mitigate unintended barriers to access or delivery.</li> <li>2. Thank you for the recommendation, this suggestion is now reflected in updated GAP documentation.</li> <li>3. The GAP is designed to develop capacities in countries as they implement projects and programs as well as designing national plans and priorities with an</li> </ol>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>4. Shift from a compliance-driven approach to a results-based framework with indicators focused on real impact, robust tracking of gender-responsive climate finance flows, gender and age-disaggregated data and the meaningful participation of gender focal points in monitoring mechanisms;</p> <p>5. Ensure more inclusive participation of African women, rural communities and indigenous knowledge holders in research, consultation and decision-making processes with research outputs directly linked to implementation;</p> <p>6. Ensure that the GAP 2026–2031 serves as a transformative tool that delivers measurable, inclusive and sustainable outcomes on the ground across the African continent</p>		<p>inclusive lens. The Readiness and PPF have been doing that to date and will continue to do so with better monitoring, learning and focus on gender related matters.</p> <p>4. Subject to realization of internal and external consultations and Board approval, the institution plans to introduce a comprehensive set of gender and, potentially, age disaggregated indicators within the institutional level results framework. This will enable the Secretariat to report on gender-related outcomes.</p> <p>5. Thank you. Please refer to the Secretariat’s first response above on this section for AGN.</p> <p>6. Noted and thank you for the encouragement.</p>
<p><b>Annex I – Gender action plan 2026-2031</b></p>	<p>The Annex provides a comprehensive and detailed action and indicator matrix, reflecting the Secretariat’s commitment to operationalization.</p> <p><b>Proposed Refinement:</b> We suggest revising Annex I to:</p> <ul style="list-style-type: none"> <li>• clearly distinguish priority (core) actions from enabling actions;</li> <li>• identify a lead Secretariat function responsible for each priority area; and</li> <li>• distinguish indicators intended for Board-level oversight from those primarily used for management and learning. -</li> </ul>	<p>Austria and Australia</p>	<p>Thank you, details have been provided per priority areas, in the GAP along with roles and responsibilities.</p> <p>Please refer to the responses provided to Luxembourg /Netherlands /Denmark under the updated gap section on HRMF which provides the board with an overview of what indicators should/would be tracked.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p><b>Rationale:</b> These refinements would improve usability, strengthen accountability, and support consistent implementation across the GCF system.</p>		
<p><b>Annex I – Gender action plan 2026-2031</b></p>	<p><b>Page 7 Governance:</b> We welcome the idea to strengthen the accountability around the GAP’s delivery and the establishment of an intra-Secretariat Steering Committee to guide implementation.</p> <p>To strengthen accountability even further, we advise to articulate roles and mandates more clearly.</p> <p><b>Page 7-8 Competencies and capacity development:</b> Commitments should be clearly articulated to ensure accountability of outcomes. Partly vague commitments such as “The Secretariat may also choose to establish a gender advisory group of experts to complement the Secretariats’ own technical capacity.” (p.7) or “The Secretariat would also establish mechanisms to track effectiveness of capacity-building activities and the importance of demonstrating value-for-money to GCF’s stakeholders” (p.8) could be sharpened. In the example of the gender advisory group of experts, for instance, it could be clarified how and according to which criteria these will be selected.</p> <p><b>Page 8 Resource allocation, accessibility, and budgeting:</b> We welcome the development of clear actions such as internal gender budget tagging and a dedicated project cost category to monitor resource allocation against the five priorities of the GAP. Yet, the description of funding for gender activities on the institutional level remains partly vague.</p>	<p>Germany</p>	<p>Thank you for the support.</p> <p>Thank you and this is the approach adopted by the Secretariat in the revised GAP document.</p> <p>Thank you and agree. Text amended in the updated GAP document.</p> <p>Thank you. Detailed funding for the gender activities on the institutional level may be found in the revised section IV GAP documentation as appropriate.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p><b>Page 8 Operational Procedures:</b> We welcome the renewed emphasis on embedding gender considerations throughout the GCF project lifecycle and the requirement for funding proposals to include both a gender assessment and a project-level GAP. However, to strengthen implementation further, it would be helpful to clarify how cases of non-compliance with these requirements are addressed, including whether and how such instances are systematically tracked.</p> <p>In addition, while the proposal to conduct periodic gender mainstreaming performance assessments at project and portfolio levels is a positive step, clarifying the frequency of these assessments would enhance consistency and support effective follow-up, including the formulation and recommendation of corrective measures for Accredited Entities.</p> <p><b>Page 9 Knowledge generation and communication:</b> We welcome the active support for the implementation of the UNFCCC Gender Action Plan including through the Communities of Practice for Direct Access Entities.</p>		<p>Annual performance reports and mid-term evaluations are the way to track progress on the implementation of the project level GAPs and the (FAA) agreements signed to address non-compliance. Precise procedures are currently being developed under the Fund's MAF.</p> <p>Thank you, the periodic assessment is envisaged to be conducted on a sample basis and at the end of each year starting 2027 with a view of using the findings to inform relevant processes and actions.</p> <p>Thank you and noted.</p>
<b>Annex I – Gender action plan 2026-2031</b>	Italy welcomes the detailed action plan, indicators and timelines, which provide a solid operational basis for implementation.	Italy	Thank you for the support.
<b>Annex I – Gender action plan 2026-2031</b>	Page 8 Given the importance of alignment with the UNFCCC Belem GAP and operational collaboration with peer funds (GEF, AF, CIF, etc.), we encourage the Secretariat to further operationalize a concrete collaboration plan with these funds. This should be designed to avoid duplicative investments and overlapping learning efforts, and to reduce	Japan	Thank you. Areas of overlap between GCF GAP implementation support and the UNFCCC GAP can certainly be documented, synergies promoted, and information shared with the UNFCCC. Overlaps can be seen in priority area A- capacity building, knowledge management and communication; priority area D gender responsive implementation and means of

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>burdens on implementing entities and partners. In this regard, we recommend that Annex 2.4, paragraph 11 explicitly state, in revising the APR template, the “minimization of any additional reporting burden” on AEs and delivery partners.</p> <p>Page 7-8,14,16 - We see a need to clarify the definitions and measurement approaches for “women’s economic participation” and “gender additionality,” including how these will be reflected in proposal appraisal, monitoring, and reporting (e.g., core indicators and alignment with recognized standards).</p>		<p>implementation and Priority area E: monitoring and reporting. These areas are already where the fund and the MCFs collaborate and will continue to collaborate within the remit of the Fund’s mandate.</p> <p>Most of the indicators in GAP will have no reporting implications for AEs. AEs only report on what they have already committed to reporting in their legal agreements. Instead, a majority of the data for indicators in GAP is likely to be collected from existing sources of data. In the same vein, the Secretariat’s ongoing work on a Harmonized Results Management Framework strives to align efforts across the MCFs on results reporting and corporate results frameworks.</p>
<p><b>Annex I – Gender action plan 2026-2031</b></p>	<p>Page 6 It should be annex II, not I</p> <p>Page No. 6 Para 4 ‘governance on gender equity’ or ‘governance on gender equality’? To be consistent with SDG and UNFCCC/Paris Agreement, it is better to use ‘equality’ throughout the document. There is difference though. Equity contributes to achieving equality, but there is no harm using ‘equality’.</p> <p>Page No. 7 Para 4 ‘inclusiveness of culture’ can create confusion. It is not acceptable to compromise ‘gender equality’ beyond SDG and UNFCCC guideline under the pretext of respecting certain culture (favoring patriarchy, male-supremacy, polygamy etc). Better to use ‘inclusiveness of organizational culture’.</p> <p>Page 7 Para 5 ‘Intra-Secretariat Steering Committee’ is limited to secretariate. I recommend the team to propose some ‘GAP’ related functions in the ToR of one of the Board committees in order to integrate gender at the board level.</p>	<p>LDC</p>	<p>Thank you and agree and changes are made accordingly.</p> <p>Thank you and appropriate language is now used.</p> <p>Thank you for the recommendation and language proposed has been adopted.</p> <p>Thank you for the recommendation, it is well noted.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>Page 8 Para 8 The last sentence talks about ‘effectiveness of capacity building’. It sounds like general capacity building, so need to be specify that it is on gender or GAP related capacity</p> <p>Page 9 Under 2.5 knowledge generation and communication, it is advisable to propose a study that will link the GCF gender actions, outcomes and impacts with the activities and deliverables of Belem Gender Action Plan. This study will be helpful not only to streamline GCF gender actions with global deliverables but also support GCF Secretariat to report to UNFCCC.</p> <p>Page 10 Under Action 1. Indicator : Annual progress.....the Parties <b>aligning with Belem GAP</b> submitted.</p> <p>Page 10 Priority area 1: governance, what about proposing ‘Gender Committee’ within the Board or assigning one of the existing committees with ToR of overseeing gender related issues. Advisory group and intra-Secretariat mechanism are helpful, but will not be powerful enough to bring about transformative gender actions. Sensitizing the Board in terms of gender importance is equally important.</p> <p>Page 10 Under action 4, Monitoring.....gender capabilities of AEs <b>and NDAs</b> to address....</p> <p>Page 10-11 Put one more indicators---Gender Strategy and/or Gender Action Plan of AEs including DEAs and NDAs (If AE/DAEs and NDAs have no Gender Strategy or Action Plan of their own irrespective of GCF funding, it is difficult to internalize gender agenda on the ground during GCF project implementation and thereby produce gender outcomes and impacts)</p>		<p>Thank you and it is amended to specify gender-related capacity in the GAP.</p> <p>Thank you for the suggestion. The actions are included within the mandated actions of the fund.</p> <p>Thank you, it is amended.</p> <p>Thank you for pointing out an important dimension. The Secretariat will support at the request of the Board, ensuring the implementation of this action.</p> <p>Thank you and agree. The text now includes NDAs and amended elsewhere as needed.</p> <p>The updated GAP will continue to advance gender-responsive climate action by applying relevant policy requirements. During accreditation, applicants will still</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>Page 11 Under Action 5, add ‘the Board’ like ‘the Board and the Secretariat’. Put one more indicator---percentage of women and men from each Constituency in the Board. This is fundamental since GAP applies to not only the Secretariat but also to the Board.</p> <p>Page 12-13 Under governance/institutional action, add one action--Encourage NDAs to nominate gender focal points. In its indicator column, please add ‘number of NDAs with dedicated gender focal points. It is crucial to sensitize NDAs on gender issues in climate finance.</p> <p>Page 15 In priority area 3: Under project/portfolio, please add one action---pilot in some sampled projects to quantify the contribution of women in adaptation and mitigation actions using some standard methodological tools such as W+ (if explicitly writing W+ standard in the GAP is difficult, we can remove W+, keeping only some standard methodological tools). It is more relevant in REDD+ Result Based Payment projects where equitable benefit sharing plan is mandatory. The subsequent indicator would be---Study report quantifying women’s contribution to adaptation and mitigation action.</p> <p>Page 15-16 Under action 16, add an indicator----total amount of budget allocated for implementing project level GAPs. It is important since budget allocation is crucial to implement project level GAPs.</p> <p>Page 18 Add action 27---‘Adjust/amend/improve/update GAP if upcoming COPs before 2031 guide any new measures’. The subsequent indicator will be ---an updated/adjusted GAP. It is</p>		<p>be required to demonstrate a gender policy, strategy, or other commitment to meet the principles and requirements of the updated Gender Policy, and to furnish a track record of such commitment.</p> <p>Thank you for the recommendation. The GAP is mainly intended to guide the Secretariat in delivering on the objectives of the Gender Policy and to report accordingly to the Board. Part of the Secretariat’s delivery modalities amounts to supporting countries, NDAs and partners to be gender responsive in their approach and actions.</p> <p>The Secretariat stands ready to avail its service and support the Board in this regard.</p> <p>Such pilot action in gender outcome verification has now been added under the GAP’s revised scope, responding to the Gender Policy’s call for innovation. To be noted that at this stage the Secretariat is not in a position to prescribe the methodological tools to be used.</p> <p>Thank you. Whilst we agree that budget allocation is crucial in ensuring the implementation of project-level GAPs, the amount per se may vary according to the context and the extent of activities and, as such, does not offer a meaningful indicator on its own right.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	important since each COP is sovereign to guide GCF actions and some scope to improve GAP is desirable for adaptive management.		Thank you. The comment is noted. Guidance from the COPs will be taken into account as and when such guidance is provided.
<b>Annex I – Gender action plan 2026-2031</b>	<p>Make sure to use gender-transformative or at least gender-responsive throughout the GAP All the above comments.</p> <p>Important that there are enough resources (financial and human), skills and knowledge to implement the new GAP in a meaningful and constructive way.</p> <p>Results framework Very comprehensive results framework Suggestion to add an ‘Action’ on funding to local- and women-led organisations.</p>	Luxembourg /Netherlands /Denmark	<p>Thank you, gender responsive language has been used in all relevant sections.</p> <p>Thank you, the Secretariat concurs.</p> <p>Please refer to the response on HRMF above under LCD on this section.</p> <p>Thank you and noted. Whilst the scope of the GAP foresees a dedicated engagement with women’s and women-led organizations, their “funding” is not a direct goal under this action.</p>
<b>Annex I – Gender action plan 2026-2031</b>	<p>Annex I – Gender action plan 2026-2031 (overall) page 6-18 The annex provides a comprehensive framework of actions and indicators. To strengthen its effectiveness, it is recommended to ensure clearer links between actions, indicators and expected outcomes.</p> <p>Annex I – Governance page 10-13 Indicators on governance and reporting are useful.</p> <p>Clarify accountability (Action 2): Specify who is ultimately accountable (e.g. senior management level) and introduce performance-linked accountability, where delivery on gender results is tied to management performance assessments.</p>	Sweden	<p>Thank you, we will ensure clearer links between actions, indicators and expected outcomes.</p> <p>Thank you, duly noted.</p> <p>Thank you. A detailed accountability framework will be defined at implementation level.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>Also consider strengthening links to external accountability frameworks, including UNFCCC processes, and ensuring coherence across reporting systems.</p> <p>Strengthen the gender advisory group (Action 3): Important that the group includes gender expertise, and clarify how its recommendations will influence decision-making, not only provide advice.</p> <p>Improve indicators on capacity support (Action 4):</p> <p>Move beyond counting support to assessing quality and outcomes, e.g.</p> <p>% of AEs demonstrating improved gender results in projects after receiving PPF/RPSP support.</p> <p>Gender parity (Action 5–6):</p> <p>Add time-bound targets (e.g. parity at leadership by 2030) and include indicators on:</p> <p>decision-making power, not only representation</p> <p>staff perception of inclusion (qualitative metrics)</p> <p>Annex I – Competencies and capacity page 14-15</p> <p>Indicators related to training and outreach are relevant. It would be useful to include measures of effectiveness and application in practice, beyond participation in training activities, i.e. shift from training to impact (Actions 9–12):</p>		<p>Thank you for the suggestion, the Secretariat will consult external accountability frameworks when crafting GCF’s. Coherence across internal reporting systems will be endeavoured.</p> <p>Thank you. Gender expertise will be at the core of the advisory group’s mandate. The group will serve an independent, advisory function, supporting GCF in remaining relevant and responsive to developments in gender equality and women’s empowerment, including from a private sector perspective and in relation to related capital flows.</p> <p>Thank you for the suggestions. These are outcomes we would rather see in the context of a wider assessment of our capacity strengthening efforts.</p> <p>Specifically, on PPF, please note that it solely supports the preparation of a project, lacking the mandate to enhance the capacity of an AE. RPSP, on the other hand, has the mandate to build the capacity of institutions, including AEs and is often used to build capacity wider than just gender focused capacity development.</p> <p>Thank you for the recommendation on qualitative metrics; it is noted and will be considered as appropriate.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>Complement “number trained” indicators with: % of trained staff/partners applying gender analysis in project design Quality rating of gender mainstreaming in Funding proposals over time Tailored capacity building to ensure context-specific approaches. Toolkit (Action 11): Ensure the updated toolkit includes: Practical guidance on gender-transformative approaches, not only mainstreaming Concrete tools for gender-responsive climate finance and Women’s Economic Empowerment</p> <p>Annex I – Resource allocation page 15</p> <p>Strengthen gender budgeting (Action 14): Minimum benchmarks or targets for gender-related allocations of total programmes/investments Tracking of funding reaching women-led or local organizations. % of volume of total investment to gender equality Budget tracking is a positive development. Further clarification on how resources contribute to concrete gender equality outcomes would strengthen the framework.</p> <p>Annex I – Operational procedures page 15-17</p> <p>Indicators ensure continued compliance with gender requirements. Additional focus on implementation quality and outcomes would help address the gap between planning and delivery.</p> <p>Annex I – Knowledge generation and communication page 17-18</p>		<p>Thank you and agree on the need to be time-bound. This is reflected in the GAP.</p> <p>Thank you for the thought-provoking suggestion. The means of verification of the indicator would be difficult to establish given that it is only AEs who would have such visibility, and such data is currently not collected through any existing reporting channels. However, as an alternative, the Secretariat believes that we can successfully establish a plausible contribution analysis with the current existing indicators while addressing the comment. The existing indicators on trainings (under action no.10 for example) combined with indicators addressing action 16 pertaining to prevalence of Gender Action Plans in projects and, lastly, the planned gender marker would logically mean that the skills built for AE staff are being applied and such capacities are reflecting in GAPs and the quality assessment of such work can be done through markers. Hence, we will be able to still draw the inference of application of capacities built within AEs with existing proposals.</p> <p>Thank you, the marker as an operational tool is intended to rate quality.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>The focus on communication and knowledge-sharing is relevant. Consider strengthening indicators related to uptake and use of knowledge in policy and project design.</p> <p>From communication to learning (Actions 23–24): Could add indicators on: How knowledge products are used in project design and policy decisions. Evidence of uptake by AEs and NDAs Stronger external engagement: Ensure systematic collaboration with: Organizations involved in promoting women’s rights Local knowledge systems, especially in climate-vulnerable contexts</p>		<p>Thank you. Capacity needs assessment is going to be undertaken to ensure that we can address context specific needs Thank you and noted on the recommendation with regards to the toolkit</p> <p>The mid-term and end of project monitoring and evaluation will address the quality. The HRMF if approved will enable further monitoring and reporting. Thank you and agree. The GAP includes actions to assess uptake by AEs and NDAs Thank you and agree to strengthen external engagement with relevant stakeholders</p>
<p><b>Annex I – Gender action plan 2026-2031</b></p>	<p>We propose to define a specific objective for each priority area focusing on new commitment. We assume that progress realized to date is institutionalized and sustainable and will continue.</p> <p>The priority area no. 1 on "governance": While the step needed to further strengthen GCF institutional gender parity are clear, at the level of portfolio governance (see also actions 1-4 in the table), the description of the planned actions is relatively vague (a "centrally guided accountability framework", the setup of an intra-Secretariat Steering Committee...) and mostly propose a continuation of previous activities. We suggest identifying a focus, and introducing more concrete actions such as assessments of portfolio gender results (not only monitoring project results), the establishment of a gender unit, with clear tasks and responsibilities, etc. We recommend exploring the option of a gender network, with gender focal points in each of the regional teams and other relevant Secretariat units that coordinate on a regular basis, under the guidance of the Steering Committee.</p>	<p>Switzerland and Finland</p>	<p>Thank you and noted. Institutionalization is a journey and the Secretariat remains committed to it.</p> <p>The steering committee was not an activity that was already implemented, it is being established to strengthen accountability for the GAP implementation. Therein, a gender network (alternatively a network of gender champions) could well be featured). Against the Secretariat’s current organogram, more so with the upcoming regionalization, a centralized gender unit would not serve well the delivery of the GAP. As institutional planning on the HR synthesis of regional teams advances, points like the ones you raise will certainly be considered.</p> <p>The gender advisory group was a suggested action in the gender action plan of 2020-2023 however it never materialized. It is being included to augment the technical capacity of the secretariat</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>The priority area no. 2, on “competencies and capacity development”: In this case as well, based on the reviews and available data, priorities of what is feasible in this period of time and specific target groups requiring particular attention should be defined (e.g. DAEs, readiness liaisons officers,...), as well as defining a clear outcome. It would need to identify some basic gender competences that all stakeholders should have. This would be the reference framework for the assessment of learning needs (actions 9-10). The need for building-up/retaining of internal gender expertise, at the level of general management as well as portfolio management is not explicitly mentioned, and action No. 13 on the integration of gender into capacity development is relatively vague, no mention of compulsory training for the staff. An external gender advisory group should not be necessary as the Secretariat should have enough in-house expertise on gender. The Gender and Climate toolkit is a big asset of the GCF but "dissemination" of the toolkit (action no. 11) is not enough. The toolkit must be the basis of a learning process of staff and partners. Could the Secretariat clarify what specific updates are envisaged for the toolkit and reflect these more concretely in the document?</p> <p>Priority area no. 3 on resource allocation talks about budgeting for gender expertise, but maybe there would be room for specific funds to budget for some gender principal projects, given the fact that only 2 out of 215 projects were assessed as gender principal in the last years. It will be also important to mention the need for tracking budget allocations to gender-related activities, at the level of budget and financial reporting.</p> <p>The actions no. 15-22 in priority area no. 4 (operational procedures) are the most concrete, reflecting the relative success that the GCF had in mainstreaming gender in the individual</p>		<p>Thank you very much for you recommendations; the segmentation of the targeted beneficiaries is expected to emerge already on the back of the learning needs assessment exercise foreseen.</p> <p>The Secretariat will offer certain modules as mandatory training for staff on gender.</p> <p>The usefulness and need to extend the life of the advisory group will be reviewed as part of the periodic review of the GAP, based on felt need of the secretariat.</p> <p>Thank you. The update to the toolkit will rely on the outcome of the capacity needs assessment findings.</p> <p>Thank you and noted. Agree with and note the tracking budget allocation to gender-related activities. Thank you and noted on the need to include an indicator on budgeting. At the project, mid and end of project evaluations and APR for annual reporting already account for gender reporting. The Secretariat plans to bring in a new Harmonized Result Management Framework which will address the issue of mainstreaming gender reporting.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>projects under the existing GAP. However, we propose to replace indicators already achieved (e.g. 16) by indicators showing further improvement (e.g. budgeting) Furthermore, there could be room for introducing actions in operational procedures at the portfolio or institutional level e.g. mainstreaming gender in the general reporting and evaluation cycles, or in the budgeting cycles.</p> <p>The GCF should also ensure that its gender experts intervene early in the process (from the concept note stage) and get a meaningful say on project design, beyond a merely consultative role, for example with the possibility to require improvements before the project can move forward. The staff who are the centers of expertise on gender should have the power to influence projects. In addition, there should be embedded training and internalization of the importance of gender components in projects for the rest of the GCF staff.</p> <p>The outcome-level indicators should be aligned with the GCF integrated results management framework, which in principle should be disaggregated by gender. It would minimize additional reporting burdens on AEs.</p> <p>Priority area no. 5 on knowledge generation and communication would benefit from a broader approach to institutional learning and external communication on the importance of gender in Climate. For example, on the current GCF website, there is no mention of gender (as far as we could see) in the section of "themes and result areas". The gender policy and the GAP is just present under a sub-sub-item of "sustainability and inclusion". Knowledge portal could be developed with other climate funds. In addition, the GCF should also look at lessons learned and best practices from other IFIs beyond climate funds. Some of the MDBs (e.g. WBG) have</p>		<p>The feedback is well noted. Under the revised team structure since September 2024, early-stage engagement is provided by the Operational Safeguards team with the AEs, and a more detailed feedback and guidance is provided to the AEs at concept note stage to contribute meaningfully to the project design. Improved and updated guidance documents with details on how a good and contextual gender assessment and gender action plan would look like with clearly outlining expectations and emphasizing measurable results would help support AEs in improving the quality and consistency of gender-related deliverables. At the funding proposal stage, substantial and targeted feedback continues to be provided to strengthen the quality of these outputs.</p> <p>In the IRMF, only core 2 and the supplementary 2 indicators are required to be reported in a gender-disaggregated manner. In addition, in the Secretariat's assessment none of the outcome level indicators in the draft version will require additional reporting from AEs. Most are within GCF's sphere of control or may be collected through integration and reporting of data existing with GCF.</p> <p>Thank you for all the very pertinent recommendations on priority area 5. We will certainly consider them once we embark on actioning our commitments under this priority area.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>successfully mainstreamed gender in their operations and could serve as an inspiration.</p> <p>The list of actions in the first column of the table in annex 1 is a first step to make the GAP more actionable, but it should be complemented with indicators for success (related to the set objectives), including targets and baselines. We encourage the Secretariat to streamline the list of indicators and minimize reporting requirements, as the aim of the gender action plan lies with real improvements and not cosmetic changes. Some proposed indicators are mixed with the means of verification; others are too procedural (report produced) and do not reflect expected change. Several of the indicators should have a 100% target: for example, the percentage of AEs with policies, procedures and competencies on gender equality at the time of accreditation, as this should be a requirement to work with the GCF. We question the use of the PPF to support AEs, as ideally, they should already have internal gender capacities.</p>		<p>Thank you for the recommendations. Indicators for the GAP's actionable items have been revised for the final GAP and, where relevant and/or possible, baselines and targets were introduced.</p> <p>Your point on the use of PPF is noted.</p>
<p><b>Annex I – Gender action plan 2026-2031</b></p>	<p>P.6 para. 1</p> <p>We welcome the Overview's clear articulation of a shift from compliance to measurable impact, alongside strengthened accountability, clarified roles and responsibilities, and enhanced governance and oversight. This aligns closely with the UK FCDO's approach to gender and equalities mainstreaming, which emphasizes impact, quality and accountability rather than process alone. The framing of the GAP as both a narrative framework and a time-bound delivery plan, organized across governance, capacity, resource allocation, operationalization and learning, provides a strong basis for embedding gender across the institution and portfolio.</p>	<p>UK FCDO</p>	<p>Thank you for your support.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>P.6 paras. 3-5</p> <p>We support the emphasis on strengthening Secretariat-level and Board-level governance for GAP delivery, including clearer roles, responsibilities and oversight arrangements.</p> <p>We welcome the integration of GAP provisions into Secretariat strategies, policies, performance frameworks and decision-making processes, and the establishment of an intra-Secretariat Steering Committee under Executive <b>Leadership Team (ELT) oversight</b>. Governance arrangements should make explicit Secretariat ownership of GAP implementation, including annual reporting and assurance on aggregate impact and outcomes, and strengthened accountability through active senior oversight of results.</p> <p>Board oversight on GAP implementation should move beyond periodic monitoring to include approval of institutional-level synthesis of progress, outcomes, risks and corrective actions across the portfolio.</p> <p>Integration of gender competencies into performance frameworks should be supported by sustained in-house and advisory gender expertise to ensure quality assurance and informed decision-making.</p> <p>Commitments on gender parity should explicitly cover senior decision-making roles and be accompanied by workplace measures to prevent and address gender-based bullying, harassment and discrimination.</p> <p>Clear links should be established between the Steering Committee,</p>		<p>Thank you for your support.</p> <p>Thank you, and this is indeed the intention of the GAP.</p> <p>Thank you and noted. This is a valid point for the Board to introduce in its deliberation on the GAP at B.45.</p> <p>Agreed. The Secretariat will continuously build in-house gender competencies of its staff, ensuring support from in-house gender expertise. Further, GAP has included a gender advisory group to augment its internal capacity, which can be a resource for the continuous development of in-house competencies.</p> <p>Noted. The updated GAP strengthens commitments to gender parity across all levels, including senior decision-making roles, and reinforces workplace measures to prevent and address gender-based bullying, harassment, and discrimination.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>corporate assurance processes and learning mechanisms, so that gaps in delivery quality or outcomes trigger management action.</p> <p>P.7 paras. 6-8 We support the focus on strengthening competencies and capacity across the Secretariat, AEs, NDAs and delivery partners as a prerequisite for effective GAP implementation.</p> <p>Capacity-building efforts should place stronger emphasis on sustained gender expertise, not training alone, recognizing the role of in-house and advisory expertise in assuring quality, supporting decision-making and reducing over-reliance on consultants.</p> <p>Mechanisms to track capacity-building effectiveness should assess impact on delivery quality and outcomes, including improvements in the quality of project-level GAPs, results frameworks and monitoring, rather than uptake alone.</p> <p>Guidance and capacity support should be tailored to support intersectional analysis and delivery and applied proportionately so as not to create unintended barriers for capacity-constrained women-led – including OPD - local organisations.</p> <p>The proposed gender advisory group could add value if positioned to complement and strengthen internal capacity, with a clear role in quality assurance, learning and escalation of delivery risks. P.8 paras. 9 and 10 We welcome the introduction of internal gender budget tagging and annual reporting of budget utilization against GAP priorities, as this provides a foundation for improved accountability and transparency.</p>		<p>Agree linkages will be established between the steering committee and other functions of the secretariat for the quality delivery of the GAP actions and its outcomes.</p> <p>Thank you for your support.</p> <p>Thank you, please refer to the Secretariat’s response on building capacity and sustaining gender expertise above under this UK FCDO’s section. Institutionalization of expertise and knowledge is indeed amongst this GAP’s goals.</p> <p>The GAP is intended to ensure that the quality and outcomes of project level GAPs have improved as a result of the implementation and monitoring of its various actions.</p> <p>Thank you and noted on tailored support</p> <p>Thank you and noted.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>To support the shift from compliance to impact, budget tracking should be clearly linked to results and outcomes, including the ability to assess value for money and contribution to aggregate gender outcomes at portfolio level.</p> <p>We support continued requirements for resourcing of project-level GAPs, and the strategic use of RPSP and PPF to strengthen the quality of gender integration and reporting downstream, particularly for DAEs and NDAs.</p> <p>We strongly support gender outcomes being tracked, measured and reported at the project level and captured by GCF at the portfolio level, with aggregation at the portfolio level to demonstrate progress and inform oversight.</p> <p>We strongly encourage tracking of resources reaching women-led, community-rooted and OPD and IPLC organizations directly, alongside reporting on the results delivered, to make the impact of inclusion and exclusion visible.</p> <p>P.8 paras. 11 and 12</p> <p>We support continued requirements for gender assessments and project-level GAPs, alongside updates to APR templates to capture meaningful, aggregable outcome-level gender indicators, while</p>		<p>Thank you and noted. The budget tagging is expected to support the effective use of resources to maximize efficiency and effectiveness as well.</p> <p>Noted and agree. The Secretariat is working on HRMF which subject to consultation and Board approval, it foresees dedicated gender indicators for GCF programming including indicators that measure results disaggregated by gender.</p> <p>Thank you. Resources for project-level Gender Action Plans (FP-GAPs) will continue to be provided. A key change proposed under this GAP is that FP-GAP budgets will no longer be included under Project Management Costs (PMC) but will instead be reflected through a dedicated budget line in the corresponding GCF template, thereby enhancing visibility and accountability for gender-related activities.</p> <p>Tracking of resources serving GCF's gender ambition and this GAP's actions will indeed be undertaken in going forward. Additionally, through the "Engagement to Access Pathway" activity introduced under the GAP to foster an intentional engagement with women's and women-led organizations, strengthen the broader partner ecosystem, and improve access for these entities, the Secretariat will map this ecosystem across geographies and enjoy a better overview of their access to climate resources.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>minimizing additional reporting burden.</p> <p>Periodic project- and portfolio-level gender mainstreaming assessments are welcome and should be used to identify delivery gaps and trigger corrective action, not solely to generate lessons learned.</p> <p>Project-level GAPs should be accompanied by clear, adequate budget lines for implementation, including resourcing for meaningful engagement and partnership with women’s rights and women-led organisations, where relevant.</p> <p>Requirements on stakeholder engagement would be strengthened by clearer emphasis on the quality of meaningful engagement, including the role of women-led and community-rooted organisations as delivery partners, rather than evidence of consultation alone.</p> <p>We welcome continued attention to gender-related risks, including SEAH, and would encourage stronger operationalisation of safety and safeguarding measures, including identification and management of GBV risks in climate-affected contexts, in line with the Belém Gender Action Plan.</p> <p>Analytical work on women’s economic participation and access to resources is welcome and should be linked to operational guidance and learning that informs project design, budgeting and investment decisions.</p> <p>P.9 paras. 13 and 14 We support strengthened systems for data collection, analysis and</p>		<p>Thank you for the support</p> <p>Thank you for the support.</p> <p>Thank you and noted.</p> <p>Agree and efforts will be made in this direction through the enhancement of relevant guidance materials and/or forging of new ones.</p> <p>Thank you and noted. The safeguards work already addresses this concern with ongoing efforts to strengthen operationalization as needed</p> <p>Thank you and noted.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>learning, including the introduction of gender markers and indicators to support consistent measurement of progress, outcomes and impact.</p> <p>Portfolio-level stocktakes and synthesis of evidence are critical and should prioritize outcomes-focused and disaggregated analysis, enabling assessment of who benefits and how, and who is left behind and why.</p> <p>Knowledge products and the proposed gender-responsive climate finance knowledge portal, which we strongly support, should support effective design, delivery decision-making and adaptive course-correction.</p> <p>We welcome continued collaboration with peer climate funds, especially in areas where progress can be expedited collectively such as strengthening data systems for reporting, and we support active support to implementation of the UNFCCC (Belém) Gender Action Plan, including through communities of practice for Direct Access Entities.</p> <p>Periodic stakeholder feedback is welcome and should demonstrably inform adaptive management of the GAP.</p> <p>Pp. 10-18 Overall, the action and indicator framework is a strong basis for delivery. We would, however, welcome the following areas being strengthened:</p>		<p>Thank you for your support.</p> <p>Thank you and duly noted.</p> <p>Thank you and your recommendations are duly noted.</p> <p>Thank you; collaboration with peer climate funds will continue.</p> <p>Thank you for your support.</p> <p>Thank you for the support.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>Greater emphasis on aggregate, outcomes-focused indicators that demonstrate material change for women and girls, beyond institutional and process milestones.</p> <p>Stronger visibility of increased ambition on women’s safety and GBV/VAWG prevention outcomes in climate-affected and fragile contexts, in line with the Belém Gender Action Plan, rather than treating GBV solely as a safeguarding compliance requirement.</p> <p>Clearer tracking of resources and delivery roles for women-led and community-rooted organisations, to evidence whether commitments to inclusion translate into shifts in finance, access and impact.</p> <p>More systematic treatment of intersectionality, with sex-disaggregated reporting as a minimum and additional disaggregation (e.g. disability) applied where feasible, so that women facing multiple and compounding climate vulnerabilities are visible in data, decision-making and results.</p>		<p>The prevention of sexual exploitation, abuse and harassment both in the institutional and programming domains is brought under the monitoring and reporting scope of the GAP. At the same time, dedicated efforts on the nexus between gender and climate action in fragile and conflict-affected contexts will be pursued and guidance materials issued.</p> <p>The GCF Board approved revisions to the Environmental and Social Policy (ESP), which reaffirmed its commitment to addressing SEAH risk and outlined specific requirements. The Revised Environmental and Social Policy (RESP) can be found here. The revisions require accredited entities (AEs) to positively demonstrate they have conducted due diligence and assessed the risk of SEAH in the development of their funding proposals and have put in place measures to prevent and mitigate any risks that were identified. This is mandatory for all funding proposals and assessed by the Secretariat during FP appraisal and monitored during implementation phase.</p> <p>Thank you. The HRMF intends to enhance data granularity, with most indicators disaggregated further.</p>
<p><b>Annex I- Gender action plan 2026-2031</b></p>	<p>General</p> <p>The indicators table should be consistent with the previous gender action plan. Beyond the three columns currently set out (action,</p>	<p>Saudi Arabia</p>	<p>Thank you, the updated GAP document includes responsibilities. The potential budgetary needs will be reflected in the multi-year and annual work</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>indicators and timeline) the table should include responsibility and budget estimates, consistent with practice.</p> <p>Page 2 It is not clear how this would be applied and whether it would apply to the implementation of the GAP at the secretariat level or funded activity level.</p> <p>Page 6 (b) It's not clear whether "institution facing" would be directed at GCF or entities.</p> <p>Page 11 The indicator for paragraph 11 indicates that effectiveness will be monitored. We would like to know more about how the effectiveness of the toolkit would be monitored. The monitoring of the effectiveness of this toolkit should not scrutinize NDAs/focal points and/or AEs and it should not lead to benchmarking either.</p> <p>Page 15 The indicator for this paragraph outlines that all relevant SOPs and documents effectively embed gender considerations. It is not clear which documents and SOPs would be changed and any changes to Board approved documents must be brought to the Board for their consideration, especially if it has implications on NDAs/Focal Points or AEs.</p> <p>Page 16 The action for this paragraph should be consistent with what was in the previous GAP. Furthermore, we request deletion of the second indicator which speaks to "percentage of funding proposals document evidence of consultations [...]" This indicator would be significantly burdensome for AEs in developing countries and is inconsistent with what has been outlined in the background document.</p>		<p>programming and budgeting process to be considered by the Board at its forty-sixth meeting (B.46).</p> <p>The activities in the GAP mostly are to be delivered by the Secretariat while the actions have direct impact on our partners in terms of capacity strengthening.</p> <p>Thank you, the paragraph is clarified by identifying the action to concern the secretariat.</p> <p>Thank you for the question. We understand effectiveness of the toolkit to speak to its usefulness to the AEs, specifically in the context of GCF funding proposals and beyond, in the context of AEs' gender capabilities. The intent here is to confirm that the toolkit serves the purpose that it is designed to deliver and help improve AEs' capacity to deliver on gender related matters and is not framed as a further obligation for AEs. No benchmarking is foreseen.</p> <p>Thank you for the question. To clarify, this relates to relevant SOPs, frameworks and policies that will be developed going forward.</p> <p>Thank you This is part of the gender assessment and the consultation process that will be used to design the gender assessment and gender action plan.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>Page 17 The indicator for this action provides additional burdens for entities. This indicator should be reworked to that it doesn't act as a benchmarking tool for funding proposals and does not act as a barrier restricting access.</p> <p>Page 18 We disagree with the nature of this action and its respective indicator. The GAP should focus on GCF programming and avoid delving into broader economic participation. This indicator would lead to scrutiny over national processes raising significant concerns. We would request the deletion of this action and its respective indicator.</p>		<p>Thank you and noted.</p> <p>Thank you for this observation. The activity is building on relevant evidence emerging from international private sector active in climate finance, and a number of GCF's AEs already engaged in this field. Gender-lens investing is an investment approach that systematically integrates gender analysis into the investment thesis, decision-making processes and results framework of finance, recognizing gender as a material factor shaping risk, opportunity, impact and long-term value creation. Rather than treating gender solely as a safeguard, compliance requirement or project-level mainstreaming exercise, GLI positions gender considerations within the core logic of how investments are originated, appraised, structured, managed and assessed, with the aim of improving the quality, effectiveness and inclusiveness of investment outcomes. In the climate finance context, this means understanding how gender dynamics influence vulnerability, adaptive capacity, market participation, institutional performance and the distribution of climate benefits, and using that analysis to strengthen both climate impact and accountability for equitable results. No scrutiny over national processes is in the scope of such an undertaking.</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>Page 21 We are not supportive of the action referred to in paragraph 21. The secretariat should not commission and scrutinize the actions of entities. Furthermore, publishing those evaluations on the website would lead to shaming entities. We are not supportive of this action.</p>		<p>Thank you and further explanations are provided in the updated GAP on the nature of work and how it is aligned. The intent here is to improve the Secretariat’s monitoring practice, understand the underlying reasons where project-level GAPs do not fully meet their objectives and be able to extend tailored and fit-for-purpose support when assisting AEs to achieve their gender ambition.</p>
<p><b>Annex I- Gender action plan 2026-2031</b></p>	<p>Page 8 We feel that some of the current indicators, such as those under actions 14 and 15 for example, may limit the GCF’s ability to capture sufficiently detailed information and to effectively measure implementation and impact. We recommend more nuanced indicators that would respond to the depth needed based on the secretariat’s assessment reported in the portfolio status update. In this regard, the updated GAP is an opportunity for the Secretariat to fulfill its commitment to strengthen tracking and results reporting.</p> <p>As mentioned previously, how will the update to the action plan be reflected in the reporting requirements for projects, and if any updates will be needed to the annual reporting templates. High quality reporting will allow for high quality impact analysis and meaningful outcomes.</p>	<p>Canada and Belgium</p>	<p>Thank you for your recommendation. Indicators accompanying the GAP actions have been carefully reviewed for the B.45 GAP in an effort to articulate specific, measurable, achievable, relevant and timebound (SMART) indicators as much as possible. Additionally, GCF Secretariat foresees to bring the Harmonized Results Management Framework for informal consultations to B.45 and approval for B.46. Subject to realization of internal and external consultations and Board approval, the institution plans to introduce a comprehensive set of gender and age disaggregated indicators within the institutional level results framework. This will enable the Secretariat to report on gender-related outcomes at the portfolio level in the future. Thus, we will be able to report at the portfolio level.</p> <p>APRs periodically evolve to integrate lessons from their application. They were updated only last year and it is expected there will be further modifications over the course of the GAP so as to support the Secretariat’s</p>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>Page 10 How will the reporting for the GAP and the SEAH policy be linked, if at all? Noting that these are separate policies.</p> <p>Page 11 Action 5 – Suggest replacing “women and men” for “all women and men” or “women, men and gender-diverse people” for inclusivity.</p> <p>Page 16 Action 19: “Strengthen systems for collecting, aggregating and analyzing sex disaggregated data and indicators”</p> <ul style="list-style-type: none"> <li>• Preference to replace “sex disaggregated data” for “gender-disaggregated” data, previously agreed language under the Belém GAP.</li> <li>• Capitalize “Indigenous women”. Indigenous Peoples are to be capitalized as per UN formatting guidelines.</li> </ul> <p>Page 18 The link to the updated UNFCCC GAP could be made more clearly, both throughout the document as well as in Action 26 and its indicators as the UNFCCC GAP singles out the GCF and the operating entities of the financial mechanism specifically to implement portions of the action plan.</p> <p>Also recommend replacing “indicators” for “actions” or “activities” since the Belém GAP does not refer to indicators or find common ground between GCF’s results framework and the Belém GAP.</p>		<p>efforts to improve its monitoring of project-level GAPs’ implementation.</p> <p>The SEAH Policy is principally focused on institutional SEAH prevention and response measures and is therefore primarily inward-facing. Reporting on it is foreseen in the existing reports to the Board and to the Conference of the Parties. Programming-related SEAH measures, including project-level safeguarding, are addressed through the SEAH Action Plan and programming-level results reporting.</p> <p>Thank you and noted. Changes as appropriate were included in order to be inclusive.</p> <p>Thank you and noted.</p> <p>Thank you and corrected.</p> <p>Thank you, the format is addressed. Linkages with the UNFCCC Belém GAP are strengthened and better articulated, based on the GCF’s mandate.</p> <p>Thank you and noted.</p>
<b>Annex I- Gender action plan 2026-</b>	<p>(Pages 8-18) Include indicators reflecting African women’s vulnerability</p>	Africa Group of Negotiators	Thank you for your recommendations.

Issue Category	Comment	BMs/Seats	Secretariat Response
2031	<p>- Strengthen community-level impact - Integrate direct access mechanisms - Emphasize adaptation and livelihoods</p> <p>Under Governance</p> <p>1. Role of National Gender and Climate Change Focal Points (NGCCFPs) in evaluating project proposals. a. This will ensure that some of UNFCCC Gender Action Plan (GAP) activities are prioritized and tracking the same is also easier; and b. Mandatory requirement that readiness projects explicitly demonstrate how to support relevant UNFCCC GAP activities.</p> <p>2. On monitoring and evaluation, can NGCCFPs be involved to give feedback based on their experiences from Party level</p> <p>Under Competencies Establishment of a gender advisory group of experts to</p>		<p>Indicators tailored to vulnerabilities of different geographies cannot be accommodated within the outline of the GAP. Vulnerability of communities and contexts is clearly articulated in the GAP and more nuanced guidance will be forthcoming in the context of guidance developed/updated for GCF partners.</p> <p>On direct access mechanisms beyond the already existing DAE window under Readiness, the GAP will launch a structured and intentional engagement with women's and women-led organizations throughout its implementation period with the aim to: (i) raise awareness; (ii) improve access to information on accreditation, country platforms, country ownership, readiness and locally led climate action; and (iii) build capacity for direct and mediated access to funding.</p> <p>Thank you for your suggestions. The Readiness Programme is supporting implementation of activities under the UNFCCC Gender Action Plan (GAP) by strengthening countries' institutional capacities, policies, coordination mechanisms, and knowledge systems for gender-responsive climate action. This includes support for:</p> <ul style="list-style-type: none"> <li>• integrating gender into NDCs, NAPs, LTSs, and climate finance strategies;</li> <li>• strengthening the capacities of NDAs, DAEs, ministries, and stakeholders on gender mainstreaming;</li> <li>• supporting inclusive stakeholder engagement and participation of women, Indigenous Peoples, and local communities;</li> </ul>

Issue Category	Comment	BMs/Seats	Secretariat Response
	<p>complement the secretariat's own technical capacity. Tap into NGCCFPs across regions.</p> <p>Resource Allocation Requirement for Accredited Entities to include at least one GAP activity beyond gender assessments and project level GAPS.</p> <p>Knowledge Generation and Communication Share on the number of UNFCCC GAP activities supported by GCF.</p>		<ul style="list-style-type: none"> <li>• developing gender-responsive policies, action plans, and institutional frameworks;</li> <li>• strengthening sex-disaggregated data, monitoring, reporting, and learning systems; and</li> <li>• promoting knowledge sharing and coordination platforms on gender and climate change.</li> </ul> <p>As a country- and demand-driven programme, readiness support enables countries to tailor these interventions to their national contexts and priorities under the GAP.</p> <p>Noted and will be considered as appropriate. The updated Gender action plan has reflected as appropriate, relevant areas of support to the implementation of the UNFCCC's Belem GAP considering the GCF's mandate, processes and strategic priorities and will promote coherence with the other climate funds.</p>

## II. Response matrix for Active Observers' comments

Issue Category	Comment	Secretariat Response
<p><b>General feedback</b></p>	<p>Overarching Comments Introduction We appreciate the Secretariat's work on a draft update of the GAP, and we welcome the opportunity for the GCF observer network of civil society organizations, Indigenous Peoples, and local communities (the GCF observer network) to provide comments. In line with the guidance given by the Secretariat to GCF-accredited civil society observer organizations for the consultation process and for submitting comments, the following detailed submission reflects the efforts by the GCF CSO Active Observer Team to compile, synthesize and reflect the individual inputs received as of April 30 from within the network. Many of the individual comments received centered around the impression that while the draft GAP update represents a good first effort, it is overall perceived to be lacking in ambition, especially also considering that it is coming several years delayed and thus presumably with some time for the Secretariat, including through earlier consultations, to develop and sharpen a consolidated first GCF Secretariat proposal. Observer comments received also highlighted some important perceived gaps and shortcomings in framing suggested actions and indicators around the five priority areas for the updated GAP, which should include a stronger articulation of gender justice and equity as core principles of all GCF operations to fulfill the Gender Policy and related international human rights mandate, not just a mere technical focus on procedural, yet partial, gender mainstreaming. Colleagues noted in particular a lack of an explicit referencing on reducing dependency on women's care work, including on women's unpaid and undervalued efforts to protect the environment and already undertake significant climate action. In this context, the draft GAP lacks an acknowledgement in particular of local communities and women and girls' groups and gender groups and youth organizations as climate action implementers, not only passive beneficiaries. The draft GAP as proposed is reductionist and narrow in its framing, both in its understanding of gender and in its proposed actions and indicators to implement gender equality, and thus fails to</p>	<p>Thank you for these reflections, comments and feedback, The Secretariat appreciates the emphasis on ambition and going beyond compliance to responsive action more concretely. The secretariat agrees with several of the points raised, particularly the importance of strong processes and clear sequences to enable more detailed issues to be addressed over time. At the same time, the Secretariat considers that the GAP might not provide an exhaustive response to every question raised at this stage. Rather, the GAP is designed to establish strategic direction, framework, and process through which such issues can be more systematically addressed during implementation. For .e.g. on local communities and women- moving from compliance to more intentional action is about giving more attention to quality and not only quantitative results; intentional focus on elevating women's empowerment to the core of the Fund's investment thesis as a lever for inclusive and innovative climate finance action; the framing of ambition in the current draft GAP is intentional and is presented within the broader context of USP-3 discussions and within the broader institutional priorities. As further analysis is expected to be undertaken, this we think will frame the ambition clearly while defining the scope and gender responsive investment modalities going forward.</p>

Issue Category	Comment	Secretariat Response
	<p>even comply with the Governing Instrument’s initial mandate of a “gender-sensitive approach.” Additionally, in practice over the past 10+ years of the GCF having become fully operational, the push has been to move from the low ambition of gender sensitivity of the GCF’s institutional and programming efforts toward gender-responsiveness, while striving for and acknowledging the highest ambition of contributing through GCF funded actions to a gender-transformative approach.</p> <p>Unfortunately, gender as understood and referred to in this action plan seems to narrowly and predominantly equate gender equality with women’s empowerment, and in particular women’s economic empowerment through participation and access to resources (such as in para. 12, actions 18 and 20), but lacks the broader human rights framing. The respect, promotion, and consideration of the rights of women, girls, and gender-diverse people is inherent to advancing gender equality.</p> <p><b>On gender as a binary, women as homogenous, and the lack of intersectionality and multidimensional factors</b></p> <p>The draft GAP fails to recognize women and girls in all their diversity. It refers to ‘women’ (with two minor exceptions of referencing “women of all ages” in para. 10(a) and with a reference to tracking for Indigenous women under Action 19) as a homogenous group, mentioning for example “girls” not once, and thus erasing the visibility of other diverse gender groups and identities and multiple intersections. This oversight, while also not in keeping with the UNFCCC and other human rights obligations and frameworks regarding gender, further hinders the ability to address gender fully by obscuring multiple and intersecting forms of discrimination, which can lead to unequal access to decision-making and sharing in benefits.</p> <p>These unacknowledged identities and characteristics include but are not limited to age, race, indigeneity, ethnicity, class, caste, religion, disability, migrant status, refugee status, inter alia, which influence and shape the ability to exercise agency for climate action; the vulnerability of women, girls and gender-diverse groups to climate change impacts; and their access to decision-making, political and</p>	<p>The GAP has highlighted inclusive and equitable access to the benefits of climate finance for women of all ages, particularly for those facing multiple and intersecting vulnerabilities; The GAP acknowledges women and girls as agents of change, even within their diverse and often compounded vulnerabilities and /or vulnerable and fragile contexts and communities. The HRMF is expected to provide more clarity on this aspect.</p> <p>Thank you for raising this important point. Please refer to the response above on the level of disaggregation. The updated GAP seeks to support more consistent and context-based implementation through improved guidance, capacity development, and strengthening the institutional results framework. The GAP is an instrument to improve implementation where feasible across the Secretariat’s scope.</p>

Issue Category	Comment	Secretariat Response
	<p>social participation and leadership. Thus, they need to be considered and tracked via progress indicators and baselines disaggregated along gender and sociocultural factors, in keeping with the GCF Gender Policy, to ensure that the GCF can “maximize the impact of its funding for adaptation and mitigation” as required in para.3 of the Governing Instrument. This should for example also include girl centered actions and indicators.</p> <p>The GCF observer network recommends therefore to replace existing narrow binary references to women and men, and instead explicitly integrate references to “gender-differentiated experiences, impacts, etc.” instead of using “women” as the default group, as well as referring to “women and girls in all their diversity” and the application of an “intersectional approach” throughout the document.</p> <p>Additionally, as a key element of an intersectional approach and recognizing that the current proposal does mention all ages, there could be a stronger targeting of GCF projects towards child-critical sectors as well as a more explicit girl-responsive lens. Looking at GCF investments that reach children, there have been around 37 large projects focused on energy (over a 17-year period) where benefits for children are either explicitly noted or implicitly assumed. However, in most cases these are only co-benefits, rather than a principal or significant objective of the projects. Most gender funding is directed towards adult women, with very limited investment specifically targeting girls. Yet evidence shows that early, targeted investments in girls can be highly impactful. Currently, only 4% of multilateral climate finance is considered responsive to the needs of girls, which seems like a gap this GAP could address - See here.</p> <p>The GCF GAP should not fall behind in its language on what is now already widely agreed UNFCCC mandated language and corresponding considerations on gender for climate actions. While the importance of an intersectional approach has been highlighted in documents such a the summary report of the SCF Forum, we are aware of the discussions resulting in the final language of the Belem GAP; as a secondary, fallback option, at minimum the the updated GCF GAP must reflect the</p>	<p>Thank you and wording included.</p> <p>Thank you and noted.</p> <p>Thank you for the suggestion. The updated GAP has included the following phrase – “It is premised on acknowledging women and girls as agents of change, even within their divers and often compounded vulnerabilities and /or vulnerable and fragile contexts and communities.”</p>

Issue Category	Comment	Secretariat Response
	<p>Belém GAP's "multidimensional factors" framing, even if it does not explicitly use intersectionality as an approach. Correspondingly, the complete absence of references to women environmental defenders, Indigenous women, or women with disabilities is a gap that cannot be justified in a GCF GAP to be implemented concurrent with the Belém GAP, given that these groups are now named in the parent UNFCCC framework the GCF is supposed to align with. Inclusion of these specific groups is merited in ensuring this GAP, which is designed for implementation through 2031, is current and appropriately aligned with the UNFCCC.</p> <p><b>On alignment with the Belém GAP and the UNFCCC</b></p> <p>Some of the key achievements for gender in the UNFCCC in recent years were the extension of the Enhanced Lima Work Programme on Gender for 10 years at COP29 and the adoption of the nine-year Belém GAP at COP30. COP29 and COP30 directed the Board to actively contribute to this UNFCCC gender action plan through its updated GCF gender action plan. Unfortunately, outside of an anticipatory mapping of linkages in Action 26, the actions and indicators of this proposed document do not speak to the Belém GAP - and such a mapping is anticipated to be fairly empty. Since the GCF is consulting with the UNFCCC Gender Team, and since one of the ostensible reasons for the delay in bringing forth this proposed GAP in 2026 rather than 2025 was awaiting the outcome of COP30 with regard to a UNFCCC GAP, there is also a question of why this mapping did not take place as part of the development of this draft proposal.</p> <p>To consider the activities of the GAP only in Priority Area 5, in the reporting on "mandated activities" demonstrates at best responsiveness to UNFCCC Secretariat invitations regarding specific mandated activities but not an integration of such activities into the overall GCF GAP. This approach is limited, preventing real consideration of capacity, resources, learning loops, accountability, and coherence. The GCF must do more than just show up with presentations when invited to contribute to the Belém GAP, and these activities should not be after-thoughts, completed after the Action 26 mapping.</p>	<p>The updated Gender action plan has reflected as appropriate, relevant areas of support to the implementation of the UNFCCC's Belem Gender Action plan considering the GCF's mandate, processes and strategic priorities. Areas of overlap between the GCF GAP implementation support and the UNFCCC GAP will be documented, synergies promoted, and information shared with the UNFCCC. The overlaps could be seen in priority areas A- capacity building; knowledge management and communication; Priority area D gender responsive implementation and means of implementation and Priority area E: monitoring and reporting. These areas are already where the fund UNFCCC and the MCFs collaborate on and will continue to collaborate within the remit of the Fund's mandate.</p> <p>Subject to ongoing internal and external consultations and Board approval, the ongoing work on a Harmonized Results Management Framework intends to strengthen how we measure gender responsiveness across the portfolio, including introducing dedicated indicators to</p>

Issue Category	Comment	Secretariat Response
	<p>One key area where the failure to align with the Belém GAP is clearest is regarding data, as the Belém GAP marked a step forward in recognizing the imperative of data to inform policymaking and programming and improve outcomes. For instance, Activity D.7 in the Belém GAP is to “Enhance the collection, analysis, dissemination, management and use of gender- and age-disaggregated data for gender analysis, taking into consideration multidimensional factors, to better inform the implementation of gender-responsive climate policies, plans, strategies and actions, as applicable and to the extent they relate to relevant issues.” This is an activity that merits consideration by the GCF, especially as it supports climate planning under its readiness programme, but gender-and age-disaggregated data is missing from the proposed GCF GAP.</p> <p>COP29 also gave guidance to the Board to “consider areas for improvement in the context of the gender-responsiveness of the work of the Green Climate Fund, taking into account relevant insights.” Certainly those relevant insights include the history of gender mandates related to finance within the UNFCCC, with a particular focus on access to finance by grass-roots women’s organizations, Indigenous Peoples and local communities (see Decision 3/CP.23, Decision 20/CP.26, and Decision 24/CP.27). Information about this access also underpins the specific Belém GAP activity D.3. This activity certainly includes the presumption that there will be changes and improvements in this access over time so that the ongoing activity of raising awareness is doing so within the context of activity D.4, advancing gender-responsive climate finance.</p> <p>This attention to access is in no way reflected in the GAP, including any analysis of participation quality and barriers faced by grassroots actors in accessing finance. This oversight is not necessary, inevitable, or in keeping with the GCF’s own work, which includes since the publication of the GAP 2020-2023 endorsing the Principles for Locally Led Adaptation and after a lengthy consultation and development period, publishing the Locally-led Climate Action Framework and Guidance integrating gender throughout. The Secretariat could integrate key principles, approaches, and insights from this work, alongside the body of civil society research</p>	<p>more meaningfully capture women’s participation in decision-making in climate governance. In addition, the HRMF intends to enhance data granularity, with most indicators disaggregated across key gender dimensions.</p> <p>Thank you for noting this. The GAP will place dedicated emphasis on structured and intentional engagement with women’s and women-led organizations throughout its implementation period. Guided by a longer-term objective of expanding access to climate finance, the Secretariat will launch an Engagement-to-Access Pathway to deliver targeted outreach, strengthen the broader partner ecosystem, and improve access for these entities.</p> <p>Thank you, it is currently reflected in the GAP. The GAP explicitly recognizes the diversity of climate vulnerability and complexity of countries and institutional contexts, capacities, and resource constraints across the Fund’s partner ecosystem. NDAs, DAEs, executing and delivery partners, private sector actors, and local and women-led organizations operate in highly differentiated environments. The GAP combines clearer expectations with dedicated support (through readiness and capacity strengthening-building) to enable access, improve</p>

Issue Category	Comment	Secretariat Response
	<p>and initiatives on women’s organizations and grassroots actors’ access to climate finance, to consider the specific role of women’s organizations and grassroots actors in this GAP.</p> <p>The draft GAP should look at opportunities to develop indicators that encourage NDAs and AEs to work with groups and track their participation in the following:</p> <ul style="list-style-type: none"> <li>• contributing to robust gender-assessments with primary data</li> <li>• contributing to the design, implementation, and monitoring of gender action plans</li> <li>• leading participatory monitoring in line with the updated Monitoring and Accountability Framework</li> <li>• receiving regrants through Locally-Led Climate Action approaches</li> <li>• subcontracting for other local deliverables</li> </ul> <p>Additionally, many observers are interested in operationalizing this support though a dedicated funding window for women’s organizations. Considering the outcomes of the IEU evaluation on the approach to the Indigenous Peoples’ policy, it is also likely that the IEU evaluation on gender will highlight the need for greater access, so such an action should be developed now to be scoped appropriately.</p> <p>As this proposal does not introduce any substantive new measures that reflect or advance alignment with the Belém GAP, there are serious questions about the GCF’s level of ambition as well as its contributions to the Belém GAP. This current version of the GCF GAP risks reinforcing business as usual rather than shifting the conditions that continue to constrain gender-responsive climate finance, in particular, addressing the structural bottlenecks that limit direct access, especially for national and subnational institutions, women-led organizations, and actors from the Global South.</p>	<p>implementation, and to mitigate unintended barriers to access or delivery.</p> <p>Thank you and noted. The updated HRMF presents the opportunity to consider such opportunities.</p> <p>Thank you and noted. The updated GAP places dedicated emphasis on GCF’s structured and intentional engagement with women’s and women-led organizations throughout its implementation period. Guided by a longer-term objective of expanding access to climate finance, the Secretariat will launch an Engagement-to-Access Pathway to deliver targeted outreach, strengthen the broader partner ecosystem, and improve access for these entities.</p> <p>Thank you and noted. The updated Gender action plan will seek to reflect as appropriate, relevant areas of alignment with the UNFCCC’s Belem Gender Action plan taking into account the GCF’s mandate, processes and strategic priorities. Areas of overlap between the GCF GAP implementation support and the UNFCCC GAP will be documented, synergies promoted, and information shared with the UNFCCC. The overlaps could be seen in priority areas A- capacity building, knowledge management and communication; Priority area D gender responsive implementation and means of</p>

Issue Category	Comment	Secretariat Response
	<p><b>On institutional versus operational mandates in the GAP</b></p> <p>The draft GAP needs both a clearer demarcation as well as a more balanced approach when discussing funding operations and the GCF's own institutional set-up and requirements. Although both are important, they require different approaches and levers for change. The draft GAP in its section II on achievements and lessons achieved and in identifying the elements requiring further improvements focuses mostly on an institutional approach (see para. 8), which while a foundational requirement – including with commensurate budget increases and strengthening of the GCF Secretariat's own gender expertise – is not enough. A clearer demarcation and a strengthening of the focus on operationalizing gender-responsive climate finance through the GCF's significant portfolio would help refine the GAP and allow eventually for more gender-transformative results to be supported, achieved and accounted for.</p> <p>What we see currently in the draft GAP is a failing to grapple with the largest impact that the GCF can have on reducing gender inequality in aches in its portfolio of billions of dollars flowing with an every-growing network of implementation partners, which should be led to uplift their own gender practices through the funding partnership with the GCF. A commensurate and almost [overpowering] focus on institutional level measures, while not denying their importance, suggests the GCF is not fully taking on its responsibilities as per the Gender Policy (some more citations).</p> <p>Perhaps it also reveals an underlying, implicit assumption that institutional</p>	<p>implementation and Priority area E: monitoring and reporting. These areas are already where the fund UNFCCC and the MCFs collaborate on and will continue to collaborate with the climate funds within the remit of the Fund's mandate.</p> <p>The Secretariat strongly believes that the roles and responsibilities set out in the Gender Policy should be delivered. It also believes that the secretariat should improve its delivery if its commitments are clearly spelt out in the priorities of the GAP. With the update to the GAP, the Secretariat is committing to increased accountability, transparency, peer learnings, capacity building, knowledge sharing and conduct of due diligence to ensure benefits reach the intended stakeholders. Further, the Secretariat is also looking to enhance its ambition while also creating the enabling environment and support to its AEs and partners to deliver on their commitments.</p> <p>Thank you and noted. The various actions included in the GAP are intended to address in a comprehensive manner challenge areas observed with partners and with the Secretariat.</p> <p>Thank you and the GAP includes a comprehensive set of actions to address identified challenges through</p>

Issue Category	Comment	Secretariat Response
	<p>measures will translate into operationalization of gender responsive climate finance throughout GCF's portfolio, which overstates the correlation between women's participation in institutional leadership and stronger environmental outcomes while ignoring the significance of gender-climate knowledge as a technical skill set that should be harnessed in GCF projects, alongside expertise on renewable energy, ecosystem-based adaptation, etc. While training of staff throughout the institution is important, the combination of gender-climate awareness, intentionality around gender, and gender parity among staff will not create a trickle-down effect on gender-responsive climate action in each project.</p> <p><b>Moving beyond compliance-checks</b> While the draft GAP proposes the shift from compliance check to measurable impact, its own analysis of operational maturity in implementing the GAP so far (in para.7) is very much a tick-box approach. The progress described demonstrates strong institutionalization of gender requirements (e.g. mandatory gender assessments and GAPs in funding proposals). However, evidence from implementation suggests that these requirements risk being applied in a compliance-oriented manner where sufficient technical capacity is not in place to assess the quality, depth, and intentionality of gender integration. Replicating this for the updated GAP, including with inadequate indicators (such as for the priority area 4 on operational procedures for the project and portfolio levels, which attempts to measure for 100% compliance of funding proposals with gender assessments and project-level GAPs), while undeniably of some importance, does not represent a transformational approach. The GAP should strengthen project-level operational guidance, including how gender actions translate into implementation; and mandate gender-responsive design, implementation and evaluation at project level.</p> <p>To address this, the GAP could explicitly recognize the need to:</p> <ul style="list-style-type: none"> <li>• Strengthen technical validation capacity, not only internal to the Secretariat but also across Accredited Entities (AEs) and delivery partners, to assess the robustness of gender analyses and action plans.</li> </ul>	<p>strengthened accountability mechanisms, increased support and intentional actions. Inbuilt review mechanisms will enable continuous feedback, increased partner engagement and support adaptive management and decision making.</p> <p>GCF Secretariat plans to bring the Harmonized Results Management Framework for informal consultations to B.45 and approval for B.46. Subject to realization of internal and external consultations and Board approval, the institution plans to introduce a comprehensive set of gender and age disaggregated indicators within the institutional level results framework. This will enable the Secretariat to report on gender-related outcomes. With such a framework, the Secretariat expects to report on outcomes and impacts relevant to Gender in an intersectional manner.</p> <p>Thank you and agree on alignment.</p> <p>Thank you for the recomendations.</p>

Issue Category	Comment	Secretariat Response
	<ul style="list-style-type: none"> <li>• Move beyond procedural compliance by introducing mechanisms to assess whether AEs’ proposed gender components are likely to deliver measurable and meaningful outcomes. This may include the use of measurable, outcome-level indicators that capture changes in women’s empowerment and gender equality as an expression of results-based accountability.</li> <li>• Move toward standardized approaches and methodologies that allow for: comparability across projects and/or sectors, aggregation of results at the portfolio level, and integration with broader results-based and climate finance frameworks. Some observers looked to recognized, results-based measurement approaches capable of quantifying gender outcomes across multiple domains (e.g. the domains of the W+ Standard, discussed later), while others recognized the importance of robust consultation before adopting indicators across projects. Such indicators, for example, could recognize the evolving UNFCCC context and integrate principles of a gender-just transition, noting that care, overlooked in this proposal, is explicit in the UAE just transition work programme.</li> <li>• Strengthen the link between measurement, learning, and decision-making, ensuring that gender-related results inform the investment priorities of the GCF (alongside its GI and USP), portfolio management, and resource allocation. This would reinforce the shift from tracking activities to demonstrating gender equality outcomes.</li> </ul> <p>This work could align with the upcoming work on the harmonized results framework, recognizing gender as featuring in core indicators.</p> <p>In this context, the Secretariat may consider: Establishing strategic partnerships with specialized organizations and technical networks with demonstrated expertise in gender-responsive climate finance and women’s empowerment measurement, to support:</p> <ul style="list-style-type: none"> <li>• Project preparation (e.g. through the Project Preparation Facility)</li> <li>• Independent technical review of gender components</li> <li>• Capacity-building and advisory services</li> <li>• Exploring the use of standardized screening or diagnostic tools to assess the strength and intentionality of gender integration at early stages of project design,</li> </ul>	<p>The secretariat has worked in close coordination and collaboration with the IEU, to ensure the findings of the IEU and the updated GAP are aligned.</p>

Issue Category	Comment	Secretariat Response
	<p>helping to reduce the risk of “check-the-box” approaches.</p> <p>Such measures would reinforce the GAP’s shift toward impact-driven gender integration, ensuring that existing requirements translate into tangible results and reflect international legal frameworks for gender equality - recognizing the rights of women and girls in all their diversity - and that this is done across the five priority areas.</p> <p><b>On timing concerns</b></p> <p>While the document and consultations have asserted that the Secretariat and IEU’s findings have informed the draft update to the GAP, noting that the Secretariat’s findings have not been made public or used as the basis for consultations on the update of the GAP, the timeline of the IEU evaluation in parallel rather than preceding the Secretariat’s publication of the updated GAP continues to raise concerns for many observers. The planned publication of both the GAP and the IEU evaluation report at the same time for B.45 means that the Secretariat’s interpretation and translation of the IEU evaluation findings and recommendations into the proposed GAP will have to be trusted without other examination of the report and input into how to best operationalize those recommendations by the public. (And, as noted below, para. 5 currently mentions the findings but not the recommendations, which are a key part of the IEU evaluation.) We also note that the Secretariat management reports to IEU evaluations often show some differences of both analysis and interpretation with the IEU, so the next draft of this GAP is either premised on an unreasonable expectation that no such differences will exist in this case, the Secretariat’s specific operationalization of those recommendations into the GAP fully responds to the recommendations, or that the Secretariat’s failure to absorb any recommendations into the GAP was a correct and appropriate Secretariat decision for whatever reasons are given. Particularly for the operationalization of the IEU recommendations into the specific conceptualization of both actions and indicators, which do have a level of granularity that reaches beyond the standard recommendations of the IEU, this process will fail to leverage the experience or expertise of civil society and Indigenous Peoples’ organizations</p>	<p>Thank you and noted.</p> <p>Thank you for this feedback, we duly note and appreciate the concern surrounding the sequencing of the update of this GAP in parallel with the IEU’s Evaluation to GCF’s approach to gender. Cognizant of the challenges presented by this timeline, both teams from the Secretariat and the IEU have worked closely over the past few months, whilst maintaining strict independence of their respective mandates and tasks.</p> <p>Having undertaken its own review of the 2020-2023 GAP’s implementation against a differentiated methodology that that of the IEU’s, the Secretariat’s findings largely coincide with those of the IEU. Kindly refer to the IEU’s published evaluation report and to the Secretariat’s own Orientations Report.</p> <p>Finally, please note that the GAP provides for instances of alignment and course-correction until 2031, to ensure a number of important milestones, e.g. USP-3, COP decisions etc, may be meaningfully adopted. Last but not least, there are mid, and end of evaluations planned for the GAP giving further opportunity to amend and course correct as needed.</p>

Issue Category	Comment	Secretariat Response
	<p>with experience and expertise in practical operationalization, as well as that of the AEs and NDAs also brought into these consultations.</p> <p>Such a presentation in parallel of the IEU evaluation with the GAP draft made more sense when there was the expectation that the GAP would be a short-timeline GAP to align with the remainder of the GCF-2 cycle, putting forth some key actions and indicators - some of which could potentially be tracked both retrospectively for 2024 and 2025 as well as moving forward - to inform a more comprehensive GAP update for the GCF-3 cycle of 2028-2031. With the predication of this GAP on the idea of complete comprehensiveness and over a five year timeline, there are greater concerns regarding the process of integrating the full scope of the IEU's findings and recommendations. Indeed, this seems like a missed opportunity and now an undue rush after years of delay in carrying a GAP update forward from the Secretariat's side. Some observers would prefer to see the GAP update, including the public discourse and consultation on the GAP update, benefit from a sequenced approach with the consideration and adoption of the updated GAP following the publication and discussion of the IEU gender evaluation first, as well as the full disclosure of the Secretariat's own findings and internal review. Without seeing the detailed results and information from this review, which is shortchanging the Secretariat's public accountability, how can the public evaluate whether this current draft update is sufficient to address the shortcomings or support the successful outcomes of the GAP?</p> <p>How will the management report related to the IEU evaluation report on gender (not a synthesis report, as erroneously stated in para. 5), relate to the GCF GAP with action usually expected to be taken over a one-year timeframe? Is it expected to have any actions that will be taken forward outside of the GCF GAP, once adopted?</p> <p><b>Conclusion</b> To conclude our overarching remarks: while the draft GAP showcases some important progress in institutionalizing gender mainstreaming efforts within GCF processes, particularly at the Secretariat and Accredited Entity levels, it remains</p>	

Issue Category	Comment	Secretariat Response
	<p>largely top-heavy, with limited emphasis on project-level operationalization, community-level impacts, and accountability mechanisms.</p> <p>The complexities and challenges of this GAP reflect an opportunity to harmonize the internal ecosystem to bridge the gap between institutional mandates, policy ambition and operational practice. By aligning internal mandates with the UNFCCC and Belem GAP, as well as international legal obligations and mandates (such as CEDAW and CSW agreed conclusions), the GAP can more effectively operationalize gender-responsive and even gender-transformative climate finance.</p> <p>Significant shortcomings that the next iteration of the GAP needs to address before it is ready for the Board’s consideration and approval are to:</p> <ul style="list-style-type: none"> <li>• Transition from a compliance-based approach to a gender justice and equity-centered approach;</li> <li>• Explicitly address women and girls in all their diversity and apply an intersectional approach to analysis and data collection;</li> <li>• Strengthen monitoring, reporting, and accountability frameworks with clear qualitative and quantitative indicators and targets that show an expected progression over time; and include consideration of corrective measures in cases where commitments are not adhered to or progress is not met</li> <li>• Ensure dedicated, adequate and trackable financing for GAP implementation;</li> <li>• Ensure tracking and accountability for a steady increase in gender-related spending in the GCF’s funded portfolio;</li> <li>• Mandate the collection and use of gender-disaggregated data reflecting diversity and multiple intersections, moving beyond binary sex-disaggregated data, throughout the project-cycle from baseline to implementation progress and results measurement for gender outcomes and impact</li> </ul>	
<p><b>I. Introduction</b></p>	<p>Page 1 In para 1, note the mandate to expand beyond a binary of women and men in the introduction. We recommend replacing the existing narrow binary references to women with “women and girls in all their diversity” and applying an “intersectional approach” throughout the document. As a fallback option, the updated GCF GAP</p>	<p>Thank you for the language. The updated GAP has included the following phrase – “It is premised on acknowledging women and girls as agents of change, even within their divers and often compounded vulnerabilities and /or vulnerable and fragile contexts</p>

Issue Category	Comment	Secretariat Response
	should at minimum reflect the Belém GAP's "multidimensional factors" framing, even if it does not explicitly use intersectionality language.	and communities."
	With reference to paragraph 3, the Belém Gender Action Plan 2026 – 2034 pays specific attention to climate vulnerable contexts. Suggestion to add this elaboration throughout the document to build the robustness of recognition of the varying contexts of LDCs and SIDS in relation to gender and climate, as well as vulnerable groups in general. Note that the Gender Policy has as one of its three objectives, "To contribute to reducing the gender gap of climate change-exacerbated social, economic and environmental vulnerabilities and exclusions through GCF climate investments that mainstream gender equality issues" and yet vulnerability is not addressed in the draft	Noted and changes made to "specific attention to climate vulnerable contexts."
	<p>Page 1. In Paragraph 5, the mention of the Secretariat's "corresponding internal report on its findings" begs the question of whether such a report will remain internal. As part of what should be appropriate, transparent policymaking, and as previously advocated by the GCF observer network, the assessment of previous progress and implementation of policies (or in this case, the operational document of the GAP 2020-2023), should be made public before any updates are adopted.</p> <p>Such an assessment of findings should be neutral in reporting progress and challenges without framing and diagnosing problems within the view of their solutions. For example, a finding such as "the lack of an intra-Secretariat steering committee led to inadequate implementation of responsibilities" would inappropriately position the intra-Secretariat steering committee as the solution as opposed to a descriptive finding of the problem itself, such as "There was inadequate implementation of responsibilities. Secretariat staff in x x department(s) reported not feeling accountability and/or authority to implement actions x, y, z."</p>	<p>The Orientations Report (OR), which contains an assessment of previous progress is published, accompanying and informing the appreciation of the updated Gender Action Plan.</p> <p>The Orientations Report, as well as the updated GAP, acknowledge implementation gaps across the five priority areas designated under the Gender Policy and framing the scope of the GAP. In its third chapter, the report articulates a series of recommendations for the GCF to consider, certain of which the Secretariat has decided to adopt in going forward, refraining to do so in the case of others. This report is the product of a consultancy commissioned by the Secretariat and is presented as such in the Board package.</p>
	<p>Page 1 In Paragraph 5, the final sentence states, "the forthcoming IEU synthesis report." The forthcoming report is an evaluation report, not a synthesis. The synthesis report</p>	Thank you and noted. It is amended.

Issue Category	Comment	Secretariat Response
	<p>was delivered to the Board for B.43. See <a href="https://ieugreenclimate.fund/evaluation/gender2025">https://ieugreenclimate.fund/evaluation/gender2025</a>.</p> <p>Additionally, this sentence states that the “findings” are expected to align, but it is also the recommendations that are expected to align if indeed this parallel approach to GAP formation and IEU evaluation finalization is to serve an ultimate aim of ensuring fulfillment of the GCF Gender Policy. Suggest clarifying if and how recommendations will align; correspondingly, as mentioned in the overarching comments, whether there will be any additional management responses outside of the draft GAP presented at B.45 or if the GAP is expected to wholly reflect the management response to the evaluation.</p>	<p>The Secretariat will provide a detailed management response to the evaluation, as it does with all evaluations. As mentioned earlier, we expect IEU’s evaluation to cover aspects of Gender which will be beyond just the Action Plan. However, the GAP responds to included action to respond to the findings as well as reflect the management response to the evaluation.</p>
<p><b>II. Achievements and lessons Learned</b></p>	<p>Page 2 Para 6 should state basic facts about the GAP 2020-2023, including its structure of priority areas, actions, indicators, responsibilities, timing and budget estimates after the first sentence.</p> <p>The second and third sentences, reflecting on approaches and implementation, should be a separate paragraph. In such a paragraph, it should be admitted that the Secretariat did not fully implement the GAP 2020-2023 and track its indicators annually: consider, “In the partial implementation of its provisions” instead of “In the implementation of its provisions,”</p>	<p>Section II para 6 has been reorganized to reflect the GAP as is.</p> <p>Agree to indicating that the “Secretariat did not fully implement the GAP 2020-2023 and track its indicators annually: consider, “In the partial implementation of its provisions” instead of “In the implementation of its provisions.”</p>
	<p>Page 2 In paragraph 7, as previously mentioned, the source, the Secretariat review, must be a publicly available assessment, anticipated as an annex to the B.45 proposed GAP update. Such a review must include available information on the indicators, which were inherently designed to be the source of gauging progress on operationalizing the GAP 2020-2023 Even with that source, though, this paragraph is unclear regarding the basis of the current claims of significant progress, particularly within the clear structure of the GAP. This paragraph makes general statements without reference to priority areas, actions, or indicators, and such clarity and specificity is merited for discussing progress across a defined suite of activities and metrics.</p>	<p>Thank you. This section is a summary and details on achievements are illustrated in Annex II for each of the priority areas. It should be noted that one of the gaps in implementation and reporting on the GAP has been, as is indicated in the OR and the IEU evaluation, that there is inconsistent data collection, challenge of accessing data consistently against the priorities of the GAP. Available data has been included in the OR and IEU evaluation findings. (Include information on 100% compliance with</p>

Issue Category	Comment	Secretariat Response
	<ul style="list-style-type: none"> <li>• “100% of all approved funding proposals contain a gender assessment and a projectlevel gender action plan, made for public viewing on the GCF website”</li> <li>• “Percentage of AEs with policies and procedures on gender equality at the time of accreditation”</li> <li>• “Percentage of AEs with gender equality competencies and track records in gender equality issues at the stage of accreditation”</li> </ul> <p>These indicators are simply reflective of the Gender Policy’s implementation and cannot be the basis for a claim of “significant” progress. What was the progress on any of the other indicators?</p> <p>The next phrase, a “clearer structure was established for integrating gender throughout the project lifecycle, with specific roles and responsibilities for the Secretariat, National Designated Authorities (NDAs), and Accredited Entities (AEs), alongside binding legal agreements and enhanced AE accountability through gender-specific implementation measures and reporting requirements at the project level” is not a GAP indicator, but a phrase that could be equally used to describe the Gender Policy. This description does not actually indicate progress on operationalizing that clarity on roles and responsibilities from the Policy, or how we know it was achieved.</p> <p>Suggest rewriting paragraph for clarity and specificity on measurable progress on the GAP using more than a handful of indicators and ensuring statements are explicitly tied to GAP actions, with the expectation still that this is a summary and the Secretariat’s full assessment of the GAP implementation will be included as an annex in the B.45 proposal.</p>	<p>requirements; 80% of AE’s meeting accreditation requirement.</p> <p>Agree, this is not a GAP indicator- has been rephrased to say the policy requirements have been fully operationalized will legal agreements clearly stating the requirements on AE’s and the requirement followed through the submission of annual reports and the APR templates including a section to report on the project level gender action plan.</p> <p>Thank you and section now includes more information findings against indicators.</p>
	<p>Page 2</p> <p>While the current reflections in paragraphs 6-8 focus largely on institutional progress, there is a need for reflection and lessons on: gaps in community-level engagement and ownership; limited evidence of substantive or transformative gender impacts at the project level, and learnings from locally-led and community-</p>	<p>Thank you and noted.</p>

Issue Category	Comment	Secretariat Response
	<p>driven gender responsive initiatives. These reflections speak especially to the information that could be uncovered by reporting on the indicators in Action 4 under Priority Area 4, Application of gender equality guidelines in project preparation, design, implementation, monitoring and reporting.</p> <p>Observers gave examples of how community-level engagement and ownership could be better reflected on in part, suggesting to include potential additional/different indicators, such as on “percentage of projects that apply gender-balanced meaningful stakeholder consultations”, while gender impacts at the project level could be examined by looking at the “number of funding proposals whose principal objective is to promote gender equality in climate action” and then reflecting on their progress.</p> <p>Learnings from locally-led approaches would be relevant for the GAP 2020-2023 indicators regarding the number of projects where “women and men report improvements in their quality of life,” “demonstrate reduced vulnerability”, and “demonstrate increased adaptive capacity.” If these projects were enumerated in response to these 2020-2023 indicators, observers’ interest in more substantive gender information could be satisfied through additional information from outreach (in line with civil society initiatives that have taken place and continue), as well as matching information with the forthcoming gender evaluation. Even basic information that could inform deeper learning at the project level, or reflect upon project level implementation beyond the litany of activities listed in the Annual Portfolio Performance Report, is simply not available here.</p>	<p>Thank you and noted. Will look to the HRMF to address indicator related issues.</p> <p>Through the LLCA framework the Secretariat has initiated systems for tracking the funding volumes expected to reach the local level through devolved channels (direct funding, local decision-making and governance) for relevant LLCA proposals. Other LLCA-relevant indicators are at the moment FP-specific and not standardized, which poses difficulty in aggregation. With the Harmonized RMF under development there is an opportunity to standardize a LLCA indicator. Gender-related tracking comes through current portfolio management system.</p>
	<p>Page 2 Paragraph 8 identifies the need for greater clarity of the GAPs implementation, and then does not identify clearly options of what this could look like in terms of implementation in the governance of GCF, partners or the Secretariat. This risks lack of support for implementing countries and accredited entities. Paragraph 8 should thus be split to reflect further on the need for “greater fund-wide clarity on ownership and accountability” to diagnose the issues among Fund entities (Secretariat departments, NDAs, AEs, readiness delivery partners, etc.), so that there</p>	<p>Thank you and noted the need to split the paragraph.</p>

Issue Category	Comment	Secretariat Response
	<p>can be appropriate follow-up in proposing solutions later in the document. The second and third sentences, beginning with “other areas” should be a separate paragraph.</p>	
	<p>Page 2 Again, if these three paragraphs (6-8) are to be complemented by the Secretariat’s full assessment of GAP 2020-2023 progress that will be annexed, they should be a summary of that document, likely with clear reflections per priority area, meriting at least five paragraphs</p>	<p>Thank you, summary of the findings is included in the updated GAP.</p>
<p><b>III. Update GAP</b></p>	<p>Page 2 Paragraph 10(a) refers to women of ‘all ages’ but does not acknowledge any other particular characteristic of women or gender (e.g. class, race, sexuality, geographical location). Suggestion to put ‘improved investment outcomes for all underserved genders’ OR ‘women and girls in all their diversity’ and applying an “intersectional approach”</p> <p>As mentioned in the overarching comments, recognizing intersectionality is key and in alignment with other GCF findings and learnings. For instance, the 2025 IEU evaluation of the GCF Approach to Indigenous Peoples was explicit that Indigenous women are invisible in the GCF portfolio. While mentioned once in the GAP draft, Indigenous women and other characteristics need to be articulated in the GAP, recognizing an intersectional approach to gender.</p>	<p>Thank you, language which recognizes the different characteristics of women has been include “women facing multiple and compounding vulnerabilities”.</p> <p>Subject to internal and external consultations and Board approval, we hope to recognize such intersectionality in the Harmonized Results Management Framework currently under development.</p>
	<p>Page 2 Para. 10(c) speaks about systematic capacity but only refers to the GCF as an institution and accredited entities. It should also include county focal points / NDAS and other implementing partners - for instance, delivery partners for readiness.</p>	<p>Thank you and changes included.</p>
	<p>Page 3 Para. 10(e) should state monitoring, transparency and ‘country ownership’ of gender-related financial allocations. There is currently no indication as to how accessibility of funds in relation to gender will be improved for LDCs and SIDS.</p>	<p>Thank you for making this important point. This point is well noted. The Secretariat would like to point out that there may be substantive gender related indicators which are not noted in detail in the GAP document. The Secretariat is committed to mainstreaming gender responsive outcomes and impacts in GCF portfolio into</p>

Issue Category	Comment	Secretariat Response
	<p>Para 10(e) should include not only monitoring of gender-related financial allocations but also transparency into actual access and benefits of women and women’s groups from GCF resources.</p>	<p>the corporate results measurement frameworks. As noted earlier, we intend to do so in the ongoing work on the Harmonized Results Measurement Framework.</p>
	<p>Page 3 While para. 11 acknowledges a ‘diversity of institutional contexts’, it does not recognize the distinct and compounding vulnerabilities of LDCs and SIDS. The intersecting climate and development pressures and variances between different geographies should be articulated with some more precision to ensure being responded to adequately, not generic flexibility.</p> <p>Para. 11 only mentions DAEs and not IAEs needing tailored guidance for GAP. It should include IAEs as they too, need guidance - suggestion to change reference to AEs to encompass both.</p> <p>We agree, though, that the kind of support (including resourcing and readiness) needs to be differentiated between different actors.</p>	<p>The GAP acknowledges different contexts and explicitly recognizes the diversity of climate vulnerability and complexity of countries and institutional contexts, capacities, and resource constraints across the Fund’s partner ecosystem.</p> <p>Thank you and agree, the partner Network for the fund includes IAEs and actions with the GAP applies to IAEs.</p> <p>Resourcing to NDAs and DAEs is available through readiness programme under country and DAE window.</p>
	<p>Para. 12(b) Building systematic gender capacity across the Secretariat and partners must ensure the “timely and effective integration of gender considerations and promotion of gender equality” (additions emphasized) so that it enhances quality, consistency and impact of GCF financing.</p> <p>Para. 12(b) is also a key opportunity to recognize the foundation of country-ownership and country-level coordination, supported particularly by readiness. For instance, stronger coordination between accredited entities, implementing partners, and key government departments like education and health can better ensure children, girls, and women in all their diversity are meaningfully engaged in the design and implementation of projects.</p>	<p>Language included: timely and effective integration of gender considerations and promotion of gender equality.</p> <p>Thank you and agree.</p>
	<p>Page 3 Para. 12(c) should state “improved budgeting, tracking and reporting <b>at all levels across the GCF portfolio and operations</b>” (additions emphasized). Per the Gender</p>	<p>Agree, added the language “at all levels across the GCF portfolio and operations.”</p>

Issue Category	Comment	Secretariat Response
	<p>Policy, the GCF as well as the AEs have a responsibility to allocate resources for its implementation (e.g., “The AEs will dedicate the necessary financial, human and other resources, as appropriate, to comply with the principles and requirements of the Gender Policy.”) Given that tracking and reporting of those resources has lagged, this approach must ensure tracking and transparency at multiple levels of GCF’s operations to ensure the Gender Policy is fulfilled.</p>	
	<p>Page 3 Para. 12(c) should additionally state that effectiveness of resource allocation will be achieved through ensuring equitable access, simplified processes, and dedicated funding windows for grassroots actors. Correspondingly, Para, 12(c) should also specify the allocation of sufficient resources for community-level engagement and capacity building as part of effectiveness.</p>	<p>Thank you and noted.</p>
	<p>Page 3 Para. 12(d) should state “Ensure gender considerations and <b>promote gender equality</b> across the project lifecycle” (additions emphasized) in line with the GCF Gender Policy, where promoting the goals of gender equality, advancing gender equality, and mainstreaming gender equality are integrated into objectives and operational measures.  To downplay the significance of gender equality is to fail to align with the Gender Policy and the purpose of the GAP, as “This Gender Policy spells out the principles for achieving gender equality and women’s empowerment through an action plan and supporting technical guidance [...]”.</p>	<p>Thank you and language includes - “Ensure gender considerations and promote gender equality across the project lifecycle.”</p>
	<p>Page 3 In para. 12(e), the GCF should not only be scaling “evidence-based gender responsive climate finance and reporting” but also “effective gender-related resource allocation in relation to country ownership.” This addition ensures, inter alia, additional attention to the country-level and the equitable access to opportunities and benefits that must be promoted, as gender-responsive climate finance should not merely increase across the portfolio but within each</p>	<p>Agreed and noted.</p>

Issue Category	Comment	Secretariat Response
	<p>country as well.</p> <p>Page 3 Para. 13, which references adopting an updated GAP before the updated strategic action plan in 2028, may lock in a framework that impedes responses to financing needs and changes requested in the GCF in the Updated Strategic Plan 2. The process by which specific actions or measures could be added or revised must be clarified - would this be a Board process or one overseen by the Secretariat alone? Would such specific actions have to be detailed in the decision to adopt the next updated Strategic Plan?</p> <p>In particular, for the development of the budgetary plan, how will this be invested in gender, and ideally be strengthened in terms of country ownership? What would be the interactions with new accreditations and accredited entity access to funding, particularly for LDCs and SIDS, with allocations for activities to implement the new GAP and fulfill Gender Policy requirements?</p>	<p>Thank you and we note the concern. The update to the GAP proposes an avenue in case circumstances require it, specific actions or measures may be added or revised following the adoption of USP-3 to reflect any new priorities or strategic directions. The Secretariat will also regularly review the GAP in light of relevant COP decisions. Please refer to an earlier response provided in this regard under this section.</p> <p>The final GAP submitted to the consideration of the Board at B.45 details further the resources that will be required for its implementation. These budgetary needs will be reflected in the multi-year and annual work programming and budgeting process to be considered by the Board at its forty-sixth meeting (B.46).</p> <p>To your question on access to accreditation and funding, the GAP entails a new action to undertake structured and intentional engagement with women’s and women-led organizations throughout its implementation period under an Engagement-to-Access Pathway action. Thereby the Secretariat aims to deliver targeted outreach, strengthen the broader partner ecosystem, raise awareness; improve access to information on accreditation, country platforms, country ownership, readiness and locally led climate action; and build capacity for direct and mediated access to funding. In addition, please refer here for more information on accreditation and country ownership.</p>

Issue Category	Comment	Secretariat Response
	<p>Lastly, the word “comprehensive” should be removed from the final paragraph. Not only does it presume this update is comprehensive, which it currently is not, it presumes that a shortertimeline GAP for the remainder of the 2024-2027 cycle would have to be comprehensive. Such an update, providing some data that could have informed an appropriately timed 2028-2031 GAP, may not have had to be comprehensive but simply enacted a few key measures with indicators, reported on with actual data on indicators beyond the 100% GA and GAP compliance, and provided some reflections and lessons learned. This 5.5 year option was not an inevitability given the timeline.</p> <p>Correspondingly, this framing presumes there is a “cost and time” to another update, without considering the potential benefits of having useful indicator data to point toward effective areas to direct resources - in terms of time, capacity, and financial costs - for a longer-term GAP.</p> <p>In effect, this one paragraph is inadequately serving as the full explanation for why a years-long delay on a GAP update, including in contravention to the COP29 guidance, is resulting in a GAP cycle unaligned with the business cycle, without meaningful consideration of any alternatives.</p>	<p>Thank you and noted.</p> <p>Thank you and noted.</p>
	<p>Page 4 Regarding para. 14, the integration of learning and investment of gender considerations into analytical and investment approaches at the Secretariat level only implies a top down approach, which does not allow for the diversity of gender considerations and realities to be country owned and implemented into their own country-defined gender capacity gaps. This will further prevent flexibility in responding to the distinct and compounding vulnerabilities of LDCs and SIDSs which affect gender justice.</p> <p>Suggestion to instead: 1. provide demand-driven readiness support where LDCs and SIDS identify their</p>	<p>Well noted.</p> <p>Readiness support is country driven focused on strengthening countries’ institutional capacities, policies, coordination mechanisms, and knowledge systems for gender-responsive climate action. This includes support for:</p> <ul style="list-style-type: none"> <li>- integrating gender into NDCs, NAPs, LTSs, and climate finance strategies;</li> <li>- strengthening the capacities of NDAs, DAEs, ministries, and stakeholders on gender</li> </ul>

Issue Category	Comment	Secretariat Response
	<p>own gender capacity gaps 2. Ringfence budget allocation to flow to gender-responsive project preparation 3. Ultimately separate the input of resources into the building of the institution's own gender justice capacity, and country owned capacity</p>	<p>mainstreaming; - supporting inclusive stakeholder engagement and participation of women, Indigenous Peoples, and local communities; - developing gender-responsive policies, action plans, and institutional frameworks; - strengthening sex-disaggregated data, monitoring, reporting, and learning systems; and promoting knowledge sharing and coordination platforms on gender and climate change.</p> <p>As a country- and demand-driven programme, readiness support enables countries to tailor these interventions to their national contexts and priorities under the GAP.</p>
<p><b>IV. Budgetary implications</b></p>	<p>Page 4 In para,14, “request outsource support” does not indicate the inclusiveness of “authentic voices” that have expertise as well as the constituencies to help operationalize gender-responsive climate finance in alignment with existing mandates, research, and insights. Further, it perpetuates this type of engagement where GCF relies on the free labour of feminists. Recommendation: include engagement with key stakeholders.</p> <p>Para 14: “how gender could strengthen” needs to be removed and replaced with stronger accountability language reflecting the Gender Policy and GCF commitments within international conventions and customary legal frameworks. “Could” is not acceptable language given the GCF’s governing instrument and Gender Policy; budgetary support cannot and should not be somehow premised on new investigations but must be ensured, recognizing efforts toward gender equality absolutely and without question strengthens the Fund’s impact.</p>	<p>Thank you and agree.</p>
	<p>Page 4 Several observers reiterated the longstanding demand and need to create a</p>	<p>The Secretariat under the GAP will emphasis a structured</p>

Issue Category	Comment	Secretariat Response
	<p>dedicated funding window that targets gender-transformative impact (e.g., or that enables women-led climate organizations and enterprises to implement activities), where the intention could be both signalled here in terms of budgetary implications for effectively ensuring equitable access to benefits from GCF investments and the design and development of such a window integrated into a GAP action (more below).</p> <p>At the very least, especially in keeping with other comments on the lack of attention to specific groups and intersecting identities when it comes to gender and understanding gendered needs, paragraph 15 could also reflect the need to ensure the budgetary needs for gender as a consideration in the Indigenous Peoples' proposal to be submitted at B.46 are presented to the Board.</p>	<p>and intentional engagement with women's and women-led organizations throughout its implementation period. Guided by a longer-term objective of expanding access to climate finance, the Secretariat will launch an Engagement-to-Access Pathway to deliver targeted outreach, strengthen the broader partner ecosystem, and improve access for these entities.</p> <p>Thank you and noted on both points.</p>
	<p>Page 4 Para. 14 is only focused at institutional and portfolio levels but an additional paragraph should be added to recognize and guide the project-level GAP budgeting. One suggestion is for the GAP to introduce a mandatory minimum percentage allocation of total GCF project/programme budgets dedicated to GAP implementation, noting how this connects with tracking resource allocation in 12(c).</p> <p>Ultimately, the budget implications must respond to the full demands of resource allocation, accessibility and budgeting (para. 12(c)) to ensure clear tracking, monitoring, and standardised reporting mechanisms for gender-related expenditures and the allocation of resources specifically for data systems to collect and analyze gender data using an intersectional approach. This emphasis on data aligns with the Belém GAP and its activity D.7.</p> <p>Additionally, one suggestion is to integrate a dedicated budget line for UNFCCC Belem Gender Action Plan implementation, which would operate at the portfolio level - see also comments on Action 26 regarding the failure to integrate UNFCCC GAP activities into the GCF GAP to ensure efficient and effective resource deployment.</p>	<p>A notable change is sought under this GAP on FP-GAP budgets where it is no longer going to be reflected under the Project Management Costs (PMC) and instead enjoy their own dedicated budget line in the corresponding GCF template. On the readiness front, the RPSP and PPF will be used strategically to support DAEs, AEs, delivery partners, and NDAs on integrating gender into programming. Currently there is no requirement in the Updated Gender Policy for such a prescriptive allocation of funds for projects.</p> <p>Gender Policy does not define a minimum amount but as per the requirement, the secretariat will continue requiring AEs to include gender assessments and project-level GAPs with associated resources in their Funding Proposals (FPs) including human, financial, and other resources sufficient to meet the principles and requirements of the Gender Policy.</p>

Issue Category	Comment	Secretariat Response
		Please refer to response on the approach to supporting the implementation of Belem GAP.
<b>Research and consultations</b>	<p>Page 4 In future, observers would like to see earlier and meaningful inclusion of grassroots and community voices in consultations. This consultation of observers is taking place after a draft has been prepared, not prior to the draft development.</p> <p>Indeed, Para. 16 is poignant for what it does not include, because it did not happen: a formal engagement and consultation process with the GCF observer network of civil society organizations, Indigenous Peoples and local communities on both the findings of the Secretariat’s assessment and joint lessons learned to inform the design of the updated GAP. This is despite the fact that it was the GCF observer network in the first place that through its advocacy led to the establishment of a formal GAP accompanying the updated Gender Policy in 2019.</p> <p>Furthermore, Para 16 indicates that the consultation was almost entirely internal, minus the IEU’s evaluation. As this update of the GAP will affect all countries, including LDCs and SIDS, it would have been better to formally engage at least gender focal points from implementing countries as well.</p>	<p>Noted</p> <p>Thank you and noted.</p>
	<p>Page 4 At some point during the consultation process, Prakiti Resource Center submitted the South Asia GCF project case studies and recommendations, <a href="https://prc.org.np/wpcontent/uploads/2024/12/a17514e2a63ed328aa122086a6292778.pdf">https://prc.org.np/wpcontent/uploads/2024/12/a17514e2a63ed328aa122086a6292778.pdf</a>, and would like to understand if and how they were considered.</p>	Thank you for sharing, it will be considered in the future.
<b>VI. Monitoring and reporting</b>	<p>Page 4 In reference to para. 17, the comments regarding monitoring and reporting include general comments about the structure and content of indicators that also apply to the GAP table beginning on page 10. Overall, observers felt this short paragraph was superficial and inadequately scoped the necessity of detailed, multi-level, high-quality monitoring and reporting to this update, meriting significant strengthening to include clear qualitative and quantitative indicators to measure gender outcomes</p>	Noted and elaborated in updated GAP.

Issue Category	Comment	Secretariat Response
	<p>and impacts.</p> <p>In reference to the “organizational, process-level indicators”, there was a strong call to also include community-level impact indicators, which speaks to the overarching comments regarding the significance of project and subproject level information and understanding to track actual gender-responsive implementation. Especially in keeping with the Belem GAP’s focus on gender-disaggregated data, the monitoring and reporting should explicitly recognize the need for and strengthen the use of disaggregated data, including require gender-disaggregated data reflecting an intersectional approach, not only sex-disaggregated data.</p> <p>Likewise, it is important that this GAP move beyond activity-based reporting, as reflected in the APPRs, to impact-based monitoring. There was a suggestion to rather monitor project and subproject engagement with reflection, learning, and progressing against country owned gender action plans and frameworks such as the GCF Gender Policy and Belem GAP as a benchmark rather than generic outcomes. (Also, there was a note of caution that some outcome level reporting from a common results framework can impede recognizing diversity inherent in addressing gender, climate and development, and be a compliance burden rather than a tool to understand and engage gender in a meaningful way.)</p> <p>Finally, the review of the GAP “as needed” is very generic. Who ascertains the need to review it and what would be the basis of such need? There must be provisions and plans to ensure inclusivity, accountability, and periodic review of GAP implementation - the failure to do so for the 2020-2023 GAP has already resulted in this off-cycle GAP, without baseline indicator values available at the time of consultation on new indicators.</p>	<p>As noted earlier in this response matrix, the Secretariat agrees with the need for disaggregation. We intend to bring this forward in the new Harmonized Results Framework. Project level data and information on project level will be assessed through the periodic project level assessments included in activities of GAP.</p> <p>The reporting on the GAP results framework will have no additional implication for reporting by AEs. Most of the reporting on indicators in GAP is expected to be done through existing sources of data within the organization. The reporting by AEs on the portfolio results indicators is captured in the IRMF. The IRMF has provisions for project/programme specific indicators which captures the diversity across contexts.</p> <p>Agree, language amended and reviews of GAP included already.</p>
	<p>Page 4</p> <p>In considering para. 17 on monitoring and reporting (and its operationalization in the GAP) in light of competencies and capacity development, there was recognition that though there is a strong and necessary push to improve how gender impact is</p>	<p>As indicated above, the indicators relevant to project level reporting are currently covered under IRMF, and selected indicators per project are required to be reported through</p>

Issue Category	Comment	Secretariat Response
	<p>measured, and while Accredited Entities are expected to have gender capacity as part of their accreditation, current reporting still shows uneven quality and consistency in gender-related data across projects. This highlighted the need for balance. Indicators should be clear, focused, and useful for understanding what is happening at the project level, rather than overly process-oriented or difficult to interpret, and in general, comments on the indicators focused on a lack of clarity.</p> <p>As further examples, indicators that focus on outputs such as number of gender trainings conducted or number of gender-related communication materials produced do not necessarily provide insight into whether gender outcomes are improving in practice. In contrast, indicators that capture changes in access, participation, or benefits for different groups (e.g. women, men, and other underserved groups) are more useful for understanding impact.</p> <p>Ultimately, focusing on a small set of meaningful, project-level indicators, alongside clearer guidance on how data should be collected and verified, would help improve both the quality and usability of reporting.</p> <p>At the same time, expectations on Accredited Entities should remain strong, with continued support from the Secretariat through guidance, tools, and learning platforms to strengthen implementation.</p>	<p>Annual Performance Reports (APRs).</p> <p>GCF Secretariat envisions presenting the Harmonized Results Management Framework for informal consultations to B.45 and approval for B.46. Subject to realization of internal and external consultations and Board approval, the institution plans to introduce a comprehensive set of gender and age disaggregated indicators within the institutional level results framework.</p> <p>Actions are already included in the GAP to develop capacities of AE, taking into consideration their level of capacity and capacity needs followed with development of guidance tools and learning platforms.</p>
	<p>Footnote no.8 - while SEAH is undeniably an important issue, the implementation of the SEAH Policy is not a “gender result.” This placement reduces its impact and urgency as an after the fact or tick in the box approach</p>	<p>Thank you, and we take note of the concern. Ensuring a do-no-harm approach and appropriate safeguarding measures are fundamental considerations in GCF-supported activities. The Fund's gender-related efforts aim to support and enable gender equality while promoting inclusive and equitable climate action.</p>
<p><b>VII. Recommended action and guidance from</b></p>	<p>Pages 4-5 In Para 18(a), adequacy is not given context, and adequacy is also not the correct gauge. First, programmatic and institutional are two very distinct arenas with different levers for change. The GAP should delineate what is specifically being</p>	

Issue Category	Comment	Secretariat Response
<b>the Board</b>	<p>implicated here, and the programmatic and institutional level contexts and sufficiency to respond to those contexts should be clear. Indeed, there must be a question of whether alignment with the GCF Gender Policy, the Belém GAP, and the Board’s COP29 guidance to consider areas for improvement (including relevant insights such as the 2024 SCF Forum) has been fully captured institutionally and programmatically.</p> <p>Additionally, the Board should additionally be asked, within the context of the institutional and programmatic arenas:</p> <ol style="list-style-type: none"> <li>1. whether LDCs’ and SIDS’ realities are reflected well enough in the document</li> <li>2. whether the indicators are fit for purpose for</li> </ol>	<p>Thank you and noted.</p> <p>The comment is addressed to the Board, for the Board to advise.</p>
	<p>Para 18 (b) should include at minimum a footnote repeating/clarifying the rationale for this timeframe, which was only in para. 13.</p>	<p>Thank you and noted.</p>
<b>Annex I-Gender action plan 2026-2031</b>	<p>Page 6 Para. 3 should be split so that para. 3 first describes the differences between portfolio and institutional level governance and then the description of portfolio level governance can continue in its own paragraph, as the institutional level governance is described in para. 4. This clarification and separation is critical given that Action 2, “2. Develop a centrally guided, accountability framework and set up an intra-Secretariat Steering Committee to lead the implementation of the Gender Policy and this Action Plan” is listed within the GAP table as portfolio/project level. This committee, introduced in para. 5, could also be considered an institutional level measure since it is designed to strengthen accountability.</p>	<p>Thank you. The updated GAP has additional information establishing the separation of portfolio and institutional levels.</p>
	<p>Page 6 In para. 4, how is the Secretariat defining the “gender competency requirements” that would be integrated into relevant staff performance frameworks? (This is also relevant to Action 13.)</p>	<p>Noted. Gender competency requirements will be defined through the GCF competency and job framework, focusing on the integration of gender considerations in project design, decision-making, and performance management, supported by mandatory baseline training and role-specific competencies.</p>
	<p>Page 7</p>	<p>Thank you, it will be considered.</p>

Issue Category	Comment	Secretariat Response
	<p>Regarding para. 5, while the intra-Secretariat Steering Committee is internal, there should be strong consideration of where civil society and grassroots actors can contribute in accountability and oversight structures, especially given the history of civil society in advocating for accountability (such as in the update of this GAP, long denied as unnecessary until Parties echoed its importance in guidance to the GCF). What may be the role of the gender advisory group in para. which should include civil society and grassroots expertise (see below), in accountability and oversight? What mechanisms for exchange may exist - presentations from the gender advisory group to the Steering Committee? Joint meetings?</p>	
	<p>Page 7-8 Competencies and capacity development at the community-level, especially women, Indigenous Peoples, persons with disabilities, should also be envisioned here in paras. 6-8. This section must include the explicit promotion of simplified tools, local language approaches, and long-term mentorship, enabling women, girls, and gender-diverse people to exercise their rights to participate in decision-making and benefit-sharing in project-level implementation. The specificity of capacity concerns for local level information and access to accountability for implementation of project-level and subproject-level GAPs, for instance, must be an additional paragraph.</p>	<p>Thank you, the importance is noted and will be considered during implementation.</p>
	<p>Page 7 Regarding para. 6 plus footnote 14, this section is very similar to the competencies and capacity development section of the most recent update to the GAP. What will be different about the training now? How does the Secretariat define “baseline” today versus baseline in 2019?</p>	<p>The updated GAP strengthens training through a more structured, competency-based approach, including mandatory baseline training for all staff, role-specific competencies, and mechanisms to track effectiveness, with ‘baseline’ now defined as the minimum required knowledge on gender-responsive climate finance expected of all staff at entry or onboarding.</p>
	<p>Page 7 While para. 7 is welcomed, “expertise” must include the explicit recognition and inclusion of those who have, for years, through their lived experiences, led gender-transformative climate action, including Indigenous women, youth, girls, women with disabilities, and LGBTQIA+ activists. If expertise is only defined as institutional</p>	<p>Thank you .</p>

Issue Category	Comment	Secretariat Response
	level actors from MCFs and development banks, the opportunity of this group will be lost. (As below, a peer-learning group should also be considered.)	
	Page 7 In para. 8, other relevant stakeholders that should be listed are the National Gender and Climate Change Focal Points, recognizing their role as a key actor in implementing the Belém GAP and the importance of integrating them into climate finance readiness at the country level.	Thank you and noted. The Readiness programme references National Gender and Climate Focal Points as one of the actors to be engaged.
	Page 7-8 In para. 8, the role of relevant organizations (to borrow a term from the UNFCCC GAPs, including the most recent Belém GAP) in contributing to the competencies and capacity development of the NDAs, focal points, AEs, delivery partners, and other stakeholders must be recognized. For instance, WOCAN will be establishing an accelerator that could be useful to grow the pool of AEs able to design and implement projects with significant gender additionality. The Women and Gender Constituency and its individual members do training and outreach regarding understanding and operationalizing the UNFCCC's gender mandates. WEDO has a longstanding role in contributing to the capacity-strengthening of National Gender and Climate Change Focal Points, while UNDP supports country-level development of gender and climate capacity and coordination mechanisms, which should be connected to climate finance as well. These are simply a selection of examples but communication with the relevant organizations will be critical in ensuring capacity development is aligned, time and resource-efficient, and effective in sharing the latest research and insights	Thank you and noted.
	Page 7-8 Para. 8 may be served by separating the mention of the update of the GCF gender and climate change toolkit, as well as ensuring it is not only about fulfilling the GAP but also the updated GCF Gender Policy, as the previous toolkit predated the 2019 Gender Policy. The process of developing that toolkit must include relevant organizations (see above); without such inclusion, the toolkit will miss opportunities for effectiveness	Thank you and noted.
	Page 8	

Issue Category	Comment	Secretariat Response
	<p>In para. 9, the focus on internal Secretariat administrative gender budgeting/allocation tagging is inadequate. A commensurate tagging and accounting of GCF portfolio expenditure is required, not just a compliance focused look at the existence of project/programme level gender assessments and GAPs with associated resources. A tagging/accounting of these resources is required, as well as of the resources dedicated under the RPSP and PPF specifically toward supporting improved gender integration in programming. Tracking expenditure and project budget allocations is equally relevant to the promise to track gender outcomes.</p> <p>Additionally, if this work is being pursued, it should include additional granularity to understand flows for different groups and identities: for instance, a child-responsive marker within the gender tagging system, could better track and disaggregate funding that specifically reaches girls.</p>	<p>Thank you and we take note of the suggestion regarding tagging and portfolio allocation. The Updated Gender Policy does not currently require a prescriptive allocation of funding for gender at the project level.</p>
	<p>Page 8</p> <p>In para. 11, the update of the APR templates is necessary. Current reporting levels on gender are extremely simplified, which comes at the expense of poor details and understanding on projects and programmes' gender performance. Reporting should hence not be seen as a burden, but as a duty on accountability for using public funds, as well as crucial to providing feedback on the fund's portfolio impact regarding gender. As per the AE accreditation requirements, AEs should be in full capacity to develop more detailed insights on gender performance even if that results in additional reporting burden (which at the moment is little to none).</p>	<p>Thank you and noted.</p>
	<p>Page 8</p> <p>In para. 11, on conducting "periodic gender mainstreaming performance assessments at the project and portfolio levels to identify gaps and recommend corrective measures to AEs": how does GCF define the period? Will this responsibility sit with DMEL? This is not clarified in the table included at the end of the document</p>	<p>This will be conducted starting in 2027 and continue to be done annually. It will be done with the monitoring and learning team within the secretariat.</p>
	<p>Page 8-9</p> <p>In para. 12, the "analytical and learning work to explore how identifying, valuing,</p>	<p>Thank you and note the comment.</p>

Issue Category	Comment	Secretariat Response
	<p>and supporting investments that expand women’s economic participation and access to resources may further strengthen the Fund’s overall impact in its programming” should have a focus broader than just looking at economic benefits by instead focusing through funded actions on strengthening the agency and broad participation (socially, economically, politically and with respect to environmental/resource governance) of women and gender-diverse groups, applying an intersectional approach.</p>	
	<p>Page 9 Para. 13 is the only time in the GAP where intersectionality is explicitly referenced, but with the caveat of “where feasible” as an instruction to AEs’ selection of meaningful gender indicators.</p> <p>As mentioned in overarching comments, Intersectionality as a guiding principle must be integrated throughout the GAP and with respect to all indicators. Intersectionality must be mandatory throughout the project cycle to ensure the effectiveness of gender-responsive climate finance and contribute to the overall impact of the GCF’s financing. The way “data collection and analysis systems” must be strengthened is through indicators requiring intersectional gender-disaggregated data collection and reporting.</p> <p>Additionally, the Secretariat should be fully transparent on its choice of indicators (earlier in the sentence) that it considers relevant, with clarity of which indicators are chosen and why. Reference points for activities and populations of interest should include the GCF Gender Policy, relevant insights from relevant organizations’ research and publications , including reflections in the SCF Forum summary report; the Belém GAP and other UNFCCC mandates on gender and/or climate finance.</p> <p>The paragraph suggests the Secretariat will choose indicators, but the footnote suggests that one set of indicators will be chosen among a list (addressed below in a comment on the footnote); this process must be clarified here and in the table of actions and indicators - with some selection process serving as a deliverable. Such a process must include consultation and a public assessment</p>	<p>The GCF Secretariat plans to be presenting the Harmonized Results Management Framework for informal consultations to B.45 and approval for B.46. Subject to realization of internal and external consultations and Board approval, the institution plans to introduce a comprehensive set of gender with other intersectionality within the institutional level results framework. This will enable the Secretariat to report on gender-related outcomes. It is premised on acknowledging women and girls as agents of change, even within their divers and often compounded vulnerabilities and /or vulnerable and fragile contexts and communities. With such a framework, the Secretariat expects to report on outcomes and impacts relevant to Gender in an intersectional manner.</p> <p>Thank you and noted. The Secretariat will follow the relevant process for consultations, where required, in line with internal guidance. However, it should be clarified</p>

Issue Category	Comment	Secretariat Response
	<p>of the application and potential of each indicator and indicator/marker system considered, noting whether each indicator relates to process, outputs, or outcomes. (For instance, the W+ Standard looks at women’s empowerment outcomes.)</p>	<p>that the referenced footnote relates specifically to the selection of gender markers.</p>
	<p>Page 9 On footnote 20 in para. 13, the W+ Standard is listed alongside OECD DAC, 2X Criteria, and UN Women’s Empowerment Principles as a potential gender marker, and the difference of this standard should be noted. Unlike policy-level markers, W+ measures actual changes in women’s lives across six domains (Time, Income &amp; Assets. Education &amp; Knowledge, Leadership, Food security, Health), producing independently verified, quantifiable results. This information should be listed alongside the details on SDG 5.</p> <p>Additionally, the footnote should recognize that the GCF Gender Policy explicitly considered the SDG framework: “GCF will, to the extent feasible, develop specific targets and progress indicators aligned with the SDG framework, particularly SDG5 and gender targets in the other goals.”</p> <p>On para. 13 and as applicable in the table of actions and indicators to follow, the draft GAP must ensure inclusion of operational clarity at project and subproject level with defined indicators, timelines, and responsibilities. One-time deliverables vs. indicators tracked over time must be delineated, with clear responsibilities for delivery and/or reporting.</p> <p>This structure should be established in this paragraph or an additional accompanying paragraph, then operationalized in the table.</p>	<p>Thank you and noted.</p> <p>The indicators on which projects report are established in the corporate results frameworks of IRMF and PMF, rather than by the GAP. Consequently, the GAP itself has limited direct implications for project- and sub-project-level reporting requirements.</p> <p>The point on one-time deliverables and indicators tracked over a period of time is well noted and is a valuable and sound suggestion. The Secretariat had to make a choice between different ways of organizing indicators. Given that the GAP document is organized around priority areas we had to make the choice of framing the indicators along similar lines to facilitate ease of linking priority area to indicators.</p>
	<p>Page 9 In para. 14 regarding “Good-practice learning mechanisms will be established or expanded”, it is unclear which of the mechanisms have already been established and which have yet to be. For the former, how does the GCF evaluate what is expanded versus what is discontinued?</p>	<p>The secretariat will look into available options</p>

Issue Category	Comment	Secretariat Response
	<p>Correspondingly, we strongly support the point to establish peer-learning groups, which may complement ongoing initiatives such as the GCF Women. The existing structure and activities of GCF Women must also be defined in a footnote pointing to an online resource or as an annex. Observers unfamiliar with GCF women were interested in potential linkages to women observers and women’s organizations who participate as observers.</p> <p>An active Community of Practice to share learning, and good /best practices across the GCF ecosystem would include publicly listed relevant stakeholders and regular reporting on shared resources and insight into which practices are being identified as promising, good, or best, with documentation covering gender and child responsive approaches. A mechanism by which civil society and Indigenous observers can contribute relevant resources, in addition to their participation, should be integrated. Resource allocation must support regular exchange on lessons learned to ensure interactions are generative and substantive rather than performance.</p> <p>Discussion could include, for instance, sharing of GCF supported projects that have used the W+ Standard to measure and report on women’s empowerment results achieved, including FP137, the Ghana Shea Landscape Emission Reductions Project and FP144 Costa Rica REDD-plus Resultsbased Payments for 2014 and 2015. Sharing the process of these assessments effectively could influence other projects to similarly measure their impact on gender and women’s empowerment. Likewise, sharing of civil society research initiatives including the feminist participatory monitoring assessment of FP089, can invite discussion and reflection on adaptive management throughout a project or programme’s implementation.</p>	<p>Thank you and note the interest and the role and functions of the GCF women.</p> <p>Thank you and noted.</p> <p>Thank you and noted.</p>
	<p>Page 10 as a general comment on the indicator table, columns for budget and means of verification are missing, and they need to be included so all stakeholders can see which resources are going where and the sources of data and information for monitoring the indicators .</p>	<p>Thank you and agree. It is included.</p>

Issue Category	Comment	Secretariat Response
	<p>Page 10-12 In priority area 1: governance, the focus on project/portfolio level (versus the actions detailed under the institutional level) is underdeveloped; it is not enough to periodically monitor the implementation of the Gender Policy and GAP at the portfolio level, without a commensurate focus on governance elements at the project and programme level. For example, shouldn't the gender integration into individual project governance/implementation arrangements also be monitored and observed? Conceivably, indicators could be added looking at the number/percentage of project management units for approved projects which include gender experts as part of the implementation oversight team.</p>	<p>Thank you. AEs as per the requirement of the Gender Policy, will dedicate the necessary financial, <b>human and other resources</b>, as appropriate, to comply with the principles and requirements of the policy and this is checked at the funding proposal appraisal stage. The periodic performance could look at this while the design of an FP as well as the APR should also be able to monitor this aspect.</p>
	<p>Page 10 Action 1 conflates the Gender action plan and the sexual exploitation, abuse and harassment policy. SEAH is a safeguarding matter and not gender mainstreaming – suggestion to make this clear and separate them out to ensure due care. SEAH compliance should be tracked separately. This has no place in the GAP</p>	<p>The SEAH Policy is principally focused on institutional SEAH prevention and response measures and is therefore primarily inward-facing. The linkage to the GAP reporting relates to these institutional dimensions. The Secretariat wishes to further note that programming-related SEAH safeguarding is addressed through the SEAH Action Plan, which provides the framework for managing SEAH risks within GCF-funded activities.</p>
	<p>Page 10 On Action 3: while the establishment of a gender advisory group of experts in general is welcome, the terms of reference for inclusion in such a group should be made public. In particular, to be meaningful, no generalized gender expertise is needed, but a gender and climate finance expertise, in particular by “gender and climate finance” experts with some familiarity with funding cycles and fund structures, operational policies and governance.</p>	<p>Noted.</p>
	<p>Page 10 On the timeline for Priority Area 1, Action 4 (producing a report capturing effects of readiness and PPF in boosting gender capabilities of AEs). This information should already be captured/readily accessible to turn into a report. Why then does the timeline start halfway through the proposed new GAP, in 2028?</p>	<p>Thank you. Under Readiness – we can capture gender related outcome in the annual report on implementation for 2026 onwards.</p>

Issue Category	Comment	Secretariat Response
	<p>This indicator should start immediately after adoption of the GAP, not the least to establish a baseline against which progression/improvement can be measured (with the expectation that percentages reported are increasing over time, although a target/goal percentage is missing).</p> <p>The proposed indicators under Action 4 should also not just track the percentage of AE applicants requesting PPF and RPSP for gender-specific capacity support, but also the amount of PPF and readiness support devoted to such measures for each respectively.</p> <p>Additional proposed indicators include the percentage of AEs that are measuring outcomes for gender and percentage of budget allocated (and used) for measurement activities for gender at the project and subproject level.</p>	<p>Thank you and noted.</p> <p>Thank you for the suggestion. However, the measurement of percentage of AEs reporting on gender-related outcomes may not provide a view of the spread of Gender programming and outcomes. There are many AEs with multiple projects and if any one of their projects reports on Gender related outcomes they can be considered to be reporting. Instead, reporting so by using the projects as unit of account would give a better view of the spread of gender programming and outcomes. The existing indicators such as those pertaining to number of projects with gender in the principal objective(s) appear to cover this aspect.</p> <p>Given the current set of templates and reporting, the disaggregation of budget for gender-related monitoring and reporting would not be possible. There are no suitable means of verification for this indicator.</p>
	<p>Page 11 Action 5 on pursuing gender parity across functions and positions in the GCF Secretariat, an action which is claimed to be ongoing, must publish 2026 numbers to establish a baseline for measuring progress. Percentage indicators should ensure to report in a fully gender-disaggregated way, including for gender-diverse staff</p>	<p>The Secretariat will report baseline data starting in 2026 to track progress on gender parity across functions and positions, and will ensure disaggregated reporting as appropriate, while</p>

Issue Category	Comment	Secretariat Response
	beyond a narrow accounting of a binary gender approach	taking into account existing institutional data practices and frameworks.
	<p>Page 12 Action 6(b) and its reference to the UNFCCC Belém GAP is not clear, as the UNFCCC Belém GAP is focused on relevant climate funds' mandate for gender-responsive implementation, rather than their institutional set-up. This lack of clarity and current appearance of mistaken alignment between the external certification framework and the Belém GAP could be addressed by simply changing this Action to identifying and detailing any relevance of the proposed external certification framework to the Belém GAP, working with the UNFCCC Gender Team. This would then create a deliverable that could also align with Action 26 and its mapping to the Belém GAP.</p> <p>Gender-disaggregated workforce data should be made public, not just collected or reported on via an internal dashboard. The public has a right to know about the extent that the Secretariat complies with the GI mandate to pursue gender balance among its staff</p>	<p>Thank you and additional information provided.</p> <p>The Secretariat will continue to strengthen transparency of gender-disaggregated workforce data through existing reporting mechanisms and consider its public disclosure, taking into account institutional practices, data protection considerations, and applicable policies.</p>
	<p>Page 13 Regarding Action 7 and 8: If the GCF is able to use certification for the workplace, AEs and other partners should also have that opportunity. An additional action should entail the GCF sharing the information on its chosen external certification and its rationale and hoped-for-outcomes for adopting it, with suggestions for how AEs and other partners (e.g., Readiness delivery partners) could adopt and report on their certification progress and outcomes. Such information could feed into peer learning groups and expectations for a 2032-2035 GAP.</p>	Thank you and noted.
	<p>Page 14 Re: Action 11: Note that often toolkits are not sufficient, a much more effective approach for capacity building is required, as NDAs and DAEs often struggle to use tool kits effectively due to limited training and insufficiently tailored capacity-building, reducing their practical value.</p>	Noted. The needs assessment will explore modalities for

Issue Category	Comment	Secretariat Response
	<p>This aligns with the experience of some observer organizations over three decades of providing gender mainstreaming training. Toolkits are necessary but far from sufficient from an approach to reach the goal for improved design. It is critical to showcase HOW to achieve good project design, what a good project needs to incorporate, and to tailor capacity building to needs of each organization – something that a toolkit cannot do. We have found that people learn through participatory training approaches, not from reading documents.</p> <p>The GCF must ensure capacity-building tools and training for accredited entities, implementing partners and other stakeholders, in collaboration with children, youth, child and girls rights experts,. While there is a recommendation that GCF have a vetted list of experts and organizations that can facilitate the training and an experienced technical assistance partner with staff/consultants from all regions, other observers note the lack of transparency and exclusivity that can exist in creating preferred lists for delivery partners. Any such approach to both creating toolkits and deploying capacity-strengthening in alignment with them must be marked by and urge transparency and iterative work to ensure the diversity of gender expertise among geographies, women’s rights organizations, girls’ rights organizations, organizations of persons with disabilities, Indigenous Peoples’ organizations, etc. is leveraged and fairly compensated to their contributions to operationalizing gender-responsive activities for AEs, NDAs, and other partners.</p> <p>These trainings, such as on women’s and girls’ rights could complement the development of a girl-responsive (or intersectional) project design, with exemplar check lists to be applied throughout the project cycle to ensure that all projects are girl-responsive at all stages. Toolkits and/or participatory trainings should provide minimum standards for inclusive and meaningful community engagement for projects and subprojects, especially prioritizing women and youth-led and Indigenous Peoples organizations and initiatives; with mandatory use of gender-disaggregated data capturing women and girls in all their diversity and applying an intersectional approach.</p>	<p>delivery of capacity building in addition to the toolkit. Peer learning and beefing up the knowledge work is aimed at opening different ways of developing capacities.</p> <p>Thank you and noted.</p> <p>Thank you and noted.</p>

Issue Category	Comment	Secretariat Response
	<p>Page 14 Action 12 has no clarification as to what the capacity building activities will entail, creating risk for burden or appropriateness of these activities for LDCs and SIDS. The indicator, which is to develop effectiveness indicators, similarly widens this risk gap. Suggestion for capacity building activities and associated access to funds to build capacity to be ironed out before confirming this</p>	<p>Thank you for the recommendation.</p>
	<p>Page 14 Regarding Action 13, add responsibilities for gender into staff TORs and performance evaluations.</p> <p>Further to Action 13: Evaluate percentage of secretariat staff that take actions to implement GAP. Training alone is insufficient, staff need to be given TORs, responsibilities and held accountable for action. Metrics need to measure outcomes, not just numbers trained. How have attitudes and behaviours changed, etc. ? It is also not clear if the training suggested is annually/with refreshers regularly required or one off, for example as part of onboarding.</p> <p>What is the purpose of gender lens investing skills for GCF staff? What are 'industry standards? What industry is being used to benchmark the GCF, especially in light of continued observer network reminders that the GCF was established to provide climate finance differently and more effectively, in a country-driven manner, to development finance, and as the largest multilateral climate fund and one linked to the UNFCCC and Paris Agreement, it is supposed to strive to set and achieve the highest standards, not meet a lowest common denominator.</p>	<p>Gender responsibilities will be embedded in staff TORs and performance frameworks through the competency framework, moving beyond training to accountability for results; this will be supported by mandatory baseline training for all new staff and regular (including annual) learning.</p> <p>Familiarization with GLI is a necessary skillset in going forward for the Investments Teams to be able to consider additional climate finance modalities carrying a more central role for gender equality and women's empowerment in the design of funding proposals and standards utilized by the ecosystem partners in this regard, Engaging in this knowledge does not preempt how GCF may choose to apply it nor that this will spell a drop of ambition on its part in relation to its gender equality efforts.</p>
	<p>Page 15 Action 14 is inadequate as it just focuses on the Secretariat's administrative budget for internal gender expertise and training. This must be complemented with an allocation indicator on the project/portfolio level accounting for how much of approved funding is actually allocated specifically for gender-responsive activities.</p>	<p>Thank you for the recommendation.</p> <p>Action 14 is internal institutional.</p>

Issue Category	Comment	Secretariat Response
	<p>The priority area does not provide an indicator as to whether resources for gender actually reach LDCs or SIDS, and whether amounts were adequate or spent. Suggestion to add this in, specifically in relation to reference to the readiness and preparatory support programme and project preparation facility grants.</p> <p>There is no Action (and corresponding indicators) for Priority Area 3 (resource allocation, accessibility and budgeting) at Project / Portfolio level. It would also be important to capture resources that are being allocated to GAP activities at project level.</p>	<p>Thank you, the updated GAP document addresses this concern.</p> <p>Thank you, updates are now included under Priority Areas 3.</p>
	<p>Page 15 Several observers had comments regarding the proposed two indicators to correspond to Action 16 in Priority Area 4 on operational procedures.</p> <p>Regarding the first proposed indicator, they noted an indicator of “100% of approved funding proposals include a GA and project-level GAP” is not very strong, as it would only document what is mandatory and a core compliance that Secretariat staff independent of the GAP has to already account for. The indicator would be more meaningful if it specified that all project- and program-level GAPs, including those at the sub-project level for which we currently do not even have proof that they exist, will a) be posted transparently on the GCF website, and b) checked for having actions with indicators, time-lines, responsible actor and corresponding budget lines.</p> <p>Regarding the second proposed indicator, observer comments highlighted that targeted and meaningful consultation with women’s groups must be a requirement for all funding proposals that is checked and enforced.</p> <p>While they welcomed the suggestion to track “Funding Proposals documenting evidence of consultation with women’s groups and gender-disaggregated stakeholder data”, they pointed out that to prevent this being a tick box exercise only, it was necessary to have a clear definition of what constitutes a consultation,</p>	<p>The Updated Gender Policy requires the following to be submitted as a part of the funding proposal (i) for a gender assessment, and (ii) a project-level gender action plan. Subproject level gender assessments and action plans are not required by the policy; however, the AEs are recommended and include them in their programme-level GAPs, as appropriate. As per second level due diligence mandate of GCF, AEs retain the primary responsibility for the identification, assessment, and management of gender-related risks and impacts across their portfolios, including at the subproject level. The current approach reflects GCF mandate of second level due diligence organization, and the principles of efficiency and proportionality, recognizing the scale and diversity of subprojects managed by the AEs. From a risk-based oversight perspective, Secretariat review is appropriately focused on project level appraisal and monitoring, where it can provide strategic guidance and quality assurance.</p>

Issue Category	Comment	Secretariat Response
	<p>and what it is not, otherwise it will be subject to interpretation. Observers with on the ground experience notes that they have evidenced in the past, how accredited entities report in Funding Proposals overall consultations with the participation of women as consultations with women’s groups, despite these not being equivalent, nor interchangeable. For such an indicator to be meaningful, it should be revised and supplemented with the provision of clear guidelines of what a meaningful consultation entails and how it can be conducted. Defining meaningful consultation is very important especially for private sector projects and/or programmes that are fund-of-fund and multi-country programmes where it becomes very difficult to track sub-projects. The experience of some observer organizations with the C21st GCF gender and accountability forum, for example, showed that many of these projects/programmes find it practically impossible to mainstream gender.</p>	<p>The existing framework therefore balances oversight with operational feasibility, while reinforcing AE accountability for implementation and compliance at the subproject level.</p>
	<p>Page 15 For priority area 4, several observers commented on the lack of indicators for project-level specific actions. While the existence of fulfillment of the gender policy requirement for a project-level gender assessment and GAP is checked, no indicator is proposed that would speak to the quality of implementation of project specific GAPs and gender-mainstreamed project provisions. The GCF GAP should include indicators focused on ensuring that gender equality outcomes will be tracked, measured, and reported at the project level and captured by GCF at the portfolio level.</p> <p>Observer proposed for example to include an indicator tracking the percentage of projects submitted or approved that are from women-led accredited entities, or have a priority focus on gender and climate change; such tracking needs to go beyond a word search in the title, but be criteria or standard based.</p> <p>In general, observers recommended for the annual reporting of tracking under Action 16 an assessment based on a detailed matrix or standards that are applicable across all projects which can assist in the evaluation of the quality of gender integration and gender outcomes of the project. This also would make the job of the</p>	<p>The upcoming HRMF will address this concern.</p> <p>Thank you and note the recommendation.</p> <p>Thank you and noted.</p>

Issue Category	Comment	Secretariat Response
	gender team easier, which is a critical aspect to consider while scaling the ambition and expectations for gender outcomes.	
	<p>Page 15</p> <p>For priority area 4 on the project/portfolio level: Suggested creation of a dedicated funding window that targets gender-transformative impact (e.g., or that enables women-led climate enterprises). As mentioned in the overarching comments, this funding window might align with the anticipated recommendations from the forthcoming IEU evaluation, considering the lack of access to equal benefits for women documented in the fund’s current operations, and this space should be held for development of a deliverable to design such a window in deep consultation and collaboration with women’s rights organizations and other grassroots groups, as well as feminist intermediaries</p>	Thank you and noted.
	<p>Page 15</p> <p>For priority area 4, a missing project-level indicator is the presence of an accessible grievance Redress Mechanism (GRM) in local languages with defined response timelines, with some quality assurance of its accessibility to all genders with consideration of sociocultural factors. This issue is one of longstanding concern at the point of accreditation and speaks to how finance is operationalized to ensure the principle of doing no harm has real accountability through accessible redress, including when potential harm is anticipated</p>	Noted and to be considered in the HRMF.
	<p>Page 16</p> <p>Under Action 18, the roadmap on gender-lens investing (Indicator: due Q4 2026–Q1 2027) could also examine results-based standards such as the W+ Standard as tools for quantifying and communicating the impact of investments in women’s empowerment. W+ credits are tradeable social assets, providing a viable model for integrating gender outcomes into climate finance instruments. This work is an opportunity to assess whether standards such as W+ could underpin a gender results-based financing mechanism within GCF.</p>	Thank you and to be considered during implementation of the activity.
	<p>Page 16</p> <p>Under Action 18, a specific indicator should be added that tracks the number of funding proposals and percentage of approved funding that include disbursement</p>	Considering the GCF Locally led Climate Action Framework, the Secretariat is tracking the number of FPs approved that support LLCA, and the percentage of

Issue Category	Comment	Secretariat Response
	<p>for locally-led climate actions as a proxy indicator for improving gender access to GCF financial resources.</p>	<p>funding allocated for LLCA. Disbursement tracking is made available through current portfolio management systems.</p>
	<p>Page 16 Action 19 refers to strengthening the system of collecting, aggregating and analysing sex disaggregated data and indicators; however, each of the indicators refer to gender. Furthermore, requiring just sex disaggregated data and indicators is a low level of ambition and not consistent with an outcomes-based approach. Suggest revision to strengthen the monitoring and evaluation framework, through use of standards, to report on results. This is critical to scaling to the higher level of ambition described in this updated GAP. The statement “analyzing sex disaggregated data” should be replaced by “analyzing gender-responsive data and indicators.”</p> <p>On Action 19 indicators: The first indicator, tracking for project level gender-responsiveness related to Indigenous women, appears to be the only mention of any considerations, and to a limited extent, on intersectionality. The first indicator for activity 19 is the only reference to indigenous women in the document, with no reference to other underserved gender categories.</p> <p>In alignment with the suggestion to review and mainstream multi-dimensional factors and in line with the GCF Gender Policy, sociocultural factors throughout the document and in this indicator, observers suggested tracking for other historically marginalized groups should also be incorporated, such as Afrodescendent women, rural women, LGBTQIA+ people, among others. Yet even with such tracking, the formulation of this indicator is problematic, as all projects and programmes with adaptation components would be expected to have “gender-responsive climate resilient outcomes” given they have a GAP. How this indicator will differ from simply counting the number of FPs with adaptation components is unclear, and so the baseline indicator for this and the other indicators needs to be reformulated.</p>	<p>It should be noted that the institution measures result through a variety of means. Most of the outcome and impact level indicators pertain to programming are measured through the reporting by AEs on projects based on the indicators under PMF and IRMF. Thus, while GAP may have indicators, it will not be only means through which the institution will track gender relevant results.</p> <p>Noted, the HRMF may address this concern subject to consultations and approval by the Board.</p>

Issue Category	Comment	Secretariat Response
	<p>The second indicator under Action 19 on “number of projects that contain strategies and specific budgets to implement gender activities” is largely meaningless, as all projects/programmes approved, in line with the Gender Policy, have to have a project/programme-specific GAP (which would contain actions and strategies and a specific budget to implement gender activities). The GCF Secretariat even clarified during the consultations with accredited observers the expectation for indicative budgets/understanding of budget allocation during the assessment of FPs’ GAPs, further rendering this indicator useless.</p> <p>The third indicator, “Number of projects that leverage co-benefits between gender equality and climate action” epitomizes the importance of the overarching comment to have the data from the GAP 2020-2023 considering the overlap with one of the indicators in that GAP, as well as the need to set meaningful targets for indicators. What will this data tell us over the course of the GAP? Is the number of projects with gender as an explicit co-benefit expected to progress over time? What is the goal? Is 10% or 50% of FPs during 2026-2031 a “good” result for this indicator? And given previous GCF observer network critiques of some of the lack of substance even when gender cobenefits are claimed, how will processes support showing that these FPs have made a more meaningful contribution to advancing gender equality? The utility of this indicator without the answers to these questions is, like the previous indicators, inadequate.</p> <p>The fourth indicator, “Projects with resilient infrastructure measures in place to prevent economic losses and mitigate gender-related risks”, completely borrowed from the GAP 2020-2023 raises many of the same questions. What is the 2020-2023 baseline? Given the GCF Gender Policy requirements, how is this measure not simply a compliance measure for the Gender Policy for any project with infrastructure? (The project-level requirement in the GCF Gender Policy is “Integrate analysis of context and sociocultural factors underlying climate change-exacerbated gender inequality and optimize the potential contributions of women and men of all ages to build both individual and collective resilience to climate change.” If this analysis is done well, there will be resilient infrastructure measures</p>	<p>Policy requires allocation of both human and financial resources for the implementation of project level gender action plan; it does not set minimum amounts to be allocated.</p> <p>Co-benefits in projects at the intersection demonstrate the intent of GCF project to look beyond the indicators under the currently approved corporate results framework(s). Hence, the ability of the Secretariat to undertake programming at the intersection of climate results as approved in the corporate results and the gender focused co-benefits demonstrate the intersectionality that many GCF stakeholders have asked of GCF.</p> <p>The HRMF foresees capturing programmatic levels indicators.</p>

Issue Category	Comment	Secretariat Response
	<p>in place in the GAP.)</p> <p>The fifth indicator, “Number of projects that have strengthened operational systems and made course correction to mainstream gender” is also similar to a GAP 2020-2023 indicator regarding a gender audit and course corrections. Again, what is the goal number? A high number could indicate that many FPs were doing poorly on gender from the outset thus needing to strengthen their operational systems and course correct - good performance cannot be course corrected; yet a low number could equally indicate that there were not systems in place to flag poor performance.</p> <p>Taken together, these project-level indicators, which should also include subprojects, do not capture meaningful information on gender-responsive processes or outcomes that advance gender-equality, and thus should be reformulated. There is no value in adopting indicators where the reporting on them provides no insights into how the portfolio as a whole is performing on gender-responsiveness. That these are the primary project-level indicators is also concerning; see overarching comments.</p> <p>Furthermore, the linkages with the GCF’s impact could be made clearer through the better design and development of meaningful gender indicators. As work toward the harmonized results framework advances, for example, it would be interesting to have a matrix that provides not only a gender marker, but one linked to environmental outcomes, including a substantive measure of resilience, that shows the interconnectedness of the two. Better capturing and analyzing linkages between women’s engagement and access to resources and environmental outcomes could be valuable and such research and communication could inform investment priorities and guidance</p>	<p>GCF Secretariat plans to bring the Harmonized Results Management Framework for informal consultations to B.45 and approval for B.46. Subject to realization of internal and external consultations and Board approval, the institution plans to introduce a comprehensive set of gender outcome indicators within the institutional level results framework. This will enable the Secretariat to report on gender-related outcomes. It is also planned to have intersectional approach in incorporating age, disability and indigenous peoples’ considerations to the extent that methodological soundness permits. With such a framework, the Secretariat expects to report on outcomes and impacts relevant to Gender in an intersectional manner.</p>
	<p>Page 16 Action 20 should be strengthened to specify that the gender marker system must enable verified, outcome-level reporting — not only tracking of inputs or outputs.</p> <p>Project-level analysis could benefit from examination and analysis of existing</p>	<p>Agree.</p>

Issue Category	Comment	Secretariat Response
	<p>systems, including consultation with relevant actors. For example, the GCF could review the two UNDP/GCF supported projects (FP137, the Ghana Shea Landscape Emission Reductions Project and FP144 Costa Rica REDD-plus Results-based Payments for 2014 and 2015) that have used the W+ standard to better understand its value proposition. It could then support further W+ assessment as a verification mechanism for a defined cohort of project types, with findings feeding into the broader gender marker design process.</p> <p>Likewise, the history of work on gender at the project-level in the GEF and Adaptation Fund could be particularly instructive. The GEF's gender-tagging framework should be examined and the components that the Adaptation Fund tracks in the gender assessments of its FPs speak to several civil society initiatives to examine quality-at-entry of GCF gender assessments.</p> <p>For example, considering both Action 19 and Action 20, a key recommendation for a gender-responsive climate project is to ensure periodic consultations with women on possible harmful impacts of projects on their health, GBV, etc. This consultation work needs to be done with sensitivity and providing confidentiality. Nowhere is this process captured at project or subproject-level, tracking whether these particular issues have been explicitly considered and discussed with project beneficiaries.</p>	<p>Thank you and noted.</p> <p>Thank you and noted.</p> <p>The periodic assessments included in the GAP could provide the opportunity to explore consultations with women, within the remit of the second level due diligence role of the Secretariat.</p>
	<p>Page 17 The two indicators for Action 23 fail to align with the premise that the GAP should shift GCF from compliance to measurable impact.</p> <p>First, considering the emphasis on competencies and capacity-development for the range of GCF partners, it is not clear why communication should only be made available through a “dedicated intranet page for GCF staff” instead of to the wider public on the publicly accessible part of the GCF webpage. Such housing of information should also align with documenting appropriate materials to inform peer-learning groups and communities of practice.</p>	<p>Thank you and noted.</p> <p>Noted and have included language to express the need for mainstreaming across the materials that are produced and disseminated.</p>

Issue Category	Comment	Secretariat Response
	<p>Secondly, a focus on impact means indicators should identify change in culture rather than delivery of outputs. Simply counting the number of gender responsive climate finance communication materials developed and disseminated annually, rather than any measurement of the quality and applicability of such materials judged by an assessment of their impact on project and subproject gender-responsive implementation (project/portfolio), as well as GCF Secretariat staff knowledge and practice (institutional), is inadequate. Moreover, a mainstreaming approach as embedded in the GCF's Gender Policy, means the indicator cannot focus on the siloed production of gender and climate finance materials but should also look at the integration of gender across the materials produced for dissemination for partners on any subject. (For example, the guidance on country platforms produced last year contains no mention of how gender should be considered.)</p>	<p>Note the need for also identifying change in culture in addition to the delivery of outputs.</p> <p>In addition to activity 23, Activity 21 speaks to all relevant standard operation procedures and document effectively embeds gender considerations and provision of the GAP.</p>
	<p>Page 18 On Action 26, similar to above, indicator on 'mapping of aligned indicators' between UNFCCC GAP and GCF should review whether alignment and implementation has led to change rather than the mapping has been 'completed.</p>	<p>Recommendation noted.</p>

### III. Response matrix for National Designated Authorities' comments

This section provides the response matrix that addresses the comments from National Designated Authorities (NDAs):

- Pakistan
- Ecuador
- Belize
- DRC
- Panama
- Philippines

Section/Subsection	Comments	Secretariat response
<b>General feedback</b>	<p><b>Pakistan</b>, through the Ministry of Climate Change and Environmental Coordination (MoCC&amp;EC), welcomes the draft update to the Gender Action Plan (2026–2031) and appreciates its alignment with UNFCCC guidance and the evolving priorities of the Green Climate Fund. The shift toward results based, gender-responsive climate finance and strengthened accountability is particularly commendable.</p> <p>While the proposed framework is comprehensive, further clarity on country-level operationalization, especially for National Designated Authorities (NDAs) in developing country contexts, would enhance its effectiveness.</p>	<p>Thank you. The Secretariat recognizes the importance of translating GAP ambition into practical implementation support and clearer operational pathways for partners including NDA in developing countries. Targeted capacity building, enhanced guidance and improved tools are included in the GAP.</p> <p>Thank you and noted, the secretariat recognizes the importance of translating the GAPs ambition into practical implementation support and clearer operational pathways for partners, including NDAs in developing countries.</p>
<b>General feedback</b>	<p><b>Belize – Ministry of Economic Transformation</b></p> <p>While the transition from procedural compliance to delivering "meaningful, measurable, and value-generating gender outcomes"</p>	<p>Thank you.</p>

Section/Subsection	Comments	Secretariat response
	<p>is a necessary strategic pivot, the current draft places too much emphasis on internal organizational processes rather than portfolio-level transformative impacts. To truly catalyze gender-responsive climate finance, the GAP must mandate inter sectional analysis (e.g., for youth, indigenous women, and women with disabilities) as a baseline requirement for all Accredited Entities (AEs), rather than an optional enhancement. Furthermore, the reliance on self-reporting by AEs requires stronger independent verification mechanisms.</p> <p>The updated Gender Action Plan is strong but it assumes a level of institutional maturity and coordination that does not reflect realities in small administrations especially in SIDS countries. One key gap is that the framework treats all countries as if they have similar systems in place gender mainstreaming in climate finance is still fragmented across agencies, with limited centralized tracking.</p>	<p>The Secretariat recognizes the importance of the updated GAP reflecting the realities and priorities of developing countries, including LDCs and African countries. The updated GAP strengthens support country-responsive implementation through targeted capacity strengthening, enhanced monitoring and improved support across the project cycle. The updated GAP further emphasizes institutional commitments to measurable impact.</p>
<p><b>General feedback</b></p>	<p><b>DRC</b></p> <p>The Democratic Republic of the Congo (DRC) welcomes the efforts to strengthen gender-responsive climate finance under the updated Gender Action Plan (GAP) 2026–2031. The shift from a compliance-based approach to a results-oriented framework is particularly appreciated.</p> <p>However, further consideration is needed to ensure that the GAP fully reflects the realities and priorities of developing countries, particularly Least Developed Countries (LDCs) and African countries. In particular, the DRC emphasizes the need to strengthen means of implementation, ensure direct access to finance for local actors, and better reflect scientific evidence on vulnerability.</p>	<p>Thank you.</p> <p>Please refer to the response above on differentiated approaches.</p>

Section/Subsection	Comments	Secretariat response
<b>General feedback</b>	<p><b>Panama - Ministry of Environment</b> Strengthen references to the Belém GAP to ensure aligned implementation.</p>	<p>Thank you and noted. Updated GAP provides additional information on the support to the implementation of the Belém GAP.</p>
<b>General feedback</b>	<p><b>Philippines</b> -The Philippines welcomes the GCF’s commitment to a multi-year Gender Action Plan (2026-2031) aligned with the GCF Strategic Plan 2024-2027. The draft transition from a three-year cycle (2020–2023) to a six-year cycle (2026–2031) is highly strategic for the Philippines.</p> <p>It aligns with the Philippines NDC GAP 2024–2030 timeline, providing a stable, long-term framework for our National Designated Authority (NDA) and Accredited Entities (AEs) to synchronize national climate projects with international gender standards. The emphasis on "impact through gender-responsive climate finance" mirrors our national push to move beyond just "tagging" expenditures and toward measuring actual gender outcomes.</p>	<p>Thank you for the acknowledgment.</p>
<b>I. Introduction</b>	<p><b>Pakistan</b> appreciates the strong alignment with global gender mandates. It is recommended that the document further recognize diverse national and socio-cultural contexts, particularly in developing countries where gender dimensions intersect with access to essential services such as water, sanitation, health, and livelihoods.</p> <p>Greater emphasis on the coordinating role of NDAs in facilitating cross-sectoral gender integration at national level would be beneficial.</p>	<p>Thank you and the Secretariat recognizes the importance of the updated GAP reflecting the realities and priorities of developing countries, including LDCs and African countries.</p> <p>Thank you, the role of NDA is elaborated vis a vis gender integration.</p>
<b>I. Introduction</b>	<p><b>Belize</b> Explicitly state how the GCF will operationalize the intersectional principles foundational to the Belém GAP within its funding</p>	<p>Thank you and noted. The GCF’s Governing Instrument and Gender Policy provide a foundation for promoting gender equality, including attention to women and men and to vulnerable groups within the</p>

Section/Subsection	Comments	Secretariat response
	<p>modalities, moving beyond binary gender classifications in its initial contextual framing.</p> <p>A good suggestion would be to implement some guidance on aligning the GCF gender requirements with national development and sectoral policies, to avoid parallel systems.</p>	<p>Fund’s operations. Project review processes also already require attention to the needs of diverse groups of women. The updated GAP will continue to strengthen this approach, including by improving analysis of differentiated vulnerabilities and support for the meaningful engagement of women facing multidimension vulnerabilities in climate resilience and mitigation actions.</p> <p>Thank you and noted.</p>
<b>I. Introduction</b>	<p><b>The DRC</b> welcomes the recognition of gender equality as a core principle of the Fund’s operations. However, the introduction could be strengthened by explicitly referencing the importance of aligning gender-responsive climate finance with scientific evidence, including findings on differentiated regional vulnerabilities.</p>	<p>The updated GAP recognizes disproportionate climate impacts on women and girls in vulnerable regions and will continue to strengthen its guidance to respond to local and context specific risks as well as build on existing opportunities.</p>
<b>I. Introduction</b>	<p><b>Panama</b> The proposal for an updated Gender Action Plan (GAP), covering the 2026–2031 period, aims to increase both impact and ambition. This framework will enable a comprehensive and transformative approach to gender equality within climate action, facilitating the achievement of proposed sustainable development and resilience goals.</p> <p>Linking the fundamental pillars of the GCF Strategic Plan to the updated GAP will provide greater robustness and strength for its implementation. This alignment ensures a transformative factor by mainstreaming a gender perspective throughout all stages of the project life cycle. By ensuring compliance with requirements from inception to completion, the delivery of concrete, measurable, and sustainable results is guaranteed.</p>	<p>Thank you.</p> <p>Thank you and note the importance of linking GAP priorities with GCF’s strategic plan.</p>

Section/Subsection	Comments	Secretariat response
	<p>In accordance with the Belém GAP, it is recommended to prioritize the use of the term "gender responsive" over "gender-sensitive." This terminological shift is vital for adopting an intersectional perspective that recognizes how individuals' contexts differ. Understanding these nuances is fundamental, as they directly impact the capacity of various populations to adapt to, resist, and recover from the effects of climate change.</p> <p>It is imperative to secure project financing from the design phase, particularly regarding specific gender-related activities. The Strategic Plan is vital to ensuring effective resource allocation; without solid financial backing to implement national gender plans, the desired structural transformation—such as closing inequality gaps and effectively empowering communities—will remain out of reach.</p>	<p>Thank you, gender responsive language is used in GAP.</p> <p>Thank you and noted. Financial support for gender-related activities is already available from accreditation, readiness and project preparation through to implementation – through the funding proposals. The potential budgetary needs are reflected in the existing multi-year and annual work programming and budgeting process to be considered by the Board at its forty-sixth meeting, and the updated GAP includes actions that will strengthen the tracking and monitoring of gender-related resource allocation and use.</p>
<p><b>I. Introduction</b></p>	<p><b>Philippines - Strategic Alignment:</b> The update is aligned with the GCF Strategic Plan 2024–2027 and UNFCCC guidance, which is critical for the Philippines as we implement our Nationally Determined Contributions (NDC) (forthcoming updated report) and current National Adaptation Plan (NAP), which can be included as a reference.</p> <p>To additionally recognize country-driven and country-led approaches (e.g., whole of government, whole of society approach), an explicit reference to the role of National Sustainable Finance Frameworks or related plans, strategies (complementing climate frameworks for example) is also recommended.</p>	<p>Thank you and note the recommended alignment between national frameworks and GCF Strategic plan.</p> <p>The update to the GAP recognizes country driven approaches and the contribution and role of national plans across the countries it engages and is seen through the readiness program and funding proposals.</p>

Section/Subsection	Comments	Secretariat response
<p><b>II. Achievements and lessons learned</b></p>	<p><b>Pakistan</b> acknowledges the progress made in institutionalizing gender considerations, including mandatory gender assessments in funding proposals.</p> <p>It is recommended that the section more explicitly reflect challenges faced by developing countries, including:</p> <ul style="list-style-type: none"> <li>• Limited availability of gender-disaggregated data in climate-sensitive sectors</li> <li>• Institutional and coordination constraints across national and sub-national levels</li> <li>• Capacity gaps in implementing gender-responsive programming</li> </ul> <p>Inclusion of lessons from climate-vulnerable and resource-constrained contexts would strengthen the analysis.</p>	<p>Thank you for the support.</p> <p>Recommended challenges reflected in section II of the GAP. Continued efforts will be made to strengthen analysis to reflect local context and realities particularly through the capacity building activities included in the updated GAP.</p>
<p><b>II. Achievements and lessons learned</b></p>	<p><b>Belize</b></p> <p>The lessons learned omit the specific challenges faced by the Private Sector Facility (PSF) and private AEs in mainstreaming gender. Include a specific lesson learned regarding the barriers to private sector gender-lens investing and targeted strategies to address this gap.</p> <p>The action plan should be able to recognize the need for stronger implementation-phase support, not just design-stage requirements.</p>	<p>Thank you and noted.</p> <p>Thank you. The updated GAP in activity 27 will undertake analytical work to assess the opportunities for addressing the challenges also to the private sector to advancing gender responsive climate investments.</p> <p>Thank you and noted. The updated GAP recognizes the need for support beyond design stage requirements and includes actions to strengthen our partners' capacity to ensure gender responsiveness of their actions across design, delivery, implementation, monitoring and evaluation and learning. There is emphasis on tailored and targeted guidance to fit context and grounded in realities in countries, ensuring inclusive design, implementation</p>

Section/Subsection	Comments	Secretariat response
	<p>There is limited attention given to the sustainability of gender outcomes beyond project timelines including the gender outcomes to be somewhat institutionalized with national systems not just achieved in project only. Given that one can not mandate the country after project cycle it can provide an incentive for countries to support institutionalization of gender outcomes, policies or sector framework</p>	<p>and monitoring and learning, as well as establishing peer-to-peer learning opportunities.</p> <p>Thank you and note the recommendation. The GAP through readiness will seek to encourage alignment with national frameworks and process and building on these.</p>
<p><b>II. Achievements and lessons learned</b></p>	<p><b>The DRC</b> acknowledges the progress made in mainstreaming gender across the Fund’s portfolio, including the integration of gender assessments and project-level GAPs.</p> <p>However, lessons learned should also reflect persistent challenges faced by developing countries, including limited access to finance, capacity constraints, and barriers to implementation at the local level. Greater emphasis should be placed on translating institutional progress into tangible impact on the ground.</p>	<p>Thank you and appreciate the support.</p> <p>Thank you and noted and efforts to address capacity constraints are part of the actions included in the GAP. In addition, the GAP aims to elevate results tracking and reporting to outcome and impact levels in the upcoming harmonized results framework which will be presented for board consideration.</p>
<p><b>II. Achievements and lessons learned</b></p>	<p><b>Panama</b></p> <p>Identifying areas for improvement is essential to determine the effectiveness of interventions and to align actions toward transformative results. However, it is imperative to acknowledge that countries possess varying levels of knowledge, readiness, and implementation capacity. The updated GAP must be flexible enough to adapt to the specific realities and contexts of each nation, avoiding one-size-fits-all approaches that overlook these asymmetries.</p>	<p>Thank you and noted. Please refer to the responses above.</p>

Section/Subsection	Comments	Secretariat response
	<p>It is recommended that lessons learned be supported by robust evidence. It is necessary to document how indicators were achieved and the monitoring mechanisms used to validate results. Establishing these success stories as reference models—whether at the local or regional level—will enable the replication of best practices and the scaling of solutions that have proven effective in similar contexts.</p> <p>As a key institutional improvement, it is suggested to strengthen work teams with personnel who have the expertise to integrate local and traditional knowledge into learning and knowledge management products. The goal should extend beyond achieving numerical gender parity; it is essential to have staff with the technical sensitivity to recognize the real impact of projects on communities and to value local insights as a vital asset for climate resilience.</p>	<p>Thank you and noted. The updated GAP in priority areas 4 and 5 intend to strengthen results tracking, lessons and evidence gathering as well as creating and maintaining peer learning platforms for lessons sharing and replication.</p> <p>Thank you and noted and in moving beyond gender parity the updated GAP will strengthen staff capacity and draw on divers expertise group to support gender responsive implementation, learning and knowledge sharing.</p>
<p><b>II. Achievements and lessons learned</b></p>	<p><b>Philippines – Operational Continuity:</b> It recognizes that the operationalization of the Gender Policy rests on the compliance of Accredited Entities (AEs), which reinforces the DOF's role (as NDA) in ensuring our local proponents (including multi-country proponents) meet these rigorous global standards and nationally established gender standards and frameworks.</p> <p><b>Page 2.7 Data Disaggregation:</b> Echoing the GCF's finding that sex-disaggregated data collection remains a challenge. We recommend adopting more efficient data collection methodologies as well as community-based systems to capture real-time impacts on women beneficiaries for National Projects [as how “Lean Data” methodology was used in Acumen Resilience Agriculture Fund (ARAF)].</p>	<p>Thank you and agree.</p> <p>The Secretariat also recognizes the need to develop capacity in sex disaggregated data collection. This challenge could be addressed through various actions such as those in Priority area 2, 4 and 5 can be developed.</p>

Section/Subsection	Comments	Secretariat response
	<p><b>2.8 Sectoral Focus:</b> The draft should explicitly support the sectoral GAPs developed for high-impact areas like energy, transport, and agriculture.</p>	<p>The secretariat notes the importance of supporting sectoral GAP through available channels and using available channels.</p>
<p><b>III. Updated GAP</b></p>	<p><b>Pakistan</b> supports the transition toward measurable gender outcomes and enhanced impact. To further strengthen implementation, it is recommended to:</p> <ul style="list-style-type: none"> <li>• Provide practical guidance and tools for NDAs to operationalize the GAP at national level</li> <li>• Strengthen linkages with Sustainable Development Goals, particularly SDG 6 (water and sanitation)</li> <li>• Ensure integration of gender considerations across key sectors such as WASH, public health, and climate-resilient infrastructure</li> <li>• Reinforce the positioning of gender as a cross-cutting investment criterion, rather than a standalone requirement</li> </ul>	<p>Thank you and appreciate the support.</p> <p>Thank you and note the recommendation.</p>
<p><b>III. Updated GAP</b></p>	<p><b>Belize</b> Institute a mandatory, comprehensive mid-term review in 2028 (coinciding with the start of USP-3) to legally require the integration of new strategic directions, rather than leaving it as an optional revision.</p> <p>After NOL is issued, there isn't a need get support from NDAs in final project development and implementation. Strengthening post NOL consultation mechanism would improve national priorities including gender outcomes.</p>	<p>Thank you, mid and end of GAP assessments are already included in the GAP in addition to annual reporting.</p> <p>Thank you for the recommendation.</p>

Section/Subsection	Comments	Secretariat response
<p><b>III. Updated GAP</b></p>	<p><b>The DRC</b> welcomes the shift towards measurable impact and improved accountability. However, the following elements require further strengthening:</p> <ul style="list-style-type: none"> <li>• The GAP should integrate <b>science-based vulnerability criteria</b>, as per (IPCC AR6 report) including evidence highlighting the disproportionate vulnerability of women and girls in Africa.</li> <li>• Greater emphasis should be placed on <b>direct access for local communities, including indigenous women and rural women</b>.</li> <li>• Resource allocation frameworks should explicitly prioritize populations most affected by climate change.</li> <li>• Capacity-building efforts should be country-driven and aligned with Article 11 of the Paris Agreement, with a focus on strengthening national institutions and gender focal points.</li> </ul>	<p>Thank you and appreciate the support.</p> <p>Thank you for the recommendation. The Gender Policy and Action Plan already recognize the vulnerabilities of women and has put in place requirements (gender assessments and action plans). The updated GAP includes actions on capacity building based on needs assessment in countries and targeting NDAs, AEs, delivery partners and other stakeholders.</p> <p>The needs assessment activity will allow for context specific and targeted response to countries, and it will be done with relevant stakeholders in countries.</p>
<p><b>III. Updated GAP</b></p>	<p><b>Panama</b> It is essential to reiterate that every country is unique; therefore, governance frameworks must be aligned to ensure the transparent implementation of GAP actions. This requires embedding a gender-responsive approach within climate action, ensuring consistent prioritization and rigorous follow-up throughout the project lifecycle, while respecting national contexts.</p> <p>Achieving GAP objectives requires seamless alignment between National Designated Authorities (NDAs) and Accredited Entities (AEs). Furthermore, it is recommended that all interventions be harmonized with the national instruments and policies of each country. This alignment ensures that climate-gender initiatives are integrated into the broader national strategic framework.</p>	<p>Thank you and agree.</p> <p>Thank you and take note of the recommendation of alignment of climate gender initiatives with broader national strategic frameworks. Priority area 4 and the support through readiness program will be used as vehicles to promote this alignment as well as GCF readiness support can help countries operationalize the GAP through strengthened institutional</p>

Section/Subsection	Comments	Secretariat response
		<p>capacities, strengthened inclusive coordination, supporting gender-responsive planning and implementation of climate finance frameworks (NDC,NAP, LTS..), enhanced direct access, and inclusive engagement of local communities and indigenous people and women. Secretariat acknowledges the importance of practical implementation guidance and accessible financing to ensure effective and measurable results on the ground.</p>
	<p>There is a pressing need for robust technical capacity building with a practical focus. To lay the groundwork for a successful GAP, field practitioners and technical staff require applied, hands-on guidance. The focus must be on "how-to" methodologies that enable the implementation of realistic, constructive, and transformative actions at the community level.</p>	<p>Thank you for the recommendation. The updated GAP in Priority area 2 is designed to respond to this particular concern of the challenges on how to apply complemented by intervention in priority 5 which collate, disseminate lessons learnt through different means.</p>
	<p>It is fundamental that the updated GAP goes beyond age-based criteria and explicitly recognizes women in all their diversity. This entails an intersectional perspective that acknowledges and addresses the diverse ethnicities, identities, and socioeconomic conditions within beneficiary countries. Without a clear recognition of these diverse realities, climate actions risk overlooking the most vulnerable groups and failing to address the specific structural barriers they encounter.</p>	<p>Thank you. Subject to ongoing internal and external consultations and Board approval of the ongoing work on a Harmonized Results Management Framework, the opportunity to account for differentiated vulnerabilities of women could be addressed. The HRMF intends to enhance data granularity.</p>
	<p>The dissemination of knowledge and project outcomes must consider multiple formats and languages to ensure that information reaches everyone effectively. This inclusive communication strategy is essential for overcoming linguistic and technical barriers, particularly for indigenous communities and rural populations, ensuring that knowledge is not only shared but also understood and utilized.</p>	<p>Thank you and note. The recommendation will be considered during implementation.</p>

Section/Subsection	Comments	Secretariat response
<p><b>III. Updated GAP</b></p>	<p><b>Philippines</b> Support for Enhanced Institutional Clarity and Accountability. DOF supports the retention of the five (5) priority areas under the existing GAP, while noting positively the enhancements introduced in the updated framework, particularly the clearer delineation of roles and responsibilities, strengthened accountability mechanisms, and improved distinction between institutional and programming actions. These refinements are expected to promote greater coherence and effectiveness in implementation and support the shift from procedural compliance toward more meaningful and progressive gender outcomes.</p>	<p>Thank you and appreciate the support.</p>
	<p>Importance of Capacity Support for NDAs and Project Proponents. DOF underscores the importance of ensuring that clearer expectations under the updated GAP are complemented by adequate readiness and capacity-building support for National Designated Authorities (NDAs), Direct Access Entities (DAEs), and project proponents. Such support will be critical to facilitate effective compliance and implementation while mitigating potential unintended barriers to access, project development, and delivery.</p>	<p>Thank you. The Secretariat agrees that ensuring clearer expectations are complemented by adequate resources. Activities are included within the GAP to assess needs, design actions to address needs, review effectiveness and improve actions under Priority Area 2.</p>
	<p>Support for the Proposed Six-Year Duration with Midterm Learning Mechanism. DOF supports the proposed six-year implementation period of the GAP from 2026 to 2031, recognizing its alignment with the forthcoming third Updated Strategic Plan (USP-3) and its potential to enhance continuity and strategic coherence across planning cycles. Notwithstanding this support, DOF recommends consideration of a formal midterm review or learning mechanism prior to 2031 to assess implementation progress, capture lessons learned, and enable timely adjustments where necessary.</p>	<p>Thank you, the updated GAP includes mid-term and final assessments in 2028 and 2031.</p>

Section/Subsection	Comments	Secretariat response
	<p><b>6 (2.1.3) Priority Area 1 (Governance):</b> The inclusion of Gender-Climate Finance Typologies is recommended.</p> <p>Standardized typologies would also contribute in assisting the Philippines in expanding the CCET to include specific gender-climate intersections, facilitating more accurate budget tracking.</p> <p><b>6 (2.2.6) Priority Area 2 (Capacity Development):</b> Capacity building must shift from general gender mainstreaming toward technical sectoral expertise. Technical support should be decentralized to reach women-led sectoral organizations that may not have prior GCF experience but possess high impact potential in the WEF nexus.</p> <p>Training should focus on gender-responsive technical design in high-impact NDC sectors such as renewable energy, waste-to-energy, and sustainable transport.</p> <p><b>8 (2.4) Priority Area 4 (Operational Procedures):</b> A "Fast-Track" mechanism for projects where gender equality is the principal objective (OECD-DAC Gender Marker 2) would incentivize proponents to design more transformative climate interventions.</p>	<p>Thank you for the recommendations on typologies and fast track mechanism.</p> <p>The Secretariat acknowledges differentiated capacity building needs and will aim to tailor actions accordingly. The capacity building support is tailored towards different stakeholder including women-led organizations.</p>
<p><b>IV. Budgetary implications</b></p>	<p><b>Pakistan</b> notes the intention to implement the GAP largely through existing resources. However, for many developing countries, including Pakistan, additional support may be required.</p> <p>It is recommended to consider:</p> <ul style="list-style-type: none"> <li>• Enhanced readiness and preparatory support for NDAs and Direct Access Entities</li> </ul>	<p>Thank you and these recommendations have been duly taken into account and reflected in the updated GAP.</p>

Section/Subsection	Comments	Secretariat response
	<ul style="list-style-type: none"> <li>• Dedicated or clearly tracked financial allocations for gender-responsive actions</li> <li>• Support for strengthening data systems and MRV frameworks related to gender outcomes</li> </ul>	
<p><b>IV. Budgetary implications</b></p>	<p><b>Belize</b> Mandate a ring-fenced, dedicated budget line for GAP implementation within the administrative budget, specifically for AE capacity-building and Direct Access Entity (DAE) readiness support, rather than absorbing these costs into general operations.</p>	<p>Thank you for this recommendation, it has been duly noted and a distinction between required administrative budget and readiness resources has been inserted in the updated GAP.</p>
<p><b>IV. Budgetary implications</b></p>	<p><b>The DRC</b> notes that the draft GAP relies significantly on internally available resources. This approach is insufficient to ensure effective implementation in developing countries. The DRC calls for:</p> <ul style="list-style-type: none"> <li>• Dedicated financial resources for gender-responsive climate action</li> <li>• Enhanced support for readiness and project preparation at country level</li> <li>• Improved accessibility of funding for LDCs and fragile contexts due to their special circumstances.</li> </ul> <p>Adequate, predictable, and accessible finance remains <b>essential for implementation.</b></p>	<p>Thank you for these recommendations, we agree with your points regarding those elements in your comment that the GAP has under its control and can pronounce action. A distinction between required administrative budget and readiness resources has been inserted in the updated GAP.</p>
<p><b>IV. Budgetary implications</b></p>	<p><b>Panama</b> It is suggested that budget scaling be based on realistic and sufficient projections that cover all stages of the project life cycle. It is essential to move away from funding isolated or ad hoc actions; instead, sustained investment must be guaranteed to ensure the deep integration of gender perspectives from initial planning through to completion and evaluation.</p>	<p>Thank you for your suggestion, it is well noted.</p>

Section/Subsection	Comments	Secretariat response
	<p>To strengthen financial governance, it is recommended to establish mechanisms that allow for the identification, monitoring, and tracking of gender-related investments. By leveraging the expertise of national entities already using gender budget tagging, the GAP can facilitate more robust accountability processes and ensure transparency in the management of climate funds.</p> <p>It is imperative to secure specific budget allocations to complete the actions outlined in the GAP. Without a firm and guaranteed financial commitment, gender equality and transformative goals will fail to materialize effectively within the targeted communities.</p>	<p>Thank you and noted. The update GAP sees potential budgetary needs to implement the GAP will be reflected in the multi-year and annual work programming and budgeting process to be considered by the Board at its forty-sixth meeting (B.46).</p> <p>Thank you. The Secretariat recognizes the importance of ensuring adequate and transparent resources. The potential budgetary needs are reflected in the existing multi-year and annual work programming and budgeting process to be considered by the Board at its forty-sixth meeting.</p>
<p><b>IV. Budgetary implications</b></p>	<p><b>Philippines</b> <b>Recommendation on Budgetary Considerations and Resource Allocation.</b> DOF recommends that the GCF Secretariat provide greater visibility on the proportional budgetary implications of GAP implementation relative to the Fund's broader programming and operational priorities. In particular, it may be useful to assess the ratio of resources allocated for GAP-related initiatives vis-à-vis other strategic funding priorities, including investments through implementing partners and project/programme pipelines, to ensure balanced and efficient resource allocation across GCF objectives.</p>	<p>Thank you and noted. The updated GAP will take the suggestions into consideration going forward.</p>

Section/Subsection	Comments	Secretariat response
	<p><b>Participation in the Development of a Training Needs Assessment and Consolidation of Related Competencies.</b> The DOF wishes to clarify the intended participants for the TNA and related activities with regard to competency development. It may be beneficial for the Fund to develop and support regular and standardized interventions for both institutional and portfolio levels; building up the capabilities and readiness levels of GCF stakeholders (Accredited Entities, NDAs, Board Members); and providing certifications on gender equality competencies at the workplace.</p> <p>4.14, 8 The draft highlights the need for resourcing but stops short of a mandate.</p> <p>A requirement for a minimum percentage (e.g., 1–3%) of the total project budget to be ring-fenced for the monitoring and implementation of the project-level Gender Action Plan is recommended. This prevents the deprioritization of gender activities during project cost optimizations.</p>	<p>Thank you and noted. The updated GAP includes actions to address capacities and competency within the Secretariat as well as with AEs, NDA, DPs and other stakeholders.</p> <p>The potential budgetary needs will be reflected in the existing multi-year and annual work programming and budgeting process to be considered by the Board at its forty-sixth meeting. The draft decision requests for associated resources.</p> <p>Thank you for the recommendation. The requirement in the Policy is for human and financial resource allocation. And does not mandate minimum requirements.</p>
<p><b>V. Research and consultations</b></p>	<p><b>Pakistan</b> appreciates the consultative approach adopted in developing the GAP.</p> <p>It is recommended to: Ensure continued engagement with <b>national institutions and line ministries</b></p>	<p>Thank you for your support</p> <p>Thank you. The Secretariat agrees that there should be continued engagement with national and line ministries. The update GAP will strengthen this through its priority areas.</p>

Section/Subsection	Comments	Secretariat response
<b>V. Research and consultations</b>	<p><b>Belize</b> Future consultations and the formal stock-take processes must explicitly mandate the inclusion of grassroots women's organizations, the GCF Indigenous Peoples Advisory Group (IPAG), and local civil society observers to ensure ground-level validity.</p>	<p>Thank you. The Secretariat remains committed to ensure continued engagement in future implementation and review processes of the GAP.</p>
	<p>The GAP should include future processes that would ensure feedback loops with the NDAs during implementation not only design stage .</p>	<p>Thank you and noted, priority 5 particularly focuses on this aspect</p>
<b>V. Research and consultations</b>	<p><b>The DRC</b> welcomes the consultative approach undertaken. However, further efforts are needed to ensure inclusive and equitable participation, particularly of stakeholders from developing countries, including local communities and women-led organizations. Future consultations should ensure stronger representation of African perspectives and local realities.</p>	<p>Thank you and noted.</p>
<b>V. Research and consultations</b>	<p><b>Panama</b> It is suggested that the consultation process be expanded to include other actors and organizations with recognized expertise in the field. Engaging with these stakeholders will not only enrich the GAP but also foster strategic advocacy, building the necessary alliances to influence climate and gender policies at multiple levels.</p>	<p>Thank you please refer to response above.</p>
	<p>It is recommended to systematically document the results of research and consultations. This will provide reviewers, readers, and practitioners with a comprehensive "roadmap" of the data, making key findings visible and accessible. Proper systematization is essential for ensuring applicability and ensuring that case studies are backed by clear evidence, translating theory into actionable insights.</p>	<p>Thank you and noted. Priority area 5 ensures all the learning and outputs of the 4 other priorities are systematically documented, shared and used to enhance our collective understanding and learnings, to facilitate replicability as applicable.</p>

Section/Subsection	Comments	Secretariat response
<b>V. Research and consultations</b>	<p><b>Philippines</b> 4.16 The establishment of a Global South Research Grant is recommended to support data collection. Many NDAs, including those in the Philippines, face challenges regarding the lack of localized, sex-disaggregated climate data. Funding local academic and research institutions to generate this baseline data is essential for high-quality GCF funding proposals.</p>	<p>Thank you and noted.</p>
<b>VI. Monitoring and reporting</b>	<p><b>Pakistan</b> supports the emphasis on strengthened monitoring and outcome-based reporting.</p> <p>To enhance effectiveness, it is recommended to:</p> <ul style="list-style-type: none"> <li>• Develop standardized yet adaptable MRV frameworks for gender in climate action</li> <li>• Align reporting requirements with national systems, including SDG reporting frameworks</li> <li>• Provide targeted support for capacity development in gender-disaggregated data collection and analysis</li> <li>• Ensure that reporting requirements remain proportionate and do not overburden NDAs and implementing entities</li> </ul>	<p>Thank you the recommendations to align with SDG, national systems are noted. The GAP includes activities that address capacity needs which can include sex disaggregated data collection amongst others. Further the update to the toolkit will be aimed at improving guidance of various gender and climate related matters.</p>
<b>VI. Monitoring and reporting</b>	<p><b>Belize</b> Specify that the Secretariat will implement a third-party or independent verification process for AE-reported gender outcomes to prevent gender-washing in Annual Performance Reports (APRs).</p> <hr/> <p>Many time small countries don't have the available data so it should allow for flexible indicators where data is limited.</p>	<p>Thank you. The secretariat will strengthen quality assurance of self-reported results through the review of mid-term and end of project evaluations as well as on the Annual Performance Reports (APRs) to improve credibility and consistency of reported gender results.</p> <hr/> <p>Thank you and noted. The Secretariat recognizes that data availability may be constrained in some contexts. Capacity strengthening under the updated GAP will support improved collection of sex</p>

Section/Subsection	Comments	Secretariat response
		disaggregated data. Please see response above on HRMF.
<b>VI. Monitoring and reporting</b>	<p><b>The DRC</b> welcomes the emphasis on monitoring and reporting. However, improvements are needed to ensure that:</p> <ul style="list-style-type: none"> <li>• Data is systematically <b>gender- and age-disaggregated</b></li> <li>• Indicators capture <b>regional and context-specific vulnerabilities</b>, particularly in Africa</li> <li>• Monitoring frameworks reflect outcomes related to adaptation, resilience, and ecosystem protection</li> </ul>	Please see response above.
<b>VI. Monitoring and reporting</b>	<p><b>Panama</b></p> <p>It is suggested to establish robust reporting mechanisms that ensure the collection of key, clear, and transparent data. The strategic use of monitoring results should serve as the foundation for continuous improvement throughout implementation, allowing for real-time adjustments to optimize project impact.</p> <p>Monitoring processes must go beyond simple oversight; they should actively promote transparency and capacity building for all stakeholders involved. By sharing monitoring reports, a culture of accountability is fostered, facilitating knowledge exchange and strengthening the overall institutional architecture of the GAP.</p>	<p>Thank you. The Secretariat agrees and has reflected this, as appropriate, in the updated GAP. The GAP update is intended to strengthen transparency, accountability and stakeholder capacity while the required annual reports from AEs will continue to be improved.</p> <p>The Secretariat agrees and has reflected this, as appropriate, in the updated GAP.</p>

Section/Subsection	Comments	Secretariat response
<b>VI. Monitoring and reporting</b>	<p><b>Philippines</b>  <b>Monitoring and Reporting Frequency.</b> The DOF recommends providing a specific frequency for the review of the updated GAP, as part of the institutionalized reporting procedures, to ensure that the updates are consistently applied across GCF activities, and that challenges, if any, are properly, so that potential solutions or mitigation measures may be introduced accordingly. For consideration, the review may be more frequent during the earlier stages of adoption (i.e., the initial 12-24 months immediately after the effectivity of the updates), and less frequent as adoption concerns become less through years of implementation.</p>	<p>Thank you. The Secretariat agrees and has reflected this, as appropriate, in the updated GAP. Review of GAP is to be conducted in 2028 and 2031 while there is regular monitoring of the implementation of the GAP through the Steering committee and through the regular report on the GAP to the Board and the COP.</p>
	<p>4.17 Harmonization between GCF reporting and National NDC Progress Monitoring is recommended. Allowing NDAs to utilize data from national reports (such as those generated under the Philippine GMEF) to satisfy GCF requirements would reduce administrative burdens and promote a unified monitoring ecosystem (or where feasible, complement existing ecosystems).</p>	<p>Thank you for the recommendation.</p>
<b>VII. Recommended action and guidance sought from the Board</b>	<p><b>Pakistan</b> supports the adoption of the Gender Action Plan (2026–2031).  It is further recommended to:</p> <ul style="list-style-type: none"> <li>• Incorporate a mid-term review mechanism to assess progress and inform adjustments</li> <li>• Maintain flexibility to respond to emerging priorities and country-specific needs</li> <li>• Clarify accountability arrangements at country level, including the role of NDAs and partners</li> </ul>	<p>Thank you for the support.</p> <p>The Secretariat recognizes the importance of mid-term reviews, and it is included in the updated GAP, further accountability at NDA, AE level is already designated in the Gender Policy and will be implemented through the updated GAP. The capacity related work included in the GAP is aimed at addressing country specific needs.</p>

Section/Subsection	Comments	Secretariat response
<b>VII. Recommended action and guidance sought from the Board</b>	<p><b>Belize</b></p> <p>4 Add a third point of guidance: (c) Coherence: How can the Board ensure the updated GAP is seamlessly operationalized alongside the updated Environmental and Social Policy (ESP) and Indigenous Peoples Policy to prevent siloed safeguards?</p>	<p>Thank you. The secretariat recognizes the importance of coherence between ESP and IPs policy. There is coherence amongst the three as reported through the IEU evaluation of the GCF's approach to Gender. The secretariat will continue to strengthen the integrated approach to implementing the policies.</p>
<b>VII. Recommended action and guidance sought from the Board</b>	<p><b>The DRC</b> supports the adoption of the updated GAP, while emphasizing that further refinement is needed to ensure that the plan is fully implementation-oriented.</p> <p>In particular, the DRC stresses that implementation requires:</p> <ul style="list-style-type: none"> <li>• Adequate and predictable financial support</li> <li>• Strengthened direct access mechanisms</li> <li>• Alignment with country priorities and realities</li> </ul>	<p>Thank you and noted.</p>
<b>VII. Recommended action and guidance sought from the Board</b>	<p><b>Panama</b></p> <p>The Board is encouraged to steer the GAP toward a results-based model, adopting a comprehensive and transformative approach to gender equality. To this end, it is requested to guarantee a climate finance architecture that is both predictable and sufficient, ensuring that gender goals translate into structural and sustainable changes within global climate action.</p>	<p>Thank you and noted.</p>
<b>VII. Recommended action and guidance sought from the Board</b>	<p><b>Philippines</b></p> <p>4.18 The Board is urged to approve an "Enhanced Gender Readiness Support" package. Small or resource-constrained NDAs require dedicated Readiness grants to build the institutional infrastructure—such as gender-responsive financial tracking systems—necessary to meet the updated GAP standards.</p>	<p>Thank you and noted</p>

Section/Subsection	Comments	Secretariat response
<p><b>Annex I – Gender action plan 2026-2031</b></p>	<p><b>Pakistan</b> welcomes the structured approach across the five priority areas. To strengthen implementation, it is recommended to:</p> <ul style="list-style-type: none"> <li>• Include context-sensitive indicators suitable for developing countries</li> <li>• Enhance focus on water, sanitation, and hygiene (WASH) as a critical gender-climate nexus</li> <li>• Ensure transparency and accessibility of financial tracking mechanisms</li> <li>• Strengthen support for sub-national capacity building, particularly in decentralized governance systems</li> <li>• Promote knowledge-sharing platforms, including South–South cooperation</li> </ul> <p>Pakistan remains committed to advancing <b>gender-responsive and inclusive climate action</b> and looks forward to continued engagement with the Green Climate Fund to ensure that climate finance delivers <b>equitable, measurable, and transformative outcomes</b>, particularly for vulnerable populations.</p>	<p>Thank you, please refer to the response above on HRMF.</p> <p>Financial tracking is already in place for GAP and the Secretariat will introduce systematic approaches to tracking gender-related investment flows, including through the adoption of gender markers. Further AEs may incorporate the financial resources required to implement project-level GAPs in the relevant output or activity lines in project budgets where possible, with relevant costs not related to specific outputs or activities incorporated into the project management costs line item.</p> <p>Please review response above on readiness and capacity support. Thank you, priority 5 is dedicated to improving and enhancement knowledge sharing within our stakeholders.</p> <p>Thank you and we appreciate the continued support.</p>
<p><b>Annex I – Gender action plan 2026-2031</b></p>	<p><b>Ecuador - Ministry of Environment and Energy</b> In the priority 4: perhaps it is necessary to include measuring the impact of the gender policy and its long-term implementation (since 2015); that is, once the projects have adopted and implemented GAP, the question arises: will GCF, the board or independent units measure the long-term impact of how the GAP approach in project portfolios influenced the lives of women, primarily in rural and/or urban areas?</p>	<p>Thank you. The Secretariat foresees this concern addressed through the ongoing work on the HRMF.</p>

Section/Subsection	Comments	Secretariat response
	<p>Promote advancement of gender parity across functions and positions in the AE's, NDA's and DAEs, as well as any other stakeholder too, (as in GCF).</p>	<p>Thank you. The Secretariat notes the importance of gender parity across functions and positions in AEs, NDAs and DAEs and will share its own lessons to its partners to raise awareness and drive/support their ambition.</p>
<p><b>Annex I I- Gender action plan 2026-2031</b></p>	<p><b>Belize</b></p> <p><b>Priority Area 1 (Governance):</b> The creation of an intra-Secretariat Steering Committee is a positive step, but it lacks external oversight.</p> <p><b>Recommendation:</b> Require an annual external audit of the Steering Committee's effectiveness to be presented to the Board.</p> <p><b>Priority Area 2 (Competencies):</b> Tracking the "Number of stakeholders... that received gender capacity-building" measures output, not competency. <b>Recommendation:</b> Change the indicator to measure the <i>demonstrated application</i> of skills, such as the percentage improvement in the quality of gender assessments submitted post-training</p> <p><b>Priority Area 3 (Resource Allocation):</b> Internal budget tagging is introduced.</p> <p><b>Recommendation:</b> Mandate that these gender budget tags be published via the GCF Open Data portal to ensure full public transparency of gender-related financial allocations.</p>	<p>Thank you, it is an internal mechanism to ensure the efficient and effective implementation and delivery of GAP results. The activities are mostly secretariat facing.</p> <p>The Steering committee is an internal system for monitoring and providing guidance and decision vis a vis the implementation of the GAP and oversight over the delivery of that responsibility rests with the Board.</p> <p>The Secretariat agrees and has reflected this, as appropriate, in the updated GAP.</p> <p>Thank you. The Secretariat agrees on the importance of strengthening indicators to capture the demonstrated application of knowledge and skills. This is reflected in activity 12.</p> <p>Thank you and agree with transparency. The Secretariat has reflected this in the updated GAP.</p>

Section/Subsection	Comments	Secretariat response
	<p><b>Priority Area 4 (Operational Procedures):</b> Action 18 regarding "gender lens investing" is currently just an exploratory roadmap.</p> <p><b>Recommendation:</b> Establish a concrete target for the percentage of the Private Sector Facility (PSF) portfolio that must meet standardized Gender Lens Investing (GLI) criteria (e.g., the 2X criteria mentioned in the footnotes ) by 2030.</p>	<p>Yes, action 18 is exploratory, and the findings are expected to inform the upcoming strategic plan, and targets will be set ones the work is completed, and the way forward is agreed.</p>
<p><b>Annex I – Gender action plan 2026-2031</b></p>	<p><b>The DRC</b> welcomes the detailed operational framework and the inclusion of indicators.</p> <p>However, the following elements should be strengthened:</p> <ul style="list-style-type: none"> <li>• Inclusion of <b>indicators reflecting vulnerabilities of women and girls in Africa</b></li> <li>• Greater focus on <b>community-level impact</b>, including indigenous peoples and forest-dependent populations</li> <li>• Integration of <b>direct access mechanisms</b> within operational procedures</li> <li>• Strengthening of indicators related to <b>adaptation, resilience, and sustainable livelihoods</b></li> </ul> <p>In the context of the DRC, women play a critical role in ecosystem protection, particularly in forest regions, while facing increasing climate-related challenges such as flooding and loss of livelihoods. The GAP should better reflect and support these realities.</p>	<p>Thank you. The Secretariat appreciates the recommendations. Please refer to responses above on the upcoming Harmonized Results. Measurement Framework (HRMF). Context-specificity will be pursued, including through a dedicated emphasis on structured and intentional engagement with women’s and women-led organizations throughout the GAP’s implementation period.</p>
<p><b>Annex I – Gender action plan 2026-2031</b></p>	<p><b>Panama Governance</b> - Institutional Analysis: Incorporate an analysis of care work and its influence on team performance and well-being, particularly for women. Project Guidelines: Develop guidelines to assess how care work impacts the participation of caregivers in climate projects, ensuring interventions do not create additional barriers.</p>	<p>Thank you and noted.</p> <p>At the project level this is already expected to be assessed and actions to address the issues to be put in place.</p>

Section/Subsection	Comments	Secretariat response
	<p><b>All priority areas</b> - Shift from process indicators (e.g., percentage of people receiving information) to outcome and impact indicators that measure the actual application of knowledge and tangible changes in the field (Applies to all the actions of the plan that could consider it).</p>	<p>The Secretariat agrees that all indicators should not be process related and has reflected this, as appropriate, in the updated GAP. Please see the response on HRMF to those indicators related to portfolio related results.</p>
	<p><b>All priority areas</b> - Strengthen references to the Belém GAP to ensure aligned implementation.</p>	<p>Thank you and noted, the updated GAP has included additional information on alignment with Belem GAP.</p>
	<p><b>Operational Procedures and Resource allocation, accessibility and budgeting</b> - Ensure stakeholders are collecting, analyzing, and applying gender- and age-disaggregated data. Furthermore, move toward a more granular model including sex, gender, age, territory, ethnic identification, and disability, as proposed by Panama in its action plan for the Nature Pledge.</p>	<p>Thank you and noted.</p>
	<p><b>Resource allocation, accessibility and budgeting</b> - Include training on gender-responsive budgeting for stakeholders to ensure financial accountability</p>	<p>Thank you and noted.</p>
	<p><b>All priority areas</b> Prioritize protecting and preserving Indigenous Peoples' knowledge, as well as traditional and local knowledge systems and their practices across different sectors, in line with the Belém GAP</p>	<p>Thank you. The updated GAP recognizes the importance of protecting and valuing Indigenous Peoples' knowledge as well as traditional and local knowledge systems and continue to promote their integration into climate action in alignment with relevant GCF policies.</p>

Section/Subsection	Comments	Secretariat response
<p><b>Annex I – Gender action plan 2026-2031</b></p>	<p><b>Philippines</b> Support for the Gender Competency Requirements. The DOF supports the integration of the updated GAP provisions into relevant strategies, policies, and practices, particularly the assessment of how gender considerations are incorporated into project design and funding recommendations, as well as the promotion of inclusive team environments and gender-balanced recruitment. These measures will help ensure that the implementation of the GAP goes beyond procedural compliance and is meaningfully reflected in the actual implementation of GCF projects.</p>	<p>Thank you for the support.</p>
	<p>17. <b>Action 24 (Peer-to-Peer Exchange):</b> The creation of Sector-Specific Learning Groups (e.g., Gender in Renewable Energy Finance) is recommended to facilitate the exchange of technical best practices among AEs and NDAs.</p> <p>18 <b>Action 25 (Complementarity):</b> A directive to harmonize gender assessment templates across the GCF, Global Environment Facility (GEF), FRLD, and Adaptation Fund is recommended. Mention the intersecting policies that can be used for harmonization.</p> <p>Standardization across the climate funds would significantly streamline the project preparation process for national proponents.</p>	<p>Thank you for the recommendation. The peer-to-peer exchange will consider the sector specific suggestion and other relevant topics during implementation.</p> <p>Thank you for the recommendation.</p>

## IV. Response matrix for comments received from accredited entities on the draft update to the Gender Action Plan

This section provides the response matrix that addresses the consolidated summary comments from 20 Accredited entities (AEs)

Comment	Response
<b>General feedback (summary of comments)</b>	
<p>The update to the GAP was broadly welcomed by the AEs but also noted that it remains too focused on process and compliance rather than clearly articulating measurable gender outcomes and impact. AEs called for a stronger results framework, clearer indicators, better tracking and reporting, and more practical implementation guidance for AEs, especially at project level. AEs also emphasized stronger treatment of intersectionality and differentiated vulnerabilities, more realistic attention to differing capacities and contexts, stronger resourcing and accountability, and clearer articulation of ambition, including movement toward gender-transformative approaches.</p>	<p>The Secretariat notes these cross-cutting comments and agrees that the updated GAP should continue shifting from procedural compliance toward more meaningful, measurable and value-generating gender outcomes. The revised GAP strengthens this direction, while further refinement of portfolio-level indicators and data granularity will be taken forward through the HRMF. The Secretariat also recognizes the need for more practical implementation support, stronger attention to differentiated capacities and vulnerabilities, within its premise on acknowledging women and girls as agents of change, even within their diverse and often compounded vulnerabilities and /or vulnerable and fragile contexts and communities. Issues relating to resourcing, accountability and implementation support will continue to inform implementation, capacity-building, tools and related operational work.</p>
<b>Introduction</b>	
<p>The inputs received on this section emphasized the need for a stronger strategic framing of gender as a driver of climate effectiveness rather than a compliance requirement. AEs called for stronger recognition of intersectionality and the diversity of women and girls; clearer alignment with the Belém GAP, particularly regarding vulnerable contexts; clearer explanation of how the IEU evaluation informed the update and whether the GAP would be revised after final evaluation findings; and clearer articulation of governance, implementation roles and accountability across GCF, partners and the Secretariat.</p>	<p>The Secretariat agrees that this section should more clearly frame gender as a driver of stronger climate outcomes and has strengthened the revised GAP accordingly. Alignment with relevant areas of the Belém GAP has also been strengthened, considering the Fund’s mandate, processes and strategic priorities. The GAP update has been informed by the IEU’s gender synthesis work, progress reporting and consultation inputs, and the Secretariat has worked closely with the IEU throughout the process. Clarifications on institutional responsibilities within the Secretariat have been strengthened in the revised GAP, while the roles of AEs and NDAs remain grounded in the Gender Policy.</p>
<b>Achievements and lessons learned</b>	

<b>Comment</b>	<b>Response</b>
<p>AEs considered that this section remains too focused on compliance- and process-related achievements and does not sufficiently capture tangible gender outcomes or institutional learning. The AEs called for stronger reflection of actual changes in women’s and girls’ resilience, agency, opportunities and access, as well as clearer lessons learned, ownership, responsibilities and timelines. Some AEs also encouraged inclusion of practical lessons and success stories from partner experience, including GBV prevention and response.</p> <p>There are comments/concerns related to:</p> <ol style="list-style-type: none"> <li>1. How the revised section now captures actual gender outcomes, not only future monitoring intentions.</li> <li>2. Whether the revised section will now reflect ownership and institutional responsibilities in the lessons learned narratives.</li> </ol>	<p>The Secretariat acknowledges the need to strengthen the presentation of results and institutional learning in this section. The revised GAP and related monitoring approach seeks to move beyond compliance-oriented reporting toward clearer reflection of performance, benefits and outcomes, with further strengthening of outcome-level measurement to be supported through the HRMF. GAP also includes clearer actions, roles and timelines, while practical lessons and examples from implementation partners will continue to inform implementation and future learning products.</p>
<b>III. Updated GAP</b>	

Comment	Response
<p>AEs emphasized the need for clearer operational definition of results and impact as well as clarity on what value-generating gender outcomes mean. They highlighted the importance of stronger accountability mechanisms and emphasized the need to consider intersectionality and country responsive and context sensitive implementation. The Expert Advisory group includes WROs/WLO.s and civil society has been recommended. They further highlighted the need for budget for GAP while also emphasizing the need for sufficiency of budget to meet ambition particularly budget implications of improved monitoring on both the secretariat and the AEs; the link between budget and decision making as well as the implication of decentralization and budget allocation. In addition, the AEs sought clarification on:</p> <ul style="list-style-type: none"> <li>processes to address non-compliance or weak gender performance stressing the need to go beyond counting number of activities and training conducted to effectiveness/results.</li> </ul>	<p>Thank you and note the proposal to include definitions. The HRMF if adopted will play a big role in monitoring and reporting against agreed gender outcomes and as part of the accountability system. Budget for GAP also is part of demonstrating commitment and accountability as it is attached to budget tracking.</p> <p>The Secretariat currently monitors progress on the implementation of project-level GAPs by way of Annual Performance Reports (APRs) and mid-term evaluations. Additionally, the GAP seeks to reinforce the Secretariat's adaptive management practice when monitoring project-level GAP implementation. Separate to the GAP, GCF's Monitoring and Accountability Framework will provide further details on procedures to address instances of non-compliance.</p>
<p><b>IV. Budgetary implications</b></p>	
<p>The AEs indicate that resourcing assumption provided is not sufficient for the ambition of the GAP; with recommendations for mechanisms to include budget for Priority area 3 for project activity; track funding for WROs/WLO; making GBV as a core budgetary pillar and expanding the PPF to go beyond design to also support implementation</p>	<p>The secretariat sees the need for tracking budget utilization for GAP actions which in priority 4 includes program and project level actions. For priority 4 actions, the GAP includes provision where AEs may incorporate the financial resources required to implement project-level GAPs in the relevant output or activity lines in project budgets where possible, with relevant costs not related to specific outputs or activities incorporated into the project management costs line item. At the Institutional level the Secretariat will identify and cost human, financial, and material resources required for implementing the GAP under the multi-year and annual work programming and budget processes, introducing internal gender budget tagging. Resource allocation against the five priorities of the GAP 2026–2031, with budget utilization will be</p>

Comment	Response
	reported annually to the Board as part of the Report on the Activities of the Secretariat.
<b>Research and consultations</b>	
<p>Stressed that gender consultation and research should be more inclusive, systematic and sustained throughout implementation, not only at design stage of the GAP. Emphasized the importance of engaging grassroots and local actors more meaningfully, including gender focal points, and ensuring that consultations and research processes better reflect developing-country realities and vulnerable contexts.</p> <p>Remaining comments/concerns related to:</p> <ol style="list-style-type: none"> <li>1. How consultation and research processes will better reflect developing-country and vulnerable-context realities in practice.</li> <li>2. How the secretariat will ensure inclusion of grassroots and local actors, including gender focal points in programming and implementation.</li> <li>3. Whether consultations during implementation will be formalized and periodic, beyond a general acknowledgement of the value of stakeholder engagement.</li> </ol>	<p>The secretariat notes to the importance of inclusive, ongoing and context-responsive engagement and is committed to supporting country-driven initiatives considering differentiated capacity needs. The update to the GAP has been informed by the intra-secretariat review and consultations, including the Board, accredited observers, NDAs, AEs, Indigenous Peoples Advisory Group; MCFs, UNFCCC and non-accredited entities, through webinars and written submissions. The secretariat also recognizes the value of continued engagement beyond the design phase and will continue to strengthen participatory approaches, stakeholder feedback loops and leaning during implementation, review and future refinement processes.</p> <ul style="list-style-type: none"> <li>- The secretariat will continue engagement with the accredited observers and encourage the engagement of local actors throughout the programming cycle of the Fund's funded activities.</li> <li>- The secretariat will engage, as needed and appropriate stakeholders' consultations throughout GAP implementation and in the relevant actions of the GAP</li> </ul>
<b>Monitoring and reporting</b>	
<p>The comments put emphasis on the need to identify a set of core portfolio-level outcome indicators that support aggregation while preserving flexibility across contexts and project types. The AEs also called for clarity on whether the updated GAP would require changes to reporting templates and on how often the GAP implementation will be monitored.</p>	<p>Gender-related indicators, particularly for Priority 4 and at the portfolio level, will be further developed and finalized through the Harmonized Results Management Framework (HRMF), subject to Board approval. The existing project-level gender indicators will continue to guide implementation, monitoring, and reporting at the project and country levels. The intention of the HRMF is to complement project-level reporting by enabling the aggregation and measurement of gender-</p>

Comment	Response
	<p>related results at the portfolio level, including outcome-level changes that reflect the collective impact of GCF investments.</p> <p>The GAP update does not currently envisage changes to reporting templates. However, adjustments to reporting requirements and templates may be required following the approval and operationalization of the HRMF. To support accountability and learning, the updated GAP will be subject to both a mid-term implementation review and a final implementation assessment.</p>
<b>Recommended action and guidance sought from the Board</b>	
<p>Calls for stronger Board guidance on the ambition, accountability, and implementation of the updated GAP. Highlighted the need for clearer portfolio-level gender outcomes and indicators, stronger accountability and reporting mechanisms, adequate resourcing and technical support, and measures to promote quality and impact beyond compliance. Further emphasized the importance of reflecting the specific needs and realities of LDCs and SIDS, ensuring indicators are fit for purpose, strengthening alignment with the Belém GAP, incorporating lessons from evaluations, and clarifying expectations, incentives, and support arrangements for AEs. Additionally, it was further suggested that mechanisms such as the Gender Marker and the Gender Advisory Group should serve as drivers of ambition, learning, technical support, and quality assurance, rather than as compliance or administrative tools.</p> <p>There are comments/concerns related to:</p> <ol style="list-style-type: none"> <li>1. Whether the Board paper will explicitly reflect suggestions on: <ol style="list-style-type: none"> <li>a. internal review report availability,</li> <li>b. preliminary budget envelopes by priority area,</li> </ol> </li> </ol>	<p>The Secretariat appreciates these suggestions for strengthening the update to the GAP document. The comments reinforce the importance of clearly situating the updated GAP within broader questions of ambition, accountability, implementation support and strategic alignment. Several of the issues raised including portfolio-level results orientation, Belém alignment, responsiveness to LDC/SIDS realities, and the role of mechanisms such as the Gender Marker and Gender Advisory Group have been reflected/ clarified in the revised GAP. Other suggestions, including the possible strengthening guidance on differentiated expectations, incentives and implementation support, are recognized as useful considerations in providing tailored support for AEs and partners for implementation.</p> <ol style="list-style-type: none"> <li>a. The secretariat has provided the assessment report as part of the board document.</li> <li>b. The budget for implementing the GAP will be considered under the multi-year and annual work programming and budget process</li> </ol>

Comment	Response
<p>c. IEU adaptive incorporation,</p> <p>d. gender-transformative aspiration</p>	<p>c. The IEUs evaluation have informed the update to the GAP and the GAP</p> <p>d. The updated GAP is anchored in the Gender Policy's commitment to gender-responsive climate action. While gender-transformative change is encouraged as a longer-term objective, however the GAP recognizes that such approaches must be adapted to diverse country contexts, capacities, and implementation of realities.</p>
<b>Annex I – Gender action plan 2026-2031</b>	
<p>1. Theory of change and overall architecture</p> <p>AEs broadly supported the ambition of the Annex but called for a concise theory of change or strategic narrative showing how the five priority areas interact, reinforce one another and collectively contribute to meaningful gender outcomes in climate finance.</p>	<p>The Secretariat agrees that the Annex benefits from a clearer strategic narrative and has included a section that shows the interlinkages between proposed actions and the strengthen coherence across the five priority areas and intended meaningful gender outcomes at portfolio level.</p>
<p>2. Outcome orientation versus compliance-heavy indicators</p> <p>It was consistently argued that many indicators remain focused on completion, process or compliance rather than whether change is occurring in outcomes, institutions, behavior or climate-gender results. They called for more outcome and impact-oriented indicators across priority areas.</p>	<p>The Secretariat acknowledges that the indicator framework should more clearly reflect the intended shift toward measurable outcomes and impact. The revised GAP strengthens outcome impact, and additional refinement of portfolio-level and aggregable indicators will be undertaken through the HRMF.</p>
<p>3. Indicator quality, alignment and technical</p> <p>Raised technical concerns regarding indicators, including weak alignment between actions and indicators, indicators phrased as targets, vague wording, missing qualifiers, insufficient disaggregation, and unclear means of tracking and reporting.</p>	<p>The Secretariat acknowledges these technical comments and has revised indicators in the updated GAP where appropriate to improve clarity, alignment and measurability. Further methodological refinement, including tracking, will continue through secretariat reporting channels and the HRMF.</p>
<p>4. Intersectionality and differentiated vulnerabilities inclusion</p>	<p>The revised update to the GAP document is premised on acknowledging women and girls as agents of change, even within their divers and often</p>

Comment	Response
<p>Repeatedly requested stronger mainstreaming of intersectionality across the Annex, including greater attention to Indigenous women, women with disabilities, girls and young women, displaced women and women in fragile contexts and recognize women and girls as agents of change.</p>	<p>compounded vulnerabilities and /or vulnerable and fragile contexts and communities.</p>
<p>5. Project-level gender assessments and GAPS: quality, standardization, and guidance</p> <p>The AEs note inconsistency in the quality and usefulness of project-level gender assessments and GAPS, and call for clearer guidance, stronger review criteria, and less variability while allowing contextual flexibility. AEs want more support to ensure project-level GAPS are outcome-oriented and not merely compliance documents.</p>	<p>The Secretariat agrees that this is an important issue and indicates that relevant elements have been reflected in the updated GAP. Also notes that further work will continue through implementation, toolkit updates, and capacity support. It reiterates that project-level GAPS remain mandatory and must include associated resources.</p>
<p>6. Capacity development, applied learning, and institutional change</p> <p>States capacity development should go beyond counting training activities and should be tailored, practical, and linked to applied learning and behavioural or institutional change. They are suggesting pre/post assessments, proposal quality improvements, feedback loops, advanced technical modules, and different delivery modalities. Called for support should be tailored to AE, NDA, partner, and country needs.</p>	<p>The Secretariat agrees that capacity development needs to be tailored and informed by needs assessments and confirms that delivery modalities, gender budgeting, sex-disaggregated data, and toolkit improvements will be shaped through these assessments. Also notes that pre/post assessment and effectiveness monitoring may be incorporated as part of capacity-building effectiveness reporting.</p>
<p>7. Gender marker design, harmonization, and portfolio</p> <p>Welcomed the proposed gender marker and emphasized the need to avoid duplication, align with existing AE systems, and avoid creating parallel burdens. Questioned whether the marker is for internal or portfolio-wide, whether private sector standards could create barriers for public entities, and whether broader outcomes such as economic empowerment, leadership, and intersectionality will be captured.</p>	<p>Thank you and will note the recommendation on alignment with existing systems and a marker appropriate to the GCF's mandate and scope.</p>
<p>8. Stakeholder engagement, participation, and accountability</p> <p>Call for more meaningful monitoring of stakeholder engagement, including evidence that women's groups, Indigenous women, women</p>	<p>Thank you and notes the need for monitoring meaningful stakeholder engagement. Also, notes that evidence of consultation are already required in funding proposal processes and gender assessments.</p>

Comment	Response
<p>with disabilities, youth, and others influence project design and implementation. Additionally, noted a strong push to move beyond consultation as a procedural requirement and toward accountability for inclusiveness and influence of the marginalized groups.</p>	
<p>9. Resource allocation, budget quality, and safeguards against gender-washing</p> <p>Calls for a stronger project- and portfolio-level attention to gender budgeting, including utilization, adequacy, quality of spending tracking, and value for money. Raised concerns about gender-washing and calls for safeguards, targets, and clearer project-level resource allocation guidance, and for a better tracking of support to women-led, youth-led, and local organizations.</p>	<p>The Secretariat notes the recommended indicators and points to the response on HRMF provided earlier. The GAP includes actions on internal budget tagging systems and project cost categories.</p> <p>Notes that project-level GAP budgets are already a requirement and acknowledge that improved monitoring, accounting, transparent tracking and governing instruments should help prevent gender-washing. GCF will continue requiring AEs to include gender assessments and project-level GAPs with associated resources in their Funding Proposals (FPs) including human, financial, and other resources sufficient to meet the principles and requirements of the Gender Policy.</p>
<p>10. GBV/SEAH and broader safeguarding / climate-GBV concerns</p> <p>Seek stronger treatment of GBV/SEAH, including climate-related GBV risks, budgeting for mitigation, accreditation-related safeguards, training needs, and clearer distinction between gender mainstreaming and safeguarding.</p> <p>It was recommended to integrate GBV evidence and tools into guidance and learning.</p>	<p>The Secretariat notes that Priority Area 4 includes SEAH-related work within the context of funding proposals also states that GBV-related training topics, tools, and guidance may be considered during capacity needs assessment, delivery and toolkit updates.</p>
<p>11. Knowledge generation, learning and communication</p> <p>Welcome knowledge portals and learning mechanisms, but stress that these should support implementation, learning, and decision-making rather than just producing materials.</p> <p>Calls for a stronger use of existing project lessons, success stories, and targeted research, and request for sector-specific indicators and provision of guidance.</p>	<p>The Secretariat acknowledges and notes that these issues will be considered during implementation, and that research priorities, lessons, and external resources will be considered in implementation and toolkit updates and will provide sector-specific guidance.</p>

