



**GREEN
CLIMATE
FUND**

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GCF/B.46/15

6 October 2026

Independent Redress Mechanism Work Programme and Budget for 2027-2029

Summary

This document presents the Independent Redress Mechanism's (IRM) work programme for 2027 with a supporting multi-annual budget for 2027 and indications for 2028-2029. The IRM is one of the three accountability mechanisms of the Green Climate Fund (GCF) established as an independent unit. This work programme seeks to give effect to the GCF Board (Board) decisions concerning the IRM. The work programme has five components as follows:

- (i) Operate the IRM;
- (ii) Address complaints from GCF project-affected people and requests from developing countries for reconsideration of funding decisions;
- (iii) Provide advice;
- (iv) Develop the capacity of grievance redress mechanisms of Direct Access Entities; and
- (v) Conduct outreach.

A draft decision is presented in Annex I for Board consideration.

Executive Summary

1. The Independent Redress Mechanism (IRM) is mandated in paragraph 69 of the Green Climate Fund's (GCF) Governing Instrument. This paragraph states that "...The mechanism will receive complaints related to the operation of the Fund and will evaluate and make recommendations." The IRM reports directly to the GCF Board (Board) and is subject to the decisions of the Board. It is independent of the Secretariat of the GCF. The Board adopted the updated terms of reference (TOR) of the IRM on 25 September 2017 (see document GCF/B.BM-2017/10).
2. The TOR specifies that the Board will consider and approve the annual work programme and budget of the IRM to be presented by the Head of the IRM. The IRM has developed the work programme for 2027-2029 set out in Annex II with a supporting multi-annual budget for 2027 and indications for 2028-2029 as set out in Annex III, and the Board is requested to consider and approve the same. The work programme and budget for 2027-2029 were endorsed by the Ethics and Audit Committee on 21 July 2026 and the Budget Committee on 31 August 2026. A draft Board decision is set out in Annex I.
3. The IRM reports regularly to the Board. Summaries of the work of the IRM, together with details of budget utilisation as reported by the Finance team, from January to July 2026, have been provided to the Board in two documents titled "Report on the activities of the Independent Redress Mechanism" (GCF/B.45/Inf.07 and GCF/B.46/Inf.03).
4. The work programme in Annex II has five key components:
 - (i) Operate the IRM;
 - (ii) Address complaints from GCF project-affected people and requests from developing countries for reconsideration of funding decisions;
 - (iii) Provide advice;
 - (iv) Develop the capacity of grievance redress mechanisms of Direct Access Entities; and
 - (v) Conduct outreach.

Annex I: Draft decision of the Board

The Board, having considered document GCF/B.46/15 titled “Independent Redress Mechanism Work Programme and Budget for 2027-2029”:

- (a) Approves the work programme and the administrative budget of the Independent Redress Mechanism for the year 2027 in the amount of USD 3,362,569 as contained in annex II and III, respectively of the document GCF/B.46/15;
- (b) Takes note of the provisional work programme of the Independent Redress Mechanism for 2028 and 2029, as set out in annex II of this document;
- (c) Approves the provisional administrative budgets for the Independent Redress Mechanism, as set out in annex III to document GCF/B.46/15, in the amounts of USD 3,685,907 for 2028 and USD 4,074,195 for 2029;
- (d) Authorizes the Budget Committee to consider and approve drawing from the Board contingency budget the costs of unanticipated case-related work of the Independent Redress Mechanism in 2027 upon recommendation of the Ethics and Audit Committee; and
- (e) Tasks the Executive Director with distributing salary adjustments in line with the GCF Compensation Framework adopted by the Board through decision B.38/06.

Annex II: Independent Redress Mechanism Work Programme 2027-2029

I. Introduction

1.1 Background

1. The IRM reports directly to the GCF Board (Board) and is subject to the decisions of the Board. It is independent of the Secretariat of the GCF. The IRM's mandate is contained in the updated terms of reference adopted by the Board on 25 September 2017 (B.BM-2017/10).
2. The TOR specifies that "to ensure the financial independence of the IRM, the Head of the IRM will propose a work programme and budget for meeting the annual expenses, and the Board will consider and approve this work programme and budget." The TOR also states that the annual work programme and budget shall be submitted to the Board through the Ethics and Audit Committee (EAC).
3. The IRM developed this work programme and budget for 2027-2029 in line with the Board decision B.38/07 on the Administrative Budget and Accounting Framework and with a view to implement the Board-approved TOR. The work programme and budget was discussed with the EAC and endorsed on 21 July 2026. The IRM presented the work programme and budget to the Budget Committee and received endorsement on 31 August 2026. The Board is requested to consider and approve the same.

1.2 Implementation of the 2026 Work Programme

4. As mandated by the Board¹, the IRM has consulted with the EAC in the implementation of the 2026 work programme, reporting to it on a quarterly basis. Summaries of the work of the IRM from January to June 2026 have been provided to the EAC in two documents titled "Report on the activities of the Independent Redress Mechanism".
5. **Capacity building.** Until August 2026, a total of 142 individuals have enrolled in the online GRM e-learning course, which is available in English, Spanish and French. The GRM iLearn Training Programme is designed to strengthen the design and operation of grievance redress mechanisms (GRMs) in GCF projects, with a primary focus on DAE staff in charge of grievance redress.
6. In May 2026, the IRM delivered two (2) parallel virtual capacity building workshops for staff of Direct Access Entities in charge of grievance redress from Asia and the Pacific and another one for Africa, Latin America and the Caribbean. Forty five (45) participants from fourteen (14) Direct Access Entities participated.
7. Further trainings and learning opportunities are planned between September and November 2026, including: the in person GCF Regional Accountability Workshop, held in Panama from 15 to 17 September 2026, in close collaboration with the IIU. Participants were engaging in lectures, exercises and team activities learning how to establish or operate a grievance redress mechanism. The in person workshop which is offered once a year serves as an important opportunity for staff of Direct Access Entities in charge of grievance redress to learn from each other and hear the perspectives of the civil society organisations from the region who will also attend the workshop. Participants from twenty (20) Direct Access Entities

¹ Paragraph 6 of the IRM's TOR (B.BM-2017/10)

based in the Caribbean and Central America are registered. This is the first IRM in-person capacity building workshop in the region. Previous workshops were held in Africa (Rwanda in 2023, Morocco in 2024) and Asia (Vietnam in 2025).

8. The Stakeholder Engagement and Dispute Resolution training is expected to run virtually during September - November 2026 and will gather staff from Direct Access Entities in charge of resolving grievances through dispute resolution across all GCF countries and regions.

9. **Outreach.** The IRM continued to engage with civil society and local communities through its dedicated outreach activities. In 2026, the IRM conducted three virtual outreach webinars and one in-person outreach workshop in Panama City, targeted at CSOs in the Caribbean and Central America. This workshop was held as a joint capacity building and outreach workshop with the IIU and involved both CSOs and GRM staff of DAEs.

10. The IRM also continued its engagement with previous workshop participants through the IRM Civil Society Organisation (CSO) Advocacy Grant. The IRM awarded five CSOs with resources to raise awareness of the IRM, GCF and grievance redress with local communities through community consultations, radio interventions, digital campaigns and other activities.

11. **Handling of cases.** As of 31 August 2026, casework included the analysis of 22 pre-cases and the processing of 16 cases. The IRM registered 8 new cases during 2026, of which 1 is in the eligibility assessment phase. The IRM completed monitoring on the implementation of the problem-solving agreement for one case in Egypt, which was then closed in April 2026 after all actions have been completed. In parallel, the Board considered the Compliance Review report at B.44 in March 2026, and endorsed the IRM's findings and recommendations. As per the Board Decision B.44/10, a Remedial Action Plan has been developed by the Secretariat in collaboration with the IRM to implement the Board's decision. However, as of 31 August 2026, the IRM has not received the final Remedial Action Plan from the Secretariat – therefore, implementation of remedial action has yet to begin.

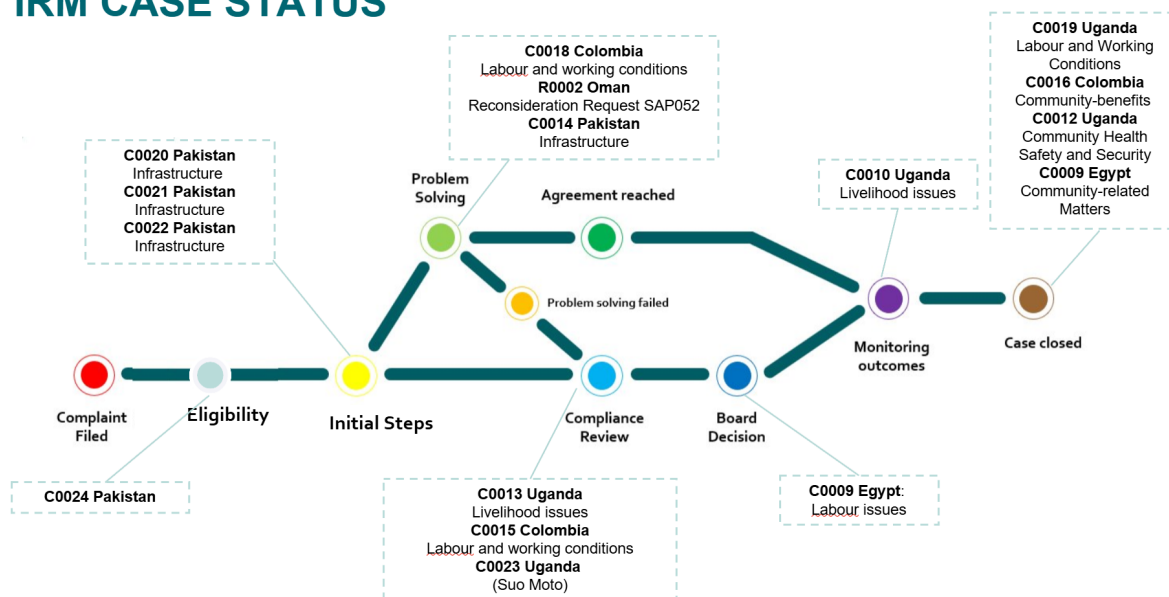
12. In 2026, the IRM processed five Uganda-related cases (C0010, C0012, C0013, C0019 and C0023). During the year, it continued monitoring implementation of the problem-solving agreement in once case (C0010) and closed another case (C0012) in March 2026 following successful implementation of the problem-solving agreement. In May, after the parties declined to pursue IRM-led problem solving, the IRM transferred one case (C0013) to the compliance function and began a compliance appraisal. The appraisal concluded that a compliance investigation was warranted. In July, following a preliminary inquiry, the IRM initiated a *suo moto* compliance investigation concerning safety and security issues (C0023). The IRM also registered and subsequently closed once case (C0019) in June 2026, on labour and working conditions, after parties were able to reach an early resolution of concerns raised.

13. In addition, the IRM continued processing one problem-solving case in Pakistan (C0014) jointly with the ADB's accountability mechanism. The IRM received 4 additional cases on the same project in Pakistan (C0020, C0021, C0022 and C0024).

14. The IRM's two cases in Colombia (C0015 and C0018), are processed in compliance review and problem-solving phases, respectively. The IRM closed one case in Colombia (C0016) in June 2026, during initial steps phase, following the complainants decision not to engage further in the IRM process.

15. In addition, the IRM processed one reconsideration request from Oman (R0002) under the IRM's problem-solving function.

IRM CASE STATUS



IRM case status in the case handling process, as of 31 August 2026

16. The IRM has been able to continue implementing its 2026 work programme and move towards achieving the goals set by the work programme within the budget allocated by the Board. As of 31 August 2026, the IRM estimates a budget utilisation rate close to 100% for the year (possibly slightly above or just below) on the basis of existing case load and related activities until year end. As of July 2026, the IRM budget execution reached 45%.

17. The IRM notes that while its approved budget provides for core operational activities, case-related expenditures may exceed the levels that can be reasonably anticipated or absorbed within the annual allocation. Such expenditures may arise, inter alia, from problem solving proceedings, engagement of external experts, or case-specific travel and logistical requirements. The IRM might therefore need to tap into the Board contingency, and if so, should the need arise to be duly authorised by EAC and BC, in line with board decision B.43/12 (d). The IRM will only ever make use of such resources for case-related expenses and its use is expected to be reported back to the Board in a transparent manner.

1.3 2027-2029 Work Programme and Budget

18. The envisaged budget for 2027-2029 is expected to allow the IRM to implement the activities set out in this work programme with the underlying assumptions, in particular in relation to case work. The budget was developed with the endorsement of the EAC and the BC.

19. Depending on the number and complexity of cases directly submitted and the reconsideration requests received by the IRM (which are both unpredictable and demand-driven), the budget may need to be supplemented in 2027 if case-related expenses exceed initially underlying estimates.

20. The current case work can be expected to provide some valuable insights and learning for the institution. The IRM aims at providing advice on the basis of its observations in the currently ongoing cases once they have been brought to completion.

1.4 Key components of the 2027-2029 Work Programme

21. The work programme is divided into five components. Each component is essential for operating the IRM and ensuring that Board-mandated tasks are completed in a timely and efficient fashion. A draft Board decision is enclosed in Annex I. The five main components of the work programme are as follows:

- (i) **Complaints and Grievances:** Addressing complaints and grievances from persons adversely impacted by projects or programmes of the GCF;
- (ii) **Reconsideration requests:** Addressing requests from developing countries for reconsideration of Board decisions denying funding to a project or programme;
- (iii) **Advisory:** Recommending reconsideration of GCF policies, procedures, guidelines, and systems based on lessons learned from cases handled by the IRM and from good international practice; providing guidance to the GCF's readiness and accreditation activities based on best practices;
- (iv) **Capacity building:** Providing capacity building activities to support the establishment of effective and efficient grievance redress mechanisms. As the IRM ramps up these efforts, it aims to provide capacity support that is more tailored to the needs of DAEs, aligned with the approaches of the GCF Secretariat and the other independent units to strengthening DAE capacities, and delivered at the appropriate time. In line with the revised GCF accreditation framework, the IRM also aims to support relevant entities in the pre-accreditation phase with capacity building on a selected basis and in close interaction with the Accreditation Panel, so that they are better equipped to meet the framework's requirements on entity-level grievance redress mechanisms; and
- (v) **Outreach:** Providing education and outreach to increase awareness of the IRM's role and work among stakeholders, the public, and staff of the GCF. The IRM plans to increase its visibility with local communities through a set of strategic and targeted approaches. The related budget is set out in Annex III.

22. Each of these tasks is explained in more detail below.

II. Operate the Independent Redress Mechanism

2.1 Staff and consultants

23. The IRM is led by its Head and for 2027 it will be staffed with 9.5 positions across the functions of compliance and policy as well as dispute resolution and capacity building in addition to communications and outreach as well as a registrar and administrative support.

24. For 2028 and 2029 IRM envisages one additional head count each year.

25. Additionally, the IRM provides an opportunity for 1 intern throughout each year to assist in the IRM's work.

2.2 Procedures and Guidelines (PGs) and Supporting Operating Procedures (SoPs) for the IRM

26. The IRM developed and issued 21 modules of supporting operating procedures (SoPs) to guide IRM staff in efficiently and effectively implementing the TOR and the Procedures and

Guidelines (PGs). Work on updating SoPs continues and SoPs will be revised, as appropriate, based on experience in applying them, in particular with the benefit of more case work. The PGs of the IRM might be subject to revision as part of the IRM review and may be updated in 2027-2029.

2.3 Independent Accountability Mechanisms Network (IAMNet)

27. IAMnet is a community of practice in this area. Twenty-three independent accountability mechanisms of international financial and development institutions are members of IAMnet, and among them are several independent redress mechanisms of GCF's accredited entities (AEs). The IRM will continue to actively participate in IAMnet, including attending its annual meeting and serving in working groups to develop good practices, collaborate on outreach activities, and implement governance reforms.

28. In 2027-2029, the IRM will continue its engagement with IAMnet through its Annual Meeting and active contributions in the IAMNet working groups.

2.4 Reports

29. In line with its TOR, the IRM publishes an annual report. The 2025 report was published in February 2026. For the period 2027-2029, the IRM envisages publishing its annual reports consistently in the first quarter of the subsequent year. Additionally, the TOR envisages periodic activity reports from the IRM to the Board. Furthermore, the GCF is expected to report to the UNFCCC, among other things, about case decisions of the IRM together with action taken by the Board thereon. The IRM will prepare all aforesaid reports in a timely and appropriate manner. Public reports will be published on the IRM's website and will also be made available through other appropriate means.

2.5 IRM Review

30. Under paragraph 26 of the Board-approved TOR of the IRM, a review of the IRM is expected to be conducted under Board authority. Following interactions with the EAC the IRM has committed to monitor the developments of several ongoing or recently concluded reviews of mechanisms in different institutions² and to take note of ongoing trends that can feed into any potential review of the IRM. Furthermore a potential IRM review would benefit from the completion of a number of currently ongoing cases in the IRM.

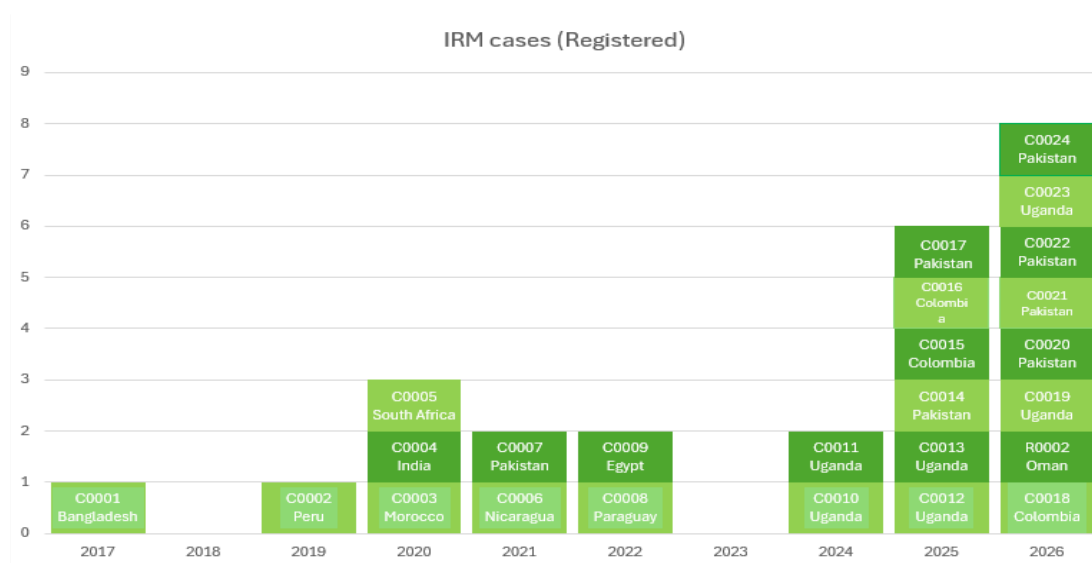
III. Address Complaints and Reconsideration Requests

3.1 Requests and Complaints

31. In line with the growing portfolio of GCF projects and programmes, the IRM anticipates a consistently high level of case work in the coming years. This includes potentially more pre-cases and cases in various geographical areas, and corresponding monitoring activities after case handling. In 2026, as of 31 August, the IRM has registered 7 new complaints and 1 reconsideration request. While work is underway to make substantial progress on active cases,

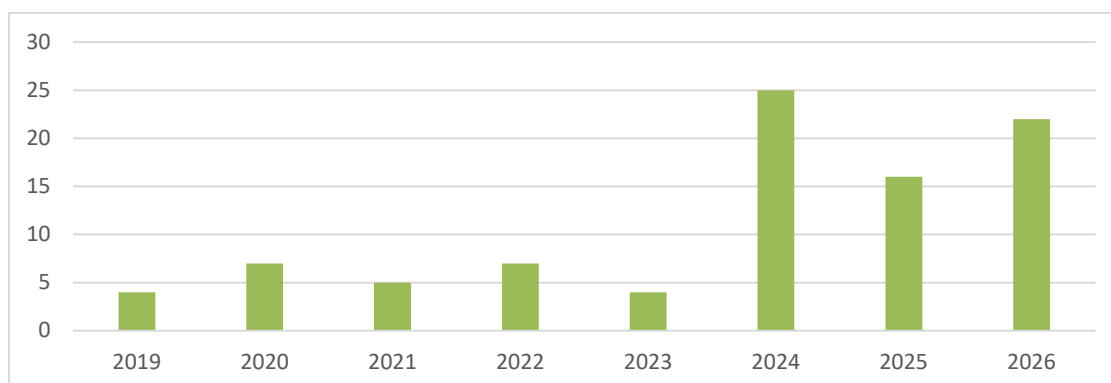
² Asian Development Bank (ADB), Asian Infrastructure Investment Bank (AIIB), European Investment Bank (EIB), World Bank Group (WBG), and European Bank for Reconstruction and Development (EBRD).

a number of cases active in 2026 are expected to roll over into 2027 as well, be it either in active case handling or monitoring activities.



New IRM cases, as of 31 August 2026

32. The IRM is tracking its pre-cases through the case management system (CMS). A pre-case is a communication from an external party or detected through IRM media monitoring that is registered in the CMS as a pre-case and may or may not mature into a complaint.



IRM pre-cases, as of 31 August 2026

33. As of August 2026, the IRM has received 22 new pre-cases for the year, 8 of which were elevated to a complaint. This is an increase from pre-cases in the previous year for the same time period (26 for the full year) and a considerable increase in registered complaints.

34. While it is impossible to predict how many complaints or requests will be filed in any given year, for planning and budgeting purposes, the IRM has included a budget for ongoing cases in 2027. Exceeding funding requirements for casework would need to be requested under the Board contingency budget.

35. The allocated funds in 2027-2029 for case-related expenses relating to travel, mediators, subject experts, and translators to support IRM cases reflect a conservative estimate

of case work. The budget reflects an estimate of three in-progress cases plus two new cases per year.

36. Providing Advice. The IRM is mandated to advise the Board and the GCF Secretariat on changes to GCF policies, procedures, systems, etc., based on lessons learned either from cases handled by it or from international best practices. The IRM also collaborates with the other two Independent Units and the Secretariat to provide advice and feedback on a range of GCF policy documents. Consultations on GCF policy work are typically resource-intensive for the IRM.

IV. Develop the capacity of grievance redress mechanisms of DAEs

37. Under its capacity building mandate, the IRM shares best practices and gives guidance that can be helpful for strengthening the capacities of the accountability/redress mechanisms of direct access entities (DAEs). While a significant number of AEs have their own Grievance Redress Mechanism (GRM), others either do not have a well functioning GRM or have a GRM that does not meet GCF's performance standards and/or environmental and social policies. In the latter cases, the AEs' Accreditation Master Agreements (AMAs) confer exclusive jurisdiction over complaints from project-affected people to the IRM until the AEs have established a satisfactory GRM.

38. Building the capacity of the GRMs of AEs is, therefore, critical for the success of GCF projects. With the introduction of the Revised Accreditation Framework, as of July 2026 all accredited entities are expected to have functioning GRMs in place prior to accreditation. This shift underscores the need to adapt the IRM's capacity-building approach focused on strengthening the grievance redress. In line with the revised GCF accreditation framework, in 2027 the IRM aims to support relevant entities during the pre-accreditation phase by offering capacity building and learning opportunities in close interaction with the Accreditation Panel.

39. In addition, the IRM requires a structured and coherent Capacity Building Strategy to guide how learning, skills development, and institutional strengthening are supported by DAEs over time. While capacity building currently takes place through workshops, webinars, coaching, and other learning activities, these efforts would be most effective if guided by a clear strategy that defines priorities, target audiences, delivery modalities, sequencing, and expected results.

40. In 2026, the IRM initiated its work on developing its capacity building strategy for 2027–2031 as an opportunity to review and recalibrate capacity-building support for DAEs, so as to maximise their benefits and impact in strengthening GRMs across all GCF accredited entities. As of 2027 the IRM will start applying the strategy to help ensure that the learning opportunities offered by the IRM are aligned with DAEs organisational needs to effectively respond to social and environmental complaints associated with GCF projects.

41. In 2027 IRM is planning to continue encouraging staff of DAEs to enroll in the online GRM e-learning course, which is available in English, Spanish and French. The GRM iLearn Training Programme is designed to strengthen the design and operation of grievance redress mechanisms (GRMs) in GCF projects, with a primary focus on DAE staff in charge of grievance redress.

42. In addition in Q2 of 2027 the IRM is planning to deliver a virtual capacity building workshops for staff of Direct Access Entities in charge of grievance redress from Asia and the Pacific and for Africa, Latin America and the Caribbean to further strengthen their capacity for grievance redress.

43. Further trainings and learning opportunities are planned for Q4 of 2027, including: one in person IRM & IIU Regional Accountability Workshop in Armenia to cover Eastern Europe & Central Asia. Participants are expected to be engaged in learning activities and exercises on how to establish or operate a grievance redress mechanism and learn and exchange with each other and hear the perspectives of the civil society organisations from the region who will also attend the workshop.

44. In 2024, the Board approved a “provisional budget” for the GRAM partnership conference in 2026. However, due to a shift in priority towards case work in 2026, IRM has re-allocated this activity and its corresponding budget to 2028 to be organised in Africa. The conference will strengthen the community of practice by offering training opportunities, fostering accountability, sharing experiences, and establishing an ongoing support network for accountability practitioners.

V. Conduct Outreach

45. In 2027, the IRM will organise a similar joint in-person regional accountability workshop in Yerevan, Armenia for CSOs in Eastern Europe and Central Asia. In 2028, the IRM aims at hosting a global GRAM Partnership Forum in Nairobi, Kenya and will invite CSO participants. In 2029, the IRM aims at transitioning back to a regional accountability workshop in either Africa or Southeast Asia. The IRM will also host three virtual outreach events yearly in collaboration with CSOs. In 2027 and beyond, the IRM will also participate in the in-person outreach workshop with the IAMnet outreach working group.

46. In 2027-2029, the IRM will continue to work with the “IRM CSO network,” which consists of the CSO participants who participated in a previous in-person workshop. These CSOs will be leveraged to further expand the IRM’s outreach and communication activities on the ground. In 2027-2029, the IRM will continue to provide advocacy grants to CSOs to raise awareness of the IRM, slowly increasing the scope and geographic distribution of the grants.

47. In 2027, the IRM will continue to implement its outreach and communication strategy. This strategy guides the IRM’s objectives, priorities, and key activities for raising awareness of its mandate and core functions among stakeholders.

Annex III: IRM Budget for 2027-2029

1. This work programme and budget were discussed with and endorsed by the Ethics and Audit Committee and the Budget Committee on 21 July and 31 August 2026 respectively. As further outlined below, this budget proposal ensures a certain basic degree of readiness of the IRM and will result in effective IRM action for a limited number of cases.
2. The IRM's 2027 budget allocates 66.0% to staff, 4.9% to consultants and interns, 9.7% to travel, 8.4% to contractual services, and 11.0% to shared costs allocation. The cost allocation for each of the relevant budget lines is given in the table below. The IRM has also included an organogram of its staff complement for 2027-2029 in annex IV.
3. The base budget funds a conservative floor of about three in-progress cases plus two new cases per year, whereas the realistic active caseload for 2027 is higher – around 10 cases. Experience in 2025 illustrates the resulting risk: expenditure on case-related consultants and travel reached USD 511,229 against a budgeted USD 240,047 – more than twice the approved amount – and was absorbed only because staff costs came in below budget, owing to the later-than-planned arrival of new staff. For 2027 this flexibility is unlikely going to exist and therefore IRM is expected to request access to the Board contingency budget should the need arise. In such case this will go through the process of EAC and BC endorsement. The contingency is demand-driven, drawn only where case demand exceeds the base budget, and its use would be reported transparently back to the Board.

Cost Category	2026 Approved	2026 Forecast	2027 Provisional	Proposed Budgets			% Change (Year-on-Year)			3-yr CAGR
				2027	2028	2029	2027 vs 2026 Forecast	2028 vs 2027	2029 vs 2028	
Staff, Consultants, & Interns										
Full-Time Staff	1,776,668	1,838,668	2,219,758	2,219,758	2,450,344	2,825,638	20.73%	10.39%	15.32%	
Consultants & Interns	405,810	405,810	178,960	165,360	173,060	173,060	-59.25%	4.66%	0.00%	
Sub-Total	2,182,478	2,244,478	2,398,718	2,385,118	2,623,404	2,998,698	6.27%	9.99%	14.31%	
Travel										
General	74,078	74,078	80,600	71,060	91,360	89,660	-4.07%	28.57%	-1.86%	
Travel to Board Meeting	6,150	6,150	6,150	8,460	8,460	8,460	37.56%	0.00%	0.00%	
Travel associated with complaints	250,472	250,472	248,838	245,840	263,570	274,515	-1.85%	7.21%	4.15%	
Sub-Total	330,700	330,700	335,588	325,360	363,390	372,635	-1.61%	11.69%	2.54%	
Contractual Services										
Professional Services	77,330	77,330	102,330	117,330	102,330	102,330	51.73%	-12.78%	0.00%	
Comms & Outreach	51,000	51,000	51,000	41,000	45,000	41,000	-19.61%	9.76%	-8.89%	
General Op Costs	155,100	155,100	160,100	124,767	172,732	189,716	-19.56%	38.44%	9.83%	
Sub-Total	283,430	283,430	313,430	283,097	320,062	333,046	-0.12%	13.06%	4.06%	
TOTAL	2,796,608	2,858,608	3,047,736	2,993,575	3,306,856	3,704,379	4.72%	10.47%	12.02%	9.02%
Cost Allocation to IUs	244,853	247,848	314,833	368,994	379,051	369,816	48.88%	2.73%	-2.44%	14.27%
GRAND TOTAL	3,041,461	3,106,456	3,362,569	3,362,569	3,685,907	4,074,195	8.24%	9.62%	10.53%	9.46%
Provisional budget (approved at B.43)				3,362,569	3,685,907	n/a				

Notes:

Staff – In 2027, this component includes the Head of the IRM, nine full-time staff members, and one staff member shared part-time (50/50) with the IIU (9.5 positions). One additional position is envisaged for each of 2028 (10.5 positions) and 2029 (11.5 positions); the specific functions of these positions are to be allocated as needed.

Consultants – The number of requests and complaints that may be received in 2027-2029 is not fully predictable. For planning purposes, the base budget assumes a conservative steady state of about three in-progress cases plus two new cases per year. **The currently expected caseload is higher** — around ten cases as of July 2026— reflecting the rise in intake from two new cases in 2024 to six in 2025 and seven thus far in 2026. Envisaged consultancy costs include the hiring of subject experts, compliance investigators and mediators. In addition to the case-related consultants, the IRM has made provision for consultants to provide capacity-building and mediation training to GRMs of DAEs. This component includes one intern for the year.

Travel - For 2027–2029, the travel component includes staff travel and consultant travel. Staff travel includes staff attendance at the IAMnet Annual Meeting and Training, COP or a similar international event, and case-related travel. It also includes staff travel to the in-person capacity-building and outreach events (2027 Regional Accountability Forum in Yerevan, Armenia; 2028 Integrity Forum and GRAM Conference in Nairobi, Kenya; 2029 Regional Accountability Forum in either Africa or Southeast Asia) and one Board meeting in Nairobi (the IRM Head).

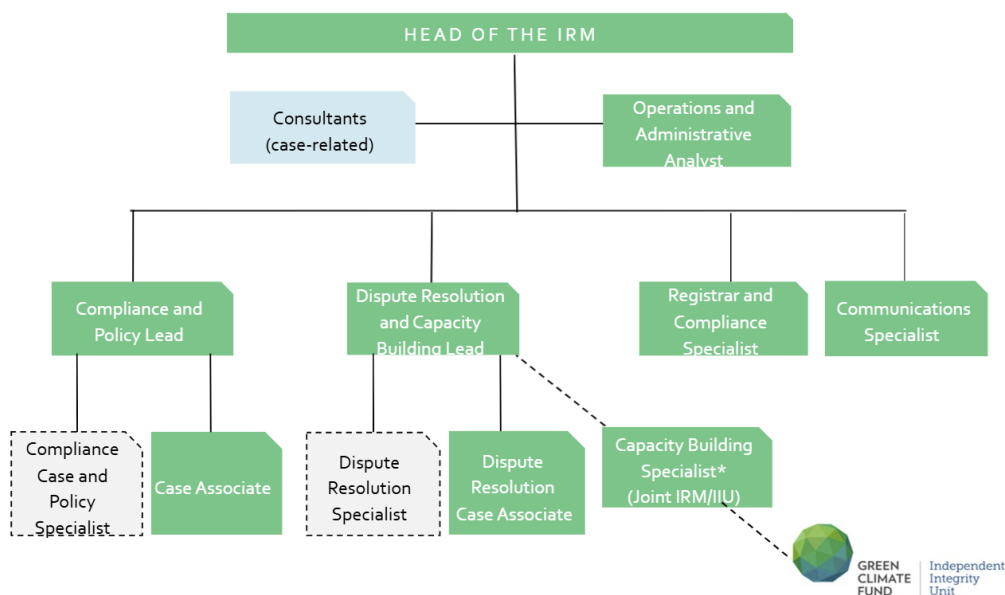
Professional Service – Professional services as a line item cover the costs of hiring consultancy firms and the costs of professional subscriptions. For 2027–2029, the IRM's costs under professional services include external mediation expertise (reclassified from consultants), one-time capacity-building investments, CMS maintenance fee, media monitoring tool, training for IRM staff, and an interpretation and translation budget.

Other Operating Costs - Other Operating Costs include non-travel case-related costs and expenses associated with stakeholder engagement, community outreach and capacity-building activities, including participant support and event operations. Planned activities include a 2027 Regional Accountability Forum in Yerevan, Armenia, the 2028 GRAM Partnership Conference and Integrity Forum in Nairobi, Kenya, and a 2029 Regional Accountability Forum in either Africa or Southeast Asia. They also include costs for an annual IRM retreat.

Shared costs allocation – This cost is allocated by the GCF Secretariat on a per-capita (headcount) basis and is not controllable by the IRM. The B.43 provisional reference is USD 314,833 (2027). The final allocation was confirmed by Finance in August 2026 at USD 368,994 (2027), USD 379,051 (2028) and USD 369,816 (2029), and these confirmed figures are reflected in the table above.

Annex IV: Organogram of the IRM

ORGANOGRAM OF THE IRM FOR 2027



 New position (Q1 2027).

Additional positions in 2028 (+1) and 2029 (+1) to be allocated to the relevant IRM service line as needed.



LEGEND

 Positions as of July 2026

***Efficiency:** The Capacity Building Specialist is a joint position with the IIU. This Specialist will further enhance synergies between both units in building the capacities of DAEs.