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الاتفاقية الإطارية بشأن تغير المناخ



مؤتمر الأطراف

الدورة الحادية والعشرون

باريس، ٣٠ تشرين الثاني/نوفمبر إلى ١١ كانون الأول/ديسمبر ٢٠١٥

البند ١٢ (ج) من جدول الأعمال المؤقت

المسائل المتعلقة بالتمويل

تقرير الصندوق الأخضر للمناخ المقدم إلى مؤتمر

الأطراف والإرشادات الموجهة إلى الصندوق

تقرير الصندوق الأخضر للمناخ المقدم إلى مؤتمر الأطراف

مذكرة مقدمة من الأمانة

١- وافق مؤتمر الأطراف، بموجب المقرر ٣/م أ-١٧، على صك إدارة الصندوق الأخضر للمناخ. وينص هذا الصك، في جملة ما ينص عليه، على أن يقدم مجلس الصندوق تقاريره السنوية إلى مؤتمر الأطراف لينظر فيها. وتنص الترتيبات بين مؤتمر الأطراف والصندوق الأخضر للمناخ^(١) على أن تتضمن التقارير السنوية للصندوق معلومات عن تنفيذ التوجيهات التي قدمها مؤتمر الأطراف بشأن السياسات وأولويات البرامج ومعايير الأهلية، بما في ذلك معلومات عن مدى التزام مجلس الصندوق بتوجيهات مؤتمر الأطراف. وتنص الترتيبات أيضاً على المعلومات المحددة التي ينبغي أن يدرجها الصندوق في تقاريره^(٢).

٢- واستجابةً لذلك الحكم، قدمت أمانة الصندوق التقرير الوارد في مرفق هذه الوثيقة والمؤرخ ٤ أيلول/سبتمبر ٢٠١٥. وقد أُدرج التقرير في هذه الوثيقة بالصيغة التي قُدِّم بها، دون تحرير رسمي.

٣- وينص صك إدارة الصندوق أيضاً على أن يتلقى مجلس الصندوق، في إطار ضمان مساءلته من جانب مؤتمر الأطراف وعملاً بالفقرة ٣ من المادة ١١ من الاتفاقية، إرشادات من المؤتمر تشمل المسائل المتعلقة بالسياسات والأولويات البرنامجية ومعايير الأهلية وغير ذلك من المسائل المتصلة بهذه المواضيع.

(١) على النحو الوارد في مرفق المقرر ٥/م أ-١٩.

(٢) المقرر ٥/م أ-١٩، المرفق، الفقرات من ١١ إلى ١٥.



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Annex

[English only]



Fourth Report of the Green Climate Fund to the Conference of the Parties to the United Nations Framework Convention on Climate Change

4 September 2015

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I. Executive summary

1. Over the period 1 December 2014 to 31 July 2015, the Green Climate Fund (GCF) has made significant progress towards the full implementation of its policies and operational guidelines, and the commencement of its operations. Some of the key milestones achieved in this period, paving the way for the Board to consider funding proposals for climate change mitigation and adaptation projects and programmes at its eleventh meeting (B.11) later in the year in Livingstone, Zambia (its third meeting in 2015), are as follows:

(a) As at 31 July 2015, 133 developing countries have nominated their national designated authorities (NDAs) or focal points (FPs) to the GCF, allowing governments to liaise with the Fund and ensure a country-driven approach;

(b) The GCF has accredited 20 entities, key partners through which the resources of the GCF in a variety of financial instruments, including grants, concessional loans and private sector instruments, will be channelled to undertake climate change mitigation and adaptation projects and programmes in developing countries. As at 31 July 2015, 119 institutions, including subnational, national, regional, private, non-governmental and international organizations, from all over the world have begun the accreditation application process. Of these, 75 institutions have applied for accreditation, including those that have been already accredited. The Board will continue to consider additional applications for accreditation while aiming to achieve a balance of diversity in accredited entities of the GCF;

(c) The GCF has so far secured approximately USD 10.2 billion equivalent in pledges from 35 countries from both developed and developing countries, and will continue to mobilize resources on an ongoing basis. Parties are invited to contribute further to the GCF;

(d) The GCF reached effectiveness in May 2015 and can now start allocating resources towards projects and programmes. As at 31 July 2015, 25 countries have signed contribution agreements/arrangements, bringing the total of signed contribution agreements to USD 5.76 billion equivalent, above the 50 per cent threshold necessary to declare the GCF effective. Efforts to collaborate with the remaining contributors to convert pledges into contribution arrangements/agreements are ongoing; and,

(e) The GCF has set aside a total investment envelope of up to USD 900 million for the launch of three pilot programmes that include:

- (i) A pilot phase enhancing direct access to the GCF (USD 200 million);
- (ii) A pilot programme to support micro-, small-, and medium-sized enterprises (USD 200 million); and
- (iii) A pilot programme to mobilize resources at scale (USD 500 million).

2. The Board decided to aim to start taking decisions on programme and project proposals no later than B.11 to support low emission and climate-resilient activities on the ground in developing countries.

1.1 Milestones in resource mobilization

3. The GCF has secured approximately USD 10.2 billion equivalent in pledges to date from 35 countries and continues to work expeditiously with all contributors to discuss and finalize the necessary legal documentation in order to convert pledges into contribution agreements/arrangements.

4. Since the 2014 Pledging Conference of the GCF, 25 countries have signed contribution agreements/arrangements for a total of approximately USD 5.76 billion equivalent (as at 31 July 2015). This amount takes the GCF above the effectiveness threshold of 50 per cent.

5. The attainment of effectiveness means that the GCF is in a position to start taking financing decisions on climate change mitigation and adaptation projects and programmes no later than B.11 as targeted by the Board.
6. Efforts to collaborate with the remaining contributors to convert pledges into contribution arrangements/agreements are ongoing. The Board, in decision B.10/02, welcomed the progress made by those countries that have converted their pledges into fully executed contribution agreements/arrangements and urged those countries that have not confirmed their pledges to do so.
7. Efforts to mobilize additional resources are ongoing as scale is essential for the GCF to deliver on its mandate. The USD 10 billion equivalent of pledges received in 2014 is just the beginning of the fundraising efforts of the GCF, and it is essential that resources continue to be pledged to the GCF on an ongoing basis.
8. Following on from decision B.05/17, the Board decided to consider policies, procedures and documents necessary to trigger the first formal replenishment meeting following the completion of collective engagement on the Initial Resource Mobilization process. As per decision B.08/13, it also decided that once the cumulative funding approvals of the GCF exceed 60 per cent of the total contributions, confirmed by fully executed contribution agreements/arrangements, received during the Initial Resource Mobilization, the GCF will initiate the formal replenishment process. Furthermore, as per annex XIX to decision B.08/13, policies and procedures for contributions from philanthropic foundations, and other non-public and alternative sources are expected to be considered by the Board in 2016.

1.2 Milestones in operationalizing access to resources of the Green Climate Fund

1.2.1 Readiness and preparatory support

9. To facilitate access to the resources of the GCF by developing countries, the Board allocated an initial USD 16 million for readiness and preparatory support in October 2014.
10. Following the allocation, the GCF has engaged with countries to better understand their needs and has since developed standardized packages of USD 300,000 under its Readiness and Preparatory Support Programme (hereinafter referred to as the Readiness Programme) in support of establishing and strengthening NDAs or focal points and strategic frameworks, including the preparation of country programmes.
11. In coordination with NDAs and FPs, the GCF is supporting subnational, national and regional entities through the accreditation process of the GCF. Approximately 24 direct access entities are receiving in-kind support in this area in order to orient them on the accreditation requirements of the GCF and assist them through the accreditation application process.
12. In addition, the GCF is engaging with NDAs and FPs so as to identify the appropriate means by which to support the development of project and programme proposals that reflect country needs and priorities, and to align with the objectives and initial investment framework of the GCF.
13. The fifth pillar of the Readiness Programme seeks to support information sharing, experience exchange and learning at the regional level. To this end, the GCF has:
 - (a) Supported a regional workshop for the NDAs of Central American countries in San Salvador, El Salvador, in March 2015;
 - (b) Co-hosted the regional workshop on climate finance for 20 NDAs from Asia and Eastern Europe in April 2015;

(c) Convened a South–South learning webinar for potential accredited entities in the Latin American region in May 2015 where one of the initial entities accredited to the GCF shared with the participants its experience in gaining accreditation to the GCF; and

(d) Supported the GCF Pacific Regional Workshop for the NDAs of Pacific Island countries in Nadi, Fiji, in July 2015.

14. As part of the learning component, the GCF has supported NDA and focal point visits to its headquarters. Delegations from Fiji, Mongolia, and Antigua and Barbuda visited the headquarters in May, June and July 2015. The visits yielded positive feedback from the NDAs, who reported that the two-day orientation enhanced their understanding of, and ability to engage with, the GCF.

15. The GCF is open to responding to additional expressions of interest regarding access to readiness support.

16. Further developments under the Readiness Programme are regularly produced and are available on the GCF website.¹

1.2.2 Operational framework

17. The operation of the GCF has commenced together with the implementation of a comprehensive operational framework. Key achievements relating to the operational guidelines of the GCF and their implementation to date are as follows:

(a) **The accreditation framework:** Following the launch of its Online Accreditation System in November 2014, 119 institutions have begun the accreditation application process and, of these, 75 institutions from all over the world have already applied. These institutions reflect a diversity of subnational, national, regional, private, non-governmental and international organizations that can operate at various levels of scale and can undertake a range of financial instruments, such as grants, loans, equity and guarantees, underscoring the appeal of the ‘fit-for-purpose’ approach of the GCF. The GCF has accredited its 20 entities through which resources for approved projects and programmes will be deployed. The Board will continue to consider additional applications for accreditation and decided in decision B.10/06, to actively support subnational, national, regional and private sector entities in attaining accreditation.

Meanwhile, enhancement of the GCF accreditation framework continues. At its ninth meeting (B.09)², the Board adopted the legal framework of the GCF for accredited entities. In addition, the development of the monitoring and accountability framework for accredited entities is currently under way, as well as options to strengthen the fiduciary standards of the GCF and to enhance the transparency and disclosure of information related to the accreditation process.

The GCF will be launching a pilot phase enhancing direct access to the GCF to which a total funding envelope of up to USD200 million for 10 pilots has been allocated. At least 4 of the pilots will be in small island developing States, the least developed countries and African states. The objective of the pilot phase is to devolve decision-making on GCF-supported activities to be undertaken by sub-national, national and regional, public and private sector entities to the national level. The pilot is expected to generate lessons learned, including with regard to targeted readiness support in order to operationalize the EDA pilots.

(b) **The initial proposal approval process and investment framework:** The GCF has further developed its initial proposal approval process. Most recently, the Board deliberated on the impact analysis of the GCF and adopted the initial activity-specific sub-criteria of the GCF and the indicative assessment factors that supplement the broader investment criteria of the

¹ <<http://www.gcfund.org/operations/readiness/updates.html>>.

² The ninth meeting of the Board took place on 26-28 March 2015 in Songdo, Republic of Korea.

GCF. This will be critical in selecting projects and programmes that best achieve the objectives of the GCF. The initial proposal approval process and investment framework now provides a holistic framework through which the Board can take decisions on project and programme proposals starting from B.11;

(c) **Initial results management framework:** The Board adopted the mitigation and adaptation performance measurement frameworks of the GCF, which are embedded in the initial results management framework, and some of its indicators. The remaining indicators are being refined and are expected to be considered by the Board in 2016. The indicators will help the GCF to ensure that its activities will deliver maximized climate results in developing countries;

(d) **Initial risk management framework:** The Board adopted the risk appetite methodology and risk dashboard of the GCF. Based on the adopted risk categories and subcategories, the Board is to subsequently consider the establishment of priorities, targets, tolerances and limits for the different risk categories and subcategories and to specify the risks to be addressed by the Fund and other actors such as accredited entities. This would allow the GCF to identify the interventions in which it can achieve the most significant added-value to climate change mitigation and adaptation projects and programmes; and

(e) The GCF also adopted a Fund-wide gender policy and action plan for 2015–2017 to ensure that a gender-sensitive approach is effectively embedded in its operations.

18. The GCF has embraced the approach of ‘learning-by-doing’, already incorporating lessons learned by related institutions into its operational guidelines, and in their implementation, as part of its ongoing effort to enhance its operational framework over time.

1.3 Milestones of the Private Sector Facility

19. The GCF is working to ensure that private sector entities and public entities experienced in working with the private sector are accredited in 2015. Three private sector and eight public sector entities, which engage with the private sector, have so far have been accredited to the GCF.

20. The GCF is actively promoting a country-driven approach for its private sector operations. In this context, accredited entities are being encouraged to interact with relevant NDAs and focal points in the prioritization of projects and programmes at the national level, and to engage with stakeholders, including relevant local private sector actors.

21. Progress has been made in efforts to expedite engagement with local private sector actors in developing countries, including small and medium-sized enterprises.

22. The development of a framework to mobilize resources at scale, and a strategic approach for engaging with the private sector has also registered progress. In this regard, the GCF has adopted the use of guarantees and equity, both of which have the potential to leverage third-party funding at scale. Accredited and potentially accredited entities have also been encouraged to identify pipeline projects and programmes with significant potential to mobilize funding at scale, including through the use of innovative financing structures such as ‘green’ bonds.

23. The GCF has established two pilot programmes with a total allocation of USD 700 million in support of activities under its Private Sector Facility

(a) A pilot programme to support micro-, small-, and medium-sized enterprises allocated up to USD 200 million; and

(b) A pilot programme to mobilize resources at scale, allocated up to USD 500 million.

1.4 Milestones in governance, internal structures and administration

24. The GCF has made progress in its work related to policies and procedures as elaborated below.

25. The Board has put in place an ad hoc Appointment Committee to assist the Board in the appointments of the heads of the independent Evaluation Unit, the independent Integrity Unit and the independent Redress Mechanism, and has embarked on the selection process of the unit heads. This is a step further in the operationalization of the three accountability units of the GCF.

26. Furthermore, the Board appointed an independent Technical Advisory Panel which will assess funding proposals received by the GCF against the investment criteria for consideration by the Board starting at B.11.

27. In addition, at B.09 and at the tenth meeting of the Board (B.10)³, the Board adopted the policies on ethics and conflicts of interest for members of the Board (hereinafter referred to as Board members); for external members of GCF panels and groups; and the Executive Director, and aims to consider policies for conflicts of interest for other Board appointed officials and for active observers. The information disclosure policy of the GCF is also to be considered by the Board.

28. The GCF has started engaging both developing and developed country Parties on the negotiations of bilateral agreements in order to provide privileges and immunities taking into account draft provisions approved by the Board at B.10.

29. A process to develop a progress report on the strategic plan for the GCF has also been initiated following a Board decision from B.10.

30. In terms of staffing, 44 staff have joined the Secretariat or have accepted offers so far, enhancing the capacity of the institution. To date, 45 per cent of staff members are female while 55 per cent are male; and 61 per cent are from developing countries while 39 per cent are from developed countries. The GCF continues to strive to promote balance in gender and in geographical representation between developed and developing countries in its staff pool.

31. Additionally, the GCF has further developed its administrative guidelines. The Board adopted guidelines on the budget and accounting system while guidelines on the internal control framework and internal audit standards are under consideration.

32. All the milestones reached in 2014 and 2015 have put the GCF in a position to take decisions on funding proposals before the end of the year in support of climate action.

1.5 Green Climate Fund: moving forward in 2015

33. B.11 will take place in Livingstone, Zambia, in early November 2015. An addendum to the fourth report of the GCF to the Conference of Parties (COP) to the United Nations Framework Convention on Climate Change (hereinafter referred to as the Convention) will be provided in advance of the twenty-first session of the COP, to update Parties to the Convention on the outcome of B.11 at which the Board aims to consider funding proposals for the first time.

³ The tenth meeting of the Board was held on 6–9 July 2015 in Songdo, Republic of Korea.

II. Introduction

34. The COP provides guidance annually to the GCF on its policies, programme priorities and eligibility criteria as an operating entity entrusted with the operation of the Financial Mechanism of the Convention. The GCF therefore takes appropriate action on guidance received from the COP on an ongoing basis.

35. The fourth annual report of the GCF to the COP provides an overview of the progress made by the GCF in addressing guidance received from the twentieth session of the COP (COP 20), and guidance from the seventeenth session of the COP (COP 17) to the nineteenth session of the COP (COP 19) that is still relevant for reporting.

36. In addition to addressing specific COP guidance, the report provides further updates on the progress achieved by the GCF towards the fulfilment of its mandate of promoting a paradigm shift towards low-emission and climate-resilient development pathways by providing support to developing countries to limit or reduce their greenhouse gas emissions and to adapt to the impacts of climate change.

37. The report covers the period of 1 December 2014 to 31 July 2015. Key progress achieved during this period includes the following:

(a) The GCF has reached effectiveness and can now commit resources to climate mitigation and adaptation projects and programmes. The Board decided to aim to start taking decisions on programme and project proposals no later than B.11;

(b) Efforts to mobilize resources in addition to the approximately USD10.2 billion in pledges continue. New contributions can be accepted by the GCF on an ongoing basis;

(c) One hundred and thirty-three countries have registered NDAs or focal points to the GCF as listed in annex VI to this document;

(d) The Readiness Programme has been operationalized;

(e) The GCF has accredited an initial 20 entities, partners through which the resources of the GCF in a variety of targeted financial instruments will be channelled, in order to undertake climate change mitigation and adaptation projects and programmes in developing countries. The GCF continues to consider further the many more applications for accreditation received;

(f) Progress towards the operationalization of the Private Sector Facility has been made. The entities accredited to date include three from the private sector and eight from the public sector entities, which engage with the private sector;

(g) Advancements towards completing work in developing policies and procedures have been achieved. In this regard, milestones have been reached in the initial approval process, initial investment framework, initial risk management framework and the initial results management framework of the GCF; and

(h) The GCF has also advanced its work related to governance and internal structures. This includes advancements in the administrative guidelines of the GCF; the nomination of an ad hoc Appointment Committee to assist the Board in the appointments of the heads of the three accountability units (the independent Evaluation Unit, the independent Integrity Unit and the independent Redress Mechanism) and the commencement of the selection process of the unit heads; progress in the appointment of an independent Technical Advisory Panel; the adoption of a policy on ethics and conflicts of interest for Board members; and the recruitment of additional Secretariat staff to enhance the capacity of the institution. A process to develop a progress report on the strategic plan for the GCF has also been initiated.

38. The GCF is gearing up to consider its first projects and programmes for funding decisions at B.11, in accordance with relevant Board decisions and COP guidance, in order to support low emission and climate-resilient activities on the ground in developing countries.

III. Action taken in response to guidance from the Conference of the Parties

39. The overall status of the progress of the GCF in relation to the guidance received from COP 20 is reflected in tables 1A–1C below. Guidance from COP 17, the eighteenth session of the Conference of the Parties (COP 18) and COP 19 that is still relevant for reporting is presented in table 2.

3.1 Overview of guidance from the Conference of the Parties at its twentieth session and actions taken by the Green Climate Fund

Table 1A

Overview of actions taken pursuant to decision 7/CP.20: Report of the Green Climate Fund to the Conference of the Parties and guidance to the Green Climate Fund

<i>Guidance received from the Conference of the Parties</i>	<i>Relevant action taken by the Green Climate Fund (GCF)</i>
<p>“<i>Urges</i> the Green Climate Fund, the Interim Trustee, and contributors to confirm the pledges in the form of fully executed contribution agreements/arrangements, taking note that the commitment authority of the Green Climate Fund will become effective when 50 per cent of the contributions pledged by the November 2014 pledging session are reflected in fully executed contribution agreements/arrangements received by the secretariat no later than 30 April 2015 as provided for in Green Climate Fund Board decision B.08/13, annex XIX, paragraph 1(c);”</p> <p><i>Decision 7/CP.20, paragraph 5</i></p>	<p>Since the 2014 Pledging Conference of the GCF, 25 countries have signed contribution agreements/arrangements for a total of approximately USD 5.76 billion equivalent (as at 31 July 2015), which takes the GCF above the effectiveness threshold of 50 per cent.</p> <p>The GCF is therefore in a position to start taking decisions on projects and programmes no later than its the eleventh meeting of the Board (B.11) later in the year in Livingstone, Zambia (its third meeting in 2015), as per decision B.08/07; guidance from the Conference of the Parties (COP) (decision 7/CP.20, para. 5); and decision B.08/13 that outlined the condition for the effectiveness and commitment authority of the GCF.</p> <p>The Board in decision B.10/02 taken at its tenth meeting (B.10) on 6-9 July 2015 in Songdo, Republic of Korea, urged those countries that have not converted their pledges to the GCF in the form of fully executed contribution agreements/arrangements to do so. Efforts to collaborate with the remaining contributors to convert pledges into contribution arrangements/agreements are ongoing.</p> <p><i>[Please refer to the Pledge Tracker in annex II for individual contribution details as at 31 July 2015.]</i></p>
<p>“<i>Welcomes</i> Green Climate Fund Board decision B.08/07 to start taking decisions on the approval of projects and programmes no later than its 3rd meeting in 2015;”</p> <p><i>Decision 7/CP.20, paragraph 7</i></p>	<p>In accordance with decision B.08/07, the Board aims to start taking decisions on project and programme proposals no later than B.11.</p>
<p>“<i>Requests</i> the Board of the Green Climate Fund</p> <ul style="list-style-type: none"> • to accelerate the operationalization of the adaptation and mitigation windows, and 	<ul style="list-style-type: none"> • The operationalization of the adaptation and mitigation windows of the GCF is progressing, and the first set of project and programme proposals will be presented to the Board for their consideration at B.11.

- to ensure adequate resources for capacity-building and technology development and transfer, consistent with paragraph 38 of the Governing Instrument (annex to decision 3/CP.17);”

Decision 7/CP.20, paragraph 8

- The initial approval process of the GCF takes into consideration capacity-building and technology development in its assessment of funding proposals. In addition, the Readiness and Preparatory Support Programme (hereinafter referred to as the Readiness Programme) of the GCF, which is dedicated to supporting activities that build the capacity of countries in enabling them to access and utilize GCF resources for mitigation and adaptation activities is already under way. To this end as at 31 July 2015, 133 countries had registered their national designated authorities (NDA) and focal points to the GCF who have started to engage with the GCF. The Board through decisions B.06/11 and B.08/11 allocated an initial USD 16 million for the execution of the Readiness Programme.

- Following on from decision B.10/04, the GCF will in addition be launching ‘a pilot phase for enhancing direct access to the GCF’ to which a total funding envelope of up to USD200 million for 10 pilots have been allocated. At least four of the pilots will be in small island developing States, the least developed countries and African states. The objective of the pilot phase is to devolve decision-making on GCF-supported activities to be undertaken by sub-national, national and regional, public and private sector entities to the national level. The pilot is expected to generate lessons learned with regard to: a) promoting the paradigm shift towards low-emission and climate resilient development pathways; b) country-coordination and multi-stakeholder engagement, replication and sustainability; c) governance standards; and d) targeted readiness support in order to operationalize the EDA pilots.

“*Also requests* the Board of the Green Climate Fund

- to accelerate the operationalization of the private sector facility by aiming to ensure that private sector entities and public entities with relevant experience in working with the private sector are accredited in 2015.

- Since the launch of the GCF Online Accreditation System, the Board has approved the initial 20 accredited entities of the GCF, 3 of which are from the private sector, and a further 8 entities have significant experience in working with the private sector. At its ninth meeting, (B.09) on 26–28 March 2015 in Songdo, through decision B09/09, the Board requested the Secretariat to “aim to achieve a diverse balance in accredited private entities including subnational, national regional and international intermediaries that have significant on-the-ground presence in developing countries” and at B.10, through decision B.10/06, the Board decided that “the Secretariat will actively support accreditation applications received from subnational, national and regional public and private sector entities in order to ensure a balance of diversity ...”. The Board will continue to consider further applications for accreditation at B.11.

Guidance received from the Conference of the Parties

- expediting action to engage local private sector actors in developing country Parties, including small- and medium-sized enterprises in the least developed countries, small island developing States and African States, emphasizing a country-driven approach, expediting action to mobilize resources at scale, and developing a strategic approach to engaging with the private sector;”

Decision 7/CP.20, paragraph 9

“*Further requests* the Board of the Green Climate Fund, in the implementation of its 2015 work plan,

- to complete its work related to policies and procedures.
- to accept financial inputs from non-public and alternative sources.
- the investment and risk management frameworks of the Green Climate Fund.

Relevant action taken by the Green Climate Fund (GCF)

- The Board in decision B.10/11 decided to establish two pilot programmes as follows:
 - (i) A pilot programme to support micro-, small-, and medium-sized enterprises with an allocation of up to USD200 million over the initial resource mobilization period; and
 - (ii) A pilot programme to mobilize resources at scale with an allocation of up to USD 500 million over the same period.

The Board is to consider the terms of reference (ToRs) for requests for proposals (RfPs) with the aim of launching RfPs for both pilot programmes in 2016.

- The matters covered and to be addressed by the Board in 2015 are aimed at completing work related to policies and procedures of the GCF. During 2015, the GCF has made significant progress in advancing, amongst other things, its accreditation framework; country ownership and readiness and preparatory support; its initial proposal approval process and investment framework; the overall institutional framework; and has initiated the development of a progress report on the strategic plan for the GCF (decision B.10/14).
- In decision B.05/04, the Board requested the Secretariat to prepare a document for understanding and defining alternative sources of financial inputs to the GCF for consideration by the Board. The Board also requested the Secretariat at its eighth meeting (B.08) on 14-17 October 2014 in Bridgetown, Barbados, to develop policies and procedures for contributions from philanthropic foundations, and other non-public and alternative sources (decision B.08/13). These agenda items are expected to be considered by the Board in 2016.
- Through decision B.09/05, the Board adopted the initial activity-specific subcriteria and indicative assessment factors to further develop the initial investment framework of the GCF. The initial proposal approval process and investment framework now provide a holistic framework through which the Board can consider project and programme proposals.
- By decision B.10/08, the Board adopted the risk appetite methodology of the GCF and the risk dashboard. Based on the adopted risk categories, the Board is to subsequently consider "the establishment of priorities, targets, tolerances and limits for the different risk categories and subcategories ... and to specify the risks to be addressed by the Fund and other actors such as accredited entities”.

- the impact analysis on its initial results areas, including options for determining Board level investment portfolios across the structure of the Fund (Green Climate Fund Board decision B.08/07, paragraph (l)); and

- the approval process of the Fund, including methodologies for selecting programmes and projects that best achieve the objectives of the Fund (Green Climate Fund Board decision B.07/03, paragraph (b));”

Decision 7/CP.20, paragraph 10

“*Requests* the Board of the Green Climate Fund to consider ways by which to further increase the transparency of its proceedings;”

Decision 7/CP.20, paragraph 11

“*Also requests* the Board of the Green Climate Fund to accelerate the implementation of its work programme on readiness and preparatory support, ensuring that adequate resources are provided for its execution, including from the initial resource mobilization process, providing urgent support to developing countries, in particular the least developed countries, small island developing States and African States, led by their national designated authorities or focal points to build institutional capacities in accordance with Green Climate Fund Board decision B.08/11;”

Decision 7/CP.20, paragraph 12

- At B.09, the Board, having considered document GCF/B.09/06 *Analysis of the Expected Role and Impact of the Green Climate Fund*, adopted decision B.09/02. In this decision, the Board requested the Secretariat “to monitor the portfolio, report to the Board, and recommend needed actions, in order to align the portfolio composition with the initial results management framework ... when the portfolio reaches US\$ 2 billion, but no later than two years after the first funding decision”.

- Through decision B.09/05, the Board at B.09 adopted the initial activity-specific sub-criteria and indicative assessment factors which take into account the initial investment framework of the GCF, the initial result areas and initial results management framework of the GCF, which will be further applied in the selection of proposals that best achieve the objectives of the GCF.

A comprehensive draft information disclosure policy is to be considered by the Board at B.11. Revised guidelines on the participation of observers in Board meetings are also expected to be considered by the Board in 2016, as a step forward towards achieving broader stakeholder engagement in GCF processes and activities.

The GCF is making progress in all five activity areas of its Readiness Programme:

- Activity area 1: *Establishing and strengthening the national designated authority or focal point*;
- Activity area 2: Strategic frameworks, including the preparation of country programmes;
- Activity area 3: Selection of intermediaries and implementing entities and support for accreditation;
- Activity area 4: Initial pipelines of project and programme proposals; and
- Activity area 5: Information sharing, experience exchange and learning.

The GCF has developed standardized packages of USD 300,000 in support of establishing and strengthening national designated authorities (NDAs) or focal points and strategic frameworks, including the preparation of country programmes (activity areas 1 and 2).

In coordination with NDAs and focal points, the GCF is also providing in-kind support to sub-national, national and regional entities to orient them on the accreditation requirements and assist them through the accreditation application process (activity area 3). Approximately 24 direct access entities are benefitting from such support.

In addition, the GCF is engaging with NDAs and focal points in order to identify the appropriate means by which to support the development of project and programme proposals that reflect country needs and priorities, and align these with the objectives and initial investment framework of the GCF (activity area 4).

“*Encourages* the timely implementation of the accreditation framework and requests the Board of the Green Climate Fund, in its implementation, to pay adequate attention to the priorities and needs of developing country Parties, including the least developed countries, small island developing States and African States, emphasizing the need to provide readiness support to those national and regional entities eligible for fast tracking that request it;”

Decision 7/CP.20, paragraph 13

Activity area 5 seeks to support information sharing, experience exchange and learning. To this end, the GCF has supported regional workshops in San Salvador, El Salvador, in March 2015 for Central American countries and in Nadi, Fiji, for Pacific Island countries in July 2015. Furthermore, the GCF co-hosted the regional workshop on climate finance for 20 NDAs from Asia and Eastern Europe. In addition, in May 2015, the GCF convened a South–South learning webinar for potential accredited entities in the Latin American region where one of the initial entities accredited to the GCF shared its experience in gaining accreditation to the GCF.

As part of the learning process, the GCF has supported NDA and focal point visits to its headquarters. Delegations from Fiji, Mongolia, and Antigua and Barbuda visited the headquarters in May, June and July 2015. The visits yielded positive feedback from the NDAs, who reported that the two-day orientation enhanced their understanding of and ability to engage with, the GCF.

Further details on progress made in readiness are outlined in the progress reports on the Readiness Programme (GCF/BM-2015/Inf.05 and GCF/B.10/Inf.06) available on GCF website.

Since the launch of the Online Accreditation System, the Board has approved the initial 20 accredited entities to the GCF (decision B.09/07), including national, regional, private sector and international entities with a balanced geographical representation (See Annex III for the full list of entities accredited to the GCF as at 31 July 2015).

The Board will continue to consider further applications for accreditation at B.11. In addition, in its guidance to the Secretariat at B.09, the Board specifically encouraged “the timely implementation of the accreditation framework” and requested “the Secretariat to pay special attention to the priority needs of developing countries, emphasizing readiness support to national and regional entities that request it, including those eligible for fast-tracking” (decision B.09/07, para. (d)).

The Board continues to develop its accreditation framework and at B.09 adopted the legal and formal arrangements with accredited entities of the GCF (decision B.09/08) and at B.10 provided further guidance for the development of the initial monitoring and accountability framework of the GCF planned for consideration at B.11 (decision B.10/07).

At B.10, the Board through decision B.10/04, also approved the ToRs for a pilot phase enhancing direct access to the GCF with a view to enhancing country ownership of projects and programmes. It requested the Secretariat to launch the RfPs and report back on progress made at the twelfth meeting of the Board (B.12) in 2016. The Fund initially aims to allocate up to USD 200 million for at least 10 pilots, including at least 4 pilots to be implemented in small island developing States, the least developed countries and African States.

Also at B.10, the Board through decision B.10/06, decided that all international entities, as an important consideration of their accreditation application, shall indicate how they intend to strengthen capacities of, or otherwise support, potential subnational, national and regional entities in developing countries to meet, at the earliest opportunity, the accreditation requirements of the GCF in order to enhance country ownership and to ensure that they report annually on these actions.

The GCF is coordinating with relevant NDAs and focal points, providing in-kind support to direct access entities in order to orient them on the accreditation requirements and to assist them through the accreditation application process (activity area 3 of the Readiness Programme). So far, in coordination with NDAs and focal points, the GCF has provided such assistance to 24 entities that have submitted or are in the process of submitting applications for accreditation under the direct access modality. Nine of these entities have been accredited to the GCF. The GCF has similarly provided assistance to many more subnational, national and regional entities that have expressed an interest in or are preparing to apply for accreditation to the GCF. As part of these efforts, the Secretariat convened a South–South learning webinar in May 2015, where one of the initial accredited entities to the GCF shared its experience in gaining accreditation to the GCF (activity area 5 of the Readiness Programme).

“*Invites* developing country Parties to expedite the nomination of their national designated authorities and focal points as soon as possible, as well as the selection of their national and subnational implementing entities, to facilitate their engagement with the Green Climate Fund;”

Decision 7/CP.20, paragraph 14

“*Requests* the Board of the Green Climate Fund, when deciding its policies and programme priorities, to consider the information and lessons learned through engagement with other relevant bodies under the Convention, and other relevant international institutions;”

Decision 7/CP.20, paragraph 15

As at 31 July 2015, the Secretariat had registered 133 NDA/focal point nominations. The Secretariat continues to reach out to countries through the Readiness Programme, encouraging them to submit their nominations (See Annex VI for the list on NDA and focal point designations to the GCF as at 31 July 2015).

The GCF continues to engage with, consider lessons learned by and adopt applicable best practices from relevant bodies under the United Nations Framework Convention on Climate Change (hereinafter referred to as the Convention) and other relevant international institutions in the development and implementation of its policies, procedures and programme priorities. The following are examples of recent efforts:

- In the development of the initial activity-specific sub-criteria and methodology of the GCF, such methodologies used by other climate funds and international financial institutions were identified and compared;
- As per decision B.07/05, paragraph (e)(i), the initial step in developing the initial risk management framework of the GCF was a survey of methodologies used by relevant institutions to define and determine their risk appetite, for consideration by the Board;

“*Also requests* the Green Climate Fund to enhance its collaboration with existing funds under the Convention and other climate relevant funds in order to enhance the complementarity and coherence of policies and programming at the national level;”

Decision 7/CP.20, paragraph 16

- The REDD-plus initial logic model and performance measurement framework of the GCF were prepared in accordance with the methodological guidance in the Warsaw Framework for REDD-plus. (The response to decision 7/CP.20, paragraph 18, below has further details pertaining to the development of the REDD-plus initial logic model);
 - Recommendations made by the Adaptation Committee to the Board outlined in decision 4/CP.20, annex, paragraph 4, concerning the monitoring and evaluation framework of the GCF are being taken into consideration in the ongoing revision of the initial results management framework/performance measurement framework.
- Efforts to engage with and learn from relevant thematic bodies under the Convention are ongoing, with an increasing number of events held by the thematic bodies of the Convention being attended by representatives of the GCF. This includes those of the Standing Committee on Finance; the Adaptation Committee; (AC); the Least Developed Countries Expert Group (LEG); and the Technology Executive Committee (TEC).

The interaction with and learning from funds under the Convention and other climate relevant funds, including the Global Environment Facility (GEF), Climate Investment Funds (CIFs) and the Adaptation Fund (AF), The Multilateral Fund and other climate relevant institutions related to topics such as readiness, accreditation, results management, and monitoring and evaluation, amongst others, are continuously considered in the development of the policies, guidelines and operations of the GCF.

Examples of enhanced complementarity, and coherence of policies and programming as a result of the engagement of the GCF with the bodies include:

- Decision B.08/03, indicating that institutions accredited by and in full compliance with the standards of the GEF and the AF are eligible to apply for accreditation to the GCF under the fast-track accreditation process; and
- The adoption of the International Finance Corporation’s Performance Standards by the GCF as its interim environmental and social safeguards.

Amongst other collaborations, the GCF contributed to meetings of the LEG in July 2015, where it presented its results management framework (RMF) and monitoring and evaluation system.

The Secretariat is also currently working on defining which greenhouse gas accounting methodologies should be used by its accredited entities to measure the relevant RMF mitigation indicators related to reductions in and cost of tonnes of carbon dioxide equivalent. The GCF continues to learn from interaction with the main relevant international bodies such as the clean development mechanism and other international development and finance institutions. It has also started to be actively engaged in a working group on the harmonization of the greenhouse gas accounting methodologies; this group is composed of the main international finance institutions and organizations that have finalized methodologies for

“*Further requests* the Board of the Green Climate Fund to further enhance the participation of all stakeholders in accordance with paragraph 71 of the Governing Instrument and other relevant Board decisions;”

Decision 7/CP.20, paragraph 17

“*Requests* the Board of the Green Climate Fund:

- To develop a monitoring and accountability framework in accordance with Green Climate Fund Board decision B.08/02;
- To consider decisions relevant to REDD-plus (Policy approaches and positive incentives on issues relating to reducing emissions from deforestation and forest degradation in developing

renewable energy, and aims to complete the methodologies for transport and energy efficiency by the end of 2015.

The Secretariat has also benefited from its interaction with and lessons learned from the Multilateral Fund secretariat.

The GCF continues to participate in events held by funds under the Convention and other climate-relevant funds. This includes the AF, the GEF; CIFs and the Multilateral Fund. The Fund has also participated remotely to regional workshops organized by the UNFCCC secretariat on the national adaptation plan process.

The Board adopted at its third meeting on 13-15 March 2013 in Berlin, Germany, the guidelines of the GCF relating to observer participation, accreditation of observer organizations and participation of active observers in meetings of the Board ((annex XII to decision B.01-13/03 (Annex XII of document GCF/B.01-13/12)). The review of the guidelines on the participation of observers and their consideration by the Board is in the pipeline for consideration by the Board.

In addition, the GCF will, in the development of a number of applicable policies, procedures and implementation of its activities, involve wider stakeholder engagement as follows:

- The Board decided at B.10 to engage a wider group of stakeholders, including women, through a call for public input in the development of the initial monitoring and accountability framework of the GCF (decision B.10/07, para. (f));
- At the same meeting, the Board also requested the Secretariat, as part of the information disclosure policy to be considered by the Board at B.11, in consultation with relevant stakeholders, to develop a proposal to increase the transparency of the accreditation process (decision B.10/06, para. (k)). The draft information disclosure policy will thus be published for public consultation; and
- Furthermore, by decision B.09/11, the Board adopted a GCF-wide gender policy and action plan. One main objective of the policy is to enhance the participation of women in the activities of the GCF, consistent with the Governing Instrument for the GCF, which explicitly lists women amongst GCF stakeholders.

- Pursuant to decision B.08/02, the Board at B.10 provided further guidance for the development of the initial monitoring and accountability framework for accredited entities (decision B.10/07) and decided to consider this agenda item at B.11.
- The Board identified REDD-plus implementation as one of the initial result areas of GCF. In decision B.08/08, the Board adopted a logic model and performance measurement

*Guidance received from the Conference of the Parties**Relevant action taken by the Green Climate Fund (GCF)*

countries; and the role of conservation, sustainable management of forests and enhancement of forest carbon stocks in developing countries), including decisions 1/CP.16, 2/CP.17, 12/CP.17 and decisions 9/CP.19, 10/CP.19, 11/CP.19, 12/CP.19, 13/CP.19, 14/CP.19 and 15/CP.19;”

Decision 7/CP.20, paragraph 18

Linked with:

Decision 9/CP.19, paragraph 8

“*Urges* the Green Climate Fund to ensure that staff selection is open, transparent and based on merit without discrimination, taking into account geographical and gender balance, in accordance with the administrative policies of the Green Climate Fund (Green Climate Fund Board decision B.06/03, annex I);”

Decision 7/CP.20, paragraph 19

“*Takes note* of Green Climate Fund Board decision B.08/24 on the institutional linkage between the United Nations and the Green Climate Fund, and requests the Board of the Green Climate Fund to continue further deliberations on privileges and immunities, and to report on this matter to the Conference of the Parties at its twenty-first session (November–December 2015);”

Decision 7/CP.20, paragraph 20

“*Urges* developing country Parties to enter into bilateral agreements with the Green Climate Fund based on the template to be approved by the Board of the Green Climate Fund, in order to provide privileges and immunities for the Fund, in accordance with Green Climate Fund Board decision B.08/24, paragraph (b);”

Decision 7/CP.20, paragraph 21

“*Requests* the Board of the Green Climate Fund to report biennially to the Conference of the Parties on the status of existing privileges

framework for ex-post REDD-plus results-based payments, which were developed based on the methodological guidance of the Warsaw Framework for REDD-plus and decisions 1/CP.16 and 12/CP.17. The next step towards the completion of the framework within which REDD-plus can be supported by the GCF is to develop methodologies for the indicators in the performance measurement framework. The Board, in decision B.08/08, specifically noted that methodologies for the indicators will be aligned with methodological guidance provided by the COP.

So far, 44 staff have joined the Secretariat or have accepted offers of employment enhancing the capacity of the institution. To date 45 per cent of staff members are female while 55 per cent are male, and 61 per cent are from developing countries while 39 per cent are from developed countries. The GCF continues to strive to promote the gender balance and diversity balance of the staff pool.

The GCF has also striven to diversify its recruitment strategy. Vacant positions are currently advertised across numerous websites in order to reach candidates from as many parts of the world as possible. An additional strategy is applied to vacancy announcements, which include a clear statement that “applications are strongly encouraged from women and citizens of developing countries”. Staff selection is in accordance with the administrative policies of the GCF, thereby ensuring an open, transparent process based on merit without discrimination and taking into account geographical and gender balance.

Further to decision B.08/24, the Board will continue its deliberations on an institutional linkage between the United Nations and the GCF, which might either entail that the Convention on the Privileges and Immunities of the United Nations would become applicable to the staff of the GCF, or, alternatively, with a more limited scope and purpose, that the staff of the GCF may make use of the United Nations laissez-passer.

Through decision B.10/12, taken at B.10, the Board approved draft provisions to be taken into account when negotiating, signing or otherwise developing agreements or other appropriate arrangements with countries on privileges and immunities for the Green Climate Fund, also taking into account domestic legal and policy frameworks of countries. On this basis – and as authorized by the Board – the Secretariat has started engaging both developing and developed country Parties on the negotiations of bilateral agreements in order to provide privileges and immunities.

In the decision B.10/12, the Board requested the Secretariat to incorporate in the GCF report to the COP a section on the status of the existing privileges and immunities of the GCF with

Guidance received from the Conference of the Parties

and immunities with regard to its operational activities, starting at the twenty-first session of the Conference of the Parties;”

Decision 7/CP.20, paragraph 22

“Also requests the Board of the Green Climate Fund to make available its annual report in a timely manner and no later than 12 weeks prior to a session of the Conference of the Parties in accordance with decision 6/CP.18, paragraph 15, for due consideration by Parties;”

Decision 7/CP.20, paragraph 23

Linked with:

Decision 6/CP.18, paragraph 15

“Further requests the Green Climate Fund to include in its annual report to the Conference of the Parties the recommendations of its independent redress mechanism, if any, and any actions taken by the Board in response to those recommendations (In accordance with the annex to decision 5/CP.19, paragraph 9);”

Decision 7/CP.20, paragraph 24

Linked with:

Decision 5/CP.19, annex, paragraph 9

Relevant action taken by the Green Climate Fund (GCF)

regard to its operational activities, starting at its twenty-first session of the Conference of the Parties (COP 21) and thereafter biennially, consistent with decision 7/CP.20, paragraph 22.

The first biennial report of the GCF to the COP on privileges and immunities is to be included in an addendum to the fourth report of the GCF to the COP, to be issued after B.11 and before COP 21, in accordance with decision B.10/18.

The Board at B.10, through decision B.10/18, requested the Board Co-Chairs, assisted by the Secretariat, to finalize the fourth report of the GCF to the COP and to submit it the United Nations Framework Convention on Climate Change (UNFCCC) secretariat no later than 12 weeks prior to COP 21 in accordance with decision 7/CP.20, paragraph 23. The Board also requested the Co-Chairs, assisted by the Secretariat, to issue and submit to the UNFCCC secretariat an addendum to the fourth report of the GCF to the COP after B.11 and before COP 21.

The Board in the same decision adopted a reporting period of 1 August up to and including 31 July of the following calendar year for the reports of the GCF to the COP starting with the next annual report to the COP. This resolution will aid in the development of timely annual reports of the GCF to the COP.

The independent Redress Mechanism of GCF is in the process of being set up in accordance with previous decisions of the Board; the operations of the mechanism have not yet commenced. As at B.10, the Board through decision B.10/05 endorsed the selection process of the heads of the accountability units of the GCF, including that of the independent Redress Mechanism.

Guidance received from the Conference of the Parties

Relevant action taken by the Green Climate Fund (GCF)

“*Requests* the Board of the Green Climate Fund to report to the Conference of the Parties at its twenty-first session on progress made in the implementation of this decision, as well as the elements and provisions of the guidance contained in decisions 3/CP.17, 6/CP.18, 4/CP.19 and 5/CP.19;”

This report herein addresses this request with table 1A, 1B and 1C providing responses to individual guidance to the GCF as outlined in decision 7/CP.20. The first column of this table indicates the links to previous decisions, where applicable. In addition, table 2 and table 4 address guidance contained in decisions 3/CP.17, 6/CP.18, 4/CP.19 and 5/CP.19 that is still relevant for reporting.

Decision 7/CP.20, paragraph 25

Table 1B
Overview of actions taken pursuant to decision 4/CP.20: Report of the Adaptation Committee

Guidance received from the Conference of the Parties

Relevant actions taken by the Green Climate Fund (GCF)

“*Requests* Parties, operating entities of the Financial Mechanism and other relevant entities working on adaptation to consider the recommendations contained in chapter V of the report of the Adaptation Committee, as included in the annex;”

Please see below for the responses to decision 4/CP.20, annex, paragraphs 2–6.

Decision 4/CP.20, paragraph 4

“The AC *recommends* that the COP invite Parties, operating entities of the Financial Mechanism and relevant entities working on adaptation to take into account the following recommendations, which are based on the outcomes of the meeting of the task force on national adaptation plans (NAPs) referred to in paragraphs 38 and 39 of the report of the AC referred to in paragraph 1 above:

Support for the work on national adaptation plans (NAPs) and related processes are being taken into account in the work of the GCF in accordance with the Governing Instrument for the GCF.

- (a) Recognizing the importance of raising awareness and buy-in for the NAP process by all stakeholders, in order to:
 - (i) Generate interest in, demand for and leadership of the NAP process at the national level;
 - (ii) Make available support for the NAP process better known;
- (b) Improving coordination, collaboration and coherence among:
 - (i) Bilateral and multilateral agencies and institutions, including the operating entities of the Financial Mechanism;
 - (ii) Various national ministries;

Paragraph 40 of the Governing Instrument states that “The Fund will provide resources for readiness and preparatory activities and technical assistance, such as the preparation or strengthening of low-emission development strategies or plans, nationally appropriate mitigation actions (NAMAs), NAPs, national adaptation programmes of action (NAPAs) and for in-country institutional strengthening, including the strengthening of capacities for country coordination and to meet fiduciary principles and standards and environmental and social safeguards, in order to enable countries to directly access the Fund”. In line with this provision, the second pillar of the Readiness and Preparatory Support Programme (hereinafter referred to as the Readiness Programme) the implementation of which has begun, focuses on “Strategic frameworks, including the preparation of country programmes”. Through this activity area, the GCF aims to ensure that country projects and programmes that the GCF will support build on and strengthen climate strategies, policies and needs assessments, including NAPs, NAPAs, low-emission development strategies and NAMAs. The Readiness Programme also seeks to strengthen the institutional capacities of national designated authorities in order for them to effectively fulfil their roles in adaptation and

(iii) Parties and regions, with a view to:

- a. Enhancing the accessibility of NAP support;
- b. Further understanding effective pathways to achieving the objectives of the NAP process, on the basis of experience;
- c. Fostering coherence in the provision of support, including by better matching needs with support, involving more financial institutions in the NAP process and helping countries to prepare for accessing funding, including from the Green Climate Fund (GCF).

(c) Enhancing learning as stakeholders increasingly engage in the NAP process, particularly around aspects such as the role of institutional arrangements and monitoring and evaluation.”

Decision 4/CP.20, annex, paragraph 2

mitigation action supported by the GCF.

Paragraph 36 of the Governing Instrument also states that “The Fund will support developing countries in pursuing project-based and programmatic approaches in accordance with climate change strategies and plans, such as low-emission development strategies or plans, nationally appropriate mitigation actions (NAMAs), national adaptation plans of action (NAPAs), national adaptation plans (NAPs) and other related activities”. At its ninth meeting on 26-28 March 2015 in Songdo, Republic of Korea, the Board further developed the initial investment framework of the GCF and adopted activity-specific sub-criteria and indicative assessment factors (decision B.09/05). Through this development, the investment criteria of the GCF further emphasize the need for funding proposals “to be aligned with NAPs and other existing climate policies. One of the criteria on which every funding proposal received by the Fund will be assessed is country ownership”; under this are sub-criteria that determine whether:

- A country has a current and effective national climate strategy or plan, a NAMA, NAP or equivalent, as appropriate; and that
- The objectives of a proposed project or programme are in line with priorities in the country’s national climate strategy.

These provisions therefore assess whether project and programme objectives are designed in cognizance of and in line with priorities in the country’s climate strategies and policies, including NAPs.

The checks and balances put in place all aim to ensure that the GCF supports only those projects and programmes that are well coordinated with NAPs and other climate-related strategies of a country. Through these provisions, the GCF therefore generates demand for NAPs at the national level and at various other levels; makes support for NAPs available; and aims to improve coordination and knowledge amongst relevant stakeholders.

Efforts to communicate how the GCF can support the NAP process are ongoing. The communication channels used to date include:

- Regional workshops aimed at fostering information sharing, experience exchange and learning, implemented under activity area 5 of the Readiness Programme (see the response to decision 7/CP.20, para. 20 above);
- Engagement with thematic bodies under the Convention (see responses to decision 7/CP.20, paras, 15 and 16, and decision 3/CP.20, para. 11); and
- Events of the GCF at international conferences and forums (such as the Bonn Climate Change Conference of June 2015 amongst others).

The GCF has also participated remotely in regional workshops organized by the UNFCCC secretariat on the NAP process.

“In supporting the monitoring and evaluation of adaptation, the AC *recommends* that the COP invite Parties, operating entities of the Financial Mechanism and relevant entities working on adaptation to take into account the following recommendations:

- (d) Monitoring and evaluation frameworks need to be appropriate, relevant to needs and tailored to country circumstances. A common set of global indicators is not useful, owing to the context-specific nature of adaptation;
- (e) National-level assessments can play a different role in measuring adaptive capacity from subnational or project-based assessments. National-level assessments could, for example, measure the degree of coordination and integration of adaptation in national priorities;
- (f) A positive learning environment, which encourages formal and informal learning, including peer-to-peer learning, and which encourages learning from negative as well as positive experiences, is important;
- (g) Planning and allocation of resources, both technical and financial, are key for effective monitoring and evaluation systems.”

Decision 4/CP.20, annex, paragraph 3

The initial results management framework and monitoring and evaluation guidelines of the GCF are under further development. This set of recommendations is being taken into due consideration and will be reported on subsequently.

Guidance received from the Conference of the Parties

“In the context of the monitoring and evaluation of adaptation, the AC *also recommends* that the COP invite the Board of the GCF, with respect to its Results Management Framework, to consider:

- (h) Keeping indicators simple;
- (i) Designing indicators that are qualitative as well as quantitative;
- (j) Designing indicators in such a way as to capture the progress that countries are able to make in integrating adaptation into their development and sectoral planning, policies and actions;
- (k) Giving countries sufficient flexibility to define their indicators in line with their national and local planning, strategies and priorities.”

Decision 4/CP.20, annex, paragraph 4

“*Encourage* the Adaptation Fund, the Global Environment Facility (GEF) and the GCF to enhance their consideration of local, indigenous and traditional knowledge and practices and their integration into adaptation planning and practices, as well as procedures for monitoring, evaluation and reporting.”

Decision 4/CP.20, annex, paragraph 5(b)

- (a) “Inviting the Board of the GCF to consider the significant work undertaken under the Cancun Adaptation Framework and on the NAP process as it continues to provide the governance of Fund;

Relevant actions taken by the Green Climate Fund (GCF)

At its eighth meeting on 14–17 October 2014 in Bridgetown, Barbados, the Board adopted the mitigation and adaptation performance measurement frameworks (PMFs) of the GCF, embedded in the initial results management frameworks, and some of its indicators. The Board requested the Secretariat to further develop some of the PMF indicators that need refinement (decision B.08/07). The revision of the indicators is under way, and it is taking into consideration the recommendations of the Adaptation Committee. The revised mitigation and adaptation PMFs are to be considered by the Board.

One of the six investment criteria against which funding proposals of the GCF will be assessed is ‘efficiency and effectiveness’. Under this criterion is the sub criterion ‘application of best practices and degree of innovation’, which aims to determine how best available technologies and/or best practices, including those of indigenous people and local communities, are considered and applied.

By making this provision that assesses the degree to which indigenous knowledge is incorporated into proposals on/with a component on climate adaptation, the sub criterion thus encourages the incorporation of indigenous knowledge into project and programme design as best practices where applicable.

- (a) In accordance with paragraphs 36 and 40 of the Governing Instrument, support for work on NAPs and related processes are being taken into account in the work of the GCF as applicable.

The second pillar of the Readiness Programme focuses on ‘Strategic frameworks, including the preparation of country programmes’. Through this pillar, the GCF aims to ensure that country projects and programmes that the GCF will support build on and strengthen climate strategies, policies and needs assessments, including NAPs, NAPAs, low-emission development strategies and NAMAs. The Readiness Programme also seeks to strengthen institutional capacities of national designated authorities in order for them to effectively fulfil their roles in adaptation and mitigation action supported by the GCF.

Furthermore, the investment criteria of the GCF will consider funding proposals’ alignment with NAPs and other existing climate policies, in particular the ‘country ownership’ criteri-

(b) Inviting the Board of the GCF to engage with institutions that have started initiatives on countries' readiness to access GCF funding and exploring how more countries can benefit from such initiatives;"

Decision 4/CP.20, annex, paragraph 6(a) and (b)

on which further assesses whether project and programme objectives are designed in cognizance of and in line with priorities in the country's climate strategies and policies.

These checks and balances therefore aim to ensure that the GCF supports only those projects and programmes that are well coordinated with NAPs and other climate-related strategies of a country.

(See response to 4/CP.20, para. 2, for further details).

(b) The GCF is engaging with institutions working on its readiness initiatives and has set up a coordination mechanism with these institutions.

Table 1C
Overview of actions taken pursuant to decision 3/CP.20: National adaptation plans

Guidance received from the Conference of the Parties

Relevant actions taken by the Green Climate Fund (GCF)

"Requests the Adaptation Committee and the Least Developed Countries Expert Group, in collaboration with the Green Climate Fund, as an operating entity of the Financial Mechanism, to consider how to best support developing country Parties in accessing funding from the Green Climate Fund for the process to formulate and implement national adaptation plans, and to report thereon to the Subsidiary Body for Implementation at its forty-second session."

Decision 3/CP.20, paragraph 11

The Co-Chairs of the Board of GCF participated in a teleconference with the Co-Chairs of the Adaptation Fund and representatives of the Chairperson of the Least Developed Countries Expert Group to discuss the implementation of decision 3/CP.20. Information on possibilities to access the resources of the GCF in support of national adaptation plans (NAPs) and overall adaptation actions was exchanged, including on the second pillar of the Readiness and Preparatory Support Programme, through which the GCF will support the development of strategic frameworks, including the preparation of country programmes with the aim of ensuring that the resulting activities are well-coordinated with NAPs and other climate-related strategies. The bodies agreed to further collaborate and continue to explore possible options to further support for countries in the development and implementation of NAPs.

3.2 Overview of guidance from the Conference of the Parties at its seventeenth, eighteenth and nineteenth sessions that is still relevant for reporting and action

40. The guidance provided to the GCF at COP 17, COP 18 and COP 19 that is still relevant has been consolidated in table 2 below. Similar guidance from these three sessions has been grouped together in order to facilitate the understanding of the decisions and actions taken by the GCF in addressing such guidance.

Table 2

Overview of actions taken pursuant to guidance from the Conference of the Parties at its seventeenth, eighteenth and nineteenth sessions that is still relevant for reporting and action

<i>Guidance received from the Conference of the Parties</i>	<i>Relevant decisions/actions taken by the Green Climate Fund (GCF)</i>
<p>“<u>Confirms</u> that all developing country Parties to the Convention are eligible to receive resources from Green Climate Fund;”</p> <p><i>Decision 4/CP.19, paragraph 10</i></p> <p>“<u>Calls</u> for ambitious and timely contributions by developed countries to enable an effective operationalization, including for readiness and preparatory support of the Green Climate Fund that reflects the needs and challenges of developing countries in addressing climate change in the context of preparing, by the twentieth session of the Conference of the Parties (December 2014), the initial resource mobilization process described in paragraph 12 above;</p> <p>Underlines that initial resource mobilization should reach a very significant scale that reflects the needs and challenges of developing countries in addressing climate change;”</p> <p><i>Decision 4/CP.19, paragraphs 13 and 14</i></p> <p>“<u>Requests</u> the Board of the Green Climate Fund:</p> <p>(a) To consider important lessons learned on country-driven processes from other existing funds;”</p> <p><i>Decision 4/CP.19, paragraph 16(a)</i></p>	<p>The GCF considers all developing country Parties to the United Nations Convention on Climate Change (hereinafter referred to as the Convention) as eligible for funding.</p> <p>The GCF has secured pledges of USD 10 billion equivalent so far in its initial resource mobilization process from 35 countries, 27 of which are developed countries and 8 of which are developing countries. Since the 2014 Pledging Conference of the GCF, 25 countries have signed contribution agreements/arrangements for a total of approximately USD 5.76 billion equivalent (as at 31 July 2015).</p> <p>The Board in decision B.10/02 taken at its tenth meeting on 6-9 July 2015 in Songdo, Republic of Korea, urged those countries that have not converted their pledges to the GCF in the form of fully executed contribution agreements/arrangements to do so. Efforts to collaborate with the remaining contributors to convert pledges into contribution arrangements/agreements are ongoing, and new contributions can be accepted by the GCF on an ongoing basis.</p> <p>Please see responses below to the decision 5/CP.19, annex, paragraph 15, and decision 7/CP.20, paragraphs 16 and 17.</p>

<i>Guidance received from the Conference of the Parties</i>	<i>Relevant decisions/actions taken by the Green Climate Fund (GCF)</i>
<p>“<i>Requests</i> the Board of the Green Climate Fund to report on the implementation of the arrangements referred to in paragraph 4 above in its annual reports to the Conference of the Parties, starting at the twentieth session of the Conference of the Parties (December 2014).”</p> <p><i>Decision 5/CP.19, paragraph 5</i></p> <p>“<i>Requests</i> the Board of the Green Climate Fund”:</p> <p>(a) To develop a transparent no-objection procedure to be conducted through national designated authorities referred to in paragraph 46 of the governing instrument, in order to ensure consistency with national climate strategies and plans and a country-driven approach and to provide for effective direct and indirect public and private-sector financing by the Green Climate Fund, and to determine this procedure prior to approval of funding proposals by the Fund;”</p> <p><i>Decision 6/CP.18, paragraph 7(a)</i></p> <p>Linked with:</p> <p><i>Decision 3/CP.17, paragraph 7</i></p> <p>(c) “To secure funding for the Green Climate Fund, taking into account paragraphs 29 and 30 of the governing instrument, to facilitate its expeditious operationalization, and to establish the necessary policies and procedures to enable an early and adequate replenishment process;”</p> <p><i>Decision 6/CP.18, paragraph 7(c)</i></p> <p>Linked with:</p> <p><i>Decision 5/CP.19, annex, paragraph 17(b)</i></p>	<p>Please refer to chapter V of this report and table 4 for progress made by the GCF in the implementation of the arrangements between the Conference of the Parties and the GCF.</p> <p>(a) By its decision B.08/10, paragraph (b), the Board approved the initial no-objection procedure contained in annex XII to decision B.08/10. In accordance with decision B.08/10, paragraph (a), the Board will only consider funding proposals that are submitted with a formal letter of no-objection from the relevant national designated authority.</p> <p>(c) Since the Initial Resource mobilization conference in November 2014, the GCF has mobilized approximately USD 10.2 billion equivalent in pledges from 35 contributing countries, 27 of which are developed countries and eight of which are developing countries. As at 31 July 2015, 25 out of the 35 countries had signed their contribution arrangements/agreements, taking the GCF above the effectiveness threshold of 50%. This means the GCF is now in a position to start taking decisions on the approval of projects and programmes, and preparations are ongoing for the Board to consider the first set of projects at its eleventh meeting, scheduled to take place in Livingstone, Zambia.</p> <p>Efforts to collaborate with the remaining contributors to convert their pledges into contribution arrangements/agreements are ongoing, and new contributions can be accepted by the GCF on an ongoing basis.</p> <p>The Board aims to consider the arrangements for the formal replenishment of the GCF with all interested contributors in line with decision B.05/17.</p>

Decision 4/CP.19, paragraph 9(a)

(e) “To select the trustee of the Green Climate Fund through an open, transparent and competitive bidding process in a timely manner to ensure that there is no discontinuity in trustee services;”

Decision 6/CP.18, paragraph 7(e)

Linked with:

Decision 3/CP.17, paragraph 16

(f) “To initiate a process to collaborate with the Adaptation Committee and the Technology Executive Committee, as well as other relevant thematic bodies under the Convention, to define linkages between the Fund and these bodies, as appropriate;”

Decision 6/CP.18, paragraph 7(f)

Linked with:

Decision 3/CP.17, paragraph 17

“Agrees to further elaborate, at its twentieth session, the linkages between the Technology Mechanism and the financial mechanism of the Convention, taking into consideration the recommendations of the Board of the Green Climate Fund, developed in accordance with decision 3/CP.17, paragraph 17, and of the Technology Executive Committee, developed in accordance with decision 4/CP.17, paragraph 6;”

Decision 1/CP.18, paragraph 62

Linked with:

Decision 3/CP.17, paragraph 17

(e) By its decision B.08/22, the Board invited the World Bank to continue serving as the Interim Trustee until a permanent Trustee is appointed. The process to appoint the permanent Trustee should be finalized no later than the end of 2017 to enable the permanent Trustee to commence its contractual agreement with the GCF no later than April 2018.

(f) The Co-Chairs of the Board of the GCF had an exchange with the Co-Chairs of the Adaptation Committee and representatives of the Chairperson of the Least Developed Countries Expert Group to discuss the implementation of decision 3/CP.20. The Co-Chairs of the Board of the GCF have also engaged with the Co-Chairs of the Technology Executive Committee to discuss possibilities for continued engagement of the bodies as the Financial and Technical Mechanisms of the Convention.

The Co-Chairs of the Board of the GCF and representatives of the Secretariat have also participated in meetings and events of the thematic bodies of the Convention and other climate funds. These include the Standing Committee on Finance; the Adaptation Committee; the Least Developed Countries Expert Group; the Technology Executive Committee; the Ad Hoc Working Group on the Durban Platform for Enhanced Action; the Global Environment Facility; the Adaptation Fund; the Climate Investment Funds and the Multilateral Fund. Further details on the engagement of the GCF with the relevant thematic bodies of the Convention and other climate funds are outlined in the responses to decision 7/CP.20, paragraphs 15 and 16, decision 5/CP.19, paragraph 15, and decision 7/CP.20, paragraph 16.

The Board is yet to consider the recommendations hereby requested.

IV. Action taken pursuant to the Fifth Review of the Financial Mechanism of the Convention

41. The GCF welcomes the recommendations of the COP emanating from the fifth review of the Financial Mechanism (decision 9/CP.20). As an operating entity of the Financial Mechanism of the Convention, the GCF is taking into consideration these recommendations in the formulation of its guidelines and procedures and in its operations, as appropriate.
42. Efforts to address the recommendations in the current and future work of the GCF are ongoing, and an overview of actions taken by the GCF to date, pursuant to the review, is presented in table 3 below.

Table 3
Overview of guidance from decision 9/CP.20 on the Fifth Review of the Financial Mechanism and actions taken by the Green Climate Fund

Guidance received from the Conference of the Parties

Relevant decisions/actions taken by the Green Climate Fund (GCF)

“The GCF could build on the experience of and lessons learned from the GEF in terms of stakeholder involvement. In this regard, the GCF may consider establishing a robust consultative process with its observers in order to ensure that adequate and timely consultation is undertaken with respect to the development of its policies, procedures, guidelines, and, later on, during the implementation of programmes and projects of the Fund.”

Decision 9/CP.20, annex, paragraph 14

In accordance with the Governing Instrument for the GCF, participants in meetings of the Board include four active observers comprising two civil society organization representatives, one each from developing and developed countries; and two private sector organization representatives, one each from developing and developed countries. The civil society organization and private sector organization representatives actively participate in Board discussions. In accordance with the Rules of Procedure of the GCF, Board documents are transmitted to active observers and posted on the GCF website on the same day that they are sent to members of the Board.

At its third meeting on 13-15 March 2013 in Berlin, Germany, the Board adopted the guidelines of the GCF relating to observer participation, accreditation of observer organizations and participation of active observers in meetings of the Board (annex XII to GCF/B.01-13/12). The review of the guidelines on the participation of observers and the consideration of these guidelines by the Board is expected in 2016.

In addition, the GCF will, in the development of a number of applicable policies and procedures, and in the implementation of its activities, involve wide stakeholder engagement as follows:

- The Board decided at its tenth meeting (B.10) on 6-9 July 2015 in Songdo, Republic of Korea, to engage a wider group of stakeholders, including women, through a call for public input in the development of the initial monitoring and accountability framework of the GCF (decision B.10/07, para. (f)).
- At the same meeting, the Board requested the Secretariat, as part of the information disclosure policy to be considered by the Board at its eleventh meeting (B.11) later in the year in Livingstone, Zambia, in consultation with relevant stakeholders to develop a proposal to increase the transparency of the accreditation process (decision B.10/06, para. (k)). The draft information disclosure policy will be published for public consultation.

The Board has in addition consistently called for wider stakeholder engagement in the activities of the GCF. Examples amongst others include:

- Decision B.10/04 of the Board which calls for “consultation with relevant stakeholders” in the launch of the request for proposal for the pilot phase enhancing direct access to the GCF.
- The Board recognized in decision B.10/10 that “NDAs/FPs should facilitate country coordination and engagement with representatives of relevant stakeholders such as the private sector, academia and civil society organizations and women’s

*Guidance received from the Conference of the Parties**Relevant decisions/actions taken by the Green Climate Fund (GCF)*

“In developing its own approach to gender mainstreaming, the GCF could build on the experience of the GEF. It is recommended that gender equality be integrated in the structure and organization of the GCF itself, and that gender-sensitive criteria be taken into account in funding approvals of the Fund.”

Decision 9/CP.20, annex, paragraph 18

“As the GCF is developing its own environment and social safeguards, it should consider consistency with the safeguards of the GEF.”

Decision 9/CP.20, annex, paragraph 21

“Since the GCF will also be using financial intermediaries such as commercial banks, it is recommended that the GCF also develop an appropriate oversight mechanism to ensure that the institutions to which these intermediaries will channel funding also comply with the environmental

organizations, taking into account the best practice options adopted by the Board in decision B.08/10 ...”.

- The Board decided through decision B.10/11 that the pilot programmes to support micro-, small-, and medium-sized enterprises and the pilot programme to mobilize resources at scale “will be consistent with the objectives and policies of the Fund ... through the participation of national designated authorities (NDAs)/focal points, stakeholders and accredited observers ...”.

The Governing Instrument explicitly lists women amongst the stakeholders of the GCF. The Board therefore adopted a GCF-wide gender policy and action plan in decision B.09/11 that aims to embed gender equality in the structure and organization of the GCF itself. The policy is aimed at enhancing a gender-sensitive approach in the processes and operations of the GCF, including in the design and implementation of the activities to be financed by the GCF. The gender policy for the GCF is contained in annex XIII to decision B.09/11 and the gender action plan 2015–2017 in annex XIV to decision B.09/11.

The gender-sensitive approach has continually been considered and is embedded in the guidelines and procedures of the GCF as developed to date, including in the Readiness and Preparatory Support Programme (hereinafter referred to as the Readiness Programme) of the GCF and in the initial results management framework. This is consistent with the mandate of the GCF on gender sensitivity laid out in the Governing Instrument. The GCF also continues to strive to promote gender balance in its staff pool with a current 45% of staff members being female and 55% being male.

The GCF adopted the Performance Standards of the International Finance Corporation as its interim environmental and social safeguards (ESS). In accordance with decision B.07/02, the Board aims “to complete the process of developing the Fund’s own environmental and social safeguards (ESS), which will build on evolving best practices, within a period of three years after Fund becomes operational, and with inclusive multi-stakeholder participation”.

Following on from decision B.08/02, the Board at B.10 provided further guidance for the development of the initial monitoring and accountability framework of the GCF (decision B.10/07). This item is planned for consideration by the Board at B.11.

Guidance received from the Conference of the Parties

policies and social safeguards of the GCF.”

Decision 9/CP.20, annex, paragraph 22

“As it monitors the use of its initial fiduciary standards and reviews those standards within the next three years, the GCF should consider maintaining consistency with the standards of the GEF.”

Decision 9/CP.20, annex, paragraph 25

“The GEF and the GCF may consider collaborating in the use of funding pathways that may include the LDCF and the SCCF.”

Decision 9/CP.20, annex, paragraph 51

“The GCF would benefit from lessons learned on the accreditation process from other funds, particularly the GEF. In the case of the GEF, the goal of accreditation of 10 project agencies was only partially achieved. The GCF may consider building on existing systems of GEF intermediaries and implementing entities, and may in the process also consider providing financial assistance to support the accreditation of national entities in recipient countries that may need it.”

Decision 9/CP.20, annex, paragraph 58

Relevant decisions/actions taken by the Green Climate Fund (GCF)

This framework is to act as an oversight mechanism to ensure that accredited entities and the institutions to which they channel funding also comply with the ESS of the GCF. The framework will be applicable to all accredited entities of the GCF, including commercial banks, as the case may be.

The initial fiduciary principles and standards of the GCF were drawn up based primarily on the standards of the Global Environmental Facility (GEF) in addition to those of the Adaptation Fund and the Directorate-General for International Development and Cooperation (DG DEVCO), and on best practices from most multilateral development banks. When the Board adopted the initial fiduciary principles and standards through decision B.07/02, it decided to conduct a review of the standards within three years. The Board also requested the Secretariat at B.10 to “present relevant policies addressing fraud, corruption and prohibited practices, and policies addressing anti-money laundering and countering the financing of terrorism issues ... for inclusion in Fund’s fiduciary principles and standards adopted in decision B.07/02” (decision B.10/06).

The GCF considers the needs of the least developed countries (LDCs) and countries with special needs in its policies and practices as mandated in paragraph 52 of its Governing Instrument which states that “In allocating resources for adaptation, the Board will take into account the urgent and immediate needs of developing countries that are particularly vulnerable to the adverse effects of climate change, including LDCs, SIDS and African States”. Collaboration with other funds is to be considered by the Board.

Following the launch of its Online Accreditation System in November 2014, 119 institutions have begun the accreditation application process and, of these, 75 institutions from all over the world have already applied. These institutions reflect a diversity of subnational, national, regional, private, non-governmental and international organizations that can operate at various levels of scale and can undertake a range of financial instruments, such as grants, loans, equity and guarantees, underscoring the appeal of the ‘fit-for-purpose’ approach of the GCF.

The GCF has accredited the initial 20 entities through which resources for approved projects and programmes will be deployed. The Board will continue to consider further applications for accreditation at B.11. Following decision B.10/06 taken by the Board at B.10, the GCF will actively support applications for accreditation received from subnational, national, regional public and private sector entities in order to ensure a balance of diversity in the list of entities considered for accreditation by the Board.

“There is ample room for the GCF to learn from the experiences of other funds in terms of improving the enabling environments in recipient countries. It can do this by linking investments with focused efforts to engage stakeholders within countries in programming, and by providing technical assistance and capacity-building so as to strengthen enabling environments – institutions, policies, and regulations – that support mitigation and adaptation actions in developing countries.”

Decision 9/CP.20, annex, paragraph 69

Currently, institutions accredited by and in full compliance with the standards of the GEF (in addition to those accredited by the Adaptation Fund and DG DEVCO) are eligible to apply for accreditation to the GCF under the fast-track accreditation process, thus building on existing systems of such intermediaries and implementing entities.

The GCF has since started its Readiness Programme to support activities aimed at developing projects and programmes that meet the objectives of the GCF. Activity area 3 of the programme is ‘Selection of intermediaries and implementing entities and support for accreditation’, aimed at supporting subnational, national and regional institutions through the accreditation process of the GCF, including for fast-track accreditation where applicable. In coordination with NDAs and focal points, the GCF has so far provided in-kind support to 24 entities to orient them on the accreditation requirements and assist them in submitting applications for accreditation under the direct access modality, of which 9 have been accredited to the GCF. The GCF has similarly provided assistance to many more subnational, national and regional entities that have expressed their interest in or are preparing to apply for accreditation to the GCF.

The Board adopted the investment criteria of the GCF through decision B.07/06 and adopted the sub-criteria and indicative factors that further elaborate the investment criteria through decision B.09/05.

One of the investment criteria is ‘country ownership’, which is defined as beneficiary country ownership of and capacity to implement a funded project or programme. These investment criteria and sub-criteria for a project or programme that is to be implemented include (i) the existence of a national climate strategy; (ii) coherence with existing policies; (iii) capacity of implementing entities, intermediaries or executing entities to deliver; and (iv) engagement with civil society organizations and other relevant stakeholders. These investment criteria and applicable sub-criteria typically aim at linking the investment to be made by the GCF with the enabling environment.

One sub-criterion (needs of a recipient country) to apply to all applicable projects and programmes further assesses the potential of the proposed project or programme to strengthen the institutional and implementation capacity of relevant institutions in the context of the proposal.

In addition, the GCF has the Readiness Programme in place, which provides for a comprehensive framework of technical assistance and capacity-building across the programme’s five key pillars. Further details on the Readiness Programme are included in the response to decision 7/CP.20, paragraph 12 (see table 1A above).

Guidance received from the Conference of the Parties

“The GEF and the GCF may consider collaborating to harmonize impact indicators and set new norms around reporting practice, especially in the context of adaptation finance. Furthermore, the operationalization of the GCF results-based management framework presents an opportunity to make progress in this regard.”

Decision 9/CP.20, annex, paragraph 76

Relevant decisions/actions taken by the Green Climate Fund (GCF)

At its eighth meeting (B.08) in 14-17 October 2014 in Bridgetown, Barbados, the Board adopted the mitigation and adaptation performance measurement frameworks (PMFs) of the GCF, embedded in the initial results management framework (RMF), and some of its indicators (decision B.08/07). The Board in the same decision requested the Secretariat to further develop some of the PMF indicators that need refinement, which include indicators on adaptation.

The development of the proposed PMFs and their indicators as initially proposed to the Board at B.08 was informed by their relevance to the logic models of the GCF, practices, lessons learned and evaluations of the other climate funds and peer agencies, and technical soundness. The GEF was consulted in this first phase of developing the RMF/PMF indicators on both mitigation and adaptation. Following the request by the Board at B.08, the revision of the indicators is ongoing, and consultations with the GEF, including the GEF Independent Evaluation Office have once again been carried out to this end. The revised mitigation and adaptation PMFs are in the pipeline for consideration by the Board at future meetings.

V. Report on the implementation of the arrangements between the Conference of the Parties and the Green Climate Fund

43. By decision 5/CP.19, the COP outlined the arrangements between the COP and the GCF. These arrangements aimed to set out a working relationship between the bodies and to ensure that the GCF is accountable to, and functions under, the guidance of the COP in order to support projects, programmes, policies and other activities in developing country Parties using thematic windows. Within the arrangements outlined in decision 5/CP.19 are reporting elements that are to be included in the annual report of the GCF to the COP starting from COP 20.

44. Table 4 below summarizes the decisions and actions taken by the GCF in addressing the elements for reporting on the arrangements between the COP and the GCF.

Table 4
Overview of reporting elements in the arrangements between the Conference of the Parties and the Green Climate Fund

<i>Guidance received from the Conference of the Parties</i>	<i>Relevant decisions/actions taken by the Green Climate Fund (GCF)</i>
<p>“<i>Requests</i> the Board of the Green Climate Fund to report on the implementation of the arrangements referred to in paragraph 4 above in its annual reports to the Conference of the Parties, starting at the twentieth session of the Conference of the Parties (December 2014).”</p> <p><i>Decision 5/CP.19, paragraph 5</i></p>	<p>This document addresses this request, in particular this table.</p>
<p>“The GCF will include in its annual reports to the COP the recommendations of its independent redress mechanism, and any action taken by the Board of the GCF in response to those recommendations.”</p> <p><i>Decision 5/CP.19, annex, paragraph 9</i></p>	<p>See the response to decision 7/CP.20, paragraph 24 (see table 1A).</p>
<p>“The GCF is to submit annual reports to the COP for its consideration. Such annual reports shall include information on the implementation of policies, programme priorities and eligibility criteria provided by the COP, including information on the extent to which the COP guidance has been adhered to by the Board of the GCF.”</p> <p><i>Decision 5/CP.19, annex, paragraph 11</i></p> <p>Linked with:</p> <p><i>Decision 6/CP.18, paragraph 5</i></p>	<p>This document addresses this request.</p>
<p>“The GCF will include in its reports a synthesis of the different activities under implementation and a listing of the activities approved, as well as a financial report.”</p> <p><i>Decision 5/CP.19, annex, paragraph 12</i></p> <p>Linked with:</p> <p><i>Decision 6/CP.18, paragraph 10(ii)</i></p> <p>“The GCF will also include in its reports information on all activities financed by the GCF.”</p>	<p>Pursuant to decision 5/CP.19, paragraph 12, the Board requested the GCF to report on the activities undertaken, including joint activities with existing initiatives and the progress of committing and disbursing available funds (decisions B.06/11 and B.08/11).</p> <p>The GCF is currently supporting readiness activities and has decided to consider its initial funding proposals at the eleventh meeting of the Board (B.11) later in the year in Livingstone, Zambia (its third meeting in 2015). A report on this guidance will therefore be timely when a portfolio of activities implemented under the GCF is in place.</p>

<i>Guidance received from the Conference of the Parties</i>	<i>Relevant decisions/actions taken by the Green Climate Fund (GCF)</i>
<i>Decision 5/CP.19, annex, paragraph 13</i>	<p>Activities supported under the Readiness and Preparatory Support Programme (hereinafter referred to as the Readiness Programme) are included in the programme's progress reports:</p> <ul style="list-style-type: none"> • <i>Revised Report on Readiness and Preparatory Support Programme</i> (GCF/BM-2015/Inf.05); and • <i>Progress Report on the Readiness and Preparatory Support Programme</i> (GCF/B.10/Inf.06). <p>Reports on activities financed by the GCF, including expenditure against the Board-approved allocation of USD 16 million for the Readiness Programme, are also available as:</p> <ul style="list-style-type: none"> • <i>Status of Resources and Execution of the Administrative Budget of the Green Climate Fund for 1 January to 31 December 2014</i> (GCF/BM-2015/Inf.02); • <i>Status of Resources and Execution of the Administrative Budget of the Green Climate Fund at 30 April 2015</i> (GCF/BM-2015/Inf.08); and <p>Other details on the Readiness Programme are contained in this document in the responses to related guidance from the Conference of the Parties, as well as other parts of the report.</p>
<p>“The GCF will indicate in its reports actions undertaken to balance the allocation of resources between adaptation and mitigation activities under the Fund.”</p>	<p>All the documents referred to above are available on the GCF website.</p>
<i>Decision 5/CP.19, annex, paragraph 14</i>	<p>The Board adopted the initial parameters and guidelines for the allocation of resources in order to aim for a 50:50 balance between mitigation and adaptation over time (decision B.06/06). In the same decision, the Board therefore requested the Secretariat to report annually on the status of resources in respect of the allocation parameters.</p>
Linked with:	<p>The Board is aiming to consider the initial set of funding proposals at B.11. The status of the portfolio versus the allocation parameters can only be assessed after the portfolio has been set.</p>
<i>Decision 4/CP.19, paragraph 9(a)</i>	
<i>Decision 6/CP.18, paragraph 7(b)</i>	
<i>Decision 3/CP.17, paragraph 8</i>	
<p>“The GCF will also include information on the development and implementation of mechanisms to draw on appropriate expert and technical advice, including from the relevant thematic bodies established under the Convention, as appropriate.”</p>	<p>The GCF continues to engage with the relevant thematic bodies under the United Nations Framework Convention on Climate Change and other relevant international institutions in order to draw on appropriate technical advice.</p>

<i>Guidance received from the Conference of the Parties</i>	<i>Relevant decisions/actions taken by the Green Climate Fund (GCF)</i>
<i>Decision 5/CP.19, annex, paragraph 15</i>	<p>Amongst other things, the Board put in place technical panels to draw on appropriate expert and technical advice. To date, the GCF has an Accreditation Panel and a Private Sector Advisory Group and most recently, the Board appointed an independent Technical Advisory Panel (decision B.10/09).</p> <p>Efforts to draw on appropriate expert and technical advice from relevant thematic bodies and other relevant bodies are ongoing. Examples are outlined in the response to decision 7/CP.20, paragraph 15 (see table 1A).</p>
<p>“The GCF is to provide information on resource mobilization and the available financial resources, including any replenishment processes, in its annual reports to the COP.”</p>	<p>Details on the status of the Initial Resource Mobilization process are provided in the responses to decision 7/CP.20, paragraph 5 (see table 1A), and decision 4/CP.19, paragraphs 13 and 14 (see table 2).</p>
<i>Decision 5/CP.19, annex, paragraph 17(b)</i>	<p>Information on the replenishment process will be provided once the process has been established.</p>
Linked with:	
<i>Decision 6/CP.18, paragraph 7(c)</i>	
<p>“The reports of the GCF should include any reports of the independent evaluation unit, including for the purposes of the periodic reviews of the financial mechanism of the Convention.”</p>	<p>The independent Evaluation Unit of the GCF is in the process of being set up in accordance with previous decisions of the Board and the operations of the unit have not yet commenced. As at its tenth meeting on 6-9 July 2015 in Songdo, Republic of Korea, the Board through decision B.10/05 endorsed the selection process of the heads of the accountability units of the GCF, including that of the independent Evaluation Unit.</p>
<i>Decision 5/CP.19, annex, paragraph 20</i>	

VI. Other activities of the Green Climate Fund

6.1 The Board

45. The GCF is governed and supervised by a Board that also has full responsibility for funding decisions. The Board has 24 members, composed of an equal number of members from developing and developed country Parties to the Convention. Each Board member has an alternate member of the Board (hereinafter referred to as alternate member). Participants in meetings of the Board also include advisers to Board members and alternate members and four active observers. The Board usually holds three meetings a year.

46. Members of the Board serve for a term of three years. The current term of Board membership started in August 2012 and is to expire in 2015.

6.1.1 Initial term of Board membership

47. Regarding the upcoming end of the initial term of Board membership, the Board through decision B.10/16 decided the following:

(a) Board members and alternate members whose terms expire on 23 August 2015 shall continue in their functions until their successors have been selected;

(b) Board Members and alternate members serving in the capacity of members of the Accreditation Committee, the Risk Management Committee, the Investment Committee and the Private Sector Advisory Group whose terms expire in 2015 shall continue their functions until their successors have been selected;

(c) Representatives of the active observers from accredited civil society organizations and private sector organizations whose terms expire in 2015 shall continue their functions until their successors have been selected; and

(d) All of the above are subject to no person continuing in his/her function as part of the initial term after 31 December 2015 or changing the cycle of the terms.

48. Decision B.10/16 is preceded by decision B.09/12 in which the Board agreed on some of the above principles to apply if successors to the current Board members and alternate members or to active observers are not selected by 23 August 2015. At the request of the Board, the Secretariat conveyed the principles as outlined in decision B.09/12 to all Parties to the Convention, copying the UNFCCC secretariat and regional groups of the Convention. The Board is to further consider the possibility of aligning the term of Board membership to the calendar year.

49. Annex V contains the list of Members and alternate members of the Board of the Green Climate Fund as at 31 July 2015.

6.1.2 Meetings of the Board

50. An informal Board dialogue was held at the start of the year on 19 and 20 January 2015 at the Peace Palace in The Hague, the Netherlands. The meeting played an important role in identifying the main areas of work of the GCF in 2015.

51. B.09 and B.10 were held at the headquarters of the GCF in Songdo on 24–26 March 2015 and 6–9 July 2015, respectively. The decisions taken by the Board at B.09 and B.10, and the reports of the meetings are listed in annex I to this document.

52. B.11 is scheduled to take place later in the year in Livingstone, Zambia, with dates to be confirmed.

6.2 Management and staff of the Green Climate Fund

53. The Secretariat is headquartered in Songdo, Republic of Korea. The Secretariat carries out day-to-day operations of the GCF, providing operational, financial, legal and administrative expertise.

54. The Secretariat supports the Board in its work programmes and in the implementation of agreed decisions. The support provided is also extended to Board committees and panels.

55. Progress has been made in the implementation of systems and in recruitment, enhancing the capacity of the management and staff of the GCF. The GCF continues to aim to achieve balance in gender and geographical representation between developed and developing countries amongst its staff. To date, 45 per cent of staff members are female while 55 per cent are male; and 61 per cent are from developing countries while 39 per cent are from developed countries.

6.3 Observers

56. In accordance with the Governing Instrument, participants in meetings of the Board include four active observers consisting of two civil society organization representatives, one each from developing and developed countries; and two private sector organization representatives, one each from developing and developed countries. The civil society organization and private sector organization representatives actively participate in Board discussions. In addition, other observers are physically present at the venue of Board meetings and witness them through live video link. A total of 155 observers attended B.09, representing 96 observer organizations and 14 Parties to the Convention and observer states. At B.10, the Secretariat recorded 151 observers, representing 73 observer organizations and 8 Parties to the Convention and observer States. Calls for accrediting observer organizations to the GCF are opened on a regular basis.

6.4 Resources of the Green Climate Fund

6.4.3 Activities on resource mobilization

57. Since the initial resource mobilization conference in November 2014, the GCF has mobilized approximately USD 10.2 billion equivalent of pledges from 35 contributing countries. The COP in decision 7/CP.20, paragraph 5, urged the GCF, the Interim Trustee and contributors to confirm the pledges in the form of fully executed contribution agreements/arrangements, and took note of decision B.08/13 where the Board agreed that the commitment authority of the GCF would become effective when 50 per cent of the contributions pledged by the November 2014 pledging session were reflected in fully executed contribution agreements/arrangements received by the Secretariat.

58. As at 31 July 2015, 25 countries have signed contribution agreements/arrangements since the 2014 Pledging Conference of the Green Climate Fund, bringing the total to approximately USD 5.76 billion equivalent, which represents 56.5 per cent of the contributions pledged by COP 20. This total takes the GCF above the effectiveness threshold of 50 per cent. The pledge tracker that demonstrates the execution of individual contributions as at 31 July 2015 is included in annex II. Further information on resource mobilization is contained in document GCF/B.10/Inf.09 *Status of the Initial Resource Mobilization Process* available on the GCF website.

59. The Board in decision B.10/02 taken at B.10 urged those countries that have not converted their pledges to the GCF in the form of fully executed contribution agreements/arrangements to do so. Efforts to collaborate with the remaining contributors to convert pledges into contribution arrangements/agreements are ongoing.

60. Efforts to mobilize additional resources are ongoing as scale is essential for the GCF to deliver on its mandate. The USD 10 billion equivalent of pledges received is just the beginning of fundraising efforts of the GCF, and it is essential that resources continue to be pledged to the GCF on an ongoing basis.

6.4.4 Status of resources and execution of the administrative budget

61. As of 31 July 2015, total signed contributions amounted to USD 5.76 billion grant equivalent, of which USD 237 million grant equivalent had been received as cash and USD 486 million grant equivalent in the form of promissory notes. An amount of USD 0.4 million, representing cumulative investment income since the Fund's establishment, was also received.

62. Cumulative funding decisions (net of cancellations for administrative budget under-expenditures in prior years) amounted to USD 65.1 million.

63. Total resources available, net of funding decisions, amounted to US\$ 658 million.

64. During the period April-May 2015, the Fund underwent its first external audit for the year that ended 31 December 2014. The audited statements of financial position and of comprehensive income are included in Annex IV. Audited information for 2015 will be made available in the fifth report of the GCF to the COP.

Annex I

List of documents containing decisions of the Board of the Green Climate Fund from 1 December to 31 July 2015

II. Ninth meeting of the Board (March 2015)

- (a) *Decisions of the Board – Ninth Meeting of the Board, 24–26 March 2015 (GCF/B.09/23)*¹
- (b) *Report of the Ninth Meeting of the Board, 24–26 March 2015 (GCF/B.09/24)*²

III. Tenth meeting of the Board (July 2015)

- (a) *Decisions of the Board – Tenth Meeting of the Board, 6–9 July 2015 (GCF/B.10/17)*³
- (b) *Report of the Tenth Meeting of the Board, 6–9 July 2015 (GCF/B.10/18)*²

IV. Decisions taken between meetings of the Board²

B.BM-2015/07	<i>Decision of the Board on the Accreditation of Observer Organizations</i>
B.BM-2015/06	<i>Decision of the Board on the Administrative Guidelines on the Internal Control Framework and Internal Audit Standards</i>
B.BM-2015/05	<i>Decision of the Board on the Administrative Guidelines on the Budget and Accounting System</i>
B.BM-2015/04	<i>Decision of the Board on the Appointment of Members of the Appointment Committee</i>
B.BM-2015/03	<i>Decision of the Board on the Accreditation of Observer Organizations</i>
B.BM-2015/02	<i>Decision of the Board on the Endorsement of the Appointment of the External Auditors</i>
B.BM-2015/01	<i>Decision of the Board on the Endorsement of the Sixth Expert to the Accreditation Panel</i>
B.BM-2014/06	<i>Decision of the Board on the Date and the Venue of the Ninth Meeting of the Board</i>

¹ http://www.gcfund.org/fileadmin/00_customer/documents/MOB201503-9th/23_-_Decisions_of_the_Board_-_Ninth_Meeting_of_the_Board__24_-_26_March_2015_20150416_fin.pdf

² <http://www.gcfund.org/documents/all-board-documents.html>.

³ http://www.gcfund.org/fileadmin/00_customer/documents/MOB201507-10th/17_-_Decisions_of_the_Board_20150721_fin.pdf.

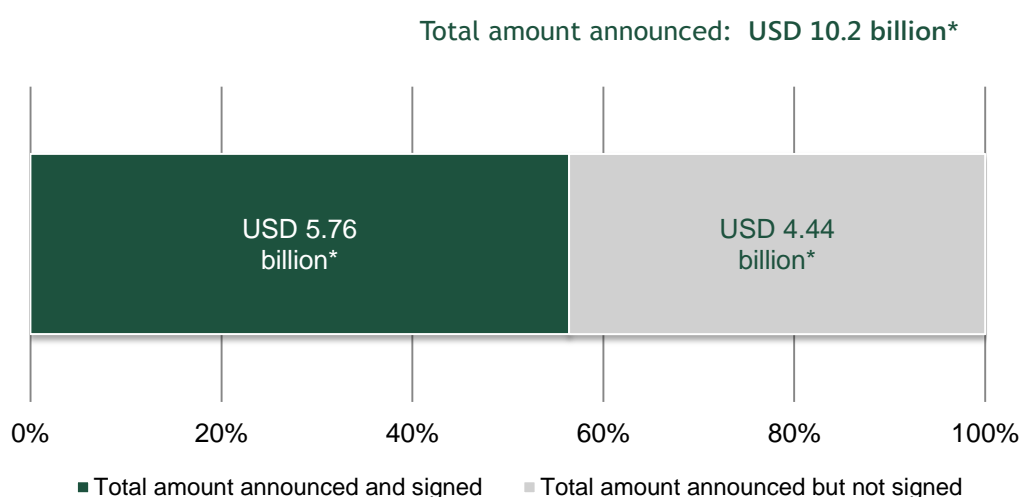
Annex II

Green Climate Fund Initial Resource Mobilization Pledge Tracker as at 31 July 2015¹

1. A total of 35 governments have made a pledge to the Green Climate Fund (GCF) to date, including 8 representing developing countries. The objective is for all pledges to be converted into contribution agreements within one year from the time at which they are made. The overview of combined pledges and contributions made to the Fund is indicated in the figure below.

2. GCF's initial resource mobilization (IRM) period continues to be in progress, and the Fund accepts new pledges on an ongoing basis.

Figure: Overview of combined pledges and contributions made to the Fund



* Amounts indicated are in United States dollars equivalent (USD eq.).

3. A detailed overview of pledges and contributions by amount is shown in the table 5 on the next page.

¹ Source: <<http://news.gcfund.org/wp-content/uploads/2015/04/Status-of-Pledges-2015.8.12.pdf>>.

Table 5
Status of Pledges for GCF's Initial Resource Mobilization (IRM) as of 31 July 2015

<i>Governments</i>	<i>Acronym</i>	<i>In Currency</i>	<i>Pledges</i>			<i>Grant Equivalent¹</i>	
			<i>Announced</i>	<i>Signed</i>	<i>Announced Pledge Per Capita</i>	<i>of Pledged Amount</i>	<i>of Signed Amount</i>
			<i>USD eq.²</i>	<i>USD eq.²</i>	<i>USD eq.²</i>	<i>USD eq.²</i>	<i>USD eq.²</i>
<i>Amounts Announced and Signed</i>							
Australia	AUD	200.1	187.0	187.0	7.9	187.0	187.0
Austria ³	USD	25.0	25.0	26.8	2.9	25.0	26.8
Belgium	EUR	40.6	54.3	54.3	6.2	54.3	54.3
Chile	USD	0.3	0.3	0.3	0.0	0.3	0.3
Czech Republic	CZK	110.0	5.3	5.3	5.3	5.3	5.3
Denmark	DKK	400.0	71.8	71.8	12.8	71.8	71.8
France (Grant)	EUR	432.0	577.9	577.9	16.0	577.9	577.9
Germany	EUR	750.0	1,003.3	1,003.3	12.1	1,003.3	1,003.3
Iceland	USD	0.2	0.2	0.2	0.5	0.2	0.2
Indonesia ⁴	USD	0.3	0.3	0.3	0.0	0.3	0.3
Japan	JPY	154,028.7	1,500.0	1,500.0	11.8	1,500.0	1,500.0
Latvia	EUR	0.4	0.5	0.5	0.2	0.5	0.5
Liechtenstein	CHF	0.1	0.1	0.1	1.5	0.1	0.1
Luxembourg	EUR	5.0	6.7	6.7	13.4	6.7	6.7
Malta	EUR	0.1	0.1	0.1	0.2	0.1	0.1
Mexico	USD	10.0	10.0	10.0	0.1	10.0	10.0
Monaco	EUR	0.3	0.3	0.3	8.8	0.3	0.3
Netherlands	EUR	100.0	133.8	133.8	8.0	133.8	133.8
New Zealand	NZD	3.0	2.6	2.6	0.6	2.6	2.6
Norway	NOK	1,600.0	257.9	257.9	50.6	257.9	257.9
Panama	USD	0.5	0.5	0.5	0.3	0.5	0.5
Poland	PLN	0.4	0.1	0.1	0.0	0.1	0.1
Republic of Korea ⁴	USD	100.0	100.0	100.0	2.0	100.0	100.0

<i>Governments</i>	<i>Acronym</i>	<i>In Currency</i>	<i>Pledges</i>			<i>Grant Equivalent¹</i>	
			<i>Announced</i>	<i>Signed</i>	<i>Announced</i>	<i>of Pledged</i>	<i>of Signed</i>
			<i>USD eq.²</i>	<i>USD eq.²</i>	<i>Pledge Per Capita</i>	<i>Amount</i>	<i>Amount</i>
			<i>USD eq.²</i>	<i>USD eq.²</i>	<i>USD eq.²</i>	<i>USD eq.²</i>	<i>USD eq.²</i>
<i>Amounts Announced and Signed</i>							
Sweden	SEK	4,000.0	581.2	581.2	60.5	581.2	581.2
Switzerland ⁵	USD	30.0	30.0	30.0	12.2	30.0	30.0
United Kingdom ⁶	GBP	720.0	1,211.0	1,211.0	19.1	1,211.0	1,211.0
	Total		5,759.9	5,761.6		5,759.9	5,761.6

<i>Governments</i>	<i>Acronym</i>	<i>In Currency</i>	<i>Pledges</i>			<i>Grant Equivalent¹</i>	
			<i>Announced</i>	<i>Signed</i>	<i>Announced</i>	<i>of Pledged</i>	<i>of Signed</i>
			<i>USD eq.²</i>	<i>USD eq.²</i>	<i>Pledge Per Capita</i>	<i>Amount</i>	<i>Amount</i>
			<i>USD eq.²</i>	<i>USD eq.²</i>	<i>USD eq.²</i>	<i>USD eq.²</i>	<i>USD eq.²</i>
<i>Amounts Announced and Signed</i>							
Belgium	EUR	11.0	14.7	-	2.9	11.0	-
Canada (Grant)	CAD	168.0	155.1	-	7.8	155.1	-
Canada (Loan)	CAD	110.0	101.6	-	6.2	20.0	-
Canada (Cushion)	CAD	22.0	20.3	-	0.0	-	-
Colombia	USD	6.0	6.0	-	0.1	6.0	-
Finland	EUR	80.0	107.0	-	19.8	107.0	-
France (Loan)	EUR	285.0	381.3	-	16.0	105.1	-
France (Cushion)	EUR	57.0	76.3	-	12.1	-	-
Hungary	HUF	1,000.0	4.3	-	0.4	4.3	-
Italy	EUR	250.0	334.4	-	5.5	334.4	-
Mongolia	MNT	90.0	0.0	-	0.0	0.0	-
Panama	USD	0.5	0.5	-	0.3	0.5	-
Peru	USD	6.0	6.0	-	0.2	6.0	-
Spain	EUR	120.0	160.5	-	3.4	160.5	-

<i>Governments</i>	<i>Acronym</i>	<i>In Currency</i>	<i>Pledges</i>			<i>Grant Equivalent¹</i>	
			<i>Announced</i>	<i>Signed</i>	<i>Announced</i>	<i>of Pledged</i>	<i>of Signed</i>
			<i>USD eq.²</i>	<i>USD eq.²</i>	<i>Pledge Per Capita</i>	<i>Amount</i>	<i>Amount</i>
			<i>USD eq.²</i>	<i>USD eq.²</i>	<i>USD eq.²</i>	<i>USD eq.²</i>	<i>USD eq.²</i>
<i>Amounts Announced and Signed</i>							
Switzerland ⁵	USD	70.0	70.0	-	12.2	70.0	-
United States of America	USD	3,000.0	3,000.0	-	9.3	3,000.0	-
	Total		4,438.1	-		3,980.1	-
	Grand Total		10,198.0	5,761.6		9,739.9	5,761.6
EU Member States (Total)	USD		4,749.4	3,672.6		4,393.2	3,672.6

Notes:

¹ Grant equivalent is calculated based on the terms in Policies for Contributions.

² United States dollars equivalent (USD eq.), based on the reference exchanges rates established for GCF's High-Level Pledging Conference (GCF/BM-2015/Inf.01).

³ The pledge from Austria was announced in USD but signed in EUR (20 million). The amount shown as signed is calculated in accordance with ².

⁴ Signed amount includes contributions made prior to GCF's High-Level Pledging Conference.

⁵ Switzerland intends to sign the remainder of its USD 100 million pledge upon confirmation that GCF's effectiveness has been reached (i.e., when 50% of the USD 9.35 billion pledged by GCF's High-Level Pledging Conference has been signed).

⁶ Out of the United Kingdom's announced pledge of GBP 720 million, GBP 144 million is signed as a grant and GBP 576 million is signed as a capital contribution, as defined in the Contribution Arrangement.

Annex III

List of entities accredited to the Green Climate Fund as at 31 July 2015

1. The Green Climate Fund (GCF) accredited its first 20 entities in 2015, as shown below in table 6. In accordance with the fit-for-purpose approach of the GCF, entities are accredited for a certain size category, financial activity (such as implementing projects and programmes, on-granting, on-lending, undertaking equity investments, and providing guarantees), and level of environmental and social risk. Accredited entities may submit funding proposals directly to the GCF. Entities that are not accredited may submit funding proposals to and work with accredited entities. Operating within the scope of their accreditation type, the resources of the GCF will be channelled through its accredited entities to developing countries.

Table 6
List of accredited entities

Name of legal entity	Acronym	Country of headquarters	Accreditation type			Accreditation date and decision
			Size ^a	Fiduciary standard ^b	Environmental and social risk category ^c	
Acumen Fund, Inc.	Acumen	United States of America	Micro	<ul style="list-style-type: none"> Basic; Project management; On-lending and/or blending (loans and equity) 	Category C/Intermediation 3	Decision B.09/07 (26 March 2015)
Africa Finance Corporation	AFC	Nigeria	Large	<ul style="list-style-type: none"> Basic; Project management; On-lending and/or blending (loans, equity and guarantees) 	Category A/Intermediation 1	Decision B.10/06 (9 July 2015)
Agence française de développement	AfD	France	Large	<ul style="list-style-type: none"> Basic; Project management; Grant award and/or funding allocation mechanisms; On-lending and/or blending (loans and guarantees) 	Category A/Intermediation 1	Decision B.10/06 (9 July 2015)
Asian Development Bank	ADB	Philippines	Large	<ul style="list-style-type: none"> Basic Project management; Grant award and/or funding allocation mechanisms; On-lending and/or blending (loans, equity and guarantees) 	Category A/Intermediation 1	Decision B.09/07 (26 March 2015)

Name of legal entity	Acronym	Country of headquarters	Accreditation type		Accreditation date and decision	
			Size ^a	Fiduciary standard ^b		
			Environmental and social risk category ^c			
Caribbean Community Climate Change Centre	CCCCC	Belize	Small	<ul style="list-style-type: none"> • Basic; • Project management; • Grant award and/or funding allocation mechanisms 	Category B/Intermediation 2	Decision B.10/06 (9 July 2015)
Centre de Suivi Ecologique	CSE	Senegal	Micro	<ul style="list-style-type: none"> • Basic; • Project management 	Category C/Intermediation 3	Decision B.09/07 (26 March 2015)
Conservation International Foundation	CI	United States of America	Medium	<ul style="list-style-type: none"> • Basic; • Project management; • Grant award and/or funding allocation mechanisms 	Category C/Intermediation 3	Decision B.10/06 (9 July 2015)
Andean Development Corporation (Corporación Andina de Fomento)	CAF	Venezuela (Bolivarian Republic of)	Large	<ul style="list-style-type: none"> • Basic; • Project management; • Grant award and/or funding allocation mechanisms; • On-lending and/or blending (loans, equity and guarantees) 	Category A/Intermediation 1	Decision B.10/06 (9 July 2015)
Deutsche Bank Aktiengesellschaft	Deutsche Bank AG	Germany	Large	<ul style="list-style-type: none"> • Basic; • Project management; • Grant award and/or funding allocation mechanisms; • On-lending and/or blending (loans, equity and guarantees) 	Category A/Intermediation 1	Decision B.10/06 (9 July 2015)
Environmental Investment Fund of Namibia	EIF	Namibia	Micro	<ul style="list-style-type: none"> • Basic; • Project management; • Grant award and/or funding allocation mechanisms 	Category C/Intermediation 3	Decision B.10/06 (9 July 2015)
European Bank for Reconstruction and Development	EBRD	United Kingdom	Large	<ul style="list-style-type: none"> • Basic; • Project management; • Grant award and/or funding allocation mechanisms; • On-lending and/or blending (loans, equity and guarantees) 	Category A/Intermediation 1	Decision B.10/06 (9 July 2015)

<i>Name of legal entity</i>	<i>Acronym</i>	<i>Country of headquarters</i>	<i>Accreditation type</i>		<i>Accreditation date and decision</i>	
			<i>Size^a</i>	<i>Fiduciary standard^b</i>	<i>Environmental and social risk category^c</i>	
Inter-American Development Bank	IDB	United States of America	Large	<ul style="list-style-type: none"> • Basic; • Project management; • Grant award and/or funding allocation mechanisms; • On-lending and/or blending (loans, equity and guarantees) 	Category A/Intermediation 1	Decision B.10/06 (9 July 2015)
International Bank for Reconstruction and Development and International Development Association	World Bank	United States of America	Large	<ul style="list-style-type: none"> • Basic; • Project management; • Grant award and/or funding allocation mechanisms; • On-lending and/or blending (loans and guarantees) 	Category A/Intermediation 1	Decision B.10/06 (9 July 2015)
Kreditanstalt für Wiederaufbau	KfW	Germany	Large	<ul style="list-style-type: none"> • Basic; • Project management; • Grant award and/or funding allocation mechanisms; • On-lending and/or blending (loans, equity and guarantees) 	Category A/Intermediation 1	Decision B.09/07 (26 March 2015)
Ministry of Natural Resources, Rwanda	MINIRENA	Rwanda	Small	<ul style="list-style-type: none"> • Basic; • Project management; • Grant award and/or funding allocation mechanisms 	Category B/Intermediation 2	Decision B.10/06 (9 July 2015)
National Bank for Agriculture and Rural Development	NABARD	India	Large	<ul style="list-style-type: none"> • Basic; • Project management; • Grant award and/or funding allocation mechanisms; • On-lending and/or blending (loans, equity and guarantees) 	Category B/Intermediation 2	Decision B.10/06 (9 July 2015)
Peruvian Trust Fund for National Parks and Protected Areas	Profonanpe	Peru	Micro	<ul style="list-style-type: none"> • Basic; • Project management 	Category C/Intermediation 3	Decision B.09/07 (26 March 2015)

Name of legal entity	Acronym	Country of headquarters	Size ^a		Fiduciary standard ^b	Environmental and social risk category ^c	Accreditation date and decision
Secretariat of the Pacific Regional Environment Programme	SPREP	Samoa	Small	<ul style="list-style-type: none"> • Basic; • Project management 		Category C/Intermediation 3	Decision B.09/07 (26 March 2015)
United Nations Development Programme	UNDP	United States of America	Medium	<ul style="list-style-type: none"> • Basic; • Project management 		Category B/Intermediation 2	Decision B.09/07 (26 March 2015)
United Nations Environment Programme	UNEP	Kenya	Small	<ul style="list-style-type: none"> • Basic; • Project management 		Category B/Intermediation 2	Decision B.10/06 (9 July 2015)

Note: Information on the accreditation type and contact information of the entities is available on the GCF website at: <http://www.gcfund.org/fileadmin/00_customer/documents/Accreditation/GCF_List_of_Accredited_Entities_20150722.pdf>.

^a Size is defined as per decision B.08/02, annex I, paragraph 12.

^b The initial fiduciary standards of the Green Climate Fund, as adopted by the Board, are contained in annex II to decision B.07/02.

^c The interim environmental and social safeguards of the Green Climate Fund, as adopted by the Board, are contained in annex III to decision B.07/02.

Annex IV

Statements of financial position and of comprehensive income

Table 7
Statements of Financial Position

As of December 31, 2014	
(In '000 USD)	2014
Assets	
Cash and cash equivalents	108,102
Other receivables	252
Prepayments	62
Total current assets	108,416
Property and equipment, net	433
Total non-current assets	433
Total assets	108,849
Liabilities	
Accounts payable	60
Accrued expenses	678
Payable to employees	332
Total current liabilities	1,070
Total liabilities	1,070
Funds	
Temporarily restricted funds	681
Unrestricted funds	107,098
Total Funds	107,779
Total liabilities and funds	108,849

Table 8
Statements of Comprehensive Income

For the year ended December 31, 2014	
(In '000 USD)	2014
Income	
Grant Contributions	88,750
Bank and Trust Fund Income/other gains/(losses)	22
Total income	88,772
Expenditure	
Operational expenses	10,727
Total expenditure	10,727
Increase in funds for the year	78,045
Other comprehensive Income (loss)	-
Total comprehensive income for the year	78,045

Annex V

Members and alternate members of the Board of the Green Climate Fund as at 31 July 2015

<i>Board members</i>	<i>Alternate members</i>	<i>Constituency/regional group</i>
Mr. Christian N. Adovelande (Benin) President West African Development Bank	Mr. Tosi Mpanu Mpanu (Democratic Republic of the Congo) Former Chair the African Group of climate negotiators	Developing countries, Africa
Mr. Omar El-Arini (Egypt) Member of Board, Egyptian Environmental Affairs Agency, International consultant on ozone layer and climate issues	Mr. Newai Gebre-ab (Ethiopia) Member the former Transitional Com- mittee for the design of the Green Cli- mate Fund	
Mr. Zaheer Fakir (South Africa) Head International Relations and Governance, Department of Environmental Affairs	Mr. Paulo Gomes (Guinea-Bissau) Member of the Board of Directors, Ecobank Transnational Inc. Vice-Chairman of the finance commit- tee	
Mr. Yingming Yang (China) Deputy Director General International Department, Ministry of Finance	Mr. Hoe Jeong Kim (Republic of Korea) Director General International Financial Cooperation, Ministry of Strategy and Finance	
Mr. Ayman M. Shasly (Saudi Arabia) International Policies Consultant Ministry of Petroleum and Mineral Re- sources	Mr. Jose Ma. Clemente Sarte Salceda (Philippines) Governor Province of Albay	Developing countries, Asia-Pacific
Mr. Nauman Bashir Bhatti (Pakistan)	Mr. Shri Dipak Dasgupta (India) Principal Economic Adviser Ministry of Finance	
Mr. Jorge Ferrer Rodriguez (Cuba) Minister Counsellor Multilateral Affairs and International Law General Division, Ministry of Foreign Affairs	Ms. Audrey Joy Grant (Belize) Minister Energy, Science and Technology and Public Utilities	Developing countries, Latin America and the Caribbean
Ms. Mariana Inés Micozzi	Mr. Cristian Salas	Developing countries, Latin America and the

<i>Board members</i>	<i>Alternate members</i>	<i>Constituency/regional group</i>
(Argentina) Advisor to Secretariat of Finance Ministry of Economy and Finance	(Chile) Advisor for International Affairs to the Minister Ministry of Finance	Caribbean
Mr. Gabriel Quijandria (Peru) Vice Minister, Ministry of Environment	Mr. Angel Valverde (Ecuador) National Director Mitigation on Climate Change, Ministry of Environment	
Mr. David Kaluba (Zambia) Principal Economist Ministry of Finance and National Planning	Mr. Nojibur Rahman (Bangladesh) Secretary Ministry of Environment and Forests	Developing countries, Least developed countries
Mr. Patrick McCaskie (Barbados) Director Research and Planning Unit, Economic Affairs Division, Ministry of Finance and Economic Affairs	Mr. Ali'ioaigi Feturi Elisaia (Samoa) Ambassador Extraordinary and Pleni- potentiary, Permanent Representative Permanent Mission of Samoa to the United Nations	Developing countries, Small island developing States
Mr. George Zedginidze (Georgia) Former Minister Ministry of Environment Protection	Mr. Irfa Ampri (Indonesia) Head Center for Climate Change Financing and Multilateral Policy, Fiscal Policy Agency, Ministry of Finance	Developing countries
Mr. Ewen McDonald (Australia) Deputy Secretary Department of Foreign Affairs and Trade	Mr. Peter J. Kalas (Czech Republic) Former Minister Ministry of Environment	Developed countries, Australia on behalf of Australia and New Zea- land
Mr. Jacob Waslander (Netherlands) Head Climate and Energy Division, Ministry of Foreign Affairs	Mr. Peder Lundquist (Denmark) Deputy Permanent Secretary Ministry of Finance	Developed countries, Denmark and the Nether- lands
Mr. Arnaud Buisse (France) Deputy Assistant Secretary Multilateral Financial Affairs and Develop- ment Division, Directorate-General of the Treasury	Mr. Frederic Glanois (France) Head Official Development Assistance and Multilateral Development, Directorate-General of the Treasury	Developed countries, France

<i>Board members</i>	<i>Alternate members</i>	<i>Constituency/regional group</i>
<p>Ms. Ingrid-Gabriela Hoven (Germany) Director General Sector Policies and Programmes, Federal Ministry for Economic Cooperation and Development</p>	<p>Mr. Norbert Gorissen (Germany) Head Division of International Climate Fi- nance, International Climate Initiative, Federal Ministry for the Environment, Nature Conservation and Nuclear Safe- ty (BMU)</p>	<p>Developed countries, Germany</p>
<p>Mr. Atsuyuki Oike (Japan) Director-General for Global Issues Ministry of Foreign Affairs</p>	<p>Mr. Masaaki Iizuka (Japan) Director Development Issues, International Bu- reau Ministry of Finance</p>	<p>Developed countries, Japan</p>
<p>Mr. Henrik Harboe (Norway) Director of Development Policy Ministry of Foreign Affairs</p>	<p>Mr. Georg Børsting (Norway) Policy Director Ministry of Foreign Affairs</p>	<p>Developed countries, Norway</p>
<p>Mr. Zoltan Ajtony Hevesi (Hungary) Deputy State Secretary Ministry of National Development</p>	<p>Mr. Marcin Korolec (Poland) Secretary of State, Government Pleni- potentiary for Climate Policy</p>	<p>Developed countries, Hungary and Poland</p>
<p>Ms. Ludovica Soderini (Italy) International Financial Relations, Treasury Department, Ministry of Economy and Finance</p>	<p>Ms. Aize Azqueta Quemada (Spain) Coordinator of Climate Funds, Ministry of Economy and Competi- tiveness</p>	<p>Developed countries, Spain and Italy</p>
<p>Mr. Stefan Marco Schwager (Switzerland) Senior Adviser International Biodiversity and Climate Change Finance, Federal Office for the Environment</p>	<p>Mr. Andrey Bokarev (Russian Federation) Director Department for International Financial Relations, Ministry of Finance</p>	<p>Developed countries, Russian Federation and Switzerland</p>
<p>Mr. Jan Cedergren (Sweden) Ambassador Ministry of Environment</p>	<p>Mr. Jozef Buys (Belgium) Attaché Directorate General Development Cooperation Ministry of Foreign Affairs</p>	<p>Developed countries, Sweden and Belgium</p>

Ms. Andrea Ledward (United Kingdom of Great Britain and Northern Ireland) Head Department for International Development Climate and Environment Department	Ms. Kate Hughes (United Kingdom of Great Britain and Northern Ireland) Deputy Director, International Climate Change, Policy and Finance, Department of Energy and Climate Change	Developed countries, United Kingdom of Great Britain and Northern Ireland
Mr. Leonardo Martinez-Diaz (United States of America) Deputy Assistant Secretary Environment and Energy Office, Department of the Treasury	Mr. C. Alexander Severens (United States of America) Director Environment and Energy Office, Department of the Treasury	Developed countries, United States of America

Annex VI

List of national designated authority and focal point designations to the Green Climate Fund as at 31 July 2015

The Green Climate Fund (GCF) has received 133 initial national designated authority (NDA) or focal point designations as at 31 July 2015. These arrangements may evolve in response to further guidance from the GCF regarding NDA and focal point arrangements. Countries may request readiness support to strengthen these arrangements. The designation list will be updated continuously as the GCF receives additional designations.

Afghanistan	NDA: Afghanistan National Environmental Protection Agency (NEPA) Mr. Mustafa Zahir Director-General
Albania	Focal Point: Mrs. Ardiana Sokoli Director of the Directory of EU Integration and Coordination of Projects at the Ministry of Environment Duresi Str., No. 27 Tirana Albania Tel.: + 355 42 259 900 Mobile: +355 69 20 32 142 Fax: +355 42 270 627 E-mail: <Ardiana.Sokoli@moe.gov.al>
Algeria	Focal Point: Mr. Kamal Djemouai Ministry for Water Resources and Environment Rue des Quatre Canons, 1600 Algeria Tel.: +213 657245701 E-mail: <kdjemouai@yahoo.fr>
Antigua and Barbuda	NDA: Ministry of Agriculture, Lands Housing and the Environment, Environment Division Her Excellency Ambassador Diann Black-Layne Chief Environment Officer and Ambassador for Climate Change St. John's Antigua and Barbuda Tel.: +1 268 464 6410 E-mail: <dcblack11@gmail.com>
Argentina	NDA: Dirección Nacional de Proyectos con Organismos Internacionales de Crédito Mr. Augustín Simone 250, Hipólito Yrigoyen Street, Floor 8 Ciudad Autónoma de Buenos Aires 1086AAB, Argentina Tel.: +54 11 4349 6200 E-mail: <asimone@mecon.gov.ar>; <dnpoic@mecon.gov.ar>
Armenia	NDA: Ministry of Nature Protection His Excellency Mr. Aramays Grigoryan Minister Yerevan, Armenia Tel.: +374 10 52 10 99 E-mail: <min_ecology@mnp.am>; <min_ecology@yahoo.com>

Bangladesh	NDA: Economic Relations Division Ministry of Finance Mr. Mohammad Mejbahuddin Senior Secretary Block No-8, Room No-3&4, Sher-E-Bangla Nagar Dhaka-1207 Bangladesh Tel.: +880 2 9113743/9133489 E-mail: <secretary@erd.gov.bd>; <mejbah_uddin@yahoo.com>
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Belize	NDA: Ministry of Finance and Economic Development Her Excellency Ms. Sharman Yvonne Hyde Chief Executive Officer Ground Floor, Right Wing, Sir Edney Cain Building, Belmopan City, Cayo District Belize Tel.: +501 822 2626/2527/1495 E-mail: <ceo@med.gov.bz>
Benin	NDA: Directorate General of Climate Change Management Ministry of Environment in charge of Climate Change Management, Reforestration, and Protection of Natural and Forest Resources Mr. Comlan Médard Ouinakonhan Avenue Jean-Paul II, 01 BP 3621 Cotonou Benin Tel.: +229 97446807 E-mail: <medouicom@yahoo.fr>
Bhutan	NDA: Gross National Happiness Commission (GNHC) Mr. Sonam Wangchuk Secretary, GNHC Tashichho Dzong, Thimphu Bhutan Tel.: +975 2 323176 E-mail: <swangchuk@gnhc.gov.bt>
Bolivia (Plurinational State of)	NDA: Ministry of Developing Planning His Excellency Mr. Rene Orellana Halkyer Minister Av. Mariscal Santa Cruz No. 1690 La Paz Bolivia (Plurinational State of) Tel.: +591 72038484 E-mail: <Rene.orellana@planificacion.gob.bo>

Bosnia and Herzegovina	<p>Focal Point: Her Excellency Ms. Srebrenka Golić Minister Ministry of Physical Planning, Civil Engineering and Ecology Republic of Srpska, Bosnia and Herzegovina Tel.: +387 051 339 592 E-mail: <kabinetministra@mgr.vladors.net></p>
Botswana	<p>Focal Point: Mr. Balisi Gopolang Principal Meteorological Office Department of Meteorological Services 54216 Maaloso/Metsimothabe Rd. P.O. Box 10100, Gaborone Botswana Tel.: +267 361 2200 Fax: +267 3956282 E-mail: <bgopolang@gov.bw></p>
Brazil	<p>NDA: Secretariat for International Affairs of the Ministry of Finance Luís Antonio Balduino Carneiro Secretary for International Affairs Secretariat for International Affairs Ministry of Finance Esplanada dos Ministérios, Bloco P, 2 andar, Sala 219 70048-900 Brasília (DF) Brazil Tel.: +55 61 3412 2227/2290 Fax: +55 61 3412 1722/1727 E-mail: <gabinete.df.sain@fazenda.gov.br></p>
Burkina Faso	<p>Focal Point: Mr. Lassané Kabore Director-General of Cooperation Ministry of Economy and Finance 03 BP 7063 Ouagadougou 03 Burkina Faso Tel.: +266 50 31 25 50 E-mail: <kabore@finances.gov.bf></p>
Burundi	<p>Focal Point: Mr. Amié Claude Ntahorwamiye Ministry of Finances and Economic Development Planning B.P 1830 Bujumbura Burundi Tel.: +257 22 22 06 61 E-mail: <ntahorwamiyea@yahoo.fr></p>
Cambodia	<p>NDA: Ministry of Environment His Excellency Mr. Say Samal Minister #48 Sihanouk Boulevard, Phnom Penh Cambodia E-mail: <Officeofssa@gmail.com>; <etap@online.com.kh></p>

Cameroon	Focal Point: Mr. Joseph Nyongwen Second Advisor Ministry of Environment, Protection of Nature and Sustainable Development Yaoundé Cameroon Tel.: +237 99 62 64 66 E-mail: <nyongwenj@yahoo.fr>
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Chad	Focal Point: Mr. Koularambaye Koundja Ministry of Agriculture and Environment Boulevard Général Mahamat Khamis Djongos N'Djamena Chad Tel.: + 235 6628 9347/99475706 E-mail: <koundjajulien@yahoo.fr>
Chile	Focal Point: Mr. Cristian Salas Advisor for International Affairs Ministry of Finance
China	NDA: Ministry of Finance (MOF) and National Development and Reform Commission (NDRC) Contact 1: Mr. Guo Wensong Director, International Financial Institution Division III Department of International Economic and Financial Cooperation Ministry of Finance 3 Sanlihe Nansanxiang, Xicheng District Beijing China (100820) Tel.: +86 10 68552096 E-mail: guowensong@mof.gov.cn, wensong.guo@foxmail.com Contact 2: Mr. Su Wei Chief Climate Negotiator and Director General Department of Climate Change National Development and Reform Commission (NDRC) China's NFP for the UNFCCC No. 38 Yue Tan Nan Jie, Xicheng District Beijing China (100824) Tel.: +86 10 68505862 E-mail: <Sw1228@yahoo.com>; <suwei@ndrc.gov.cn>

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Congo (the)	Focal Point: Mr. Vidalie Jean Frédérique Andea Chef de Service des Etudes à la Direction des Etudes et de Planification (DEP) Ministère du Tourisme et de l'Environnement (MTE) 11e Etage de la Tour Na bamba, Centre-ville, Brazzaville, Republic of the Congo BP : 98 Brazzaville Republic of the Congo Tel.: +242 2228 11 792 Mobile: +242 06 660 92 02 E-mail: <andeavidalie@gmail.com>
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Dominican Republic (the)	<p>NDA: Ministry of Environment and Natural Resources His Excellency Mr. Bautista Rojas Gómez Minister Santo Domingo, Dominican Republic Tel.: +1 809 567 4300 E-mail: <Cambio.climatico@ambiente.gob.do>; <ministro@ambiente.gob.do></p>
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Egypt	<p>Focal Point: Mr Mostafa Ghaly Assistant to the Minister of Planning</p>
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