

**MID-TERM REVIEW: STRENGTHENING THE GOVERNANCE OF
CLIMATE CHANGE FINANCE TO ENHANCE GENDER EQUALITY**

FINAL

July 22, 2021

Project Information

Project Title	Strengthening the Governance of Climate Change Finance to Enhance Gender Equality	
Atlas ID	00110732	
Corporate Outcome and Output	RPD OUTCOME 1: Advance poverty eradication in all its forms and dimensions Output 1.6 Enabling environment strengthened to expand public and private sector financing for the achievement of the SDGs (SP 1.2.2)	
Country	Bangladesh, Cambodia, Indonesia, Thailand, Fiji, Tonga and Vanuatu	
Region	Asia Pacific	
Date Project Document signed	16 March 2017	
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Project Expenditure at the time of Evaluation	USD 6,546,394 as per 2020 Progress Report (not including commitments)	
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Implementing Party¹	Cambodia Development Resource Institute (IA Code: 10961) Institute of Economics and Finance (IA code: 11059) The NGO Forum on Cambodia (IA code: 10993)	

Evaluation Information

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Final / midterm review/other	Midterm Review	
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	March 2017	31 December 2020
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Evaluation dates	Start	Completion
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¹ This refers to the CSOs signed Responsible Party Agreement (RPA) with UNDP with specific Implementing Agent ID.

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ACRONYMS AND ABBREVIATIONS

ADB	Asian Development Bank
AP-DEF	Asia Pacific Development Effectiveness Facility
BRH	Bangkok Regional Hub
CBT	climate budget tagging
CCBA	Climate Cost Benefit Analysis
CCBI	Climate Change Budget Index
CCBII	Climate Change Budget Integration Index
CDRI	Cambodia Development Resources Institute
CIFOR	Centre for International Forestry Research
CPEIR	Climate Public Expenditure and Institutional Review
CSO	civil society organisation
DFID	Department for International Development
FCDO	Foreign, Commonwealth and Development Office
GCCF	Governance of Climate Change Finance to Enhance Gender Equality
GCF	Green Climate Fund
GEF	Global Environment Facility
IBP	International Budget Partnership
IMF	International Monetary Fund
INFF	integrated national financing framework
LOGIC	Local Government Initiatives on Climate Change Project
MEL	monitoring, evaluation and learning
MTR	mid-term review
NCE	Nature, Climate and Environment
NDCs	Nationally Determined Contributions
PCEIR	Private Climate Expenditure and Institutional Review
PFM	public finance management
RPD	Regional Project Document for Asia and the Pacific
SDG	Sustainable Development Goals
Sida	Swedish International Development Cooperation Agency
TA	technical assistance
TOC	theory of change
UNDP	United Nations Development Programme
WB	World Bank
WOCAN	Women Organizing for Change in Agriculture and Natural Resource Management

EXECUTIVE SUMMARY

Description of the intervention. Strengthening the Governance of Climate Change Finance to Enhance Gender Equality (GCCF) builds on the United Nations Development Programme's (UNDP) work on the governance of climate finance, initiated in 2012. The current phase of the project, launched in 2017 and supported by the Swedish International Development Cooperation Agency (Sida), helps governments implement budget reforms that enable the delivery of gender-responsive climate change-related investments.

Purpose of the evaluation, audience and intended use. The purpose of this mid-term review (MTR) is to assist the GCCF project management team in sharpening the focus of the GCCF project's work on the governance of climate finance. The MTR reviews policy and technical support provided at the national level, engagement with national and regional partners, and initiatives at the local level, with a view to enhancing gender-responsiveness. The primary audience for the MTR includes the United Nations Development Programme (UNDP), specifically the Bangkok Regional Hub (BRH) advisory and management team and the GCCF project management team, along with development partner Sida.

The period under review for this assessment is March 2017 to December 2020. The report provides recommendations to strengthen project implementation during the remaining period. It also forward-looking, aiming to provide project managers and implementers with insights that may be used to inform future iterations of climate change reform and next-generation climate finance work.

Evaluation approach and methods. For a project that aims to bring about reform at the policy and process level, results attribution is difficult to capture since causation is not always obvious, linear or direct. To address this issue, the MTR uses a theory of change (TOC)-based approach with contribution analysis. A TOC-based approach assesses the logic and coherence of the TOC, its alignment with the RRF, and their ability to adequately capture project activities and measure impact. This helps to assess the extent to which outputs are on track and to identify, where relevant, the need for strategic realignments in the TOC, RRF or project activities. Contribution analysis helps to determine the degree to which various project activities contribute towards expected outcomes. It uses information provided in internal reporting and evidence documents, triangulated and verified through in-depth informant interviews, to assess the contribution of various outputs. Based on these findings, the MTR presents lessons learned and provides recommendations which highlight, where required, the need for course correction.

Principal findings. The MTR assesses project design, reporting, effectiveness, efficiency and sustainability, as well as the project's regional approach.

- Relevance of project design and theory of change: The project responds to the needs of the countries in which it works according to priorities they have identified for themselves. The project document demonstrates a good understanding of the regional context, and of the interconnection between climate change, gender equality, poverty reduction and human rights.
- The project takes an integrated approach thematically and institutionally. It brings together gender-responsiveness, poverty reduction and human rights in pilots and through action research. It takes a whole-of-government approach in implementation at the national level. Integration is also seen in the project's management structure and location within BRH.
- The project strategy for gender responsiveness, and to contribute towards poverty reduction and the strengthening of human rights, is not explicit in the TOC, where desired change is at the output level. Insights from action research pilots should be integrated into the TOC, in the gaps (problem identification), interventions (inputs) and assumptions.
- Reporting, results framework, learning: The results framework at the output level is aligned with the TOC but the metrics for measuring results at the outcome level need to be better defined.
- The project has built a repository of PFM tools and knowledge on their use, carried out action research, and produced sectoral and economy-wide cost-benefit analysis studies. The results framework does not capture learning in a systematic manner to feed into project design, specially the TOC. This gap is especially pronounced in reporting on pilots.
- Knowledge products are aimed at a technical audience, while insufficient attention has been paid to developing materials for a broader audience.
- If the accountability aspects of the project's outputs are to be strengthened, a separate advocacy, awareness and communications workstream is required.
- Effectiveness: The project has mostly achieved the results it set out to accomplish. Positive feedback from government counterparts and other partners confirms the effectiveness of engagement at the country level.
- Government partners acknowledge the quality of technical assistance (TA) provided by the project, which has led to new working partnerships and strengthened the capacity of government partners to work independently.
- Work with ministries of finance has led to fiscal reform, and project tools have been integrated into national budget processes in some countries. Other results in various countries include increases in domestic climate investments; the ability to track budget allocations to better understand investment dynamics; and the development of gender-

responsive adaptive social protection guidelines. Work which started with ministries of finance has expanded to line ministries and in some cases to the local government level.

- CSO partners have carried out a range of activities, based on local needs and contexts. The project's ability to leverage expertise through its partners to strengthen national NGOs is an area of work where results show potential.
- The project's work on accountability and inclusion needs more attention. Engagement with parliaments and the use of climate citizen budgets for policy reform discussions has so far been limited.
- Engagement with technical peers in the PFM space has been effective. This has been acknowledged by key regional and international policy players, some of whom intend to further engage with the project on areas of mutual interest. Regional and international PFM players, as well UN partners, recognise the value of UNDP networks within governments and ministries, and acknowledge its generosity in facilitating access to governments, ministries and national policy circles.
- Efficiency and value for money: Project implementation is cost effective in part because the cost of country-level activities is shared by national projects which have other donors.
- Some cost efficiencies may be detrimental to the overall performance and effectiveness of the project. Shared resources (gender advisor, communications) could negatively impact project outcomes going forward.
- Sustainability: The project design has sustainability built in, to the extent that the frameworks and tools it develops are adopted and embedded within national government systems. Since ownership at the national level exists, there is a good chance of sustainability after the project has closed.
- National governments seek continued project support to ensure interventions become sustainable. UNDP's response, in the form of the planned Climate Finance Network (CFN), has buy-in from all countries that are to be included.
- Regional approach: The project has organised regional events, which serve as forums for frank exchange of ideas and learning between countries. Project partners note the project's ability to steer a gender-inclusive climate agenda at the Asia-Pacific level.
- Conducting regional-level activities and engagement does not constitute a 'regional approach', which involves the articulation of collective regional-level goals, that are incorporated into the project TOC with country-level contributions to collective results identified. This would also help to define terms of engagement with regional bodies like ASEAN and others going forward.

Key lessons from the analysis are as follows:

- *Tools are a means to an end*: The project's strength lies in the support and technical expertise it can provide for the development of innovative solutions and products, moving beyond the development and deployment of tools.
- *Think regionally, act nationally*: Among the project's most successful initiatives are those where the project was able to take country-level results to regional discussions.
- *People before systems*: Highlighting stories of change on the ground and within communities will allow the project to better demonstrate its effectiveness.
- *Experimentation is as important as success*: The project's regional position gives it the flexibility to be more experimental. Experimental initiatives have enabled collaboration between diverse actors.
- *Build policy communities*: This is an important and effective way to increase impact and ensure sustainability.

Key recommendations. The recommendations of the MTR are intended to strengthen project implementation in the current phase and to inform project design for a possible next phase.

- *Current phase of project implementation (1-2 years)*:
 - Revisit the TOC to validate assumptions and strengthen interconnectedness between outputs.
 - Develop a strong narrative for the project and revisit the communications strategy.
 - Identify areas of emerging interest for project intervention to have an impact on the regional and global discourse.
 - Build on pilots for deeper engagement on climate finance involving climate sector and CSOs at the sub-national level.
 - Ramp up advocacy to strengthen political will and influence public opinion.
 - Develop concise and accessible communications materials on lessons learned from pilots to inform project strategy, TOC development and advocacy efforts in the next phase.
 - Develop a comprehensive gender strategy and action plan for the project.
 - Explore and integrate risk financing as part of climate finance.
- *Next phase of the project (2-5 years)*:
 - Revisit the TOC to support a broader vision and regional approach.
 - Broaden the scope of climate public finance efforts to include government regulatory bodies.
 - Revisit the monitoring and evaluation framework to develop improved systems and tools to capture results at the community level.
 - Explore possibilities to be involved in and contribute to other areas of global climate action.

1. INTRODUCTION

Strengthening the Governance of Climate Change Finance to Enhance Gender Equality (GCCF) builds on the United Nations Development Programme's (UNDP) work on the governance of climate finance, initiated in 2012. The current phase of the project, launched in 2017 and supported by the Swedish International Development Cooperation Agency (Sida), helps governments implement budget reforms that enable the delivery of gender-responsive climate change-related investments.

The primary audiences for this mid-term review (MTR) are the United Nations Development Programme (UNDP), specifically the Bangkok Regional Hub (BRH) advisory and management team and the GCCF project management team, along with development partner Sida. The MTR aims to sharpen the focus of the GCCF project's work on the governance of climate finance. It reviews policy and technical support provided at the national level, engagement with national and regional partners, initiatives at the local level, with a view to enhancing gender-responsiveness. The MTR assesses results achieved between March 2017 and December 2020. It provides recommendations to strengthen project implementation during the remaining period, as well as to inform future programming.

The GCCF project outcome is: "Domestic budget systems enable the delivery of gender responsive climate change related investments that would have positive impacts on poverty reduction and human rights". The outputs to achieve this goal are:

- Output 1: Budget processes increasingly formulate climate change related investments that are gender responsive and will have positive impacts on poverty and human rights.
- Output 2: Accountability for gender-responsive climate change related investments that have impacts on poverty and human rights is enhanced.
- Output 3: Regional institutions increasingly play a role in the integrated approach to gender-responsive climate change budgeting that have impacts on poverty and human rights.
- Output 4: International policy processes give increasing priority to strengthen domestic budget systems that enable delivery of gender-responsive climate change investments that have positive impacts on poverty and human rights.

The current phase of the project operates in seven countries: Bangladesh, Cambodia, Indonesia, the Pacific (Fiji, Tonga, Vanuatu) and Thailand. It is supported by Sida, with a budget of SEK 100,000,000 (approximately USD 12,252,296) as per signed CSA Amendment 2. The current phase was launched in March 2017 and will conclude in June 2022.

The MTR report in the first part sets out the project description, the approach for the review, key questions to be addressed in the MTR and the assessment criteria that will be used. It

then provides findings related to the key evaluation questions. The findings are organised under the following sections:

- Relevance of project design and theory of change (alignment with government, Sida and UNDP priorities, integrated approach, context and identified needs, theory of change)
- Reporting, results framework, learning (reporting, knowledge and communications)
- Effectiveness (climate-responsive PFM tools and capacities, PFM reform for gender-responsive budgeting)
- Efficiency and value for money
- Sustainability
- Regional approach

The TOR for this assignment required the MTR to assess the relevance of the project, the quality of project design, the effectiveness and efficiency of implementation to date, and sustainability of project results. Key tasks for the MTR, as stated in the TOR, included the following:

- Assess project performance and progress against the expected outcome, expected outputs and targets including indicators presented in the result framework.
- Review and document success, and draw out lessons for deepening impact
- Assess the effectiveness of engagement with stakeholders, particularly ministries of finance, in the shaping and implementation of climate finance reforms for mainstreaming climate change in planning and budgeting systems and processes.
- Review the role of the project in enhancing the importance of and space for climate finance at the regional level, including through knowledge, guidance and the development and application of climate finance tools.
- Ascertain the relevance, effectiveness, coherence, efficiency and sustainability of project interventions.
- Outline recommendations, including potential realignments in scope and approach in line with desired outcomes, that can make support to climate budgeting and investments more gender-responsive, socially inclusive and effective.
- Identify areas that need to be taken forward for replication and/or deepening of fiscal and public financial system reforms.

As a forward-looking MTR, the report builds on the findings to present the lessons and recommendations.

2. DESCRIPTION OF THE INTERVENTION

The 2030 Agenda for sustainable development, launched in 2015, emphasises the importance of integrating social, environment and economic sustainability considerations into national plans and budgets, and in public and private finance flows. The 2015 Paris Agreement reaffirms the importance of sustainability criteria to achieve SDGs and the 2030 Agenda, and stresses the need to make “finance flows consistent with a pathway towards low greenhouse gas emissions and climate-resilient development” (Article 2.1c). The Nationally Determined Contributions (NDCs) are at the heart of the Paris Agreement, which calls for mitigation measures to achieve the NDCs.

“Strengthening the Governance of Climate Change Finance for Gender Equality” (GCCF) is a regional project implemented by UNDP and supported by the Government of Sweden, which is part of the larger Governance of Climate Change Finance programme. The project’s overall objective is to improve the governance of international and domestic climate change finance in the Asia-Pacific region by integrating and mainstreaming climate change and gender into national planning and budgeting processes. This follows a first phase of the project (2012-17) which laid the foundations for this work. The project currently operates in seven countries of the Asia Pacific region: Bangladesh, Cambodia, Indonesia, Pacific (Fiji, Tonga) and Thailand.

Building on existing partnerships and on the experience of supporting budget reforms in the first phase of the project, the current phase of the project (October 2017-June 22) continues to support governments to implement budget reforms that enable the delivery of gender-responsive climate change-related investments that would have a positive impact on poverty and human rights.

The project works to increase the interest and capacity of national ministries of finance, the main programme counterparts, to respond to climate change and take a more integrated approach to achieve the social, environmental and economic objectives of the 2030 Agenda and meet commitments under the Paris Agreement. GCCF provides technical support for policy reforms related to budgeting and reporting, the adoption of innovative approaches to climate finance management, and the promotion of sharing of knowledge and expertise across the region. The project has also developed and implemented local-level pilot initiatives on gender responsiveness, poverty reduction and vulnerable populations in partnership with civil society organisations (CSOs).

The primary audience for the MTR includes the United Nations Development Programme (UNDP), specifically the Bangkok Regional Hub (BRH) advisory and management team and the GCCF project management team, along with development partner Sida. It is hoped that the evaluation will also be made available to external audience for usage of development practitioners around gender, social inclusion and public financial management.

3. EVALUATION SCOPE AND OBJECTIVES

The MTR was initiated with an inception meeting with the project team and BRH advisor, after which a draft inception report was shared. Feedback from UNDP and Sida was incorporated into the inception report and the MTR methodology was presented to UNDP and Sida for further feedback. In light of the inception report and consultations, the MTR was set up as follows.

3.1 Scope

The MTR assessed GCCF project activities in the second phase, from March 2017 to December 2020, covering project implementation in Bangladesh, Cambodia, Indonesia, the Pacific (Fiji and Tonga) and Thailand.

As mentioned, the project builds on UNDP's work from the first phase (2012-16). The current phase seeks to integrate gender sensitivity and track results for poverty alleviation in line with a human rights perspective. Accordingly, the MTR is forward looking, while taking into account results that contribute to the inclusion of gender and vulnerable groups, with links to poverty reduction. Other issues that inform the MTR include the regionality aspect of the project and the integrated approach used by the project.

Based on a desk review of key documents and interviews with key informants, the MTR assesses progress against the project TOC and RRF, and addresses specific questions related to the coherence, relevance, effectiveness, efficiency and sustainability of project design and implementation.

3.2 Objectives

The purpose of this MTR is to assess the design and implementation of the GCCF project, and to propose recommendations that will help improve implementation and inform future project design for climate change governance. The MTR focuses on the following areas:

- Design and relevance of the theory of change (TOC) and resources and results framework (RRF), and their alignment with project outcome and outputs.
- Coherence, relevance, effectiveness, efficiency and sustainability of project interventions.
- Performance against expected outcomes, outputs and targets.
- The role of the project in creating space for climate finance at the regional level.
- Successful pilot initiatives and action research or interventions that should be replicated more widely.
- Lessons learned.

- Recommendations, including required realignments, to make climate budgeting and investments more gender-responsive, socially inclusive and effective.

3.3 MTR questions and criteria

The evaluation matrix used for the MTR is shown in Annex 1. The matrix provides details of the assessment questions and sub-questions, and includes the assessment criteria applied and the sources of information used for verification purposes. The assessment matrix was presented at the inception meeting and finalised with inputs from UNDP and Sida.

4. EVALUATION APPROACH AND METHODOLOGY

The project outcome (“Domestic budget systems enable the delivery of gender responsive climate change related investments that would have positive impacts on poverty reduction and human rights”) provides the analytical lens for this MTR. The project theory of change (TOC) is the strategic framework against which the relevance, effectiveness and sustainability of project activities are assessed.

Particularly for a project that aims to bring about reform at the policy and process level, results attribution is difficult to capture since causation is not always obvious, linear or direct. To address this issue, the MTR uses a TOC-based approach with contribution analysis.

A TOC-based approach assesses the logic and coherence of the TOC, its alignment with the RRF, and the ability of these documents to adequately capture project activities and measure impact. This approach helps to assess the extent to which outcomes are on track to being achieved and to identify, where relevant, the need for strategic realignments in the TOC, RRF or project activities.

Contribution analysis helps to determine the degree to which various project activities contribute towards expected outcomes. It uses information provided in internal reporting and evidence documents, along with information gleaned from informant interviews, to assess the contribution of various outputs towards the stated outcome, to identify what works and what does not work, and to generate recommendations for course correction, where required.

The structure of the report is based on the key evaluation questions set out in the inception report and elaborated in the project evaluation matrix (see Annex 1). Detailed responses to evaluation questions, along with evidence and sources, are shown in the evaluation matrix. The discussion in the MTR report takes a more analytical approach, focusing on key themes and strategic issues, and providing recommendations. In line with the agreed methodology in the inception phase, for a TOC based contribution analysis, the findings focus on the contribution of results to outcomes. In other words, the MTR treats outputs as interconnected and assesses their ability together to contribute to the outcome.

The data analysis and synthesis in the MTR are in line with this approach. They are based on the assessment of data points using multiple sources including documentation, in-depth interviews and group discussions with a variety of stakeholders. All discussions with stakeholders were conducted independently, without the presence any project team member, to enable respondents to share candid views on various aspects of the project being assessed. Evidence was triangulated on an ongoing and continuous basis to maintain the quality and strength of evidence.

The analysis systematically linked results and achievements to evidence during the process of desk review and consultations. Based on this assessment, the MTR draws out lessons learned, proposes recommendations and highlights, where relevant, the need for course correction. Based on this assessment, the MTR aims to provide project managers and implementers with insights that may be used to inform future iterations of climate change reform and next-generation climate finance work.

The MTR also assessed the key assumptions that underpin the causal pathways through which change is expected to be brought about. Testing assumptions is central to a TOC-based assessment approach. In addition, the analysis considered the linkages and interplay between different causal pathways and strategies through which change is expected to be achieved to evaluate the strength of the chain of results from intervention to the desired change and the overall goal. This involved, among other things, a detailed review of RRF indicators to assess their alignment with TOC assumptions (gaps) and pathways (interventions).

By reviewing the project TOC (with an emphasis on causal pathways directly related to the regional approach) and taking into consideration other factors that may have influenced the outcome, contribution analysis enabled an assessment of whether or not the project made a difference by making domestic budget strengthening a part of the dialogue on climate finance, regionally and internationally.

The contribution analysis used existing monitoring, evaluation and learning (MEL) activities carried out by the project and BRH (including regular reporting, evidence stocktakes, and means of verification documented) and validated these findings in part through the consultative process. Key informant interviews provided a deeper understanding of how and why observed outcomes were achieved. This MTR is based on an in-depth review of project documents related to design, implementation and monitoring. Findings from the desk review were complemented by and triangulated through in-depth interviews and discussions. Work on this report was carried out in three phases:

- Desk review (phase 1). This involved an in-depth review of project documents, progress reports, work plans and budget documents, and country reports. Lessons learned and success stories were also reviewed. A list of documents reviewed is provided in Annex 2.
- Key informant interviews and discussions (phase 2). A template was prepared for semi-structured interviews with government representatives, implementing partners, protect and country teams and advisors, and donor representatives. These templates were tailored for individual interviews, in line with the criteria set out in the evaluation matrix. Discussions were held separately with key project staff and regional advisors. All interviews and discussions were conducted online. During this phase, the evaluation team presented their interim findings to the project team and regional team members to update them on progress and receive a steer on lines of further inquiry. Feedback from these sessions was

incorporated into the development of the draft report. A list of interviews and discussions is provided in Annex 3.

- Report writing, feedback and revision (phase 3). Following the desk review and key informant interviews, a draft report was shared with the project team for feedback. The draft was revised based on comments received and finalised for submission.

The evaluator had regular meetings with the Evaluation Reference group which included representatives from SIDA and DFID, UNDP Project and programme teams, the BRH Project Management Unit and UNDP Regional RBM Specialist. The TORs, approach, draft report findings were all shared and discussed with key stakeholders throughout the exercise. Any additional documents as needed were requested. All emerging areas of concern were discussed.

4.1 Stakeholders consulted

The evaluator mapped the key project stakeholders who would be critical for a holistic assessment of the project. The full list of key informants included government staff from multiple offices, civil society organisations, academic, project and country teams and advisors, and donor representatives. Interview templates were tailored for different stakeholder groups, in line with the criteria set out in the evaluation matrix. External stakeholder interviews were conducted without the presence of project staff and each interview included key questions around gender and social inclusion. Discussions were held separately with key project staff and regional advisors.

4.2 Data analysis

The data analysis uses information provided in internal reporting and evidence documents, triangulated and verified through in-depth informant interviews, to assess the contribution of various outputs. The emerging themes were collated and presented to the evaluation reference group before presentation of findings and conclusions related to the identified themes and evaluation criteria.

The data analysis framework for this assessment draws on the results matrix (see Annex 5) and includes an analysis of the indicators and their alignment with the theory of change (see Annex 4). The TOC and results framework focus on gender responsive institutional reform, policies and frameworks. However, when measured, the indicators do not fully capture gender responsiveness and disaggregated data of individual beneficiaries. Gender concerns are embedded throughout results reporting to quite an extent, however going forward more beneficiary feedback tools may be considered for results reporting, due to the nature of the project.

4.3 Gender equality and social inclusion

The evaluation team ensured that questions around gender and social inclusion were considered throughout the evaluation. The evaluator sought additional evidence, where required, to determine project contributions to gender equality and social inclusion. In this regard additional documents were reviewed; partners and key stakeholders were consulted as an effort was made to ensure assessment of results with regards to gender equality and social inclusion.

Gender disaggregated information was used as relevant and analysed accordingly. The evaluation matrix included standardized questions and criteria on the gender responsiveness of the project which were part of the standardized evaluation approach.

4.4 Key evaluation questions

The MTR analyses the following key aspects of project design and implementation:

- Relevance of the project, including strategic alignment with priorities and requirements at the regional, country and institutional (UNDP, development partners) levels.
- Coherence of project design, including internal coherence of the TOC and RRF; appropriateness of indicators; external coherence and logical chain between TOC and activities, outputs and outcomes; implicit and explicit assumptions of the TOC as related to the operating environment of the project.
- Effectiveness of project interventions and efficiency in implementation, including contribution to the climate finance policy space at the regional and country levels; partnerships with governments, specifically with the ministries of finance and climate; progress on policy reform and changes in budget-making processes; review of work plans to determine cost and contribution to effectiveness; review of implementation strategies for efficiency and effectiveness (peer learning across countries, project systems for monitoring and reporting supporting learning across the project, etc.).
- Sustainability of results, including progress on network approaches at the regional level and dividends at the country level; depth of network; cumulative effect of policy and process changes; traction at the regional level within the policy space on climate change, climate finance and gender and climate change.

4.5 Limitations

MTR activities were adapted as a result of the ongoing Covid-19 pandemic and related restrictions. All meetings and interviews were conducted online. This limited access to beneficiaries was an additional limitation.

The evaluation by default had a more qualitative assessment of the project and therefore, there was limited quantitative data available other than the project output data available in project reports. The evaluator did not see the need to undertake any surveys, due to the nature of the project and all stakeholders were consulted via interviews.

5. FINDINGS AND CONCLUSIONS

This section provides an analysis of project results, based on the evaluation questions agreed with the project team and set out in the inception report. The discussion focuses on key themes and strategic issues identified during the desk review and research, and on lines of inquiry that emerged through discussions with the protect team. Detailed findings on the evaluation questions, along with evidence and sources, are provided in Annex 1.

5.1 Relevance of project design, theory of change

GCCF operates under the programme umbrella of the Regional Project Document for Asia and the Pacific (RPD), approved in 2018. The project is well positioned within the current BRH organisational structure, as part of the larger package on SDG financing.

The GCCF project document refers to Output 4.2B (Strengthened governance of climate change finance at regional, national and local level), which is taken from an earlier RPD (2017).² In the updated RPD (2018-22), meanwhile, GCCF's contribution is aligned to Output 1.6 (Enabling environment strengthened to expand public and private sector financing for the achievement of the SDGs) within Outcome 1 (Advance poverty eradication in all its forms and dimensions). Budget and expenditure tracking, parliamentary oversight, local or sub-national frameworks and plans, and integrated financing are part of RPD indicators for Output 1.6. This is in line with the SDG finance work which is led by the BRH team.

Conclusion: The project's overall approach is aligned with the RPD. As noted in the RPD MTR conducted in 2020, the GCCF project maps well onto some of the enablers in the regional TOC, specifically thought leadership, multi-stakeholder platforms and South-South Technical Cooperation.

5.1.1 Alignment with government, Sida and UNDP priorities

For Sida the priority is to integrate gender into climate finance work and to employ a human rights-based approach focusing on poverty and social exclusion. The project operationalises this approach in its outputs, specifically Output 1 (Budget processes increasingly formulate climate change related investments that are gender responsive and will have positive impacts on poverty and human rights) and Output 2 (Accountability for gender-responsive climate change related investments that have impacts on poverty and human rights is enhanced). Gender responsiveness is a cross-cutting theme in the project strategy. The project

² UNDP 2017 Project Document, Strengthening the Governance of Climate Change Finance to Enhance Gender Equality.

acknowledges the lack of country-level contextual knowledge on some issues. To address this issue it is investing in research (knowledge creation) and pilots (practical solutions).

As noted above, the project is well placed within UNDP's overall priority framework of development effectiveness and SDG financing. It is also linked to UNDP's support to nationally determined contributions (NDCs) through the Climate Promise.

Conclusion: The project responds to the needs of the countries in which it works according to the priorities they have identified for themselves. This means that it supports governments on different activities, all of which fall broadly within the framework of gender-responsive climate finance.

5.1.2 Integrated approach

The project design is based on an integrated whole-of-government approach, as set out in the results framework. An integrated approach is evident in working arrangements involving the BRH and country office teams, as well as in the work with other partners (e.g., UN Women, CSOs). The SDG finance and climate finance advisory and project teams are integrated in their management of the project. This has led to mutual learning and collaboration in SDG financing (AP-DEF, INFF) and climate finance (GCCF). AP-DEF has built on tools that GCCF has created, while GCCF has benefitted from the work on Covid-19 financial assessments as part of the INFF. There is also an attempt to integrate climate finance into other areas of work (Climate Promise; work with the Nature, Climate and Environment team).

At the country office level, the regional works are well integrated through country programme documents. Portfolio-level integration is taking place in Indonesia around the innovative financing workstream, indicating that lessons and experience in climate finance are valid across other areas of development finance.

Thematically, an integrated approach involves the inclusion of gender, human rights and poverty reduction, with involvement from the local level through CSO. Pilots were designed and implemented using this approach.

Conclusion: There is a scope to further strengthen integration. Climate finance is not just about supporting climate action but about ensuring climate-resilient development actions and future-proofing development investments. Public finance remains the largest part of climate finance, which makes the project's work with ministries of finance well located in the PFM space. However, the global context for PFM is changing, with the shift towards climate-responsiveness as the central concern for all public finance measures in the future. Efforts have been geared to mainstream it into the existing PFM systems and related reforms. The current positioning of the project underplays the pivotal role it can play in making climate-responsiveness an integral part of PFM systems and processes. This needs to be rearticulated

to reflect the overarching and important role of climate finance generally, and particularly in light of the 'build back better' narrative promoting green recovery in the wake of Covid-19.

5.1.3 Context and identified needs

The project document shows a good understanding of the regional context in terms of issues, challenges, opportunities and key players. The project document also demonstrates an understanding of the interconnection between climate change, gender equality, poverty and human rights. It identifies needs and solutions, geographically and thematically, including a discussion on gender equality in the Asia-Pacific region. Needs are located within the public finance management (PFM) space nationally, regionally and globally, and the interface with regional and international organisations, partners and instruments is set out within the broader context of Agenda 2030, the Paris Agreement and NDCs.

5.1.4 Theory of change

The project TOC is presented in schematic form and supported by a detailed narrative that sets the context and identifies issues. The TOC has not been revised since inception and a rearticulation is in order.

The TOC identifies the four outputs as 'desired change'. The TOC should be set out as a causal framework leading to the outcome as the desired change, where outputs contribute to that outcome. For example, improved budget processes and increased accountability are not ends in themselves but serve to bring about change. Similarly, engagement to enhance the role of regional and international institutions and to influence policy processes are processes towards change.

It is important for the causal framework (TOC) to clearly define the desired change. A better placement of the desired change would be at the outcome level (i.e., one step further ahead in the results chain), which would allow the TOC to show outputs as interconnected and mutually reinforcing, collectively contributing to the desired change.

Gender, poverty and human rights are incorporated in the language of the outputs but have not been properly embedded in the TOC. While the TOC narrative provides context on gender responsiveness related issues, these are not adequately captured in the gaps, interventions (inputs) and underlying assumptions shown in the TOC schematic.

The project strategy for gender responsiveness, and to contribute towards poverty reduction and the strengthening of human rights, does not become explicit when the desired change is at the output level. This is partly because sufficient context-specific knowledge on gender, poverty and human rights in relation to climate finance was not available at the time that the TOC was developed. Since then, however, the project has invested in action research pilots

that have provided insights which will need to be integrated throughout the TOC, in the gaps (problem identification) and interventions (inputs) as well as the assumptions.

In the TOC, the outcome to which the project contributes is 'gender-responsive climate change related investments. But in the current context, globally, there is growing recognition that all development investment needs climate-proofing, with the pandemic giving rise to a new policy narrative and creating policy space for green recovery. With this emerging focus on the importance of green investment generally, the project needs to rearticulate the desired change (outcome) in the TOC. The outcome or desired change should be contextualised within the climate-proofing and future-proofing of all development investment. The value added by the project is in ensuring that climate-proofing is gender sensitive and in ensuring gender-responsiveness and social inclusion in climate-related investments.

Redefining the outcome is essential as the project team moves towards conceptualising the next phase of GCCF activities. Such an exercise will help the project to strategically expand its work into related areas of PFM, such as carbon tax, regulating private-sector investment in development and exploring fuel subsidies, as part of a broader green agenda to climate-proof and future-proof development investment.

In rearticulating the TOC, the project will need to identify the actions (causal pathways) for gender responsiveness, human rights and poverty reduction explicitly and separately. It is important to understand gender integration not as a technical insertion but rather as a transformational goal. This requires the TOC to think through and articulate the underlying assumptions that serve as the normative framework within which actions are designed and implemented.

Currently, the assumptions are not shown in the TOC itself but are listed in the narrative. It might be a useful exercise to set out the assumptions explicitly within the schematic of the TOC. This would not only help to clarify causal pathways and the chain of results but would also allow the validity of assumptions to be periodically tested. While many assumptions in the TOC currently hold true, new developments in the regional or global context may require some assumptions to be revisited. For example, the Covid-19 pandemic has changed the context in terms of poverty and government priorities (emergency response, recovery packages). Questions of resilience in the wake of the pandemic are also likely to be more complex, with economic shocks from the pandemic adding to the risks posed by climate change and exacerbating their effects among vulnerable groups.

TOC assumptions will also need to be reassessed and may need to be revised once results from pilots are integrated into the project approach. With the expansion into sectoral plans and budgets, new stakeholders and key actors will need to be taken into account in the TOC.

Risks around uptake of development financing, social and environmental standards of development investments, and community-level risk assessments pave the way for a stronger

TOC which recognises risks as opportunities for furthering and optimising investments around climate financing.

Conclusion: It is in any case good practice to periodically revisit the TOC to test and revise if necessary, not just the assumptions but also gaps and change pathways as a project goes into implementation, knowledge is gained, and new challenges and opportunities are identified.

It is also worth noting that the project has developed country-level TOCs, which is good practice. However, country-level TOCs need to be reviewed and revised as necessary. It will be useful for the project team to conduct a joint session with country offices for TOC sense-making and revision. This would allow knowledge exchange between country offices and will also help the project to articulate more clearly the chain of results from country-level project activities to regional project outputs.

5.2 Reporting, results framework, learning

The project approach as explained in the TOC narrative combines the use of tools that have worked, developing new tools, piloting innovations, creating contextual and new knowledge on under-explored themes, specifically gender, and linking gender to poverty and human rights.

5.2.1 Reporting

The project has country-level focal points who are responsible for reporting. Quality assurance is provided by the regional project team. The regional team incorporates results from country-level reports into the project annual progress report which has a narrative section as well as a section tracking progress against indicators in the results framework.

Reporting is against individual outputs and output indicators. It does not comment on the combined effects of actions under two or more outputs, thus omitting the 'so what' part from the results achieved.

Overall, the project regularly reports on indicators and provides progress against set annual and cumulative targets (See Annex 5). As shown in the results matrix, results are mostly achieved or on track. Overall, this is a good sign. However, there is a problem when reporting on the outcome. Reporting on indicators for the outcome provides details on tools like the CCBII without elaborating on what this means in terms of results. It is not clear from the progress report what a CCBII score denotes or what improving scores entails for the project and other stakeholders. Here again reporting fails to highlight the 'so what' part. Without such insights it is difficult to translate the work of the project into non-technical language and

messaging for a broader audience to serve as a means to carry out advocacy and build support for PFM reform.

Since the project is supply-side driven, reporting tools and indicators focus on measuring progress in terms of supply. The project has not developed reporting mechanisms to systematically capture the demand-side results of interventions. This gap is especially pronounced in reporting on gender-responsiveness, poverty and human rights, since the perspectives of direct beneficiaries is not captured and reported on.

Conclusion: The **results framework** at the output level is aligned with the TOC but the metrics for measuring results at the outcome level need to be better defined. The results framework should reflect the contribution to gender, poverty and human rights. The metrics should be able to capture the interim stages between gender-responsive and climate-responsive budgeting practices and increased investment. Metrics are also needed to capture community-facing results to better assess the project's contribution to gender, poverty and human rights. The results framework does not unpack these interim stages (e.g., key collaborations, advocacy efforts, leveraging of relationships). It is necessary to capture the interim stages in order to tell the story of the programme well.

The overall approach nevertheless remains valid in the wake of the Covid-19 pandemic, although some ground-level context may have changed and may need to be considered in the next iteration of the results framework.

Indicators in the results framework do not adequately capture the range and scope of project activities and results. The majority of indicators are tied to the deployment of tools. They do not account for other approaches taken by the project in areas such as action research, localised pilots and innovative financing. A large part of learning and many meaningful results are therefore not captured in the results framework. There will always be some results that cannot be captured in a results framework. Other means of documenting such results will need to be developed. For more detailed comments on the indicators in the results framework, see Annex 4.

5.2.2 Knowledge and communications

While the project has done well in capturing learning from the previous phase, the monitoring and evaluation framework does not capture learning in a systematic manner to feed into project design, specially the TOC. This gap is especially pronounced in reporting on pilots. Ideally, the design of pilots should include monitoring and evaluation tools for gathering evidence and triangulation through group discussions with beneficiaries, local administrations, government departments, CSOs and others along the implementation chain. A gender and social inclusion lens should be applied as soon as possible.

The project has generated new knowledge in a number of areas. These include innovative finance, contextualised knowledge of the socio-economic impacts of climate change, implementation of gender-responsive climate strategies at the local level, and gender gaps in accessing green financing. The project has built a repository of PFM tools and knowledge on their use for climate-related PFM reform. It has developed publications on the use of PFM tools and methodologies jointly with IMF, OECD, the World Bank, and others. It has also produced sectoral and economy-wide cost-benefit analysis studies. It is a missed opportunity that this analytical work is not always undertaken with a gender and social inclusion lens. All studies undertaken by the project should be guided by the insight from the Cancun Agreement that climate finance decisions are not made within a normative vacuum and therefore must acknowledge social inclusion and gender perspectives.

There does not appear to be a template or standardised format in which knowledge products are packaged and disseminated, resulting in a variety of different types of materials developed (research studies, policy notes, animated videos, etc.) seemingly without an overall strategy.

Knowledge products are aimed at a technical audience, mainly industry peers and practitioners, while little attention has been paid to developing materials for a broader audience. Particularly if the accountability aspects of the project's outputs are to be strengthened, an advocacy, awareness and communications workstream to support these efforts is essential. Citizen engagement is the means through which governments and administrative authorities can be held accountable. The role of UNDP and the project is to facilitate and support citizen-level action. The citizen climate budget is a good start but measures such as these are yet to develop momentum. For that to occur, more effort is required in the areas of policy advocacy, awareness building and public communications.

The updated project communications strategy identifies the different audiences, tools and formats that can and should be used to strengthen the project's communications with a range of partners, donors and other stakeholders. A concerted effort is required to begin implementation of this strategy.

Conclusion: The overall MEL and knowledge management strategy needs to be updated to highlight the successes of the project and to respond to the needs of different stakeholders.

5.3 Effectiveness

The project has for the most part been effective in achieving the results it set out to accomplish in this phase. Strong positive feedback from government counterparts and other partners was received during key informant interviews, confirming the effectiveness of project engagement at the country level. (For details, see the evaluation matrix in Annex 1.)

5.3.1 Climate responsive PFM tools and capacities

All government partners acknowledge the quality of capacity development **technical assistance** (TA) provided by the project. In some cases capacity development TA has led to new working partnerships with additional sectoral and specialised departments and ministries (e.g., Bangladesh, Thailand). In other cases, it has led to additional financing for country offices from other sources (e.g., Bangladesh, Indonesia, Pacific).

Different countries are at different levels of progress, since all country offices did not begin their engagement with the project at the same time. In some countries, project TA has strengthened the capacity of government partners to the extent that they are able to conduct assessments independently and incorporate gender considerations into their work (e.g., ministry of rural development in Cambodia and Fiji, union parishad chair in Bangladesh³). Gender integration has also been carried out in local-level pilots and by sector ministries (e.g., Bangladesh, Cambodia, Pacific).

The **development of tools** for climate-responsive PFM reform has shown results. Work with ministries of finance has led to fiscal reform and many of the tools developed by the project have been adopted and integrated into national budget processes (e.g., Climate Fiscal Framework in Bangladesh and Thailand, Climate Budget Tagging integrated with national change budget planning in Indonesia, CCBA as analysis tool in Cambodia and Thailand, risk screening for development investments integrated in Fiji rural development ministry's internal monitoring system).

Climate budget tagging (CBT) is a tool that can be further developed for use across other areas of policy, planning and finance. The CBT process was used in Indonesia to increase transparency in the country's climate change finance, which led to the development of the country's first green bond (Green Sukuk). Many countries in the region face a financing gap in climate change-related investment and SDG financing, and have expressed interest in learning from Indonesia's experience.

Other results from improved climate- and gender-responsive budgetary processes include the development of gender-responsive adaptive social protection guidelines, and consistent increases in domestic climate investments between 2015 and 2019 (Cambodia, Indonesia). In Indonesia, the ability to track budget allocations is used to better understand the dynamics of sub-sectors and investment choices. In all project countries, this stream of work which started with ministries of finance has now expanded to line ministries and in some cases to the local government level.

The project has demonstrated effective **engagement with technical peers** in the PFM space. Its expertise is recognised by key regional and international policy players (e.g., ADB, IMF,

³ The union parishad is the smallest local government unit in Bangladesh.

OECD, WB), some of whom intend to further engage with the protect on areas of mutual interest. Regional and international PFM players, as well UN partners, recognise the importance of **UNDP networks** within governments and ministries, and acknowledge its generosity in facilitating access to governments, ministries and national policy circles.

5.3.2 PFM reform for gender-responsive budgeting

The project in its current phase has set itself the challenge of making domestic budget processes climate relevant and gender responsive, with a view to contributing to poverty alleviation and strengthening human rights. This is somewhat uncharted territory, and the project has experimented with a mix of approaches. These include the development of integrated tools (e.g., CCBII++ augmented with a gender and human rights component, CBT integrated with gender responsive budgeting for budget tracking), carrying out action research, and implementing pilot interventions to develop new knowledge and test new strategies. This work has generated some useful knowledge and highlighted potential strategies that can be used to scale up implementation across project components, and to expand work at the regional and international levels.

For the project, the potential for innovation and transformation lies at the intersection of climate finance, gender responsiveness and human rights. Compound tagging (gender + climate) of budgets related to climate change needs to be reconsidered. It is unlikely to work because the unit of data collection and the unit of analysis for gender and climate are different. A CBT exercise building on the CPEIR weighs actions while gender-responsive budgeting measures opportunities. Analysing where the two tags intersect presents an opportunity to see which climate actions and investments create the most opportunities for women. Such an analysis of PFM reform will pave the way for system-wide integration of gender responsiveness as a means to strengthen equitable climate finance within domestic PFM. While the project approach of attempting to integrate gender into climate-responsive PFM tools may be part of the workstream on gender responsiveness, it is not likely to be effective or useful in the long term if this is the only focus.

Project TA has led to countries carrying out other activities to strengthen their work in gender-responsive climate financing. These include pilot action research on vulnerability impacts (including gender) of small-scale development projects (Cambodia) and intersectional community-level risk assessments for small-scale rural infrastructure projects (Pacific). In Cambodia, results from action research are to be included in the ministry of rural development's 10-year plan. Similarly, in Bangladesh the country's investment plan for environment, forestry and climate change will include considerations for gender and vulnerable groups.

The use of **pilots and action research** has improved understanding of the dynamics of integrating gender responsiveness in climate finance beyond PFM tools. Pilots and research have created knowledge on national systems and local contexts, and have shown the importance of engagement at the local level. In this regard, CSO partners have carried out a range of activities depending on local needs and contexts.

Pilots have highlighted structural gender inequalities in the interplay of climate finance and gender responsiveness. Important insights have been generated on subjects of critical importance to gender inclusiveness such as resilience and unpaid care (Bangladesh, Cambodia, Pacific), legal rights and gendered division of labour (Indonesia), and political participation and decision making (Bangladesh). Insights have also been generated on social inclusion and vulnerability through the lens of intersectional inequalities and risk assessment (Cambodia, Pacific). Importantly, pilots and research have demonstrated the institutional dynamics of designing and implementing gender-sensitive interventions which are cross-sectoral by nature and require coordination between multiple institutional actors.

Working with multiple actors at the local level, the pilots and research have shown that even when the objective is poverty reduction, improvements in livelihoods or reforestation, a gap remains in gender responsiveness. The pilots have worked to integrate concerns for gender and vulnerable groups to compliment the concern for poverty reduction and livelihood generation by the respective authorities and planners. This has helped improve opportunities for women and other vulnerable groups (Bangladesh, Cambodia, Fiji), and has demonstrated that women were able to use their voice more broadly in planning and budgeting processes in their areas of concern (Bangladesh, Fiji, Indonesia).

Results from these activities and the insights generated do not appear to have informed project activities so far. Going forward, these findings should inform the project strategy and be used to revise and update the TOC.

Another important area where these findings can be used is in the broader discussion on gender-responsive climate finance, which has to date been restricted to the level of global funding institutions and mechanisms and does not systematically drill down to the national and local levels to take into account domestic budgets and domestic resource management.

The project has already made an important start in this respect with its work on domestic budgets and resource management in the area of climate finance. It now has the opportunity to lead the policy discussion on integrating gender responsiveness in climate finance, and to push for more effective policy responses for gender-responsive country-level planning, budgeting and implementation. The project should use insights from pilots and research to inform not only its own activities but also its engagement with partners and other stakeholders. This would include using findings from pilots and research in national and sub-national government strategies and plans, in policy discussions at regional forums and with regional

partners, and at regional and global forums and events (UNFCCC, COP26, Climate Week, etc.).

The project's work on **accountability and inclusion** needs more attention. Engagement with parliaments and the use of climate citizen budgets for policy reform discussions has so far been limited. The project's ability to leverage expertise through its partners to strengthen national NGOs is an area of work where results show potential. This includes community-based gender-sensitive climate cost-benefit analysis training (WOCAN) and capacity building of national CSOs on community level accountability tools (IBP citizens climate budget). The NGO Forum mentored by IBP has presented its work at various regional forums, while WOCAN as part of the regional reference group on gender also shares learning from its work in discussions at the regional level.

There is potential to expand work around climate risk financing, using a combination of activities such as socio-economic cost analysis, climate cost-benefit analysis, pilots around adaptation and livelihoods, and risk analysis of climate and development investments at the community level. Bangladesh has already developed guidelines for gender-responsive adaptive social protection based on some of this work. Options to work on risk finance (e.g., climate insurance funds) should be explored.

Conclusion: The project has many successes specifically related to uptake of PFM tools. There is a need to engage with the results of pilots and local successes to extract learning and strategy for increased gender responsiveness going forward.

5.4 Efficiency and value for money

Project implementation is cost effective in part because the cost of country-level activities is shared by national projects which have other donors. This allows the project to undertake fewer activities while country offices implement follow-up initiatives, thereby lowering the cost to Sida of generating results. This is beneficial for the country-level project as well because the project structure allows country offices to be more innovative, creating space for them to build on their expertise and expand their workstreams.

Similarly, DFID (now FCDO) investment in the development of tools during the previous phase of the project has resulted in flexibility and alternative use of resources for Sida in the current phase.

Other efficiencies arise from the placement of the project within the Bangkok Regional Hub (BRH) and the project's interface with UNDP. UNDP in its partnership role adds value because of the years of trust it has built with governments and through the access that it facilitates for the project. The Green Sukuk, one of the project's most important contributions to the development of green finance mechanisms, was created with inputs from the BRH Nature,

Climate and Environment team. Synergies with other UNDP project activities reduce GCCF project overheads in many cases.

Some cost efficiencies may be detrimental to the overall performance and effectiveness of the project. **Shared resources** could negatively impact project outcomes going forward. For instance, the BRH gender advisor currently gives part of their time to the project. Since gender responsiveness is a critical component of all project activities, this may not be a sustainable arrangement in the long term. Particularly as the project begins to incorporate results from pilots into project strategy, a full-time resource based with the project team is necessary. Project communications is another shared resource that may prove counter-productive in the long term. The project has yet to develop a strong narrative and to promote this narrative among a wider audience. It also needs to ramp up advocacy efforts and build a wider constituency of support for gender-responsive and human-rights focused climate finance. To do this effectively, advocacy and communications should ideally be a separate and complimentary workstream within the project with a dedicated resource.

In terms of **financial reporting**, cost drivers are tracked and reported on. The project budget is presented in multiple ways, making identification of cost drivers clear. Management costs range between 17-20% of overall budget in most years. This may be on the higher side of the accepted range, when viewed within the context of shared resources, particularly where project resources are shared across other BRH functions and vice versa. Project resources should be dedicated to the project. However, the MTR is unable to provide a comparison with other similar projects in this regard.

5.5 Sustainability

The project design has sustainability built in, to the extent that the frameworks and tools it develops are adopted and embedded within national government systems. Sustainability can also be seen when project interventions lead to policy reform. Since ownership at the national level exists, there is a good chance of sustainability after the project has closed.

Some work supported by the project has already been institutionalised (e.g., Sustainable Development Financing Facility in Indonesia, Resilient Development and Financing Division in Tonga). Project interventions have also led to national policy reform (e.g., Cambodia's new national policy on public debt incorporates climate-resilient infrastructure as one of its six priority areas).

Other project activities have the potential to drive policy reform. For example, ADB conducted joint activities (learning events) with the project on innovative financing and intends to build on this learning in its work on domestic bond markets. Similarly, IMF expansion into the green budget space recognises the importance of UNDP as a regional partner in the Asia-Pacific region. Both ADB and IMF see value in leveraging project contacts and networks of trust within

government agencies and among government actors nationally. These engagements have the potential to make project interventions sustainable in the long term as its work is picked up and incorporated into the activities of other regional and international policy actors.

For the medium term, national governments seek continued project support to ensure interventions become sustainable. UNDP's response, in the form of the planned Climate Finance Network (CFN), has buy-in from all countries that are to be included. Country consultations were held in all the countries with government representatives as well as other stakeholders.

5.6 Regional approach

At the time of project design, UNDP's regional approach had not been clearly defined. This is reflected in the design of the GCCF project. Within the RPD results framework the regional role is measured through the indicator on capacity building of regional institutions and regional platforms for knowledge exchange. This is in line with the concept of regionality as defined in the RPD but does not translate into a regional approach, which the project will have to develop going forward.

CSOs, UN partners and other regional and international policy actors report positive results from regional engagement, particularly in the areas of innovative financing and introducing domestic PFM reform into policy discussions on green financing at the regional level.

The project conducts regional engagement mainly through multi-stakeholder regional events and regional capacity building events, which serve as forums for frank exchange of ideas and learning between countries. The project's work on innovative financing has also generated keen interest at regional events. However, government-level regional engagement does not appear to have been pursued systematically. While regional forums like ASEAN and SAARC are mentioned in the project document, terms of engagement have yet to be put in place. Engagement with the ASEAN Working Group on Climate Change (AWGCC) could be explored.

Project partners note that the project also plays a regional role with respect to gender responsiveness, filling knowledge gaps and establishing the gender and social inclusion regional reference group, co-led by UNDP and UN Women, to steer a gender-inclusive climate agenda at the Asia-Pacific level.

Engagement with UNFCCC has been mainly through the steering committee on climate finance, with contributions from project-led CPEIR being included in the biennial report. The adoption of CBT by national governments has curtailed the need for further CPEIR. While this is a logical evolutionary step, it means that the more intricate institutional lens is less prominent in budget analysis. The MTR is of the view that the gender responsiveness work is an

opportunity to continue with the institutional lens and make the information shared by the biennial report gender focussed.

To maintain engagement with UNFCCC, the project should build on its gender-responsive climate finance knowledge. For example, UNFCCC show interest in the CCBII tool but are not familiar enough with it. Project PFM tools (analytical work on investment and financial flows, CPEIR, PCEIR, CBT) were also part of presentations at a practitioner's workshop at a side event on domestic climate finance mapping at COP 25 in Madrid in 2019. Moreover, the project now has enough knowledge and experience to expand into other streams of work with the UNFCCC, specifically the Enhanced Lima Work Programme on Gender and its Gender Action Plan agreed in at COP25, and the enhanced transparency framework to be negotiated this year at COP26.

Conclusion: It is worth noting, however, that these activities do not in and of themselves constitute a 'regional approach', which involves as a starting point the articulation of overall collective regional-level goals, including the idea of a regional 'public good'. A regional project must identify the regional public good being sought, and the TOC should identify the regional 'public bad' that the project sets out to resolve. The next step is to identify country-level contributions to collective results. This in turn would help to define terms of engagement with membership-based bodies like ASEAN and others, specifically as the project begins to plan for its next phase of activities.

6. LESSONS LEARNED

- **Think regionally, act nationally.** Among the project's most successful initiatives are those where the project was able to take country-level results to regional discussions. The project structure allows country offices to be more innovative, creating space for them to build on their expertise and expand their workstreams. Countries have the flexibility to take PFM reform forward in a nationally relevant manner, creating and strengthening national ownership of reform efforts.
- **Tools vs narrative.** It is important to maintain a balance between the development of tools and the construction of a narrative to position the project as more than a resource for tools and methodologies. While the identity of the project is based on its expertise in this area, the effectiveness of the project is not being captured, with reporting focused on tools and their deployment. A cohesive narrative is required to place climate finance work within the context of gender, poverty and human rights, to highlight the real-world implications and impact of project activities. The results from pilots and action research can inform this narrative.
- **People before systems.** Results reporting has been more effective when it is informed by the voice of communities. By not highlighting stories of change on the ground and within communities, the project is weakening the case for its own importance and effectiveness. The project's tool-oriented approach, seeking the integration of gender, poverty reduction and human rights, should be one of the workstreams under this agenda but not the primary focus.
- **Focus on innovation.** The project has been recognised by national counterparts and policy actors in the region for its pioneering work on climate innovative financing. There is potential for the project to undertake more innovative work. One such area for innovation lies at the intersections of climate finance, gender responsiveness and human rights. Rather than attempting to combine gender responsive budgeting and climate budget tagging, budget tracking could be used to identify areas of intersection and develop strategic responses.
- **Tools are a means to an end.** The project should aim to close the circle from the development and deployment of tools to the creation of a climate-responsive finance product or offering. As with the CBT process in Indonesia which led to the Green Sukuk offering, the project's strength and its contribution to the PFM reform space lies in the support and technical expertise it can provide for the development of innovative climate-responsive financing products. The Green Sukuk has come to be seen as UNDP's flagship intervention in climate finance in Indonesia. This and other similar products and offerings can build the regional profile of UNDP and the GCCF project in the future.

- **Build policy communities.** The project has made a good start in seeding its work within the broader regional and international policy community. This is an important and effective way to broaden impact, increase traction and ensure sustainability. Engagement at this level will also help build momentum for more intensive work on gender-responsive climate finance in the region and internationally.
- **Advocacy and communication.** Effective programme implementation and impact at scale, especially going forward, will require the building of political will for climate-responsive PFM reform at the regional level. To build political will, technical support alone is not sufficient. The project needs to ramp up political advocacy efforts, reaching a wider range of senior decision makers, not merely those directly involved in PFM. For this wider audience, advocacy and communications must be evidence-based, with the focus on building a strong narrative for the project and highlighting results, to demonstrate the importance of its work for gender equity, poverty alleviation and strengthening of human rights.
- **Experimentation is as important as success.** The project opted for a strategy of pilots and action research which for the most part has worked well. The project's regional position gives it the flexibility to be more experimental. The project takes a problem-solving approach, which is important for innovation-led reform. Regardless of their degree of success, these experiments have delivered gender-responsive solutions. They have also enabled collaboration between diverse actors. Women from the community, CSOs, ministries of finance, sectoral ministries, local governments and the private sector came together for a common goal.

7. RECOMMENDATIONS

The discussion in this chapter is set out in two sections. The first presents recommendations to inform project implementation for the remaining duration of the current phase. The second highlights key issues to keep in mind when planning for a possible next phase of implementation and provides forward-looking recommendations that are intended to serve as a starting point for a visioning exercise for the project to expand the scope of its activities in the future.

7.1 Current phase of project implementation (1-2 years)

The following recommendations are for the remaining duration of the project.

- ***Revisit the TOC to validate assumptions and strengthen interconnectedness between outputs.***

The project TOC has not been revised since inception and needs to be updated. Change pathways in the TOC must be informed by learning from pilots, and from the work on innovative financing and risk informed development. Importantly, the TOC revision exercise should take into consideration the implications of Covid-19 on the continued relevance of outputs and the outcome, and on the validity of critical assumptions underlying them. The TOC should reflect the integration of gender, human rights and poverty reduction.

- ***Develop a strong narrative for the project and revisit the communications strategy.***

The project has expanded its work in PFM reform, moving to engagement with line ministries and local governments. The communications needs of the project have grown as a result, with new audiences and new types of products and materials required. In terms of reporting, the project is unable to capture results currently, particularly those that lie outside the results framework. This will be counter-productive going forward, not just when it comes to building support for gender-responsive climate finance but also in demonstrating the project's success and highlighting learning from its work. The communications strategy for the project should be revisited to focus on the project's thematic areas of work (e.g., gender, human rights, poverty reduction). It should seek to strengthen engagement with regional policy actors and other key partners (e.g., government champions, civil society, etc.). Given this broadened scope for communications, implementation of the strategy should be supported by a dedicated resource within the project team.

- ***Identify areas of emerging interest for project intervention to have an impact on the regional and global discourse.***

The project should increase its engagement with UNFCCC, particularly with respect to two emerging areas of work around the Enhanced Lima Work Programme on Gender and its

Gender Action Plan agreed in at COP25, and the enhanced transparency framework to be negotiated this year at COP26. This is an opportunity for the project to increase its profile globally and to broaden the scope of its influence on the regional and global discourse on climate, gender, poverty and human rights.

- ***Ramp up advocacy to strengthen political will and influence public opinion.***

Building political will for climate-responsive PFM reform is essential if the project intends to expand the scope of its work to new countries in the region. To build political will, the project needs to ramp up political advocacy efforts. Engagement at the national government level should be broadened to include a wider range of public policy experts and senior decision makers. Technical specialists within the project team should be in the forefront of advocacy efforts, with support from the communications function as necessary (e.g., knowledge products, fact sheets, other materials).

- ***Develop concise and accessible communications materials on lessons learned from pilots to inform project strategy, TOC development and advocacy efforts in the next phase.***

Learning on applied frameworks for gender, poverty and human rights is where the project must carve out its next-generation niche. For this, the first requirement is to systematically compile results and learning from pilots and action research. These materials can be used to inform the design of the next phase of the project, and collateral can be used for awareness-raising and advocacy work with a wider audience.

- ***Develop a comprehensive gender strategy and action plan for the project.***

The project needs to put in place a gender strategy to properly integrate and mainstream gender responsiveness in all activities. In line with the project's objective of engagement with international policy debate, the strategy should build on the Enhanced Lima work programme on gender and its gender action plan, specifically Priority area A (capacity building, knowledge management and communications) and Priority area D (gender-responsive implementation and means of implementation). Priority area D focuses on national budgets and presents an opportunity for the project to demonstrate its cumulative knowledge and technical advantage. The strategy should also consider recommendations from the CIFOR study on green financing and adaptation. It should be supported by an action plan which clearly sets out actions for different workstreams and collaborative action to bring together workstreams for full gender integration. The project's regional Gender and Social Inclusion Reference Group could serve as a peer review mechanism for the gender strategy and, subsequently, as an advisory forum while the strategy is under implementation.

- ***Build on pilots for deeper engagement on climate finance involving climate sector and CSOs at the sub-national level.***

The project is poised to bring together its local-level work in collaboration with CSOs with the urban green agenda policy moment which is upon us. This is also within the remit of the urban agenda related to SDG localisation and as such is an area that the project should consider incorporating into its work going forward. To this end, the project should work on the development of local green recovery plans and integrated climate finance frameworks at the local level, and continue with this workstream in the next project cycle. Gender, human rights and poverty reduction should be integrated in pilots in order to contribute to the programme.

- ***Explore and integrate risk financing as part of climate finance.***

The project has expanded on its work on CBT and assessments to move into innovative financing. The investment and financial flows assessments that the project has undertaken in different countries, along with the cost-benefit analysis, socio economic costs of climate change and risk profiling of development investments, should be build upon to introduce risk financing to enhance national resilience and adaptation efforts.

7.2 Next phase of the project (2-5 years)

The following recommendations are for the planning stages of the next phase of the project.

- ***Revisit the TOC to support a broader vision and regional approach.***

The project is on course to scale up its work, with a network approach broadening its outreach and expanding its workstreams. This will need a new TOC that incorporates new realities in the wake of the Covid-19 pandemic, and addresses green recovery and the future-proofing of development investments. This will also be an opportunity for the project to reposition itself in the broader context of emerging global agendas on urban development, urban greening, climate activism, enhanced transparency frameworks and enhanced work programmes on gender.

The journey towards scale will involve expanding outreach to new ecosystem actors at the national level through engagement on areas like taxation, subsidies and private-sector investment. It will also require bringing stakeholders together at a regional and national levels, both for knowledge exchange and to develop common goals. These can be translated within the TOC as the regional 'public good' and regional 'public bad' that the project as a whole aims to address through separate and collective country-level actions. The results chain, causal pathways and underlying assumptions for the new workstreams should clearly articulate gender responsiveness, social inclusion, human rights and the contribution to poverty reduction.

- ***Broaden the scope of climate public finance efforts to include government regulatory bodies.***

Related to the previous recommendation, the project should broaden its scope to engage more meaningfully with the domestic climate finance policy and practice community. Specifically, this may involve areas such as risk financing, subsidies, private sector financing, taxation, and so on. Importantly, the project should do so while keeping gender responsiveness and mainstreaming as part of the agenda. The project's current partnerships with WOCAN and UN Women can help streamline gender-responsiveness in the expansion. In practical terms, this would entail (a) designing interventions and policy options keeping in view the roles and participation of men and women in different sectors of the economy, and (b) including gender-responsive indicators against new activities in the results framework. This broader scope will also result in greater involvement with country NDCs and policy-level engagement with vertical funds (e.g., GCF, GEF, adaptation fund, least developed countries fund).

- ***Make advocacy and public communications a separate and complementary workstream to enhance project profile and effectiveness.***

As noted above, advocacy and communications efforts must be ramped up to build momentum for project expansion and to disseminate results. A dedicated resource should be placed within the project team to develop a robust communications strategy that is in line with the revised TOC, supports project functions and sets out a strategic plan for the effective production and dissemination of knowledge products and promotional materials.

- ***Revisit monitoring and evaluation framework to develop improved systems and tools to capture results at the community level.***

The project should develop an MEL plan that is up to the task of capturing results, triangulating evidence and adapting to changing evidence and learning needs. This will require a costed MEL plan to be included in the project, with a blend and balance of monitoring activities, independent reviews of certain strategies or components, evaluations, and events and processes for continuous learning, reflection and knowledge sharing.

- ***Explore possibilities to be involved in and contribute to other areas of global climate action.***

There are new and emerging areas of global focus for climate action where the project can contribute and participate on the basis of its experience in the development and implementation of climate finance reform, arguably a critical component of actionable change to achieve global climate goals. These areas include the growing trend of climate activism, discussions around green recovery, the urban agenda for green cities, and transparency in domestic budgets.

Annex 1: MTR evaluation matrix

Evaluation questions	Assessment criteria	Findings	Sources of evidence
EQ 1. RELEVANCE: How relevant are project aims and objectives?			
1.1 How relevant are the project and its engagement with country-level public finance management structures for climate finance and gender and social inclusion (GSI) responsiveness?	<ul style="list-style-type: none"> Evidence of relevant stakeholder engagement. Evidence that UNDP/project staff responsible for the project are knowledgeable about climate change and GSI priorities and objectives. Evidence that TOC is aligned with climate finance priorities and GSI objectives. 	<ul style="list-style-type: none"> Appropriate government partners selected. Finance ministries, sectoral ministries and women's ministries at the national level. Pilots with local governments. Appropriate CSO partners selected at national and regional level. International Budget Partnership, WOCAN, and various country-level partnerships with CSOs. Critically relevant to climate action and policy. Discussions with government counterparts confirm importance of domestic budgetary processes to achieving commitments to international climate action. Project TOC adopts integrated approach and identifies a cross-section of stakeholders to work with to achieve the desired change. Consultative process at the country level demonstrated this integrated approach, whole of government approach. Strong technical knowledge possessed by project teams and highly effective communication with technical peers across public finance field (ADB, IMF). Acknowledgement of UNDP networks and its generosity in enabling access to MOFs and other relevant stakeholders, government and policy circles at the country level (varies). 	<ul style="list-style-type: none"> Project document TOC in project document Key informant interviews (government, UN partners, regional-level partners, global and regional policy actors) Interviews with country office teams
1.2 Are the TOC, RRF and M&E framework coherent and do they accurately reflect project context, objectives and intervention strategies?	<ul style="list-style-type: none"> Evidence that adequate context analysis and assessment of climate finance and GSI needs has informed project design and TOC. Evidence that TOC (or related background documents) includes analysis of entry points and constraints to developing gender 	<ul style="list-style-type: none"> Context assessment takes into account issues specific to climate finance and GSI. However, causal pathways leading from gaps to desired change can be strengthened and/or updated. Linkages to gender and poverty are identified in the TOC context but not shown in causal pathways from gaps to desired change (e.g., programme TOC does not consider lack of GSI data as a gap.) 	<ul style="list-style-type: none"> TOC, gender strategy RRF, annual progress reports Interviews with project team, BRH advisor

Evaluation questions	Assessment criteria	Findings	Sources of evidence
	<p>responsive climate finance for domestic budget processes.</p> <ul style="list-style-type: none"> Evidence that the project M&E framework is aligned with the project TOC and RRF. 	<ul style="list-style-type: none"> TOC and RRF are aligned. Coherence and alignment is also evident in the 2 country-level TOCs reviewed. Annual progress report closely follows RRF structure. Reporting against outputs is clearly set out. Contribution to the outcomes are not adequately captured in this format. In reporting (annual report), there is an emphasis on the performance of tools without contextualising purpose and impact of these mechanisms. This may make the application of the tool more important than the outcome it is intended to measure. 	
<p>1.3 How relevant are the project's activities of developing budget tools (climate tracking and tagging, climate finance frameworks, green finance products/options, etc.), project partnerships and project capacity building activities to the context, including identified needs for GSI, government priorities and regional/ international commitments?</p>	<ul style="list-style-type: none"> Evidence of Paris agreement and other relevant international/regional covenants being considered in project design. Evidence of context analysis which takes into account national/regional needs and priorities. Evidence of assessment of GSI related concerns at the national and regional level. Evidence that key project staff in BRH and each of the programme countries are knowledgeable about climate finance and about GSI needs and government priorities for their respective jurisdictions. 	<ul style="list-style-type: none"> Discussions with country offices and government counterparts acknowledge the relevance of budget tracking tools for transforming and integrating climate policies with the resource allocation process. Discussion with country offices and review of TOC and country documents from Cambodia and Thailand highlighted (1) linkages to NDCs, (2) data and information gaps related to GSI, and efforts to fill the gaps, (3) recognition of the need for vertical and horizontal expansion across levels of government and sectoral ministries, (4) Covid-19 challenges, and changes in policy objectives in the wake of the pandemic. Country offices report the importance of climate finance to climate diplomacy efforts, thereby increasing the importance of the technical assistance (TA) provided to host governments. Project document reflects understanding of the regional context (issues, challenges, opportunities, key players). Regional TOC is supported by country level TOCs that also take into account the national context. Relevance and usefulness of capacity building TA was acknowledged by all CSOs and government counterparts. Country teams acknowledged added value of the regional project by its contributions to the training curriculum and modules. 	<ul style="list-style-type: none"> Project document, project TOC Country level TOCs Interviews with country focal points Key informant interviews (governments, national CSOs)
<p>EQ 2. EFFECTIVENESS: What is the evidence that desired change and outcome-level change has been achieved during the project execution period so far?</p>			

Evaluation questions	Assessment criteria	Findings	Sources of evidence
<p>2.1 To what extent has the project been able to engage and/or enhance the capacity of national and subnational governments on integration of climate change, gender and social inclusion into the country fiscal reform?</p>	<ul style="list-style-type: none"> • Evidence for gender responsive climate change related budget submissions. • Evidence of increased capacity of sector ministries for climate change and gender responsive budgeting. • Evidence that CSOs are engaged in the project activities pertaining to HR, GSI and poverty reduction. 	<ul style="list-style-type: none"> • Different countries are at different levels of progress. All country offices did not start their engagement with the regional project at the same time. • All government counterparts have noted and acknowledged the quality of capacity development TA provided by the project. • In some cases capacity development TA has developed into new working partnerships with additional sectoral and specialised departments and ministries (e.g., Bangladesh, Thailand). • Gender integration has been carried out in local-level pilots and specific sector ministries (e.g., Bangladesh, Cambodia, Pacific). <ul style="list-style-type: none"> - In Bangladesh, work with HEKS and through LOGIC with UPs on budget allocations to help women adapt better to climate change-related livelihood risks. Involvement of more women in open budget sessions at the UP level. - In Cambodia, UN Women and UNDP came together to develop a training on budget conducted at EFI for participants from the department of road transport and Ministry of Rural Development, combining gender and climate concerns for budgeting. Pilot action research on vulnerability impact (including gender) of small-scale projects by ministry of rural development. (This is a good example of tripartite partnership between GCCF, government and CSO.) - In Pacific, intersectional risk assessment is being carried out (taking into account different groups within the community) for small-scale rural infrastructure projects. • Capacity of members of ministry of rural development in Cambodia and Fiji, and UP chair in Bangladesh, enhanced to independently conduct assessments and incorporate gender considerations in interventions. 	<ul style="list-style-type: none"> • Key informant interviews (governments, national CSOs, donor)
<p>2.2 To what extent has the project been able to engage and/or enhance the capacity of accountability actors</p>	<ul style="list-style-type: none"> • Evidence of CSOs' role being enhanced to ensure public 	<ul style="list-style-type: none"> • Climate citizen budgets used as an accountability tool in Cambodia. This was the result of project partnership with NGO Forum partnership. 	<ul style="list-style-type: none"> • Key informant interviews (governments, regional CSOs, donor)

Evaluation questions	Assessment criteria	Findings	Sources of evidence
<p>(parliaments, NHRIs, CSOs, others) on climate change and gender and social inclusion into the country fiscal reform?</p>	<p>accountability of climate finance and GSI.</p> <ul style="list-style-type: none"> Evidence of reporting mechanism for informing planning and budgeting integrating climate and GSI. Evidence of gender responsive climate change reporting being mainstreamed (i.e., used by actors outside finance ministries) and presented to relevant parliamentary oversight committees and other accountability actors. 	<ul style="list-style-type: none"> Climate citizen budget tool developed by the project with IBP is being used in this phase too. In Cambodia, the regional project partnered with the NGO Forum on climate citizen budgets (CCBs). The NGO Forum discussed these CCBs at technical groups for climate and gender with members from the ministry of finance and relevant sector ministries. They also had sessions with parliamentarians on the CCBs. The capacity of the NGO Forum to conduct this activity was enhanced by the project partner, IBP. There is sufficient evidence in most instances of climate integration. GSI integration processes are yet to show results (except for small pilots). In countries where GSI pilots are being conducted there is strong ownership of the work within the relevant ministries, CSOs and in-country Sida-supported interventions. The project has also worked directly with parliaments to develop methodologies and approaches for climate-responsive budget scrutiny (e.g., Pacific Parliamentary Effectiveness Initiative Project). Community based Gender Sensitive Climate Cost Benefit Analysis developed (CCBA) developed by WOCAN. Trainings conducted in Bangladesh and Indonesia. No evidence found so far of work with NHRIs. 	<ul style="list-style-type: none"> Interviews with country focal points Interview with BRH advisor
<p>2.3 To what extent has the project been able to engage with regional institutions to play a role in integrated approaches to gender responsive climate change budgeting, including poverty and human rights metrics?</p>	<ul style="list-style-type: none"> Evidence of common approach and methodologies on gender and climate change sensitive planning and budgeting. Evidence of scaled up support to climate finance agenda, regionally. 	<ul style="list-style-type: none"> The project has facilitated engagement of regional and international institutions in Asia Pacific on climate finance. These include partnership with ADB, International Center for Climate Change and Development (ICCCAD) and International Institute for Environment and Development (IIED) on climate finance, domestic budgeting and innovative financing. Common approaches for integrating gender and climate responsive budgeting are being developed through the regional Gender and Social Inclusion Reference Group. Members include national governments, UN agencies, and regional NGOs and research institutes including WOCAN, ICCCAD, CDRI and IUCN. Regional coalitions are being forged to drive stronger collective action on climate change and its impacts 	<ul style="list-style-type: none"> Project progress reports Key informant interviews (UN partners, regional CSOs, regional and international policy actors) Review of knowledge products Interviews with project team, BRH advisors

Evaluation questions	Assessment criteria	Findings	Sources of evidence
		<p>through fiscal policy and the use of public finance (Coalition of Finance Ministers for Climate Action, at World Bank and International Monetary Fund meetings).</p> <ul style="list-style-type: none"> • The project has provided a platform South-South knowledge exchange (peer-to-peer learning on climate budget tagging between Pakistan and Fiji governments). • Engagement with the Center for Clean Air Policy (CCAP) has led to the initiation of a regional-level study on carbon pricing mechanisms. • Collaboration on knowledge products: <ul style="list-style-type: none"> - Green Budget Tagging (ADB, World Bank, OECD, UNDP, IMF) - Climate Change Budget Integration Index provided input for Climate PEFA module - World Bank stock take of Budget Tagging draws on the work of the project. • Loss of momentum on engagement with UNFCCC, UNCSW. Scope for more engagement with UNFCCC, UNCSW in line with project's current priorities for data collection and analysis, and knowledge generation. 	
<p>2.4 To what extent has the project been able to engage and/or influence international policy processes to prioritise strengthening of domestic budget processes for climate change, including GSI?</p>	<ul style="list-style-type: none"> • Evidence of wider collaboration and dialogues on climate change and gender budgeting. • Evidence of replication of gender and poverty responsive climate change sensitive budgeting approaches across other finance ministries. • Evidence of widening the agenda to other regions. 	<ul style="list-style-type: none"> • Common approaches for integrating gender and climate responsive budgeting developed through the regional Gender and Social Inclusion Reference Group. • Number of countries producing climate budget data with gender and poverty dimensions which is reflected in reports on climate finance flows. • Knowledge and capacity building on gender integration in climate finance is being expanded to other countries (e.g., technical support provided to NDCs Gender Global Workshop, gender and climate change training for ministries in Bhutan). • Senior politicians and policy makers influenced on climate finance through a side event organised with UN CSW. • Global and regional engagement is not limited to UNFCCC and UNCSW alone. 	<ul style="list-style-type: none"> • Key informant interviews (governments, UN partners, regional CSOs) • Interviews with project team, BRH advisors • Project progress reports

Evaluation questions	Assessment criteria	Findings	Sources of evidence
		<ul style="list-style-type: none"> • Contribution to the SCF flagship publication, the 2018 Biennial Assessment and Overview of Climate Finance Flows. • Collaboration for other UNFCCC events (Manila 2019; Maldives 2020; Asia Pacific Climate Week, Bangkok 2019). • Tools and methodology replicated in other countries (CPEIR, CCFFs). • Project yet to develop a strong and persuasive narrative on the positive gender, poverty reduction and HR impacts that are implicit and embedded in the work. 	
<p>2.5 Have changes in budgetary process and/or policy engagement with national and regional actors resulted in unexpected consequences that have either contributed to or detracted from the project's effectiveness (i.e., unintended outcomes)?</p>	<ul style="list-style-type: none"> • Evidence of action or process and its contribution to or detracted from project output/outcome. 	<ul style="list-style-type: none"> • Engagement in Cambodia on socioeconomic costs (cost-benefit analysis) of climate impact resulted in ownership by the ministry of economy and finance beyond the expectations of the project. The ministry team adopted the process, conducted the assessment itself, and has made this an annual exercise. • Involvement of women in climate related livelihood activities resulted in empowering women's voice, leading to active participation in local government open budget sessions. • CIFOR research generated transformative insights. Some findings are more widely applicable in the region (e.g., the CIFOR study in Indonesia). The project can add value with its regional approach if it were to apply these findings to work in other countries. • Africa has similar programme in place, implemented by UNDP, IBP and IIED. 	<ul style="list-style-type: none"> • Key informant interviews (government, local elected representative, international CSO, donor) • Interviews with country focal points • Interviews with project team • Review of knowledge products
<p>2.6 How effectively have project activities and outputs been converted into outcomes?</p>	<ul style="list-style-type: none"> • Evidence of mechanisms (CCBI, climate finance frameworks, green finance products, etc.) through which project activities and outputs have translated into outcome-level change. • Evidence of increase in percentage of climate change related investment projects and their value that are gender and human rights responsive. 	<ul style="list-style-type: none"> • Analysis based on climate budget tools (tagging, CPEIR, PCER) has resulted in influencing investment decisions in certain cases. In Indonesia it has also led to the development of innovative financing products, and in other countries it has opened up discussions on innovative finance tools with the private sector and regulatory partners. 	<ul style="list-style-type: none"> • Project progress reports • Key informant interviews (government, local elected representative, international CSO, donor) • Interviews with country focal points • Interviews with project team, BRH advisors

Evaluation questions	Assessment criteria	Findings	Sources of evidence
	<ul style="list-style-type: none"> Evidence of improved experiences for women and socially excluded (GSI metrics). Evidence of poverty reduction activities initiated through countries' pilot activities. 	<ul style="list-style-type: none"> Gender integration has been embedded within project tools. It is not clear how the gender elements included in the tool contribute to the outcome. Use of pilots and action research have worked well as entry points to develop a body of knowledge. Early outcome harvesting is in the areas of (i) policy and (ii) capacity building, for example: <ul style="list-style-type: none"> In Bangladesh, gender equality and vulnerable groups to be included in the country's investment plan for environment, forestry and climate change. Climate responsive social protection guidelines. In Cambodia, results from action research to be included in ministry of rural development's 10-year plan. In Cambodia, UN Women collaborated with the project to conduct gender training within the premier training institute of economics and finance. Community-based gender sensitive climate cost benefit analysis conducted in Bangladesh and Indonesia (WOCAN). In Fiji, risk screening takes into account the livelihood risks that vulnerable populations face. Results from the pilots and action research have yet to be collated at the regional level. A good entry point is the Indonesia study (CIFOR). Thailand and Indonesia have mobilised additional resources based on project interventions. Based on climate budget tagging data, Indonesia's climate change budget grew by 51.6% from IDR 72.4 trillion in 2016 to IDR 109.7 trillion in 2018. 	
EQ 3. EFFICIENCY: What evidence is there that the project management structure and project's regional approach add value?			
<p>3.1 To what extent is the existing project management structure appropriate and efficient in generating the expected results?</p>	<ul style="list-style-type: none"> Evidence that effective country-level outputs achieved and appreciated by government counterparts in programme countries. Evidence that cross fertilisation and collaborative management and advice on climate finance and SDG finance as well as among other teams 	<ul style="list-style-type: none"> Project implementation overall is made more efficient because the cost of country-level activities is shared by other donors. This also allows the project to undertake fewer activities, while country offices implement follow-up initiatives, thereby lowering the cost to Sida of generating results. 	<ul style="list-style-type: none"> Key informant interviews (government, local elected representative, donor) Interviews with country focal points Interviews with project team, BRH advisors

Evaluation questions	Assessment criteria	Findings	Sources of evidence
	<p>in BRH have enhanced project outputs/outcomes.</p>	<ul style="list-style-type: none"> • UNDP in its partnership role adds value to the project because of the years of trust it has built with governments and the access that it facilitates for the project. • Country offices are able to be more innovative as a result of current project structure which allows them to build on their expertise and expand their work streams. • The regional platform provides additional support in terms of areas of work and choice of partners. • Support to ministries of finance has led to fiscal reform. Some tools used were: <ul style="list-style-type: none"> - Climate Fiscal Framework in Bangladesh and Thailand - CBT with GSI integrated in Bangladesh - CBT integrated with national CC budget planning system in Indonesia - CCBA as analysis tool in Cambodia and Thailand. • The project leveraged and increased the effectiveness of SDG finance. Climate is part of the Integrated National Financing Framework. • By bringing together climate finance and SDG finance, the project is able to support broader UNDP activities in these areas (Climate Promise, NDC Support programme). • Green Sukuk was developed with inputs from NCE team within BRH. • BRH gender advisor currently gives part of their time to the project. Since the project is taking its results from the pilot into project strategy, this alone may not be a sustainable arrangement in the long term. 	
<p>3.2 Is the process of achieving results efficient? Are resources effectively utilised?</p>	<ul style="list-style-type: none"> • Evidence that the project has a value proposition which explicitly states the value of the investment and is aligned with the TOC. • Evidence that the project identified the main cost drivers that are benchmarked, tracked and reported on. • Evidence of project strategies to ensure similar interventions funded 	<ul style="list-style-type: none"> • Project value proposition is based on the approach, which is focused on the development of PFM tools. This is explicitly reflected in project budgets. • The value of other work of the project, especially that related to gender, poverty and HR, tends to become embedded and not explicit. • Development of tools as the value proposition for the work streams on gender, poverty and HR may not be the most efficient. 	<ul style="list-style-type: none"> • Project work plans and budgets • Project document, project TOC • Interviews with project team, donor

Evaluation questions	Assessment criteria	Findings	Sources of evidence
	<p>nationally and/or by other donors are complementary or mutually reinforcing.</p>	<ul style="list-style-type: none"> • Project budget is presented in multiple ways, making identification of cost drivers clear. Cost drivers are tracked and reported on. • Synergies with other UNDP projects activities reduce GCCF project overheads in many cases. • Shared resources in some areas (e.g., gender advisor, communications) may negatively impact project outcomes going forward, especially as project aims to broaden and expand project strategy by including results from the pilots and action research. • FCDO (DFID) investments in the development of tools resulted in cost saving for current phase of the project. 	
<p>3.3 Are there synergies between country initiatives and the regional project? Are they used effectively?</p>	<ul style="list-style-type: none"> • Evidence that there is a peer learning system in place. • Evidence that country level work has contributed to regional level policy engagement. • Evidence that there is cross fertilisation of ideas, practices or processes across two or more project countries. 	<ul style="list-style-type: none"> • Regional events serve as a forum for frank exchange of ideas and learning between countries. • Country level work in Indonesia resulted in substantive engagement with ADB. National level PFM reform work led to substantive engagement with IMF. • The forum in both cases was a regional event. Engagement in both cases is ongoing and being expanded. • Citizen climate budget presented at regional climate forums (Asia Climate Change Consortium, Climate Action Network SE Asia) by Cambodian project partners (NGO Forum). 	<ul style="list-style-type: none"> • Key informant interviews (regional CSO partner, national CSO partner) • Project progress reports
<p>EQ 3. SUSTAINABILITY: What evidence is there that outcome-level change is likely to be realised and/or sustained following the project's conclusion?</p>			
<p>4.1 To what extent are the project approach for Climate Change (CC) and Gender Social Inclusion (GSI) integration to the fiscal reform likely to be institutionalised and implemented by finance ministries and sectoral ministries, including their line ministries, after the completion of the project?</p>	<ul style="list-style-type: none"> • Evidence that country-level and regional actors demonstrate an interest, intention or commitment to support standardisation and integration of GSI metrics and climate finance in the future. • Evidence that accountability actors at the regional and country level demonstrate an interest, intention or commitment for monitoring GSI 	<ul style="list-style-type: none"> • ADB has conducted joint activities (learning events) with the project on innovative financing and expresses the intention to build on this learning in its work on domestic bond markets. • IMF expansion into green budget agenda recognises importance of UNDP as a regional partner in Asia Pacific. • Both ADB and IMF see value in leveraging project contacts and networks of trust within government agencies and among government actors nationally. 	<ul style="list-style-type: none"> • Key informant interviews with international and regional policy actors • Key informant interviews with government • Project progress reports

Evaluation questions	Assessment criteria	Findings	Sources of evidence
	<p>metrics and climate finance in budget processes.</p> <ul style="list-style-type: none"> • Evidence that CCBI, Climate finance frameworks, climate related financing products and/or other policy interventions are institutionalised. • Evidence of plans for steady increase in percentage of climate change related investment projects and their value that are gender and human rights responsive. 	<ul style="list-style-type: none"> • Discussions with government counterparts express the desire for continuity of project support to ensure interventions become sustainable. • Some interventions facilitated by the project have already been institutionalised. <ul style="list-style-type: none"> - In Indonesia, the Sustainable Development Financing Facility (SDFF) was set up in Indonesia in response to additional work on fiscal instruments. - Cambodia's new national policy on public debt incorporates climate-resilient infrastructure as one of its 6 priority areas. - In Tonga, a Resilient Development and Financing Division (RDFD) has been established in the Ministry of Finance and National Planning (MFNP). 	
<p>4.2 What is the likelihood of the continuation and sustainability of the policy space for fiscal reform integrating CC and GSI in budget formulation processes at the regional level?</p>	<ul style="list-style-type: none"> • Evidence of increased interest of governments in the relevance of the Climate Finance Network (CFN) to meet their international commitments i.e., NDCs and others. • Evidence that the Climate Finance Network (CFN) has acceptance from major regional and international actors in the climate finance policy space. • Evidence that there are mechanisms being designed and/or in place for continued synergies between INFF and CFN. 	<ul style="list-style-type: none"> • Governments demonstrate interest in working on the issue of climate finance, and in continued engagement and work with UNDP. • To date there is less clarity on countries' interest in or understanding of the value of CFN. • CFN in development stages, yet to be launched. Integrated team structure promises synergies in the future (regional, some countries). 	<ul style="list-style-type: none"> • Interviews with project team, BRH advisor/focal point • Key informant interviews with governments

Annex 2: List of documents reviewed

Title/description	Author/source	Date/version
Addressing climate change impacts on economic growth in Cambodia	Ministry of Finance, Cambodia	2019
Annex 4: Workplan 2019 Country: Cambodia	UNDP Bangkok Regional Office	2019
Annex 4: Workplan January to December 2019 Country: Bangladesh	UNDP Bangkok Regional Office	January-December 2019
Annex 4: Workplan January to December 2019 Country: Indonesia	UNDP Bangkok Regional Office	January-December 2019
Annex 4: Workplan January to December 2019 Pacific Region	UNDP Bangkok Regional Office	December 2019
Annex 4: Workplan January to December 2021 Country: Bangladesh	UNDP Bangkok Regional Office	December 2021
Annex 4: Workplan January to December 2021 Country: Cambodia	UNDP Bangkok Regional Office	December 2021
Annex 4: Workplan January to December 2021 Country: Indonesia	UNDP Bangkok Regional Office	December 2021
Annex 4: Workplan January to December 2021 Country: Thailand	UNDP Bangkok Regional Office	December 2021
Annex 4: Workplan Year 2019 Country: Thailand	UNDP Bangkok Regional Office	2019
Annex I: Description of the Action Strengthening Pacific Public Financial Management and Governance Delegation Agreement	UNDP Bangkok Regional Office	N/A
Annex I: Overall Results Framework	UNDP Bangkok Regional Office	2017
Annex IX: Gender, Human Rights and Conflict-Sensitivity Strategy	UNDP Bangkok Regional Office	N/A
Annual Report 2019 Local Government Initiative on Climate Change (LOGIC)	UNDP Bangladesh	2019
Annual Research Report Impacts of Climate Change Programs on Poverty Reduction, Gender and Vulnerability	CDRI Research Team	January 2020
Annual Workplan Strengthening Governance of Climate Change Finance to Enhance Gender Equality (2017-2022)	UNDP Bangkok Regional Office	2020
Annual Workplan Strengthening Governance of Climate Change Finance to Enhance Gender Equality (2017-2022)	Sweden Sverige, UNDP Regional Hub	2021
Annual Workplan Strengthening Governance of Climate Change Finance to Enhance Gender Equality (2017-2022)	UNDP Bangkok Regional Office	2019
Climate Change: The time to act is now	ASEAN Magazine	September 20
Climate finance and gender in the ground: Insights from mitigation and adaptation interventions in Indonesia	CIFOR	November 2020

Climate finance and gender on the ground: Insights from mitigation and adaptation interventions in Indonesia	CIFOR	December 2020
Climate Wrongs and Human Rights: Putting people at the heart of climate-change policy	Oxfam International	N/A
Concept Note Budget Planning For Climate Finance And Gender Dimensions: A Partnership Between The Government Of Fiji And The United Nations Development Programme	UNDP Bangkok Regional Office	09 April 2018
Consolidated Report Climate Change Budget Integration Index ++ (CCBII) (Bangladesh, Cambodia, Indonesia, Thailand and Tonga)	UNDP Bangkok Regional Hub	2020
Covid-19 and the Green New Deal	Mariana Mazzucato	Bartlett Review 2020
Final Report Vulnerability Assessment and Adaptation Planning for road Transport Master Plan	Ministry of Finance, Cambodia	November 2020
GCCF SIDA Phase II Project Document FINAL with approved Budget	UNDP Bangkok Regional Office	29 September 2016
Green Sukuk Allocation and Impact Report	Ministry of Finance, Republic of Indonesia	February 2020
Interim Programme Progress Report Strengthening Governance of Climate Change Finance to Enhance Gender Equality (2017-2022) Pacific Reporting period 01 October 2017-30 June 2018	UNDP Bangkok Regional Office	October 2017 –June 2018
Leveraging climate finance for gender equality and poverty reduction: A comparative study	UNDP, CIFOR, Sweden Sverige	December 2020
Making climate finance work for women and the poor	CIFOR	December 2020
NDC Support Project: Delivering Sustainability through Climate Finance Actions in Thailand	Office of Natural Resources and Environmental Policy and Planning (ONEP), Ministry of Natural Resources and Environment	2017-2018
Piloting of local level public investment integrating climate change, gender, and human rights in Deluti Union: A Process Documentation	UNDP, CIFOR, Sweden Sverige	N/A
Policy Brief 2020 Gender responsive climate change budgeting	UNDP	2020
Policy Brief 2020 Public Finance for Climate Change in Indonesia	UNDP	2019
Programme Progress Report Strengthening Governance of Climate Change Finance to Enhance Gender Equality (2017-2022) Thailand Reporting period 01 October 2017-30 June 2018	UNDP Bangkok Regional Office	October 2017-June 2018
Programme Progress Report Strengthening Governance of Climate Change Finance to Enhance Gender Equality (2017-2022) Bangladesh Reporting period 01 October 2017-30 June 2018	UNDP Bangkok Regional Office	October 2017-June 2018
Programme Progress Report Strengthening Governance of Climate Change Finance to Enhance Gender Equality (2017-2022) Pacific Reporting period 01 October 2017-30 June 2018	UNDP Bangkok Regional Office	October 2017-June 2018

Programme Progress Report as responding to the 15 month Workplan Reporting period 01 October 2017-31 December 2018	UNDP Bangkok Regional Office	October 2017-December 2018
Programme Progress Report Strengthening Governance of Climate Change Finance to Enhance Gender Equality (2017-2022) Cambodia Reporting period 01 October 2017-30 June 2018	UNDP Bangkok Regional Office	October 2017-June 2018
Project Document Inclusive Budgeting and Financing for Climate Resilience (IBFCR)	UNDP Bangladesh	October 2015
Project Document Strengthening the Governance of Climate Change Finance to Enhance Gender Equality	UNDP Bangkok Regional Office	March 2017-June 2022
Project Progress Report (as responding to the approved 2019 Annual Work-plan) Strengthening Governance of Climate Change Finance to Enhance Gender Equality (2017-2022) Reporting period 01 January-31 December 2019	UNDP Bangkok Regional Office	January-December 2019
Project Progress Report (as responding to the approved 2019 Annual Work-plan) Strengthening Governance of Climate Change Finance to Enhance Gender Equality (2017-2022) Reporting period 01 January-31 December 2020	UNDP Bangkok Regional Office	January – December 2020
Project Progress Report (as responding to the approved 2020 Annual Workplan) Strengthening Governance of Climate Change Finance to Enhance Gender Equality (2017-2022) Reporting period 01 January-31 December 2020	UNDP Bangkok Regional Office	2021
Quality Assurance Rating_ Strengthening the GCCF to Enhance Gender Equality Annex2	UNDP Bangkok Regional Office	N/A
Ref. Amendment 01. Third Party Cost Sharing Agreement between Sweden, Represented by the Swedish International Development Corporation Agency-SIDA and United Nations Development Programme	UNDP Bangkok Regional Office	13 October 2017
Ref. Amendment 02. Third Party Cost Sharing Agreement between Sweden, Represented by the Swedish International Development Corporation Agency-SIDA and United Nations Development Programme	UNDP Bangkok Regional Office	26 November 2019
Regional Programme Medium Term Review	UNDP	N/A
Report Expert Group Meeting: Implementation of gender-responsive climate action in the context of sustainable development,	UN Women, UNDESA and UNFCC	2016
Review of mainstreaming of gender equality and HRBA in Sweden's Development cooperation in Asia and the Pacific Region 2016-2021	Nordic Consulting Group Tanna	October 2020
Risk-informed development: From crisis to resilience	UNDP and ODI	May 2019
Scope of Gender-responsive Adaptive Social Protection in Bangladesh: Policy, Institutional, Expenditure and micro narrative analysis	UNDP, SIDA and AusAID	July 2020
Social and Environmental Screening Template-SESP SIDA Phase II Annex 1	UNDP Bangkok Regional Office	2017

Strengthening the Governance of Climate Change Finance to Enhance Gender Equality Work Plan for period October 2017-December 2018	UNDP Bangkok Regional Office	October 2017-December 2018
Study on Gender Responsive Climate Change Budgeting	PATTIRO, UNDP	December 2019
Study on Indonesia's Retail Green Sukuk	UNDP, Ministry of Finance, Republic of Indonesia	2020
Summary of DFID-UNDP Annual Review Meeting	UNDP Bangkok Regional Office	14 February 2020
Summary of Sweden-UNDP Annual Review Meeting	UNDP Bangkok Regional Office	14 February 2019
The Economy-wide Impact of a Uniform Carbon Tax in ASEAN	Ditya A et., al. Journal of Southeast Asian Economies	2016
Third Party Cost Sharing Agreement between Sweden, Represented by the Swedish International Development Corporation Agency-SIDA and United Nations Development Programme	UNDP Bangkok Regional Office	03 March 2017
Understanding human behaviour and ensuring human rights and gender equality in response to climate change	Embassy of Sweden	11 May 2016
Unlocking the sustainable development potential of climate finance in Asia Pacific	UNDP, Sweden Sverige, UKAid	2018
Workplan October 2017 to December 2018 Country Bangladesh	UNDP Bangkok Regional Office	October 2017-December 2018
Workplan October 2017 to December 2018 Country Cambodia	UNDP Bangkok Regional Office	October 2017-December 2018
Workplan October 2017 to December 2018 Country Indonesia	UNDP Bangkok Regional Office	October 2017-December 2018
Workplan October 2017 to December 2018 Country Pacific	UNDP Bangkok Regional Office	October 2017-December 2018
Workplan Year 2018 Country: Thailand	UNDP Bangkok Regional Office	October 2017-December 2018

Annex 3: List of interviews

Name	Designation
BANGLADESH	
A.K. M. Mamunur Rashid	Climate Change Specialist, UNDP Country Office
Nuzhat Imam	Project Manager, Climate Finance Network (CFN) Country Focal Point, Country Office Bangladesh
Ranjit Chakraborty	Project Manager, Inclusive Budgeting and Financing for Climate Resilience (IBFCR), Country Office Bangladesh
Bikash Chandra Mitra	Director General, Directorate of Local Government and Rural Development
Mohammad Harun AR Rashid	Deputy Director (Planning), Department of Disaster Management
Saidur Rahman	Additional Secretary, Finance Division
Ripon Kumar Mondol	Union Parishad Chairman
Anik Asad	Country Director, HEKS programme Bangladesh
Mahbubur Rahman	Sr. Programme Officer, Embassy of Sweden
CAMBODIA	
Julien Chevillard	Cambodia Climate Change Alliance (CCCA) Chief Technical Adviser (CFN Country Focal Point, Country Office Cambodia)
Rithjayasedh Peou	Govt. representative EFI
Chhayheang Teang	Govt. representative, Ministry of Rural Development
Sum Thy	Deputy Secretary General, National Council for Sustainable Development
Poliveth Lao	General Department of Policy, Ministry of Economy and Finance
Sok Bun Heng	General Department of International Cooperation and Debt Management, Ministry of Economy and Finance
Pichdara Lon	Director, Cambodia Development Resource Institute (CDRI)
Menghoin Hok	The NGO Forum of Cambodia
Magnus André	First Secretary/Environment and Climate Change (Embassy Official)
FIJI	
Moortaza Jiwani	Gov4Res, Project Manager (CFN Country Focal Point), Pacific Country Office
Nicola Glendining	Climate and Disaster Risk Advisor, Pacific Country Office
Soko Tuima	Policy and Research Manager, Fijian Ministry of Rural and Maritime Development and Disaster Management
INDONESIA	

Sophie Kemkhadze	Disaster Risk Reduction, Country Office Indonesia
Muhammad Didi Hardiana	Head of Innovative Finance Lab (CFN Country Focal Point)
Debi Nathalia	Project Coordinator, SDF Project
Noor Syaifudin	Govt. representative, Ministry of Finance (PFA)
Nana Riana	DG Budget Financing & Risk Management, Ministry of Finance
Muhammad Ihsan/Krisdianto	Govt. representative, Ministry of Women Empowerment & Child Protection
Nia Atmadja	Senior Scientist, Centre for International Forestry Research, (CIFOR)
Alin Halimatussadiyah	LPEM University of Indonesia
THAILAND	
Anchidtha Roonguthai	UNDP Project Manager, Country Office Thailand
Saengroj Srisawaskraisorn	Team Leader, Country Office Thailand
Natthanich Asvapoositkul	Director of Climate Change Coordination and Management Division, Office of Natural Resources and Environmental Policy and Planning
Kittisak Prukkanone	Chief of Climate Measure and Mechanism Development section, Office of Natural Resources and Environmental Policy and Planning
REGIONAL	
Delaine McCullough	International Budget Partnership
Jeannette Gurung	Women Organization for Change in Agriculture (WOCAN)
Kriangkrai Thitimakorn	Senior Programme Officer, Environment and Climate Change
Mari Albihn	Senior Advisor, Environment, Climate Change and Food Security
GCCF team	GCCF Project Bangkok Regional Hub
Radhika Lal	SDG Finance and Policy Advisor, Bangkok Regional Hub
Joanne Manda	Regional Advisor: Climate Change & Innovative Finance Lab Jakarta and Bangkok Regional Hub
Asad Maken	Governance and Public Finance Management Specialist, Bangkok Regional Hub
Emily Davis	Programme Specialist, Bangkok Regional Hub
Duarte Branco	Communication and Outreach Consultant
Koh Miyaoi	Gender Advisor, Bangkok Regional Hub
Shamha Naseer	Gender Equality and Women's Empowerment Consultant, Bangkok Regional Hub
Madhukar Upadhyia	Climate Finance Consultant, Bangkok Regional Hub
Inkar Kadyrzhanova	Regional adviser on gender and climate change, UN Women

Yolando Velasco	Manager, Climate Finance and Capacity Building Sub-Programme, Finance, Technology and Capacity Building Programme, UNFCCC
Debapriya Roy	Programme Officer, UNFCCC
Tibor Lindovsky	Programme Officer, Finance, Technology and Capacity-building, UNFCCC
Kosintr Puongsophol	Financial Sector Specialist, Economic Research and Regional Cooperation Department, Asian Development Bank
Claude Paul Emile Wendling	Fiscal Affairs Department – M2 Division, IMF
Fabien Gonguet	Economist, IMF

Annex 4: Results framework and indicators

Outcome	Remarks
Domestic budget systems enable the delivery of gender responsive climate change related investments that would have positive impacts on poverty reduction and human rights	The outcome is focussed on domestic investment only. It does not encompass change at the regional level per se.

Outcome indicators	Means of Verification	Remarks
CCBII scores of the programme countries increase to their target scores by 2022 (target scores will be established by March 2018 – all countries are currently conducting the exercise)	Climate change budget integration index scores	Outcome indicator on the index can be made to have wider application if the ownership is with a relevant third-party stakeholder like UNFCCC.
Increase in percentage of climate change related investment projects and their value that are gender and human rights responsive (the projects and targets will be identified by June 2018)	Climate investment project reports	The indicator does not specify metrics to measure gender-responsive investments and human rights-responsive investments.
CCFFs developed that reflect increased integration of gender and human rights	CCFF documents	CCFFs intended to operationalise a systems approach. Limited evidence of use of CCFFs for that purpose. Suggest revising the indicator accordingly.

Output indicator	Activity indicator	Means of verification	Remarks
Output 1: Budget processes increasingly formulate gender responsive climate change related investments that will have a positive impact on poverty and human rights			
1.1 Number of budget submissions that have integrated climate change and takes into account differential impact on men, women and vulnerable groups including the poor	1.1.1 Evidence from sectoral (such as Agriculture, Transport etc) research using participatory techniques on Climate Change is reflected in budget proposals and submissions	CCBII reports, Budget submission documents, Research Reports, Policy briefs Budget submission reports	The hierarchy from activity indicators to output indicators is sound. The results chain from activities to output is not obvious since the activity indicators do not have clearly laid out metrics for measuring inclusion of poor and vulnerable and gender responsiveness.
	1.1.2 Policy briefs based on research prepared for senior policy makers and ministers to influence budget submissions	Policy briefs	
	1.1.3 Number of sector ministries supported with training/coaching on preparing gender responsive climate change budgets (in	Consultant reports and budget submissions from concerned ministries ministry budget submissions, Knowledge	

	partnership with where relevant National Institutions	products with National Institutions	
	1.1.4 Number of countries receiving UNDP's support for climate responsive budgeting as part of capacity building for direct access to the GCF	Approved guidelines and circulars	
1.2 Number of budget circulars that have explicit reference to climate change and takes into account differential impact on men, women and vulnerable groups including the poor	1.2.1 Review of existing budget circulars/draft new circulars to include reference to climate change, gender and HR	Approved guidelines and circulars	The output and indicators should not be limited to budget circulars but may consider the quality of budget analysis documents (budget white paper, budget policy, etc.) in integrating gender responsiveness and inclusion.
	1.2.2 Increased capacity of Ministries of Finance supported through to draft/amend budget circulars and enforce them	Budget circulars	
1.3 Number of investment appraisal guidelines that support integration of climate change into its process and takes into account differential impact on men, women and vulnerable groups including the poor	1.3.1 Synthesize lessons from piloting new integrated budgeting approaches to inform investment appraisal guidelines	Investment appraisal guidelines	The activity indicator is an action statement which does not encompass measurement. Lessons from pilots on gender and poverty as well action research on financing instruments should inform investment guidelines. There is no visible hierarchy from activity indicators to output indicators, and the results chain remains ambiguous. The indicator needs to be broken up into (a) policy action points for integrating gender responsiveness and inclusion available, (b) investment guidelines in x sectors take up inclusion of policy actions on gender responsiveness, (c) investment guidelines in investment guidelines in x sector take up policy actions on inclusion of poor and vulnerable groups.
1.4 Number of countries agreeing options for developing a carbon tax and/or integrating mitigation efforts into sector budgets that takes into account differential impact on men, women and vulnerable groups	1.4.1 Conduct mapping and research for carbon tax and promote public dialogue	Policy brief, technical report	The hierarchy from activity indicators to output indicators is sound. The results chain from activities to output is not obvious since the activity indicators do not have clearly laid out metrics for measuring inclusion of poor and vulnerable and gender responsiveness. Indicator 1.4.1 is articulated as activity not an indicator.
	1.4.2 Carbon tax options papers agreed with government	Technical reports, Roadmap	
	1.4.3 Targets for greenhouse gas emissions integrated into sectoral budget proposals and expenditure reports	Sectoral budget proposals and PFMIS reports	

Output 2: Accountability for gender responsive climate change related investments that have impact on poverty and human rights is enhanced

2.1 Number of climate budget tagging systems measuring allocation and/or spending on adaptation and mitigation	2.1.1 Number of climate budget tagging systems developed and/or strengthened within information management systems of MOF	PFMIS reports	The key metric to account for is gender responsiveness of the system which is not explicit in the output and activity indicators. The output indicator and activity indicator are measuring the same thing. There should be a clear chain of results and hierarchy between output and activity.
2.2 Number of expenditure reports on climate related investments that include analysis of impacts on gender and poverty	2.2.1 Number of expenditure analysis conducted through CPEIR and PFMIS budget tags	CPEIR reports, PFMIS reports	The difference between output indicator 2.2 and activity indicator 2.2.2 is not clear. There should be a clear chain of results and hierarchy between output and activity.
	2.2.2 Number of expenditure reports reviewed to assess the impact it has on gender and poverty reduction	CPEIR reports, PFMIS reports	
2.3 Number of public debates that demonstrate increased accountability around gender responsive climate change budgets	2.3.1 Number of Parliamentary debates of budget committees that scrutinise budget submissions to include gender and human rights	Parliament committee reports	The hierarchy from activity indicators to output indicators is sound. The results chain from activities to output is clear since the activity indicators have introduced metrics for inclusion of poor and vulnerable and gender responsiveness.
	2.3.2 Number of budget submissions reflecting evidence from collaborative research in partnership with CSOs and/or local governments	Research reports	
	2.3.3 Number of CSOs who have increased knowledge and skills to provide feedback on the climate budget process including the voicing of people's perspective and needs	CSO training /consultation reports	
Output 3: Regional institutions play a role in the integrated approach to gender responsive climate change budgeting that have impacts on poverty and human rights			
3.1 Number of pacific island countries with increased capacity to implement climate related budget reforms that integrate gender, human rights and poverty considerations	3.1.1 Number of countries in the Pacific implementing climate audits in partnership with PASAI.	Progress reports Climate audit reports, climate audit methodology	Clear hierarchy from activity indicators to output indicators and results chain.
	3.1.2 Pacific Parliamentary Effectiveness Project establishes methodologies and approaches which enable at least 3 Pacific country budget committees to scrutinize budgets from a climate perspective	PPEI progress reports, budget committee reports	
	3.1.3 Performance indicators on gender responsive climate change investments included in the framework of PIFS ongoing PFM reform process	PIFS frameworks and reports	
3.2 Number of Programmes and Institutions in the region that are	3.2.1 Asia Pacific Forum on Human Rights trained on gender responsive climate change	Workshop reports, NHRI national consultation reports	

increasingly providing capacity development support to countries on climate change finance	finance in order to influence domestic budget processes at national level		Hierarchy from activity indicators to output indicators and results chain do not measure whether capacity has actually been increased.
	3.2.2 Increased capacity of Regional Institutions such as APAN, ACT, WOCAN, ASEAN, PIFS and ICAAD that are supporting countries in Asia and Pacific on gender responsive climate change budgeting	Training reports	
3.3 Regional platforms strengthened for replication of tools and approaches in integrating climate change into the budget process	3.3.1 Number of policy makers knowledge to influence domestic budget processes increased through regional events/south south exchanges	Regional event reports	In addition to climate responsiveness, a key metric to account for is gender responsiveness of the budget processes which is not explicit in the output indicator.
	3.3.2 Number of projects replicating best practices in integrated budgeting through use of knowledge management tools	Website visitors, users survey reports, project progress reports	
	3.3.3 Number of countries that adapt the regional Gender and Human Rights Strategy to their country context	Country specific implementation reports on the gender and human rights strategy	
Output 4: International policy processes give increasing priority to strengthen domestic budget systems that enable delivery of gender responsive climate change investments and have a positive impact on poverty and human rights			
4.1 Increase in number of countries climate budget data with gender and poverty dimensions reflected in UNFCCC Biennial assessment reports on climate finance flows	4.1.1 Number of countries producing climate budget data with gender and poverty dimensions which is reflected in UNFCCC Biennial assessment reports on climate finance flows.		The indicators do not specify metrics to measure gender-responsiveness and poverty dimensions of climate budget data.
	4.1.2 Numbers of countries that report on domestic finance in support of their NDC implementation including strengthening their database of domestic climate finance flows	Country NDC reports to UNFCCC, NDC registry	
4.2 The UN commission on the status of women facilitates discussions on gender responsive climate change investments amongst policy makers	4.2.1 Senior politicians and policy makers influenced through organizing a side event organized with UN CSW in 2019 on climate change finance	Side event report	Influence is difficult to measure.
4.3 Integrated budgeting approaches replicated by ministries of finance in other regions	4.3.1 Number of projects implementing/replicating similar activities in other regions (for example in Africa)	Programme proposals	Consider specifying within the indicators who is involved in relation to key influencers (why they are important or make seniority explicit) and what dialogue topics/themes are discussed. As means of measurement the recommended practice is to collect stories of change operationalising 'influence' 'trust' etc.
	4.3.2 Number of practitioners (MOF) globally influenced through exchange of best practices on gender responsive climate change budgeting process	Event reports	

AnneX 5: Project data - UPDATED IRRF – Results Reporting 2020

Output Indicators	SL No.	Activity Indicators	Baseline	Targets	Status by 31 December 2018 (as per progress report)	Targets	Status	(as per progress report)	internal target count	Annual Target			Cum. Targets	Means of Verification
			2017	2018	2018	2019	2019			2020	2021	2022	2022	
Output 1: Budget processes increasingly formulate gender responsive climate change related investments that will have a positive impact on poverty and human rights														
1.1 Number of budget submissions that have integrated climate change and takes into account differential impact on men, women and vulnerable groups including the poor			0	3	Partially Achieved	0	0		on track	2 (Cambodia and Bangladesh)	0	0	5	CCBII reports, Budget submission documents, Research Reports, Policy briefs
	1.1.1	Evidence from sectoral (such as Agriculture, Transport etc) research using participatory techniques on Climate Change is reflected in budget proposals and submissions	-	4	Cambodia: Partially achieved Bangladesh: Partially achieved Indonesia: Partially achieved The Pacific: Partially Achieved	0	4 On-track	Carried over 2018 targets (4) Research spans over a period of two years. The initial results have begun to be integrated in Indonesia. In Thailand research has just been completed thus integration expected in 2020. Achieved 2019 = 1 Cambodia - 1 (evidence from research will continue to be further embedded) Tonga (CC integrated in budget of Min of Agriculture but the basis was not research that's why not being counted as an achieved target)	ACHIEVED : 4 1 - Cambodia: Achieved (CDRI) - carried over 2018 target 1- Bangladesh: Achieved (Deluti Proccesse Document) 2 - Indonesia: Achieved (CIFOR and PATTIRO) Achieved 2019 = 1 1-Thailand: Achieved Social Dimension of Climate Change Impacts in Thailand: Analysis of Risks, Policy, Planning and Finance on going - Tonga and the Pacific Region	2 Cambodia (MOF Roadproject) and Thailand (Gender and CC)	1	-	7	Budget submission reports

	1.1.2	Policy briefs based on research prepared for senior policy makers and ministers to influence budget submissions	-	2	Achieved (Cambodia – 1) (Pacific – On track)	1	3 Over Achieved	Achieved = 3 Fiji- 1 Indonesia – 1 Bangladesh - 1	ACHIEVED: 3 1 - Fiji - Climate and Gender Budget Tagging Concept Note 1 – Annual impact report in February - Indonesia 1- Policy brief media brief on hummer rights issue for highland people - Bangladesh 1 - drafted ourlines for a climate change benefits formulation policy brief and country gender and poverty assessment report - Thailand	1 (Bangladesh / Indonesia)	1	1	6	Policy briefs
	1.1.3	Number of sector ministries supported with training/coaching on preparing gender responsive climate change budgets (in partnership with where relevant National Institutions)	-	3	Achieved (Cambodia – 2) - Macro Eco.TRN MOF (Fiji – 1) (Tonga – 2)	1	5 Over Achieved	Achieved = 5 Cambodia – 3 Indonesia – 1 Fiji-1	ACHIEVED : 4 3 - EFI ToT and Basic Training to Sectoral Ministries - Cambodia 1 - CBA training and mentoring at MPWT - Cambodia 2 - Green bond Bootcamp - Indonesia	1 (Cambodia / Pacific)	2	-	7	Consultant reports and budget submissions from concerned ministries ministry budget submissions, Knowledge products with National Institutions
	1.1.4	Number of countries receiving UNDP's support for climate responsive budgeting as part of capacity building for direct access to the GCF	0	-	No target for the reporting period	-	0		No target for the reporting period	-	-	1	1	
1.2	Number of budget circulars that have explicit reference to climate change		0	1	Achieved	3	0		on track	2 (Cambodia / Fiji and Tonga)	3	-	9	Approved guidelines and circulars

and takes into account differential impact on men, women and vulnerable groups including the poor	1.2.1	Review of existing budget circulars/draft new circulars to include reference to climate change, gender and HR	0	1	Achieved (Fiji, Tonga and Vanuatu: 4) - – interim guidance on the budget preparation (Indonesia: 1) (Cambodia: delayed)	1	on track	Tonga	ACHIEVED : 1 1 - Tonga - MFNP risk screening toolkit which was stipulated in the Interim Guidance for Budget Preparation for 2018/2019 submissions	1 (Cambodia / Pacific)	1	0	4	Budget circulars
	1.2.2	Increased Capacities of Ministries of Finance and sector ministries to fulfill revised budget circulars requirements	0	0	Achieved Cambodia	1	1 Achieved	Indonesia	1- Indonesia - CBT updated guideline for mitigation and adaptation for 2018-2019 period on going - Tonga and Fiji for budget formulation and planning	1 (the Pacific)	1	1	4	
1.3 Number of investment appraisal guidelines that support integration of climate change into its process and takes into account differential impact on men, women and vulnerable groups including the poor			0	0	No target for the reporting period	1	2		Achieved	1 (Indonesia)	1	-	3	Investment appraisal guidelines
	1.3.1	Synthesize lessons from piloting new integrated budgeting approaches to inform investment appraisal guidelines	0	0	No target for the reporting period	1	Over Achieved 2	Tonga: 1 Indonesia: 1	ACHIEVED : 2 1 - annual impact report (Green Sukuk) - Indonesia 1 - Pacific Risk screening	1 (Indonesia - Carbon Tax)	1	-	3	Investment appraisal guidelines
1.4 Number of countries agreeing options for developing a carbon tax and / or integrating mitigation efforts into sector budgets that takes into account differential impact on men, women and vulnerable groups			0	0						1	1		2	
	1.4.1	Conduct mapping and research for carbon tax and promote public dialogue	0	0	NA	0	0		NA	1	1	1	3	Policy brief, technical report
	1.4.2	Carbon tax options papers agreed with government	0	0	NA	0	0		NA		1	1	2	Technical reports, Roadmap
	1.4.3	Targets for greenhouse gas emissions	0	0	NA	0	0		NA		1	1	2	Sectoral budget proposals

		and human rights (REVISED ACTIVITY INDICATOR as per 2019 workplan)			revised target is to cover KPI in BDG, IND and CAM.									
2.3 Number of key institutions (such as Parliaments, SAIs and CSOs) holding government to account for climate related public investments that also integrate gender and poverty aspects.					No target for the reporting period	4	0		On track	4	3	1	12	
	2.3.1	Number of Parliamentary debates of budget committees that scrutinise budget submissions to include gender and human rights	0	0	No target for the reporting period	1	on track	Fiji has made some progress, but this needs to be strengthened.	Fiji has made some progress but this needs to be strengthened.	2 - (Indonesia, Bangladesh)	2	0	5	Parliament committee reports
	2.3.2	Number of budget submissions reflecting evidence from collaborative research in partnership with CSOs and/or local governments	0	0	No target for the reporting period	1	on track	The evidence from collaborative research is in process and will be integrated in budget submissions.	The evidence from collaborative research is in process and will be integrated in budget submission.	2 - (Indonesia, Bangladesh/Cambodia)	1	0	4	Research reports
REVISED OUTPUT (as per 2019 approved workplan)	2.3.3	Number of CSOs who have increased knowledge and skills to provide feedback on the climate budget process including the voicing of people's perspective and needs.	0	0	No target for the reporting period	2	Achieved 4	<ul style="list-style-type: none"> Cambodia- 2 (NGO Forum and CDRI) Indonesia – 2 (PATTIRO and CIFOR) 	<p>ACHIEVED: 4</p> <p>Cambodia- 2 (NGO Forum and CDRI)</p> <p>Indonesia – 2 (PATTIRO and CIFOR)</p>	-	-	-	2	CSO training /consultation reports

Output 3: Regional institutions play a role in the integrated approach to gender responsive climate change budgeting that have impacts on poverty and human rights

3.1 Number of pacific island countries with increased capacity to implement climate related budget reforms that integrate gender, human rights and poverty considerations			0	2		0	0		On track	2	0	0	4	Progress reports
	3.1.1	Number of countries in the Pacific implementing climate audits in partnership with PASAI.	0	1	Not Achieved This activity has not started. PASAI committed to supporting Fiji to undertake a	0	on track		Engagement with PASAI continues with concrete results expected in 2020.	2	0	0	3	Climate audit reports, climate audit methodology

					climate audit in 2019.									
	3.1.2	Pacific Parliamentary Effectiveness Project establishes methodologies and approaches which enable at least 3 Pacific country budget committees to scrutinize budgets from a climate perspective	0	0	No target for the reporting period	1	On track		Partnership with Public Accounts Committee initiated.	1	1	0	3	PPEI progress reports, budget committee reports
	3.1.3	Performance indicators on gender responsive climate change investments included in the framework of Pacific Island Forum Secretariate (PIFS) ongoing PFM reform process	0	0	No target for the reporting period	0	0		No target for the reporting period.	0	0	1	1	PIFS frameworks and reports
			1	0	No target for the reporting period	2	4		Achieved	1	1	0	5	
3.2 Number of Programmes and Institutions in the region that are increasingly providing capacity development support to countries on climate change finance	3.2.1	Asia Pacific Forum on Human Rights trained on gender responsive climate change finance in order to influence domestic budget processes at national level	0	0	No target for the reporting period	0	0		No target for the reporting period.	-	-	1	1	Workshop reports, NHRI national consultation reports
	3.2.2	Increased capacity of Regional Institutions such as APAN, ACT, WOCAN, ASEAN, PIFS and ICAAD that are supporting countries in Asia	1	0	No target for the reporting period	2	Achieved 2		* WOCAN • Oxford Policy Management (OPM) • International Budget Partnership (IBP) • Centre for International Forestry Research (CIFOR)	0	1	0	4	Training reports

		and Pacific on gender responsive climate change budgeting												
	3.2.3	Knowledge products and original research for strengthening capacity of the regional institutions and implementing entities across countries. (REVISED ACTIVITY INDICATOR as per 2019 workplan)	0	2	Achieved: 1 Regional technical guidance note on Climate Change Screening and Investment Appraisal. 2. Guidelines for standardising budget tagging.	not indicated in the 2019 approved workplan	on track			1	1	1	6	
			0	2	Partially Achieved	3	3		Achieved	2	2	1	9	2019 Target : 3 (1 the reg, dialogue, CFLN launch and NAP Readiness - Indo or BGD, Cambodia)
3.3 Regional platforms strengthened for replication of tools and approaches in integrating climate change into the budget process	3.3.1	Number of policy makers knowledge to influence domestic budget processes increased through regional events/south south exchanges	0	1	1. Regional NDC 2. Regional Dialogue on Climate Resilient Grow 3. Asia-LEDS 4. ICCCAD, 5. TI	1	Achieved 1		Climate Summit NDC Global Meeting The Thinkshop Human Rights and Env.TRN	1	1	1	4	Regional event reports
	3.3.2	Number of projects replicating best practices in integrated budgeting through use of knowledge management tools	0	0	No target for the reporting period	1	Achieved 1		Governance Resilience Development Project (GRDP)	0	1	0	2	Website visitors, users survey reports, project progress reports
Output 4: International policy processes give increasing priority to strengthen domestic budget systems that enable delivery of gender responsive climate change investments and have a positive impact on poverty and human rights														

			0	2	Achieved	0	0		not the target this year - need a narrative for 2020 workplan	2	0	2	6	
4.1 Increase in number of countries climate budget data with gender and poverty dimensions reflected in UNFCCC Biennial assessment reports on climate finance flows	4.1.1	Number of countries producing climate budget data with gender and poverty dimensions which is reflected in UNFCCC Biennial assessment reports on climate finance flows.	0	2	The 2018 UNFCCC Biennial Assessment Report contains data submitted by UNDP on domestic public finance expenditures (2015-16) in Bangladesh, Cambodia, Vietnam, Nepal, Pakistan, Philippines, China, and Colombia	0	on track		No target for the reporting period	2	0	2	6	
	4.1.2	Numbers of countries that report on domestic finance in support of their NDC implementation including strengthening their database of domestic climate finance flows	0	0	No target for the reporting period	0	0		No target for the reporting period	5	0	0	5	Country NDC reports to UNFCCC, NDC registry
4.2 The UN commission on the status of women facilitates discussions on gender responsive climate change investments amongst policy makers	4.2.1	Senior politicians and policy makers influenced through organizing a side event organized with UN CSW in 2019 on climate change finance		0	No target for the reporting period	0			No target for the reporting period	1	0	0	1	Side event report
4.3 Integrated budgeting				1	Not Achieved	1	0		on track	1	1	1	5	

approaches replicated by ministries of finance in other regions	4.3.1	Number of projects implementing/replicating similar activities in other regions (for example in Africa)	0	1	Not Achieved	0	1 (Over Achieved)		No target for the reporting period	0	0	0	1	Programme proposals
	4.3.2	Number of practitioners (MOF) globally influenced through exchange of best practices on gender responsive climate change budgeting process	0	0	No target for the reporting period	1	2 (Over achieved)		MOF = 15-16 at the Coalition of Ministries of Finance SDG Workshop in Bangkok in partnership with ESCAP	0	1	0	2	Event reports