

Reports on the Activities of the Independent Units

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We appreciate the work of the independent units and the roles they play in strengthening the GCF.

With regard to the Independent Redress Mechanism, we note its increase in cases and pre-cases is a sign that individuals and communities are aware of how to access redress, a key feature of this Fund. Furthermore, we were glad to see the publication of the Compliance Review Report for the case involving FP039 following the Board's decision at B.44, and welcome the recommendations the IRM put forth, which the Board adopted in full. In particular, we welcome the call for the Secretariat to develop clear guidance on what due diligence is 'necessary and appropriate' in different contexts,, as well as the risk-based monitoring guidance for projects and programmes that are the subject of ongoing GCF-IRM cases. In doing so, particularly on due diligence, we expect that such guidance is done in line with international standards and best practice available, such as the UN Guiding Principles on Business and Human Rights, as well as OECD sectoral guides on due diligence, while ensuring that capacity-related concerns are addressed rather than taken as a barrier to ambitious due diligence guidance. Operationalizing the lessons learned here is crucial to prevent further harm and to ensure that the GCF Secretariat and AEs fulfill the requirements of the policies that safeguard human rights.

We also want to note the coordination and cooperation between the IRM and IIU in sharing their capacity building specialist, as well as on their yearly workshop. We appreciate what such alignment and outreach-oriented approaches can bring to strengthening the GCF ecosystem of partners, which includes civil society observers, but also prospective accreditation applicants and NDAs.

We would like to bring attention to the fact that IEU evaluations no longer include an executive summary, which we considered to be best practice, particularly to ensure these evaluations remain accessible to the general public. We thus request these are re-incorporated in the upcoming evaluations.