



GEF/LDCF.SCCF.40/E/02
April 29, 2026

40th LDCF/SCCF Council Meeting
June 3, 2026
Samarkand, Uzbekistan

Agenda Item 06

**FY27 WORK PROGRAM AND BUDGET FOR THE INDEPENDENT
EVALUATION OFFICE OF THE GEF UNDER THE LDCF AND SCCF**

(Prepared by the Independent Evaluation Office of the GEF)

Recommended Council Decision

The Council, having reviewed document GEF/LDCF.SCCF.40/E/02, "FY27 Program and Budget for the Independent Evaluation Office of the GEF under LDCF and SCCF," approves the annual budget of \$283,762 to carry out the work program for fiscal year 2027. It is within the approved four-year budget. The approved FY27 budget is being distributed as follows:

1. \$152,157 from the Least Developed Countries Fund (LDCF) and
2. \$131,605 from the Special Climate Change Fund (SCCF)

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I. INTRODUCTION

1. During fiscal year (FY) 2026, the Independent Evaluation Office (IEO) of the Global Environment Facility (GEF) completed the activities outlined in the annual work program approved by the Least Developed Countries Fund/Special Climate Change Fund (LDCF/SCCF) Council at its 38th Council meeting in June 2025. The IEO finalized the LDCF/SCCF Annual Evaluation Report (AER) 2026 and included adaptation to climate change into the Eighth Comprehensive Evaluation of the GEF (OPS8).

2. Consistent with the evaluation budgeting approach of the GEF Trust Fund, the IEO's work program and budget under the LDCF and SCCF follows a multiyear model. This approach enables the inclusion of multiyear evaluations and supports knowledge-sharing activities after evaluations are completed. Maintaining a four-year work program also reinforces the objective of fostering a longer-term vision for evaluation within the funds.

3. The IEO conducts evaluations to assess the performance and results of the LDCF and SCCF. These evaluations serve accountability purposes, promote learning, and aim to enhance the performance of the funds. The LDCF/SCCF indicative work program for FY2024–27 (Annex I) is aligned with the goals of the GEF Programming Strategy on Adaptation to Climate Change for the LDCF and the SCCF for the GEF-8 Period of July 1, 2022, to June 30, 2026, and Operational Improvements (GEF 2022). This strategy supports developing countries in advancing toward the adaptation goals set in the Paris Agreement.

4. The work program is organized around four thematic areas: 1) agriculture, food security, and health; 2) water; 3) nature-based solutions; and 4) climate information and early warning systems (GEF 2022). It includes AERs to track performance, as well as programmatic and thematic evaluations, and integration of adaptation to climate change into OPS8. Together, these activities are designed to generate evidence and insights to inform the next GEF adaptation programming strategy.

5. In June 2025, the LDCF/SCCF Council approved an IEO budget of \$298,207 for FY26. As of April 15, 2026, most of these funds have been allocated. This document presents a progress report on activities completed by the IEO in FY26, along with a proposed work program and budget for FY27.

II. PROGRESS REPORT

6. In FY26, the IEO completed the AER 2026, initiated the LDCF/SCCF program evaluation, presented key findings from LDCF/SCCF evaluations at the second meeting on the GEF Programming Strategy on Adaptation to Climate Change, and incorporated adaptation to climate

into OPS8. The proposed IEO work program for FY27 includes preparing the AER 2027 and completing the LDCF/SCCF program evaluation.

ANNUAL EVALUATION REPORT

7. During FY24–27, the LDCF/SCCF AERs follow a biennial schedule aligned with the GEF Portfolio Performance Report. The FY25 and FY27 reports assess completed projects using terminal evaluations, while the FY24 and FY26 AERs report on the funds through a synthesis of evaluation evidence from GEF Trust Fund evaluations that also cover LDCF/SCCF projects, complemented by targeted original analysis. Leveraging the GEF IEO's comprehensive work for OPS8, the AER 2026 also includes a dedicated analysis of the performance of 180 LDCF/SCCF completed projects within the OPS8 cohort.

8. The AER 2026 introduces a new analytical framework that systematically characterizes results across the LDCF/SCCF portfolio. It draws on recent IEO evaluations, including the Evaluation of the Socioeconomic Co-Benefits of GEF-Funded Interventions, the Evaluation of GEF Support for Nature-Based Solutions, and the Evaluation of GEF Programs in Pacific Small Island Developing States, complemented by LDCF/SCCF projects covered in OPS8. Building on this evidence, the report presents an adaptation results typology that classifies outcomes into five categories: institutional and policy change, capacity and knowledge, on-the-ground resilience, finance and market access, and catalytic or scaling effects. It also examines portfolio trends in performance and sustainability, innovation, and gender outcomes.

9. In FY27, the IEO will prepare AER 2027, which will assess project outcomes and sustainability, the quality of monitoring and evaluation, and inclusion. It will also include the MAR to track the implementation of LDCF/SCCF Council–approved action plans. The report will be submitted to the LDCF/SCCF Council at its June 2027 meeting.

PROGRAM EVALUATION

10. The IEO is undertaking a Program Evaluation of the LDCF/SCCF. Previous evaluations, most recently in 2020 for the LDCF and 2021 for the SCCF, assessed performance against GEF adaptation strategies and informed subsequent strategy development including the LDCF/SCCF Programming Strategy (GEF 2022). They also played an important role in validating results and reinforcing donor confidence and support.

11. The current evaluation will assess progress and performance since the 2020 and 2021 evaluations, examine financing challenges, and analyze the funds' comparative advantage relative to other climate finance mechanisms. It will review performance and coherence at the country level, including interactions with other climate funds such as the Adaptation Fund (AF),

Green Climate Fund (GCF), and Climate Investment Funds (CIF), and assess the Challenge Program for Adaptation. The evaluation will include a portfolio analysis of all projects approved or completed since the last evaluations, with project documentation systematically coded using AI within secure systems. Additional evidence will be gathered through interviews and surveys, and findings will be validated through site visits in three to four countries. Findings will be validated through triangulation across methods. The IEO will complete the evaluation in 2027.

ADAPTATION IN COMPREHENSIVE EVALUATIONS OF THE GEF

12. The IEO has synthesized evaluative evidence on adaptation to climate change from the LDCF/SCCF portfolio across recent comprehensive evaluations, including OPS7. In FY26, this evidence informed OPS8 through multiple sources, including Annual Evaluation Reports from FY23–25, the evaluation of GEF support to climate information and early warning systems, and other GEF-8 evaluations covering LDCF/SCCF activities. Key findings were also shared in strategy and replenishment processes, including contributions to the 2026–2030 LDCF/SCCF Strategy and presentations at the first and second meetings on the GEF Programming Strategy on Adaptation to Climate Change, as well as the GEF-9 replenishment meetings in May and October 2025.

III. KNOWLEDGE MANAGEMENT

13. The IEO’s knowledge management activities aim to promote the use of evaluations across the GEF partnership and support the application of lessons learned to improve overall performance and impact. In FY26, evaluative evidence and findings from the IEO work program under LDCF/SCCF were disseminated through several knowledge products and activities. The AER 2025 (GEF IEO 2026) was published and is available on the IEO website. The IEO included findings from this evaluation in the report of the GEF to the 30th session of the Conference of Parties (COP) to the United Nations Framework Convention on Climate Change (UNFCCC). The IEO also shared findings on GEF programs in Pacific small island developing states, including LDCF-supported projects, through an EvalforEarth webinar in February 2026. In addition, evidence from the 2024 evaluation of climate information and early warning systems was featured in an article in *eVALUation Matters* (Second Quarter, 2025). Findings and lessons were further communicated through OPS8 presentations at replenishment and strategy meetings in May and October 2025.

14. In FY27, the IEO will continue disseminating evaluative evidence and findings through a range of products and activities. Findings on adaptation from OPS8 will be shared through its dissemination and AER 2026 will be published on the IEO website. The IEO will also contribute evaluative evidence to GEF reports submitted to the UNFCCC COP and share insights through blog posts on the EvalForEarth Community of Practice and at relevant conferences.

IV. MULTIANNUAL EVALUATION BUDGET

15. The IEO's multiannual budget for the LDCF/SCCF for FY24–27, totaling \$1,269,257, was approved in June 2023 (GEF IEO 2023). At its 38th meeting in June 2025, the LDCF/SCCF Council approved an IEO budget of \$298,207 for FY26 within its multiannual envelope. Approximately 90 percent of the FY26 budget is expected to be disbursed by year-end, with any remaining funds carried over to FY27 in line with the multiannual budgeting framework.

16. Table 1 presents IEO's FY26–27 budget under the LDCF/SCCF. The activity costs include staff time for a senior evaluation officer leading and contributing to evaluations, and an evaluation analyst supporting LDCF/SCCF evaluations. The multiannual budget also covers consultants, travel, knowledge management and dissemination, and other related expenses. As evaluations are led by IEO staff using in-house resources, staff costs are charged directly to individual evaluation budgets through the World Bank staff billing system.

17. The IEO requests the LDCF/SCCF Council's approval of a proposed annual budget of \$283,762 for FY27 to cover the activities outlined in the work program above. This amount includes \$152,157 from the LDCF and \$131,605 from the SCCF.¹

¹ The World Bank will set aside 11 percent of the approved budget for FY27, to cover the hosting fees for the Evaluation Function of the LDCF/SCCF. The estimated fee has been calculated at \$28,121 (\$15,079 for the LDCF and \$13,042 for the SCCF), based on the estimated actual disbursements that are expected to happen during FY27.

Table 1: Independent Evaluation Office budget for FY26 and budget request for FY27 (thousand \$)

<i>Expense category/LDCF</i>	<i>FY26 approved budget</i>	<i>FY26 estimated expenditures</i>	<i>FY27 budget request</i>
<i>Fixed cost</i>			
IEO salaries and benefits cost	118,658	106,793	123,128
<i>Total (A)</i>	118,658	106,793	123,128
<i>Variable Cost</i>			
Consultants	20,025	18,023	9,000
Travel	8,900	8,010	0
Knowledge management/dissemination	2,670	2,403	2,700
Miscellaneous	2,225	2,003	2,250
<i>Total (B)</i>	33,820	30,438	13,950
<i>Total (C)</i>			137,078
<i>WBG hosting fee (D)</i>	18,846	16,961	15,079
<i>Total annual budget (C + D) = E</i>	171,324	154,192	152,157

<i>Expense category/SCCF</i>	<i>FY26 approved budget</i>	<i>FY26 estimated expenditures</i>	<i>FY27 budget request</i>
<i>Fixed cost</i>			
IEO salaries and benefits cost	79,106	71,195	82,113
<i>Total (A)</i>	79,106	71,195	82,113
<i>Variable Cost</i>			
Consultants	20,025	18,023	31,500
Travel	8,900	8,010	0
Knowledge management/dissemination	2,670	2,403	2,700
Miscellaneous	2,225	2,003	2,250
<i>Total (B)</i>	33,820	30,438	36,450
<i>Total (C)</i>			118,563
<i>WBG hosting fee (D)</i>	13,957	12,561	13,042
<i>Total annual budget (C + D) = E</i>	126,883	114,195	131,605
LDCF/SCCF total			
<i>Total annual budget</i>	298,207	268,387	283,762

V. REFERENCES

All URLs were checked before publication or as of the access date noted.

GEF (Global Environment Facility). 2022. "[GEF Programming Strategy on Adaptation to Climate Change for the Least Developed Countries Fund and the Special Climate Change Fund for the GEF-8 Period of July 1, 2022, to June 30, 2026 and Operational Improvements.](#)"

GEF/LDCF.SCCF/33/04/Rev.01. GEF, Washington, DC.

GEF IEO (Global Environment Facility Independent Evaluation Office). 2023. "[Four-Year Work Program and Budget for the Independent Evaluation Office of the GEF under the LDCF and SCCF.](#)" GEF/LDCF.SCCF.34/E/01. GEF, Washington, DC.

GEF IEO. 2026. LDCF/SCCF Annual Evaluation Report 2025. Evaluation Report No. 177. Washington, DC: GEF IEO.

VI. ANNEX I: INDICATIVE IEO WORK PROGRAM UNDER THE LDCF/SCCF FOR FY24–27

FY24	FY25	FY26	FY27
LDCF/SCCF Annual Evaluation Report 2024	LDCF/SCCF Annual Evaluation Report 2025	LDCF/SCCF Annual Evaluation Report 2026	LDCF/SCCF Annual Evaluation Report 2027
Evaluation of GEF Support to Climate Information and Early Warning Systems		LDCF/SCCF: Program Evaluation	LDCF/SCCF: Program Evaluation
	Include adaptation to climate change in OPS8	Include adaptation to climate change in OPS8	