



Management Action Record 2024

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QUICK SCAN

Introduction

1. Since 2006, the Global Environment Facility (GEF) Independent Evaluation Office (IEO) has annually presented the Management Action Record (MAR) to the GEF Council to track and report on the implementation of evaluation recommendations. Following a Professional Peer Review in 2021, the MAR process was revised to improve clarity and accountability.
2. Before 2021, the Council endorsed the recommendations of IEO evaluations, and subsequently, the GEF IEO monitored their implementation. After the 2021 revisions, GEF Management responds to each recommendation with an action plan, which is reviewed and endorsed by the Council.
3. In November 2022, the IEO recommended that Management's responses should clearly indicate the level of agreement with each recommendation, specify actions, and include timelines. The GEF Secretariat has since implemented these changes.

Main Findings

Management's Response

4. In assessing the 2024 MAR, the GEF IEO noted that Management responses clearly indicated their level of agreement with all recommendations. Most action plans fully addressed the recommendations, although some lacked concrete actions or specific timelines. Implementation progress was rated high for two action plans (5 percent), substantial for 23 (62 percent), and medium for 12 (32 percent). However, agreement between Management and IEO ratings was lower when Management rated progress as high, with the IEO often rating one grade lower. For instance, the first recommendation of the 2021 evaluation on GEF Support to Innovation called for establishing and communicating an acceptable risk tolerance level and criteria for innovative projects to the Agencies. Management rated progress as high due to the approval of a Risk Appetite statement and Framework. In contrast, IEO rated it lower, citing the need for a support structure for risk management.

Implementation Progress

5. The IEO rated implementation progress as high for 5 percent of the action plans, indicating full implementation of the action plans. For 62 percent of the action plans, progress was rated as substantial, meaning that most actions were implemented with minor gaps remaining. Medium progress was noted for 32 percent of the action plans, where some actions were implemented, but major steps were still pending. There were no instances of negligible progress. The assessment highlighted that while significant strides have been made in many areas, certain action plans still require additional efforts to fully implement intended measures.
6. Of the 22 action plans rated in both 2023 and 2024, noticeable progress was made in the implementation of nine action plans (41 percent), with the IEO determining those improvements in 2024 warranted an increase in the ratings compared to the previous year. For

12 action plans (55 percent) there was no change the rating for implementation progress although there may be minor improvements that did not warrant a rating change. In one case, the rating dropped due to new challenges that affected the implementation of the action plan.

Graduation

7. Three action plans will graduate from the MAR due to high or substantial progress, while 36 will be retained for reassessment in MAR 2025.

Conclusions

- (a) Management adequately indicates its level of agreement with GEF IEO recommendations and largely addresses the agreed-upon elements of the recommendations in its responses.
- (b) There is room for further improvement of the action plans by specifying concrete actions and the providing clear time frames for implementing the planned actions.
- (c) Higher Management implementation progress ratings often correlate with increased discrepancies between IEO and Management ratings, highlighting the importance of independent assessment.
- (d) Action plans that were rated for progress in implementation in both 2023 and 2024, demonstrated noticeable progress in two out of five instances, suggesting cumulative progress over time.

BACKGROUND

1. Since 2006, the Independent Evaluation Office of the GEF (IEO) has annually presented the Management Action Record (MAR) to the GEF Council. The MAR serves as the key tool for accountability, tracking, and reporting on the progress of implementing the IEO's evaluation recommendations. Implementation progress is assessed by evaluating the extent to which Management has executed its action plan to address each recommendation.
2. Before 2021, the Council endorsed the recommendations of the IEO evaluations, and subsequently, the IEO monitored their implementation. Assessing progress in implementing recommendations was challenging due to the non-prescriptive nature of the recommendations, leaving room for subjective interpretation. Following the [Professional Peer Review of the Independent Evaluation Function of the Global Environment Facility](#), the IEO, in consultation with the GEF Secretariat and the GEF Council, revised the MAR process. As part of this revision, GEF Management now responds to each IEO evaluation recommendation with an action plan, which the Council reviews, comments on, and endorses. Subsequently, the IEO tracks progress in the implementation of Management's action plan. The GEF Council began endorsing management's action plans in June 2021.
3. Another important shift was in November 2022, when the GEF IEO presented its Review of the GEF Management Action Record to the GEF Council.¹ The review recommended that the Management's response should include a clear statement indicating the level of agreement with each recommendation and that its action plan should list specific actions with timelines, where appropriate. The GEF Secretariat agreed with the recommendation and stated in its response that it had begun implementing the recommendation immediately (GEF Secretariat 2022)². MAR 2024 presents an assessment of the extent to which Management's responses clearly state the level of agreement, specify actions, and include timelines.

Coverage

4. MAR 2024 covers 20 evaluations, of which 18 were presented to the GEF Council, one to the LDCF Council and one to the SCCF Council. Twenty-one recommendations from eight evaluations presented to the GEF Council since November 2022 have been reviewed to assess Management's response (table 1). Thirty-nine recommendations from 16 evaluations have been covered to assess progress in implementation of the Management's action plan. These include 14 evaluations presented to the GEF Council, and one each that were presented to the LDCF Council and SCCF Council.

¹ https://www.thegef.org/sites/default/files/documents/2022-11/EN_GEF_E_C63_01_GEFIEO_review_of_the_Management_Action_Record_Final.pdf

² https://www.thegef.org/sites/default/files/documents/2022-11/EN_GEF_C.63_13_Management%20Response%20-%20Review%20of%20the%20GEF%20Management%20Action%20Record.pdf

Table 1: Summary of GEF IEO Evaluations considered in MAR 2024

Name of Evaluation	Council meeting	Number of recommendations ³	Assessment of management response quality	Assessment of action plan implementation progress
Program Evaluation of the Least Developed Countries Fund	December, 2020	1	—	1
Evaluation of GEF Engagement in Fragile and Conflict-Affected Situations	December, 2020	2	—	2
Third Joint GEF-UNDP Evaluation of the Small Grants Programme (SGP)	June, 2021	7	—	7
GEF Support to Innovation: Findings and Lessons	June, 2021	3	—	3
Evaluation of the Country Support Program	June, 2021	2	—	2
Formative Evaluation of the GEF Integrated Approach to address the Drivers of Environmental Degradation	June, 2021	1	—	1
Evaluation of GEF Engagement with Micro, Small and Medium Enterprises	June, 2021	2	—	2
Evaluation of the Institutional Policies and Engagement of the GEF	June, 2021	3	—	3
Results Based Management –Evaluations of the Agency Self-Evaluation Systems and the GEF Portal	June, 2021	4	—	4
Program Evaluation of the Special Climate Change Fund	December, 2021	1	—	1
Evaluation of GEF support to Sustainable Forest Management	June, 2022	1	—	1
Study on Resilience, Climate Change Adaptation and Climate Risks in the GEF Trust Fund	June, 2022	2	—	2
Review of the GEF Management Action Record (MAR)	November, 2022	2	2	2
Evaluation of the Effects of the Covid-19 Pandemic on GEF Activities	November, 2022	3	3	3
Evaluation of The GEF's Approach and Interventions in Water Security	June, 2023	2	2	2
Strategic Country Cluster Evaluation of the Lower Mekong River Basin Ecosystem	June, 2023	3	3	3
Strategic Country Cluster Evaluation: GEF Support to Drylands Countries	February, 2024	4	4	—
Evaluation of Community-Based Approaches at the GEF	February, 2024	3	3	—
Learning from Challenges in GEF Projects	February, 2024	1	1	—
Evaluation of GEF Support to Climate Information and Early Warning Systems	February, 2024	3	3	—
All evaluations	—	50	21	39

Source: MAR 2024 Analysis.

³ Excluding action plans and recommendations that have graduated.

Methodology

Management's Response to Recommendations

5. The assessment of Management's response to GEF IEO's evaluation recommendations focuses on several aspects of the response. These include:

- (a) **Clarity of Agreement Statement:** Management is expected to clearly indicate its level of agreement with a GEF IEO evaluation recommendation. The assessment categorizes the responses based on the clarity and explicitness of the stated agreement. The categories used to report the level of agreement in the response are: Clear (Agree, Partially Agree, Disagree), and Unclear.
- (b) **Responsiveness:** When Management agrees or partially agrees with an IEO recommendation, it is expected to present an action plan to address the recommendation (or the part of the recommendation with which it agrees). The responsiveness of the action plan in addressing the recommendation (or the part with which the Management agrees) is assessed using the following rating scale: Fully Addressed, Partially Addressed, and Not Addressed.
- (c) **Concrete Actions:** The action plan proposed by Management is expected to include specific actions to address the respective recommendation. Each action plan was categorized based on whether it proposed concrete actions. The following categories were used: Concrete Actions, Preliminary Actions, and Contingent Actions.
- (d) **Time Frame:** Actions listed in an action plan are expected to be accomplished within a specific time frame. Each action plan was categorized based on the extent to which a time frame was provided for the accomplishment of the listed activities. The following categories were used: Specific Time Frame for All Activities, Specific Time Frame for Some but Not All Activities, Broad Time Frame for All Activities, and Time Frame Not Specified.

Assessment of Implementation Progress

6. For each action plan prepared per recommendation, the GEF Management provides self-ratings on the progress in implementing the action plan, along with commentary. The GEF IEO validates these self-assessments and provides its own ratings and commentary on the progress of the management's action plan for each tracked recommendation. The following rating scale is used to assess the progress in implementation of the action plan:

- (a) **High:** The management action plan for the relevant recommendation has been fully implemented.
- (b) **Substantial:** The management action plan for the relevant recommendation has largely been implemented or most actions have been implemented, but some aspects/actions have not been fully implemented.

- (c) **Medium:** Some of the actions listed in the management’s action plan have been implemented but not to a significant degree. While some of the specified actions have been implemented, there is only a limited progress in implementation of the key specified actions.
- (d) **Negligible:** Specified actions have not yet been implemented or the progress made so far is negligible.
- (e) **Not rated**
- (f) **N/A:** Not applicable

7. The evaluation recommendations and the related management action plans are graduated or retired from the MAR for one or more of the following reasons:

- (a) **Graduated** due to high or, where appropriate, substantial level of implementation of the management’s action plan.
- (b) **Retired** because the evaluation recommendation and related action plan is not relevant anymore, or further progress on implementation of the action plan is unlikely. Additionally, when a recommendation and the related action plan has been reported on in the MAR for five years, it is retired.

FINDINGS

Assessment of Management Response

Clarity of Agreement Statement

8. **Management's response clearly indicates the level of agreement with the GEF IEO evaluation recommendations in all instances.** All GEF IEO recommendations received a response that clearly stated the level of agreement with the respective recommendation. Management agreed with 71 percent of the recommendations and partially agreed with 29 percent, with no instances of disagreement. When Management agrees, it provides an explanation for its agreement. In instances of partial agreement, Management notes the aspects it agrees with and those it disagrees with—typically agreeing with the intent of the recommendation but finding some aspects difficult to implement. For example, in the Evaluation of the GEF's Approach and Interventions in Water Security (GEF IEO, 2023), the GEF Secretariat was recommended to incorporate aspects of water security in its results measurement framework and focal area indicators. While the Secretariat agreed with the intent of the recommendation, it clarified that changes to the GEF-8 results framework were not possible because it was already in place. However, it expressed willingness to consider the recommended changes when the indicators are revised for the next replenishment period.

Responsiveness

9. **Most action plans prepared by the Management fully address evaluation recommendations.** For recommendations with which the Management agrees, it is expected to address the indicated actions in its action plan. Where it partially agrees with a recommendation, its action plan ought to specify the aspects with which it agrees. Management fully addressed applicable aspects of an evaluation recommendation in 17 instances (81 percent), and partially addressed them in 4 instances (19 percent). In instances where the Management partially addresses an evaluation recommendation, its action plan discussed only some aspects of the concerns raised by the recommendation but left out others. For example, the Evaluation of the Effects of the Covid-19 Pandemic on GEF Activities (GEF IEO, 2022) recommended that “the GEF Agencies should ensure that GEF projects include a broad suite of livelihood options and support diverse income-generating activities. GEF projects should diversify strategies and actions for risk mitigation and build the resilience of local communities to various shocks”. The action plan noted that the GEF was working on strengthening the link between risk and project outcomes and incorporating scenarios-based thinking in the project narrative. However, it does not discuss how the GEF Agencies would ensure that a broad suite of livelihood options and income-generating activities.

Concrete Actions

10. **Fifty two percent of action plans primarily list concrete actions, while the remaining (48 percent) present preliminary actions or discuss conditions under which the actions would be contingent.** The Management’s action plan to address the first recommendation of the Evaluation of The GEF’s Approach and Interventions in Water Security (GEF IEO, 2023) provides an example of concrete actions. It explains that water security aspects highlighted by the recommendation will be addressed through guidelines for use of Core and Sub-Indicators for GEF-9, and that for projects and programs that have strong links with freshwater resources the appraisal process will ensure that elements related to water security are adequately addressed in their Theories of Change, and in the project results framework. The management response to the first recommendation of the Strategic Country Cluster Evaluation of the Lower Mekong River Basin Ecosystem (GEF IEO, 2023) provides an example of preliminary measures that may lead to more concrete measures in future. The recommendation called for GEF to coordinate with partner Lower Mekong River Basin countries, other multilaterals, bilaterals and regional bodies on the strategic regional priorities of the Mekong River Commission’s Basin Development Strategy. The Management’s action plan notes that “the Secretariat will explore the feasibility of tracking financing supporting IPLCs, civil society and youths at the corporate level”. Thus, the action plan does not propose concrete actions but only actions that may help in identifying concrete actions. Similarly, the Management’s response to the first recommendation of the Strategic Country Cluster Evaluation: GEF Support to Drylands Countries (GEF IEO, 2024), suggests an intent to act contingent on other pre-requisites being met. The recommendation called for the Secretariat to ensure that guidance to enhance policy coherence through GEF operations addresses subnational and local levels. In its response the management notes that its initial focus will be at the national level and “based on those learnings the GEF Secretariat will work on how best to address governance at different levels of spatial scale”.

Time Frame

11. **Management includes time frames in most of its action plans (52 percent), but the level of detail provided in each of them differs (table 2).** Nine action plans (43 percent) included specific implementation dates for all planned activities, two (9 percent) provided a specific timeframe for some but not all of them. Further, a broad time frame was specified for all actions in an action plan in four instances (19 percent) and six (29 percent) did not provide a specific time frame for any of the specified activities. For example, the third recommendation of the Strategic Country Cluster Evaluation of the Lower Mekong River Basin Ecosystem (GEF IEO, 2023) called for the STAP to provide technical advice on ecosystem-based approaches and for future projects to include robust theories of change and effectiveness indicators. Although Management's response committed to exploring what further advice might be needed and how theories of change and effectiveness indicators may be strengthened, it did not provide a specific timeframe for these tasks.

Table 2: Action plans by time frame level of detail

Category	Action plan
Specific time frame	11 (52%)
For all plan activities	9 (43%)
For some plan activities	2 (10%)
Broad time frame for all plan activities	4 (19%)
Not specified	6 (29%)
Total	21 (100%)

Source: MAR 2024 Analysis.

Implementation of Action Plans

Agreement in the assessment of implementation progress

12. **In cases where both the GEF IEO and Management rated the progress in implementing an action plan, the IEO concurred with Management's self-assessment in 43 percent of cases (16 action plans, table 3).** However, in the remaining instances (57 percent, 21 action plans), the IEO assessed the progress of implementation to be one grade lower than Management's self-assessment. The GEF IEO did not evaluate progress in two instances because it was difficult to ascertain implementation progress based on the available information.

13. **Several examples illustrate why the IEO's assessment of progress differed from Management's self-assessment.** For instance, Management assessed progress in implementing its action plan to address the first recommendation of the 2021 evaluation 'GEF Support to Innovation – Findings and Lessons' (GEF IEO, 2021), which called for establishing and communicating an acceptable risk tolerance level and criteria for innovative projects to the Agencies. Management rated the progress as high because it had drafted a Risk Appetite and Framework that was approved by the Council in February 2024, resulting in agencies being briefed on its implementation and updated templates. However, the IEO rated the progress a notch lower, noting that although the risk statement and framework had been published, more attention was

needed to provide a support structure for risk management. Similarly, GEF IEO rated progress in implementing the action plan to address the second recommendation of the ‘Evaluation of the Institutional Policies and Engagement of the GEF’ (GEF IEO, 2021) as ‘medium,’ whereas Management’s self-assessment was ‘substantial’. Management cited substantial progress due to the Council's approval and implementation of the Knowledge Management (KM) and Learning Strategy. The IEO acknowledged the progress but noted gaps in the strategy, such as the lack of attention to implementing Environmental and Social Standards (ESS).

Table 3: Distribution of management and GEF IEO ratings on progress of implementation of management’s action plan for a GEF IEO recommendation

GEF IEO's ratings in 2024	Management's ratings in 2024					Total
	High	Substantial	Medium	Negligible	Not rated	
High	2	0	0	0	0	2
Substantial	15	8	0	0	0	23
Medium	0	6	6	0	0	12
Negligible	0	0	0	0	0	0
Not rated	0	0	1	0	1	2
Total	17	14	7	0	1	39

Source: MAR 2024 Analysis.

14. **Agreement between the ratings provided by Management and GEF IEO tends to be lower when Management rates implementation progress at the higher end of the scale (table 3).** Out of the 17 instances where Management rated the progress in implementing the action plan as high, IEO agreed with Management's self-assessment in only 2 instances (12 percent). In contrast, there was perfect agreement in six instances where Management rated the implementation progress as medium. Of the 14 action plans for which Management rated implementation progress as substantial, IEO agreed with the rating in 57 percent (8 action plans) and rated the progress one grade lower—medium—in 43 percent (6 action plans).

Progress in Implementation

15. **The GEF IEO rated progress in implementation to be high for two action plans (5 percent) (table 4).** In these cases, the GEF IEO assessed the action plans as fully implemented. In the first instance, the third recommendation from the Evaluation of the Effects of the Covid-19 Pandemic on GEF Activities (GEF IEO, 2022) emphasized the importance of enhancing supervision through the utilization of tools such as rapid surveys, satellite data, and GIS technologies for timely response and adaptive management. In its action plan, Management noted its intent to encourage Agencies to improve efficiencies and streamline data gathering for adaptive management to and address these concerns through upstream consultations on project proposals and the integration of relevant elements into the project appraisal process. In its self-assessment, Management highlighted the development of the GEF geospatial platform, actions being undertaken by the Agencies on their own, and the tracking of adaptive management by Agencies through its Proactivity Index. The IEO agreed with the Management’s assessment. In the second instance, the Evaluation of GEF support to Sustainable Forest Management (GEF IEO, 2022) recommended that the GEF should develop a comprehensive, clearly articulated, long term vision and strategy for

sustainable forest management. In its action plan, Management committed to develop a comprehensive strategy. While progress in 2023 was assessed by both the Management and the IEO to be medium because the strategy paper was still under preparation, in 2024 progress was assessed to be high because the strategy paper had been finalized and released in United Nations Forum on Forests.

Table 4: Distribution of GEF IEO ratings on progress of implementation of management's action plan for a GEF IEO recommendation – by evaluation

Shortened name of the evaluation	GEF IEO's ratings in 2024					
	High	Substantial	Medium	Negligible	Not rated	Total
Least Developed Countries Fund (2020)	0	1	0	0	0	1
Fragile and Conflict-Affected Situations (2020)	0	1	1	0	0	2
Small Grants Program (2021)	0	3	4	0	0	7
Support to Innovation (2021)	0	1	2	0	0	3
Country Support Programme (2021)	0	1	1	0	0	2
GEF Integrated Approach (2021)	0	1	0	0	0	1
Micro, Small, and Medium Enterprises (2021)	0	1	1	0	0	2
Institutional Policies and Engagement (2021)	0	1	2	0	0	3
Self-Evaluation Systems & the Portal (2021)	0	4	0	0	0	4
Special Climate Change Fund (2021)	0	1	0	0	0	1
Sustainable Forest Management (2022)	1	0	0	0	0	1
Climate Risk, Adaptation, and Resilience (2022)	0	2	0	0	0	2
GEF Management Action Record (2022)	0	2	0	0	0	2
Effects of Covid-19 on GEF Activities (2022)	1	1	0	0	1	3
GEF's Approach in Water Security (2023)	0	0	1	0	1	2
Lower Mekong River Basin Ecosystem (2023)	0	3	0	0	0	3
All evaluations	2	23	12	0	2	39

Source: MAR 2024 Analysis.

16. **The IEO rated progress in implementation as 'substantial' for 23 action plans (62 percent) (table 4).** In these cases, the GEF IEO assessed that Management has largely implemented the action plans or most actions, albeit with minor gaps in some aspects. To illustrate, the GEF IEO evaluated that the progress in implementation of the action plan to address the fourth recommendation of the Third Joint GEF-UNDP Evaluation of the Small Grants Programme (SGP) (GEF IEO, 2021) was 'significant' because Management had prepared the 2.0 Operational Guidelines to bring the SGP results framework in alignment with the GEF-8 Programing Directions and Core Indicators, but its implementation was yet to be verified. For the second recommendation on the GEF portal, included in the Review of Results-Based Management in the GEF (GEF IEO, 2021), the IEO assessed implementation progress to be substantial given the GEF Secretariat's progress in developing the Portal to meet the evolving needs of the GEF Partnership, and the training provided by the GEF portal team across the partnership regularly and on request. However, the IEO noted that management has not yet addressed the process elements required to facilitate users in providing feedback and establish rules to address their feedback in a timely manner.

17. **Progress was rated as medium for 12 action plans (32 percent) and there was no instance of negligible progress.** The IEO rated progress on implementation of recommendations as

medium when only a few planned actions had been implemented, or when major actions were still pending. For example, the IEO assessed progress in the implementation of the action plan to address the third recommendation outlined in the evaluation of GEF Support to Innovation – Findings and Lessons (GEF IEO, 2021) to be medium. The recommendation had called for greater attention to M&E and knowledge sharing by projects that are regarded as innovative regardless of the level of project-size, and Management’s action plan committed to facilitate knowledge sharing on innovative projects through implementation of a new knowledge management strategy. It also committed to incorporate changes in the GEF Portal to support learning related to innovative projects. In its self-assessment, Management noted that a new Division for Integration and Knowledge is now operational and that experienced knowledge management specialists will join the team in 2024. IEO noted that establishing the new division and hiring knowledge management specialists were positive steps; however, it pointed out that specific actions to ensure knowledge sharing in and from innovative projects of all sizes are still limited. The IEO also rated as medium the implementation progress on the third recommendation of the Evaluation of the Country Support Program (GEF IEO, 2021). In this case, the IEO acknowledged the expanded constituency workshops and other activities, both in person and virtual format, that the GEF Secretariat has organized as planned in the Country Engagement Strategy (CES). Nonetheless, the IEO assessed that the full implementation of the CES has not progressed as quickly as expected, with only a handful of regional activities occurring during FY24.

Progress over time

18. Of the 22 action plans that were rated both in 2023 and 2024, Management made noticeable progress in implementation of nine (41 percent) of action plans (table 5). The IEO assessed that there was noticeable difference in the progress achieved in 2024 over what had been achieved last year which warranted an increase in the rating. In two instances, the implementation progress rating improved by two grades. These include the implementation of the action plan to address the first recommendation of the Evaluation of GEF support to Sustainable Forest Management (GEF IEO, 2022), where the rating improved from medium to high because progress moved from preliminary discussions to develop a strategy paper in 2023, to a finalized and released strategy paper in 2024. The second instance pertains to the action plan to address the third recommendation of the evaluation of the ‘GEF Support to Innovation – Findings and Lessons’ (GEF IEO, 2021) where progress was rated as negligible in 2023 because planned actions to strengthen regular M&E and mid-term reviews of innovative projects had not been implemented although planning had started. By 2024, a new Division for Integration and Knowledge was operational to facilitate development of processes and systems necessary to support knowledge sharing resulting in IEO’s assessment to be substantial. In the remaining 7 instances of progress, the implementation progress rating improved by only a grade. For 12 action plans (55 percent) there was no change the rating for implementation progress although there may be minor improvements which did not warrant a change in the rating.

19. There was one instance where the implementation progress rating dropped from 2023 to 2024 (table 5). In 2023, the IEO and Management assessed the progress in implementing the action plan to address the third recommendation of the Evaluation of the Institutional Policies and Engagement of the GEF (GEF IEO, 2021) as ‘substantial,’ but rated it lower at ‘medium’ in 2024.

The recommendation had urged the Secretariat to reset its relationship with the CSO Network, clarifying roles and responsibilities, and recalibrate the Indigenous Peoples Advisory Group mechanism for greater strategic impact. Management’s action plan noted that it will develop guidelines to work with the CSO Network and the larger GEF Partnership, and to bring clarity on role of different actors. The 2023 rating was ‘substantial’ because the GEF Secretariat had reviewed CSO engagement in Multilateral Environmental Agreements and comparable organizations as a preliminary step before developing detailed guidelines. However, in 2024, Management acknowledged complaints and allegations of irregularities regarding the CSO Network leadership elections, which impeded progress and was considered a setback.

Table 5: Distribution of action plans by implementation progress rating

GEF IEO's ratings in 2023	GEF IEO's ratings in 2024				
	High	Substantial	Medium	Negligible	Total
High	0	0	0	0	0
Substantial	0	6	1	0	7
Medium	1	5	6	0	12
Negligible	0	1	2	0	3
Total	1	12	9	0	22

Source: MAR 2024 Analysis.

Ratings at exit

20. **Three action plans will be graduated from the MAR because of high or substantial progress in the implementation of management’s action plan (Error! Reference source not found.6).** None of the action plans will be retired, as none of them have completed five years. Thirty-six action plans will be retained for MAR 2025, when progress in implementation of management’s action plans will be reassessed. Of those retained, 61 percent (22 action plans) have already achieved a substantial implementation progress in management’s action plan. They were not retired because the IEO believes that further progress could still be achieved in implementation of these action plans.

Table 6: Distribution of recommendations – by exit status

Action taken	GEF IEO's ratings in 2024					
	High	Substantial	Medium	Negligible	Not rated	Total
Graduate	2	1	0	0	0	3
Retire	0	0	0	0	0	0
Retain	0	22	12	0	2	36
Total	2	23	12	0	2	39

Source: MAR 2024 Analysis.

CONCLUSIONS

21. Following conclusions are drawn from the MAR 2024 findings:

- (a) Management consistently provides clear responses to indicate its level of agreement with IEO evaluation recommendations.
- (b) Most action plans prepared by Management fully address the elements of IEO evaluation recommendations with which Management agrees.
- (c) A little over half of the action plans listed concrete actions, while the remainder listed preliminary or contingent actions. This suggests that identifying concrete actions is an area where action plans may be improved.
- (d) Notably, 29 percent of action plans do not provide time frames for the listed activities, highlighting an area for improvement.
- (e) There is a higher incidence of disagreement between the ratings provided by the IEO and Management when Management's implementation progress ratings are at the higher end of the scale, highlighting the moderating role of independent assessment.
- (f) Noticeable progress was made in 41 percent of action plans from 2023 to 2024, indicating cumulative progress in implementation over time.