

TECHNICAL NOTE

GCFF Theory of Change and Revised Results and Reporting Framework

January 19, 2022

Abbreviations and Acronyms

BC	Benefitting Country
CU	Coordination Unit (GCFF)
GCFF	Global Concessional Financing Facility
IDA	International Development Association
ISA	Implementation Support Agency
M&E	Monitoring and Evaluation
MDB	Multilateral Development Bank
MSME	Micro, Small, and Medium Enterprises
ODA	Official Development Assistance
UNHCR	United Nations High Commissioner for Refugees

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Section 1. Introduction

This note proposes a new theory of change and Fund-level results framework for the GCFF along with an updated menu of recommended project-level indicators and changes to GCFF reporting. These changes stem from the independent evaluation completed in April 2021 and build on the technical note that was endorsed by the GCFF Steering Committee in June 2021. One of the key objectives of the technical note was to “reinforce the focus on results,” in particular to better communicate how and to what extent the GCFF benefits refugees and host communities.

The revisions proposed here are intended to better demonstrate the value-add of the GCFF; reflect the impact of GCFF-supported activities on refugees and host communities; and inform more strategic and impactful funding decisions. The goal is for the theory of change and results framework to be embedded in the Steering Committee’s dialogue and decision-making process in support of greater coherence and impact across the GCFF portfolio. At the same time, recognizing that an important attribute of the GCFF is its streamlined and flexible operating model, the revised results and reporting framework are designed with an eye to minimize reporting burdens for project teams while ensuring project and Fund-level results and impacts are more visible and accessible.

The methodology for developing the new theory of change and results framework is described in section 2. The structure and logic of the theory of change as well as core underlying assumptions are detailed in section 3, while the new Fund-level results framework is presented in section 4. The primary audience for these sections is the GCFF Steering Committee. (The current Fund results framework is in Section 8, page 30 of the Operations Manual.) An updated menu of recommended project-level indicators is included in section 5. The primary audience for section 5 is the ISAs and project teams implementing GCFF-supported projects. (The current list of recommended indicators is found in Section 9, page 35 of the Operations Manual.) Section 6 proposes changes to project and Fund reporting (paragraphs 28-30 in the Operations Manual) and additional guidance for project teams on monitoring and evaluation (M&E). Finally, Section 7 describes the next steps upon endorsement of this note by the Steering Committee.

Section 2. Methodology

This technical note was informed by reviews of project reports for past and current GCFF-supported operations; M&E frameworks of implementation support agencies (ISAs); theories of change and results frameworks developed by other World Bank financial intermediary funds; and the results indicators and measurement approaches used by the IDA19 Results Measurement System, the IDA19 Window for Host Communities and Refugees, the Refugee Policy Review Framework, and the Global Compact on Refugees. Consultations were held with UNHCR and with project teams from different ISAs regarding their experiences with the current M&E system and suggestions for future improvements. Project teams, UNHCR, and World Bank experts on forced displacement also provided feedback on an earlier draft of this technical note.

Section 3. GCFF Theory of Change

The new theory of change demonstrates the value proposition of the GCFF and its contribution to benefitting countries (BCs) in addressing the impacts of forced displacement; serves as a strategic reference for funding decisions; and provides the foundation for a new Fund results framework. The theory of change developed as part of the independent evaluation provided a useful starting point and

was further revised to remove process-related or administrative elements and to emphasize GCFF's contribution at both the country-level and globally. While the theory of change relates to the Fund overall, it was informed by past and current GCFF-supported operations to ensure alignment with project-level logic models and objectives.

The proposed new theory of change (Figure 1) is structured around the main contribution of the Fund: provision of concessional financing for development lending as well as direct financing of specific priorities. It also reflects the GCFF's facilitating role beyond just the financing it provides, for example enabling critical operations; providing a platform for dialogue, coordination, and collaboration among key development stakeholders; and driving innovation around development responses to forced displacement in middle-income countries. The theory of change encompasses all financing instruments eligible for GCFF support (investment financing, development policy financing, Program-for-Results financing, private sector operations, and grant operations). The theory of change maps to the proposed new Fund results framework described in more detail in the following section, which includes indicators to measure progress and results against the outputs and short-term outcomes reflected here.

The theory of change is structured as follows:

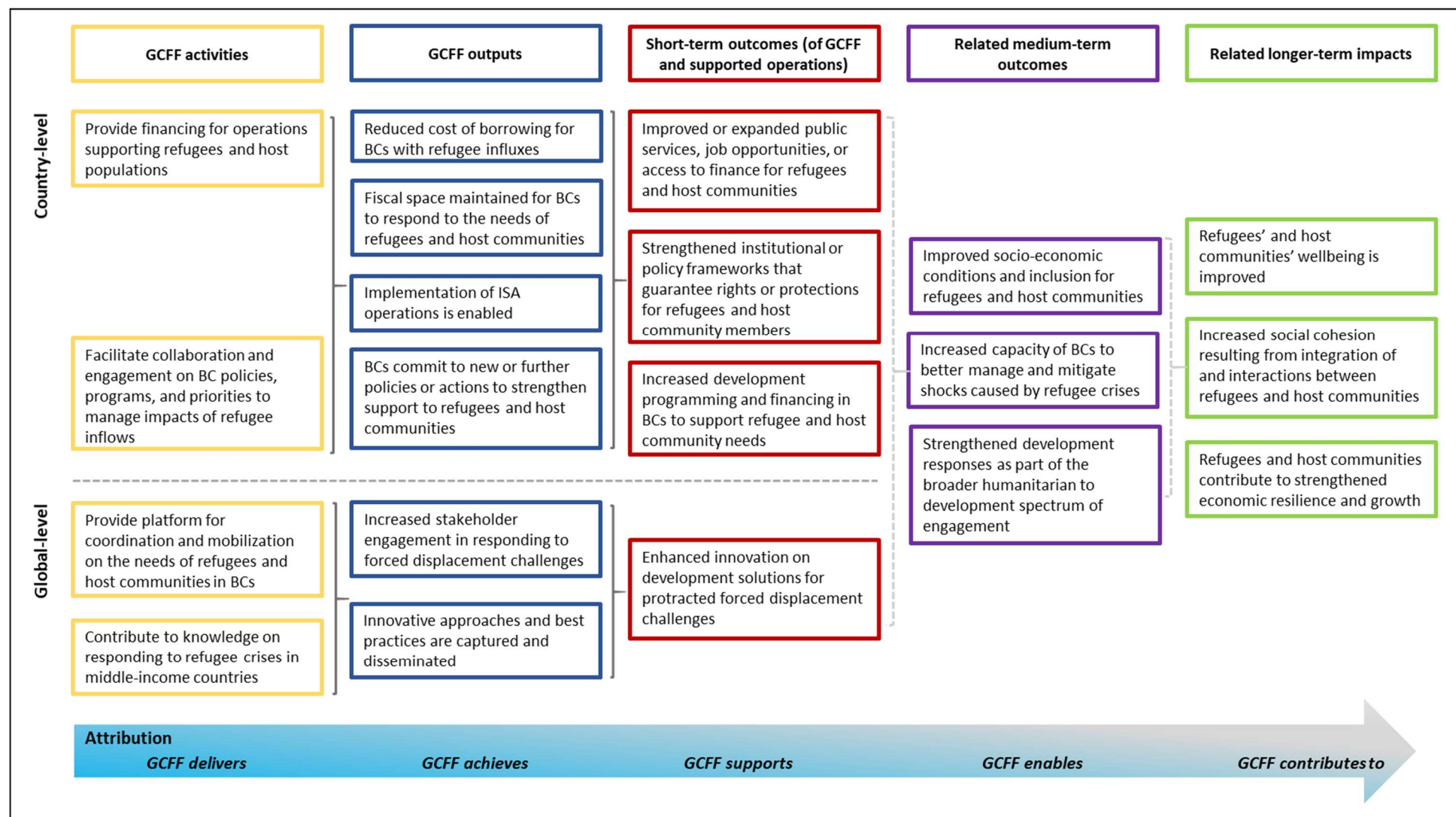
- *Activities* – the core work of the Fund at both the country-level and globally, corresponding to the activities described in the GCFF objective statement (“provision of concessional financing and improved coordination for development projects”).
- *Outputs* – direct results of the financing and support provided by the GCFF.
- *Short-term outcomes* – achievements resulting from the ISA operations supported by GCFF or from activities supported directly by GCFF through non-concessional financing, as well as benefits stemming from the Fund's facilitating and enabling role.
- *Related medium-term outcomes* – higher-level outcomes expected to result from the short-term outcomes and enabled by the GCFF, but which cannot be directly attributed to the Fund. Indicators at this level are not included in the Fund results framework due to attribution and time-lag constraints.
- *Related longer-term impacts* – the overarching goals to which all GCFF activities, outputs, and short-term outcomes contribute. Indicators at this level are not included in the Fund results framework.

Underlying the theory of change are assumptions that must hold in order to achieve the intended outcomes. The core assumptions that determine the relevance and logic of the theory of change are:

- (1) BCs are willing to engage on development solutions to forced displacement and have a strategic vision for responding to the needs of refugees¹ and host communities;
- (2) BCs have access to adequate resources to respond to the needs of refugees and host communities;
- (3) ISAs are interested in engaging with the GCFF despite the added complexity and effort entailed for their operations; and
- (4) The GCFF provides an effective platform at the country and global levels for meaningful dialogue and engagement on development solutions to displacement.

¹ “Refugees” includes migrants in refugee-like situations for the GCFF results framework and reporting.

Figure 1 – GCFF Theory of Change



Section 4. Fund Results Framework

The Fund results framework is the method for tracking and reporting on the results generated by the GCFF as a whole and allows the Steering Committee and the Coordination Unit (CU) to monitor achievements across the portfolio. In alignment with the new theory of change, the Fund results framework is revised to better reflect the benefits and impacts accruing to refugees, host communities, and benefitting countries from GCFF-supported activities, and to broaden the scope of Fund results that are reflected therein. Important attributes for the Fund results framework, as presented in the technical note in June 2021, are inclusion of both Fund-wide results and aggregated project-level achievements and flexibility to apply across diverse projects, financing instruments, and ISAs eligible for GCFF support.

The new results framework (Figure 2) follows the structure of the theory of change and includes measurable indicators to track achievements at both the country and global levels. Country-level indicators reflect collective results across supported projects in key areas of engagement for GCFF and developments such as the introduction or operationalization of policies affecting refugees and host communities.² Global indicators correspond to activities undertaken by the GCFF overall such as mobilizing financing. Indicators from the current results framework remain and are complemented by new indicators related to the GCFF's role in enabling operations supporting refugees and host communities; facilitating dialogue and collaboration; and driving innovation on development responses to forced displacement.

The Fund results framework applies across the entire portfolio and reflects the collective contribution of GCFF-supported activities to areas such as the expansion of rights and protections for refugees and host communities and increased access to essential services and opportunities. The Fund-level indicators are distinct from the indicators used by individual projects with the exception of the number of direct refugee and host community beneficiaries, which will be mandatory for all relevant projects and reported in aggregate through the Fund results framework. Results for other Fund-level indicators will be derived from project reports by the GCFF CU. (Annex 1 presents how project-level indicators feed into the Fund results framework.) This approach allows for reporting of some project achievements at the Fund-level – which is not currently done – while at the same time ensuring project teams have the flexibility to choose indicators and measurements appropriate for the intervention, financing instrument and implementing agency.

Indicators derived from project reports will not have targets set at the Fund-level, but the other Fund indicators will have annual targets endorsed by the Steering Committee. Reporting for the Fund results framework will be done in the annual report by the GCFF CU. Results for country-level indicators will be disaggregated by sector/thematic area whenever possible as well as by sex when relevant. Definitions and measurements for all indicators will be established following endorsement of the revised results framework.

² The influence of GCFF on country policy and institutional frameworks will also be reflected in the refugee policy and protection reviews produced by UNHCR. The reviews will include an analysis of the policy framework in specific benefitting countries and how that has changed over time. While the scope of those reviews goes beyond direct attribution to the GCFF, the findings are relevant for the Fund's work and provide valuable insight into developments in the policy landscape in the countries that the GCFF supports.

Figure 2 – Fund Results Framework

Short-term outcomes		Source for reporting
Country-level	1. Number of direct project refugee beneficiaries (% female)*	Direct aggregation from project reports
	2. Number of direct project host community beneficiaries (% female)*	Direct aggregation from project reports
	3. Percentage of project-level targets that are met or surpassed*	Derived from project reports
	4. Number of policies that codify or expand rights or protections for refugees and host community members	Derived from project reports
	5. Percentage of ODA flows to BCs for refugee response that are facilitated by GCFF	OECD or country-level statistics
Global-level	6. Stakeholder perceptions of GCFF's innovation, convening power, catalytic support and impact**	Annual survey by GCFF CU (qualitative)
Outputs		Source for reporting
Country-level	7. Percentage of GCFF funding that supports improved access to or quality of (a) education, (b) health, (c) social protection, (d) employment, (e) access to finance, or (f) infrastructure or municipal services for refugees and host communities*	Derived from project reports
	8. Percentage of GCFF funding that supports policy actions to promote welfare and inclusion for refugees and host communities	Derived from project reports
	9. Percentage of underlying operations whose design is informed by dialogue or inputs from GCFF stakeholders	GCFF CU
	10. Amount of total MDB financing made on concessional terms from the GCFF**	GCFF CU
	11. Amount allocated by the GCFF per year**	GCFF CU
Global-level	12. Amount of grant contributions mobilized**	GCFF CU
	13. Innovative approaches and knowledge generation supported by GCFF	GCFF CU (qualitative)

*Results will be disaggregated by key sectors/thematic areas: improved access to or quality of education, health, social protection, employment, access to finance, and infrastructure and municipal services, for refugees and host communities.

**Indicators in the current results framework. Minor changes to wording have been made for some of the original indicators.

Section 5. Project-level Results Indicators

To complement the Fund results framework and in support of greater consistency and coherence in reporting across the GCFF portfolio, revisions to the menu of suggested indicators are proposed. The Operations Manual currently includes a menu of indicators that project teams can use with the goal of standardizing reporting and allowing for aggregation of results across projects. In practice, however, most GCFF-supported projects do not use any of the suggested indicators. In a number of cases, projects use indicators that are similar but distinct enough to prohibit aggregate reporting.

Various challenges limit the extent to which the suggested indicators are adopted: some projects applying to the GCFF already have fully developed results frameworks for which adding or changing indicators is complicated; project teams are not always aware of the recommended indicators or what is expected in terms of M&E standardization, especially projects developed on an urgent basis; projects are limited in terms of what data are available or can be collected, particularly if following client governments' existing management information systems or data sources, and may have limited scope for requiring specific indicators or additional data collection efforts; and the indicators do not easily apply to all financing instruments, particularly development policy operations.

With these constraints and challenges in mind, updates to the menu of recommended indicators are proposed (Table 1). These changes are made with the goal of standardizing and increasing take-up of the indicators to enable aggregation across the GCFF portfolio, but without being too restrictive or prescriptive. Most indicators from the current menu are kept but the list has been revised and expanded to include (1) additional indicators for the key sectors for GCFF support; (2) broader definitions that have potential to apply across more projects and contexts (for example, referring to “right to work” rather than “work permits issued”); and (3) indicators related to sectors or areas not currently reflected at all, such as access to finance and legal status for refugees. Qualitative dimensions are also included since many aspects of success for GCFF projects are not easily captured by quantitative indicators. Many of the indicators build on indicators used in the Refugee Policy Review Framework or the Global Compact on Refugees.

Table 1 – Menu of Recommended Project-level Indicators

Sector	Indicators
All	<ul style="list-style-type: none">- Number of direct project refugee beneficiaries (of which, % female)*- Number of direct project host community beneficiaries (of which, % female)*
Education	<ul style="list-style-type: none">- Refugee and host community population benefitting from improved quality of education, (of which, % female)- Refugees and host community population enrolled in public education system (early childhood, primary, or secondary), (of which, % female)- Refugees and host community population enrolled in tertiary education, (of which, % female)- Refugees and host community population receiving vocational or skills development training, (of which, % female)*
Health	<ul style="list-style-type: none">- Refugee and host community population receiving improved health or nutrition services, (of which, % female)- Refugee and host community population receiving essential health or nutrition services, (of which, % female)

	- Refugees enrolled in the public health care system, (of which, % female)
Social protection	- Refugee and host community population who are beneficiaries of social safety net programs (cash transfers, social insurance, public works, etc.), (of which, % female)
Economic opportunities	<ul style="list-style-type: none"> - Jobs or short-term employment opportunities created or provided for refugee and host community members, (of which, % female)* - Refugees and host community members employed in the formal labor market, (of which, % female) - Refugees covered by the same worker protections as host community, (of which, % female) - Refugee and host community entrepreneurs/MSMEs supported, (of which, % female/% female-owned or -led)*
Infrastructure and public services	- Refugee and host community population with access to improved infrastructure or municipal services (housing, water, sanitation services, solid waste management, energy, roads, public transportation, etc.), (of which, % female)*
Access to finance	<ul style="list-style-type: none"> - Refugees and host community members with improved access to bank accounts or other financial services, (of which, % female) - MSMEs owned by refugees and host community members with improved access to financial services, (of which, % female-owned or -led)
Legal status	<ul style="list-style-type: none"> - Refugees granted official or legal status in host country (visas, registration, protection or residency permits, etc.), (of which, % female) - Refugees with access to/availing of official identity documents, (of which, % female) - Refugees with right to work (work permits, etc.), (of which, % female)* - Refugees with documents or qualifications from country of origin accredited or recognized (diplomas, professional certificates, etc.), (of which, % female)
Institutional strengthening	<ul style="list-style-type: none"> - Institutional or regulatory framework(s) related to protections or services for refugees and vulnerable households created or improved - Government-led coordination system to manage refugee inflows (across government and/or with external stakeholders) created or enhanced - Refugees included in national development planning processes or strategies - Increased institutional or ministerial capacity to manage refugee inflows

*Indicators that are also included in the current menu. Minor changes to wording have been made for some of the original indicators.

The first two indicators including sex-disaggregated reporting will be mandatory for all GCFF-supported operations where applicable (development policy operations, for example, may not measure number of direct beneficiaries). The other indicators are not mandatory, following the same approach as with the current list. Project teams can also modify the indicator wording as needed for their specific contexts. Definitions and parameters for all indicators will be established following endorsement of this list, and guidance will be developed on how to adapt these indicators to apply to individual projects. If project teams choose to use any recommended indicators, they should be integrated into project-level results frameworks in alignment with the ISA's M&E guidelines and requirements and with corresponding targets. Regardless of which indicators are used, all project

teams will be expected to disaggregate their results by refugee and host community beneficiaries and by sex.

The updated menu of indicators will be provided to new projects applying to the GCFF going forward. Aggregation of results will be done by the GCFF CU for projects using the recommended indicators and reported in the annual report.³ The full results frameworks for individual projects will still be accessible through the online dashboard under development (see Section 6). The menu of indicators will be revisited after one year and may be revised based on feedback from project teams and Steering Committee members and observations of how the indicators have worked in practice, including with a view to incorporating more outcome-oriented indicators.

Section 6. Results Reporting and Guidance

Reporting to the GCFF Steering Committee is currently done through semi-annual progress reports and an annual report, with one of the progress reports delivered around the same time as the annual report and based on the same project-level updates as the annual report. Changes to both progress and annual reports are proposed to improve demonstration of the results achieved and value-add of the GCFF. Corresponding adjustments to the project-level updates are also proposed with an eye to minimizing burdens on project teams and maintaining a streamlined, agile CU function.

Semi-annual progress reporting

The objective of the semi-annual progress reports is to inform the Steering Committee about the financial status of the Fund, project disbursements and progress in project implementation milestones, and any operational challenges or bottlenecks. The following changes are proposed with the goal of differentiating the progress and annual reporting, avoiding duplication, and reducing the reporting burden for project teams:

- Focus the progress reports on key portfolio and project milestones and updates rather than full narrative and results reporting. Currently the progress reports are lengthy, present some content that is repeated across reports, and include the complete project-level updates in an annex. This format makes it hard to highlight important milestones and distinguish developments during the reporting period from what was reported previously. A more focused progress report that spotlights the financial and portfolio status and key project developments is proposed instead. (More comprehensive information on project achievements and results will be captured through the annual report, described below.)
- Modify the timing for progress reporting, as the current schedule means reports are due in late June (end of fiscal year for some organizations and at start of summer holidays, and around the same time as the GCFF annual report) and in late December (during the holiday period). Shifting the reporting schedule by a few months could help with avoiding duplication and ensuring project reports are submitted on schedule. The proposed new timeline for the progress reports is March and September.
- Revise the progress update template used by project teams to focus on key implementation milestones, developments, and financial information. A lighter-touch template is expected to better highlight the important changes during the reporting period, reduce repetition of the

³ Projects that do not use any of the recommended indicators will still feed into the Fund results framework.

same information across each progress report, and help with reporting compliance. The revised template would be prepared by the CU in consultation with the ISAs. ISAs will be requested to also share their own project monitoring reports (in publicly disclosable format) which can help enrich and expand on the updates provided to the CU without adding additional reporting requirements for project teams.

- Engage with a designated “point person” at each ISA to facilitate project reporting. This individual would be the primary contact for the GCFF with regards to project updates with the goal of coordinating, consolidating and streamlining reporting within each ISA and reducing pressures on each project team.

Annual reporting

The objective of the annual report is to communicate the achievements and results of the GCFF and supported projects, including through reporting against the Fund results framework, as well as report the financial status of the Fund. The annual report also serves to inform stakeholders about the GCFF’s approach, governance, and operations, and innovations and developments over the past year. Similar to the changes proposed to the semi-annual progress reports, some improvements to the annual report are proposed:

- Ensure Fund and project results are effectively highlighted. As done currently, the Fund results framework will be included in the annual report with updated results drawing from project reports and from the CU’s compilation of results. Aggregated project-level results will also be reported for those operations using indicators from the menu of recommended indicators. (Even in cases where the recommended indicators are used currently, they have not been reported in aggregate across the relevant projects.) Impactful project-level results will be featured, including in relation to Fund-level results indicators and gender dimensions. The quantitative results reporting will be complemented by narrative stories on selected projects that highlight qualitative results and outcomes and impacts including their contribution to the medium- and long-term GCFF objectives as presented in the theory of change.
- Standardize the reporting period for Fund-level indicators, since currently these include a mix of both cumulative and annual targets and reporting. Targets for relevant indicators will be set on an annual basis and results reported annually. Cumulative results can also be reported for the three financing-related indicators carried forward from the current results framework.
- Revise the annual update template used by project teams to focus on the main achievements and outcomes over the past year, including description of project impacts for refugees and host communities. The annual update would capture more details on project implementation and results than the semi-annual progress updates. The mandatory indicators on direct project beneficiaries, disaggregated by sex, will be added to the template to ensure consistent reporting, and updated results for all project-level output and outcome indicators will be required to feed into the Fund results framework.

GCFF dashboard

Supplementing the progress and annual reports, an online dashboard of GCFF-supported projects and results will be developed. The dashboard will include information on all operations, including implementation status and results achieved against the project results framework, and will contain

links to publicly available project documents. The dashboard will be designed to pull from existing project reporting. It will also allow users to access aggregated GCFF portfolio data and results.

Guidance for project teams

Currently information on the results framework and menu of recommended indicators appears in the Operations Manual but may be easily missed by task teams preparing applications to the GCFF. The CU will provide explicit guidance on the results framework and reporting requirements at the outset of discussions with BCs and ISAs on the preparation of funding requests, and a supplemental document focused on M&E will be developed to share with prospective project teams and posted on the website. Communicating the theory of change and Fund results framework more effectively will help teams ensure their proposed activities are aligned with and contribute to the Fund results and objectives. Resources on applying the recommended project indicators will be developed, including definitions and measurement guidelines for all indicators and expectations for disaggregated reporting by sex and by other relevant groups such as minors and children, to facilitate their take-up and consistent application across projects.

As the GCFF moves toward earlier engagement at the project design stage, there is greater scope for providing support on results indicators and M&E approaches. Earlier involvement with project teams is expected to inform project design, increase awareness and take-up of the recommended indicators, integrate recommended indicators in project results frameworks to avoid bifurcated reporting requirements, and support improved M&E systems for GCFF-supported projects.

Section 7. Next Steps

Upon endorsement of this technical note by the Steering Committee, the changes proposed here will be effective as of January 1, 2022. The next steps are then to:

- Amend the Operations Manual in line with the endorsed technical note – *by end of Q1 2022*
- Develop new project reporting templates (progress and annual) in consultation with ISAs – *by end of Q1 2022*
- Identify a “point person” for GCFF reporting in each ISA – *by end of Q1 2022*
- Produce guidance for project teams on recommended indicators, M&E approaches, and reporting changes – *by start of Q2 2022*
- Develop an online dashboard of GCFF projects and results – *by start of Q2 2022*
- Disseminate the semi-annual progress report using the new structure – *by start of Q2 2022*
- Report against the Fund results framework in the next annual report – *by end of Q3 2022*
- Review the menu of recommended project indicators after one year and adjust based on feedback from ISAs and the Steering Committee – *by end of Q4 2022*.

Annex – Linkages between project-level and Fund-level indicators

This table shows how the recommended project-level indicators presented in Table 1 correspond to and feed into the Fund-level reporting through the GCFF Results Framework.

Sector	Project-level Indicators	Fund-level Indicators
All	<ul style="list-style-type: none"> - Number of direct project refugee beneficiaries - Number of direct project host community beneficiaries 	Same
Education	<ul style="list-style-type: none"> - Refugee and host community population benefitting from improved quality of education - Refugees and host community population enrolled in public education system (early childhood, primary, or secondary) - Refugees and host community population enrolled in tertiary education - Refugees and host community population receiving vocational or skills development training 	<ul style="list-style-type: none"> - Percentage of GCFF funding that supports improved access to or quality of education for refugees and host community population
Health	<ul style="list-style-type: none"> - Refugee and host community population receiving improved health or nutrition services - Refugee and host community population receiving essential health or nutrition services - Refugees enrolled in the public health care system 	<ul style="list-style-type: none"> - Percentage of GCFF funding that supports improved access to or quality of health services for refugees and host community population
Social protection	<ul style="list-style-type: none"> - Refugee and host community population who are beneficiaries of social safety net programs (cash transfers, social insurance, public works, etc.) 	<ul style="list-style-type: none"> - Percentage of GCFF funding that supports improved access to or quality of social protection for refugees and host community population
Economic opportunities	<ul style="list-style-type: none"> - Jobs or short-term employment opportunities created or provided for refugee and host community members - Refugees and host community members employed in formal labor market - Refugees covered by same worker protections as host community - Refugee and host community entrepreneurs/MSMEs supported 	<ul style="list-style-type: none"> - Percentage of GCFF funding that supports improved access to or quality of employment or access to finance for refugees and host community population
Infrastructure and public services	<ul style="list-style-type: none"> - Refugee and host community population with access to improved infrastructure or municipal services (housing, water, sanitation services, solid waste management, energy, roads, public transportation, etc.) 	<ul style="list-style-type: none"> - Percentage of GCFF funding that supports improved access to or quality of infrastructure or municipal services (housing, water, sanitation, energy, roads,

		public transportation, etc.) for refugees and host community population
Access to finance	<ul style="list-style-type: none"> - Refugees and host community members with improved access to bank accounts or other financial services - MSMEs owned by refugees and host community members with improved access to financial services 	- Percentage of GCFF funding that supports improved access to or quality of employment or access to finance for refugees and host community population
Legal status	<ul style="list-style-type: none"> - Refugees granted official or legal status in host country (visas, registration, protection or residency permits, etc.) - Refugees with access to/availing of official identity documents - Refugees with right to work (work permits, etc.) - Refugees with documents or qualifications from country of origin accredited or recognized (diplomas, professional certificates, etc.) 	- Number of policies that codify or expand rights or protections for refugees and host community members
Institutional strengthening	<ul style="list-style-type: none"> - Institutional or regulatory framework(s) related to protections or services for refugees and vulnerable households created or improved - Government-led coordination system to manage refugee inflows (across government and/or with external stakeholders) created or enhanced - Refugees included in national development planning processes or strategies - Increased institutional or ministerial capacity to manage refugee inflows 	- Percentage of GCFF funding that supports policy actions to promote welfare and inclusion for refugees and host communities