
Corporate-level evaluation of IFAD's supplementary resources

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Executive summary

1. At its 146th session in December 2025, IFAD's Executive Board approved this corporate-level evaluation (CLE) of IFAD's supplementary resources (SRs) as part of the work programme of the Independent Office of Evaluation of IFAD (IOE) for 2026. This is the first independent, comprehensive assessment of IFAD's performance in mobilizing, managing and utilizing SRs. The evaluation is particularly timely given the growing stature of SRs in IFAD, and their increasingly dominant role in global aid financing. SRs comprise both loan and grant resources that are managed by IFAD on behalf of partner donors through a variety of legal and administrative arrangements. They have specific purposes that set them apart from core resources.
2. The CLE will assess the role and contribution of SRs in fulfilling and enhancing IFAD's development effectiveness agenda and will evaluate the adequacy of IFAD's institutional and operational arrangements for SRs, including whether existing arrangements and organizational changes have favoured their effective and efficient mobilization, management and delivery. The evaluation seeks to answer an overarching question: to what extent has IFAD used SRs as a central and disciplined part of its financing and strategic model to achieve the intended development results? To do so, it will assess the global aid architecture and IFAD's positioning in it; the human resources allocated to SRs and the organizational structure underpinning them; the costing of SRs and management of their fees; and results and reporting systems. Broadly, the CLE will evaluate SRs from the three dimensions of their mobilization, management and utilization. The evaluation will cover the period from 2016 to 2025.
3. The evaluation is anchored in four internationally recognized evaluation criteria: relevance, coherence, efficiency and effectiveness. It is based on a conceptual framework that provides a structured way to examine the institutional conditions that shape the performance of SRs and the pathways through which they are expected to influence and contribute to IFAD's programme of work. The CLE will pursue qualitative and quantitative methods to collect evidence to answer this question. Evidence will be collected through a number of instruments (portfolio and statistical analysis, country case studies, e-survey, thematic deep dives and headquarters interviews) and from recent evaluations undertaken by IOE. Evidence obtained using different methods and from other sources will be triangulated for validation.
4. The evaluation will begin in 2026 and the final report will be presented to the Executive Board in December 2027. The findings, conclusions and recommendations of the CLE will support IFAD Management and staff in the mobilization, management and use of SRs for deeper impact, as well as inform eventual future SR strategies and the deliberations of future replenishment consultations.

I. Introduction

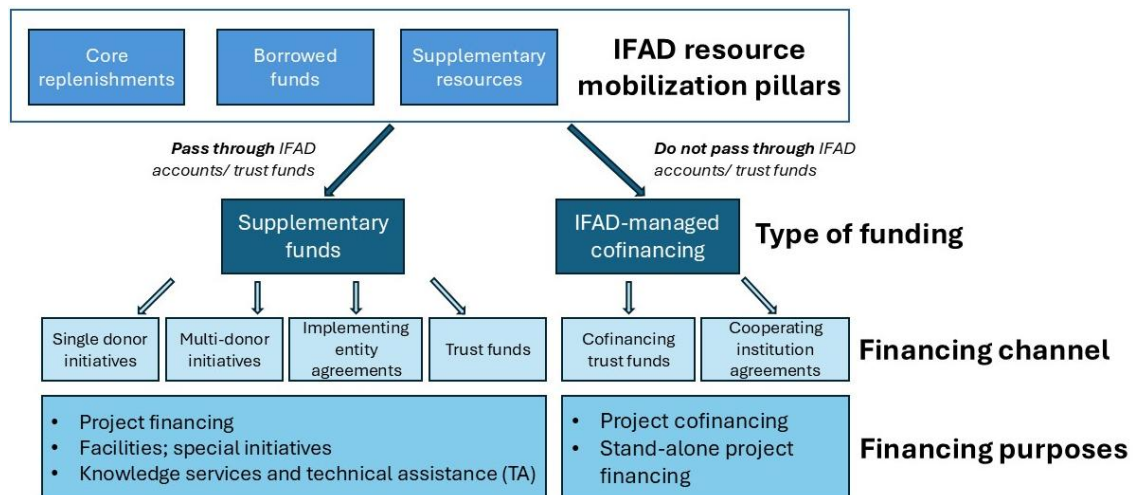
A. Background and rationale

1. As approved by the Executive Board during the 146th session in December 2025, the Independent Office of Evaluation of IFAD (IOE) will conduct a corporate-level evaluation (CLE) of IFAD's supplementary resources (SRs) in 2026. This is the first independent, comprehensive assessment of IFAD's performance in mobilizing, managing and utilizing these resources. The evaluation is particularly timely given the growing stature of SRs in IFAD, and their increasingly dominant role in global aid financing.
2. The purpose of the CLE is to help IFAD and its governing bodies achieve a shared and coherent understanding of the role of SRs in the context of IFAD's bigger, better and smarter agenda, as outlined in IFAD's Strategic Framework 2016–2025, and of how effective and efficient the organization has been in this area. It aims to assess the contribution of SRs in fulfilling and enhancing IFAD's development effectiveness agenda, and the adequacy of IFAD's institutional and operational arrangements for mobilizing and managing them. The findings, conclusions and recommendations of the CLE will support IFAD Management and staff in the mobilization, management and use of these resources for deeper impact and will inform eventual future SR strategies and the deliberations of future replenishment consultations. The CLE will cover the period 2016–2025.
3. **SRs do not fall under IFAD's ownership and serve specific purposes.** As defined in IFAD's 2021 Strategy for Supplementary Resources,¹ SRs are loan and grant resources that are managed by IFAD on behalf of partner donors² through a variety of legal and administrative arrangements. These resources are not under IFAD's ownership; are not "without restriction to use"; and are not part of either the performance-based allocation system or the grant allocation system. They are used for specific purposes, which sets them apart from core resources (see figure 1). As outlined in the strategy, there are two types of SRs: (i) supplementary funds (SF) – which pass through IFAD accounts and IFAD-managed trust funds; and (ii) IFAD-managed cofinancing (IMCF) – which do not. Each type has specific channels. Supplementary resources serve three principal purposes: financing and cofinancing of projects (SF and IMCF); funding of facilities and special initiatives (SF); and the provision of knowledge services including capacity development and technical assistance (SF).

¹ [2021 IFAD Strategy for Supplementary Resources](#).

² Donors are classified as Member States, non-Member States, international organizations and funds, the private sector and foundations. Ibid.

Figure 1
Outline and conceptualization of supplementary resources by type of funding, purpose and channel³



Source: Based on categorizations and definitions outlined in the SR strategy.

4. **SRs have been growing rapidly and are now a critical contributor to IFAD's programme of work (PoW).** SRs provide opportunities for IFAD to expand its PoW, engage in new areas of work and pursue funding for its mainstreaming themes. While core resources (see glossary in appendix VIII) remain IFAD's primary source of financing, supplementary financing is rapidly gaining prominence as an additional source, which is reflected in the substantial increase in the funding received (see section C, figure 2). Several replenishment commitments made by IFAD to its Member States rely on SRs to achieve their targets, for example in relation to cofinancing, the private sector, and the climate, youth and fragility agendas.
 5. **However, the proliferation of SRs has led to several challenges that present financial, organizational and reputational risks for IFAD.** The SR strategy identified a number of challenges and risks, such as internal clarity over ownership of SRs, uneven implementation arrangements and, on occasion, inadequate or complex cost recovery arrangements which pose high risk and the potential for actual financial losses and reputational damage to IFAD. Also, unclear division of roles, combined with differing processes for different kinds of SRs managed by different divisions, has led to lack of coherence and incomplete data, record keeping and archiving. This has limited their visibility to IFAD Management and IFAD's governing bodies.
- B. The global supplementary resource landscape**
6. **While international organizations have typically relied on core resources to finance their operations, SRs have become a significant source of financing.** Since the 1990s, donor contributions to core resources have stagnated while earmarked contributions have expanded.⁴ Within the United Nations system, earmarked resources have become an important if not the dominant source of funding.⁵ They differ from core resources in that donors restrict their use to specific themes and sectors, regions, countries or projects. Similarly, over the last two decades, the channels through which earmarked contributions are provided have

³ For specific definitions, refer to appendix VI, section C. Please note that this is not exactly aligned with figure 1, as it includes the Junior Professional Officer programme as part of the SRs, an area outside the scope of this evaluation.

⁴ Reinsberg, Heinzl and Siauwijsaya, 2024.

⁵ The literature suggests that the World Bank may have declining growth of earmarked funding (IDA, 2024; Reinsberg, Heinzl and Siauwijsaya, 2024; Heinzl and Reinsberg, 2024). However, financial flows into trust funds are no longer publicly reported. Data from other international organizations require further analysis beyond the remit of this approach paper.

become increasingly diversified. A growing share of these funds are now routed via pass-through international organizations (such as the Global Environment Facility [GEF] or the Global Fund) rather than operational international organizations (IOs) such as IFAD.⁶ Trust funds⁷ have emerged as the dominant form of sub-accounts held by IOs.

7. **Earmarked funding has been increasing both in absolute terms and as a share of core resources.** The combined core and earmarked contributions from the member countries of the Development Assistance Committee (DAC) of the Organisation for Economic Co-operation and Development (OECD) increased by over US\$6 billion between 2016 and 2023; the latest financing figure (2023) of combined core and earmarked contributions stood at nearly US\$114 billion (see appendix VI, figure 3). As a share of the combined amount, earmarked contributions have increased steadily, from 37 per cent in 2016 to 46 per cent in 2023 (in 2022, earmarked contributions notably surpassed core contributions to make up over half of combined contributions in 2022). In 2023, United Nations organizations, including IFAD, accounted for the largest category of organizations through which earmarked funding was channelled,⁸ accounting for 33 per cent of earmarked funds.
8. **Evaluations conducted by IFAD's peer organizations identify converging strengths and constraints across their portfolios.** A number of United Nations organizations and multilateral banks have conducted evaluations on this topic, further signalling its importance within the global funding architecture and the implications for future. For instance, the World Bank, the Asian Development Bank (ADB), the United Nations Development Programme (UNDP) and the World Food Programme (WFP) have conducted evaluations on trust funds, cofinancing and thematic funding mechanisms (which align with IFAD's definition of SRs). These have identified some common aspects across their portfolios (see box 1).

Box 1

Findings from evaluations on SRs by IFAD's peer organizations

The World Bank's 2013 evaluation highlighted the growing scale and use of trust funds as vehicles to channel earmarked resources, noting their value in providing coordinated financing for specific countries, development priorities and global public goods, but also their weak integration with national programmes, limited recipient participation and unclear results frameworks. Similarly, ADB's 2025 evaluation found that trust funds support innovation, climate priorities and risk reduction, yet are constrained by weak strategic coherence, fragmented governance, slow disbursement and limited monitoring and learning. UNDP's 2025 evaluation of its funding windows found them strategically aligned and catalytic for innovation and crisis response, but underutilized due to unclear value propositions, heavy earmarking, donor concentration and limited flexibility. Likewise, WFP's 2024 evaluation found that short-term, highly earmarked funding undermines efficiency, adaptability and long-term engagement, while predictable, multi-year and flexible funding improves planning, resilience programming and strategic positioning, though it remains limited in scale.

C. Evolution of supplementary resources in IFAD

9. **Reflecting the global trend of increasing earmarked contributions, IFAD's SF portfolio⁹ has more than doubled since 2016.** As reported in its annual supplementary fund overview,¹⁰ IFAD maintained an active average annual SF portfolio of nearly US\$800 million between 2016 and 2020, sustained by mobilizing

⁶ Operational international organizations are development organizations with implementation capacity. Pass-through IOs are development organizations with the sole purpose of mobilizing funding and rely on operational IOs for implementation (Reinsberg, Heinzl and Siauwijaya, 2024).

⁷ See glossary in appendix VIII.

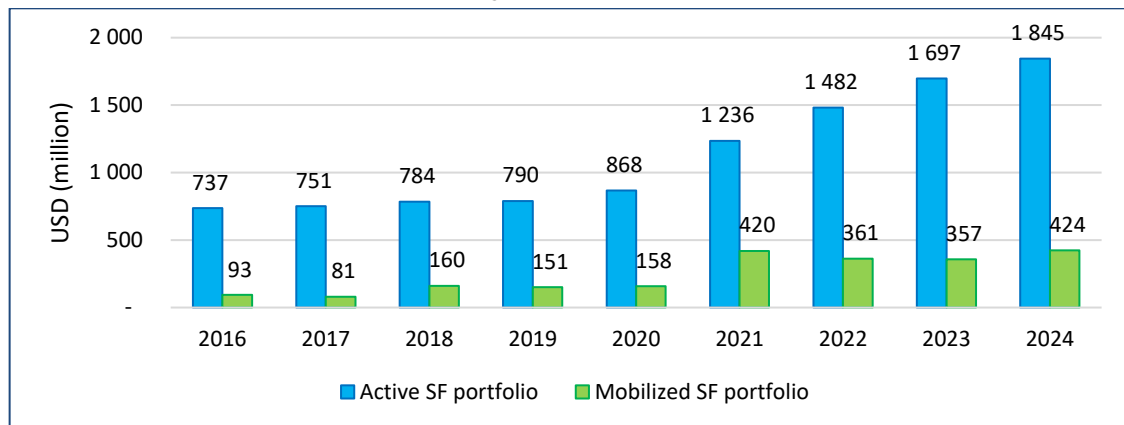
⁸ These United Nations funds and programmes were: the United Nations Development Programme, the United Nations Environment Programme, the United Nations Human Settlements Programme, the United Nations Children's Fund and the World Food Programme.

⁹ At the time of writing, IFAD provides an annual overview of supplementary fund mobilization. The mobilization of IFAD-managed cofinancing is not reported on; however the use of utilization of IFAD-managed cofinancing is reported.

¹⁰ Data provided in this section can be found in appendix VI, section B along with further explanation, context and limitations.

new SF agreements with an average value of US\$121 million in the same period.¹¹ From 2021 onwards, the mobilization of SF increased almost fourfold to an annual average of nearly US\$400 million, leading to substantial growth in the active SF portfolio, which rose from over US\$1.2 billion in 2021 to more than US\$1.8 billion in 2024.

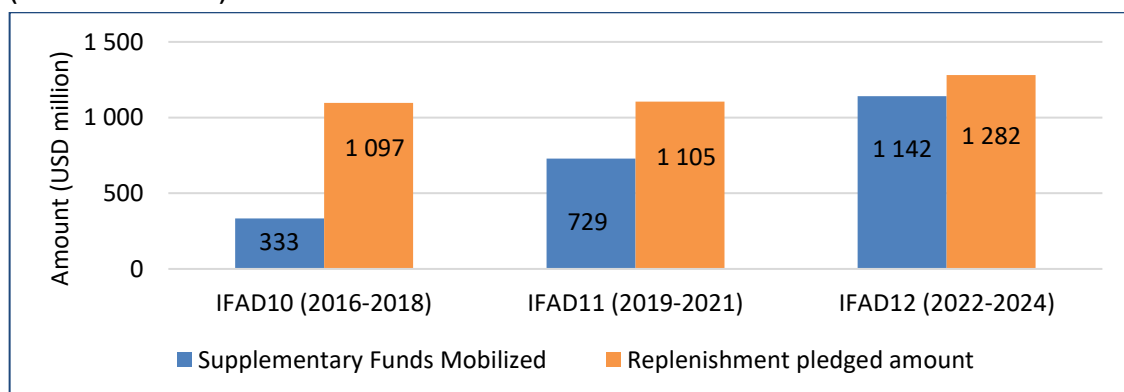
Figure 2
IFAD’s active and mobilized supplementary fund portfolio



Source: IFAD annual supplementary fund overview reports 2016–2024.

- IFAD’s mobilized SFs are reaching parity with its pledged core resources.** Also reflecting global trends, SFs mobilized by IFAD are quickly approaching the same level as resources pledged by Member States (figure 3). While in the Tenth Replenishment of IFAD’s Resources (IFAD10), mobilized SFs represented 30 per cent of the value of pledged core resources, in IFAD11 this proportion increased to 60 per cent, and in IFAD12 was close to 89 per cent.

Figure 3
IFAD core resources (replenishment pledged amount) and mobilized SFs per replenishment period (IFAD10 to IFAD12)



Source: IFAD annual supplementary fund overview reports 2016–2024; IFAD Oracle Business Intelligence (OBI) 2025.

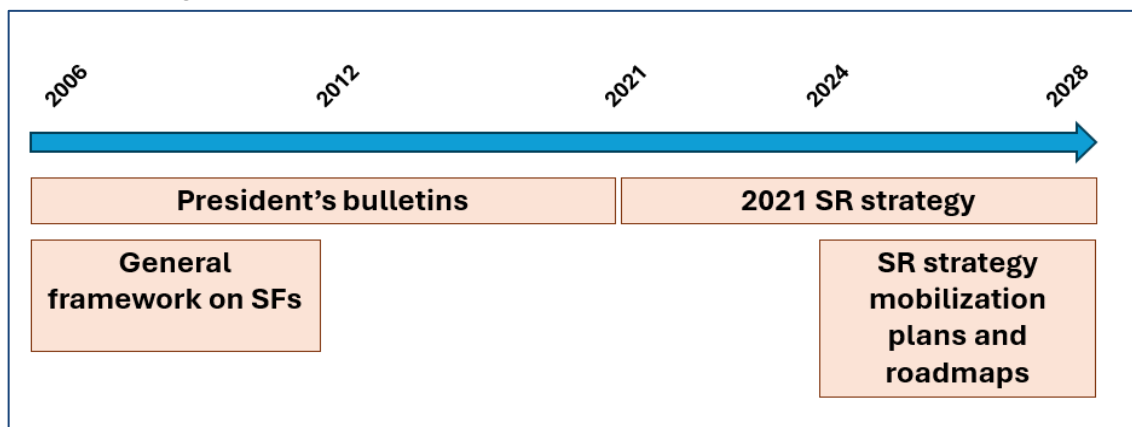
- Reflecting its mobilization efforts, IFAD has allocated both supplementary funds and the cofinancing it manages to expand its PoW in size and through diverse instruments.** As seen in the PoW data (see appendix VI, figure 6), between 2016 and 2024 IFAD allocated nearly US\$2.2 billion of SRs to its PoW through investment projects (65 per cent), grant-financed projects (29 per cent) and more recently non-sovereign operations (NSOs) (6 per cent). Reflecting the mobilization trend, the volume of allocated SRs increased from 2021 onwards

¹¹ The active portfolio indicates the United States dollar value of active SR agreements in any given year. The mobilized portfolio indicates the total United States dollar value of all SR resources mobilized by IFAD up to the referred year and includes both active and finalized SR agreements.

to an average allocation of US\$357 million a year compared to an average allocation of US\$163 million between 2016 and 2019.

12. **IFAD incrementally formalized its approach to mobilizing and managing SRs through the use of President’s bulletins, before culminating in the development of the SR strategy in 2021.** Starting in 2006 (see appendix VI, section D(i)), IFAD issued President’s bulletins to define frameworks for mobilization and management of SRs. The 2006 bulletin established an initial general framework¹² including definitions and categories of funds, processes, usage, monitoring and reporting. A 2013 President’s bulletin overhauled the framework to update it in accordance with corporate priorities and a decentralized budget management framework. It also incorporated recommendations from a 2009 audit, which formalized authorization and allocation processes for management fees, reporting requirements, cost classification and reflected organizational changes. Further bulletins in 2014 and 2019 included procedures to streamline SRs and GEF-administered grants and cost recovery measures.
13. **The SR strategy was adopted to enhance IFAD’s development impact, expand its PoW, and scale up financial and knowledge services in line with its mandate.** The strategy positions IFAD as a key partner for donors, and establishes priority areas, guiding principles and governance arrangements. It has been operationalized through updated operating procedures issued in 2023 and revised in 2025; an action plan (2024) with four workstreams overseen by the Resource Mobilization Committee and the first SR mobilization plan (for 2025–2027). See figure 4 for an overview of the trends in SR governance in IFAD:

Figure 4
Timeline of SR governance in IFAD



Source: Developed based on information in the SR strategy.

14. **The SR strategy also set out governance principles.** These were operationalized under IFAD’s Delegation of Authority Framework, with the Global Engagement, Partnership and Resource Mobilization Division (GPR) overseeing the portfolio, and the Environment, Climate, Gender and Social Inclusion Division (ECG) liaising with the global climate and environment fund donors and supporting IFAD country offices in mobilizing resources from these external funds. The Financial Controller’s Division is responsible for the accounting, auditing and financial reporting to donors and other stakeholders. Following the recalibration exercise in 2024, SR oversight structures and responsibilities shifted, and the Planning, Organizational Development and Budget Division acquired a greater role in SR mobilization and management.
15. The operationalization of the strategy included the updating of procedures and the mobilization action plans. Institutional arrangements retain GPR for overseeing

¹² SRs in the 2006 bulletin were defined as other funds accepted to supplement resources mobilized under the definition of article 4 of the Agreement Establishing IFAD.

most SRs. However, ECG is delegated oversight of agreements, mobilization, utilization and management of SFs received from the Green Climate Fund, GEF, Adaptation Fund, Least Developed Countries Fund and Special Climate Change Fund, and reports on these to GPR.

II. Evaluation objectives, scope and methodology

A. Objectives and scope of the evaluation

16. This section frames the objectives and scope of the CLE, introduces the conceptual framework underpinning the assessment, and describes the overall approach and methodology guiding the CLE to collect the evidence that will be used to answer the evaluation questions.
17. **Objectives.** The CLE has three broad objectives:
 - (i) Assess the role and contribution of SRs in fulfilling and enhancing IFAD's development effectiveness agenda.
 - (ii) Evaluate the adequacy of IFAD's institutional and operational arrangements for SRs, including whether existing arrangements and organizational changes have favoured their effective and efficient mobilization, management and delivery.
 - (iii) Generate forward-looking insights, lessons and recommendations to inform any future SR strategy and IFAD replenishments.
18. **Scope.** The evaluation will cover the period 2016 to 2025. This period coincides with IFAD's Strategic Framework 2016–2025, which will be one of the reference points for the CLE's assessment, and provides the temporal scope to include an adequate cohort of completed IFAD-financed programmes, given their typical average duration of five to seven years. Further, it will help the evaluation to observe and assess changes that occurred before and after the SR strategy. Consistent with the definition of SRs in the strategy, the CLE will focus on both supplementary funds that pass through IFAD's accounts and IFAD-managed cofinancing (that does not).¹³ Moreover, it will not cover parallel cofinancing (cofinancing not managed by IFAD), domestic cofinancing or the Junior Professional Officer programme.
19. Broadly, the CLE will evaluate SRs in relation to three dimensions: mobilization, management and utilization. Under the mobilization dimension, the CLE proposes to analyse the strategic importance of SRs to IFAD's priorities, the effectiveness of the different mechanisms used for their mobilization, and the extent to which IFAD is prepared to maintain or increase this source of funding given the current global financing landscape. From the management perspective, the CLE will assess the institutional arrangements in place for managing SRs, namely governance and oversight, operating procedures, human resources and cost management. Finally, the utilization dimension will focus on the programme side and include an assessment of reporting and results. The evaluation will also assess the SR strategy, and the achievement of its proposed outcomes.

B. Main evaluation questions

20. The evaluation seeks to answer the overarching question: to what extent has IFAD used SRs as a central and disciplined part of its financing and strategic model to achieve the intended development results?
21. To address this question, the CLE will answer four evaluation questions (EQs) framed by the OECD DAC criteria of relevance, coherence, efficiency and effectiveness.

¹³ The scope of the SR flows that will be evaluated is contained in appendix VI, section C(ii).

- EQ1. To what extent are SRs relevant and strategically aligned to delivering IFAD's mandate and strategic objectives in the context of the evolving global aid architecture and financing landscape? (DAC criterion: relevance)
 - EQ2. To what extent do IFAD's policies, systems and institutional arrangements enable a coherent and coordinated approach to the mobilization, management and utilization of SRs, while promoting agility and adaptation to the shifting donor landscape? (DAC criterion: coherence)
 - EQ3. How efficiently are SRs mobilized, managed, and utilized, including in terms of transaction costs, timeliness, staffing and administrative burden? (DAC criterion: efficiency)
 - EQ4. To what extent have SRs contributed to enhancing IFAD's innovation, use of knowledge, mainstreaming and operational performance and hence its development results? (DAC criterion: effectiveness)
22. Each EQ is accompanied by several lines of enquiry, as presented in the evaluation framework (appendix I). The evaluation framework will be enriched and modified later in the evaluation if necessary. Judgment criteria, which will be used to transparently assess performance by individual line of enquiry, will be developed before the start of the data collection, based on documentation review and initial scoping meetings.

C. Key focus areas for evaluation

23. Based on a desk review, data analysis and scoping interviews, the following areas are expected to be pursued in depth under the CLE.
24. **Evolution of the SR landscape and IFAD's positioning.** An understanding and analysis are needed of the global context in which donors and international financial institutions such as IFAD operate and interact for the purpose of resource mobilization and application. This includes a breakdown of recent and contemporary international aid architecture, and the direction in which this architecture is shifting. It also entails understanding not only IFAD's own structure but that of others, therefore a comparator analysis of other international financial institutions is needed to better understand how IFAD is positioning itself and how successful this has been. The analysis will also look at how IFAD engages with its donors and how the latter perceive IFAD.
25. **Institutional arrangements and organizational structure.** Analysis and assessment will be undertaken of the evolution and current state of IFAD's institutional structure and resources, and staff incentives (knowledge, human, financial) to effectively mobilize and utilize SRs, and respond to opportunities and demand. This will include an institutional performance analysis from a horizontal perspective (across divisions and units) and vertical perspective (from IFAD Management and headquarters to country offices).
26. **Supplementary resource costs.** A budget and cost analysis will be undertaken to assess financial and human resources costs for SR mobilization, use, management and administration. This will also include an assessment of how fees for supplementary fund management and SR management are collected and used, and the cost recovery of IFAD staff time and IFAD resources for said mobilization, management and administration.
27. **Supplementary resource implementation.** The outcomes and results of the SR mobilization and implementation will be assessed against the SR strategy's results framework and also against broader considerations around SRs. This will also cover risk management (both reputational and financial), innovation (the extent to which SRs have fostered innovations), and how SRs have supported core results at corporate and country levels, without distorting priorities.

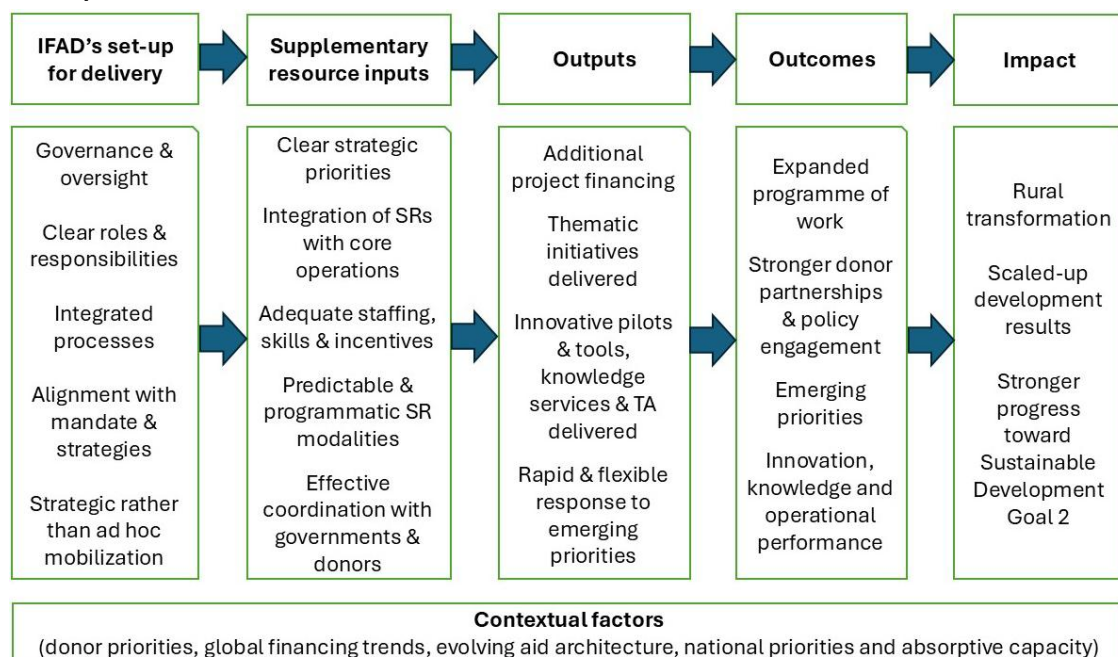
28. **Supplementary resource and development results.** This area will focus on reporting and results, including results monitoring, and the systems in place. The evaluation will assess the various functions, reporting and data needed to plan, mobilize and track SR flows across the organization.

D. Conceptual framework

29. The CLE draws on the theory of change presented in the SR strategy to develop a conceptual framework that explains how SRs should be mobilized, managed and utilized within IFAD, and how these processes are expected to contribute to development results.
30. The framework (figure 5) provides a structured way to examine the institutional conditions that shape the performance of SRs and the pathways through which they are expected to influence and contribute to IFAD’s PoW.

Figure 5

Conceptual framework of the CLE



Source: CLE team.

31. **Internal drivers and external factors.** The conceptual framework recognizes that SRs must be relevant to IFAD’s mandate and coherent with its strategic priorities. Their mobilization is influenced by internal drivers – such as IFAD’s ambition to expand its PoW and strengthen its thematic offer – and by external factors including donor priorities, global financing trends and the evolving aid architecture, and national priorities and absorptive capacity. These drivers define the context within which SRs operate.
32. The framework then considers institutional arrangements. These include the governance structures, roles, responsibilities and operational processes that determine how SRs are mobilized, negotiated, approved and managed across IFAD. Effective arrangements should ensure consistency, accountability and alignment across divisions and funding channels.
33. The immediate results of these arrangements are reflected in the volume and type of SRs mobilized, the delivery of thematic initiatives and knowledge services, and the generation of innovations and operational learning. Over time, these outputs are expected to contribute to broader organizational outcomes, including an expanded PoW, strengthened partnerships with donors and financing institutions, innovations and knowledge generation, and enhanced ability to respond to

emerging priorities such as the private sector, or in fragility, climate change and crisis situations.

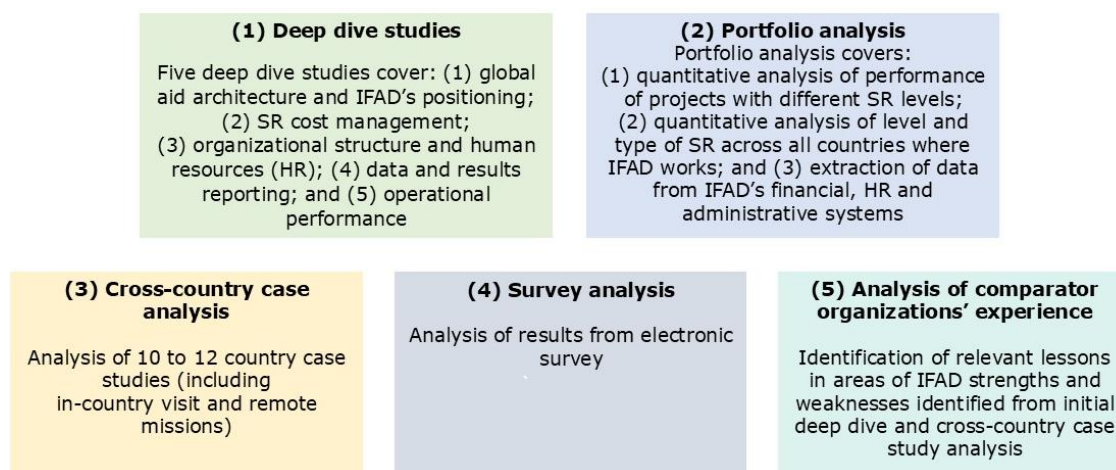
34. Ultimately, the conceptual framework positions SRs to enhance IFAD's contribution to rural transformation by enabling more effective and bigger operations, stronger policy engagement, delivery of global and regional public goods and the potential to mobilize more core resources and SRs. The framework therefore provides the analytical foundation for assessing whether the assumptions underpinning IFAD's SR approach are supported by evidence.
35. It is important to bear in mind that where SRs are primarily a source of cofinancing, their specific contribution to impacts in the conceptual framework cannot be isolated from other IFAD financing or government spending due to fungibility.
36. The linkages and concepts captured in the conceptual framework inform the evaluation framework (appendix I), which sets out the evaluation questions, lines of enquiry and evidence sources used to test these assumptions.

E. Methodology, evidence blocks and data sources

37. A mixed method approach will underpin five evidence blocks that will serve as the foundation for the CLE's findings. Given the large volume of SRs that IFAD manages, the CLE will adopt a cohort-based analysis. The selection will be defined based on an intersection of several factors: IFAD's principal SR donors (by volume), donor typology and the areas where SRs are used (see appendix VI, section C(ii)). This will ensure coverage of cofinancing (climate and non-climate) and thematic financing, geographic reach, and typology of operations, including country-level and regional programmes. The final list will be developed based on a consultation with relevant IFAD units.
38. The evaluation framework links evaluation questions, lines of enquiry and evidence sources through evidence blocks (see figure 6). Sources of data by individual evidence block are summarized in appendix III. The five evidence blocks are described below. Initial analyses within some blocks are intended to inform the lines of enquiry and focus within others, thereby ensuring a strengthened, iterative approach within the deep dives.

Figure 6

CLE evidence blocks



Source: CLE team.

39. Five **deep dive studies (1)** will be undertaken for: (1) global aid architecture and IFAD's positioning; (2) SR cost management; (3) organizational structure and HR; (4) data and results reporting; and (5) operational performance.¹⁴ These studies

¹⁴ Refer to appendix III for analyses and sources.

will be the most significant source of evidence used in answering evaluation questions. Initial work and analysis for the five studies will also contribute to refining the theories of change used in the country case studies.

40. The **portfolio analysis (2)** will involve a quantitative analysis of ratings provided by IOE in past evaluations and ratings from IFAD's self-evaluation system and the Quality Assurance Group to identify potential differences in project performance between those using SRs and those that do not. Further, a quantitative analysis of the volume and type of SR funding across the countries where IFAD works will be undertaken to enhance understanding of how SRs are used throughout IFAD and to identify limitations in generalizing findings from the cross-country case study analysis (see section G below). Finally, the extraction of data from IFAD's financial, human resource and administrative systems will support analysis within the deep dives.
41. A **cross-country case analysis (3)** of 10 to 12 country case studies (in-country and remote) will be conducted. The use of country case studies poses challenges related to diverse country contexts, limited clarity on the enabling conditions required at country level, and scarce evidence on what works for mobilizing and using SRs. The case studies will therefore be exploratory, and an iterative approach will be adopted to refine assumptions about success factors through document review and deep dives.
42. The feasibility of cross-country case methods such as qualitative comparative analysis to support structured analysis – despite contextual differences – will be assessed. An initial selection of countries was made based on the methodology presented in appendix V. To the extent possible, case studies will be integrated with country-level evaluations currently being undertaken by IOE or will build on recently completed evaluations to minimize the evaluative load on country stakeholders.
43. **Electronic survey of IFAD staff and stakeholders (4)**. An electronic survey will be used to extend the reach of the evaluation team to seek feedback from stakeholders not covered by interviews and case studies; for example, Executive Board members, IFAD staff at headquarters and in IFAD regional and country offices, key government officials, project staff, the donor community and other SR funding entities.
44. **Analysis of comparator organizations (5)**. The CLE will study comparator organizations to draw parallels with IFAD where possible, identify good practices and help inform recommendations. A mix of multilateral development banks and United Nations organizations will be included in the study. Some of these comparator organizations have also undertaken evaluations of their non-core resources. The CLE therefore proposes to use insights from the deep dives and cross-country case studies to identify key themes where lessons from comparator organizations could inform the CLE's conclusions and recommendations.

F. Analysis

45. The CLE team will triangulate and synthesize evidence from the five blocks to develop an organization-level picture of how SRs are mobilized, managed and utilized and how this aligns with the CLE conceptual framework.
46. Cross-country case analysis of 10 to 12 country studies will identify recurring patterns of organizational and contextual conditions linked to effective or ineffective performance.
47. Findings will be integrated with insights from the deep dives, the portfolio analysis, surveys and the comparator review to test the assumptions in the conceptual framework and assess the strengths and weaknesses of IFAD's overall approach to SRs.

48. Conclusions will be validated through triangulation and stakeholder consultation. This will involve key informant interviews, with generative artificial intelligence supporting systematic analysis under full human oversight.

G. Limitations

49. Limitations are foreseen in relation to the continuous institutional evolution over the evaluation period, the number and complexity of channels and agreements around SRs, the scope of country case studies and the attribution problem of fungibility of SRs in IFAD portfolios. The corporate oversight and governance mechanisms for SRs were overhauled with the 2021 strategy but have only been operationalized over the past two years. As a result, processes remain relatively new and may differ from previous arrangements, meaning that the available evidence reflects a combination of legacy and emerging practices. This limits the extent to which performance can be assessed consistently across the 2016 to 2025 period.
50. The wide range of agreements and channels, combined with responsibilities dispersed across multiple divisions, creates challenges for data coherence. Variations in reporting systems, incomplete historical records, and inconsistencies in tracking SR modalities over time may constrain the precision of portfolio-level analysis.
51. Regarding IFAD portfolios and the fungibility of SRs, two issues emerge. First, the evaluation faces methodological constraints related to fungibility of SRs in portfolios relative to core or borrowed financing, which make it impossible to attribute development outcomes or impact directly to SRs. As a result, the CLE focuses on their contribution and on assessing the plausibility of causal pathways. Second, the proposed country case studies are not intended to be statistically representative of all IFAD country programmes. While triangulation with portfolio analysis and other evidence blocks will strengthen the robustness of findings, the limitations of generalization will remain. These will be clearly highlighted in the conclusions.
52. Mitigation measures include triangulation across evidence blocks, iterative refinement of theories of change, and validation of emerging findings with IFAD staff and stakeholders.

III. CLE process, implementation and timeline

A. CLE process

53. **Preparation and design.** In line with the 2022 IFAD Evaluation Manual, the evaluation approach paper lays out the evaluation design and methodology. The design is based on a review of all documents related to SRs, a preliminary analysis of IFAD's project portfolio and interviews with key interlocutors in IFAD. The paper has gone through quality assurance and has been shared with Management for feedback. The final version contained herein will be discussed with the Evaluation Committee in June 2026.
54. **Data collection.** The CLE team will collect data and evidence to provide answers to the evaluation questions from various sources, including key informant interviews with IFAD staff, donors and other stakeholders, country case studies and an e-survey.
55. **Data analysis, reporting and quality assurance.** The CLE team will analyse the data collected from the various evidence blocks and findings will be triangulated. The final report will include the methodology, findings, conclusions and recommendations of the CLE.
56. **Feedback during the evaluation process.** Consultations will be organized with IFAD Management and staff at key stages of the evaluation process to provide

feedback, exchange views and discuss selected evaluation issues to ensure wider learning and timely feedback from this CLE.

57. **Core learning partnership group.** To strengthen this process, and consistent with the IFAD Evaluation Policy (2021), a core learning partnership group has been established, with focal points nominated by IFAD's divisional heads. The partnership group will facilitate access to data and evidence. In addition to strengthening the inputs to the evaluation, the group will promote the dissemination and use of evaluative findings in IFAD after the evaluation is completed.
58. **Deliverables, review process and feedback.** The main deliverables are the approach paper and the final evaluation report. IFAD Management has provided written comments on the draft approach paper, and will provide written comments on the evaluation report. IOE will prepare an audit trail to illustrate how Management's comments are addressed in the final report. The Evaluation Committee will review the present approach paper, and their comments will be considered in the design and implementation of the evaluation.

B. Implementation and timeline

59. Appendix VII presents the implementation roles, responsibilities, team structure and the timeline of the evaluation. The evaluation begins in 2026 and will be completed in 2027, as indicated in appendix VII. The Evaluation Committee will consider the present approach paper at its session in June 2026. The draft evaluation report will be shared with Management for feedback by March 2027. The final report will be presented to the 152nd session of the Executive Board in December 2027.

CLE Evaluation Framework

Evaluation Question (EQ)	Lines of enquiry	Evidence Block
EQ1. To what extent are supplementary resources relevant and strategically aligned to delivering IFAD's mandate and strategic objectives in the context of an evolving global aid architecture and financing landscape? (DAC Criterion: Relevance)	1.1 Do SR-funded activities align with IFAD's mandate and strategic objectives?	1.1.1. Are relevant SR-funded activities aligned with strategic objectives stated in relevant IFAD corporate?
		Deep dive – Global aid architecture and IFAD's positioning
		Portfolio analysis Cross case analysis Survey
		1.1.2 Are relevant SR-funded activities aligned with IFAD and government priorities as identified in the COSOPs?
		Cross case analysis
		Survey
1.2 To what extent, and how, is balance struck between donor priorities, country needs and IFAD's mandate and strategic objectives?	1.2.1 How are potential tensions between donor priorities, country needs and IFAD's strategic priorities identified, negotiated, and managed?	Deep dive – Global aid architecture and IFAD's positioning
		Cross case analysis
		Survey
		1.2.2 What safeguards, governance arrangements, or decision-making mechanisms ensure alignment and prevent mission drift? Do they work?
		Deep dive – Global aid architecture and IFAD's positioning
1.3 To what extent has IFAD maintained, or enhanced, its positioning in the global SR landscape?	1.3.1 What have global trends been, and likely to be in future, in availability of SRs?	Deep dive – Global aid architecture and IFAD's positioning
		Cross case analysis
		Survey

Evaluation Question (EQ)	Lines of enquiry	Evidence Block
	1.3.2 To what extent has IFAD positioned itself to respond to emerging global priorities and trends (e.g., climate, fragility, food systems)?	Deep dive – Global aid architecture and IFAD's positioning
	1.3.3 How clearly does IFAD articulate its comparative advantage in mobilizing and managing SRs?	Deep dive – Global aid architecture and IFAD's positioning Cross case analysis Survey
	1.3.4 Have assumptions on IFAD's positioning and value proposition with donors in the global supplementary resources landscape proven correct?	Deep dive – Global aid architecture and IFAD's positioning Cross case analysis Survey
	1.3.5 Has IFAD strengthened its positioning as a partner of choice for SRs at global, regional, and country levels?	Deep dive – Global aid architecture and IFAD's positioning Cross case analysis Survey
	1.3.6 How well does IFAD anticipate and respond to shifts in donor behaviour, earmarking trends, and new financing channels?	Deep dive – Global aid architecture and IFAD's positioning Cross case analysis Survey
1.4 To what extent did the outputs of implementing the SR Strategy and action plans contribute to ensuring SRs mobilised were aligned with delivering against IFAD's mandate and strategic objectives within the evolving global aid architecture?	1.4.1 Do IFAD's 2021 corporate Strategy for Supplementary Resources and supporting action plan provide a clear orientation on how these resources should be mobilized, approved, managed and utilised to ensure relevance and coherence?	Deep dive – Global aid architecture and IFAD's positioning
	1.4.2 What other factors beyond implementation of the SR Strategy and Action Plans might influence IFAD's performance?	Deep dive – Global aid architecture and IFAD's positioning
EQ2. To what extent do IFAD's policies, systems, and institutional arrangements enable a coherent and coordinated approach to the mobilization, management, and utilization of supplementary resources, and promote agility and adaptation to the shifting donor landscape? (DAC Criterion: Coherence)		
2.1 To what extent are IFAD's policies, systems, roles, and institutional arrangements coherent and support a consistent, organisation-wide approach to the mobilisation, management and use of supplementary resources?	2.1.1 Are IFAD leadership and governance functions effectively ensuring a coherent approach to SR mobilization, management, and use?	Deep dive – Global aid architecture and IFAD's positioning Deep dive – Organizational structure and HR Deep dive – SR cost management

Evaluation Question (EQ)	Lines of enquiry	Evidence Block
	2.1.2 How internally coherent and fit-for-purpose are IFAD's institutional arrangements for SR mobilization and management across HQ, regional, and country levels?	Deep dive – Global aid architecture and IFAD's positioning Deep dive – Organizational structure and HR Deep dive – SR cost management Cross country case analysis
	2.1.3 How well do horizontal (inter-departmental) and vertical (HQ–region–country) coordination mechanisms function?	Deep dive – Organizational structure and HR
	2.1.4 To what extent are operational guidelines, procedures, and tools (including data management systems) for SRs clear, accessible, standardized, and consistently applied? Do they effectively support internal coherence?	Deep dive – Global aid architecture and IFAD's positioning Deep dive – Organizational structure and HR Deep dive – SR cost management
	2.1.5 How aligned are SR-related operational guidelines, procedures, and tools for SRs with IFAD's broader operational and financial frameworks?	Deep dive – Global aid architecture and IFAD's positioning Deep dive – Organizational structure and HR Deep dive – SR cost management
	2.1.6 How effectively does IFAD manage trade-offs between flexibility/fungibility, scale and the risks of increased dependence on SRs?	Deep dive – Global aid architecture and IFAD's positioning
	2.1.7 Has IFAD managed well the coherence between SR and core resources? Which areas have been successful and unsuccessful?	Deep dive – Global aid architecture and IFAD's positioning
2.2 To what extent is IFAD's approach to supplementary resources coherent with the wider aid architecture, including complementarity with other development partners, and agile and adapted to the shifting aid landscape?	2.2.1 How has IFAD's approach to mobilization and utilization of SR affected IFAD's positioning relative to other MDBs and UN agencies?	Deep dive – Global aid architecture and IFAD's positioning
	2.2.2 Has IFAD's approach to mobilization and utilization of SRs effectively managed risks of duplication, fragmentation or competition with support provided by to other MDBs and UN agencies?	Deep dive – Global aid architecture and IFAD's positioning Cross country case analysis
	2.2.3 Has SR mobilization strengthened or distorted IFAD's role in the SDG2 financing landscape?	Deep dive – Global aid architecture and IFAD's positioning
2.3 To what extent has the SR Strategy shifted practices from ad hoc mobilization to more strategic, programmatic approaches? If not, why?	2.3.1 What observable changes have occurred in how SRs have been mobilized since 2021? Do these indicate a shift to a more strategic approach?	Deep dive – operational performance Cross case study analysis
	2.3.2 If not, why?	Deep dive – operational performance

Evaluation Question (EQ)	Lines of enquiry	Evidence Block
EQ3. How efficiently are supplementary resources mobilized, managed, and utilized across IFAD, including in terms of transaction costs, timeliness, staffing and administrative burden? (DAC Criterion: Efficiency)		Cross case study analysis
3.1 Is SR mobilization, approval, and implementation efficient?	3.1.1 How timely and predictable are SR mobilization, approval, and implementation processes?	Deep dive – SR cost management Deep dive – Organizational structure and HR
	3.1.2 What bottlenecks or delays affect SR efficiency?	Deep dive – SR cost management Deep dive – Organizational structure and HR
	3.1.3 Do SRs affect IFAD's reported efficiency ratios and why?	Deep dive – SR cost management Deep dive – Organizational structure and HR
3.2 Are the transaction costs and administrative burden of mobilizing, managing, and utilizing proportionate? If not, why?	3.2.1 What are the transaction costs associated with different SR modalities and donor-specific agreements?	Deep dive – SR cost management
	3.2.2 What are the transaction costs associated with different SR channels? What is their overall cost efficiency?	Deep dive – SR cost management Deep dive – SR cost management
	3.2.3 Has use of SR resources led to excessively fragmented administrative processes and manual workflows?	Cross case analysis (theory based) Deep dive – Organizational structure and HR
	3.2.4 Are these costs proportionate to the benefits achieved?	Cross case analysis (theory based) Deep dive – Organizational structure and HR
	3.2.5 Does IFAD meet donors' monitoring and reporting expectations and have the costs been proportionate? If not, why?	Deep dive – Data and results reporting Deep dive – Global aid architecture and IFAD's positioning
3.3 Do staffing levels and skills, incentives, and workload recognition all support efficient utilisation of SR resources? If not, why?	3.3.1 Are human resources (numbers, skills, deployment) adequate for effective SR mobilization and management?	Deep dive – SR cost management Deep dive – Organizational structure and HR
	3.3.2 Is there sufficient clarity on roles, responsibilities, and delegation to enable efficient mobilization, management, and utilisation of SR	Deep dive – Organizational structure and HR Deep dive – Operational performance

Evaluation Question (EQ)	Lines of enquiry	Evidence Block
	resources at country level and has this clarity (or lack thereof) affected efficiency? Why?	
	3.3.3 How do workload, incentives, and expertise affect efficiency?	Deep dive – Organizational structure and HR Deep dive – Operational performance
	3.3.4 How flexible is IFAD in absorbing large, ad hoc, or short-term SR inflows?	Deep dive – Data and results reporting Portfolio analysis
3.4 Have approaches to management fee and cost-recovery ensured costs associated with use of SR resources are recovered? If not, why?	3.4.1 How visible and effective has management leadership been in this area?	Deep dive – Organizational structure and HR
	3.4.2 Is there a comprehensive, clearly articulated, and regularly updated management-fee policy to ensure consistent application of fees, alignment with donor requirements, and increased transparency and accountability in the management of SRs?	Deep dive – SR cost management Deep dive – Organizational structure and HR
	3.4.3 Is there a clear and consistently applied administrative cost-recovery framework that ensures successful cost-recovery practices and alignment with donor terms?	Deep dive – SR cost management Deep dive – Organizational structure and HR
	3.4.4 Are there clear guidelines and criteria on allocation and use of management fees? Is there sufficient transparency to prevent accountability issues and allay donor concerns?	Deep dive – SR cost management Deep dive – Organizational structure and HR
	3.4.5 Is the standard 8% minimum rate for the management-fee on SRs sufficient to ensure the full recovery of both IFAD direct and indirect costs?	Deep dive – SR cost management Deep dive – Organizational structure and HR
	3.4.6 Are there particular channels of SRs where full cost recovery is not achieved? Why?	Deep dive – SR cost management Deep dive – Organizational structure and HR
3.5 Are risk management approaches effective at managing strategic, fiduciary, operational and reputational risks associated with SR? If not, why?	3.5.1 How visible and effective has management leadership been in managing risks associated with SR?	Cross case analysis (theory based) Deep dive – Organizational structure and HR
	3.5.2 What institutional mechanisms exist to monitor and mitigate strategic, operational, and financial risks associated with SR? Do they work effectively and if not, why not?	Deep dive – Organizational structure and HR
	3.5.3 How effectively does IFAD manage trade-offs between flexibility, fungibility, scale, and the risks of increased dependence on SR?	Cross case analysis (theory based) Deep dive – Organizational structure and HR

Evaluation Question (EQ)	Lines of enquiry	Evidence Block
3.6 To what extent is results reporting on SRs timely, accurate and fit-for-purpose in meeting donor expectations, while remaining aligned with IFAD's corporate results and reporting standards	3.6.1 How rigorous and reliable are the data collection, verification, and reporting practices used in monitoring SR projects and do they meet donor expectations?	Deep dive – Data and results reporting Deep dive – Organizational structure and HR Global aid architecture and IFAD's positioning
3.7 Does IFAD have systems in place to allow it to identify lessons on the mobilization, management and delivery of SR and integrate them into future practice?		Deep dive – Data and results reporting Deep dive – Organizational structure and HR
3.8 Other factors and lessons learned	3.8.1 What other factors can explain the efficiency of IFAD's mobilized, approved and managed SRs?	Deep dive – SR cost management Deep dive – Data and results reporting Deep dive – Organizational structure and HR
	3.8.2 What could IFAD learn from comparable UN organizations and IFIs to improve the efficiency with which future SRs are mobilized, approved and managed?	Comparative reviews of experience of other organizations Deep dive – Organizational structure and HR
EQ4. To what extent have SRs contributed to enhancing IFAD's innovation, use of knowledge, mainstreaming, and operational performance and hence development results? (DAC Criterion: Effectiveness)		
4.1 To what extent have targets for SR mobilization (e.g., replenishment commitments, POW targets, cofinancing, mainstreaming) been met? If not, why?	4.1.1 What share of IFAD's total financing and programming is supported by SRs, and what patterns emerge in their allocation and use?	Portfolio analysis
	4.1.2 What trends are observed in the volume, diversity, sources, country and thematic focus of SRs mobilized during the CLE period? And what factors explain these trends?	Portfolio analysis
	4.1.3 How effectively has the SR Strategy and its Action Plan supported achievement of SR mobilization targets? If not, why?	Deep dives – Global aid architecture and IFAD's positioning, Organizational structure and HR, and operational performance Cross case study analysis

Evaluation Question (EQ)	Lines of enquiry	Evidence Block
4.2 Is the evidence strong that SRs have contributed to enhancing operational performance and IFAD's support for innovation and use of knowledge? What has worked and what has not?	4.2.1 How is additionality of outcomes and results from utilization of SRs determined, and to what extent is there evidence of the additionality?	Deep dive – Global aid architecture and IFAD's positioning Cross case study analysis Survey analysis
	4.2.2 How effectively have SRs supported innovation, piloting, and scaling up?	Portfolio analysis Deep dive – data and results reporting Deep dive – operational performance Cross case study analysis Survey analysis
	4.2.3 How have SRs contributed to strengthening partnerships at global, regional, and country levels?	Deep dive – data and results reporting Deep dive – operational performance Cross case study analysis Survey analysis
	4.2.4 How effective are IFAD's mechanisms for capturing, disseminating, and using knowledge generated through SR-funded activities?	Deep dive – data and results reporting Deep dive – operational performance Cross case study analysis Survey analysis
	4.2.5 To what extent has the performance of projects and initiatives (co-)financed through SR demonstrated better results compared with initiatives not supported by SR?	Deep dive – operational performance Cross case study analysis

Narrative supporting the conceptual framework

1. Purpose and Orientation of the Conceptual Framework

The conceptual framework provides the analytical foundation for understanding how SRs interact with IFAD's institutional systems, country engagement model, and external environment to influence organisational performance. It clarifies the pathways through which SRs contribute to four intended outcomes:

1. an expanded and strategically aligned Programme of Work (PoW),
2. strengthened partnerships and positioning,
3. enhanced responsiveness to emerging priorities, and
4. improved innovation, knowledge and operational performance.

The framework recognises that SRs are not a standalone financing instrument. Their contribution depends on how they are mobilised, integrated, and used within IFAD's broader systems. The framework therefore examines the interplay between contextual factors, organisational conditions, and institutional processes that shape the use and influence of SRs.

The conceptual framework is designed to support causal analysis across diverse country contexts and financing modalities. It provides a common reference point for the deep dives, case studies, and evidence blocks, ensuring that evidence is interpreted consistently and that findings reflect the complexity of how SRs operate within IFAD.

2. Supplementary Resources within IFAD's Institutional Architecture

SRs enter IFAD through multiple channels, including bilateral contributions, thematic trust funds, multi-donor platforms, and co-financing arrangements. These resources vary in size, duration, earmarking, and flexibility. The framework recognises that these characteristics shape how SRs can be used and what types of organisational effects they can generate.

SRs interact with several layers of IFAD's institutional architecture:

2.1 Corporate strategy and priorities

Corporate strategies define IFAD's thematic offer, positioning, and long-term objectives. SRs are most effective when they reinforce these priorities, enabling IFAD to deepen engagement in areas where it has a recognised comparative advantage.

2.2 Country Strategic Opportunities Programme (COSOPs)

COSOPs articulate IFAD's objectives and engagement model at country level. They provide the strategic anchor for integrating SRs into a coherent programme of work. When SRs align with COSOP priorities, they can reinforce strategic direction and support scaling of operations.

2.3 Operational systems

Project design, supervision, knowledge management, and results reporting shape how SRs are used in practice. SRs can support upstream analytics, technical assistance, innovation pilots, and enhanced supervision, but their influence depends on how well they are integrated into these systems.

2.4 Organisational structure and staffing

The distribution of staff, skills, and responsibilities across headquarters, regional hubs, and country offices affects the capacity to mobilise, manage, and integrate SRs. Adequate staffing and incentives are essential for ensuring that SRs reinforce, rather than fragment, IFAD's programme.

2.5 Partnership and coordination platforms

SRs often operate within multi-donor environments. Coordination platforms shape how SRs align with government priorities, donor strategies, and sectoral initiatives. Effective coordination enhances the strategic use of SRs and supports partnership outcomes. The framework assumes that SRs are most effective when they reinforce these institutional structures. Fragmentation, parallel processes, or misalignment between SRs

and core resources weaken the pathways through which SRs can contribute to organisational outcomes.

3. Contextual Factors Shaping the Use and Influence of Supplementary Resources

The conceptual framework recognises that SRs operate within diverse country and aid contexts. Several contextual factors shape whether SRs can plausibly contribute to the four outcomes.

3.1 Government demand for IFAD's engagement

SRs are more likely to support PoW expansion, partnership strengthening, or thematic engagement when governments value IFAD's support, seek additional financing, or prioritise areas where IFAD has a recognised comparative advantage. Government demand influences the scale, scope, and strategic direction of SR-funded activities.

3.2 National institutional capacity

The ability of national institutions to absorb additional financing, implement new approaches, or engage in knowledge and innovation processes affects whether SRs can be used effectively. Where capacity is limited, SRs may support upstream analytics or targeted technical assistance but may not translate into expanded operations or deeper engagement.

3.3 Donor landscape and alignment

The degree of alignment between IFAD and other development partners that shape opportunities for co-financing, joint programming, and thematic collaboration. SRs are more likely to support PoW expansion or partnership outcomes when donors prioritise similar themes and recognise IFAD's value proposition.

3.4 Country context stability

Political stability, economic conditions, and exposure to shocks influence the feasibility of scaling operations, building partnerships, or implementing innovation. In fragile or crisis-affected settings, SRs may support rapid response or targeted interventions rather than long-term expansion.

These contextual factors do not determine outcomes on their own, but they shape the environment in which SRs can be mobilised and used.

4. Organisational Conditions Enabling the Effective Use of SRs

The framework identifies several organisational conditions that influence whether SRs can be used strategically and effectively.

4.1 Clear strategic priorities at corporate and country levels

SRs are most effective when IFAD articulates a coherent strategic offer that donors and governments can align with. Clear priorities enable SRs to reinforce a unified programme of work rather than create isolated activities.

4.2 Integration of SRs with core operations

SRs contribute to organisational outcomes when they are embedded in project design, supervision, pipeline planning, and country engagement. Integration ensures that SRs reinforce the programme rather than operate as parallel workstreams.

4.3 Adequate staffing, skills and incentives

Mobilising and managing SRs requires technical expertise, time, and coordination. Staffing levels, skill sets, and incentives influence whether country teams can negotiate SRs, manage donor relationships, and integrate SR-funded activities into operations.

4.4 Predictable and programmatic SR modalities

SRs that are multi-year, flexible, and aligned with IFAD's planning cycles are more likely to support strategic outcomes. Highly earmarked or short-term SRs may generate outputs but not significantly contribute to the higher-level outputs and impacts identified in the conceptual framework.

4.5 Effective coordination with governments and donors

SRs contribute to partnerships and PoW expansion when IFAD participates in or convenes coordination platforms that align SRs with national priorities and partner investments.

These organisational conditions shape the extent to which SRs can be used strategically and influence institutional performance.

5. Pathways Through Which SRs Contribute to Organisational Outcomes

The conceptual framework identifies several pathways through which SRs influence the four outcomes. These pathways reflect how SRs interact with contextual factors and organisational conditions.

5.1 Strengthening IFAD's thematic and strategic positioning

SRs can enhance IFAD's visibility and credibility with governments and donors, enabling deeper engagement and influence. This pathway is central to PoW expansion and partnership strengthening.

5.2 Enabling catalytic financing and leverage

SRs can unlock additional financing from governments, IFIs, UN agencies, or bilateral donors. This pathway supports PoW expansion and partnership outcomes.

5.3 Supporting rapid and flexible response to emerging priorities

SRs can provide flexible capital that allows IFAD to respond quickly to crises, climate shocks, fragility, or new thematic demands. This pathway underpins the outcome on responsiveness.

5.4 Enhancing innovation, learning and operational performance

SRs can fund analytics, pilots, technical assistance, and knowledge work that improve project design, supervision, and policy engagement. This pathway supports the outcome on innovation and operational performance.

These pathways are not mutually exclusive; multiple pathways may operate simultaneously in a given country or thematic area.

6. The Four Organisational Outcomes

The framework determines four outcomes that SRs are expected to contribute to. These outcomes are interlinked and interdependent.

6.1 Expanded and strategically aligned Programme of Work (PoW)

SRs contribute to a larger and more coherent PoW when they strengthen IFAD's positioning, unlock co-financing, or enable scaling of existing operations. Alignment with COSOP priorities and integration with core resources are critical.

6.2 Strengthened partnerships and positioning

SRs can enhance IFAD's role in donor coordination platforms, increase visibility in thematic areas, and support joint initiatives. This outcome depends on donor alignment, strategic clarity, and effective coordination.

6.3 Enhanced responsiveness to emerging priorities

SRs enable IFAD to respond to crises, climate shocks, fragility, or new thematic demands more rapidly than core resources alone. Flexibility and speed are central to this outcome.

6.4 Improved innovation, knowledge and operational performance

SRs support upstream analytics, pilots, technical assistance, and knowledge products that improve project design, supervision, and policy engagement. Integration into operational systems determines whether these contributions are sustained.

Sources of evidence by evidence block

Table 1

Sources of Evidence-by-Evidence block

Evidence Block	Source of data
1. Deep dive – Global aid architecture and IFAD's positioning	KIIs - IFAD senior management and regional directors and country directors KIIs - IFAD SR donors, member state representatives and staff from peer organizations Documentary review (global reports on aid, IFAD key strategies and policies)
2. Deep dive – SR cost management	KIIs - IFAD HQ divisions (budget/financial-POB, FCD, PFM; technical-ECG, PMI; operational-DCO; etc.) Country case studies – IFAD field staff Documentary review (budget and financial documents)
3. Deep dive – Organizational structure and HR	KIIs - IFAD HQ (relevant divisions – as above); and field-based (IFAD field staff) Documentary review (HR policies, etc.) HR CLE
4. Deep dive – Data and results reporting	KIIs - IFAD HQ divisions (GPR, ECG, ODE, DCO) and IFAD field-staff Documentary and database review (OBI and divisional databases, EB documents, etc.)
5. Deep dive – Operational performance	KIIs - IFAD HQ divisions (DCO); and IFAD field staff Documentary review (IOE evaluations, PCRs)
6. Cross case analysis (theory based)	Country case studies (IFAD field staff, donors, national counterparts, implementing partners, private sector)
7. Portfolio analysis	IFAD documentation and reporting data
8. Survey analysis	Survey (IFAD HQ and field-based staff, donors, national counterparts, implementing partners, private sector)
9. Comparative reviews of experience of other organizations	Documentary review (relevant strategies and evaluations of peer organizations)

RMC Terms of Reference¹⁵

Background and Objective

1. In the past, IFAD's primary source of funding was the replenishment and borrowing did not exist. Ten years ago supplementary funds were only half as large as today, and cofinancing was not a strategic priority for the organization to the same extent as it is now. In this context resource mobilization revolved around the replenishment, it took place every three years, and the Replenishment Coordination Committee (RCC) served the purpose of ensuring interdepartmental coordination.
2. Today, IFAD's resource mobilization is no longer limited to the replenishment – IFAD is mobilizing considerably larger amounts, through a broader range of instruments, from a more diverse set of financing partners, and on an ongoing basis. However resource mobilization is still very much interdepartmental in nature with ERD, DCO, OTD, FOD and LEG all playing critical roles, as well as RMO. This, therefore, implies **the need for a permanent interdepartmental coordination mechanism** at AVP-level, **dedicated to ensuring effective interdepartmental coordination of the overall resource mobilization** function.
3. The establishment of the Resource Mobilization Committee (RMC) was approved by the EMC on 20 May 2021. The primary aim of the RMC is to serve as a forum for interdepartmental coordination on resource mobilization activities concerning all pillars of IFAD resource mobilization – core, borrowed and supplementary resources. The RMC also serves as the guardian of the supplementary resource pipeline entry process. It will ensure supplementary resource mobilization activities are well coordinated, in line with IFAD's strategic objectives, and maximise benefits to the Fund while carefully managing risks.
4. By giving the RMC the remit of resource mobilization across all pillars of IFAD resource mobilization, its aim is to ensure a holistic and coordinated approach to IFAD's resource mobilization, in line with strategic guidance provided by EMC (and/or RCC with regard to the replenishment).
5. IFAD's Delegation of Authority Framework establishes that AVP ERD has overall responsibility for resource mobilization at the global level, and is responsible for management of the replenishment secretariat. Accordingly, the AVP ERD is the staff with the appropriate authority to lead this process and the Resource Mobilization Committee.

Principles

6. The RMC will carry out functions related **to interdepartmental coordination of resource mobilization**. The RMC will contribute to better management of relationships with IFAD donors and partners, ensuring successful delivery of IFAD's overall resource mobilization strategy, and financing targets. The RMC will deliver on its objective in a way that minimizes administrative burdens and supports and enables effective decentralization of supplementary resource mobilization activities.

Composition

7. The RMC is chaired by AVP ERD and GPR is acting as Secretariat. Permanent members shall include AVP ERD, AVP FOD, AVP DCO, MD OTD, AVP &, General Counsel, IFAD, and Director GPR. AVP CSD, MD RMO, representatives of divisions at Director level and resource persons shall be invited to participate in RMC as necessary, reflecting the agenda items to be discussed.

¹⁵ RMC ToRs were approved in February 2022, and revised in 2025 to reflect the changes introduced by the organizational recalibration in 2024.

Permanent Members:

Associate Vice-President, ERD (Chair)
 Associate Vice-President, FOD
 Associate Vice-President, DCO
 Managing Director, OTD
 Associate Vice-President &, General Counsel, IFAD
 Director, GPR

Secretariat (GPR):

Chief Partnership Officer,
 Resource Mobilization
 Partnership Officer, Funds

8. Permanent members are required to attend the meetings; however, they may appoint another manager, with the appropriate level of expertise, approved by the chairperson, as an alternate. In case of inability to attend a meeting, written comments can be submitted to the Chairperson for due consideration by present members.

Responsibilities

9. The RMC primarily serves to enhance interdepartmental coordination on resource mobilization, as well as having an advisory role towards EMC, and a decision making role with regard to pipeline entry for new supplementary resource mobilization initiatives.

10. Specifically RMC is responsible for the following:

A. Oversight, Coordination and Advisory:

- a. Interdepartmental coordination and information sharing on resource mobilization activities;
- b. Overseeing progress and ensuring interdepartmental coordination on plans and efforts to mobilize core, borrowed and supplementary resources, and other co-financing, to fully fund the programme of work;
- c. Proposing annual strategic resource mobilization priorities to be shared with EMC; and
- d. On an annual basis, reviewing the effectiveness of the RMC functioning and confirming that the responsibilities outlined within these Terms of Reference have been carried out. Based on such review, additional responsibilities may be added to these Terms of Reference.

B. Decision-Making:*Borrowed Resources:*

- a. Unless the issue at hand is the exclusive responsibility of the President or the Executive Board, review and approval of non-standard provisions in new agreements.¹⁶

Supplementary Resources:

- b. Review and approval of new initiatives and agreements at pipeline entry, before formal negotiations with donors begin, in line with agreed upon pipeline entry principles;
- c. Unless the issue at hand is the exclusive responsibility of the President or the Executive Board, review and approval of non-standard provisions in new agreements;¹⁷
- d. Overseeing development and approval of guidelines and procedures relating to the mobilization and management of supplementary resources.

¹⁶ Non-standard provisions typically relate to donor requirements not in line with past practice on how IFAD policies and procedures have been implemented and for which IFAD would need to reach a compromise with a donor (e.g. Sanction screening in line with EU/National Lists).

¹⁷ Non-standard provisions typically relate to donor requirements not in line with past practice on how IFAD policies and procedures have been implemented and for which IFAD would need to reach a compromise with a donor (e.g. Sanction screening in line with EU/National Lists).

Rules of Procedure

11. The RMC shall meet four times per year, on quarterly basis, to discuss the overall status of resource mobilization for the three pillars: core, borrowed and supplementary resources.
 12. The standing agenda of the meetings shall include: (i) progress updates on core and borrowed resources in the context of IFAD12 targets and priorities; (ii) supplementary fund portfolio in terms of pipeline overall performance, risks, problem portfolio and other strategic matters that require senior management oversight; and (iii) discussion on major resource mobilization proposals, which shall be submitted to EMC for approval.
 13. Regular meetings of the RMC, held on quarterly basis, serve interdepartmental coordination and exchange of information related to the above mentioned standing agenda. Decision making on proposals for annual strategic priorities to be submitted to the EMC shall be subject to a quorum. Quorum shall consist of the Chairperson and three (3) Permanent members of the RMC. In case of a tie, the Chairperson has an additional vote.
 14. Extraordinary meetings or e-consultations may be scheduled by the Chairperson as necessary to: (i) review and approve new agreements or initiatives being developed, (ii) deal with issues related to mobilization of borrowed or supplementary resources from Member States and other partners or (iii) address matters related to the portfolio management of ongoing agreements (e.g. related to acceptance of non-standard clauses in new agreements, or concerning supplementary funds problem portfolio with issues related to start-up, implementation, disbursement etc.). The Chairperson will determine what attendance is needed for the purposes of each meeting, reflecting the items to be discussed. Decision-making is based on consensus.
 15. Any staff of IFAD can propose items to be included in the agenda of its meetings, for consideration by the Chairperson. The agenda and relevant documentation should be circulated at least five working days in advance.
 16. As indicated above, GPR shall serve as the Secretariat of the Committee and will support with the following tasks:
 - a. management of the RMC calendar,
 - b. preparation of the agenda,
 - c. coordinate submission and distribution of document,
 - d. draft minutes and summaries of discussions, as well as relevant decisions and review notes, and
 17. keep track of implementation of RMC recommendations during negotiation processes.
- Reporting to EMC.** RMC shall submit an update to EMC on its activities at least once per year, together with a proposal for strategic resource mobilization priorities for the following year. EMC shall also be informed of the status of the supplementary resources pipeline on a regular basis, and minutes and record of decisions taken at RMC shall be forwarded to the EMC for information by the RMC Secretariat.
18. By their nature, resource mobilization issues in IFAD are interdepartmental and have operational, financial, and strategic implications for IFAD. Therefore, when appropriate RMC may decide to escalate certain issues for discussion at EMC.

Country case study selection

Introduction. The CLE will undertake a deeper study of 10–12 country case studies to generate in-depth evidence in support of the CLE. Of the 10-12 case studies, a subset will be conducted exclusively as desk-based exercises while others will be carried out through in-country missions. All case studies will draw on a combination of document reviews and structured interviews with IFAD country teams, government counterparts, project staff, and other relevant stakeholders. The final number and modality of case studies will depend on the financial resources available and on priorities identified through the evaluation design process and self-assessment workshops. The CLE team will also consider the evaluability of country programmes, taking into account factors that may affect the feasibility and quality of the analysis. This will include consideration of security constraints, access limitations, and the availability and responsiveness of programme staff and key stakeholders for interviews and consultations. Where feasible, the conducting of country case studies will be integrated into ongoing IOE evaluations and will build on recently finalised evaluations, with the dual objective of reducing the evaluative burden on national stakeholders and maximizing efficiency and use of evaluation resources.

1. **Purpose and focus of country case studies.** The case studies will be used to answer the CLE evaluation questions and contribute to the CLE overall analysis. They will examine how SRs are mobilized, managed, and used at the country and project levels, and the extent to which they add value to IFAD’s operations and development results. Key aspects to be covered include the volume, composition, and trends of SRs over time; the diversity and roles of donors; and the alignment of SRs with national priorities, country strategic opportunities programmes, and IFAD’s corporate strategies. Case studies will also assess how SRs influence the scale, scope, and design of operations, including their contribution to innovation, piloting of new approaches, and scaling up of successful interventions. In addition, they will explore operational and institutional dimensions, such as governance and management arrangements, donor coordination mechanisms, and the implications of SRs for efficiency and sustainability. Particular attention will be paid to partnerships and cofinancing modalities, risk management, fiduciary and reporting requirements, and the balance between flexibility and accountability. Finally, case studies will analyse results and learning, including the contribution of SRs to development outcomes and inclusiveness, as well as lessons and good practices that can inform IFAD’s future approach to mobilizing and using SRs.
2. **CLE approach to using country case studies.** The CLE’s approach to using country case studies needs to address three key challenges. First, the requirements for successfully delivering the outcomes outlined in the conceptual framework are likely to vary across the countries IFAD supports, making context a critical factor. Second, there is less limited clarity on what IFAD expects or needs to have in place at country or regional level. Third, robust evidence on what works, and in which country contexts for successfully mobilising and utilising SR is very limited.¹⁸ Country case studies will therefore be exploratory in nature. Reflecting the overall iterative approach in the CLE and the challenges above, the team will identify and refine expectations on what needs to be in place to successfully deliver against the outcomes in the conceptual framework drawing on both further documentary review and initial work under the deep dives. The team will also assess the feasibility of drawing on cross case analytical methods such as QCA (see Box 3). Such methods potentially would allow the CLE to assess effectiveness in a very structured and transparent way despite contextual diversity and the limitations created by fungibility.

¹⁸ In either IFAD or other organizations’ evaluations or strategy documentation

Box 3

Case studies and QCA

QCA is helpful in the CLE because it will allow the evaluation to make sense of patterns across the country case studies without assuming that there is a single “right” way for supplementary resources to work. IFAD operates in very different contexts, and the factors that support effective mobilisation and use of supplementary resources vary widely from one country to another. QCA helps identify which combinations of conditions—such as staffing, incentives, donor relationships, or clarity of roles—tend to be present when SRs perform well, and which combinations are associated with weaker performance. This makes it possible to draw credible, evidence-based insights from a small number of diverse cases, and to explain why SRs succeed in some settings but not others, in a way that is accessible and transparent to non-technical audiences.

3. **Methodology for the selection of countries.** The selection process identified ten countries shown in table 3 below for conducting case studies.

Table 2

Indicative list of countries for conducting case studies

Asia and the Pacific (APR)	East and Southern Africa (ESA)	Latin America and the Caribbean (LAC)	Near East, North Africa, Europe and Central Asia (NEN)	West and Central Africa (WCA)
India	Kenya	Brazil	Somalia	Niger
Philippines	Tanzania	Argentina/Mexico	Tajikistan	Senegal

4. The selection prioritizes countries based on the financial significance of SRs, considering both their absolute volume and their share relative to total financing, in order to identify contexts where SRs play a substantial role. Additional consideration is given to the diversity of SR donors at the country level, the need for a balanced regional distribution, and the feasibility of conducting in-country case studies. The main steps followed in the selection process are outlined below including reference to the main limitations encountered. Most notably, these include the absence of a single, comprehensive, and integrated database within IFAD’s corporate systems, which constrains the ability to systematically capture, link, and analyse information on SRs across countries, projects and financing arrangements.¹⁹
- a) **Step a: raw data collection.** The first step focused on establishing a comprehensive data foundation for the analysis. This involved downloading the relevant dataset in Excel format from IFAD’s Oracle Business Intelligence (OBI), specifically the *Programme of Work (PoW) report* under the *IFAD Projects financing dashboard*, which served as the central repository of project-level information. The dataset was accessed on 10 December 2025 and included a full list of projects (grants, investment projects and non-sovereign operations) by country and it captured key variables such as

¹⁹ The *Supplementary Funds dashboard* in IFAD’s Oracle Business Intelligence is managed by the Global Engagement, Partnership and Resource Mobilization Division and the Environment, Climate, Gender and Social Inclusion Division. It captures detailed financial information on supplementary funding agreements and includes information related to the IFAD managing division, donor, contract identification number, agreement title, and donor agreement amounts, among others. However, the dashboard does not provide other key information (e.g. the country(ies) of implementation of the supported initiatives, project identification numbers, and total costs of the financed initiative) as it is designed to track financing agreements and incoming funds rather than their allocation to specific countries or initiatives. Conversely, while the *Programme of Work report* under the *IFAD Projects financing dashboard* includes information on the countries and initiatives financed through supplementary resources, it does not specify the related supplementary financing agreement. Based on consultations and internal discussions, including with the Office of Development Effectiveness, the Programme of Work dashboard was assessed as more comprehensive for the purpose of identifying and comparing countries benefiting from supplementary resources. It was therefore used as the primary data source for the selection of country case studies.

project status and identification, financier and financier type and associated financing amounts.²⁰

- b) **Step b: identification of the master list of countries receiving SRs in the CLE coverage period.** Following the extraction of the raw data, the dataset was enriched with additional time-related variables to better define the scope of the analysis. In particular, two new columns (“Approval date” and “Current Completion”) were added²¹ allowing project-level information from multiple OBI dashboards to be integrated into a single working file. These variables were necessary to define the temporal scope of the analysis and for identifying projects approved or ongoing during the 2016–2025 coverage period.²² The dataset was further refined to ensure accuracy and consistency.²³ In addition, High-Income Countries (HICs) were excluded to maintain the analytical focus on contexts where IFAD’s engagement and the contribution of SRs are most relevant.²⁴ This process resulted in the identification of a list of 116 countries that benefited from SRs during the CLE coverage period, including 25 Low-Income Countries (LICs), 53 Lower-Middle Income countries (LMICs), 37 Upper-Middle Income Countries (UMICs) and one with unknown income status (Venezuela). It is important to note that SR financing was identified in OBI using two specific variables: Financier Type, set to International (INT), and the IFAD-managed flag, set to Yes.
- c) **Step c: reducing the list based on the financial weight of SRs.** The initial list of countries was further narrowed by applying two complementary financial criteria that capture both the scale and the relative importance of SRs. Specifically, only countries meeting at least one of the following thresholds were retained: (i) countries accounting for more than 1 per cent of the total SRs available to IFAD during the CLE coverage period; and (ii) countries in which SRs represented more than 50 per cent of total financing.²⁵ Together, these criteria ensured that the selection included countries that were either major recipients of SRs in absolute terms or highly reliant on them relative to their overall financing envelope. Following the application of these filters, the list was reduced to 45 countries, forming a more focused pool for subsequent selection steps.²⁶

²⁰ The report reflects only supplementary resources applied to the financing of IFAD initiatives, thus excluding management fees.

²¹ To populate these new columns, additional OBI data and reports were downloaded and linked to the main dataset using the VLOOKUP Excel formula. Specifically, data were drawn from: (i) the Project Duration report under the Investment Project Portfolio dashboard for investment projects; (ii) the Grant Duration report under the Grants Portfolio dashboard for grants; and (iii) the Disbursement Report under the LGS DWH – Disbursements dashboard for non-sovereign operations. During this process, missing or default date values were identified, appearing for example as “00/01/1900.” These entries were flagged out and reviewed individually to ensure consistency with the temporal scope of the CLE.

²² Projects with a “planned” status were removed, as not reflecting realized or on-going financing flows.

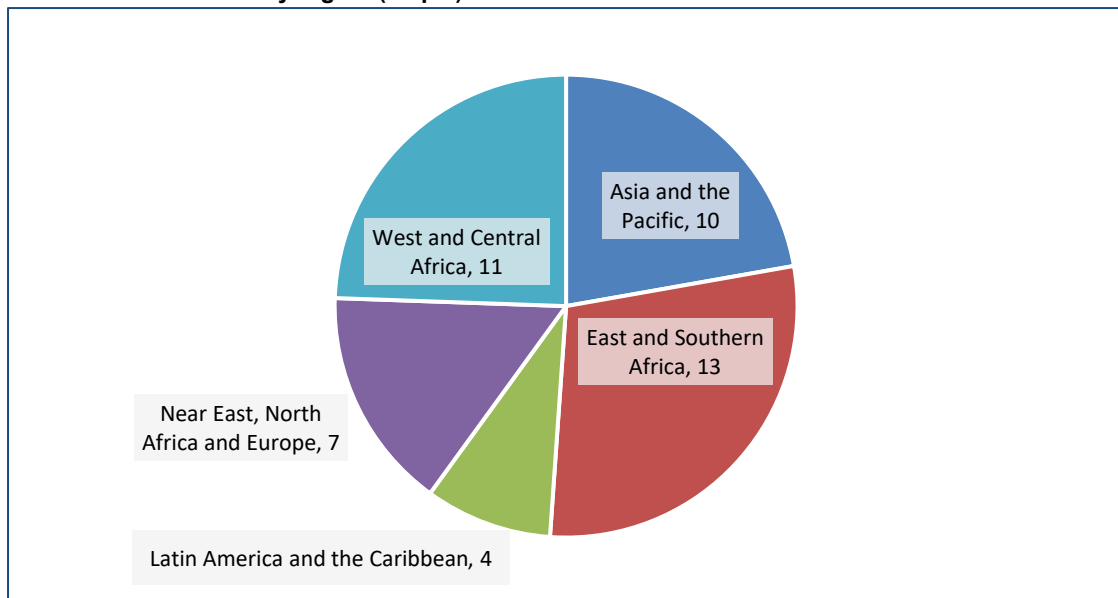
²³ Projects with “Financier” listed as “TBD” were removed, as were records meeting all three of the following conditions simultaneously: “Financier Type” equal to “INT”, “Financier” equal to “xx-TBD” and an empty “FI number.”

²⁴ One limitation of the approach is that the resulting country case studies may exclude SRs that support initiatives in upper-middle-income or low-income countries which are managed by institutions based in HICs. Conversely, the list may include UMICs or LICs that host managing institutions receiving SRs but that are used to support activities in some other country/ies. In fact, the *PoW report* in OBI categorises the location of the SR recipient organization under ‘country’ and does not allow for the systematic identification or tracking of the related flow of funding.

²⁵ The total financing was calculated by aggregating the “Current Amount” of all eligible projects at country level. This provided a baseline measure of the overall financing envelope supporting IFAD-related operations in each country. In parallel, supplementary resources financing was computed by considering only international cofinancing managed by IFAD. Based on these values, two relative indicators were derived: (i) the share of supplementary resources in total financing for each country, and (ii) the share of each country’s supplementary resources financing in the total supplementary resources portfolio. Together, these indicators made it possible to compare countries both in terms of the relative importance of supplementary resources within their financing structure and their absolute contribution to the global supplementary resources’ portfolio.

²⁶ Records categorized under “Countries: Non specified” were not considered as they could not be assessed or used as case studies.

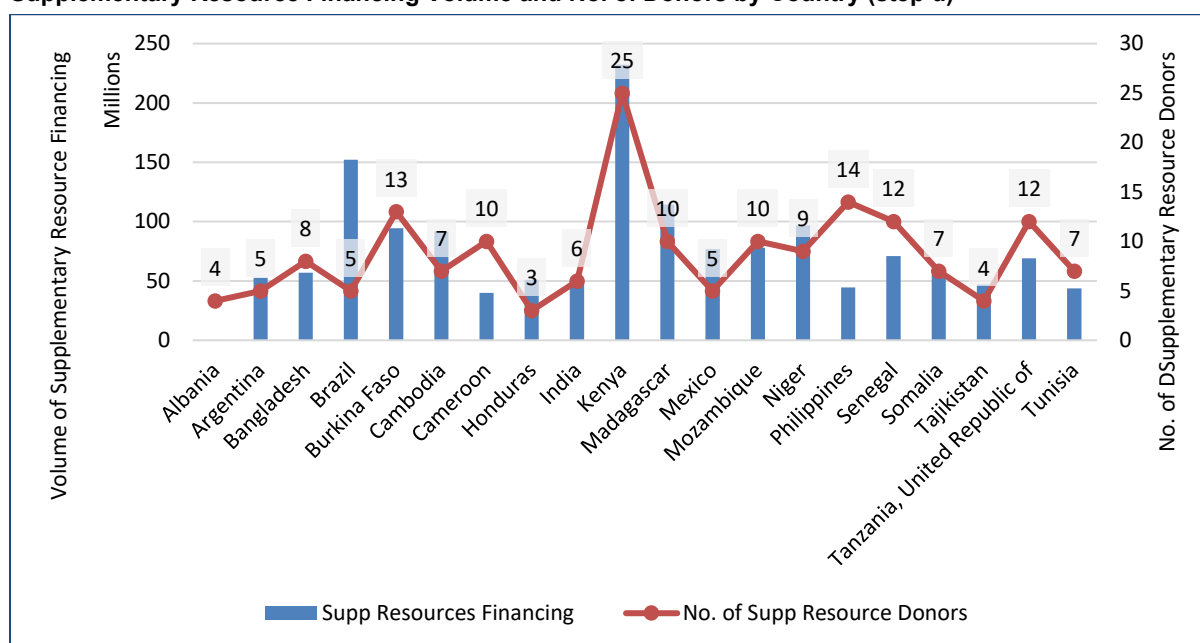
Figure 1
Shortlisted countries by region (step c)



- d) **Step d: focusing on countries with the highest diversity of SRs.** To capture the diversity of donor engagement at the country level, a new metric was developed measuring the number of SR donors. For each country, donors (identified under the “Financier” field) associated with SRs financing were mapped. This approach enabled to prioritize countries that offer greater potential for in-depth analysis of donor coordination, management arrangements, and partnership dynamics. Countries were then ranked according to the number of supplementary resource donors. To ensure regional balance, the top four countries within each region were selected.²⁷ Where countries had an equal number of donors, SR financing volume was used as a secondary ranking criterion. This process resulted in a shortlist of 20 countries for further consideration.

²⁷ Palestine, ranking third in the NEN region, was not considered due to contextual factors and constraints affecting the feasibility of conducting a country case study. It was replaced by Tajikistan, ranking fifth in the list after Albania. In addition, a review of donor coverage across the shortlisted countries showed that the Department for International Development (DFID) was the only donor accounting for more than 1 per cent of total supplementary resources mobilized during 2016–2025 that was not represented in the initial list of 20 countries. To address this gap, India was selected to replace Viet Nam. While both countries had portfolios involving six supplementary resource donors, only India included DFID among its donors. This adjustment improved overall donor coverage while maintaining the original selection logic and comparability across countries.

Figure 2
Supplementary Resource Financing Volume and No. of Donors by Country (step d)



- e) **Step e: elaboration of the final list.** The final step consisted of optimizing the selection of countries to maximize donor coverage while maintaining a total of 10 case study countries. This optimization exercise was carried out using Python, which enabled a systematic assessment of different country combinations against a defined set of constraints²⁸ alongside the donor coverage objective. The resulting final list achieved a balanced mix of countries in terms of significance in SRs volumes, regional and contextual diversity, and breadth of donor representation. In addition, the selected countries collectively reflect a diverse range of initiatives, covering all purposes and channels of SR (see appendix VI), and including regional and country-level stand-alone grant programmes, investment operations, and non-sovereign operations. This provides an opportunity to assess SRs as comprehensively as possible across different modalities. The list of selected countries may be revised as the evaluation progresses, in response to evolving considerations, constraints, priorities, and information needs arising at different stages of the evaluation process, including through exchanges with IFAD regional divisions. As a result, some countries may be replaced with others, as appropriate. The list of alternative options corresponds to the 20 countries identified in the step d.
5. The evaluation will also include a “shallow dive” analysis of countries that have received relatively limited funding and from a smaller number of donors. The aim is to gather insights into the factors that may explain limited resource mobilization at the country level, including potential structural, institutional, or contextual barriers. This approach allows the evaluation to explore common patterns, challenges, and constraints that may hinder effective resource mobilization. providing complimentary evidence to the in-depth case studies and helping to inform broader lessons for improving supplementary resources engagement across different country contexts. Countries were selected from the master list (step b above, prior to the exclusion of HICs), identifying the 21 with the lowest total volume of SR financing and the lowest proportion of SR financing as part of total financing. [1]. Among those, 10 countries were selected only considering those with an on-going

²⁸ The following constraints were applied simultaneously: two countries per region, at least two LICs, and at least two UMICs.

portfolio to ensure feasibility and evaluability. The shallow dives will be conducted in a subset of these ten countries.

Table 3

Selected countries for shallow dives

APR	ESA	LAC	NEN	WCA
Afghanistan	Comoros	Costa Rica	The Republic of Türkiye	Nigeria
China		Haiti		
Maldives				
Nepal				
Papua New Guinea				

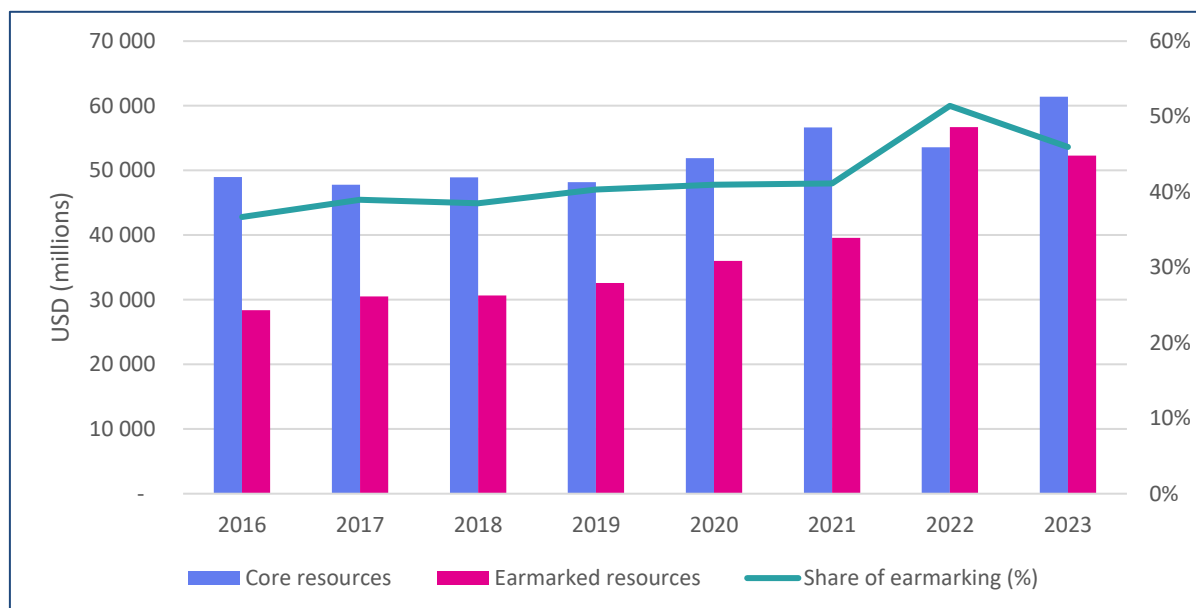
6. [\[1\]](#) Albania, Afghanistan, Algeria, Azerbaijan, China, Comoros, Costa Rica, Haiti, Maldives, Mauritius, Myanmar, Nepal, Nicaragua, Papua New Guinea, Nigeria, Paraguay, Samoa, Thailand, The Republic of Türkiye, Ukraine, Venezuela.

Background information

A) Global earmarked funding data

Figure 3.

DAC member core and earmarked funding through the multilateral development system (US\$ million) between 2016 and 2023



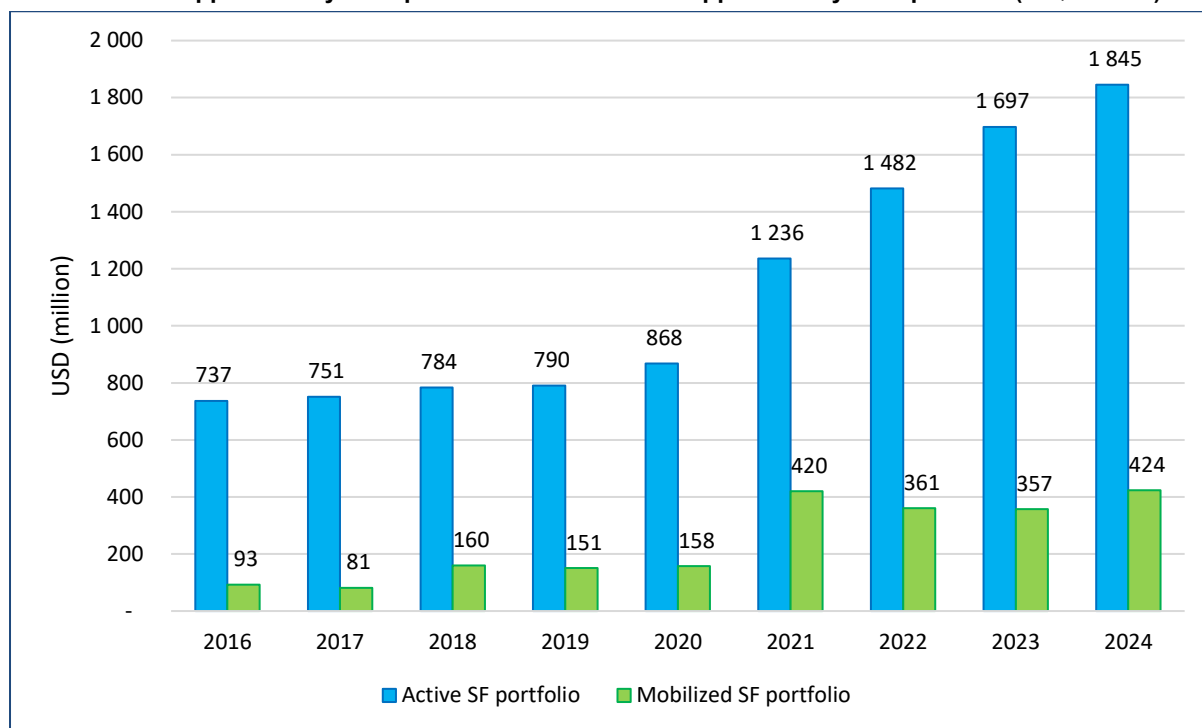
Source: OECD. 2025. [A look at DAC members' earmarking](#) (accessed 5/12/2025)

B) IFAD Supplementary Fund (SF) and Supplementary Resource (SR) portfolio data

The SF data (figures 4 and 5) reflects supplementary fund (SF) agreements signed between IFAD and donors. It is therefore a measure of IFAD's mobilization efforts for SFs. IFAD classifies all such data as supplementary funds, in line with the SR Strategy, and groups them under four channels: single-donor funds, multi-donor funds, implementing entity agreements, and trust funds. Accordingly, the data excludes IFAD-managed co-financing that does not flow through IFAD accounts or trust funds. The figures presented represent the total US\$ value of signed agreements and the years in which they were active; they do not indicate annual disbursements or levels of utilization.

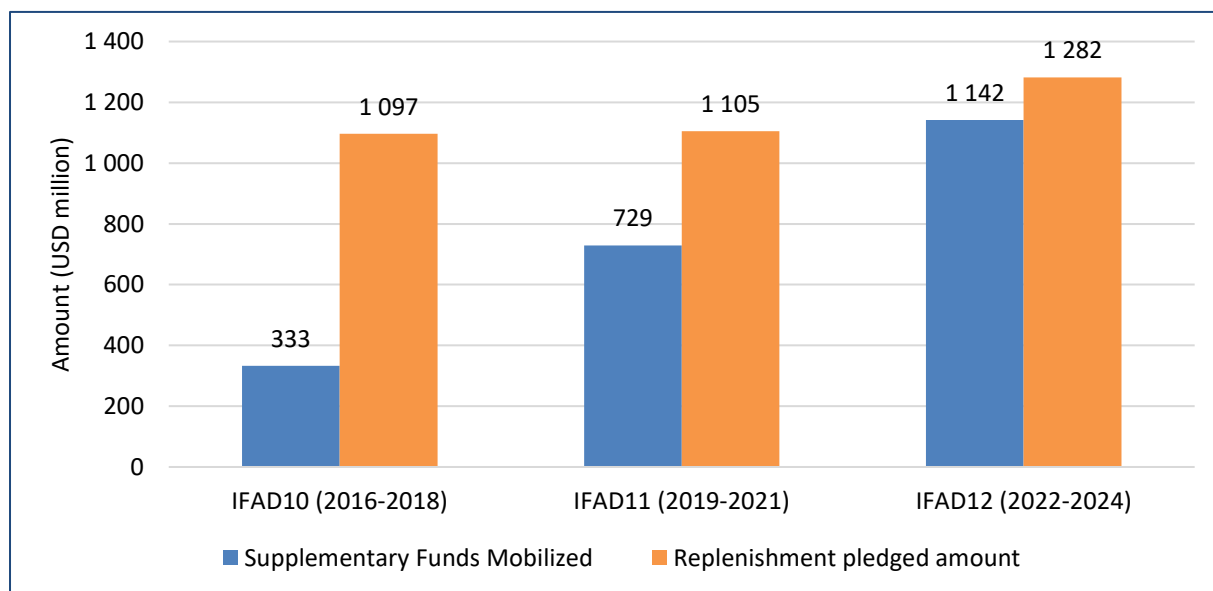
The Supplementary Resource (SR) data (figure 6) is obtained from IFAD's corporate data on the Programme of Work (PoW). It reflects the allocated US\$ amount of all SRs for IFAD's PoW per year. This includes the 4 channels of SFs and the two channels of IFAD-managed co-financing (cofinancing trust funds and cooperating institution agreements). It does not break down under which channels SRs have been allocated.

Figure 4
IFAD's active supplementary fund portfolio and mobilized supplementary fund portfolio (US\$ million)



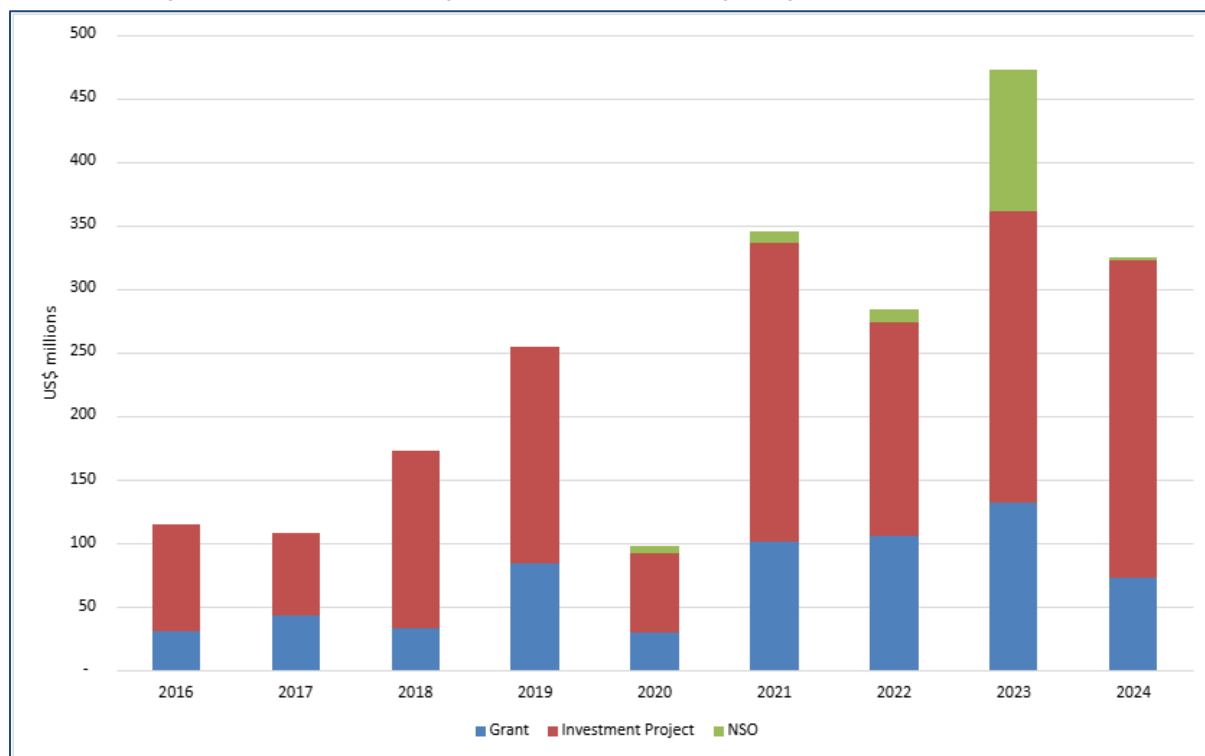
Source: IFAD annual supplementary fund overview reports 2016-2024

Figure 5
IFAD core resources (replenishment pledged amount) and mobilized SFs per replenishment period (IFAD10 to IFAD12)



Source: IFAD annual supplementary fund overview reports 2016-2024; IFAD OBI 2025

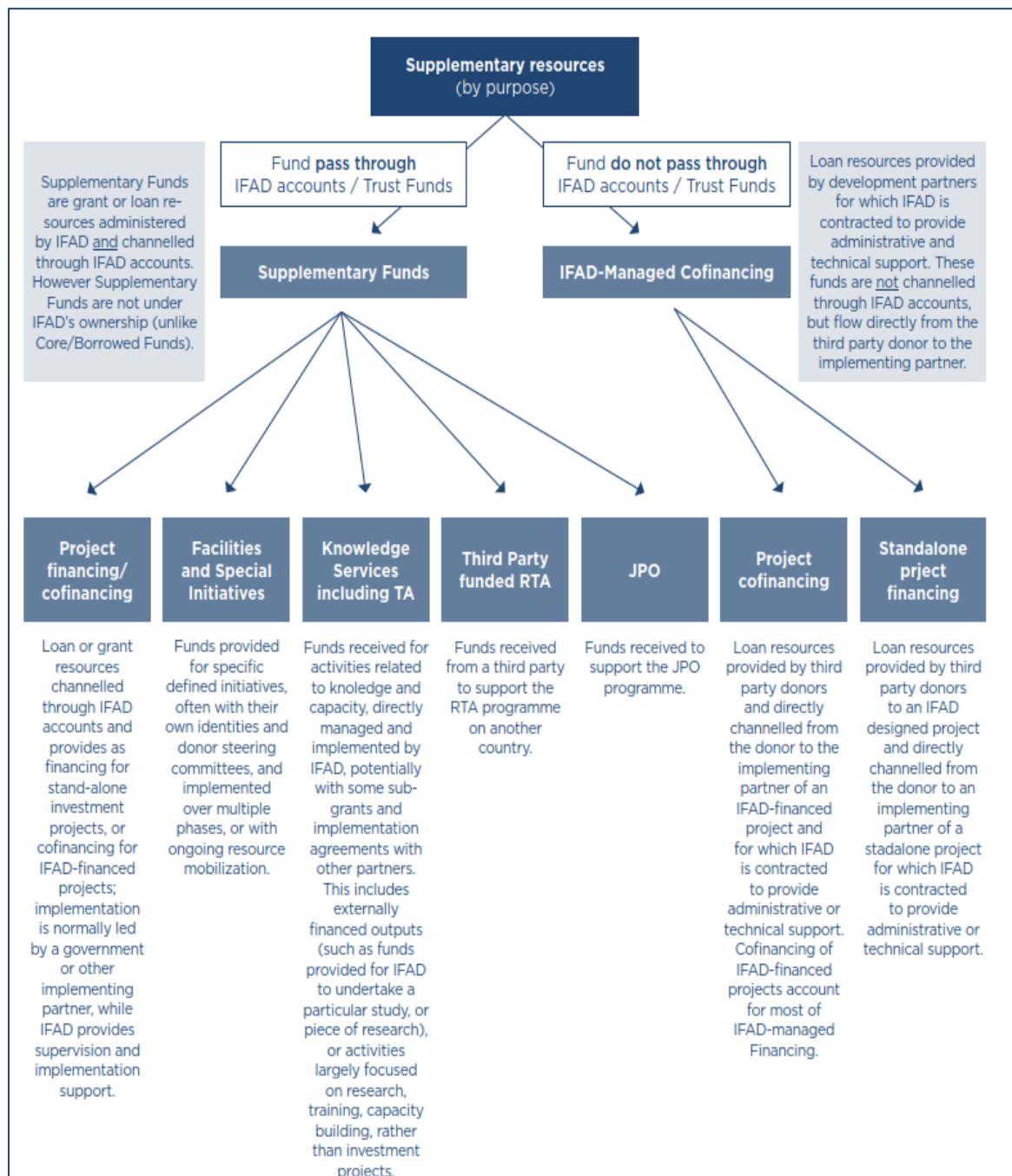
Figure 6

Supplementary Resources Allocated by Approval Year and Project Type in US\$

Source: IFAD OBI (Programme of Work)

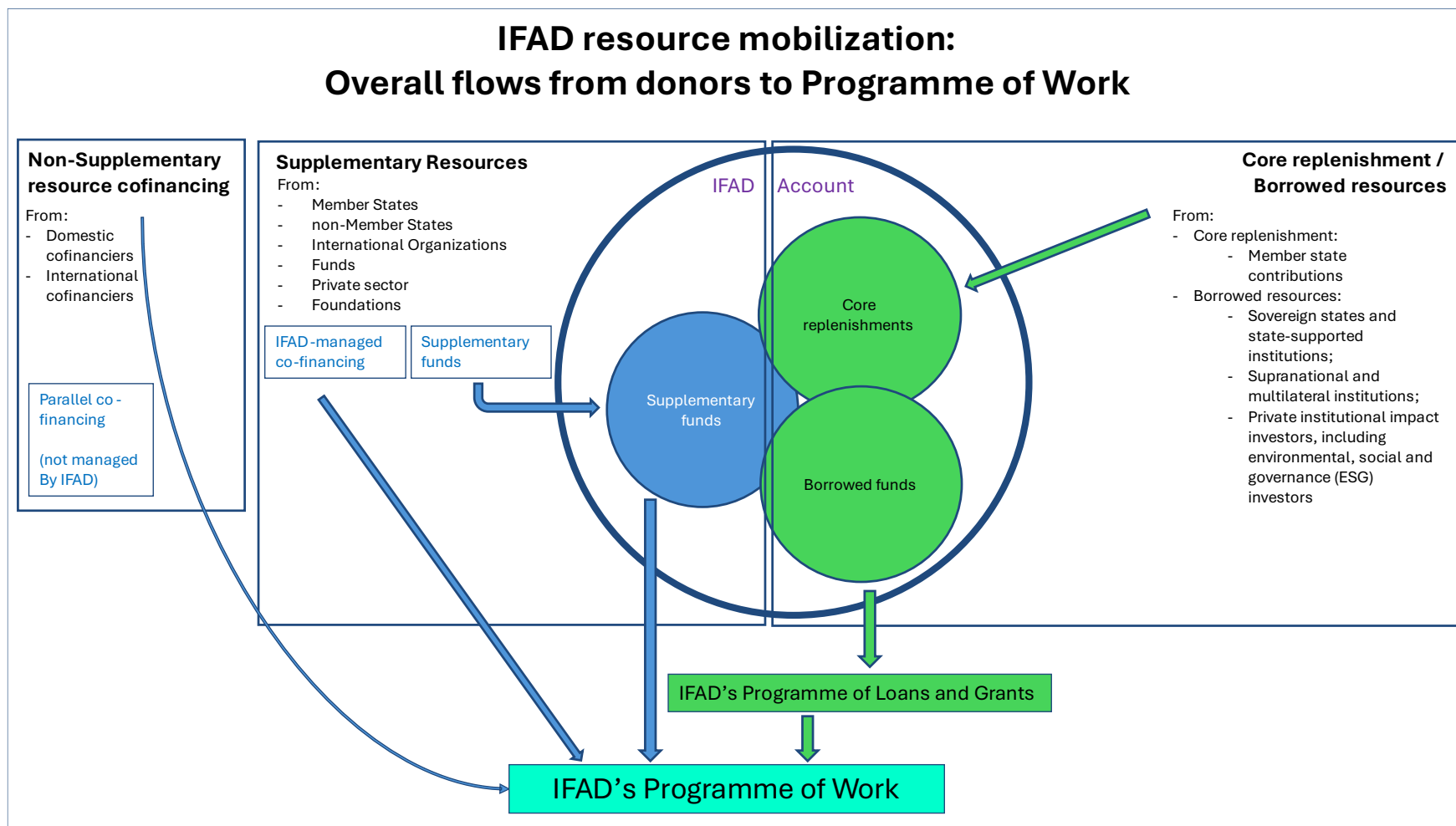
C) Graphic visualizations of supplementary resources

i) Supplementary resources overview



Source: IFAD Strategy for Supplementary Resources 2021

ii) IFAD’s resource mobilization flows from donors to IFAD’s Programme of Work



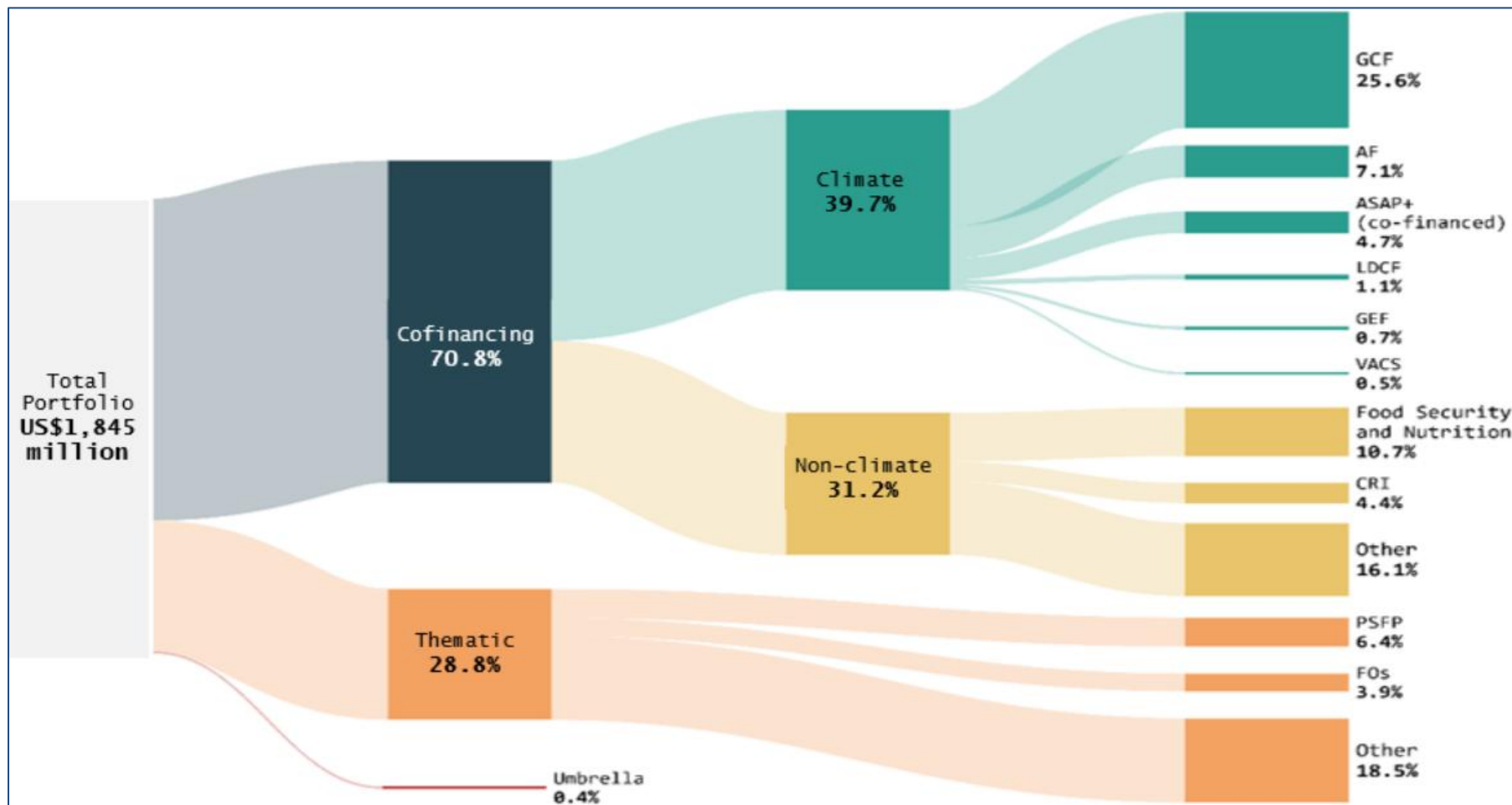
Source: created by the CLE team

iii) Supplementary resources channels and purposes

Purpose	Channels					
	Supplementary Funds			IFAD-Managed Cofinancing		
	IFAD Account		Implementing Entity Agreements	Trust Funds	Cofinancing Trust Fund	Cooperating Institution Agreements
Single-donor initiatives	Multi-donor initiatives					
Project Financing/ Co-financing	(e.g., Member states, EC)	(e.g. RPSF, FARMS)	(e.g Adaptation Fund, GEF, GCF, GEF, SCCF, LDCF, GAFSP)		(e.g Spanish Trust Fund)	
Facilities and Special Initiatives		(e.g ABC Fund, FFR, PARM, GDPRD, ILC, SAFIN)		(e.g. 2RP,PSTF,TFWBG)		
Knowledge Services including TA	(E.G., Member states, EC/ CGIAR, Foundations)	(e.g. EC/Support to Farmers Organizations)				
JPO Programme						

Source: IFAD Strategy for Supplementary Resources 2021

iv) Use of the ongoing supplementary fund portfolio²⁹



Source: EB 2025/145/R.37, Overview of supplementary funds received, committed and used in 2024

²⁹ GCF: Green Climate Fund; ASAP+: enhanced Adaptation for Smallholder Agriculture Programme; VACS: Vision for Adapted Crops and Soil; CRI: Crisis Response Initiative; PSFP: Private Sector Financing Programme; FOs: farmers' organizations.

D) Supplementary resource timelines

i) Supplementary resource policies and strategies timeline

Timeframe	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
PBAS Cycle	IFAD6	IFAD7	IFAD8	IFAD9	IFAD10	IFAD11	IFAD12	IFAD13	IFAD14														
IFAD SR policies and strategies	<p>General framework for mobilizing and managing SF (President's Bulletin) Handbook on SF</p> <p>Mobilizing and managing SF principles&procedures (President's Bulletin)</p> <p>SF and GEF-administered grants procedures (President's Bulletin)</p> <p>Cost-recovery principles&procedures for SF (President's Bulletin)</p> <p>Supplementary resource strategy</p> <p>SF operating procedures guidance note</p> <p>SR mob. Action Plan</p> <p>SR mobilization plan Annual SR mob. Roadmaps</p>																						

Source: created by the CLE team

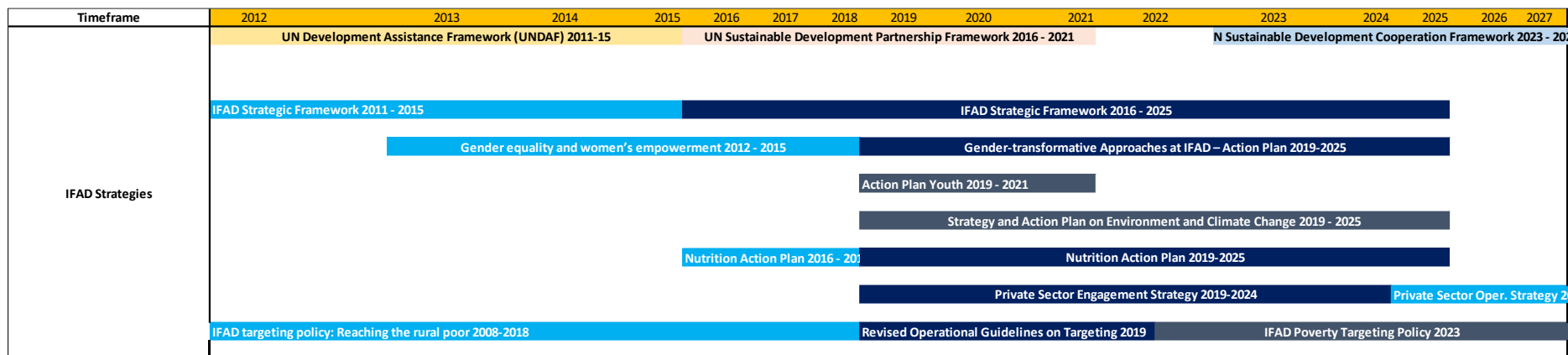
ii) Supplementary resource channel timeline

Timeframe		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
PBAs Cycle		IFAD7	IFAD8			IFAD9		IFAD10			IFAD11			IFAD12			IFAD13		IFAD14			
SR channels	IFAD- managed and administered	Single donor agreements (since 1994) Partnership agreement																				
	IFAD- managed	Pooled multi-donor agreements (since 1998)																				
		Implementing entity agreements GAFSP																				
		Trust fund agreements ASAP2																				
		Cofinancing trust fund Spanish trust fund																				
		Cooperating institution agreements EA OFID FCA ADB CFFA Spain CFFA CDP (SAFE) CoFA OPEC FCA EADB																				

Legend for acronyms: FA: Framework Agreement; CFFA: Co-Financing Framework Agreement; CDP: Cassa Depositi e Prestiti; SAFE: Sustainable Agriculture and Food Ecosystems; CoFA: Cooperation Framework Agreement; FCA: Framework Cofinancing Agreement; EADB: East African Development Bank. See IFAD [Co-financing Framework Agreements](#) for more information

Source: created by the CLE team

iii) IFAD policies and strategies



Source: created by the CLE team

Evaluation team and timeline

1. **Evaluation team.** The CLE will be led by Hansdeep Khaira, Senior Evaluation Officer, IOE, under the strategic direction of IOE Director, Indran Naidoo. The team will be supported by Valeria Galletti, Evaluation Officer, IOE and include senior consultants specialized in financing landscape and aid architecture; organizational structure; and organizational cost and budget management. The team leader will be assisted by a senior consultant in designing the approach paper and the evaluation report. Other members of the team will include mid-level consultants and junior consultants, and interns. Daniela Asprella, Evaluation Assistant, IOE, will provide overall administrative and logistical support. As per standard practice, a senior international evaluation expert will act as an independent advisor, providing comments on the draft approach paper and draft evaluation report.
2. **Evaluation timeline.** As described in the IFAD Evaluation Manual, the CLE will have four main phases: (i) design including further refinement of the approach paper with data-collection tools; (ii) implementation including secondary and primary data collection and initial synthesis; (iii) reporting; and iv) completion and dissemination. The table below reports an indicative timeline for the evaluation.

Evaluation timeline

Timeline	Activities
December 2025	Evaluation approved at the 146th Session of IFAD's Executive Board
January – March 2026	Approach Paper drafted and quality assured; evaluation team selected
June 2026	Approach Paper discussed in the 133rd Session of the Evaluation Committee
March – June 2026	Design workshop and Management self-assessment workshop; evaluation design finalized with case studies identified; Core Learning Partnership (CLP) Group established
June – November 2026	Data collection (desk and field-based case studies, E-survey, thematic deep dives, comparative studies)
November 2026 – February 2027	Data analysis, reporting and quality assurance
February 2027	Emerging findings and areas of recommendations presented to the IFAD management and CLP
March 2027	Draft report Shared with IFAD Management
November 2027	Presentation of the final evaluation report and Management Response to the Evaluation Committee.
December 2027	152nd Session of the Executive Board discussion of the Report

Source: IOE elaboration

Glossary of terms used

Term	Description
Core resources	Unearmarked resources transferred to multilateral organisations and the governing boards of these organisations have the unqualified right to allocate as they see fit within the limits prescribed by the organisation's mandate (Reinsberg, Heinzl, and Siauwijaya 2024). In IFAD, this pooling occurs in 3-year cycles called replenishments.
Supplementary resources	<p>Resources that take the form of both loan and grant resources and are managed on behalf of a wide range of partners, through a range of legal/administrative arrangements. The resources are supplementary to the contributions referred to in Article 4 of the Agreement establishing IFAD and include resources provided by Member States, non-Member States, and other donors such as International Organizations and Funds, the private sector and foundations on conditions that are mutually agreed between IFAD and the donor(s) (IFAD 2021b).</p> <p>The IFAD classification takes on both supplementary funds and portfolio of IFAD-managed cofinancing (see below)</p>
Supplementary Funds	<p>Supplementary resource that are grant or loan resources administered by IFAD and channelled through IFAD accounts. Supplementary funds are not under IFAD's ownership and are not "without restriction to use". Moreover, these are allocated outside both the performance-based allocation system (PBAS) and the grant allocation system (IFAD 2021b).</p> <p>Within IFAD, funds received for sponsorship for individuals participating in IFAD's Junior Professional Officer (JPO) programme are also referred to as Supplementary Funds but are not covered by the strategy. Similarly, IFAD administers supplementary funds on behalf of the International Land Coalition (ILC).</p>
IFAD-managed co-financing (as Supplementary Resources)	Loan resources provided by development partners for which IFAD is contracted to provide administrative and technical support. These funds are not channelled through IFAD accounts, but flow directly from the third-party donor to the implementing partner (IFAD 2021a). IFAD manages this co-financing.
Earmarked resources	<p>Synonymous with IFAD's Supplementary Resources.</p> <p>Donor-provided funds whereby donors restrict the use of funds to specific purposes, countries or sectors (Reinsberg, Heinzl, and Siauwijaya 2024). OECD defines earmarking as resources channelled through multilateral organisations over which the donor retains some degree of control on decisions regarding disposal of the funds.</p> <p>Earmarked resources are also referred to as multi-bi or non-core contributions to multilateral organisations.</p>
Trust funds	<p>Trust funds are pooled financing instruments within multilateral organizations, governed jointly by donors and banks. They may involve single or multiple donors, remain open over time, serve distinct humanitarian or development purposes, and are treated as a separate funding category in policy and research (Ihl et al. 2025).</p> <p>In IFAD, trust Funds are established subject to approval of the Executive Board, while authority for acceptance of funds to the Trust Funds on behalf of IFAD as the Trustee is typically defined in the Trust Fund instrument (IFAD 2021a).</p>
Implementing Entity Agreements	<p>These are agreements where donors perceive IFAD to be the implementing agency for the channeled funds.</p> <p>Donors include the climate funds such as Adaptation Fund, GCF, GEF, and others such as the SCCF, LDCF or GAFSP</p>

Cooperating Institution Agreements

Formal agreements which establish the legal and administrative framework for a partnership, confirming the roles, responsibilities, and obligations of each partner. IFAD has institutional partnerships which were entered into with AfDB, AsDB, WB and others in the early days of IFAD (e.g., 1978, 1979), providing a framework of cooperation to support IFAD in the identification and preparation of projects and the administration of loans and grants, and act as cooperating institutions. The agreements signed by IFAD in the past 10 years have moved away from the cooperating institution type of framework agreement to MoUs addressing specific areas of cooperation.³⁰

Examples include agreements with OFID, and all agreements are provided in Appendix VI D. ii.

Project financing/ cofinancing

Loan or grant resources channelled through IFAD accounts and provides as financing for stand-alone investment projects, or cofinancing for IFAD-financed projects; implementation is normally led by a government or other implementing partner, while IFAD provides supervision and implementation support (IFAD 2021b).

Facilities and Special Initiatives

Funds provided for specific defined initiatives, often with their own identities and donor steering committees, and implemented over multiple phases, or with ongoing resource mobilization (IFAD 2021a).

Knowledge Services including Technical Assistance (TA)

Funds received for activities related to knowledge and capacity, directly managed and implemented by IFAD, potentially with some sub-grants and implementation agreements with other partners. This includes externally financed outputs (such as funds provided for IFAD to undertake a particular study, or piece of research), or activities largely focused on research, training, capacity building, rather than investment projects (IFAD 2021a).

³⁰ IFAD N.D.

List of IFAD key people met during scoping phase

Allegra Saitto, Director and Controller, FCD

Beatrice Pirro, Audit Consultant, AUO

Dony Mazingaizo, Senior Finance Specialist (ABC Fund & SF), FCD

Eva Balcells, Senior Legal Officer, LEG

Francesco Ranalleta, Senior Budget Specialist, POB

Gozde Kayacik, Legal Officer, LEG

Itziar Miren Garcia Villanueva, Deputy General Counsel (Operations), LEG

Leon Williams, Senior Specialist (M&E), ODE

Phoebe Bower, Legal Officer, LEG

Pierre Yves Guedez, Lead Climate and Environmental Funds, ECG

Mani Kuthirummal, Senior Audit Officer, AUO

Mara Albanese, Finance Specialist (Financial Reporting and Corporate Finance), FCD

Max Von Bonsdorff, Chief Partnership Officer, GPR

Oana Denisa Butnaru, Partnership Officer, Funds Management, GPR

Ronald Thomas Hartman, Director, GPR

Robert Creswell, Audit Manager, AUO

Wei Wang, Chief Partnership Officer and Special Adviser to the President, GPR

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