

Annex II: Accreditation assessment of applicant 102 (APL102)

I. Introduction

1. Applicant 102 (APL102), Kemitraan bagi Pembaruan Tata Pemerintahan (The Partnership for Governance Reform) (Kemitraan) is a national direct access entity based in Indonesia. The applicant envisions establishing fair, democratic and sustainable governance that improves the welfare of Indonesians. With a strong commitment to promoting good governance principles and practices for a prosperous Indonesia, the applicant focuses on sustainable environmental governance, poverty eradication and economic development, decentralization and administrative reform, human rights, civil society empowerment and mobilization of private sector resources. The applicant aims to synchronize government policies in Indonesia's response to climate change with a focus on land use, forestry, enhancing livelihoods, the ecosystem and institutional and regulatory systems.

2. The applicant submitted its application for accreditation to GCF via the online accreditation system on 22 December 2016. Accreditation fees were received from the applicant on 18 April 2017, thereby launching the Stage I institutional assessment and completeness check. Stage I was completed on 6 February 2020 and the applicant was progressed to the Stage II (Step 1) accreditation review, which has been concluded with the publication of this assessment. The applicant has applied to be accredited for the following parameters under the fit-for-purpose approach of GCF:

- (a) **Access modality:** direct access, national. The applicant received a national designated authority or focal point nomination for its accreditation application from Indonesia;
- (b) **Track:** fast-track under the Adaptation Fund;
- (c) **Maximum size of an individual project or activity within a programme:** micro;¹
- (d) **Fiduciary functions:**²
 - (i) Basic fiduciary standards;
 - (ii) Specialized fiduciary standard for project management; and
 - (iii) Specialized fiduciary standard for grant award and/or funding allocation mechanisms; and
- (e) **Maximum environmental and social risk category:** minimal to no risk (Category C/Intermediation 3 (I-3)).³

II. Stage I institutional assessment and completeness check

3. The applicant is eligible for, and has applied under, the fast-track accreditation process as an Adaptation Fund entity. Its application has been assessed by the Secretariat during Stage I in accordance with the requirements and gaps identified in decisions B.08/03 and B.14/09 and in accordance with the following GCF policies and standards:

¹ As per annex I to decision B.08/02 (annex I to document GCF/B.08/45), "micro" is defined as "maximum total projected costs at the time of application, irrespective of the portion that is funded by the Fund of up to and including USD 10 million for an individual project or an activity within a programme".

² Decision B.07/02.

³ As per annex I to decision B.07/02 (annex I to document GCF/B.07/11), category C is defined as "Activities with minimal or no adverse environmental and/or social risks and/or impacts" and intermediation 3 is defined as "When an intermediary's existing or proposed portfolio includes financial exposure to activities that predominantly have minimal or negligible adverse environmental and/or social impacts".

- (a) “Guiding framework and procedures for accrediting national, regional and international implementing entities and intermediaries, including the Fund’s fiduciary principles and standards and environmental and social safeguards” (decision B.07/02);
- (b) “Guidelines for the operationalization of the fit-for-purpose accreditation approach” (decision B.08/02);
- (c) “Interim Policy on Prohibited Practices” (Exhibit A of the accreditation master agreement considered in decision B.12/31);
- (d) “Policy on Prohibited Practices” (decision B.22/19);
- (e) “Anti-Money Laundering and Countering the Financing of Terrorism Policy” (AML/CFT Policy) (decision B.18/10);
- (f) “Policy on the Protection of Whistleblowers and Witnesses” (decision B.BM-2018/21);
- (g) “Environmental and Social Policy” (decision B.19/10);
- (h) “Comprehensive information disclosure policy of the Fund” (decision B.12/35) regarding the disclosure of environmental and social (E&S) information;
- (i) “Gender policy and action plan” (decision B.09/11); and
- (j) “Updated Gender Policy and Gender Action Plan 2020–2023” (decision B.24/12).

2.1 Legal status, registration, permits and licences

4. The applicant provided documents on its establishment and licences to operate, where relevant, as a part of the application. The applicant was established in 2000 as a multi-donor trust fund managed by the United Nations Development Programme and became an independent legal entity in 2003 as a not-for-profit civil law association⁴ The applicant continued to be managed by the United Nations Development Programme from 2003 to 2010. Since 2010, the applicant itself has had full fiduciary responsibility and accountability for its programmes and development; it is capable of managing and implementing projects and providing grants and has the ability to receive funding to support its objectives.

2.2 Institutional presence and relevant networks

5. The applicant has established a broad network of partnerships with State and non-State agencies across each province of Indonesia, including 28 central government agencies, 29 local government authorities, 162 civil society organizations, 11 media groups and nearly 100 universities. In addition, it has also built collaborative partnerships with international civil society groups, private sector entities, donor agencies and multilateral organizations.

6. With a strong commitment to facilitating the achievement of Indonesia’s nationally determined contributions, the applicant has collaborated with the Government of Indonesia at the national, subnational and local levels. In order to advance the objectives of GCF, the applicant intends to continue its efforts in advocating climate change policy across various stakeholders. It intends to use a multi-stakeholder approach to leverage its network with a view to involving governments, non-governmental organizations, private sector entities and community groups in project design and implementation.

7. The applicant intends to focus on the following activities in continuing to assist the Government of Indonesia in the implementation of climate policies and strategies:

⁴ Ref. Notarial Deed 12-11-2003, Articles of Association of Partnership for Governance Reform.

- (a) Developing and implementing national strategies and priorities with respect to climate change adaptation;
- (b) Promoting community-based forest management;
- (c) Institutionalizing mechanisms to resolve conflicts over land tenure;
- (d) Facilitating multi-stakeholder consultations and negotiations on developing a REDD-plus strategy;
- (e) Piloting REDD-plus programmes in Indonesia; and
- (f) Utilizing its institutional capacity and system to enable subnational organizations with diverse backgrounds and capabilities to manage funds through grant award mechanisms.

2.3 Track record

8. The applicant's track record in financing sustainable development and climate change related projects in Indonesia to date includes the following:

- (a) USD 7,700,000 (grants) for to facilitate formulation and implementation of peatland restoration policies in 109 villages in 7 provinces to improve capacity for implementation of community-based measures for the conservation, restoration and sustainable development of targeted lowland areas;
- (b) USD 6,825,572 (grants) for Support to Building REDD+ Infrastructure (Stakeholder Engagement and Technical Assistance to Finalize Indonesia's REDD+ Architecture and Its Financing Instrument);
- (c) USD 4.7 million (grants) for the Forest Governance Programme, phase II;
- (d) USD 2,163,977 (grants) for Support to Badan Restorasi Gambut (Peatland Restoration Agency) – Peatland Partnership Programme;
- (e) USD 1.4 million (grants) for the Green Prosperity Programme for building a productive and sustainable social forestry entrepreneurship;
- (f) USD 257,848 (grants) for the REDD+ Green Village project in the pilot province of Central Kalimantan; and
- (g) USD 250,000 (grants) for a sustainable and equitable marine and fisheries governance programme (phase II).

III. Stage II accreditation review assessment

9. The applicant is eligible for, and applied under, the fast-track accreditation process as an Adaptation Fund entity. Its application has been assessed by the Accreditation Panel (AP) during Stage II (Step 1) against the accreditation standards of GCF and gaps identified in decisions B.08/03 and B.14/09, B.15/09, B.17/13, B.18/05, B.19/14, B.22/09, B.23/13 and B.24/11 and in accordance with the accreditation requirements in the GCF policies and standards identified in paragraph 3 above.

10. As part of this assessment, the AP consulted the applicant's website to complement the information provided in the application.

3.1 Fiduciary standards

3.1.1. Basic fiduciary standards: key administrative and financial capacities

11. As per paragraph 9 above, the basic fiduciary standards concerning key administrative and financial capacities are considered to have been met by way of fast-track accreditation.

3.1.2. Basic fiduciary standards: transparency and accountability

12. As per paragraph 9 above, the basic fiduciary standards concerning transparency and accountability, with the exception of items 4.2.3, whistle-blower policy and prohibited practices, 4.2.4, investigation function, and 4.2.5, anti-money-laundering (AML) and countering the financing of terrorism (CFT) policies, have been met by way of fast-track accreditation.

13. Regarding item 4.2.3, a review by the AP of the information provided shows that the applicant has appropriate policies and procedures which are well aligned with the GCF Policy on Prohibited Practices and Policy on the Protection of Whistleblowers and Witnesses. It has:

- (a) A code of conduct that defines the ethical standards to be upheld by employees and all parties associated directly or indirectly with the applicant's general operations. The code of conduct is supplemented by a policy of zero tolerance for fraud and corruption in all its activities, including in the use of grant funds. The policy is widely disseminated to all employees, consultants, grantees/implementing partners and other parties involved in financial transactions with the applicant and is disclosed on the applicant's website along with information on avenues for reporting misconduct;
- (b) Disclosure of conflict of interest procedures;
- (c) A policy and associated mechanisms for protecting whistle-blowers who report violations; and
- (d) A function for investigating cases of reported or suspected misconduct as described in paragraph 14 below.

14. Regarding item 4.2.4, the applicant has an investigation function under which cases of reported or suspected fraud and other forms of misconduct are investigated. The Internal Audit Unit coordinates and assists management in the investigation of fraudulent activities, identification of the risks of fraud and development of fraud prevention and monitoring strategies. The actual investigation is undertaken by an ad hoc Investigation Committee comprising the Operations Director and two senior managers, including the Head of the Human Resources Unit. The Committee is guided by terms of reference which are publicly available through the applicant's website. The Head of the Internal Audit Unit, who oversees the investigation function, reports directly to the Executive Board. The investigation function has a defined process for periodically reporting case trends. The applicant provided details of a fraud case investigated in 2013 and confirmed that there have been no cases of violation of the code of ethics, fraud or corruption since then.

15. Regarding item 4.2.5, the applicant has an AML/CFT policy which is designed to ensure compliance with the applicable national laws and the international AML standards issued by the Financial Action Task Force. In conformity with its AML/CFT policy, the applicant does not engage in business relationships with organizations that are considered uncooperative in international efforts to fight money laundering and terrorism financing as listed in the list of non-cooperative countries and territories. The AML/CFT policy requires the applicant to ensure that:

- (a) For all incoming funds, the identity of the source of funds is verified and the sender is informed once the funds are received; and
- (b) For outgoing funds, a due diligence exercise is undertaken to ensure that the intended recipient is not involved in illegal activities.

16. The applicant has sound 'know-your-customer' due diligence procedures to combat money laundering and the financing of terrorism. The procedures focus on three key areas: (a) verification of client data and identity; (b) understanding the purpose and nature of the business relationship; and (c) maintenance of up-to-date client information. The procedures further require reporting of suspicious and unusual transactions to the relevant country's central bank.

17. As required by its AML/CFT policy, the applicant regularly monitors electronic funds transfers to ensure that the funds are received from bona fide sources and paid to the intended beneficiaries. It has put in place three layers of electronic funds transfer authorization: maker (cashier), approver (finance manager) and releaser (director/senior management). The applicant provided samples of reports on 'know-your-customer' due diligence carried out and monitoring reports on electronic funds transfers.

18. The AP finds that the applicant's policies, procedures and capacity, supported by evidence of its track record, fully meet the GCF basic fiduciary standards on transparency and accountability, the GCF Policy on the Protection of Whistleblowers and Witnesses, the GCF Policy on Prohibited Practices and the GCF AML/CFT Policy.

3.1.3. Specialized fiduciary standard for project management

19. As per paragraph 9 above, the specialized fiduciary standard for project management is considered to have been met by way of fast-track accreditation.

3.1.4. Specialized fiduciary standard for grant award or funding allocation mechanisms

20. The applicant has a well-developed grant award system that is detailed in three main documents, "Manual of policies and procedures", "Project implementation by partner" and "Project appraisal sheet", which set out the evaluation criteria used to assess grant proposals. The system includes clearly defined roles of the management and staff responsible for the evaluation and approval of grant applications. The grant award process, which begins with a call for proposals, follows the following key steps:

- (a) Where considered necessary, technical briefings and coaching clinics are conducted for potential proposers who have passed the initial selection process. The coaching clinics are aimed at guiding grant applicants in writing proposals in conformity with Kemitraan's quality standards;
- (b) Proposals with a value of less than USD 25,000 (300,000,000 Indonesian rupiah) are reviewed by the Operations Department and the Planning, Monitoring and Evaluation Department and are approved by the Executive Director;
- (c) Proposals with a value of more than USD 25,000 are reviewed and selected by the Project Review Committee comprising senior managers within the organization and external experts; and
- (d) Prior to awarding a contract, a pre-award survey and due diligence are undertaken to assess the readiness of the organization to receive grant funding and to identify training needs, if any.

21. Based on the information and supporting documentation provided, the AP concluded that:

- (a) The applicant has a sound due diligence framework for assessing the eligibility and capabilities of potential grant recipients;
- (b) The teams responsible for the evaluation of grant applications have the required competencies to undertake evaluations and recommend grant awards;

- (c) Grant award decisions are taken by the persons with the requisite authority; and
 - (d) Grant evaluation and award decisions comply with the applicant's grant award policies and procedures as well as the evaluation criteria, which are clearly spelled out in a project appraisal sheet.
22. The applicant also demonstrated that it has adequate checks and procedures in place for:
- (a) Ensuring that grants are not awarded retrospectively for activities that have already started or been completed at the time of the application;
 - (b) The suspension or termination of grant awards in the event of the beneficiaries failing to comply with their obligations;
23. The applicant's grant award system also has adequate provisions for:
- (i) Procurement rules and procedures, which the grant beneficiaries are required to apply;
 - (ii) Periodic independent reviews and audits of its grant award activities;
 - (iii) Recovery of funds disbursed to recipients in respect of expenditures which are unauthorized or fall outside the scope of the approved grant-funded activities; and
 - (iv) Monitoring and evaluation of the implementation progress of grant-funded projects.
24. The applicant has a sound information disclosure policy regarding its grant award activities. All grant award decisions are announced on its website along with information on selected events/activities as part of public awareness campaigns and outreach. The applicant also invites public feedback on the projects and programmes that it implements itself or through its partners. In addition, it has a dashboard displayed in the lobby of its head office building informing the public of procurement activities, project partners and the overall performance of projects under implementation. Information on all previous and ongoing projects is published in the applicant's annual reports, which are publicly available on its website.
25. The applicant provided information which clearly demonstrates its experience and sound track record in accessing financial resources from national and international sources. It has worked with more than 30 multilateral institutions over the last 15 years and has managed over USD 130 million in donor contributions over this period. The applicant provided two documents issued by the World Bank: Results of Assessment World Bank and World Bank - Kemitraan Institutional Capacity Assessment. Both assessments show a positive view of the applicant's institutional capacity and confirmed its capability to deliver projects.
26. The AP finds that the applicant's policies, procedures and capacity, supported by evidence of its track record, fully meet the GCF specialized fiduciary standard for grant award and/or funding allocation mechanisms.

3.1.5. **Specialized fiduciary standard for on-lending and/or blending**

27. The applicant did not apply for accreditation for this standard at this time.

3.2 Environmental and social safeguards

3.2.1. **Environmental and Social Policy**

28. The applicant applied for E&S risk category C/I-3 and hence does not require a stand-alone E&S policy. Nevertheless, the applicant provided its 2016 Safeguards Policy, which replaced its previous project-based safeguards approach. The 2016 policy was endorsed by the applicant's Executive Board, was disseminated to all staff, applies to all projects and programmes and is implemented over the project/programme cycle. In line with the applicant's mandate on good governance, the components of the Safeguards Policy are:

- (a) Full and effective participation;
- (b) Gender mainstreaming;
- (c) Transparency and public disclosure; and
- (d) E&S responsibility.

29. The applicant provided a track record showing compliance with national E&S regulations, its Safeguards Policy and the E&S safeguards and standards of its international partners, including the World Bank, the Government of Norway, the United Nations Development Programme and the United States Agency for International Development. It also demonstrated a track record of applying International Finance Corporation (IFC) Performance Standards 1 to 8 (PS 1-8).

30. The AP finds that the applicant's E&S management system, comprising its Safeguards Policy and its 2015 Project Risk Management Guidelines, supported by evidence of its track record, fully meet the GCF Environmental and Social Policy and GCF interim environmental and social safeguards (ESS) standards for a maximum E&S risk category C/I-3 projects/programmes with respect to GCF performance standards..

3.2.2. Identification of E&S risks and impacts

31. The applicant's Project Risk Management Guidelines describe its risk management system. The guidelines require projects and programmes to be assessed against IFC PS 1–8 and against applicable laws and human rights principles. Furthermore, the applicant's Safeguards Policy requires project/programme risks to be identified in a participatory manner with relevant stakeholders.

32. The risk analysis procedure considers the likelihood and consequence of risks. The Programme Management Unit conducts the preliminary project/programme categorization by classifying risks from "low" (equivalent to a GCF category C designation) to "extreme" (equivalent to a GCF category A designation). The Planning, Monitoring and Evaluation Department and the Sustainable Environment Governance Unit complete the E&S risk analysis, with the Planning, Monitoring and Evaluation Department approving the final category. The results of the risk analysis and selected mitigation actions are recorded in a risk matrix and risks are monitored during implementation.

33. The applicant updated several tools in anticipation of its GCF accreditation. For instance, the applicant's categorization procedure adopted the convention of categorizing projects from A to C, with C being "low risk" projects/programmes. Also, the applicant updated its pre-award survey form, which now explicitly requires that the E&S performance of executing entities be assessed. The applicant provided a list of 30 projects/programmes, generally categorized as low risk (e.g. projects/programmes focused on forest governance, community-based forest management, the land rights of indigenous peoples, peatland rehabilitation and awareness-raising on renewable energy and climate change).

34. The AP finds that the applicant's system of identification of E&S risks and impacts, supported by evidence of its track record, fully meets the GCF Environmental and Social Policy and GCF interim ESS standards for a maximum E&S risk category C/I-3 projects/programmes with respect to GCF PS 1–8.

3.2.3. Management programme

35. The Safeguards Policy and the Project Risk Management Guidelines provide the institutional processes to identify, assess, mitigate and monitor E&S risks from design stage to closure. The procedural steps outlined in the guidelines include establishing context; identifying risks; analysing and prioritizing risks; and treating risks according to a mitigation hierarchy and in accordance with the four components of the Safeguards Policy. The steps are conducted within a framework of ongoing consultation, monitoring, review and learning from implementation results.

36. The Project Appraisal Committee, comprising senior managers, advisors and the Planning, Monitoring and Evaluation Department, assesses the quality and adequacy of the executing entity's proposal with respect to E&S management using a project-appraisal score sheet. The project/programme team ensures that a risk management plan is prepared, tracked and evaluated during implementation. Implementation of the risk management plan is reported to management and the risk register is updated, as needed.

37. The applicant provided examples of completed project appraisal score sheets. It also provided the operational manual for its World Bank supported National Community Empowerment Programme (a peat habitat rehabilitation project). The operational manual included an Indigenous Peoples Planning Framework, an Environmental and Social Management System and an Environmental and Social Management Plan.

38. The AP finds that the applicant's management programme, supported by evidence of its track record, fully meets the GCF Environmental and Social Policy and GCF interim ESS standards for a maximum E&S risk category C/I-3 projects/programmes with respect to GCF PS 1-8.

3.2.4. Monitoring and review

39. The Safeguards Policy and the Project Risk Management Guidelines describe the applicant's general E&S monitoring process. The applicant's 2018 standard operating procedure for monitoring and evaluation provides the process flow chart, identifies the stages when monitoring and evaluation are conducted, lists the different types of monitoring and evaluation (e.g. biannual internal project monitoring) and describes the responsibilities, methodology, frequency and reporting requirements. The applicant also provided a standard operating procedure to guide evaluations, which are typically conducted by external independent evaluators. The applicant has a tracking system, allowing it to track outcomes and the effectiveness of monitoring and evaluation.

40. The Planning, Monitoring and Evaluation Department oversees the monitoring and evaluation process through desk review and field visits. The applicant's Programme Management Unit monitors the executing entity; it will identify any deviation, integrate unforeseen risks into the mitigation plan and report the results to senior management. Executing entities are responsible for ensuring that sub-grantees carry out activities in line with the agreed workplan and E&S safeguards. Sub-grantees are required to provide quarterly reports to the executing entity on the implementation of E&S safeguards.

41. The applicant demonstrated its track record with implementing its monitoring and review process by providing the monitoring framework of its Program Peduli and various monitoring reports (e.g. a monitoring report for its peat rehabilitation programme and a programme-level achievement analysis on its forest governance project). Two of the sample reports showed monitoring against an IFC PS 1-8 framework. The applicant also provided the external evaluation conducted on Program Peduli.

42. The AP finds that the applicant's system of monitoring and review, supported by evidence of its track record, fully meets the GCF Environmental and Social Policy and GCF interim ESS standards for a maximum E&S risk category C/I-3 projects/programmes with respect to GCF PS 1–8.

3.2.5. External communications, consultations, information disclosure and grievance redress mechanism at the institutional level

43. The applicant has a complaints handling policy/procedure (called '*Complaint Handling*' in English). The policy/procedure is implemented using a standard operating procedure with 15 steps to receive, register, investigate, resolve and follow up on E&S complaints (as well as fiduciary complaints). There are provisions to establish an investigation team for more complex issues. The applicant's whistle-blower policy protects complainants against retaliation.

44. Information inquiries and complaints can be received by telephone, email, mail, fax, social media, website or face-to-face. The website home page offers "contact us" and "complaints handling" tabs, in both English and Bahasa Indonesian. The complaints mechanism applies to the applicant and its executing entities.

45. The complaints function is managed by the Office of the Internal Auditor, who receives and registers all complaints and reports independently to the applicant's Board. A designated officer manages a complaint from start to resolution. The AP finds that the complaints handling procedure is in line with the requirements of the GCF Environmental and Social Policy and GCF interim ESS standards.

46. The GCF Information Disclosure Policy does not require additional requirements beyond those under the GCF Environmental and Social Policy and PS 1 under the GCF interim ESS standards regarding advance disclosure of E&S information for category C/I-3 projects/programmes. The applicant's safeguard 1 ("Full and effective participation") requires ongoing consultation with stakeholders and evidence that the public, including vulnerable groups, provided input to draft policies. The applicant's safeguard 3 ("Transparency and public disclosure") requires that project/programme information, including E&S information, be disclosed to stakeholders and vulnerable groups at the project site from the onset of the design stage. The applicant's code of conduct supports information disclosure, stating that the applicant aims to disclose information to any party with an interest in governance reform in Indonesia. The communications and information disclosure function falls under the Organization Secretariat/Executive Office. The curriculum vitae of the officer in charge of external communications was provided.

47. The applicant provided a complaints log showing how the eight complaints received from 2016 to 2020 were registered and resolved. Two of the complaints were relevant to E&S risks. The applicant also provided a back-to-the-office report, demonstrating that stakeholders were consulted, and information was disclosed during a field monitoring visit conducted by the applicant.

48. The AP finds that the applicant's system of external communications, consultations, information disclosure and grievance redress mechanism at the institutional level, supported by evidence of its track record, fully meets the GCF Environmental and Social Policy and GCF interim ESS standards for a maximum E&S risk category C/I-3 projects/programmes with respect to GCF PS 1–8.

3.2.6. Organizational capacity and competency

49. The applicant provided an organizational chart, showing the reporting lines for the E&S function. Senior management is ultimately responsible for revising the E&S policy and procedures. The E&S staff are within the Planning, Monitoring and Evaluation Department

under the Executive Director and the Sustainable Environment Governance Unit under the Sustainable Development Governance Department. The E&S staff received IFC PS 1–8 training under some World Bank programmes and now the same staff conduct the applicant's E&S training in other programmes. The applicant supports and builds the E&S capacity of its partners, as needed. One workshop report and two sample training modules showing E&S capacity development were provided to show the applicant's track record.

50. The AP finds that the applicant's organizational capacity and competency, supported by evidence of its track record, fully meet the GCF Environmental and Social Policy and GCF interim ESS standards for a maximum E&S risk category C/I-3 projects/programmes with respect to GCF PS 1–8.

3.3 Gender

51. The applicant's 2015 gender policy and strategy (known as Gender Policy 1.0) applies to itself, its partners and its executing entities. The gender policy covers human rights, equal opportunities, gender discrimination, and gender indicators, analysis, training and budgets. The gender strategy targets the organizational level, human resources and the project/programme level. The applicant's manual of policies and procedures and its code of conduct support the implementation of the gender policy by promoting equal opportunities during recruitment and by requiring equal remuneration.

52. The applicant has an internal gender team. It provided the curriculum vitae of the gender consultant hired in 2019 to formulate the gender policy and the terms of reference and curricula vitae of its gender staff.

53. The applicant has gender tools and procedures (e.g. design checklist to check the adequacy of the project/programme-level stakeholder analysis and provisions to monitor activities from a gender perspective). The applicant provided several examples showing its track record with applying its gender tools and procedures, including a completed gender-integration checklist for its Program Peduli project; a programme-level gender assessment; a gender monitoring report; a gender audit; a gender training report with a list of participants; and the gender guidelines of the Forest Governance Programme, which included a sample list of questions for conducting a gender analysis and guidance on how to integrate a gender perspective into work plans, budgets, data collection, and monitoring and evaluation. The applicant also provided evidence that it shares its gender knowledge, providing a copy of an academic paper written by staff on the gender issues within its peat rehabilitation programme.

54. The applicant provided examples of projects/programmes that benefited both men and women and that applied a principle of non-discrimination, including: a project that improved women's representation in political institutions; a project that strengthened local women's capacity to participate in village planning and livelihood activities; a project that supported women's leadership and economic independence after an earthquake disaster; and a project to strengthen the livelihoods and basic rights of indigenous groups and poor women.

55. The AP finds that the applicant's gender policy, procedures and capacities, supported by evidence of its track record, fully meet the Updated GCF Gender Policy.

IV. Conclusions and recommendation

4.1 Conclusions

56. Following its assessment and noting that the applicant has applied under the fast-track accreditation process, the AP concludes the following in relation to the application:
- (a) The applicant meets the requirements of the GCF basic fiduciary standards, the GCF Policy on the Protection of Whistleblowers and Witnesses, the GCF Policy on Prohibited Practices, the GCF AML/CFT Policy, the specialized fiduciary standard for project management, and the specialized fiduciary standard for grant award and/or funding allocation mechanisms;
 - (b) The applicant meets the requirements of the GCF Environmental and Social Policy and the GCF interim ESS standards. The applicant demonstrates a greater degree of Environmental and Social Management System maturity than is required by the GCF Environmental and Social Policy and GCF interim ESS standards for category C/I-3, against which the applicant is seeking accreditation. Building on its experience in implementing higher E&S risk projects and programmes, the applicant may, in the future, seek an upgrade in accreditation for medium E&S risk (category B/intermediation 2 (I-2)); and
 - (c) The applicant has demonstrated that it has a policy, procedures and competencies in order to implement its gender policy, which is found to be consistent with the Updated GCF Gender Policy, and has demonstrated that it has experience in gender consideration in the context of climate change.

4.2 Recommendation on accreditation

57. The AP recommends, for consideration by the Board, applicant APL102 for accreditation as follows:
- (a) **Accreditation type:**
 - (i) **Maximum size of an individual project or activity within a programme:** micro;
 - (ii) **Fiduciary functions:**
 - (1) Basic fiduciary standards;
 - (2) Specialized fiduciary standard for project management; and
 - (3) Specialized fiduciary standard for grant award and/or funding allocation mechanisms; and
 - (iii) **Maximum environmental and social risk category:** minimal to no risk (category C/I-3); and
 - (b) **Conditions:**

None.
58. The applicant has been informed of the recommendation for accreditation, including the accreditation type, as identified in paragraph 57 above, and agrees to the recommendation