



**GREEN
CLIMATE
FUND**

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Consideration of accreditation proposals and activities – Addendum IX

Accreditation assessment of APL181

Summary

This document contains the accreditation assessment conducted by the Secretariat and the Accreditation Panel in accordance with decision B.31/06 and the transitional arrangements in respect of the revised accreditation framework adopted in decision B.42/13 paragraph (m) and set out in annex VI to that decision, and the recommendation by the Accreditation Panel for accreditation of applicant 181 (APL181), People in Need (PIN), based in the Czech Republic..

I. Introduction

1. Applicant 181 (APL181), People in Need (PIN) is an international non-governmental organization (NGO) with a mission to enhance the resilience of people vulnerable to climate change and environmental degradation by trying to harness solutions that are in line with green growth and circular economy principles, and that reduce greenhouse gas (GHG) emissions and sequester/stock carbon.
2. The applicant submitted its application for accreditation to GCF via the online accreditation system on 13 December 2019. Accreditation fees were received from the applicant on 21 March 2025, thereby launching the Stage I institutional assessment. Stage I was completed on 30 May 2025 and the applicant 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 GCF fit-for-purpose approach:¹
 - (a) **Access modality:** international;
 - (b) **Track:** normal track;
 - (c) **Maximum size of an individual project or programme:** small;²
 - (d) **Fiduciary functions:**³
 - (i) Basic fiduciary standards;
 - (ii) Specialized fiduciary standard for project management; and
 - (iii) Specialized fiduciary standard for grant award and/or funding allocation mechanisms;
 - (e) **Maximum environmental and social risk category:** minimal to no risk (category C/intermediation 3 (I-3));⁴ and
 - (f) Indicative result areas for intended projects/programmes with GCF:
 - (i) Energy generation and access;
 - (ii) Buildings, cities, industries and appliances;
 - (iii) Forests and land use;
 - (iv) Livelihoods of people and communities; and
 - (v) Health, food and water security;
 - (vi) Infrastructure and built environment; and
 - (vii) Ecosystems and ecosystem services; and
 - (viii) Cross-cutting types of projects/programmes.

¹ Refer to section 4.2 for the scope of accreditation recommended by the Accreditation Panel.

² As per annex III to decision B.31/06, "small" is defined as "maximum total projected costs at the time of application, irrespective of the portion that is funded by GCF, of above USD 10 million and up to and including USD 50 million for an individual project or programme".

³ Refer to section 4.2 for the scope of accreditation recommended by the Accreditation Panel.

⁴ As per the revised Environmental and Social Policy adopted in decision B.BM-2021/18, 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 social impacts."

II. Stage I institutional assessment

3. The applicant applied and was assessed by the Secretariat during Stage I under the normal track accreditation process in accordance with the following GCF policies and standards to the extent applicable to accreditation:

- (a) Updated Strategic Plan for the GCF 2024–2027 (decision B.36/13);
- (b) Updates to the accreditation framework (decision B.31/06); and
- (c) Guidelines for the Operationalization of the Fit-for-purpose Accreditation Approach (decision B.08/02).

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. People in Need (in Czech, “Člověk v tísni, o.p.s.”) was established under the laws of the Czech Republic as a public benefit organization, pursuant to Act No. 248/1995 Coll., on Public Benefit Organizations. It was registered as a public benefit organization in the Czech Republic on 16 April 1999 with registration number 257 55 277.

5. The applicant has indicated and provided evidence that it has independent legal personality and legal capacity to enter into legal arrangements directly with GCF. In accordance with the transitional arrangements in respect of the revised accreditation framework adopted in decision B.42/13 paragraph (m) and set out in annex VI to that decision, if approved, the applicant's accreditation will be deemed to be complete on the date that GCF issues a confirmation/certificate evidencing the applicant's accreditation.

2.2 Institutional presence and relevant networks

6. PIN is headquartered in Prague, Czech Republic, and operates currently in 21 countries with historical programming in 60 different countries across Africa, Asia, Europe, and the Middle East. PIN employs over 2,060 (2025 annual report) staff. In addition to its core domestic work that commenced in the early 1990s, PIN is working extensively in the humanitarian relief and development sector with its main thematic work areas being in human rights, social integration and education. PIN engages in key partnerships with various international bodies, development organizations and national authorities. Its approach to partnerships is systematic and guided by its "Partnership Strategy: Transforming Cooperation, Relationship, and Collaborations". A key affiliation is with Alliance2015, a strategic partnership of seven European NGOs, including PIN, that work on humanitarian and development issues in over 80 countries. PIN also has fundraising partnerships with international donors such as the United States Agency for International Development (USAID) and Global Affairs Canada, and aims to increase funding from European Union directorates, including Directorate-General for European Civil Protection and Humanitarian Aid Operations, Directorate-General for International Partnerships (DG INTPA), Directorate-General for Neighbourhood and Enlargement Negotiations, and Directorate-General for Foreign Policy Instruments.

7. Furthermore, PIN is a member of the Czech Forum for Development Cooperation and the Core Humanitarian Standard Alliance, a global network of organizations committed to making aid more effective for people. It is also a member of the Start Network, a network of over 40 aid agencies focused on transforming humanitarian action, and participates in global clusters for food security, shelter and logistics.

8. PIN's programmatic priorities, which include climate-resilient landscapes and smart energy solutions, are designed to align with national adaptation and mitigation goals. Through

its partnerships, the applicant aims to support partner countries' national climate change goals by aligning its interventions with their nationally determined contributions and national adaptation plans, co-creating climate resilience programmes in close coordination with relevant ministries and national designated authorities. PIN has strong operational capacity across the Middle East (particularly in Iraq and Syria), Africa (particularly in Democratic Republic of Congo, Ethiopia and Zambia), Eastern Europe (particularly in Ukraine and Moldova), and Asia (particularly in Myanmar, Cambodia, Afghanistan and Armenia), where it delivers large-scale humanitarian and development programming. Its work focuses on a combination of emergency aid and longer-term resilience, including humanitarian assistance (food, cash, shelter), livelihoods and economic recovery, education support, water and sanitation (WASH), and protection services for vulnerable groups. Increasingly, PIN also integrates climate resilience and sustainable resource management into its programming, positioning itself as a partner that can both respond to immediate crises and support recovery and stability in fragile contexts.

9. To further its strategic climate initiatives, the applicant established climate resilience as a core programmatic pillar within its Relief and Development Department. To advance sustainable operations and financing, the applicant maintains an in-house team of climate resilience advisers, includes the Director of the Czech Environmental Programme on its Executive Board to advise on investments, and implements a "Greening the Aid" policy utilizing the NEAT+ tool⁵ to assess and mitigate environmental impacts. Through these efforts, PIN intends to contribute to GCF key result areas, such as food and water security, community livelihoods, and energy access.

2.3 Track record

10. The applicant's track record in financing and managing sustainable development and climate change-related projects to date primarily involves channelling resources through grants. The projects are focused on a range of sectors, including food security, water, sanitation, and hygiene, disaster risk reduction, climate-smart energy solutions, and circular economy.

11. The applicant's track record includes the following projects:

- (a) USD 130.15 million (grants) for the humanitarian response programme in Syria funded by USAID, focused on improving food security and providing multipurpose cash assistance;
- (b) USD 37.13 million (grants) for the humanitarian response programme in Ukraine funded by USAID and Global Affairs Canada, aimed at improving food and water security through multipurpose cash assistance;
- (c) EUR 21.2 million USAID-funded multisectoral assistance programme in Syria;
- (d) USD 10 million (grants) for the community-led holistic action for transformative impact in resilience, adaptation and inclusion in Nepal (RAIN+ programme), designed to improve communities' adaptation capacities through disaster risk reduction and early warning systems;
- (e) USD 7.9 million (multiple grants) for sustainable water services in Ethiopia, improving water services and access for consumption and livestock;

⁵ The Nexus Environmental Assessment Tool (NEAT) is an environmental screening tool used to identify underlying environmental risks and vulnerabilities associated with proposed project activities. Based on the risks identified by the tool, the applicant formulates specific mitigation measures to minimize the potential negative environmental impacts of its interventions.

- (f) USD 6.5 million (grants) for a project in Ethiopia focused on creating green jobs and promoting a circular economy in the leather sector; and
- (g) EUR 6.4 million various EU-funded climate resilience and green economy projects.

2.4 Potential support for direct access entities

12. The applicant demonstrates a systematic approach to strengthening the institutional capacity of local civil society organizations and NGOs, guided by its internal Partnership Strategy. To evaluate and enhance partner capacity, the applicant deploys its Partners Assessment Tool, which assesses a partner's financial stability, human resources, infrastructure and technical capabilities. Any identified institutional gaps are addressed through targeted capacity-strengthening initiatives, including mentoring, on-the-job support, and knowledge-transfer training supported by the applicant's internal Partnerships Investment Fund.

13. To further support potential subnational, national, and regional direct access entities, the applicant utilizes its "Civil Society Now!" platform. This digital initiative provides local organizations with demand-driven tools, templates and technical exchange sessions to improve their organizational structures at their own pace. The platform's resources are designed to help local entities develop critical safeguarding policies, establish robust monitoring and evaluation systems, green their operations, and ultimately comply with rigorous international donor compliance requirements. Through these established systems, the applicant intends to support potential direct access entities in meeting GCF fiduciary standards, environmental and social safeguards (ESS), and gender policies.

III. Stage II accreditation review assessment

14. The applicant applied under the normal track accreditation process. Its application has been assessed by the Accreditation Panel (AP) during Stage II (Step 1) against requirements in accordance with the following GCF policies and standards to the extent applicable to accreditation:

- (a) GCF policies and standards identified in paragraph 3 above;
- (b) Policy on Prohibited Practices (decision B.22/19);
- (c) Anti-Money-Laundering and Countering the Financing of Terrorism Policy (AML/CFT Policy) (decision B.18/10);
- (d) Policy on the Protection of Whistle-blowers and Witnesses (decision B.BM-2018/21);
- (e) Comprehensive Information Disclosure Policy of the Fund (decision B.12/35) regarding the disclosure of environmental and social (E&S) information;
- (f) Updated Gender Policy and Gender Action Plan 2020–2023 (decision B.24/12);
- (g) Revised Environmental and Social Policy (decision B.BM-2021/18); and
- (h) Evaluation Policy for the GCF (decision B.BM 2021/07).

15. As part of this assessment, the AP consulted the applicant's website and third-party websites to complement the information provided in the application.

3.1 Fiduciary standards

3.1.1 Basic fiduciary standards: key administrative and financial capacities

16. PIN is a not-for-profit NGO founded and governed under the Statute of People in Need (the Statute),⁶ and registered with the Czech Ministry of Justice in line with national legislation for public benefit companies. The Statute and a Memorandum of Association establish the two governance organs of PIN –the Board of Trustees (BoT) and the Supervisory Board (SB) – and set out their respective roles, responsibilities and authorities within the organization’s overall legal and accountability framework. The BoT functions as the principal decision-making and approval body, responsible for authorizing major strategic, financial and legal matters such as budgets, financial statements, annual reports and statutory changes. The Statute does not establish any specific BoT-level committees and instead the SB performs an independent oversight and control function, ensuring that the organization operates in compliance with applicable laws and founding documents, examining financial statements and reports, supervising organizational conduct and internal audit, and reporting any deficiencies or irregularities to the BoT. The SB oversees the investigation of complaints, whistle-blower reports or major internal incidents as further described in paragraph 22 below. Summaries of the meetings of the BoT and SB, often held jointly, with distinct agendas, were shared with the AP.

17. The Statute mandates day-to-day management to be led by the Director, who chairs the Executive Board (senior management team) with direct reports from key functions including the Relief and Development Department (RDD), Compliance and Ethics which oversees safeguarding, complaints, whistle-blowing, and prohibited practices response, and Support Services, overseeing finance, human resources, logistics, procurement, information technology and legal matters. A 2024 organization chart presents a decentralized, regionally managed operating model underpinned by harmonized global procedures.

18. The current PIN RDD strategy (2022–2026) places climate change and environmental sustainability at the centre and incorporates a dedicated climate resilience pillar focused on strengthening the resilience of vulnerable people to climate and environment-related shocks and stresses. The strategy includes a suite of annexes to facilitate implementation and is reviewed and updated annually by RDD management and based on evidence of monitoring delivery and performance across headquarters (HQ) functions and country offices. With the current strategy period ending in 2026, PIN has initiated a targeted, participatory revision of its RDD strategy for 2027–2031 with its SB continuing to endorse climate resilience as one of its three strategy pillars, under which there are three proposed flagship areas: disaster risk management, just transition, and inclusive adaptation governance. After continuing consultations and approval, the strategy will be integrated into 2027 country strategies. PIN reported 2024 financial year expenditure was EUR 207 million.

19. Core fiduciary policies PIN has in place include its Code of Conduct, Anti-Corruption Policy, Conflict of Interest Policy, Whistle-blowing Policy and Anti-Terrorism Policy which are supported by related policies and guidelines including Procurement Guidelines, Investigation Guidelines, a Finance and Administrative Procedures Manual and a Logistics Manual. This suite of internal manuals and procedures and its associated workflows support programme delivery and provide for segregation of duties and auditability in decentralized operations. Country offices apply these controls within a common corporate framework with central policy ownership and periodic HQ review, while allowing context-specific adaptation. The applicant’s HQ Finance and Systems Advisory Unit oversees the finance and compliance control environment, including maintaining and updating core systems and policies, overseeing

⁶ Translated from Czech Statut společnosti Člověk v tísni, o.p.s. as the “Statute of People in Need”.)

mandatory training, for which completion rates are actively monitored, and providing user guidance to support country programmes. The PIN financial management framework includes procedures for budgeting, project accounting, expenditure authorization, reconciliations, asset management, archiving, and donor reporting, with budget controls applied from the proposal stage through implementation, evidenced by track-record project documentation packages shared with the AP, including periodic budget-to-actual financial reports, and supporting procurement/contracting and grant reporting records.

20. PIN has implemented MS Navision, as its customized Enterprise Resource Planner, integrating general ledger and project accounting with modules for fixed assets, stock management and contracts, and synchronizes data in real time between HQ and country offices. Document approvals, archiving and content management are managed in the ELO ECM suite⁷ purchased and implemented by PIN. This provides secure version control and audit trails linked to MS Navision. Business intelligence tools are used to create management dashboards, examples of which were shared with the AP, for financial analysis and planning.

21. The applicant's financial statements are prepared in accordance with generally accepted Czech accounting principles, under Czech accounting regulations,⁸ as currently applicable to non-listed companies, and include a profit and loss statement, balance sheet and accompanying notes. The applicant's annual reports and audited financial statements are archived on the PIN website.⁹

22. The SB functions in practice as a de facto audit/risk oversight body with structured reporting, follow-up and accountability loops, providing independent scrutiny of the control environment, reviewing internal and external audit results, approving the annual internal audit plan, tracking implementation of audit recommendations, and overseeing responses to significant incidents (including fraud alerts, safeguarding matters and whistle-blowing cases). Recent joint BoT/SB session minutes show regular agenda coverage of strategic finance audit and risk areas and internal audit planning and reporting on the implementation of audit recommendations.

23. The Internal Audit function at PIN works under an Internal Audit Charter and a detailed Internal Audit Manual, both recently revised to align with Institute of Internal Auditors, Global Internal Audit Standards (which were effective January 2025). The Internal Audit unit operates with functional independence from executive management, reporting directly to the SB and Chief Audit Executive is certified with the Czech Institute of Internal Auditors and is supported by a team of 1.5 full time equivalent auditors. The 2024 Internal Audit Annual Report, shared with the AP demonstrates a risk-based audit cycle that includes audits across HQ functions and programme locations, findings classified by risk level, and formal issuance of recommendations. A corrective actions tracker shared with the AP is used to assign, monitor implementation and escalate where overdue, coupled with periodic reporting on implementation status to senior management and governance bodies. According to the Internal Audit Charter, a quality assurance and improvement programme commits PIN to conducting both internal and external quality assessments via independent professionals, with the latter scheduled for 2027.

⁷ELO ECM Suite, is a comprehensive platform designed to efficiently manage, store and retrieve documents and information within an organization.

⁸ The applicant's financial statements are prepared under the Czech statutory accounting framework applicable to public benefit organizations. While this framework is neither the International Financial Reporting Standards nor the International Public Sector Accounting Standards, and is not generally regarded as substantially equivalent to them, it is a recognized domestic form of Generally Accepted Accounting Principles and, notwithstanding a documented standard gap in areas such as leases, components of financial statements, prior-period restatements and goodwill, may for the purposes of this assessment be considered to fall within the GCF reference to 'other equivalent standards'.

⁹ See <https://www.peopleinneed.net/who-we-are/annual-reports>

24. Recent financial statement audit reports, including for the 2024 financial year, provide unqualified audit opinions and are free of reports of material misstatement. Audits are conducted by qualified independent auditors in accordance with Czech auditing regulations and under the Code of Ethics of the Chamber of Auditors of the Czech Republic, a member of the International Federation of Accountants. In addition, the applicant's website provides infographics on its activities and expenditure.¹⁰ The applicant is also subject to Czech Government reviews and spot checking from tax authorities and the Ministry of Labour and Social Affairs.

25. The control framework of PIN is consistent with a 'three lines of defence' model as described in the PIN Risk Management Policy which explicitly defines three lines of control as (i) field-level ownership through policies/procedures, internal systems/workflows and regular reporting/checklists; (ii) regional and HQ support functions providing control mechanisms and methodical support; and (iii) internal audit as the independent oversight unit. While not articulated in key policies and procedures of PIN (see paragraph 19 above) they are aligned with the Committee of Sponsoring Organizations of the Treadway Commission framework¹¹ with a control environment and structured risk assessment as well as systematized and managed control activities across a decentralized model, and timely and accurate reporting and enabled decision-making, and monitoring and evaluation activity.

26. In practical terms, a Compliance Unit, under the Finance and Compliance Director, is responsible for systematic compliance, monitoring and support of country programmes, through finance and programmes desk officers, while coordinating with other support services units. PIN applies controls such as online approval workflows to reinforce segregation of duties and promote transparency and mitigate risks, and provides procedures and tailored training for front end users. Country review dashboards and checklists, examples of which were provided to the AP, are actively used for monitoring and compliance.

27. Regarding risk management, as per the applicant's Risk Management Policy risk registers and a risk assessment matrix covering HQ and country platforms and reviewed at management and governance levels, including examples of track record, were shared with the AP. The applicant's key policies are written to ensure compliance by PIN and its staff with Czech law and local laws in countries where PIN operates, including an emphasis on the General Data Protection Regulation.

28. Procurement Guidelines contain policy provisions, procedures, processes, tools and templates designed to support transparency and non-discrimination with open and competitive sourcing. The guidelines also prescribe processes that are cascaded to implementing partners as described in paragraphs 46, 52 and 54 below. Quotations and formal tenders are required above whichever is the stricter threshold of either PIN policy or donor concerned, and PIN uses multiple public disclosure channels for competitive procurement notices, including its HQ website and national office websites.

29. PIN has a prototype online application portal for announcing tenders and collecting secure, digital bids that will be operational in the first half of 2026 and is intended to be a global site for all country offices to publish competitive procurement opportunities. Currently PIN does not have a consistent practice, hence a track record, of disclosing the results of competitive procurement as it is not an institutional (global or country-level policy) requirement, nor is it mandated under the Public Procurement Act of the Czech Republic. In addition, some fragile security contexts where the applicant works may warrant approved policy exemptions for

¹⁰ See <https://www.peopleinneed.net/who-we-are/finance-management>.

¹¹ The Committee of Sponsoring Organizations of the Treadway Commission develops guidelines for businesses to evaluate internal controls, risk management and fraud deterrence.

public disclosures. The applicant indicated its willingness and capacity to ensure transparent procurement disclosures for GCF-funded activities.

30. As evidence of policy and procedure implementation, PIN provided recent procurement case files for tenders in Ukraine and Myanmar with documentation featuring committee appointment, bid opening records, supplier eligibility declarations, technical specifications management, tender evaluation reporting and bidder communications. PIN also provided award and non-award communications to tenderers, and an example of resolving a procurement dispute, evidencing that supplier challenges are managed and documented in practice.

31. The AP finds that the applicant's policies, procedures and capacity partially meet the basic fiduciary standards on key administrative and financial capacities, and that track record is insufficient. The relevant gaps are identified in paragraphs 23 and 29 and are reflected by the corresponding conditions for accreditation in section 4.2.

3.1.2 Basic fiduciary standards: transparency and accountability

32. Regarding ethics at PIN, oversight is delivered through a committee comprised of managers from the Accountability and Safeguarding Unit, Compliance Unit and Internal Audit Unit, with the HQ Accountability Manager responsible for reinforcing a culture of accountability and supporting country programmes with prevention, capacity-building and investigation management. These senior staff, under the supervision of the RDD Director perform functions expected of an executive-level ethics committee and where further independence is required escalate matters to the BoT and SB, with such oversight evidenced by summaries of meeting minutes shared with the AP.

33. Mitigating conflicts of interest and preventing and handling cases of wrongdoing, including prohibited practices, are managed under several interdependent policies and processes including the Code of Conduct, Conflict of Interest Policy, Anti-Corruption Policy and Whistle-blowing Policy all of which are applicable explicitly to partner organizations. For vendors, key principles from these policies are applicable and cascaded in contractual terms. In addition, dedicated policies for safety and security, as well as safeguarding and protection from sexual exploitation and abuse, all form part of the PIN framework for transparency and accountability. The Code of Conduct applies to staff and those acting on behalf of PIN, supported by conflict of interest declarations and controls embedded at key decision points such as procurement and partner engagement. The Code of Conduct is also applicable to BoT and SB members and recent joint BoT/SB minutes evidence the opportunity provided to members for the disclosure of perceived, potential and actual conflicts of interest.

34. PIN maintains a zero-tolerance approach to fraud, corruption and other prohibited practices, reinforced by visible communications and messaging articulated through its Code of Conduct, and related integrity policies described in paragraph 33 above. This approach is further evidenced through staff onboarding and ongoing training for staff and partners in decentralized settings, for which relevant materials and completion records were shared with the AP.

35. The PIN Anti-Corruption Policy and sections of the Code of Conduct substantively capture core integrity concepts relevant to corrupt and fraudulent conduct (including bribery, facilitation payments and fraud-related behaviours). Compared with the GCF Policy on Prohibited Practices taxonomy the PIN policy aggregates several distinct GCF-defined prohibited practices under a single "corruption" definition and has variations with respect to some definitions.

36. PIN provides multiple intake channels for reporting suspected wrongdoing, including prohibited practices. These are, in person, in writing, by phone, by email via a dedicated fraud

email address or an exceptional reporting email address for other serious concerns. The option to use the external Ministry of Justice reporting system is also included on the PIN website. Reports may be made in any language and can be anonymous although PIN notes anonymous reports may limit full procedural follow-up and methods of reporting and communicating anonymously are not articulated. Confidentiality and anti-retaliation protections are described in the Whistle-blowing Policy which ensures capacity to protect whistle-blowers and witnesses. Currently PIN is in the process of upgrading its intake mechanisms and procuring a user-friendly, accessible global platform that will enable anonymous reporting and enhanced case handling and strengthen alignment with the GCF Policy on Prohibited Practices and the GCF Policy on the Protection of Whistle-blowers and Witnesses. Orientation and mandatory online training materials reinforce awareness of reporting channels and staff responsibilities.

37. Procedures for handling allegations of wrongdoing include processes for triage, investigation, corrective actions and disciplinary measures, where warranted. The Whistle-blowing Policy complements the Code of Conduct, covering key aspects of the PIN approach to preventing and handling cases of misconduct, including prohibited practices. Both policies are published separately on the applicant's website.¹²

38. Regarding investigation of cases of suspected wrongdoing, including prohibited practices, PIN Investigation Guidelines are available internally although not publicly. The guidelines detail standardized procedures and workflows for handling complaints received and managing cases before, during and after the investigation process. The responsibilities of the investigation committee are described, including appointing an investigation team with the lead investigator chosen based on their qualifications, integrity and independence. Publishing further details of the investigation process can ensure that would-be whistleblowers are informed and empowered. The applicant shared information on several recent investigations including learning and feedback achieved. Anonymized case-handling summaries provided by the applicant demonstrate the applicant's direct experience and capacity.

39. Regarding anti-money-laundering and countering the financing of terrorism (AML/CFT), PIN prohibits money laundering and terrorism financing under its Anti-Terrorism Policy and associated screening procedure. It conducts due diligence and risk assessments for countries in which it operates in order to determine its counterparty (partners, suppliers, key contractors and other payees) (know-your-customer) screening processes. Screening is conducted using WatchDOG Elite, a third-party screening tool that covers a broad range of sanctions' databases. Screening and vetting are integrated into core processes for partner due diligence and contracting, procurement and vendor onboarding, and for payments and treasury, and are applied on a risk basis, with enhanced checks where higher-risk geographies, delivery modalities (e.g. cash-based assistance) or transaction patterns warrant. PIN provided multiple screening transaction reports demonstrating operational screening of counterparties against key sanctions lists. The applicant conducts training for HQ and country-based staff involved in AML/CFT checks, and shared future plans to regularize AML/CFT training for all staff including specific mandatory e-learning for onboarding and on a regular basis.

40. The AP finds that the applicant's policies, procedures and capacity, supported by evidence of its track record, fully meet the GCF AML/CFT Policy. However, the AP finds that the applicant's policies, procedures and capacity, supported by evidence of its track record, partially meet the basic fiduciary standards on transparency and accountability, to the extent applicable to accreditation, and the GCF Policy on Prohibited Practices, and GCF Policy on the Protection of Whistle-blowers and Witnesses. The relevant gap is identified in paragraph 36 and is reflected by the corresponding condition for accreditation in section 4.2.

¹² See <https://www.peopleinneed.net/internal-whistleblowing-system-7s>.

3.1.3 Specialized fiduciary standard for project management

41. PIN provided full project cycle documentation for complex donor-funded operations across fragile contexts, illustrating end-to-end project management systems operating under material scale and risk. Representative examples of projects are a (former) food security project funded by USAID's Bureau for Humanitarian Assistance valued at USD 35.8 million implemented in Syria in 2023–2024, and an EUR 11 million multisectoral humanitarian assistance project implemented in Moldova and Ukraine in 2022–2023. These projects evidence the operating profile of PIN across emergency and resilience programming, including multisector delivery, complex supply chains and partner engagement requirements under diverse donor compliance conditions.

42. PIN has a structured project cycle from concept and appraisal through implementation, monitoring, reporting and closure, as described in the PIN Project Management Manual (2025) and associated internal project management guidance. The manual covers design and development, launch and implementation and lays out the applicant's approaches to technical quality assurance, partnership and monitoring, evaluation, accountability and learning (MEAL) as well as interfaces with human resources and financial management.

43. Project preparation and appraisal incorporate structured internal reviews and compliance checks, including use of quality/risk screening tools and documented approval thresholds, with the ability to draw on technical expertise as required. The appraisal process confirms strategic alignment, feasibility, compliance and delivery readiness, and establishes baseline risk and control assumptions before implementation is initiated. Track record documentation such as concept notes, results frameworks, costed workplans, budgets, project risk registers, partner self-assessments and assessments, and partner training records was availed to the AP.

44. Following project approval, implementation includes appointing qualified staff to project management roles, establishing delivery plans and workplans, and integrating procurement planning and budget monitoring into implementation oversight. PIN described routine internal progress reporting that links expenditure tracking and issue escalation, supported by periodic management review. The approach supports adaptive management through documented decisions on scope, budget revisions and implementation adjustments in line with donor conditions, and embeds operational risk controls (procurement, contracting, and partner oversight) in the delivery process rather than through parallel compliance activities. Fiduciary oversight, as mentioned in paragraph 26 above, is integrated into implementation through budget monitoring and reporting reviewing burn rates, variance drivers, risk issues and corrective actions at country and HQ levels.

45. MEAL is integrated throughout the project management cycle by PIN with indicator tracking, data quality assurance measures and evaluation arrangements aligned with any specific donor requirements and project scale. The applicant adopted its Evaluation Policy in 2023, operationalized through the MEAL Manual. Whereas the PIN Evaluation Policy identifies several evaluation types and approaches, the mid-term and final project evaluations are of relevance to GCF. PIN shared examples of evaluation reports it has commissioned and managed, preserving functional independence from delivery teams, with learning expected to inform subsequent programming and operational adjustments. Within the applicant's Knowledge and Learning Department, the Global MEAL Unit (under the Deputy RDD Director) sets and disseminates institutional-level MEAL standards, tools and guidance, and on request provides technical support to country programmes for evaluations, studies, baseline/endline design and analysis and MEAL staff training. The unit works in close coordination with the technical advisory and institutional fundraising units, and with regional MEAL, accountability, compliance and safeguarding functions, supporting defined roles and segregation that underpin credible monitoring and evaluation. A MEAL Quality Standards Checklist is framed around

independence, utility, feasibility, participation and added value, and the applicant's policy mandates final evaluations for projects longer than 18 months, for emergency programmes above EUR 1 million, and for consortium projects led by PIN, providing clear, risk-based evaluation coverage consistent with GCF project management expectations. Track record examples were provided for the USAID Syria project described in paragraph 41 above and for the Leather Initiative for Sustainable Employment Creation project in Ethiopia funded by the European Union–Trust Fund, which closed in 2024. In addition, the applicant provided evaluation reports on internal procedures, such as the Complaints and Feedback Response Mechanism (CFRM), the MEAL, Project Management, Ethical Behaviour, and Human Resource policies.

46. Systems for managing at-risk projects combine risk registers, internal reporting triggers and community feedback/complaints mechanisms. Implementing partner performance monitoring and handling compliance breaches were evidenced in partner documentation that demonstrates processes for identification of ineligible expenditure, escalation to partner leadership, and pursuit of corrective action and recovery, and show downstream enforcement of compliance and fiduciary accountability. This track record illustrates practical application of remedial actions beyond routine monitoring and demonstrates partner oversight mechanisms functioning as part of the applicant's overall project-at-risk response.

47. Regarding project close-out, as per the Project Management Manual, PIN holds project closure meetings, documenting lessons learned through project learning briefs, for which standard templates are used, and ensuring sub-grant close-out asset transfer and handover. A close-out checklist confirms delivery against the funding agreement, final narrative and financial reporting reconciliation, closure of contracts, procurement activities and asset handover and disposal, and documentation and archiving.

48. Structured end-of-project learning is captured using standard templates and checklist prompts which are routed to technical and MEAL functions, so that findings can inform future design, risk management and implementation arrangements. Monthly reports, indicator tracking reports, and MEAL reports for projects such as the DOVIRA II¹³ project in Ukraine were provided to verify the applicant's track record.

49. The AP finds that the applicant's policies, procedures and capacity, supported by evidence of its track record, fully meet the specialized fiduciary standard for project management.

3.1.4 Specialized fiduciary standard for grant award and/or funding allocation mechanisms

50. PIN collaborated with over 760 organizations in 2025 disbursing funds to national partners and grass roots organizations, approximately 50 per cent of which are civil society organizations plus local governments and micro, small and medium-sized enterprises. In these projects, PIN applies its general project management policies, procedures and processes described in section 3.1.3 above and has specific processes for grant-awarding, evidenced in project files with documents covering calls for proposals (advertised locally on bulletin boards or the local press or restricted to pre-qualified partner organizations), scoring sheets, selection committee minutes, due diligence assessments and decision memos. In addition, evidence of notifications to unsuccessful applicants and publication of awards information were shared, demonstrating the applicant's capacity to award grants and allocate funding transparently and publicly to partners and beneficiaries beyond the implementing entities named in project proposals.

¹³ Developing Organized Vital Interventions for Relief and Assistance of the most vulnerable populations in eastern, western and southern Ukraine.

51. Track record examples of grant awarding include an anti-gender-based violence project in Nepal with a value of over USD 10 million for competitive grants; a USD 11.2 million civil society and media project in Ukraine funded by the European Commission Directorate-General for Neighbourhood and Enlargement Negotiations; and a USD 13.4 million community-led resilience and adaptation project in Nepal funded by the United Kingdom Foreign, Commonwealth and Development Office.

52. The PIN Partnerships Strategy and Partnerships Handbook cover all stages of partnership development and management and provide guidance and tools to PIN staff and partners, including structured partner assessments and due diligence prior to awards. Partner selection is designed to consider governance, financial management capacity, delivery capability, compliance risks and contextual factors, with escalation and enhanced safeguards applied for higher-risk partnerships. PIN describes contractual arrangements tailored to partner and grant type (e.g. partnership, implementation or contribution agreements), specifying scope, deliverables, reporting frequency, currency, audit/verification rights, safeguarding expectations and compliance obligations.

53. Disbursements to partners and sub-recipients are pegged to contractual conditions and reporting. PIN maintains processes for review of financial reports, verification of expenditures and escalation of issues. A partner compliance escalation which concerned the recovery of ineligible costs leading to a formal reimbursement request, provided as an example of PIN's track record, demonstrates enforcement and recovery actions where breaches occur.

54. Key track record evidence of oversight and monitoring of awards by PIN was provided to the AP and includes partner monitoring visits, periodic narrative and financial reporting, spot checks and corrective action follow-up, with escalation pathways through internal reporting and mechanisms for projects at risk. Where partner risks are elevated, PIN applies enhanced safeguards, including more frequent review and documentation requirements. Procurement rules applicable to partner delivery are reinforced through partner procurement guidance and monitoring, thereby applying downstream procurement practices compatible with the applicant's own standards.

55. The applicant's institutional funding portfolio includes multilateral and bilateral donors, complemented by a diverse range of private, philanthropic and corporate funders. Donor information is published on the PIN website¹⁴ and PIN has confirmed, in line with its Communication and Visibility Policy, its capacity and intention to meet information disclosure expectations for GCF-financed activities, including public visibility of competitive grant results and related information, subject to security and contextual constraints. The applicant indicated it will adopt specific policy provisions with respect to future GCF-funded activities. Current transparency and disclosure practice includes the publication of aid activity information via the International Aid Transparency Initiative¹⁵ providing structured, standardized disclosure of development and humanitarian activity data.¹⁶

56. Regarding its track record with other multilateral and bilateral donors, PIN has been assessed as a European Union Humanitarian Partnership programmatic partner NGO (currently valid to 2027) and has gained significant experience with awards from other European Union directorates, including several from DG INTPA, and thereby implemented projects under associated compliance conditions. PIN shared information of its funding award for the 2020–

¹⁴ See <https://www.peopleinneed.net/who-we-are/donors-and-partners>

¹⁵ The International Aid Transparency Initiative (IATI) supports publication of development and humanitarian data using the IATI Standard (rules and guidance for standardized publication), intended to strengthen coordination, accountability and effectiveness. The IATI data portal (d-portal) supports exploration and visualization of IATI-published data by organization, country and activity. See <https://iatistandard.org/en/>

¹⁶ See <https://www.peopleinneed.net/reports-in-the-iati-system-5444gp>

2022 1Planet4All¹⁷ climate-related project from DG INTPA along with a certificate of compliance with the donor conditions.

57. PIN is a member of sectoral bodies such as the Core Humanitarian Standard Alliance¹⁸ and follows standards and initiatives such as the International Committee of the Red Cross Code of Conduct, the Sphere Standards, and the United Nations Global Compact. The applicant was historically subject to contractual audits as a recipient of funding from the (former) USAID. Furthermore, PIN is a member of Alliance 2015.¹⁹

58. The AP finds that the applicant's policies, procedures and capacity, supported by evidence of its track record, fully meet the specialized fiduciary standard for grant award and/or funding allocation mechanisms.

3.1.5 Specialized fiduciary standard for on-lending and/or blending for loans, equity and guarantees

59. 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, management and monitoring

60. PIN adopted the Environmental Policy in 2019 to streamline its approach to managing environmental, social and climate risks. The Environmental Policy was amended, approved and adopted in 2025 to affirm the applicant's commitment to align with national environmental and social (E&S) laws and regulations in relation to E&S risk management. The applicant adapted its own policies to align with the requirements of the GCF Interim Performance Environmental and Social Standards. However, the effectiveness of this approach is yet to be proven during programming and project implementation. To ensure consistent application of the Environmental Policy requirements, the applicant developed and adopted the environmental and social management system (ESMS) operational manual in November 2025, currently being pilot-tested for roll-out in 2027. The ESMS introduces the applicant's Environmental and Social Standards, the adoption of a mitigation hierarchy, and the integration of environmental risk screening, project categorization, risk assessment and management procedures across the project cycle. The policy is supported by several other policies and instruments, such as, the Code of Conduct (2025), the Complaints and Feedback Response Mechanism (CFRM) Policy (2019) and the Policy for Safeguarding and Protection against Sexual Exploitation and Abuse (2025), all of which aim to align with the GCF revised Environmental and Social Policy.

61. PIN is a signatory of the Climate Action Network (CAN) Europe and the Climate Environment Charter for Humanitarian Organizations. PIN's global framework sets out its approach to climate resilience, operationalized through the PIN Environmental Policy and the guide to greening its operations, which together outline the applicant's methodology for reducing climate and environmental impacts in PIN projects. To track the organizational climate impacts,²⁰ PIN adopts the Humanitarian Carbon Calculator, aligned with the GHG Protocol. In the baseline year 2022, PIN estimated a total emission of 160,210.7 megatonnes of carbon dioxide equivalent from its relief activities, with the major sources being energy and transport associated with cash transfer activities. By 2024, PIN successfully achieved a 29%

¹⁷ See <https://dearprogramme.eu/project/1planet4all/>

¹⁸ See <https://www.chsalliance.org/>

¹⁹ A strategic network of seven European NGOs engaged in humanitarian and development action, with annual budgets ranging from EUR 30 million to EUR 350 million with a combined footprint of around EUR 1 billion, operating in 90 countries. See <https://www.alliance2015.org/who-we-are/about/>.

²⁰ Scope 1, Scope 2 and Scope 3.

reduction in GHG emissions as a result of its greening initiatives. PIN's project portfolio comprises 59 per cent (USD 165 million) non-climate-related projects (non-carbon-intensive activities) and 41 per cent (USD 116 million) in climate-related investments, focusing on water, sanitation and hygiene, livelihoods, food security and early warning systems. To ensure climate resilience in projects, PIN undertakes Climate Risk Vulnerability Assessments using tools such as NEAT+,²¹ Climate, Environment and Disaster Risk Reduction Integration Guidance²² and the Safe, Inclusive and Accountable (SIA) standards.²³ PIN promotes locally led adaptation as a means of integrating resilience measures into its programming, promoting climate smart energy solutions, disaster risk reduction and early warning projects. To ensure staff competency, PIN has conducted several staff training sessions on carbon tracking and accounting and has developed a guide on climate resilience in programming.

62. The applicant operates in contexts with confirmed presence of Indigenous Peoples such as Cambodia, Mongolia and Nepal. PIN follows a safeguarding approach that aims to prevent harm to all those in contact with PIN activities. This principle is promoted through PIN's own E&S Standard 3, promoting safeguarding, protection and human rights, which covers protection of Indigenous Peoples from risks and impacts triggered by PIN activities. PIN policies and internal procedures, tools and approaches²⁴ facilitate the achievement of several requirements of the International Finance Corporation (IFC) Performance Standard 7. For example, the ESMS facilitates screening for the presence of Indigenous Peoples and the assessment of risks and impacts to Indigenous Peoples, while the social inclusion approach promotes meaningful participation and free, prior and informed consent processes with all marginalized and vulnerable groups. Through the CFRM Policy, PIN ensures that Indigenous Peoples have access to avenues for raising concerns and complaints, and the risk management toolkit facilitates risk assessment during project appraisal and follow-up throughout the project cycle. PIN has committed to upholding the principles and requirements of IFC Performance Standard 7, and has improved internal procedures and processes, related to managing risks to Indigenous Peoples in its operational contexts.

63. To ensure consistent approaches across all country programmes, PIN has embedded Indigenous Peoples aspects into its operational procedures, and in partner assessments and agreements. In addition, the applicant has developed guidance notes and training materials, checklists, tools and reporting templates for staff. However, the effectiveness of the PIN approach has yet to be verified in programming and project implementation, as the applicant's track record in projects involving Indigenous Peoples and in developing relevant safeguard instruments is limited.

64. In March 2020, PIN adopted a Code of Conduct framework, and key policies to demonstrate the applicant's commitment to protect its staff and communities from all forms of misconduct including sexual exploitation, abuse and harassment (SEAH). The applicant has instituted several policies and mechanisms including the Safeguarding and Protection from Sexual Exploitation and Harassment Policy, the Whistle-blowing Policy and the Code of

²¹ The Nexus Environmental Assessment Tool (NEAT+), a project-level environmental screening tool developed by the United Nations Environment Programme/Office for the Coordination of Humanitarian Affairs Joint Environment Unit in 2018 for humanitarian practitioners. NEAT+ systematically flags environmental risks – categorized as high, medium, or low concern at the activity level – based on data provided by aid practitioners, and provides tailored mitigation recommendations to address these risks. The Multisectoral Environmental Risk Analysis matrix provides a non-exhaustive database of mitigation measures for each environmental risk associated with activities in the food security and livelihoods, water, sanitation and hygiene, shelter and mental health and psychosocial support sectors, complementing the NEAT+ tool.

²² Climate, Environment and Disaster Risk Reduction Integration Guidance, is a tool used to analyse how project activities might interact with environmental vulnerabilities or contribute to climate-related risks.

²³ The Safe, Inclusive and Accountable Risk Register is a tool that focusses on risks related to safeguarding, protection, gender equality, social inclusion and conflict sensitivity.

²⁴ ESMS, Social Inclusion Approach, CFRM Policy, Indigenous Peoples risk management toolkit, screening checklist, and report templates.

Conduct, all of which regulate the standards of behaviour for PIN staff and partners. The policies and Code of Conduct enforce PIN's zero tolerance for SEAH in the workplace and among PIN's target communities, suppliers and contractors which are contractually obliged to abide by the PIN Code of Conduct, policies on safeguarding and protection from sexual exploitation and abuse. PIN has provided policy and procedural guidance for managing cases concerning sexual exploitation and abuse through the CFRM and the whistle-blowing mechanisms for staff. In alignment with the GCF revised Environmental and Social Policy, PIN promotes a survivor-centred approach to SEAH case management. SEAH risk assessments are an integral part of the PIN partner due diligence and are embedded throughout the project development cycle. The AP finds that PIN has the necessary systems and capacity to meet the sexual exploitation, abuse and harassment principles outlined in the GCF Environmental and Social Policy.

65. The ESMS (2025) provides a systematic approach, tools and checklists to guide the process of screening, identification and assessment of E&S risks in PIN programmes and projects. The ESMS is planned for adoption and rollout in 2027 following a one-year pilot period. Previously, the applicant relied on third-party tools such as NEAT+, the Multisectoral Environmental Risk Analysis matrix, Gender Equality and Social Inclusion (GESI) Climate Risk Vulnerability Assessments and the SIA checklist for screening and identifying environmental, gender, social inclusion, SEAH and climate concerns, as well as generating automated environmental and social management plans. However, these were limited in scope and did not allow for an institution-wide approach. The ESMS facilitates screening against the seven E&S standards adopted by PIN and guides project categorization. The applicant has committed funds and external resources for the piloting of the ESMS and training of staff from November 2025 throughout 2026. Although the applicant has prior exposure to most of the E&S standards, the applicant's experience and approach to identifying and managing risks associated with project-triggered land acquisition and displacement have yet to be proven. Lessons learned from the ESMS pilot and implementation will be captured in the scheduled five-year (2030) evaluation of the applicant's ESMS effectiveness.

66. The applicant adopts a risk-based approach for E&S risk assessment, management and due diligence. Environmental and social management plans are required for all Category A and B projects. However, environmental and social impact assessments are only necessary for Category A projects, which differs from the GCF requirement for a fit-for-purpose E&S impact assessment also for Category B projects. No additional assessments are expected for Category C projects, in alignment with the GCF revised Environmental and Social Policy. The applicant's track record in managing risks associated with Category A and Category B projects is limited, and the applicant requested accreditation for Category C/1-3 only.

67. In terms of monitoring, the applicant has mature MEAL procedures for tracking project performance and outcomes as well as partner performance. The applicant adopts differentiated approaches for monitoring E&S performance. At the institutional level, the applicant monitors macro indicators, including GHG emissions, policy effectiveness, gender aspects and E&S risks at the portfolio level. In contrast, at the project level, monitoring is against the project-specific environmental and social management plan for Category A and B projects. Participatory approaches are used to monitor project outputs and implementation processes. Monitoring partner performance is guided by the partner due diligence process, which informs risk identification and mitigation through partnership reviews, project progress reviews, partner self-assessments, capacity-building, regular field visits and the documentation of lessons learned. The applicant has demonstrated solid procedures for monitoring, through evidence that E&S aspects have been integrated in the MEAL systems, and has provided project E&S monitoring reports, prepared either as part of internal protocols or for donor reporting, demonstrating PIN's track record in programme monitoring and reporting, and its ability to align with the GCF monitoring framework.

68. The RDD is responsible for the PIN Environmental Policy and provides technical oversight on ESMS matters. The mandate of the RDD includes developing guidance material and tools, delivering staff training, monitoring project implementation, and conducting overall analysis of the Environmental Policy. The department is staffed with technical experts in the fields of climate, environment, safeguarding, and gender and protection. The department reports directly to the RDD Director. The Environmental Mainstreaming Adviser is responsible for supervising the effective integration of environmental aspects into programming. Collaboration with other units (legal, compliance, integrity and MEAL) is prioritized to ensure comprehensive E&S risk assessment, effective risk control and management and overall monitoring of environmental performance. Key positions relevant to the E&S function include GESI, protection officers, climate experts, partnership experts and MEAL officers. These positions are maintained both at the PIN HQ and within country programmes on a full-time basis. The applicant's staff possess the required professional qualifications.

69. The AP finds that the applicant's ESMS, comprising the Environmental Policy, the safeguarding and Protection from Sexual Exploitation Abuse and Harassment policy, the GESI Policy, the CFRM Policy and the Evaluation Policy, supported by evidence of its track record, fully meet the GCF revised Environmental and Social Policy to the extent applicable to accreditation and GCF interim ESS standards for maximum E&S risk Category C/I-3 projects/programmes with respect to IFC Performance Standards 1–8.

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

70. PIN's approach to external communications, consultations and information disclosure is primarily guided by the Evaluation Policy, the Gender Inclusion and Social Inclusion Policy, and the Communications and Visibility Policy (2023). The policies advocate information sharing and consultation with all stakeholders in project planning, implementation, monitoring and evaluation. Consultations and information dissemination aim to circulate accurate information, while adhering to the data protection protocols applicable in PIN operational contexts. PIN adopts various channels for consultations and information disclosure, including web-based publications, media, presentations and workshops for donors, governments and country teams, as well as non-technical summaries for project beneficiaries. The applicant promotes context-specific approaches to external communications and information dissemination, encouraging methodologies customized to project contexts in relation to technology access, data protection protocols, regulatory requirements, cultures and local conditions. Project monitoring, evaluation reports and gender learning and knowledge products are readily available for third-party access through several platforms, including the PIN website, Reliefweb, Alliance 2015, country project micro-websites and other relevant platforms. Oversight of external communications is managed by the Communications and Advocacy Department at PIN HQ and the communications officer in the country offices.

71. The applicant's approach to grievance redress and complaints management procedures is regulated by the PIN Policy on Community Feedback and Response Mechanisms (2020), amended in November 2025 to include the institutional-level CFRM arrangements and the inclusion of E&S complaints in the complaints coding system. The CFRM Policy was endorsed by management in December 2025 and rolled out for pilot testing in selected countries from November 2025. Other supporting policies include the Code of Conduct, Whistle-blowing Policy and Investigation Guidelines. PIN's CFRM mechanism comprises a two-tier arrangement at the institutional²⁵ and country level. In addition to the institutional CFRM, each country office develops a country-specific CFRM and supports its partners in establishing and operating a project-specific CFRM. The country CFRMs are disseminated on the country micro websites,

²⁵ See <https://www.peopleinneed.net/feedback-and-concerns-13065gp>.

while the entity-level CFRM is published on the corporate website. The CFRM structure at the country level enables efficient complaint handling, with an average processing time of 3 days for simple cases, 10 to 15 days for moderate cases, and up to 30 days for complex cases from receipt to closure. All users of the CFRM are protected from threats, retaliation and intimidation by PIN staff, as stipulated in the Code of Conduct and the institutional CFRM. Complainants are also permitted to seek legal redress where necessary. The CFRM policy lays out the principles and processes for setting up and managing effective feedback mechanisms; specifying approaches for receiving, categorizing and handling complaints; investigating and managing referrals; defining appeal processes; and accountability. The CFRM procedures are disseminated to all staff, partners and communities.

72. To operationalize the CFRM Policy, the applicant underpins the importance of customization to local conditions, to align with customary practices, existing informal mechanisms, technology access, local languages, culturally appropriate methods and tools and user preferences. Complaints and feedback are submitted through traditional and digital platforms, including a toll-free hotline, social media applications like WhatsApp and Viber, and text messages to dedicated mobile phone numbers. Confidential submissions are accepted, where complainants do not wish for personal feedback. The applicant tracks the CFRM adequacy, appropriateness and effectiveness through the MEAL process. In the period 2023 and 2024, PIN registered over 200,000 CFRM users, of whom only 12.6 per cent reported complaints or negative feedback, with no E&S-related cases. The CFRM has been updated to specifically include codes for categorizing E&S concerns, complaints and feedback.

73. Implementation of the CFRM procedures is overseen by the Integrity and Investigation Lead, supported by the MEAL Adviser, Safeguarding Officers, and Whistle-blowing Focal Points. At the country/project level, the MEAL/CFRM focal points spearhead the process supported by project coordinators. The applicant conducts regular training sessions (virtual or in-person) for all staff involved in the CFRM process and ensures that sufficient CFRM budgets are incorporated into project budgets. The applicant has provided extensive documentation (CFRM logbooks, internal databases, training logs, project budgets) attesting to the implementation of the CFRM procedures. Evaluation results of country-level CFRMs (Iraq, Nepal) have confirmed the applicant's commitment to ensure that CFRMs are functional, managed, disseminated and resourced. Evaluation results are used for policy improvement and knowledge-sharing.

74. The AP finds that the applicant's system of external communications, consultations, information disclosure and grievance redress mechanisms, supported by evidence of its track record, fully meets the GCF revised Environmental and Social Policy to the extent applicable to accreditation, GCF interim ESS standards and GCF Information Disclosure Policy regarding E&S information disclosure requirements for maximum E&S risk category C/I-3 projects/programmes with respect to IFC Performance Standards 1–8.

3.3 Gender

75. The PIN RDD adopted the GESI Policy in 2021, to support systematic gender integration in all programmes and operational levels. Key focus areas include intersectionality between gender, project land acquisition and displacement, inclusion, equitable benefit sharing and climate vulnerability. The GESI Policy informs PIN programming priorities and partnerships. The GESI Policy has been disseminated to all staff, and all partners are contractually obligated to comply with the policy. All staff and partners have undergone mandatory training as part of onboarding, combined with regular refresher modules, workshops and best practice exchanges. The PIN gender strategy is operationalized through the PIN annual Gender Action Plans at the institutional and project levels. The applicant provided documents (GESI assessment reports, work plans, proposals, budgets and monitoring reports) demonstrating the integration of gender equality and social inclusion into proposals and programme implementation. Whereas

the applicant's track record in integrating gender into projects is advanced, the applicant's experience in managing gender risks associated with project-triggered land acquisition and displacement is limited.

76. Within PIN operations, gender equality is enforced through the Human Resources Policy, which guides recruitment, training and promotion as well as employee benefits schemes and working terms and conditions. The applicant's governance and leadership team comprises 48 per cent female representation on the PIN Executive Board, 57 per cent in senior management roles, such as strategic and executive directors and managers. Despite the fragility in some of PIN's operational contexts, a balanced gender distribution (with an average of 53 per cent female representation) is observed among highly qualified professionals at the regional and country levels, attesting to the adherence of PIN to its gender policy ambitions. In programming, the 2024 Annual Report indicates that over the last four years (2021–2024) the gender distribution is balanced, with more than 50 per cent of beneficiaries being female.

77. The applicant systematically integrates responsive measures for gender and social inclusion in assessments, proposal design, implementation and programme monitoring. PIN adopts advanced gender and climate vulnerability risk assessment tools and social inclusion approaches, including gender-sensitive consultations, and CFRMs, gender budgeting, gender integration in biannual programme reviews, and GESI monitoring and reporting. Gender aspects are incorporated in the mid-term and end-of-term evaluations. PIN employees and partners are provided with procedural guidance, manuals and handbooks for integrating gender in programming and operations. PIN gender reports and knowledge products are readily available for third-party access through several platforms, including the PIN website, ReliefWeb, Alliance 2015, country project micro websites and other relevant platforms.

78. The applicant has a dedicated gender function incorporated in its organizational structure defining coordination and reporting lines, roles and responsibilities for gender experts at the institutional, country and project/programme level. The gender function is situated in the SIA programming team, within the Programme Impact and Strategy Department, under the supervision of the Global Programme Quality Director. The staffing includes GESI and Protection Advisors at HQ, regional and GESI focal points in country programmes. The GESI and Protection Advisors collaborate with MEAL and safeguarding teams for a holistic approach to safeguarding social risks. Staff at the HQ level provide policy oversight, technical support and quality assurance to the programme teams. The programme teams are responsible for the integration of the GESI Policy requirements into PIN programmes and projects. The staff are adequately trained through induction and onboarding courses, as well as regular internal and external training sessions. The applicant provided sample GESI assessment tools, checklists, reporting templates and evidence of staff training, demonstrating the applicant's adherence to the institution-wide capacity-building strategies.

79. The AP finds that the applicant's gender policy, procedures, capacities and competencies, supported by evidence of its track record, fully meet the GCF updated Gender Policy to the extent applicable to accreditation.

IV. Conclusions and recommendation

4.1 Conclusions

80. Following the assessment of the applicant, the applicant is found to have the potential to support GCF in implementing the updated Strategic Plan for the GCF for 2024–2027 with respect to:

- (a) Bringing complementarity to the existing GCF network of accredited entities, particularly through its broad geographical presence including in least developed countries and fragile and conflict-affected states across various regions;
- (b) The indicative projects/programmes that the applicant intends to submit to GCF within the scope of accreditation recommended by the AP in paragraph 82 below;
- (c) Alignment of said indicative pipeline with country programming priorities, which are aligned with its programmatic pillars on climate resilience, notably in thematic areas such as climate-smart agriculture, renewable energy, and water, sanitation and hygiene;
- (d) Potential contribution to the adaptation and mitigation balance in the GCF portfolio with a special focus on supporting locally led adaptation actions and disaster risk reduction, which directly aligns with the GCF Strategic Plan goal of supporting 40 to 70 adaptation proposals;
- (e) Strengthening the capacities of local partners and promoting systemic change by deploying tools like the Grassroots Organizational Capacity Assessment and the Civil Society Now! platform to build the institutional capacity of local civil society organizations and potential direct access entities; and
- (f) Addressing the interests of particularly vulnerable groups and locally led approaches. The applicant plans to achieve this by using technology and local expertise to address root causes and drive behavioural change. This includes deploying innovative tools like the Water Report communication system and participatory mapping with a geographic information system, which directly supports the GCF objective to scale up innovative solutions and technologies.

81. Following its assessment, the AP concludes the following with respect to the applicant's ability to meet the GCF accreditation standards identified in paragraph 14 above:

- (a) The applicant partially meets the requirements of the GCF basic fiduciary standards on key administrative and financial capacities and basic fiduciary standards on transparency and accountability, and to the extent applicable to accreditation, the GCF Policy on Prohibited Practices and GCF Policy on the Protection of Whistle-blowers and Witnesses. The gaps relate to external quality assessment of the applicant's internal audit function, procurement-related disclosures and the applicant's intake mechanism for reporting wrongdoing, including prohibited practices, in terms of accessibility, guidelines and anonymous reporting. The gaps are identified in paragraphs 23, 29 and 36 above and are addressed by the corresponding conditions for accreditation in section 4.2 below. The applicant meets, to the extent applicable to accreditation, the GCF AML/CFT Policy, the specialized fiduciary standard for project management and the specialized fiduciary standard for grant award and/or funding allocation mechanism;
- (b) The applicant meets the GCF revised Environmental and Social Policy to the extent applicable to accreditation, GCF interim ESS standards and the GCF Information Disclosure Policy on disclosure of E&S information in relation to the minimal to no E&S risk (Category C/I-3);

- (c) The applicant has demonstrated that it has procedures and competencies adequate to implement its Gender Policy, which is found to be consistent with the updated GCF Gender Policy to the extent applicable to accreditation, and has demonstrated that it has experience in gender consideration in the context of climate change; and
- (d) The applicant has demonstrated that it has institutional-level systems, capacities and competencies regarding evaluation as required by the aforementioned GCF basic and specialized fiduciary standards and interim ESS standards that would enable it to implement the GCF Evaluation Policy for its GCF-funded activities.

4.2 Recommendation on accreditation

82. The AP recommends, for consideration by the Board, APL181 for accreditation as follows:

- (a) **Accreditation type:**
 - (i) **Maximum size of an individual project or programme:** small;
 - (ii) **Fiduciary functions:**
 - (1) Basic fiduciary standards;
 - (2) Specialized fiduciary standard for project management;
 - (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:** the applicant will be required to submit to the AP, through the Secretariat, information on how it has complied with the conditions. The AP will thereafter assess whether the conditions have been met. This assessment will be communicated by the Secretariat, on behalf of the AP, to the Board for information purposes:
 - (i) Conditions to be met by the applicant prior to the issuance by GCF of a certificate/confirmation of accreditation under the transitional arrangements adopted in paragraph (m) of decision B.42/13 (in connection with the revised accreditation framework adopted in paragraph (a) of decision B.42/13):
 - (1) Delivery to GCF by the applicant of evidence, in a form and substance satisfactory to the AP, of operationalization of the applicant's upgraded digital whistle-blowing platform that includes anonymous reporting and information exchange with anonymous whistle-blowers;
 - (ii) Condition to be met by the applicant prior to the submission of the first funding proposal to the Board:
 - (1) Delivery to GCF by the applicant of evidence, in a form and substance satisfactory to the AP, of an independent external quality assessment report and related action plan regarding the overall effectiveness of the applicant's internal audit function; and
 - (iii) Condition to be met by the applicant prior to the first disbursement by GCF for the first approved project/programme to be undertaken by the applicant:
 - (1) Delivery to GCF by the applicant of evidence, in a form and substance satisfactory to the AP, of the adoption and public disclosure by the applicant of a separate procurement policy or policy provisions addressing procurement for GCF-funded activities, applicable

to competitive procurement by the applicant and its executing entities, that includes publication of competitive procurement notices, procurement awards and dispute resolution mechanisms.

83. The applicant has been informed of the recommendation for accreditation, including the accreditation type and conditions, as identified in paragraph 82 above, and agrees to the recommendation.

4.3 Remarks

84. The applicant is encouraged to continue to strengthen the articulation of its institutional procurement policies, channels and public disclosures on its website and to institutionalize the publication of awarded competitive tenders to further strengthen transparency and accountability.

85. The applicant is encouraged, as in other policies, to include an applicability (scope) section in its Anti-corruption Policy, mirroring other integrity policies and to publish its full Anti-Corruption Policy on its website.

86. The applicant is encouraged to review its definitions of prohibited practices currently described in its broad suite of policies, which include corrupt practices (such as bribery, facilitation payments and kickbacks), fraudulent practices (including misrepresentation, fraud and embezzlement), and collusive/anti-competitive practices (including agreements reducing competition and bid-rigging behaviours) to further align with the GCF Policy on Prohibited Practices.

87. The applicant is encouraged to further support potential whistle-blowers with the publication of a link to the external reporting system of the Czech Ministry of Justice on the applicant's website reporting page.

88. The applicant is encouraged to publish its full investigation guidelines on its website.

89. The applicant is encouraged to build a track record on the application of the ESMS on Category B projects and consider an upgrade in future.
