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TIMBER COUNCIL**

**COMMITTEE ON
REFORESTATION AND FOREST MANAGEMENT**

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Application for Accreditation to the Green Climate Fund

1. Introduction

This document informs the Committees of the recent development in the Green Climate Fund (GCF), particularly on the accreditation procedures, and the current status of application the ITTO Secretariat has submitted for the accreditation to the GCF. The document also summarizes the actions the ITTO Secretariat has taken to develop and improve mechanisms and procedures for its administrative and financial control and project management in line with the accreditation requirements set by the GCF.

2. Background of GCF Accreditation

The Green Climate Fund (GCF) was established as an operating entity of the financial mechanism of the United Nations Framework Convention on Climate Change (UNFCCC) in accordance with Article 11 of the Convention by the decision of the Conference of the Parties (COP) at its sixteenth session held in 2010. The GCF was subsequently launched through the approval of its Governing Instrument by the COP at its seventeenth session held in 2011.

The objective of the GCF is to provide support to the efforts of developing countries in reducing greenhouse gas emissions and adapting to the impact of climate change by channelling new, additional, adequate and predictable financial resources and catalyzing public and private financing at the international and national levels. The GCF supports projects and programmes to reduce deforestation and forest degradation and enhance sustainable management of forests and forest carbon stocks for climate change mitigation and to increase resilience of livelihoods of the vulnerable communities as well as ecosystems and ecosystem services for climate change adaptation.

Access to the financial resources of the GCF is provided through accredited entities. Any entity, including international, regional, national and sub-national entities both in the public and private sectors, can apply for accreditation. On 17 November 2014, the Board of the GCF opened a call for the submission of applications from entities seeking accreditation to the GCF.

Submitted applications are assessed in accordance with the requirement set by the Fund. Specifically, applicants are required to demonstrate competency and specific capabilities related to the following requirements in their application:

- basic fiduciary criteria regarding the competency for: (i) key administrative and financial capacities; and (ii) transparency and accountability;
- specialized fiduciary criteria regarding the competency for: (i) project management; (ii) grant award and/or funding allocation mechanisms; and (iii) on-lending and/or blending;
- environmental and social safeguards regarding the competency for: assessment and management of environmental and social risks and impacts; and
- gender.

The assessment of the submitted applications is conducted at the following three stages:

- Stage I: institutional assessment and completeness check by the GCF Secretariat;
- Stage II: accreditation review by the Accreditation Panel and decision by the Board; and
- Stage III: payment and finalization of the Accreditation Master Agreement.

After accreditation, the accredited entities can submit proposals for project and programme for funding, and the proposals are evaluated against the investment criteria set by the Fund.

3. Actions taken by the ITTO Secretariat

The ITTO Secretariat began to develop its application for the accreditation to the GCF in the middle of December 2014 in pursuit of new funding opportunity. The Secretariat submitted its application to the Secretariat of the GCF on 15 January 2015 through the Online Accreditation System (OAS).

On 24 February, ITTO Secretariat received a set of inquiries from the GCF Secretariat as the result of the Stage I institutional assessment and completeness check conducted by the GCF Secretariat. The major areas where the inquiries on the capabilities of ITTO were addressed include, among others:

- internal auditing (internal auditing committee), code of ethics (ethics committee), disclosure of conflicts of interest (financial disclosure policy and review and resolution procedure), financial mismanagement prevention (policy and reporting process), mismanagement investigations (procedure), and anti-money laundering and anti-terrorist financing (“know your customer” due diligence procedure and electronic transfer/wiring trace/monitoring mechanism) in the context of basic fiduciary criteria;
- monitoring and evaluation (evaluation disclosure policy), project-at-risk management (management system), and grant award procedure (external auditor) in the context of specialized fiduciary criteria;
- environmental and social (E&S) safeguards policy, E&S safeguards management programme (risk identification process), organizational capacity and competencies (roles, responsibilities and reporting lines), monitoring and review (metrics and indicators), and external communication channel (process/procedure) in the context of environmental and social safeguards; and
- gender (policy).

Taking into account the size and capacity of the ITTO Secretariat, it has been considered that some of the institutional mechanisms and procedures addressed by the GCF Secretariat concerning the basic fiduciary requirements (key administrative and financial capacities, and transparency and accountability) can be substituted by the existing measures with necessary reinforcement, as appropriate. Such mechanisms and procedures include:

- internal auditing; auditing of project accounts, where the majority of transactions takes place, has been assigned to the Finance/Administrative Officer;
- code of ethics: institutional set-up to administrate ethical standards has been covered by the Joint Disciplinary Committee defined in the ITTO Staff Regulations and Rules;
- disclosure of conflicts of interests: Conflict of Interest Declaration Form was developed for reporting on the conflicts of interests to operationalize the concerned provisions of the ITTO Staff Regulations and Rules;
- mismanagement prevention and investigations: Investigation Manual was developed to operationalize the ITTO Staff Regulations and Rules and enhance the function of the Joint Disciplinary Committee; and
- external communication channel: an external communication procedure has been elaborated and will be incorporated into the ITTO website in the course of its renovation.

Through a series of consultations with the GCF Secretariat, including a visit to the office of the GCF Secretariat on 30 March 2015, and in-depth assessment of the accreditation requirements ITTO needs to fulfill, on the other hand, it has been recognized that some of the policies, procedures and mechanisms addressed in the Institutional assessment and completeness check by the GCF Secretariat need to be institutionalized as stand-alone measures and operationalized as early as possible.

Other inquiries were not regarded as substantial in terms of the need for new/additional measures and actions except for thorough and detailed explanation on policies, mechanisms and procedures, particularly those related to the management of projects, which have already been developed and practiced by the Organization.

Based on the above, the following work has been carried out by the ITTO Secretariat to date:

- Draft Anti-money Laundering and Counter-terrorism Financing Policy is being developed under an agreement with the United Nations Office on Drugs and Crime (UNDOC) with the use of Administrative Budget (USD 10,000);
- Draft Guidelines on Environmental and Social Risks and Impacts Assessment in ITTO Project has been developed with the use of funds pooled for ex-post evaluation (USD 50,000); and
- Draft ITTO Guidelines on Achieving Gender Equity and Empowering Women has been developed under the BWP 2015-2016 (USD 10,000).

The original ITTO accreditation application has been also improved based on the comments received from the Stage I institutional assessment and completeness check by the GCF Secretariat by adding the information on the development of policies, mechanisms and procedures aforementioned, and resubmitted to the GCF Secretariat on 18 September for further guidance.

4. Process for the way forward

The GCF has secured approximately USD 10 billion equivalent in pledges by November 2014 from 33 countries, of which 22 countries have signed contribution agreements/arrangements for a total of USD 5.47 billion equivalent by the end of May 2015. With the attainment of effectiveness threshold of 50 percent in accordance with the decision of the Board of the GCF, the Fund has been in a position to start taking financing decisions on mitigation and adaptation projects and programmes no later than the third meeting of the Board scheduled for October 2015.

In consideration of the readiness of the GCF for financing projects and programmes, as well as the outstanding level of mobilized financial resources, accreditation of ITTO to the GCF is expected to provide a new funding opportunity and significantly strengthen the financial base of the Organization. The accreditation application to the GCF will also provide ITTO with a good opportunity to update and upgrade its administrative, financial and operational functions and performance with improved compliance, accountability, efficiency and effectiveness.

Since the call for applications in November 2014, 95 entities had begun application process, of which 55 entities have submitted application by 31 May 2015. Of these 55 entities, 25 are international public or non-profit organizations, 4 are regional public entities, 14 are national public entities and 12 are private sector entities. By June 2015, 20 entities have already been accredited by the Board at its 9th and 10th meetings held in March and July 2015 respectively. Of these 20 entities, 10 are international public or non-profit organizations, 3 are regional public entities, 5 are national public entities and 2 are private sector entities.

In order for the accreditation application of ITTO to proceed from Stage I to the higher stages on assessment and to be ultimately accredited, the Council may wish to discuss and adopt the following key policies and associated mechanisms and procedures at its Fifty-first Session through the respective Committees:

- Draft Anti-money Laundering and Counter-terrorism Financing Policy (Document CFA(XXX)/9);
- Draft Guidelines for Environmental and Social Risks and Impacts Assessment (ESIA) in ITTO Projects (Document CRF(XLIX)/13); and
- Draft ITTO Guidelines on Achieving Gender Equity and Empowering Women (Document ITTC(LI)/12)

In order to move forward, it is essential to amend the project-related manuals of ITTO taking into account the key elements contained in the instruments above, as well as some points raised by the GCF Secretariat in relation to the management of ITTO projects and programmes.



GREEN
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FUND

Accreditation to the Green Climate Fund

November 2014



Executive Summary:

Accreditation to the Green Climate Fund

- As an [operating entity](#) of the financial mechanism of the United Nations Framework Convention on Climate Change (UNFCCC), the Green Climate Fund (GCF)'s [objective](#) is to promote the **paradigm shift** towards low-emission and climate-resilient development pathways.
- In allocating its resources, the Fund aims for a 50:50 balance between [mitigation](#) and [adaptation](#) over time. The Fund also aims to allocate a minimum of 50% of the adaptation allocation for particularly vulnerable countries, including least developed countries (LDCs), small island developing states (SIDS) and African states.
- Public and private sector projects/programmes undertaken using the Fund's resources will be evaluated against the Fund's [investment criteria](#).



Executive Summary:

Accreditation to the Green Climate Fund

- [Access](#) to Fund resources to undertake climate change projects/programmes will be through accredited national, regional and international implementing entities (IEs) and intermediaries
- Entities seeking accreditation to the Fund in order to access its resources will be assessed against the Fund's [fiduciary principles and standards and environmental and social safeguards \(ESS\)](#)
- [All entities](#), including public and private, can apply for accreditation via the:
 - **Direct access track** (for regional, national and sub-national entities): Entities are required to be nominated by their country's [NDA or focal point](#). Entities may be eligible to receive readiness and preparatory support on accreditation.
 - **International access track** (for international entities, including United Nations agencies, multilateral development banks, international financial institutions and regional institutions)
- [Fees](#) for the application for accreditation will be paid by the entity at the time of submission of the application



Executive Summary:

Accreditation to the Green Climate Fund

- Through the [3-stage accreditation process](#) and the [fit-for-purpose approach](#), entities will be [accredited](#) for certain [fiduciary functions](#), [size of project/activity within a programme](#), and [environmental risk category](#). Entities can apply on a rolling basis, and the decision on accreditation will be made by the Board at its meetings.
- Entities accredited by the [GEF](#), [Adaptation Fund](#), and [EU DEVCO](#) that meet the pre-requisites may be eligible for the [fast-track](#) accreditation process, where completion of the application by the entity and the review will focus on the Fund's accreditation requirements (gaps), if any, that have not been assessed in other accreditation processes.
- After accreditation, an accredited entity can submit [project and programme proposals for funding](#).

[Get accredited:](#) Visit us at <http://www.gcfund.org/accreditation>
Contact us at accreditation@gcfund.org



The Green Climate Fund

- Operating entity of the financial mechanism of the United Nations Framework Convention on Climate Change (UNFCCC) established at the 16th Conference of Parties in 2010
- Centrepiece of long-term finance under UNFCCC
- Fund's headquarters opened in December 2013 in Songdo, Republic of Korea



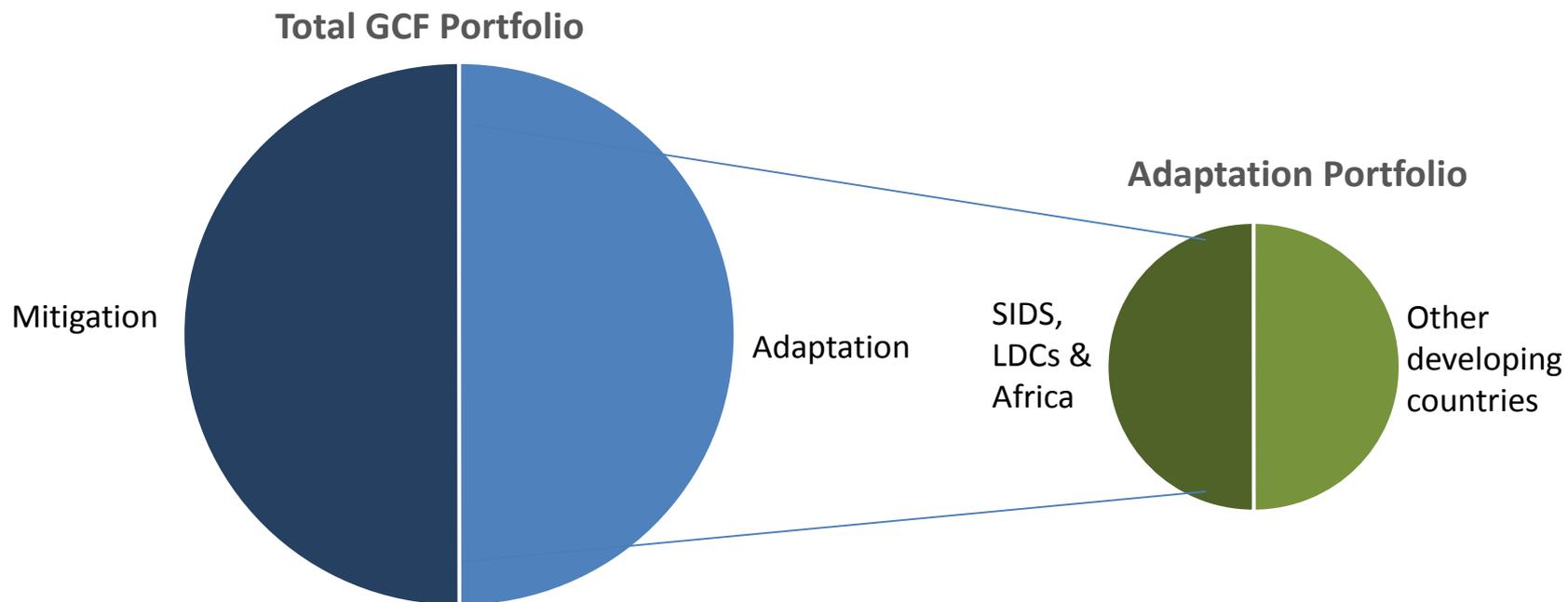
Objectives of the Green Climate Fund

The Fund will contribute to the achievement of the ultimate objective of the United Nations Framework Convention on Climate Change (UNFCCC).

In the context of sustainable development, the Fund will promote the paradigm shift towards low-emission and climate-resilient development pathways by providing support to developing countries to limit or reduce their greenhouse gas emissions and to adapt to the impacts of climate change, taking into account the needs of those developing countries particularly vulnerable to the adverse effects of climate change.



Allocation framework





The Fund's Six High-level Investment Criteria*



* The Fund is currently developing activity-specific sub-criteria and assessment methodologies.



What kind of projects/programmes do you want to undertake?

Can be public or private sector projects/programmes that have one or more impacts in:

Mitigation

- Reduced emissions through increased low-emission energy access and power generation
- Reduced emissions through increased access to low-emission transport
- Reduced emissions from buildings, cities, industries and appliances
- Reduced emissions from land use, deforestation, forest degradation, and through sustainable management of forests, and conservation and enhancement of forest carbon stocks

Adaptation

- Increased resilience and enhanced livelihoods of the most vulnerable people, communities, and regions
- Increased resilience of health and well-being, and food and water security
- Increased resilience of infrastructure and the built environment to climate change threats
- Increased resilience of ecosystems and ecosystem services



Access to Green Climate Fund resources

- Through a **country-driven approach**, the [National Designated Authority \(NDA\) of a country](#) can identify the strategy by which it will address climate change, and provide broad strategic oversight of the Fund's activities in the country
- Access to Fund resources to undertake climate change projects/programmes will be through accredited national, regional and international implementing entities and intermediaries
- Entities seeking accreditation to the Fund in order to access its resources will be assessed against the Fund's [fiduciary principles and standards](#) and [environmental and social safeguards \(ESS\)](#)



Fund's fiduciary standards and ESS*

Basic Fiduciary Standards

- Key administrative and financial capacities
- Transparency and accountability

Specialized Fiduciary Standards

Project management

Grant award and/or funding allocation mechanisms

On-lending and/or blending

Environmental and Social Safeguards (ESS)

Institutional ESMS policy-level:

✓ Performance Standard (PS) 1:

Assessment and management of relevant PS1-8 environmental and social risks and impacts through an environmental and social management (ESMS)

Project-level:

- ✓ PS2: Labor and working conditions
- ✓ PS3: Resource efficiency and pollution prevention
- ✓ PS4: Community health, safety & security
- ✓ PS5: Land acquisition & involuntary resettlement
- ✓ PS6: Biodiversity conservation & sustainable management of living natural resources
- ✓ PS7: Indigenous peoples
- ✓ PS8: Cultural heritage

* For more details, refer to the [initial guiding accreditation framework](#), [fiduciary standards](#), and [ESS](#).



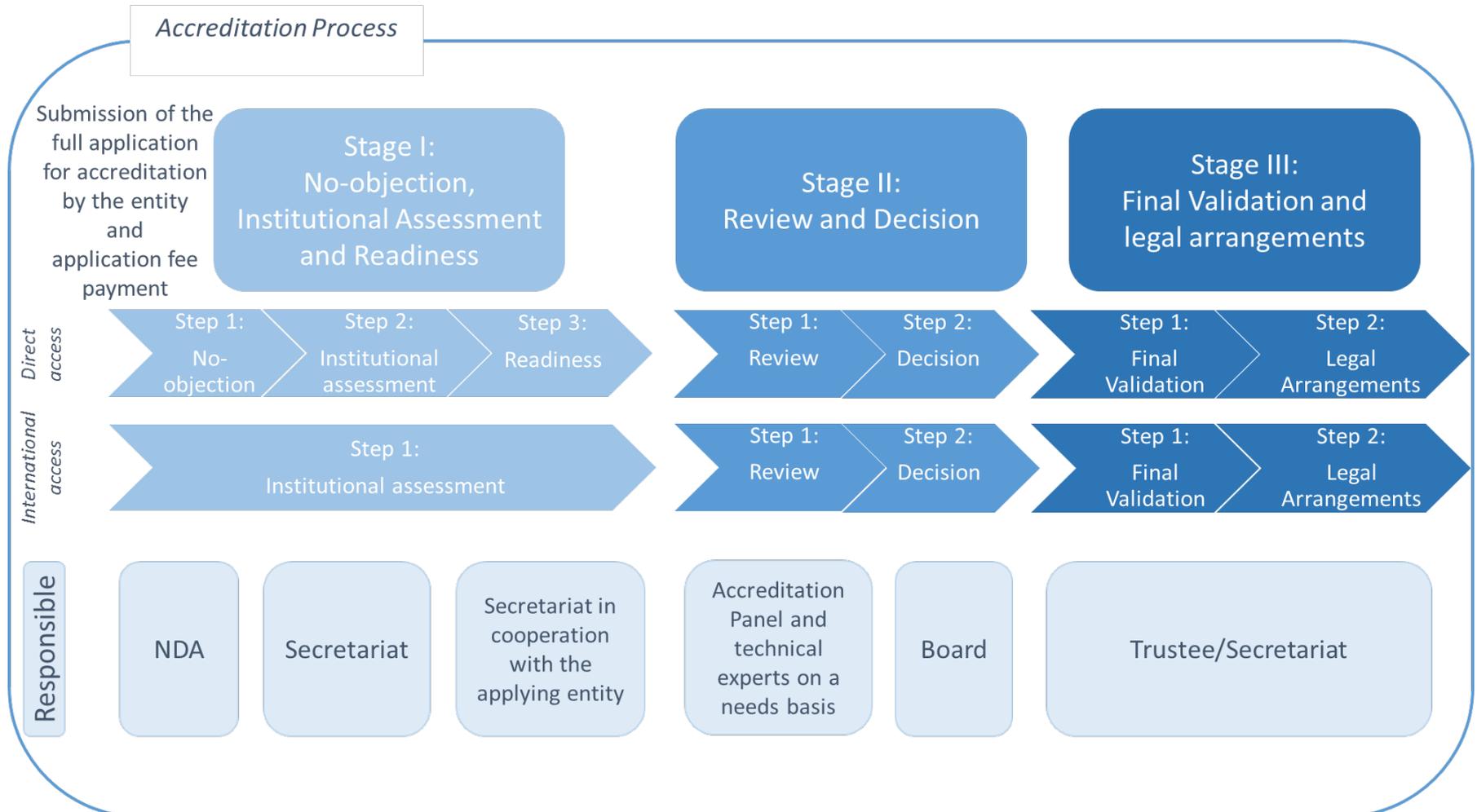
Who can apply for accreditation?

- **All entities**, including international, regional, national and subnational and public and private entities, can apply for accreditation through one of two modes of access:
- **Direct access track**: for regional, national and sub-national entities.
 - Entities will need to accompany their application for accreditation with evidence of their **nomination** from the [NDA or focal point designated](#) from their country with their application for accreditation
 - Entities may be eligible to receive **readiness and preparatory support** in terms of capacity-building in order to meet the Fund's accreditation requirements
- **International access track**: for international entities, including United Nations agencies, multilateral development banks, international financial institutions and regional institutions
- [Fees](#) for the application for accreditation will be paid by the entity at the time of submission of the application



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3-stage accreditation process*



* For more details, refer to the [initial guiding accreditation framework](#).



Fit-for-purpose approach to accreditation

Entities will be accredited with certain fiduciary functions, size of project/activity within a programme, and environmental risk category.

- [Fiduciary functions](#): shapes how the implementing entity or intermediary will operate using the Fund's resources (e.g., grants, concessional loans, equity, guarantees)
- [Size of project/activity within a programme](#): micro, small, medium, large
- [Environmental and social risk category](#): high risk Category A/ Intermediation I (I-1), medium Category B/I-2, low/no Category C/I-3



Fiduciary functions

Entities will be required to be accredited against certain fiduciary standards in order to undertake the relevant fiduciary functions

Examples of fiduciary functions	Accreditation required against			
	Basic fiduciary criteria	Specialized fiduciary criteria for project management*	Specialized fiduciary criteria for grant award and/or funding allocation mechanisms	Specialized fiduciary criteria for on-lending and/or blending
Strengthening institutional and regulatory systems	✓			
Implementing projects using Fund's resources, where the entity itself executes the project	✓	✓		
Implementing projects using Fund's resources, where the project is executed by another entity	✓	✓		
Awarding grants	✓	✓	✓	
Managing lines of credit using the Fund's resources	✓			✓
On-lending	✓	✓		✓
Blending Fund's resources with other sources of funding	✓	✓		✓
Using Fund's resources for guarantees	✓			✓
Using Fund's resources for equity investments	✓			✓

* Assessment of the entity against this standard will take into account whether the entity is overseeing or implementing projects/programmes.



Size of project/activity within a programme

	Total Projected Costs*
Micro	Up to and including US\$10 million
Small	Above US\$ 10 million and up to and including US\$ 50 million
Medium	Above US\$ 50 million and up to and including US\$ 250 million
Large	above US\$ 250 million

* At the time of application, irrespective of the portion that is funded by the Fund and, if applicable, other sources, for an individual project or activity within a programme.



Environmental and social risk categories

Risk level	Funding proposals	Intermediation*
High	Category A Activities with potential significant adverse environmental and/or social risks and/or impacts that are diverse, irreversible, or unprecedented	Intermediation 1 (I1) When an intermediary's existing or proposed portfolio includes, or is expected to include, substantial financial exposure to activities with potential significant adverse environmental and/or social risks and/or impacts that are diverse, irreversible, or unprecedented
Medium	Category B Activities with potential mild adverse environmental and/or social risks and/or impacts that are few in number, generally site-specific, largely reversible, and readily addressed through mitigation measures	Intermediation 2 (I2) When an intermediary's existing or proposed portfolio includes, or is expected to include, substantial financial exposure to activities with potential limited adverse environmental or social risks and/or impacts that are few in number, generally-site specific, largely reversible, and readily addressed through mitigation measures; or includes a very limited number of activities with potential significant adverse environmental and/or social risks and/or impacts that are diverse, irreversible, or unprecedented.
Low/No	Category C Activities with minimal or no adverse environmental and/or social risks and/or impacts	Intermediation 3 (I3) 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.

* Activities involving investments through financial intermediation functions or through delivery mechanisms involving financial intermediation.



Fast-track accreditation process

- Certain entities may be eligible to apply under the fast-track accreditation process, as approved by the Board
 - Global Environment Facility ([GEF](#))
 - Adaptation Fund ([AF](#))
 - Directorate-General for Development and Cooperation – EuropeAid of the European Commission ([EU DEVCO](#))
- Recognizing that certain entities have completed the accreditation process of other funds/institutions against fiduciary and environmental and social standards that may be comparable to the Fund's fiduciary standards and ESS, the fast-track process allows for eligible entities to **focus their application on the Fund's accreditation requirements (gaps) that have not been assessed in other accreditation processes.**
- The fast-track process also allows for the **accreditation review to focus on how the entity addresses the gaps.**



Fast-track accreditation process: GEF-accredited entities

		Global Environment Facility (GEF)-accredited entities
Eligible if:	Accreditation date	Up to 17 October 2014
	In full compliance with	GEF's Minimum Fiduciary Standards and Minimum Standards on ESS
Gaps to be addressed by entity:	Fiduciary gap(s)	1. Anti-money laundering and anti-terrorist financing (basic fiduciary criteria for the purpose of transparency and accountability)
	ESS gap(s)	1. Have the capacity to assess and manage relevant elements of Performance Standards 1-4 and 6 environmental and social risks and impacts in line with the Fund's ESS through an ESMS
Fast-track accreditation against:	Basic fiduciary criteria and ESS	Yes
	Specialized fiduciary criteria for project management	Yes
	Specialized fiduciary criteria for grant award and/or funding allocation mechanisms	No
	Specialized fiduciary criteria for on-lending and/or blending	No



Fast-track accreditation process: Adaptation Fund-accredited entities

		Adaptation Fund (AF)-accredited entities
Eligible if:	Accreditation date	Up to 17 October 2014
	In full compliance with	AF's fiduciary standards
Gaps to be addressed by entity:	Fiduciary gap(s)	<ol style="list-style-type: none"> 1. Have publicly available terms of reference that outline the purpose, authority and accountability for the investigation function (basic fiduciary criteria for the purpose of transparency and accountability and scope of investigation) 2. Ensure functional independence by having the investigations function headed by an officer who reports to a level of the organization that allows the investigation function to fulfil its responsibilities objectively (basic fiduciary criteria for the purpose of transparency and accountability and scope of investigation) 3. Publish guidelines for processing cases, including standardized procedures for handling complaints received by the function and managing cases before, during and after the investigation process (basic fiduciary criteria for the purpose of transparency and accountability and scope of investigation)
	ESS gap(s)	<ol style="list-style-type: none"> 1. Have the capacity to assess and manage relevant Performance Standards 1-8 environmental and social risks and impacts in line with the Fund's ESS through an ESMS
Fast-track accreditation against:	Basic fiduciary criteria and ESS	Yes
	Specialized fiduciary criteria for project management	Yes
	Specialized fiduciary criteria for grant award and/or funding allocation mechanisms	No
	Specialized fiduciary criteria for on-lending and/or blending	No



Fast-track accreditation process: EU DEVCO-accredited entities

		Directorate-General for Development and Cooperation – EuropeAid of the European Commission (EU DEVCO) entities
Eligible if:	Accreditation date	Up to 17 October 2014
	In full compliance with	EU DEVCO’s fiduciary standards under the 6-pillar assessment
Gaps to be addressed by entity:	Fiduciary gap(s)	1. Anti-money laundering and anti-terrorist financing (basic fiduciary criteria for the purpose of transparency and accountability)
	ESS gap(s)	1. Have the capacity to assess and manage relevant Performance Standards 1-8 environmental and social risks and impacts in line with the Fund's ESS through an ESMS
Fast-track accreditation against:	Basic fiduciary criteria and ESS	Yes
	Specialized fiduciary criteria for project management	No
	Specialized fiduciary criteria for grant award and/or funding allocation mechanisms	Yes
	Specialized fiduciary criteria for on-lending and/or blending	No



Accreditation fees*

Financial capacity category	Total projected costs at the time of application, irrespective of the portion that is funded by the Fund, for an individual project or activity	Fee Level for accreditation application for undertaking activities related to Basic Fiduciary Standards and ESS	Fee Level for accreditation application for undertaking activities related to each Specialized Fiduciary Standard ^a	Other Fees
Micro	Less than or equal to US\$ 10 million	Subnational and national entities in developing countries including SIDS and LDCs: no fee All other entities: US\$ 1,000	US\$ 500 each	Other fees may apply if the application is reviewed by the Secretariat or Accreditation Panel more than twice. The amount of the fee is to be determined on a case-by-case approach by the Secretariat.
Small	Above US\$ 10 million and up to and including US\$ 50 million	SIDS and LDCs: no fee Subnational and national entities in developing countries other than SIDS and LDCs: US\$ 3,000 All other entities: US\$ 5,000	US\$ 1,000 each	
Medium	Above US\$ 50 million and up to and including US\$ 250 million	US\$ 10,000	US\$ 3,000 each	
Large	Above US\$ 250 million	US\$ 25,000	US\$ 7,000 each	

^a [Specialized Fiduciary Standards](#) refer to: 1) project management; 2) grant award and/or allocation mechanisms; and 3) on-lending and/or blending.



Results of the accreditation process

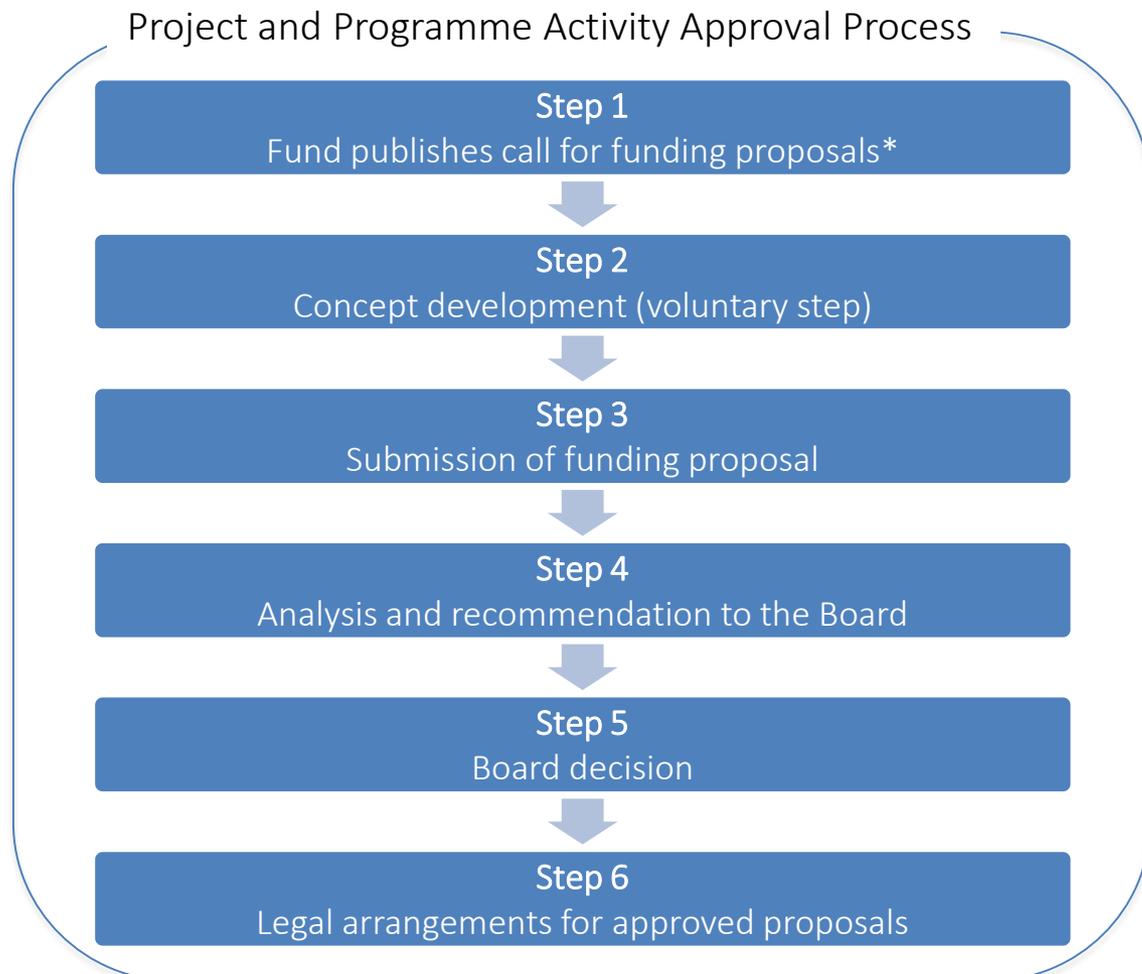
- Entities can apply on a rolling-basis, and the decision on accreditation will be taken by the Board at its meetings.
- Based on the application and the entity's track record, the Accreditation Panel will make a recommendation to the Board on the potential of the entity for accreditation with the following indications:
 - Maximum size of project/activity within a programme
 - Maximum environmental and social risk category
 - Sector (in some cases where there may be a limited track record)
- Accreditation broadly defines the way in which an entity can access the Fund's resources, but the Board will take decisions on individual projects and programmes consistent with the Fund's investment framework.



Funding for projects/programmes

After accreditation, an accredited entity can submit project and programme proposals for funding.

Funding proposals will be evaluated against the Fund's [investment criteria](#).



* Fund also accepts spontaneous proposal submissions received from NDAs, IEs and intermediaries



What do I need to apply for accreditation?

The accreditation application will include the following sections:

1. Background and contact information of the applicant entity
2. Information on the ways in which the institution and its intended projects/programmes will contribute to furthering the objectives of the Green Climate Fund
3. Information on the scope of intended projects/programmes and estimated contribution requested for an individual project or activity within a programme
4. Basic fiduciary criteria
5. Applicable specialized fiduciary criteria
6. Environmental and social safeguards (ESS)
7. Gender

What you need to apply*

- ☑ Nomination by your NDA or focal point (for subnational, national and regional entities applying under direct access)
- ☑ Intended projects/programmes (for information purposes)
- ☑ Evidence of how your organization can meet the Fund's fiduciary standards and ESS
- ☑ Track record, which can include climate change-related projects/programmes and the fiduciary and environmental and social practices applied

* This list is not exhaustive.



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