



**GREEN
CLIMATE
FUND**

Meeting of the Board
25 – 28 March 2026
Songdo, Incheon, Republic of Korea
Provisional agenda item 11

GCF/B.44/03/Add.09

4 March 2026

Consideration of accreditation proposals and activities – Addendum IX

Accreditation assessment of APL171

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 171 (APL171), World Health Organization (WHO), based in Switzerland.

I. Introduction

1. World Health Organization (WHO) is an intergovernmental organization and a specialized agency of the United Nations, comprising 194 member states. WHO is the directing and coordinating authority on international health, and provides leadership on global health matters, shapes the health research agenda, sets health norms and standards, articulates evidence-based policy options, provides technical support to countries, and monitors and assesses health trends. The objective of WHO is to achieve the highest possible level of health for all people.

2. The applicant submitted its application for accreditation to GCF via the online accreditation system on 14 March 2015. Accreditation fees were received from the applicant on 28 June 2017, thereby launching the Stage I institutional assessment. Stage I was completed on 30 October 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:

- (a) **Access modality:** international access;
- (b) **Track:** fast track;
- (c) **Maximum size of an individual project or programme:** medium;¹
- (d) **Fiduciary functions:**²
 - (i) Basic fiduciary standards; and
 - (ii) Specialized fiduciary standard for project management;
- (e) **Maximum environmental and social risk category:** medium risk (category B);³ and
- (f) Indicative result areas for intended projects/programmes with GCF:
 - (i) Buildings, cities, industries and appliances;
 - (ii) Health, food and water security;
 - (iii) Infrastructure and built environment; and
 - (iv) Public and cross-cutting types of projects/programmes.

II. Stage I institutional assessment

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

- (b) Strategic Plan for the GCF 2024–2027 (decision B.36/13);
- (a) Updates to the accreditation framework (decision B.31/06); and

¹ As per annex III to decision B.31/06, “medium” is defined as “maximum total projected costs at the time of application, irrespective of the portion that is funded by GCF, of above USD 50 million and up to and including USD 250 million for an individual project or programme”.

² Decision B.07/02.

³ As per the revised Environmental and Social Policy adopted in decision B.BM-2021/18, category B is defined as “Activities with potential limited adverse environmental and/or social risks and impacts that individually or cumulatively, are few, generally site-specific, largely reversible, and readily addressed through mitigation measures”.

- (b) 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. The World Health Organization is an international intergovernmental organization and a specialized agency within the terms of Article 57 of the Charter of the United Nations. The WHO is established and regulated by its Constitution which entered into force on 7 April 1948.

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. As at 31 July 2025, the applicant has 9,126 staff members which are based in 142 countries. WHO operates through a three-level organizational structure comprising headquarters in Switzerland, regional offices and country offices, which enables the applicant to engage directly with member states at the global, regional and national level. Its work is guided by its fourteenth general programme of work, adopted by the World Health Assembly, which sets the strategic direction for the period 2025–2028 and embeds climate change and health across WHO technical and operational programmes.

7. In the context of climate change and health, WHO works closely with ministries of health and other national authorities to support the development and implementation of policies, strategies and programmes. This includes supporting countries to integrate health considerations into national climate strategies such as national adaptation plans (NAPs) and nationally determined contributions (NDCs), and to strengthen institutional and technical capacity for climate-resilient and low-carbon health systems.

8. At the international level, WHO collaborates with other United Nations entities, development agencies, multilateral development banks, philanthropic organizations and civil society partners. WHO hosts and coordinates the Alliance for Transformative Action on Climate and Health, a voluntary platform that brings together countries and partners committed to advancing climate-resilient and low-carbon health systems. The platform supports coordination, knowledge exchange and country-driven action on climate change and health, and provides a mechanism for aligning technical assistance and financing support.

9. WHO brings established expertise across climate-sensitive diseases, climate-resilient and low-disruption health services, One Health approaches, and climate-informed surveillance and early warning systems. WHO can leverage its extensive country presence and long-standing partnerships with ministries of health and national institutions. If accredited, WHO would be able to contribute to climate and health programming at the global level allowing to expand GCF's ability to originate and deliver high-quality climate–health investments aligned with results and strategic priorities.

2.3 Track record

10. The WHO mandate on climate change and health has been formally strengthened through decisions of the World Health Assembly. In May 2024, member states adopted resolution WHA77.14, which recognized climate change as a major threat to global public health and requested the development of a global action plan on climate change and health. In May 2025, WHO member States adopted the global action plan on climate change and health (2025–2028), which provides a structured framework for action by WHO, member States and partners across leadership, evidence generation and country-level implementation.
11. WHO has a long-standing and extensive track record in managing and implementing large-scale programmes financed by a wide range of international partners. The applicant manages a diversified portfolio across health system strengthening, disease prevention, emergency response, environmental health and climate-sensitive health interventions, including in low- and middle-income countries and fragile and conflict-affected contexts, as illustrated by the following examples:
- (a) USD 192.92 million (grant) for the Global Polio Eradication Initiative (GPEI) Strategy 2022-2026 financed by European Investment Bank to stop variant poliovirus outbreaks in multiple countries in Asia and Africa;
 - (b) USD 129 million (grant) for the World Bank-financed Yemen Emergency Human Capital Project, implemented by WHO to sustain essential health and nutrition, and water, sanitation and hygiene services in a fragile and climate-vulnerable context;
 - (c) GBP 43 million (grant) for the Smart Hospitals programme implemented through the Pan American Health Organization in partnership with the United Kingdom's Foreign, Commonwealth and Development Office, supporting climate-resilient health facilities in Caribbean countries;
 - (d) USD 50 million (grant) for the World Bank-financed Iran COVID-19 Emergency Response project, implemented by WHO to strengthen the capacity of the country's health system while advancing environmental and social safety standards;
 - (e) USD 17.85 million (grant) for the Building Resilience of Health Systems in Pacific Island Least Developed Countries to Climate Change project, financed by the Global Environment Facility's Least Developed Countries Fund, and supporting Kiribati, Solomon Islands, Tuvalu and Vanuatu;
 - (f) USD 9.0 million (grant) for the Building Resilience of Health Systems in Asian Least Developed Countries to Climate Change project, financed by the Global Environment Facility's Least Developed Countries Fund, and supporting Bangladesh, Cambodia, the Lao People's Democratic Republic, Myanmar, Nepal and Timor-Leste; and
 - (g) USD 6.41 million (grant) for the Strengthening Health Adaptation Project: Responding to Climate Change in Fiji (SHAPE), implemented with the Ministry of Health and Medical Services and financed by the Korea International Cooperation Agency.

2.4 Potential support for direct access entities

12. The global action plan on climate change and health (hereinafter referred to as the global action plan), together with the relevant World Health Assembly resolutions, establish the WHO's role in supporting member States to address the health impacts of climate change through policy integration, capacity-building and access to external financing. In particular, WHO is tasked with helping countries to integrate health into national climate planning and policy frameworks, including their NAPs and NDCs, which provide key entry points for climate action and related financing.
13. The global action plan further specifies that the secretariat of the WHO will support member States in accessing climate finance for climate and health interventions by identifying

relevant funding opportunities, strengthening national capacity for proposal development, and engaging with multilateral development banks, climate funds and other financing partners. In this regard, its role is framed as facilitating and enabling access to climate finance, rather than providing financing directly, and this is linked to supporting the implementation of health-related actions identified in NAPs, NDCs and related national strategies.

14. At the country level, WHO integrates climate and health support within broader health systems, strengthening efforts and applying environmental and social considerations across its operations. Through this approach, WHO supports member states in translating climate and health commitments into implementable programmes and in strengthening institutional capacity relevant to the requirements of external climate financing mechanism.

III. Stage II accreditation review assessment

15. The applicant is eligible for, and applied under, the fast-track accreditation process as an Adaptation Fund entity. Its application has been assessed by the AP during Stage II (Step 1) against the accreditation standards of GCF and gaps identified in decisions B.08/03, and in accordance with the accreditation requirements in the GCF policies and standards below to the extent applicable to accreditation:

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

16. 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

17. As per paragraph 15 above, the basic fiduciary standards concerning key administrative and financial capacities are considered to have been met by way of fast-track accreditation.

3.1.2 Basic fiduciary standards: transparency and accountability

18. As per paragraph 15 above, the GCF basic fiduciary standards concerning transparency and accountability have been met by way of fast-track accreditation, with the exception of Policies on Prohibited Practices and the Protection of Whistle-blowers and Witnesses, investigation function, and the AML/CFT Policy.

19. Regarding systems and institutional policies for preventing and addressing misconduct and prohibited practices, WHO operates under the WHO constitution, the WHO staff regulations and rules, and a suite of updated policies covering ethics, fraud and corruption, abusive

conduct/abuse of authority, retaliation and sexual misconduct. WHO has implemented notable institutional reforms since 2021 to strengthen integrity systems and investigative capacity, and its zero-tolerance posture is publicly reinforced through strategy-level messaging and communiqués by its director-general,⁴ including the information on whistle-blowing shared with the AP.

20. The WHO ethics training programme, managed by its Department of Ethics, Risk Management and Due Diligence and Non-State Actors (ERD) is delivered globally through internal learning systems (with strong completion rates and a planned refresh in 2026) and reinforced through induction briefings and tailored sessions across its headquarters and regional and country offices. Awareness of prohibited practices is further supported through targeted outreach on misconduct and investigations (including briefings for heads of country offices) and by embedding content on fraud/misconduct within onboarding and anti-fraud/anti-corruption champion training. Such training is mandatory for staff and is being extended to partners and implementers.

21. The WHO policy framework is broadly aligned with the GCF Policy on Prohibited Practices, encompassing fraud, corruption, collusion, coercion, obstruction, discrimination, retaliation, abuse of authority and sexual exploitation, abuse and harassment (SEAH). The core instrument is its Policy on Prevention, Detection and Response to Fraud and Corruption (2022), supported by the WHO Code of Ethics (2023) and its Policy on Preventing and Addressing Retaliation (2023), which are accompanied by specific policies on preventing and addressing sexual misconduct and abusive conduct. These instruments apply across staff, consultants, contractors, suppliers and implementing partners, and WHO requires ethics and integrity clauses in relevant agreements and procurement contracts; the United Nations Supplier Code of Conduct also applies to WHO procurement.

22. The fraud and corruption policy applies to all activities and operations WHO undertakes or finances, directly or indirectly, in whole or in part, and to covered parties including WHO staff (and dependents), individual collaborators, vendors/contractors, grant recipients and technical partners. WHO's work agreements require contractors to acknowledge and comply with a defined set of WHO conduct and integrity policies (including ethics, sexual misconduct, abusive conduct, retaliation, responsible research, fraud/corruption and the United Nations Supplier Code of Conduct) and to take appropriate measures to prevent and address breaches by their personnel and any third-parties engaged.

23. Whistle-blowing is facilitated by the WHO Integrity Hotline⁵ via toll-free multi-lingual lines in countries of operation and a secure online form using Navex EthicsPoint, which supports confidential (including anonymous) reporting and information exchange. Stakeholders may also report wrongdoing via United Nations Office of Internal Oversight Services⁶. WHO assigns distinct integrity roles across two functions. Its ERD is responsible for activities such as promoting ethical conduct and corporate-level risk management through confidential ethics advice, ethics awareness and education, protection from retaliation, declarations of interest for staff and external experts, and authorization of outside activities.

24. Under its Oversight Charter (2024) the Office of Internal Oversight Services (IOS) operates independently of management/programmatic units and reports directly to the Director-General. Its governance charter mandates investigation of allegations involving WHO personnel or partners which are conducted by the Investigations Office within IOS. The independence and performance of the IOS is subject to oversight by the Independent Expert Oversight Advisory Committee while transparency is supported through publicly available

⁴ See <https://www.who.int/news-room/speeches/item/who-director-general-s-remarks-on-agenda-items-21.1-and-25.5-at-the-152nd-session-of-the-executive-board---31-january-2023>.

⁵ See <https://www.who.int/about/ethics/integrity-hotline>.

⁶ See <https://oios.un.org/report-wrongdoing>.

policy/process information (including FAQs) and summary reporting on cases, trends⁷ and disciplinary measures. The capacity of the IOS was expanded from four investigators to an approved 20-post structure beginning in 2023 (supplemented by surge staffing during high-caseload periods, including field emergencies). Internal audit and oversight reporting (2021–2024) indicates continued strengthening of investigative procedures, system-level learning and external quality assessments, including availability of investigation guidance online.

25. WHO includes money-laundering and the financing of terrorism as prohibited practices under its Policy on Prevention, Detection and Response to Fraud and Corruption and supports this through mandatory staff training, contractual clauses, and a structured reporting and escalation channel via the WHO Integrity Hotline and the IOS. WHO runs a layered sanctions-screening model using LexisNexis Bridger Insight (a comprehensive compliance screening solution designed to enhance due diligence and streamline fraud risk management) for vendors, partners and other payees (covering United Nations Security Council lists and, on a voluntary basis, major other lists⁸), complemented by the United Nations Supplier Code of Conduct and WHO's framework of engagement with non-State actors (used for due diligence), and additional screening through payment distributors and partner banks. Operationally, outgoing payments, which are made by a centralized treasury function from a global payments centre, are subject to additional screening via the proprietary e-banking systems of WHO's chosen partner banks under an approved process, which was most recently revised in 2025 for sanctions screening and was shared by WHO during its application process. In addition, the applicant is taking steps to implement enhanced procedures to screen corporate vendors against the United Nations Global Market Place's list of sanctioned vendors.

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

3.1.3 Specialized fiduciary standard for project management

27. As per paragraph 15 above, the specialized fiduciary standard for project management is considered to have been met by way of fast-track accreditation. For further information regarding the applicant's recent track record of implementing projects in the GCF medium fiduciary size category, see section 2.3 above.

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

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

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

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

⁷ See <https://www.who.int/about/office-of-internal-oversight-services/dashboards/financial-misconduct>.

⁸ WHO, as a United Nations Specialized Agency, is subject to United Nations Security Council sanctions only (as reflected in the United Nations Security Council Consolidated List). WHO follows the unified United Nations position in this regard. However, it is recognized that sanctions of member States or regional organizations present a specific operational risk for WHO, in the management of suppliers, payments and donor sensitivities on the use of funds for engagements with sanctioned parties (and the associated reputational risk for WHO).

3.2 Environmental and social safeguards

3.2.1 Environmental and social policy, management and monitoring

30. The applicant's environmental and social safeguards framework (ESSF), approved by its senior management in November 2023, comprises the overarching Environmental and Social Policy and principles, and the detailed procedures for managing environmental and social (E&S) risks. The key policy objectives include ensuring universal health coverage, leaving no one behind, fostering sustainability and resilience, applying a human rights-based approach, upholding the rights of people with disabilities, advancing gender equality, preventing and responding to SEAH, reducing disaster risks and ensuring accountability, transparency and integrity. The ESSF is publicly available on the applicant's website and is accessible⁹ to all staff and external stakeholders.

31. The applicant has been supporting the establishment of climate-resilient health systems for more than 30 years, and assessing and addressing climate change both through mitigation and adaptation related efforts is a priority area. WHO's climate commitments are outlined in key policy frameworks and initiatives such as its Global Goal on Adaptation, the Global Plan of Action on Climate and Health, and its general programme of work, which includes climate change and health as its first strategic priority. In addition, the applicant's ESSF has a dedicated standard on climate (WHO ESS 2: Health and climate change). The three current focus areas of its support in building climate-resilient health are: assessing and addressing the key health impacts posed by climate change; building climate-resilient and low-carbon sustainable health systems and facilities; and working with health-determining sectors to maximize the health gains from adaptation and mitigation actions in those sectors. WHO supports countries through, among others, climate change and health vulnerability and adaptation assessments, as well as by developing health components of NAPs and integrating health within NDCs, which results in actions that governments can take to build climate-resilient health facilities and health systems that address the health impacts of climate change. The applicant's portfolio does not include any carbon-intensive sector exposures. Internally, GHG emissions are being tracked and disclosed, covering 80 per cent of the WHO country offices as well as its headquarters. WHO also supports its member States with assessing emissions of their national health systems and health facilities, which forms the basis of their health care sector decarbonization strategies. Tools have also been developed to measure and track emissions of the projects supported. Climate risk assessments are integrated into the ESSF and its implementation tools, and mainstreamed across all projects. In addition, WHO undertakes dedicated surveys on climate change and health-related indicators for the countries supported and promotes integrated surveillance systems for both climate and health.

32. The applicant's ESSF includes a dedicated standard on risks and impacts related to Indigenous Peoples (WHO ESS 7: Indigenous Peoples), which outlines the key principles and requirements WHO applies to safeguard the rights of Indigenous Peoples to land, resources, cultural heritage and livelihoods. Its Indigenous Peoples standard requires a social and health impact assessment to be undertaken to assess the risks and impacts, and ensures that free, prior and informed consent (FPIC) is applied to all engagements and consultations with Indigenous Peoples. Indigenous Peoples' "life plans" are required for projects that may affect Indigenous Peoples, as well as formal, inclusive and transparent consultations, and the participation of Indigenous Peoples in project design and decision-making. The traditional knowledge of Indigenous Peoples is considered crucial for guiding health-related decision-making, including for identifying sustainable solutions and the prevention and control of diseases, and to increase community preparedness and resilience. The environmental and social safeguards risk assessment (ESSRA) tool developed by WHO includes several due

⁹ See <https://www.who.int/publications/m/item/who-environmental-and-social-safeguards-framework>.

diligence related questions to determine whether the relevant environmental and social safeguards standard on Indigenous Peoples is triggered and to identify potential risks and impacts on Indigenous Peoples and guidance on the specific mitigation measures to be implemented. The applicant has dedicated staff with expertise on Indigenous Peoples' issues to support project managers, and the WHO training provided covers issues related to Indigenous Peoples. To date, none of the projects appraised using the new ESSF have triggered the Indigenous Peoples-related standard. The applicant is also actively engaging in advocacy efforts, such as the development of the Global Plan of Action for the Health of Indigenous Peoples; knowledge building efforts on the impact of climate change on Indigenous Peoples, particularly women and girls; and is developing its own framework for respectful engagement with Indigenous Peoples on these interlinked themes. The AP finds that WHO has the systems and capacity to meet Performance Standard 7 (PS 7) on Indigenous Peoples as per GCF's environmental and social safeguards (ESS) standards and the requirements of the GCF revised Environmental and Social Policy.

33. WHO has a dedicated policy on preventing and addressing sexual misconduct (2023), which applies to all staff and contractors, and complements its Code of Ethics and Preventing and Addressing Retaliation policy. The dedicated policy applies a victim-survivor-centred approach and outlines the applicant's commitment to zero-tolerance for sexual misconduct and zero-tolerance for inaction against incidents of sexual misconduct. Prohibition of misconduct and protection of children are key elements of the applicant's SEAH-related policies and practices. The key principles followed include do no harm, confidentiality, transparency, accountability, duty to report, prevention, non-discrimination and equal application, which are outlined in detail in the policy. Various options are available for reporting complaints, with defined processes in place to investigate and address them. The policy also outlines training, education and prevention measures to be undertaken and the monitoring and evaluation approach applied. The applicant's IOS, which is responsible for receiving, recording and following up on all allegation reported, discloses updated summary information on the applicant's website about all incidents reported¹⁰ including on disciplinary actions taken.¹¹ External evaluations of WHO's sexual misconduct prevention and response activities have also been undertaken by the Multilateral Performance Network, MOPAN, which found the practices to be satisfactory. The AP concludes that the applicant has the systems and capacity to meet the principles on SEAH outlined in the GCF revised Environmental and Social Policy.

34. The applicant's ESSF is adequate to manage projects in terms of all E&S risk categories, including the category B projects applied for. The ESSF outlines eight ESS standards tailored to the key focus areas of the applicant: (1) the health sector, covering management of health and social impacts including gender equality, rights and equity; (2) health and climate change; (3) resource efficiency, pollution prevention and healthcare waste management; (4) biodiversity conservation and sustainable natural resource management; (5) labour and working conditions; (6) displacement from homes and communities; (7) Indigenous Peoples; and (8) cultural heritage. The standards are tailored to the specific E&S risks and impacts in the health sector and include the key aspects of the IFC PS 1–8 applicable to the types of projects and operations supported by the applicant. Compliance with national laws and regulations on E&S issues is also required.

35. The ESSF was introduced in 2024, prior to which the applicant's E&S risk review processes were guided by the "WHO Environmental Management Procedure" (2010–2024). The ESSF expanded the review previously focused on PS 1 aspects to cover all IFC Performance Standards, World Bank safeguards standards as well as United Nations approaches, and the

¹⁰ See <https://www.who.int/about/office-of-internal-oversight-services/dashboards/sexual-misconduct-and-abusive-conduct>.

¹¹ See <https://www.who.int/about/office-of-internal-oversight-services/dashboards/sexual-misconduct-and-abusive-conduct/disciplinary-actions>.

ESSF now includes the procedures to be followed during the E&S risk appraisal, supervision, and monitoring and evaluation of projects financed. E&S risks and impacts are assessed by the project manager at the initial stage of project development, with support of the applicant's environment and social safeguards team (WESST). The assessment includes categorization, completion of an E&S risk assessment using the ESSRA tool and the development of an E&S risk mitigation plan, and gender- and SEAH-related reviews and actions. The WESST reviews these and determines whether additional information or documentation (e.g. an environmental and social impact assessment) is required. To mitigate the E&S risks and impacts identified, project managers develop an E&S risk response plan with the relevant implementing partners and contractors, and the E&S risks are reflected in legal agreements through E&S risk-related covenants.

36. The applicant's current E&S risk categorization system has four levels – high, moderate, low and very low – compared to GCF's three-tier system of high, medium and low E&S risk projects. The applicant has experience of applying categorization systems similar to that used by GCF (e.g. the World Bank/United Nations Development Programme system), and the applicant has indicated that it is willing to categorize projects based on both its own and the GCF system for GCF-funded projects.

37. The applicant's ESSF includes all the required tools to implement the key provisions regarding E&S risk due diligence and monitoring. These include several guidance and assessment tools such as guidance on the required key review steps to be undertaken for each of its four risk category levels; an E&S risk screening tool, ESSRA, which supports systematic risk screening, assessment of potential impacts and identification of appropriate mitigation measures across the eight ESS standards; and definitions of the risk categorization levels based on the impact level and likelihood, as well as links and references to key guidance documents to be used regarding specific topics (e.g. relevant policies, factsheets and data sources) during due diligence and monitoring.

38. Project monitoring and evaluation is undertaken on the basis of the project-specific requirements set out during the appraisal and in line with the requirements of both the ESSF and the applicant's monitoring, evaluation, accountability and learning system and its Evaluation Policy (2018). Evaluations are managed by the applicant's evaluation office, while monitoring and ensuring compliance with the E&S risk mitigation measures identified is undertaken by the relevant project managers with technical support of the ESS safeguards team. All relevant information related to E&S risks is captured in the applicant's management information system, and the monitoring system ensures that all E&S risk mitigation measures, risk-management actions and performance-improvement measures identified during screening, assessment or implementation are systematically tracked, verified and reported on. Evaluations are undertaken during and at the end of project implementation, including through mid-term reviews and final evaluations. The project monitoring and evaluation reports provided as evidence to the AP for review (including from onsite monitoring, quarterly monitoring, annual monitoring, mid-term evaluations of projects and final evaluations of projects) demonstrate the applicant's capacity and systems to implement the monitoring and evaluation-related requirements of the GCF Evaluation Policy.

39. The applicant has also integrated climate, environment and social risks as a principal risk into its corporate risk management tool, which is overseen by its global risk management committee, with a focus on mitigating negative environmental and social impacts on the communities supported by WHO as well the risks related to the applicant's inability to address health impacts of climate change. The principal risk register is regularly updated, including the measures taken to reduce the impact of the risk to the organization, and annual updates are provided.

40. The capacity of the project executing entities is being assessed as part of the project appraisal and the applicant ensures that adequate E&S risk and gender expertise is in place. The

assessments (based on the screening using the ESSRA tool) include identification of training and capacity-building needs at the project level on an extensive range of issues such as on the grievance redress mechanism (GRM), gender, human rights, hazardous material management, stakeholder engagement. The ESDD examples and Environmental and Social Management Plans provided for review included adequate assessments of E&S organizational capacity at the project level and the required capacity- building.

41. Internal reviews and audits are undertaken by the IOS team, including to assess the implementation and effectiveness of the E&S risk policies and procedures in place. Findings from these are shared with the independent committee that advises and oversees ESSF implementation. Donors such as the Swedish International Development Cooperation Agency also undertake their own reviews of the ESSF effectiveness and have provided feedback to the applicant. Audits by both the IOS and WHO's external auditors (who are appointed by the World Health Assembly) are shared and discussed with the applicant's senior management. An evaluation of the new ESSF has not yet been undertaken given that the policy and procedures were only adopted in 2024.

42. The applicant provided several examples demonstrating its track record in appraising and supervising projects of all E&S risk levels, in line with its ESSF procedures, and these showed that it is adequately screening against the national E&S laws and regulations and the applicant's ESS standards. Examples included screening undertaken under the previous WHO Environmental Management Procedure and the current ESSF, demonstrating adequate categorization, identification of E&S risks and gender issues, and the applicable ESS standards, proposed mitigation measures and suggested guidance for good practices on the key issues identified. Documents submitted with the application include the completed screening utilizing the ESSRA tool, environmental and social commitment plans, E&S risk management plans, stakeholder engagement plans, labour management plans, health care waste management plans, environmental and social management frameworks prepared for projects, as well as monitoring-related reports including quarterly E&S risk update reports, MT reports and third-party monitoring reports.

43. Implementation of the ESSF is overseen by an independent committee that is responsible for providing strategic guidance on the delivery of the ESSF framework. The committee comprises representatives from the WHO headquarters, regional offices and country offices. The committee may also include independent experts (technical and specialist experts – E&S risk, climate, gender, human rights, etc). The ESSF outlines the ESS governance structure and specifies the key roles and responsibilities, including the required collaboration between various teams on ESS issues during appraisal and monitoring. A dedicated ESS team (i.e. WESST), which is part of the climate change, air quality, energy and health unit, manages day-to-day ESS implementation across WHO. The applicant's ESS team is headed by an environmental safeguards lead at headquarters, supported by a consultant, and there are designated focal points for environment and climate change in all the regional and country offices. Project managers are responsible for appraising projects, developing the mitigation measures and monitoring and evaluating these against plans. The WESST supports the project managers and implementation partners throughout, providing overall technical support to them during both ESS appraisals and project monitoring, as well as reviewing all documents prepared by them. The WESST is also responsible for developing the relevant guidance and tools to implement the ESSF, and for delivering capacity- building for other staff involved in implementation. At the project level, ESS staff/consultants are added as needed, including based on specific donor requirements. Training is being delivered to ensure focal points and project managers have the required capacity and skills on, for example E&S risks, gender, SEAH and the GRM, with a priority focus on country offices that currently implement projects. The AP considers the staffing capacity to be adequate.

44. The AP finds that the applicant's environmental and social management system, comprising the ESSF and the WHO policy on preventing and addressing sexual misconduct,

supported by evidence of its track record, partially meets the GCF revised Environmental and Social Policy to the extent applicable to accreditation and GCF interim ESS standards for maximum E&S risk category B projects/programmes with respect to PS 1–8. The relevant gap is identified in paragraph 41 and is reflected by the corresponding conditions for accreditation in section 4.2.

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

45. Information disclosure, public consultation and stakeholder engagement, including an effective Grievance Review Mechanism are an integral part of the applicant's E&S risk principles, procedures and practices. Ensuring accountability, transparency and integrity is one of the applicant's overarching sustainability-related principles, reflecting its commitment to (1) inclusive stakeholder engagement, particularly local communities and those at risk of being left behind, and ensuring timely, accessible and functional information disclosure regarding activities supported; (2) participation of stakeholders in decision-making; and (3) participatory monitoring and evaluation.

46. The applicant has multiple channels available to receive external communication (general inquiries, social media pages, etc and for providing information on its activities), which are regulated through its information disclosure policy (2024), which requires disclosure of relevant, non-confidential information including on E&S risks and impacts in a timely manner and in an easily understandable format and language. In addition to the E&S risk-related documents disclosed by the applicant listed in paragraph 42 above it also provided Stakeholder Engagement Plans, which are published on WHO's country-specific websites. The information disclosure requirements are only applicable to high-risk projects, but the applicant confirmed its commitment to also disclosing the E&S risk-related information for category B in line with the requirements of the GCF Information Disclosure Policy.

47. According to the applicant's ESSF and overarching accountability framework, stakeholder engagement is to be undertaken throughout the entire project cycle, with early and meaningful engagement particularly with the most vulnerable groups. Key principles to be applied in terms of stakeholder engagement include accessibility, equity, contextualization, non-discrimination, transparency and autonomy. Consultations with all identified stakeholder groups are to be undertaken in a culturally appropriate, gender-responsive manner, and must ensure that all stakeholders are included and have equitable and safe access, and that adequate information on the project's GRM is being provided to them. At the project level, the applicant requires SEPs to be prepared and verifies that adequate engagement is taking place during design and assessment, implementation, management, reporting and monitoring of the project. The ESSRA tool includes key due diligence-related questions on stakeholder engagement, particularly regarding vulnerable groups (e.g. women, Indigenous Peoples and marginalized people) and the examples of E&S risk due diligence, Environmental and Social Management Plans and SEPs shared with the AP demonstrate adequate implementation of stakeholder engagement at the project level.

48. A key element of the applicant's stakeholder engagement is the complaints mechanism (i.e. the GRM), through which any person, community or other stakeholder can report concerns and complaints, and which ensures feedback and grievances received are registered, screened, assessed and addressed. Complaints can be filed confidentially and anonymously and the GRM does not restrict or prevent any complainant from utilizing any available national legal channels. The GRM (known within WHO as the "Grievance Review Mechanism") provides two pathways for resolving issues, including "preliminary resolution" and a "formal complaints process". The latter can be used by any complainant at any stage: it is confidential complaints review process managed through the applicant's IOS to which all complaints are directed and then handled by the IOS. Complaints can be submitted via email investigation@who.int),

through WHO's Integrity Hotline¹², and a website¹³. Complaints are handled in line with IOS charter, the "uniform principles and guidelines for investigations" and ESSF principles on GRM. Based on its initial assessment, IOS can suggest two options for E&S risk-related concerns: (1) dialogue and informal negotiations through the stakeholder grievance response mechanism; and (2) review and resolution by an ad hoc environmental and social compliance committee, independent from the relevant project/programme. The ad hoc committee members include WHO staff members and independent experts, who have the required expertise. To date no complaints have been submitted since the effectiveness of the new ESSF, and a register of complaints is being maintained. Summary information of complaints received is included in the applicant's annual report.

49. E&S risk due diligence reports shared with the AP included assessments and requirements for the establishment of project-level GRMs, and reviews of their effectiveness during project implementation and monitoring, demonstrating implementation at the project level. Registers of complaints are maintained at the project level, and summary level information is captured in dashboards showing the number of complaints received, types of grievance, submission sources, the average length of time required until resolution and the share of grievances submitted by women.

50. The AP finds that the applicant's system of external communications, consultations, information disclosure and its GRM, 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 risk information disclosure requirements for maximum E&S risk category B projects/programmes with respect to PS 1-8.

3.3 Gender

51. The foundations of the applicant's gender approach are the United Nations Charter and the WHO constitution, which call for gender equality, and which have been fully integrated into the applicant's strategies and workplans, with dedicated budgets, staffing and capacity-building at both the institutional and project level. At the institutional level, the WHO gender parity policy (2023-2026) and its implementation plan, adoption of the International Labour Organization Equal Remuneration Convention and related WHO human resources policies, including the policy on preventing and addressing sexual misconduct, shape the applicant's commitment to gender equality and non-discrimination, including gender-equitable recruitment, progression and development, and a workplace free of harassment and abuse. Notable progress against gender parity targets at the institutional level has been made over recent years, with 51.2 per cent of all staff being women and 48.8 per cent men.

52. Gender is integrated into the overall work-programme of WHO and operationalized through a multi-year gender strategy. The current WHO work-programme - 14th General Programme of Work 2025-2028- includes gender equality within one of its six objectives, aiming to "Improve health service coverage and financial protection to address inequity and gender inequalities". This is further detailed in the applicant's current gender strategy, "Roadmap of the WHO Secretariat to advance gender equality, human rights and health equity 2023-2030", which includes key steps to be taken to support WHO members to implement gender-responsive approaches; respect, protect and fulfil the human right to health and health-related rights; and systematically identify, monitor and address health inequalities through six defined action areas (leadership, including advocacy and partnerships; architecture; capacity-building; resources, tools and technical assistance; organizational systems; and accountability).

¹² See <https://www.who.int/about/ethics/integrity-hotline>.

¹³ See <https://secure.ethicspoint.eu/domain/media/en/gui/108001/index.html>.

The applicant's progress on gender equality is reflected in an increase in its score under the United Nations System-wide Action Plan on gender equality and the empowerment of women",¹⁴ from 35 per cent in 2018 to 82 per cent in 2024.

53. The applicant has adequate procedures and tools in place to mainstream gender aspects at the project level, covering gender assessments and the development of gender action plans, gender-sensitive and gender-responsive stakeholder engagement, consultations, GRMs and monitoring and evaluation systems. The ESSF outlines the applicant's commitment to advancing gender equality and addressing discrimination in the projects it supports, and WHO has a dedicated ESS standard on gender equality, "WHO ESS1: Health and social impacts: gender equality, rights and equity", which outlines the key requirements. The ESSRA tool, utilized during project appraisal, includes both E&S and gender-specific risks and impacts. It also identifies mitigation measures, and requires integration of gender-sensitive policies and procedures at the project level, adequate resources to address any gender-related issues identified and training to be provided to project staff on gender equality. GRMs are to be adapted for addressing gender-based discrimination and harassment and all projects are required to collect, analyse and take into account sex-disaggregated data. For each project the applicant assesses how well gender aspects have been integrated into the project design and delivery (gender marker). In addition, several tools have been developed for project teams to adequately assess and integrate gender aspects into the project design and implementation, such as the "Health Equality Assessment Toolkit", "Health Inequality Data Repository" and a gender-mainstreaming manual, as well as other supporting knowledge products. Monitoring and evaluation tools are in place that support analysis of projects and progress at the country level, and several guidance notes have been developed to further enhance equity and gender equality in the applicant's operations.

54. The applicant provided several project-specific assessments that included gender-related aspects and actions plans, demonstrating its track record and capacity to effectively implement the requirements of its gender procedures at the project level during project appraisal, supervision and monitoring and evaluation. In addition, WHO is taking a leading role in advancing knowledge and solutions that address gender aspects; for example, through gender-responsive vaccination campaigns and health emergency responses, participation of women in health governance, building climate-resilient health systems, as well as other tools, guidance materials, surveys and studies on gender and the linkages between climate change and gender.

55. The applicant's capacity to manage gender aspects is sufficient. WHO has continuously evolved its organizational structure, staffing and budgeting to ensure gender is mainstreamed and adequately resourced. Gender aspects, including the implementation of the current gender road map are overseen by a steering committee on gender equality, human rights and health equity, comprising senior leadership representatives from WHO headquarters and regional and country offices. Day-to-day implementation is overseen by the gender equality technical lead, under the Office of the Director-General, supported by a leadership team representing all six regional offices and a global network of 241 staff from the country, regional and headquarters offices that support gender equality, human rights and equality related work, typically allocating 20 per cent of their time to these aspects. Continuous training on gender aspects is being provided to all staff, including on new tools and guidance materials developed.

56. Reviews of the effectiveness and audits of the applicant's gender work have been undertaken, including through annual reviews by the internal auditor and through an external independent evaluation in 2021 (report entitled "Evaluation of the integration of gender, equality and human rights in the work of the World Health Organization"). The findings and recommendations were shared with senior management and addressed through a management

¹⁴ See <https://www.who.int/teams/programme-for-gender-equality--human-rights-and-health-equity/un-swap-on-gender-equality-and-the-empowerment-of-women>.

response, enhanced gender-related staffing and the development of the new gender strategy currently in place.

57. 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

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

- (a) Complementing the existing GCF network of accredited entities, particularly through its ability to work on health-related climate programming at global scale;
- (b) The indicative projects/programmes that the applicant intends to submit to GCF within the scope of accreditation recommended by the AP in paragraph 60 below;
- (c) Alignment of said indicative pipeline with country programming priorities, notably in health sector where the applicant has a comparative advantage and which is not yet comprehensively covered with the existing network of GCF partners;
- (d) Potential contribution to the adaptation and mitigation balance in the GCF portfolio, because the applicant focuses on adaptation and supporting diversity in GCF results areas such as health;
- (e) Mobilizing climate finance at scale, because the applicant is being recommended for accreditation in the medium size category; and
- (f) Addressing interests of particularly vulnerable groups and communities.

59. Following its assessment, the AP concludes the following in relation to the application with respect to the applicant's ability to meet the GCF accreditation standards identified in paragraph 15 above:

- (a) The applicant meets the requirements of the GCF basic fiduciary standards and, to the extent applicable to accreditation, the GCF Policy on Prohibited Practices, the GCF Policy on the Protection of Whistleblowers and Witnesses, GCF AML/CFT Policy and the specialized fiduciary standard for project management;
- (b) The applicant partially 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 ESS information in relation to the medium E&S risk category B. The gap relates to the lack of external evaluation of the ESSF. The gap is identified in paragraph 41 above, and is addressed by the corresponding conditions for accreditation in section 4.2 below;
- (a) The applicant has demonstrated that it has a policy, procedures and competencies in order to implement its gender policy, which is found to be consistent with the GCF updated 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
- (b) 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

60. The AP recommends, for consideration by the Board, APL171 for accreditation as follows:

- (a) **Accreditation type:**
 - (i) **Maximum size of an individual project or programme:** medium;
 - (ii) **Fiduciary functions:**
 - (1) Basic fiduciary standards; and
 - (2) Specialized fiduciary standard for project management; and
 - (iii) **Maximum environmental and social risk category:** medium risk (category B); 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 within two (2) years following the effective date of the funded activity agreement in respect of the first GCF-funded project/programme approved by the Board:
 - (1) Delivery to GCF by the applicant of evidence, in a form and substance satisfactory to the AP, that an independent external evaluation of its ESSF implementation has been undertaken and completed; and
 - (2) Delivery to GCF by the applicant of a report, in a form and substance satisfactory to the AP, on how the applicant has addressed the findings of the independent external evaluation referred to in paragraph (1).

61. The applicant has been informed of the recommendation for accreditation, including the accreditation type and conditions, as identified in paragraph 60 above, and agrees to the recommendation.

4.3 Remarks

62. The applicant is encouraged to benchmark against peer agencies of the United Nations and adopt a broad AML/CFT policy and standard operating procedure to articulate its current practices and processes.
