

APR CY2024 Webinar (Dec. 13, 2024)

1. General Reporting Guidelines & Executive Summary

- 1) Should the Executive Summary in Section 2 focus on 2024 progress only, or cumulative progress since the project start through 31 December 2024?

Response: The Executive Summary should include updates related to 2024 or the reporting year. This section provides a narrative report summarising the overall progress of the implementation status of the funded activity progress during the reporting period.

- 2) Would it be possible to receive advance notice regarding changes to the APR template rather than waiting until the APR season is launched? It would be helpful to get familiar with the new requirements ahead of time.

Response: Yes, certainly. We will make sure to communicate these changes earlier in the year.

- 3) Can PPMS support reporting in multiple languages (e.g., French, Spanish) to ensure inclusivity?

Response: Please note that the official language used for all of GCF's operation is English, so unfortunately, we can only provide the APR in English.

- 4) Would it be possible to add section numbers like 2.1, 2.2 in Section 2?

Response: Yes, these numbering of sub-sections has been added in the forms.

- 5) Is it possible to download the APR in Word format for easier collaboration?

Response: Currently there is no facility to do this. We can only download a pdf version. We have however, converted the pdf to word using other pdf applications. This has been done and uploaded on the FAQ page of your PPMS page.

2. Financial Reporting & Budget Allocation

- 6) In Section 2, within the sub-section 'Update on Project Output Implementation Status' where projects report on progress of each Output/Activity, there are new fields for 'Allocated budget' and 'Utilized budget' for each GCF Activity/Output. Can

GCF confirm that it is ok to leave these fields blank if budgets were not set at the Output/Activity level?

Response: Please follow the Budget in Section 3 as this was included in the FAA. Please discuss with the GCF project lead the data to be included in Section 2.

- 7) The new addition in this APR is to have country disaggregated results for multi country projects. It seems information will not be pre filled, as this was not requested in the previous years. The panelist responded that targets will be pre filled but not the amounts. Therefore, the information provided (i.e. the amounts) will only be for the previous calendar year, and not cumulative. Please can you confirm? Are AEs expected to report retroactively?

Response: Inputs in the APR should be cumulative. Prefilled information refers to the baseline, midterm, final and lifetime target values of your logframe, as well as the approved and disbursed amounts for this Funded Activity. Based on this prefilled information, you should provide the values achieved so far, in cumulative form.

- 8) Under Section 3.2 Financial Progress- Grants, when a reallocation is approved should the revised approved budget be used or do we continue reporting on the original approved budget under the heading APPROVED BUDGET FOR THE ENTIRE PERIOD AS PER FAA?

Response: Please provide the reporting based on the newly approved budget, if there has been an amendment. More specifically, the reporting approach depends on whether the reallocation falls within the allowed threshold or if it requires a formal amendment to the FAA Budget.

- If the reallocation is within the threshold allowed by the FAA:
 - a. You continue reporting the original FAA approved budget under the section 3.2 “Approved Budget for Entire Project Period as per FAA” column
 - b. This means minor reallocations do not change the officially reported FAA Budget though the AE is expected to inform the Fund about the changes.
 - c. Provide information of budget and expenditure variances in section 3.2, column “N” “EXPLANATION OF VARIANCES FROM BUDGET”
- If the FAA budget is revised and approved through an amendment:
 - a. You should report the amended budget instead of the original FAA budget.
 - b. This applies when an official amendment to the FAA is made, reflecting a significant change that requires GCF approval

9) Does the term "Expenditure" in the financial report template refer to the "payments made for activities implemented at the country level (expenses incurred by the PIU)" or the "disbursements made for these activities by the AE to the country"? Should payments made be considered "Expenditure," while unused amounts are classified as "Commitments"?

Response: On your first question, in the newly introduced Section 3.3, please see the following.

3.2 (Multi-country) FINANCIAL PROGRESS DETAILS- GRANT INSTRUMENT																
FINANCING SOURCE	Disbursement Reporting Section								Expenditure Reporting Section							
	CUMULATIVE DISBURSEMENT THROUGH TO THE END OF THIS REPORTING PERIOD				DISBURSEMENT FOR THIS REPORTING PERIOD				CUMULATIVE EXPENDITURE THROUGH TO THE END OF THIS REPORTING PERIOD				EXPENDITURE FOR THIS REPORTING PERIOD			
	Country 1	Country 2	Country 3	Country 4	Country 1	Country 2	Country 3	Country 4	Country 1	Country 2	Country 3	Country 4	Country 1	Country 2	Country 3	Country 4
Co-Financier 1, etc.																
Co-Financier 2, etc.																
PROJECT TOTAL																
PROJECT TOTAL - Co-Financier 1&2 etc.																

- Disbursement Reporting Section: Disbursement are funds (cash flow) transferred by Accredited Entity (AE) to a country’s EEs or AEs sub office.
- Expenditure Reporting Section: The term "Expenditure" in the financial report refers to payments made for activities implemented—i.e., the expenses incurred by the PIU (Project Implementation Unit) or EEs (Executing Entities) for carrying out project activities. The total amount for this section across all countries should match the total Expenditure amount in section 3.2 (Cumulative Expenditure Through to the End of This Reporting Period).

If costs are incurred outside the project countries (e.g., regional training, consultancy fees paid from AE HQ, or procurement from a third country), the AE may allocate expenditure based on:

- Direct Benefit to Countries – Costs can be distributed proportionally to the countries benefiting from the expense.
- Pre-agreed Allocation Formula – If an allocation method was predefined in the budget, AE’s can follow that.
- Usage-Based Allocation – If multiple countries benefit from an activity (e.g., regional training), the cost may be split based on the number of participants or level of engagement per country.

On your second question, the inputs that we require would differ per Section 2 and Section 3. In Section 2, 2.5, we require you to provide the expenditure including commitments, and a separate box for all commitments allocated for the country. On the other hand, we require you to provide expenditure excluding commitments in Section 3.

10) In Section 2, we must indicate the budget allocated and utilized by activity. We have the allocated budget by activity, but the monitoring of the use of resources has been by output, as presented in the financial report in Excel format. In this case, could we estimate the amount used by activity?

Response: If the Budget included in the FAA does not break down by Activity but only by Output, then there is no need to report on utilized budget by Activity. However, for some FAAs there is an activity level reporting. Kindly follow the budget as approved and for any challenges, please discuss with your Portfolio Manager.

11) The slicing of disbursement by both sub-projects and countries is challenging. For projects approved a long time ago, without a budgeted Gender Action Plan, is the AE authorized to report only on the activity?

Response: AE is encouraged to report on the activities within the Gender Action Plan with the expenditures on such activities, even in cases where it was not budgeted in the original funding proposal. For projects with no specified budget per sub-project or country, kindly discuss with your Portfolio Specialist on how to report for this year.

12) If FAAs and Section E of the funding proposals have not specified country-level data collection for existing projects, does this mark as a deviation from our binding requirements and act as an additional requirement? Does GCF intend to provide any additional resources or any extended timeline for APR submission given the country-level disaggregated data requirement?

Response: The change on PPMS does not mark a deviation from the binding requirements, but an attempt to capture data by country. The solution should be discussed on a case-by-case basis with the Funded Activity project lead.

13) If there is no breakdown by country in the FAA, should we still report by country in financial reporting?

Response: If it is a multi-country Funded Activity with no initial breakdown by country, kindly discuss with your Portfolio Specialist on how to report for this year.

14) In the Unaudited Financial Report to be submitted together with the APR, there are changes made within the 10% threshold. How should we report these expenditures?

Response: The Accredited Entity (AE) is required to submit both the Unaudited and Audited Financial as per the terms outlined in the AMA or FAA. However, if the Unaudited Financial

Report or Audit report is available at the time of the APR submission, the AE may choose to submit either the Unaudited or the Audited Report, depending on which is accessible

If there is a reallocation within the approved threshold, there is no need to change the budget amount in the APR (column "F"), instead AE may provide information of variances in section 3.2, column "N" "EXPLANATION OF VARIANCES FROM BUDGET"

- 15) The disbursement module in PPMS already requires information that must also be entered in financial reporting. Why is this redundancy necessary?

Response: The PPMS disbursement module is designed to display only cumulative disbursed amounts and cumulative disbursed AE fee amounts. Its primary function is to receive disbursement requests from AEs and DPs, specifying the amounts they wish to be disbursed. However, the module does not capture country-disaggregated expenditures or output/delivery-disaggregated expenditures, both of which are required for APRs.

3. Sub-Projects, Sub-Grants & Multi-Country Projects

- 16) Do sub-grants under Enhancing Direct Access (EDA) programmes also count as "sub-projects" if the sub-grantees are local municipalities from the same country? (i.e. the sub-grantees are local municipalities from the same country?)

Response: No. Sub-projects reported in Section 2 of PPMS should be those according to the definition provided in the FAA. If there is no definition, this needs to be discussed on a case-by-case basis with the GCF project lead.

- 17) Do single-country projects approved under the PMF and not subject to sub-project disclosure rules also have to report on sub-projects in Section 4?

Response: Yes, if there is a definition of sub-project in the FAA. If there is no definition and the implementation of Outputs/Activities does not require their breakdown with an additional assessment and approval, there is no need to report.

- 18) Does reporting at the sub-project level apply to all types of sub-grants, including sub-grants at the subnational level?

Response: Not necessarily but it could be. Sub-projects reported in Section 2 of PPMS should be those according to the definition provided in the FAA. If there is no definition, this needs to be discussed on a case-by-case basis with the GCF project lead.

19) We have multi-country sub-projects where disbursement happens at the sub-project level and we don't have visibility over how the sub-project divides/spends it at each country level. Is it possible to respond at sub-project level and not disaggregate at country level?

Response: This is a very specific question. Suggest to discuss with your PM.

20) What is a sub-project? Are grants considered sub-projects as well? A facility Program might have a significant number of grant subprojects, making reporting complex.

Response: The first step to report sub-projects is to look for the definition of sub-project in the FAA. If there is no such definition, please discuss with the GCF project lead for the specific Funded Activity.

21) Does reporting at subproject level apply to all type of subgrants including subgrants at subnational level?

Response: The subproject reporting is based on how the subproject is defined in your FAA.

22) If I have a program that includes 9 projects (one for each country), should each project be considered a sub-project?

Response: Yes, if this is defined in your FAA.

23) To clarify, does the multi-country projects funding activity reporting apply only to AEs with multiple projects or to one project implemented in more than one country?

Response: It applies to a Funded Activities implemented in more than one country.

24) In section 1, for sub-projects, are you referring to those identified in the sub activities Safeguards Plan?

Response: No. Sub-projects reported in Section 2 of PPMS should be those according to the definition provided in the FAA. If there is no definition, this needs to be discussed on a case-by-case basis with the GCF project lead.

4. Gender & Indigenous Peoples Reporting

25) Regarding activities with Indigenous Peoples in Section 4.1.5, should we report only for Category B, or does it apply to all sub-operations?

Response: This applies across Category A, B and C.

26) Will GCF release further guidance on its definition of Indigenous Peoples to enhance clarity on reporting?

Response: The scope and applicability of GCF IP Policy including definition/coverage under GCF IP Policy can be checked in paragraph 12 – 20 of the IP Policy. Paragraph 16 elaborates who is considered as Indigenous Peoples under GCF IP Policy irrespective of the terminology used in the country context.

27) For Section 4.1.6 - where there is no disaggregated data by sex, can it be assumed that it is 50% female / 50% male?

Response: GCF encourages to provide the information/data to the best possible accuracy. If due to some reason the data is not available or could not be reported for a certain period, best possible estimates with backup rationale to be provided here. When the information is available, AEs are encouraged to report cumulative results in subsequent APR reporting.

28) In the spirit of 'mainstreaming GESI in climate change projects', we weave the GESI sub-activities (Section 4) into the main logframe (Section 2). However, this approach does not seem to be reflected in the PPMS/APR. Will GCF address this?

Response: Progress under the Gender Action Plan is required to be reported in Section 4.2. Gender equality and social inclusion (GESI) action plan can be reported under this action, including its activities, actions, indicators, targets, timelines, responsibilities and costs. The format provides flexibility to capture information.

29) For the table on GAP activities, could GCF confirm that the 'Progress Update' text box is only for progress during the reporting period, or should it capture cumulative progress since project start, as of 31 December? (Last year's APR specified "Report on annual progress" so we would like to confirm.) Thank you.

Response: There are two sub sections in 4.2.2, the "annual progress update (reporting period)" should cover the progress within the reporting period and "cumulative progress update (entire period)" should cover the cumulative progress including the reporting period.

	Please select
Annual progress update (Reporting Period) *	Cumulative progress update (Entire period) *
Timeline *	

30) Are there any guidelines for the amber, green, and red classification in Section 4.2.1?

Response: The guideline on color classification has been included in the format.

5. Reporting Processes, Reviews & Consultations

31) Will GCF facilitate consultations on the PPMS/APR with AEs/DAEs to gather feedback?

Response: Yes indeed. More consultations will be held throughout the year, especially during the APR review process in order to bridge any and all gaps.

32) Could you confirm that no additional changes will be made to the APR template in PPMS beyond what was already discussed?

Response: Yes, there will be no additional changes aside from the minor tweaks mentioned during the webinar.

33) Could GCF confirm the due date for APR submissions in PPMS? Since March 1, 2025, is a Saturday, is the final due date February 28?

Response: Yes the report is due on February 28.

34) Could you please indicate when the webinar recording will be posted?

Response: Please see the GCF website. Both recording videos for the morning and evening sessions have been posted.

35) Except for annual APRs, all semi-annual financial information submitted in previous years is still "in review" by the GCF. Is there a reason for this? Or is there a way to change the status, please?

Response: Please contact your project lead to discuss the specific progress of your report. There may be diverse reasons as to why the status is still in review. To have the report reverted back to you, or to have it approved, please contact your project lead.

36) Is there a cutoff date for when GCF will provide feedback on APRs to AEs?

Response: No there is no set cutoff date for all APRs, as we understand that there may be different circumstances and situations that need to be considered for each Funded Activity and each AE, along with the need to take into account the approved extension requests for the report.

6. Specific Section Clarifications

37) What is expected to fill in section 2.6 Compliance with FAA covenants? Can a blanket statement be used for continued adherence to covenants rather than providing individual statements for each clause?

Response: The AE would need to provide information on how it is adhering to these covenants, thus it may be beneficial to separate the covenants, since each covenant is very specific.

38) What should be written in the remarks/notes section under FAA Implementation of laws and regulations, ESS standards, and the Stakeholder Engagement Plan?

Response: Progress, compliance, confirmations against the agreed covenants on ESS in FAA is required to be provided under this section.

39) Annexes added to Section 5, such as Annex 2 (Communication material), Annex 3 (Grievance list), and Annex 4 (Procurement info), are these mandatory?

Response: No, this is not mandatory. Only for Annex 3, if you have submitted Section 4 with information regarding the grievance list, the annex should be uploaded here. Apart from that, Annex 2 and 4 are voluntary.

40) GHG emissions methodology are included in Annex 22 of the FP, will this same document be uploaded in the GHG section?

Response: Annex 22 is the ex-ante GHG calculation submitted together with the funding proposal. The spreadsheet to be uploaded in Section 5 is the one that contains details of

the data and calculations resulting in the claimed impact of xxxtCO2e for the reporting year according to the ex-ante methodology submitted as Annex 22. AEs may submit the 2024 GHG ex-post values in a different excel file and upload in Section 5 of the APR. For any further queries, kindly contact the assigned PM.

41) For communication section, in an year is a lot of information, we provide a link to access all related communication material, life stories published, etc. ?

Response: A link can be provided instead of the actual materials, however, kindly ensure that the links are working and will not expire.

42) Would GCF prefer that communications stories be submitted via Annex 2 or via the 'Project Stories' tab in PPMS?

Response: GCF has not preference. For those AEs who have been using the Project Stories tab, you may continue to use this.

43) In Section 4, Question 6, the field to list stakeholders was removed in the 2024 APR but there is still guidance text for the stakeholder list and that guidance text appears under the field to provide 'Sex-disaggregated data on stakeholder engagement participants' (The guidance text is, "Please provide the list of CSOs, NGOs, or other platforms, initiatives, and organizations that were involved or continue to be engaged according to the approved funding proposal's Annex 7 – Summary of Consultations and Stakeholder Engagement Plan. Please also include the list of any other stakeholders involved in the stakeholder engagement process.")

Response: Section 4, question 6 is about providing the list of stakeholders involved in the engagement process including the list of CSOs, NGOs, or other platforms, initiatives, and organizations involved. Sex disaggregated data on the participants is also required to be reported here.