



Ministry of Tourism and Environment
Republic of Maldives

Training Report on Framework for Reporting Climate Finance for Non-State Actors

Consultancy Services to Track Support for NDC
Implementation

August 2025

CBIT Maldives

Capacity Building for Improved Transparency
of Climate Change Mitigation and Adaptation
Actions in the Maldives



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Training Report on Framework for Reporting Climate Finance for Non-State Actors

Consultancy Services to Track Support for NDC Implementation

CBIT MALDIVES

*Capacity Strengthening for Improved Transparency of
Climate Change Mitigation and Adaptation Actions in
the Maldives Project*





Ministry of Tourism and Environment

Capacity Strengthening for Improved
Transparency of Climate Change
Mitigation and Adaptation Actions in
the Maldives Project (CBIT Maldives)



This document was developed under the project “Capacity Strengthening for Improved Transparency of Climate Change Mitigation and Adaptation Actions in the Maldives (CBIT Maldives)”, financed by the Global Environment Facility (GEF).

The project is executed by the Ministry of Tourism and Environment, with implementation support from the United Nations Environment Programme (UN Environment)

August 2025

Conducted by:

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Executive Summary

On 12 August 2025, the Capacity Building Initiative for Transparency (CBIT) Maldives project conducted a training workshop to build the capacity of non-state actors (NSAs) in tracking and reporting climate finance, in alignment with the Enhanced Transparency Framework (ETF) under the Paris Agreement. The workshop was part of a broader consultancy effort by Up Close Solutions Pvt Ltd, in partnership with Aether UK, aimed at strengthening institutional processes for Nationally Determined Contribution (NDC) implementation.

The training introduced participants to the newly developed NSA reporting framework, designed to enable systematic classification and reporting of climate-relevant activities and expenditures. The framework supports inclusion of NSA data in national reporting, enhancing transparency, accountability, and resource targeting while demonstrating NSAs' contributions to national climate goals.

Key objectives of the workshop included:

- Familiarizing participants with the NSA reporting framework.
- Building understanding of climate finance concepts and reporting requirements.
- Practicing classification and reporting of climate-relevant expenditures, including in-kind contributions.

The workshop included presentations on the rationale for tracking climate finance, climate finance concepts, and the detailed NSA reporting framework. Interactive sessions and hands-on exercises allowed participants to apply the classification system to sample scenarios and real project data, test reporting templates for NGOs and private sector actors, and calculate in-kind contributions.

Key outcomes and feedback from participants included:

- The classification system was found useful and practical for determining climate relevance, though participants suggested expanding some activities and including elements related to climate governance.
- The reporting approach and templates were deemed feasible for NSAs with sufficient capacity, with recommendations for additional guidance on financing instruments, terminology, and currency specification.
- Concerns about double counting were addressed by outlining quality assurance processes, ensuring that all submitted information would be verified by the Ministry.
- Participants recognized the value of reporting in enhancing transparency, supporting resource allocation, and demonstrating commitment to national and international climate obligations.

The workshop successfully equipped participants with practical tools, knowledge, and confidence to implement the NSA reporting framework, strengthening the Maldives' institutional capacity for transparent, accountable, and comprehensive climate finance reporting.

1. Introduction

The Capacity Building Initiative for Transparency (CBIT) project of Maldives is aimed at strengthening institutional capacity for tracking mitigation and adaptation actions and enhancing climate finance tracking in the Maldives, in line with the Enhanced Transparency Framework (ETF) of the Paris Agreement.

As part of the Maldives CBIT project, Up Close Solutions Pvt Ltd in partnership with Aether UK was recruited as consultants for tracking support for NDC implementation. The assignment focused on reviewing and developing processes for reporting on NDC implementation support, aligned with the ETF. Key deliverables included:

- Developing a framework for reporting by non-state actors (NSAs),
- Preparing guidelines for climate budget tagging, and
- Drafting legal arrangements for institutional coordination.

To build capacity on the new NSA reporting framework, a training workshop was held on Tuesday, 12 August 2025. The training introduced participants to the final framework, raised awareness on reporting expectations, and provided guidance on identifying climate finance and classifying climate-relevant expenditure. This framework is developed to enable the inclusion of data from NSAs in national reporting, helping to improve accountability and transparency, enable more targeted allocation of resources, demonstrate NSAs contributions toward national climate goals, and support incentives and mechanisms for further climate action.

A total of 20 (14 male and 6 female) participants attended the training. Participating organizations included Maldives Space Research Organization, EPOCH Associates Pvt Ltd, CDE Pvt Ltd, Transparency Maldives, Baa Atelier, Aishaniyaz Consulting, Development Advisory Services Pvt Ltd, Kanduverin Pvt Ltd, GeotechMaldives, Maldives Local Council Association, SEEDA / N.Lohi and Ministry of Tourism and Environment.

The workshop was inaugurated by the Minister of State for Tourism and Environment, H.E. Ibrahim Mimrah, who highlighted the vital role of NSAs in strengthening climate finance transparency and meeting national reporting obligations under the Paris Agreement.

Following the inauguration, the consultants delivered presentations covering:

- An overview of the CBIT project and rationale for tracking NSA climate finance flows,
- An introduction to climate finance concepts, and
- A detailed presentation of the NSA reporting framework.

The training also included hands-on exercises. In the morning session, participants practiced differentiating climate-relevant expenditure using sample cases. In the afternoon, they worked with real project data to test templates developed under the framework, followed by an exercise on calculating and reporting in-kind contributions.

This workshop report documents the main presentations, discussions, and feedback raised during the training. Its contents include:

- **Objectives of the workshop** – outlining the aims of the training session,
- **Presentations and training** – summarizing key materials, methods, and exercises delivered,
- **Discussions and feedback** – capturing participant reflections, recommendations, and concerns related to the NSA reporting framework and climate finance classification.

2. Objectives of the workshop

The objective of this training is to equip non-state actors with the knowledge and tools needed to effectively report climate finance received and invested using the NSA Reporting Framework developed under the CBIT Maldives Projects. As such, the following were the key objectives of the training:

- Understand the framework developed for climate finance reporting
- Improve understanding of climate finance
- Learn how to classify and report climate relevant expenditure

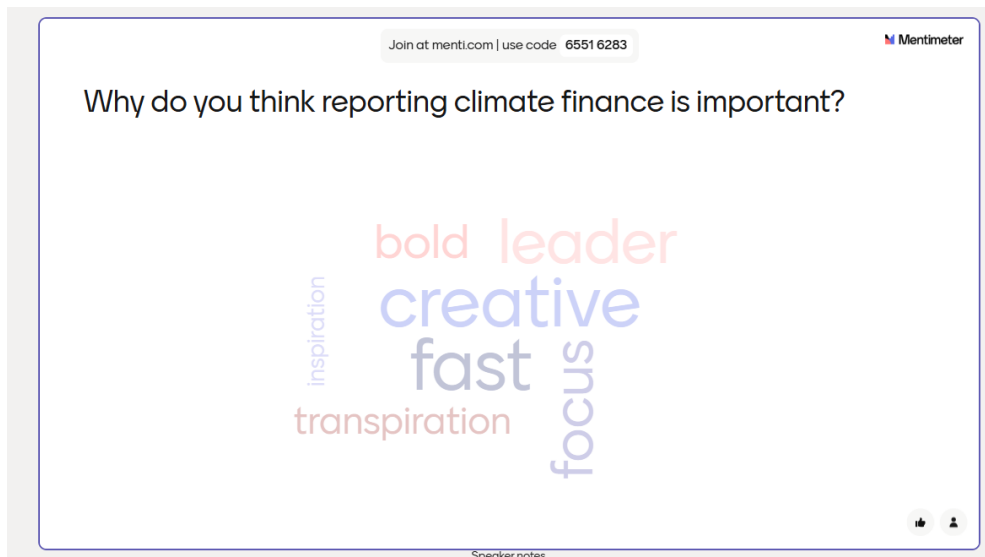
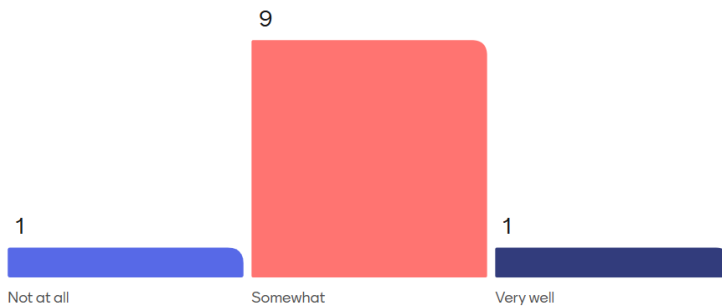
3. Presentations and Training

3.1 Project overview and Rationale for tracking Climate Finance

This presentation was given by Dr. Anaa Hassan, Public Finance Expert for the consultancy project. The main content of this presentation included the following:

- Overview of the purpose and aims of the project
- Objectives of the workshop
- Maldives Reporting obligations under the UNFCCC
- Current gaps in reporting and the need to strengthen existing MRV of finance by NSAs
- Self- Reflection Exercise to test initial understanding of climate finance (using Menti-meter, which generate some useful reflections)

How familiar are you with the term climate finance?



The presentation slides can be found in Annex 1 of this workshop report.

3.2 Session 1: Setting the Scene – What is Climate Finance and Why should I report?

This presentation was given by James Sammut, Climate Finance Expert for the consultancy project. The main content of this presentation included the following:

- Recap of context – Paris Agreement and the Enhanced Transparency Framework, including the reporting obligations under the ETF and the required data
- What is climate finance – the definition used in the framework, including the types of climate actions (i.e. adaptation, mitigation, cross cutting and loss and damage)
- The different financing instruments used to deliver climate finance and the various sources of climate finance (i.e. domestic, bilateral, multilateral, private)
- Benefits of reporting by NSAs
- A Menti-metre reflection exercise to explore the types of climate relevant projects participants are aware of and the type and level of data they keep

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Mentimeter

Can you think of any past or ongoing activities by your organisation that could be considered climate-related?

Finance to build climate resilience	developing ghg inventory, carbon auditing	Protection of mangroves
Projects related to RE.	All of them	Green Building Design
No	Climate related research	Capacity building
Yes	Low emission marine transport	Food security
Low emission marine transport	Waste reduction	Protection of mangroves

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Mentimeter

Would you say that financial information relating to these activities is currently collected by your organisation?

awareness	No	Somewhat
Yes	No	Yes.
Yes	Yes	

The presentation slides can also be found in Annex 1 of this workshop report.

3.3 Session 2: NSA Reporting Framework Overview

This presentation was again given by James Sammut, and the main content included the following:

- Introduction to the reporting framework for NSAs and its contents, including the process of developing it
- Definition of NSAs in the context of the Maldives

The presentation slides can again be found in Annex 1 of this workshop report.

3.4 Session 3: What to Report

This presentation was again given by Dr. Anaa Hassan, and the main content included the following:

- Unpacking practical questions that may arise when participants are attempting to report on the templates. These included:
 - How do you determine the climate relevance of your project
 - What level of funding do you report (committed vs mobilised)

- Excluded finance
- An overview and demonstration of the climate finance classification that was developed under this project (accessible here: <https://www.environment.gov.mv/v2/en/resources-for-climate-finance-reporting>)

The presentation slides can again be found in Annex 1 of this workshop report.

3.5 Group Exercise

This part included a hands-on exercise where participants were presented with 5 dummy scenarios and asked to determine the climate relevance of the project or the specific activities and the various financing instruments. The main objective of this exercise were to:

- Give participants the opportunity to play around and use the classification introduced in the earlier session, draw reflections and feedback on those
- Practice using the classification to determine climate relevance of projects

The presentation slides in Annex 1 will include the detailed exercise.

3.6 Session 4: Reporting Process

This part was delivered by Dr. Anaa Hassan , and the main content included the following:

The presentation slides can again be found in Annex 1 of this workshop report.

- Discuss the proposed reporting process and institutional setup to facilitate it (I.e. Leveraging existing reporting obligations that NSAs has to their parent ministries or authorities as a an entry point, rather than creating additional channels and duplicating efforts)
- A demonstration of the two reporting templates prepared under the project: One for the NGOs to be inserted into their annual reporting template and one for the private sector (an online form)

The presentation slides can again be found in Annex 1 of this workshop report.

3.7 Session 5: Hands-on Exercise

This part was delivered by Dr. Anaa Hassan, and the purpose of this was to allow participants to test the templates presented in the earlier sessions to play around and apply to real project data or the dummy scenarios and data sets that were prepared to facilitate this.

See Annex 1 presentation slides for the instructions on this exercise and Annex 3 for the specific training materials that were used for this exercise.

3.8 Session 6: In-kind contributions

This part was delivered by James Sammut , and the main content included the following:

- An overview of what includes in-kind contributions
- Equations and approaches that may be used to calculate in-kind contributions (overheads and staff costs)
- A practical exercise where participants were given dummy data to make some in-kind calculations

See Annex 1 presentation slides for further details

4. Discussions and Feedback

1. Usefulness of the Classification System

Participants generally found the project classification system useful in determining the climate relevance of activities. They appreciated the effort invested in designing a framework that could help non-state actors (NSAs) systematically assess and categorize projects based on their climate impact. The classification was seen as a practical starting point for capturing and reporting climate finance in a structured manner.

2. Gaps and Areas for Improvement

While the framework was positively received, participants identified several areas where it could be strengthened:

- **Missing or Conflicting Activities:** Some participants highlighted that certain activities and elements were either missing or inconsistently represented. For example, there were suggestions to give more recognition to the use of native species in coastal protection or restoration projects. Additionally, participants noted that activities related directly to climate governance—such as laws, regulations, and policy frameworks—were not clearly reflected, leaving uncertainty about where these should be classified.
- **Generic Activities:** Certain activities were considered too generic. Participants recommended expanding these to provide more specificity and ensure that a wider range of climate-relevant actions could be captured effectively.

3. Feasibility and Capacity of NSAs

Overall, participants indicated that the framework and reporting approach appeared feasible for NSAs receiving climate finance. They believed that organizations with sufficient capacity could effectively capture and report climate finance using the provided templates. The simplicity of the templates was noted as a strength, facilitating ease of use and reducing reporting burden.

4. Recommendations for Additional Guidance

To further support NSAs in completing the templates accurately, participants recommended additional guidance on several points:

- Clear definitions and explanations of the different financing instruments.

- Clarification of terminology related to financing sources (e.g., bilateral, multilateral, private sector).
- Specification of currency in reporting templates, particularly for NGOs, to ensure consistency and comparability of data.

5. Addressing Double Counting and Data Verification

Participants raised concerns about the potential for double counting of climate finance. To address this, it was emphasized that appropriate checks and balances, including quality assurance measures, would be implemented. Consultants and the Ministry assured participants that all information submitted would be collated, checked, and verified before reporting, minimizing the risk of duplication or errors.

6. Data Availability and Capacity Limitations

Some NGOs noted that they may not keep records in the detailed manner required by the templates. However, it was observed that larger NGOs receiving significant climate finance would generally have both the data and the capacity to report accurately. This distinction underscores the need for tailored support for smaller organizations to enable participation in reporting.

7. Incentives and Benefits of Reporting

Participants also questioned the benefits of reporting, asking, “What is in it for us?” In response, consultants and the Ministry highlighted several key benefits:

- Enhancing transparency and accountability in meeting both domestic and international climate commitments.
- Supporting more targeted allocation of climate finance resources based on evidence of needs and priorities.
- Demonstrating NSAs’ commitment to national climate obligations, which can support incentives and mechanisms for further climate action.

These points reinforced the importance of reporting not merely as an administrative exercise but as a tool to strengthen climate action, visibility, and credibility of NSAs.

Annex 1: Presentations



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12th August 2025, Male'

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Objectives

To build the capacity of non-state actors in the Maldives to use the Framework developed for climate finance reporting for Non-State Actors, developed under the CBIT Maldives Project

By the end of this training, participants will be able to:

- Understand the Framework developed for climate finance reporting
- Improve their understanding of climate finance
- Learn how to classify and report climate-relevant expenditures

This training is intended for:

- Representatives of non-state actors who implement climate projects
- Staff involved in budgeting and expenditure tracking



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Agenda

09:30 – 09:40	Workshop Introduction and Roundtable
09:40 – 10:00	Session 1: Setting the Scene - What is Climate Finance and why should I report?
10:00 – 10:10	Session 2: NSA Reporting Framework Overview
10:10 – 11:10	Session 3: What to Report
11:10 – 12:00	Session 4: Reporting process
12:00 – 13:00	Lunch
13:00 – 14:00	Session 5: Hands-on Exercise – Case Study Practice
14:00 – 14:45	Session 6: Co-Financing and In-Kind Contributions
14:45 – 15:00	Post-training assessment/feedback
15:00 – 15:30	Closing Ceremony
15:30	Tea



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CBIT – Tracking support for NDC implementation

- As a party to the UNFCCC, Maldives is committed to meet the requirements of the ETF under the Paris Agreement
- To achieve this, there is a need to establish and formalise institutional arrangements for better tracking of climate actions (NDC implementation) including support (finance) received

The objective of this consultancy is tracking support for NDC Implementation including institutional arrangements, methodology and tools for monitoring and reporting of support by state and non-state actors.

Deliverable 1

- Stocktaking of current institutional arrangements for tracking support and capacity gaps and needs

Deliverable 2

- Recommendations to improve the current tracking of climate finance tracking

Deliverable 3

- Framework for reporting by non-state actors

Deliverable 4

- Guidelines for tagging climate and finance and operationalisation of a tagging system

Deliverable 5

- Draft regulation and MOU framework to formalised the MRV of climate finance

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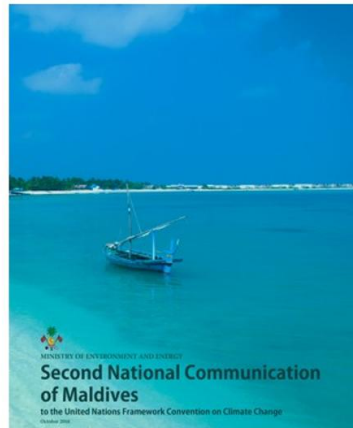
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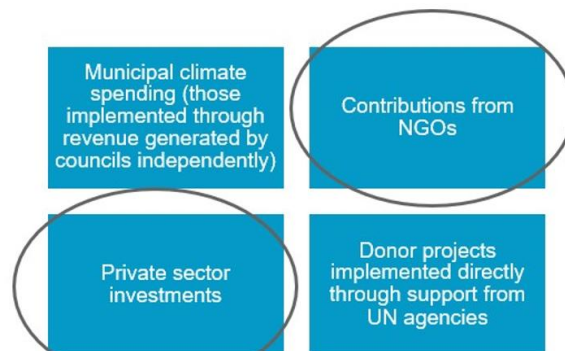
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Gaps in current reporting

- Some expenditure not tracked in current reporting



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Introduction and Self-Reflection Exercise

Reflect individually

- How familiar are you with the term climate finance?
- What comes to mind when you hear the term “climate finance reporting”?



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Session 1: Setting the Scene

What is Climate Finance and Why should I report?



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Recap of Context (1)

- **Paris Agreement** agreed at COP21 in Paris in 2015, to keep global temperature rise to below 2°C. Key aims:
 - Keep global temperature rise to below 2°C
 - Increase the ability of countries to **deal with impacts**
 - Make **financial flows** consistent with a low GHG emissions and climate-resilient pathway
 - Enhanced **transparency** framework for action and support



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Recap of Context (2)

Parties report on climate action, finance and investment in action nationally and from bilateral and multilateral support in their **Nationally Determined Contributions (NDCs)** every 5 years

As part of the **Biennial Transparency Report (BTR)**
“Developing country Parties should provide, in a common tabular format, information on financial support needed and received, to the extent possible, as available and as applicable.” every 2 years



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Recap of Context (3)

Table III.7

Information on financial support received by developing country Parties under Article 9 of the Paris Agreement^{a,b}

Exchange rate used: _____

Title of activity, programme, project or other ^{c,d}	Programme/project description ^e	Channel ^f	Recipient entity ^g	Implementing entity ^g	Amount received (climate-specific) ^h		Financial instrument ⁱ	Status ^j	Type of support ^k	Sector ^l	Subsector ^l	Contribution to technology development and transfer objective ^m	Contribution to capacity-building objective ⁿ	Status of activity ^o	Use, impact and results ^p	Additional information ^q
					Domestic currency	USD ^r										
		Multilateral					Grant	Committed	Adaptation	Energy		Insert 1 for Yes, 0 for No	Insert 1 for Yes, 0 for No	Planned		
		Bilateral					Concessional loan	Received	Mitigation	Transport				Ongoing		
		Regional					Non-concessional loan		Cross-cutting ^s	Industry				Completed		
		Other (specify) ^t					Equity			Agriculture						
							Guarantee			Forestry						
							Insurance			Water and sanitation						
							Other (specify) ^u			Cross-cutting						
										Other (specify) ^v						

Notation key: NA = not applicable; UA = information not available at the time of reporting; NR = not reported (to indicate the voluntary character of the information)

^a Developing country Parties should provide, in common tabular format, information on financial support received, to the extent possible, as available and as applicable.

^b Parties include information on support received, ongoing or planned since the previous BTR.

^c Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

^d If "other", Parties should specify this information.

^e This refers to funding for activities that have both mitigation and adaptation components.

^f Report, to the extent possible, information on the project/programme and implementing agency and provide a link to any relevant documentation and as appropriate, support to activities related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change.

^g Custom Footnotes

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR.

https://unfccc.int/sites/default/files/resource/cma3_auv_5_transparency_0.pdf



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Transparency under the Paris Agreement

Mitigation

Adaptation

Finance

Outreach

Transparency

(Art. 13 and 15) – The Paris Agreement relies on a robust **transparency and accounting system** to provide clarity on action and support by Parties, with flexibility for their differing capabilities of Parties. In addition to reporting information on mitigation, adaptation and support.



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What is Climate Finance?

- No internationally agreed definition of what constitutes climate finance
- This guideline draws on the guidance provided by the UNFCCC's Standing Committee on Finance (SCF) and integrates emerging best practices from international climate finance in the context of SIDS:

Climate finance aims at:

- reducing emissions and enhancing sinks of greenhouse gases [**mitigation**];
- reducing vulnerability, increasing adaptive capacity, and mainstreaming and increasing resilience of human and ecological systems to negative climate impacts [**adaptation**];
- addressing loss and damage associated with the adverse effects of climate change [**loss and damage**]

...and includes financing for actions identified in a country's nationally determined contribution, adaptation communication, national adaptation plan, plans or programmes for responding to loss and damage, long-term low-emission development strategy or other national plan for implementing and achieving the goals of the Paris Agreement and the objective of the Convention [UNFCCC].

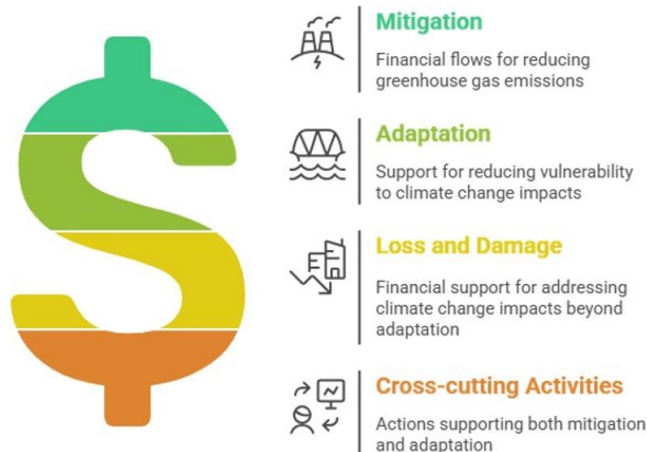


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Climate Finance



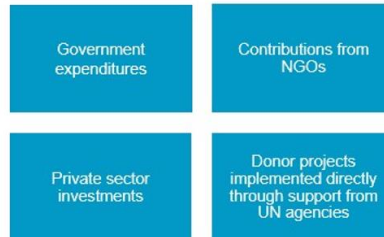
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Why the need for tracking climate finance?

- Tracking the sources and flows of climate finance in the Maldives is **not straightforward**, as there is currently **no institutionalized or formal system in place** for monitoring climate finance
- **Ad-hoc working groups are formed** for the duration of project cycles as appropriate, to respond to ETF requirements
- **Inadequate tracking of specific expenditure** due to lack of formal processes in place



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Benefits of reporting by Non-State actors

- Helps with funding allocation at the state level
- Can provide accountability and evidence for meeting targets and ambitions, which may be tied to benefits for organisations
- Provides a fuller picture of the funding situation in the Maldives in the international context



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Types of Financing

	Grants
	Loans (and other debt instruments)
	Equity Investments
	Guarantees
	In-kind contributions



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Grants

Non-repayable financial support provided by international climate funds, multilateral development banks, bilateral donors, philanthropic organizations, or private sector entities.



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Loans (and other debt instruments)

To be considered climate finance under this framework, loans and debt instruments should demonstrate a degree of concessionality, meaning they are offered on terms more favorable than prevailing market conditions. While the framework does not impose fixed thresholds, it acknowledges ongoing international discussions amongst SIDS regarding what constitutes concessional climate finance.



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Equity Investments

Direct capital investments in climate-relevant projects or enterprises, particularly those that promote clean energy, nature-based solutions, climate-smart agriculture, or resilient infrastructure.



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Guarantees

Financial instruments where a third party (i.e. development finance institute, MDB) promises to cover a portion of a potential loss for a lender or investor. This is aimed in reducing the risk of a climate related project and encouraging more private investments.



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In-kind contributions

Non-monetary support such as the provision of goods, technical expertise, personnel time, or services that contribute directly to the implementation of climate-related projects.



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Sources of Climate Finance



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Some exploratory questions



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Session 2: NSA Reporting Framework Overview



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What does this 'framework' include?

- **Definitions** of key terms for the Maldives context
- Which **actors** will be involved in collecting and reporting the information
- **Guidelines** on what and how to report
- Usable reporting **templates**



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How was it developed?

1. Pre-workshop consultations with the Climate Change Department (CCD) at the Ministry of Tourism and Environment
2. A multi-stakeholder consultation workshop held from 19–23 January 2025, involving participants from relevant government agencies and the private sector/NGOs
3. Individual consultations with key institutions
4. Surveys disseminated to a broader group of NGOs and tourist resorts



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Who is a Non-State Actor?

All entities not classified as states, including:

- NGOs (local, national and international + charities and philanthropies registered under the NGO act)
- Private Sector (SMEs, resorts, financing institutes, commercial banks)



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Session 3: What to Report?



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Is your project relevant?

If climate change is not the primary objective of the overall project, **only the specific activities or components directly related to climate action** should be reported.

Example: If a broader infrastructure development project includes the installation of solar PV systems, only the financing allocated for the solar component should be reported under this framework.



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At what stage is funding?

Only funds **actually received** and **mobilised** during the reporting period should be included.

Do not report on committed amounts or pledges that have not yet been disbursed.



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What should not be included?

- Any activity that contributes to the **expansion and continuation of fossil fuel** production.
- Any funding that simply repurposes, substitutes, or diverts ODA **without increasing the total volume of resources dedicated to climate action**. Climate finance must be new and additional to ODA.



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Climate Finance Classification

- Lists key **climate-relevant sectors and activities** based on **Maldives national policies and NDC 3.0**
- Not fixed or final – should be updated regularly as needed (**not an exhaustive or prescriptive list!**)
- Tailored to the Maldives context, with reference to global best practices (eg: RIO Markers)
- Each sector links to specific activities and show the matching (most closely) RIO marker code



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Climate Finance Classification

<https://www.environment.gov.mv/v2/en/resources-for-climate-finance-reporting>

Climate Finance Classification

This indicative list of activities has been developed based on international best practices and is aligned with the Maldives' Nationally Determined Contributions (NDCs), ensuring it reflects the national context and priorities. It serves as a reference tool to help stakeholders identify activities that can be considered climate-relevant for the purposes of planning, implementation, and reporting. The list is neither prescriptive nor exhaustive and should be viewed as a living document. Periodic review and updates are encouraged to ensure its continued relevance, including the addition or removal of activities as appropriate.

Each listed activity is tagged with a thematic category:

- M = Mitigation (reducing greenhouse gas emissions)
- A = Adaptation (building resilience to climate impacts)
- C-C = Cross-cutting (contributing to both mitigation and adaptation)
- L&D = Loss and Damage (addressing unavoidable climate impacts)

Sectors Included

Scaling up Renewable Energy ■ Enhancing Energy Efficiency ■ Waste Management ■ Transitioning to Efficient Transport ■ Agriculture and Food Security ■ Enhancing Water Security ■ Infrastructure Resilience ■ Public Health ■ Coastal Protection ■ Safeguarding Coral Reefs and Biodiversity ■ Tourism ■ Fisheries ■ Early Warning and Systematic Observation ■ Disaster Risk Reduction and Management ■ Technology ■ Gender, Children and Youth ■ Climate Advocacy, Education and Empowerment ■ Finance ■ Loss and Damage

Public Health

Rio Marker Reference	Sector (aligned with NDC 3.0)	Activity	Thematic Area
120	Public Health	Enhancing resilience of health infrastructure and services to withstand the impacts of climate change	A
120	Public Health	Low-carbon, climate resilient design for health infrastructure (energy efficient, low water usage and waste)	M
120	Public Health	Integrating climate data into national disease surveillance networks	A



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Group Exercise



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Instructions

- For this exercise we will have 5 scenarios, and in groups the participants should decide if they relate to Mitigation, Adaptation, L&D or cross-cutting finance, and which financial instrument is being used
- At the end, we will go through the scenarios, each group will provide their answers, and we will find out if the groups agree.



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Scenario 1

Scenario 1: NGO-led Coastal Resilience Restoration

Project Title: "Coral and Mangrove Restoration for Coastal Resilience"

Description:

The NGO OceanGuard is implementing a 3-year project in the Faafu Atoll focused on restoring degraded coral reefs and mangrove forests. The project aims to reduce coastal erosion and protect local fisheries from the impacts of sea-level rise and extreme weather events. Activities include community awareness sessions, planting mangrove seedlings, and coral transplantation. The project is funded by a government grant of USD 1.2 million.

Objectives:

- Enhance natural coastal barriers.
- Improve fish habitat to support local livelihoods.
- Build local capacity for ecosystem monitoring.



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Scenario 2

Scenario 2: Private Sector Solar Energy Project

Project Title: "Resort Solar Power Expansion"

Description:

SunWave Pvt Ltd, a private company operating resorts on three islands, is investing USD 3 million in installing solar photovoltaic panels and battery storage systems. The aim is to reduce dependency on diesel generators, cut carbon emissions, and lower operational energy costs. The project is financed through a commercial loan from a local bank, with partial equity from the company.

Objectives:

- Reduce greenhouse gas emissions by 30%.
- Increase renewable energy share in resort operations to 70%.
- Decrease fuel costs for energy generation.



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Scenario 3

NGO Education Improvement Project (Partially Climate Relevant)

Project Title: Enhancing Secondary School Education with Environmental Awareness

Description:

EduForward Maldives is implementing a project to improve secondary education quality in Malé, including general curriculum improvements and a small environmental awareness module added in the last year.

The total budget is USD 1.1 million, funded by a government education grant.

Objectives:

- Improve student literacy and numeracy.
- Upgrade school infrastructure.
- Introduce environmental awareness sessions.



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Scenario 4

Private Sector Fishing Fleet Modernization

Project Title: Sustainable Fishing Gear Upgrade

Description:

Maldives Fishers Cooperative invests USD 2 million to modernize its fleet, replacing old boats and engines with newer models to increase fuel efficiency. The project aims to increase catch efficiency and reduce fuel costs. It is financed by a commercial bank loan.

Objectives:

- Improve fishing efficiency.
- Reduce fuel consumption and emissions by 15%.
- Increase fishermen's income.



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Project/ Activity Description	Budget (USD)	Climate Relevant? (Yes / No / Partial)	Classification (Adaptation / Mitigation / None/ Both/ L&D)	Notes (explanation or justification)



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General reflections on using the classification – Part 2

- Do you think classification is easy to navigate?
- Does it provide enough details and guidance?
- Are there any sectors/activities missing? Any conflicting or confusing activities?
- Any recommendations to improve?



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Session 4: Reporting Process

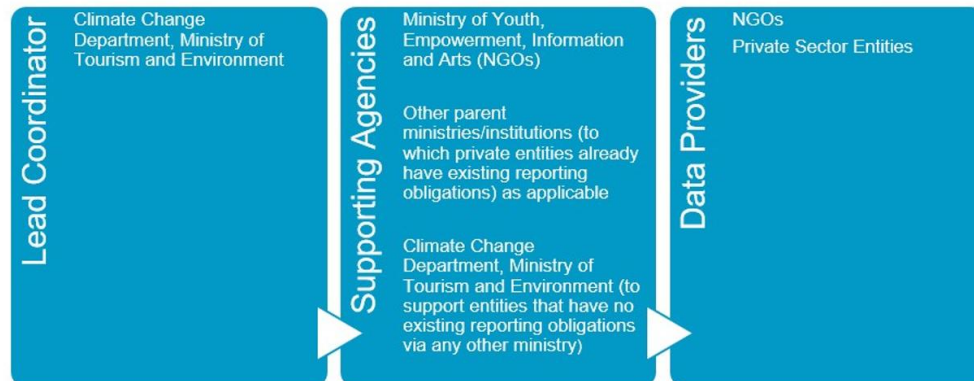


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Actors in reporting process



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Reporting Templates and Demonstration with examples



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Reporting Template for NGOs

The following amendment must be made to the current annual reporting format for NGOs. A new section—**Section 11: Climate Finance Details**—must be added after Section 10 of the current format, available at: <https://youth.gov.mv/en/downloads/ngo>.

This new section aims to capture all climate-relevant activities undertaken by NGOs during the reporting year.

Section 11: Climate Finance Details

Use this table to report all climate-relevant activities your organisation undertook during the reporting year. Please refer to the [insert link to guidance on filling the section] for guidance on how to fill this section.

Project/Activity	Start date	End Date	Description	Implementing org	Location	Type of Climate Action	Sector	Financing instrument	Source of funding	Type of source (multilateral, domestic, private, etc.)	Amount (USD)	Status	In-kind contributions

Guidance Note: Reporting Climate Finance Activities (Section 11)

[To be hosted at: <https://youth.gov.mv/en/downloads/ngo>]

https://docs.google.com/document/d/12VsTH3Tcd_VLXOI75J9U5dnj1iQGULLk/edit?usp=sharing&oid=107022258408410036614&rtfpof=true&sd=true



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Reporting template for private sector

8.3 Reporting format and guidance for private sector entities

This form is designed to enable all NSAs, including tourist establishment to voluntarily report (mandated, once the regulations are in place), climate-relevant investments and initiatives. Submitted data will inform national reporting and strengthen recognition of contributions by non-state actors to climate goals.

This should be done using a standardized classification and reporting template, either integrated into an existing portal or reporting format (where existing reporting obligations via a parent ministry exist) or through an online form structured as outlined below, via the Ministry of Tourism and Environment website, for entities where there are no existing reporting obligations to any other ministry:

Online Reporting Template to be filled per project

1. Project Title

Provide the full title of the project

2. Project Description

Briefly describe the high-level objectives of the project, including its climate relevance

3. Implementing Organisation(s)

Include the name of your institution and any partners (e.g., donor agencies, NGOs)

4. Project Location

Indicate the atoll(s) and island(s) where the project is implemented

5. Climate Action Type

- ☐ Adaptation
- ☐ Mitigation
- ☐ Loss and Damage

https://docs.google.com/document/d/1pnxZZT4Riz8AafA1Kywrl8oW9cHe8dQL/edit?usp=drive_link&ouid=107022258408410036614&rtpof=true&sd=true



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Session 5: Hands-on Exercise



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Instructions

1. Use classification guide to decide whether the example provided in the 'NSA Training Materials' file [sheet *Exercise – NGO* or *Exercise – Private Sector*] (or your own example) should be considered climate finance, and if so, which type.
2. Use reporting template provided to submit information (Excel file – NGO, Google Docs – Private Sector).
3. At the end you will provide feedback and concerns to the room.



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Session 6: In-kind Contributions



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In-Kind Contributions can include:



Staffing costs (salaries for personnel working on the project, benefits, allowances and bonuses, etc.)



Overhead costs (Rent, utilities and office space used for the project, IT and communications infrastructure, office supplies and equipment, Insurances, taxes and other general project expenses)



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Up Close
SOLUTIONS



Staff costs Calculation

- Identify staff numbers involved in the project (including both full time and part time)
- Track time allocated to the project by each staff (Full time = 8 hrs per day). This could be based on timesheets if available or be estimated based on work plans and percentage of time allocated to project tasks
- Calculate in-kind staff costs based on the time spent and the salary rates of each individual:
- In-Kind Staff Cost = $\left(\frac{\text{Project Hours}}{\text{Total Working Hours in Period}} \right) \times \text{Staff Member's Salary and Benefits}$



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Overhead costs Calculation

- Allocate overhead costs based on usage.
 - Space and utilities: if the project occupies a certain portion of the office space, allocate a proportion of the rent and utilities (This could be an estimate; $\frac{1}{2}$, $\frac{1}{4}$ or $\frac{3}{4}$)
 - IT: Allocate a share of IT expenses (e.g., internet or software licenses) based on the percentage of time the project uses those resources
- Office Space Cost = $\left(\frac{\text{Space Used by Project}}{\text{Total Space Available}} \right) \times \text{Total Rent and Utility Costs}$



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Tips!

- Document overhead costs accurately and validate them
 - Collect invoices, receipts, and contracts for all overhead costs.
 - Document how costs are allocated to the project, ensuring a clear rationale is provided
 - These could be used to cross check verify the costs



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Exercise

1. Navigate to the *In Kind – Staff Costs* tab of NSA Training Materials file
2. Using the methodology in the handouts provided, please fill in the green cells in this file
3. Feedback and discussion with the whole group
4. Navigate to the *In Kind – Overhead Costs* tab, and repeat



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Closing and Feedback



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Closing and feedback

- Do you have any remaining comments or questions about the framework?
- What would you need next to reporting your climate finance data?



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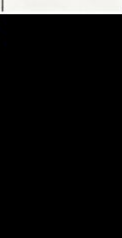
Annex 2: Participant List


Signing Sheet

Event: Training on Framework for Reporting Climate Finance for Non-State Actors
Date: 12th August 2025

#	Name	Designation	Institution	Signature
1	Hussain Shimhaad	V President	Foundation of Eydhafushi Youth Linkage (FEYLI)	
2	Mohamed Saamy	Administrator	Alpha Properties	
3	Ruth Franklin	CoFounder	SecretParadiseMaldives	
4	Ibaadh Hussain	Sea Turtle Conservation Officer	Oliver Ridley Project	
5	Thoriq Abdul Rahman	Exco Member	Foundation of Eydhafushi Youth Linkage (FEYLI)	
6	Aishath Niyaz	Sustainability Specialist	aishaniyaz consulting	
7	Ahmed Niyaz	Cofounder	Maldives Space Research Organisation	
8	Mohamed Nazran Nazeer	Building Services Engineer	EPOCH Associates Pvt Ltd	

9	Lubna Moosa	Senior Consultant	CDE Pvt Ltd	
10	Hassan Mohamed	Senior Project Coordinator	Transparency Maldives	
11	Azza Mohamed	Governance Manager	Transparency Maldives	
12	Mohamed Munish Athif	Architect / Owner	Baa Atelier	
13	Zammath Khaleel	Managing Director	Development Advisory Services Pvt Ltd	
14	Zeeban Saeed	Managing Director	Kanduverin Pvt Ltd	
15	Mohamed Rasheed	Managing Partner	Consonant Solutions	
16	Mohamed Shumais	Consultant	GeotechMaldives	
17	Aiman Rasheed	Consultant	Maldives Local Council Association	
18	Hussain Ziyath	Director	Charrette Studio	

19	Mohamed Nazeef	Program Executive	Community Development Initiatives	
20	Mohamed Saif Abdulla	Principal Architect	Tropo Design Studio	
21	AbdulRaheem Mohamed	Founder	SEEDA / N.Lohi	
22	Fathimath Zaina Shareef	Assistant Director	Ministry of Tourism and Environment	
23	Mohamed Inaz	Technical Coordinator	Ministry of Tourism and Environment	
24	Thibyan Ibrahim	Director	Ministry of Tourism and Environment	
25	Ahmed Waheed	Director	Ministry of Tourism and Environment	
26	Amjad Abdulla	Director General	Ministry of Tourism and Environment	
27	Fathimath Raufa Moosa	Project Technical Coordinator	Ministry of Tourism and Environment	
28	Zainab Gulisthan	Project Coordinator	Ministry of Tourism and Environment	

29	Mariyam Anaa Hassan	Consultant		
30	James Sammut	Consultant		
31	Mohamed Arif			
32	Carith Mohamed	MSC Partnerships/CP		
33				
34				
35				

Annex 3: Photographs of the workshop





