



Ministry of Tourism and Environment
Republic of Maldives

Framework for Climate Finance Reporting by Non-State Actors (NGOs and Private Sector)

August 2025

CBIT Maldives

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



global
environment
facility
INVESTING IN OUR PLANET





Ministry of Tourism and Environment
Republic of Maldives

Framework for Climate Finance Reporting by Non-State Actors (NGOs and Private Sector)

CBIT MALDIVES

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



Prepared under:

This Framework has been developed under the Capacity Strengthening for Improved Transparency of Climate Change Mitigation and Adaptation Actions in the Maldives (CBIT Maldives) Project. The project is executed by the Ministry of Tourism and Environment (MOTE), with financial support from the Global Environment Facility (GEF) and implementation support from the United Nations Environment Programme (UNEP).



Ministry of Tourism and Environment



Authored by:

Dr. Mariyam Anaa Hassan

James Sammut



Reviewed by:

This Framework was reviewed by the Climate Change Department and the CBIT Maldives Project Management Unit (PMU).

Ahmed Waheed

Thibyan Ibrahim

Mohamed Inaz

Fathimath Raufa Moosa

Version 1.0 | August 2025

Citation:

MoTE, (2025). Framework for Climate Finance Reporting by Non-State Actors (NGOs and Private Sector): Ministry of Tourism and Environment.

Table of Contents

1	PURPOSE AND INTRODUCTION	4
2	STRUCTURE OF THE FRAMEWORK	5
3	DEFINITIONS	5
3.1	NON-STATE ACTORS	5
3.2	TYPES OF FINANCE COVERED	6
3.3	TYPES OF CLIMATE ACTIONS	8
4	INSTITUTIONAL ARRANGEMENTS	9
4.1	LEAD COORDINATOR	9
4.2	SUPPORTING AGENCIES	10
4.3	DATA PROVIDERS	10
5	REPORTING PROTOCOLS	11
5.1	NGOs	11
5.2	PRIVATE SECTOR ENTITIES	12
6	REPORTING TEMPLATES AND DATA STANDARDS	12
6.1	KEY DATA FIELDS (APPLICABLE TO ALL NSAS REPORTING)	12
6.2	REPORTING GRANULARITY AND CONSIDERATIONS	13
7	FRAMEWORK REVIEW AND UPDATE PROCESS	13
8	ANNEXES	14
8.1	CLIMATE FINANCE CLASSIFICATION	14
8.2	REPORTING FORMAT AND GUIDANCE FOR NGOS	27
8.3	REPORTING FORMAT AND GUIDANCE FOR PRIVATE SECTOR ENTITIES	29
8.4	CALCULATING IN-KIND CONTRIBUTIONS	35

1 Purpose and Introduction

This framework establishes a national mechanism to support the systematic and transparent reporting of climate finance by non-state actors (NSAs) in the Maldives. It is designed to:

- Strengthen the Maldives' Monitoring, Reporting, and Verification (MRV) system for climate finance;
- Support compliance with the country's obligations under the Enhanced Transparency Framework (ETF) of the Paris Agreement;
- Facilitate the effective implementation of the Maldives' Nationally Determined Contributions (NDCs);
- Ensure the integration of climate finance data from NSAs into national reports, including Biennial Transparency Reports (BTRs);
- Address existing gaps in the collection and reporting of climate finance data, particularly from non-state sources.

This framework builds on previous work carried out under the same project, which mapped the current climate finance reporting landscape in the Maldives. That work identified key challenges and proposed improvements, with a specific focus on enhancing data collection from non-state actors—particularly private sector entities, and non-governmental organizations (NGOs).

The framework has been developed through a participatory and iterative process, including; (1) Pre-workshop consultations with the Climate Change Department (CCD) at the Ministry of Environment and Tourism; (2) A multi-stakeholder consultation workshop held from 19–23 January 2025, involving participants from relevant government agencies and the private sector (see Annex 7.2); (3) Individual consultations with key institutions (See Annex for a summary of these); and (4) Surveys disseminated to a broader group of NGOs and tourist resorts (see Annex 7.3).

At present, NSA reporting on climate finance in the Maldives remains extremely limited. This is largely due to the lack of formalized systems or guidance for NSAs to report on finance mobilized, received, or invested in climate-related activities. Most existing information originates from government ministries and primarily reflects publicly implemented projects.

While climate finance reporting has traditionally focused on public finance, a growing number of countries are now beginning to include non-state finance data in national reporting. Capturing financial needs and expenditure from NSAs can:

- Improve accountability and transparency;
- Inform more effective and targeted allocation of resources;
- Demonstrate the contribution of NSAs toward national climate goals;
- Support the design of incentives and mechanisms to mobilize further climate action.

2 Structure of the Framework

This document is structured as follows:

- Definitions of key terms in the context of the Maldives, including types of finance and climate actions covered;
- Institutional arrangements for coordinating NSA reporting;
- Reporting protocols, including what information to report and how frequently;
- Reporting templates and data standards aligned with international best practices;
- A description of the review process and periodic updates to the framework;
- Annexes containing classification guidance, reporting templates, and a summary of stakeholder consultations.

3 Definitions

3.1 Non-State Actors

The term "non-state actors" refers to a broad category in international relations that encompasses all entities not classified as states. This includes individuals as well as organizations and institutions operating at global, regional, sub-regional, and local levels.¹

For the purposes of this framework, **NSAs refer to all non-governmental entities that contribute to climate-related finance or activities in the Maldives**. These include:

- **Non-Governmental Organizations (NGOs):**

Non-profit organisations that operate at a local, national or international scale, registered and operating under NGO act of the Maldives. This category also includes registered charities and philanthropic organizations engaged in climate action, environmental protection, or sustainable development.

- **Private sector entities:**

For profit entities, including SMEs, operating in sectors such as tourism, energy, transport, construction, and waste management, whose investments or operations may involve climate-relevant activities (e.g., renewable energy deployment, sustainable tourism initiatives, waste-to-energy projects, coral reef restoration).

This category also includes commercial banks and financial institutions that provide financial services—such as loans, guarantees, or investment capital—for climate-related projects, either as part of their core business or through dedicated sustainability initiatives.

¹ <https://opil.ouplaw.com/display/10.1093/law:epil/9780199231690/law-9780199231690-e1445>

Exclusions: State-Owned Enterprises (SOEs) are not covered under this framework, as they are considered public sector entities and are subject to separate reporting obligations.

3.2 Types of Finance Covered

The framework aims to capture all climate-relevant financial flows, including the following instruments and sources.

3.2.1 Financial Instruments

These are tools used to mobilise and allocate resources for climate action.

- **Grants:**

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

- **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 discussions² amongst SIDS regarding what constitutes concessional climate finance. For reference, SIDS have advocated for the following minimum criteria:

- **Interest Rate:** Fixed interest rate of 1% or below
- **Grace Period:** Minimum 5 years from first drawdown
- **Maturity Period:** Minimum 20 years
- **Fees and Charges:** Service, administrative, or commitment fees of 1.5% or below
- **Debt Clauses:** Mandatory inclusion of climate resilience debt clauses, which link debt reduction or suspension to the occurrence of climate-related disasters, subject to no-objection approval by the Government of Maldives

Note: *There is no internationally agreed standards for concessionality and the above presented are for reference only. The framework remains open to other interpretations of concessionality that fits the national context, recognising the need to avoid excluding major sources of finance.*

- **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.

- **Guarantees:**

² https://unfccc.int/sites/default/files/resource/MAHWP3_Written_Inputs_AOSIS.pdf

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.

- **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.

- **Other Innovative financing instruments:**

Includes emerging financial instruments that can support climate action, including market based mechanisms such as green or blue bonds, carbon pricing and crediting mechanisms and other blended financing and de-risking tools.

3.2.2 Sources of Finance

The framework recognizes both domestic and international sources of finance:

- **International Sources:**

Financial flows originating from outside the country, including:

- Bilateral: funding provided directly from one country to another, often through official development assistance (ODA) agencies or bilateral cooperation programmes (e.g., USAID, JICA, GIZ).
- Multilateral: funding channelled through institutions that are jointly owned by multiple countries, such as the Green Climate Fund (GCF), Adaptation Fund, World Bank, or regional development banks.
- Contributions from international NGOs, foundations, international financial institutions, and cross-border private investors also fall under this category.

- **Domestic Sources:**

These include resources mobilized from within the Maldives by:

- Domestic private sector such as resorts or other businesses investing in low-carbon technologies or climate-resilient infrastructure;
- National NGOs and civil society through fundraising or grant-supported activities;
- Philanthropic actors such as charitable foundations contributing to climate-related initiatives.

3.3 Types of Climate Actions

While there is no internationally agreed definition of what constitutes climate finance, this framework draws on the guidance provided by the UNFCCC's Standing Committee on Finance (SCF) and integrates emerging best practices from international climate finance negotiations.

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].

Accordingly, this framework covers finance linked to the following categories:

- **Mitigation:** Financial flows directed toward activities that contribute to the reduction or avoidance of greenhouse gas emissions or enhance carbon sinks. Examples include renewable energy projects, energy efficiency improvements, low-emission transport, and afforestation or reforestation.
- **Adaptation:** Financial support aimed at reducing the vulnerability of human and natural systems to the impacts of climate change and enhancing their adaptive capacity. Examples include investments in water security, climate-resilient infrastructure, coastal protection, climate-smart agriculture, and early warning systems.
- **Loss and Damage:** Financial support for addressing the negative impacts of climate change that go beyond what can be adapted to. This may include recovery and reconstruction efforts after climate-related disasters, compensation mechanisms, and risk pooling or insurance schemes.
- **Cross-cutting or Enabling Activities:** Finance for actions that support both mitigation and adaptation or serve as foundational enablers of climate action. This includes capacity building, institutional strengthening, technology development and transfer, research and development, and climate finance readiness efforts.

Exclusions:

- Any activity that contribute 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.

Note: A *Climate Finance Classification (typology)* that includes a non-exhaustive list of climate relevant activities is included in Annex 1.

4 Institutional Arrangements

Effective implementation of this framework requires clear institutional arrangements that ensure coordinated data collection, collation, validation, and reporting of climate finance flows from NSAs. These roles are organized under **three** functional categories:

- Lead Coordinator;
- Supporting Agencies;
- Data Providers.

Figure 1 illustrates the overarching institutional structure.

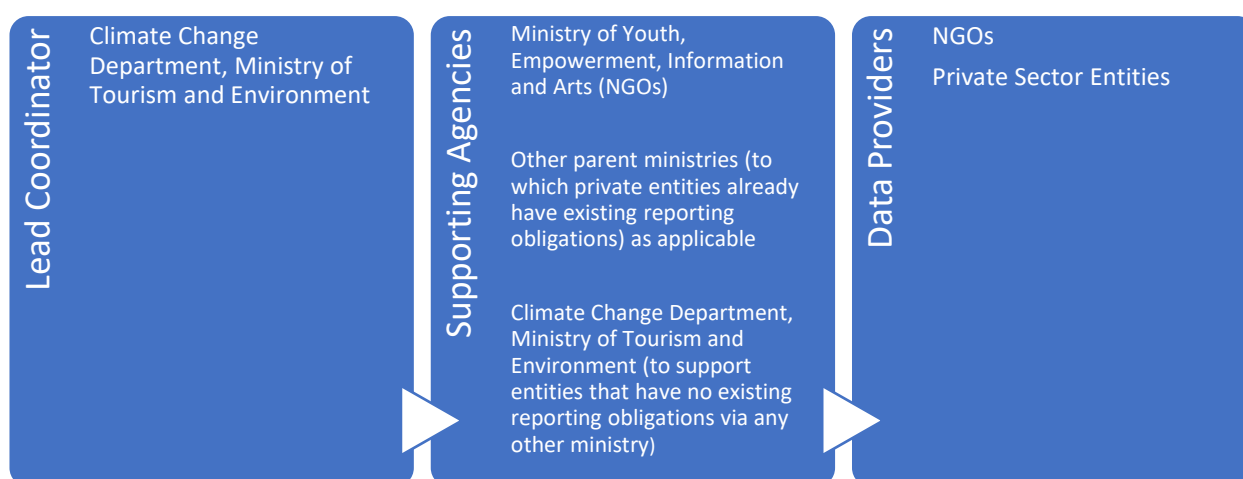


Figure 1 Overarching institutional structure

4.1 Lead Coordinator

Climate Change Department (CCD), Ministry of Tourism and Environment

Role: Primary oversight and national coordination

Responsibilities:

- Coordinate overall data collection in line with UNFCCC Enhanced Transparency Framework (ETF) and national reporting requirements.
- Compile, verify, and submit NSA data for national reports.
- Host and manage digital platforms or forms used for data submission by private companies and other NSAs.

- Implementation and monitoring of any legal instruments devised under this framework

4.2 Supporting agencies

Two main government entities will serve as the supporting agencies, working closely with CCD (lead coordinator) in the implementation of this framework. These agencies were identified based on stakeholder consultations conducted ([Read more here](#)). They are as listed below.

1. Ministry of Youth, Empowerment, Information and Arts

Role: Sectoral coordination (All registered NGOs)

Responsibilities:

- Coordinate reporting from NGOs on climate finance-related activities.
- Facilitate data submission through existing annual reporting mechanisms or support the development of an online portal.
- Ensure collection of finance data received directly from UN and other international sources (not routed through government).
- Maintain regular coordination with CCD

2. Parent Ministries through which private entities have existing reporting obligations to

Role: Sectoral coordination (as applicable)

Responsibilities:

- Coordinate the collection of data from their respective sector.
- Send formal data requests via established channels.
- Ensure alignment with CCD and reporting cycles.

3. Climate Change Department, Ministry of Tourism and Environment (MoTE)

Role: Sectoral coordination for all other NSAs which is not covered under 1 and 2

Responsibilities:

- Formalise and create a voluntary reporting tool (online) to capture climate finance from all other NSAs that do not have existing reporting obligations to any other ministry
- Encourage and coordinate the collection of data from all other NSAs in line with set timelines for reporting

4.3 Data Providers

1. NGOs

Responsibilities:

- Report climate-related financial information per MoTE instructions.
- Obligations to be formalized under regulation.

2. Private Sector Entities (as defined under section 3.1)

Responsibilities:

- Submit relevant data via guidance and online templates provided by MoTE, in coordination with relevant parent ministries for the entities.
- Where possible, obligations will be formalized through legal means
- Where this is not possible, participation will be encouraged (voluntary) through incentives and awareness campaigns.

Note: *If the mandates of the identified departments or ministries change during the implementation of this framework, institutional roles and responsibilities should be reviewed and updated to reflect these changes.*

5 Reporting Protocols

To ensure consistency, transparency, and alignment with national and international reporting standards, the following protocols will apply to data collection from NSAs.

5.1 NGOs

What and How to report:

- The existing annual reporting format for NGOs, issued by the Ministry of Youth, Empowerment, Information and Arts, will be updated to include the required fields for climate finance reporting, and the necessary legal instruments will be developed to support this enhancement.
- A new section—**Section 11: Climate Finance Details** will be added after Section 10 of the current format, available at: <https://youth.gov.mv/en/downloads/ngo>.
- The Standardized Reporting Form on Climate Finance Details for NGOs and guidance is provided in Annex 8.2.

When to report:

- According to the existing reporting requirements and timelines set under the NGO act

5.2 Private Sector Entities

What and How to report:

- The Standardized Reporting Form for Private Sector Entities alongside the corresponding guidance is provided in Annex 8.3.
- Private sector entities that are already subject to sector-specific reporting requirements through relevant government ministries and regulatory bodies will report through those existing channels once the reporting requirements have been updated.
- Private sector entities that do not fall under any sector-specific reporting frameworks may voluntarily submit the information online via the Ministry website or the designated reporting platform.

When to report:

- In line with existing reporting obligations to parent ministries. Where there is currently no reporting obligation, it is encourage to report annually, by the end of each fiscal year or aligned with corporate reporting cycles.

6 Reporting Templates and Data Standards

To maintain consistency and facilitate aggregation, all NSAs must use the official reporting templates provided under this framework. These templates have been aligned with international climate finance classification systems (e.g., UNFCCC Common Tabular Formats).

6.1 Key Data Fields (Applicable to all NSAs reporting)

- Project title
- Description
- Implementing organization
- Project location (atoll, island)
- Climate action type (mitigation, adaptation, loss and damage, or cross-cutting)
- Relevant Climate Finance Classification Sector (based on the climate finance classification guidance in Annex 1)
- Financing instrument (grant, loan, equity, in-kind)
- Source of funds (Name of the source and the type; domestic, international, bilateral, multilateral)
- Amount (in local currency and USD equivalent)
- Project status, including start and end date (planned, ongoing, completed)
- In-kind contributions (if applicable)

For detailed formats and sector-specific examples, refer to the following annexes:

- Annex 8.1 – Classification Guidance (List of activities)

- Annex 8.2 – Reporting format and guidance for NGOs
- Annex 8.3 – Reporting format and guidance for Private Sector Entities
- Annex 8.4 – Guidance on calculating in-kind contributions

6.2 Reporting Granularity and Considerations

To ensure accuracy and relevance of reported climate finance data, the following considerations apply:

- **Activity-Level Reporting:**

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.

- **Disbursement-Based Reporting:**

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.

- **Classification Consistency:**

All reported activities must be classified using the categories outlined in Annex 1 to ensure consistent aggregation and analysis across different reporting entities and sectors.

- **Avoiding Double Counting:**

In cases where multiple NSAs collaborate on a project, ensure that only one lead organization reports on the shared financial input to avoid duplication.

7 Framework Review and Update Process

This framework will be reviewed periodically by the Climate Change Department (MoTE) in consultation with relevant ministries and stakeholders. Updates may include changes to templates, reporting classifications, and institutional responsibilities, to reflect evolving national and international requirements.

8 Annexes

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

Note: If you are unable to find an activity that is related to the activity you are reporting, please note as “other” and provide as much information on your type of activity and how it is relevant to climate action.

The digital Classification can be accessed here:

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

Sector (aligned with NDC)	Thematic Area	Activity	Rio Marker Reference
Scaling up Renewable Energy	M	Solar Power	232
Scaling up Renewable Energy	M	New Information and communication technology, smart grid and mini-grid	232
Scaling up Renewable Energy	M	Solar water heating and other thermal applications of solar power in all sectors	232
Scaling up Renewable Energy	M	New, expanded and improved transmission systems (lines, substations)	232

Sector (aligned with NDC)	Thematic Area	Activity	Rio Marker Reference
Scaling up Renewable Energy	M	Storage Systems (battery, mechanical, pumped storage)	232
Scaling up Renewable Energy	M	Energy sector policies and regulations leading to climate change mitigation or mainstreaming of climate action (energy efficiency standards or certification schemes; energy efficiency procurement schemes; renewable energy policies)	232
Scaling up Renewable Energy	M	Projects producing components, equipment or infrastructure dedicated for the renewable energy sector	232
Scaling up Renewable Energy	M	Systems for monitoring the emissions of greenhouse gases (GHG inventories)	232
Scaling up Renewable Energy	M	Efficient pricing of fuels and electricity (subsidy rationalization, efficient end-user tariffs, and efficient regulations on electricity generation, transmission, or distribution)	232
Scaling up Renewable Energy	M	Education, training, capacity building and awareness raising on climate change mitigation/sustainable energy/sustainable transport; mitigation research	232
Scaling up Renewable Energy	M	Other policy and regulatory activities, including those in non-energy sectors, leading to climate change mitigation or mainstreaming of climate action	232
Scaling up Renewable Energy	M	Research and development of renewable energy sector	232
Scaling up Renewable Energy	M	Carbon markets and finance (purchase, sale, trading, financing and other technical assistance). Includes all activities related to compliance-grade carbon assets and mechanisms, such as Clean Development Mechanism, Joint Implementation, Assigned Amount Units, as well as well-established voluntary carbon standards like the Verified Carbon Standard or the Gold Standard.	232
Scaling up Renewable Energy	M	Renewable Energy Power Plant retrofits	232
Scaling up Renewable Energy	M	Wind Power	232

Sector (aligned with NDC)	Thematic Area	Activity	Rio Marker Reference
Scaling up Renewable Energy	M	Ocean Power (wave, tidal, ocean currents, salt gradient)	232
Scaling up Renewable Energy	M	Biomass or bio gas power (only if net emissions reductions, including carbon pool balance, can be demonstrated)	232
Enhancing Energy Efficiency	M	Energy efficiency improvement in lighting, appliances and equipment	23183
Enhancing Energy Efficiency	M	Retrofit of existing buildings: architectural or building changes that enable reduction of energy consumption	23183
Enhancing Energy Efficiency	M	Standards and Labelling Programmes	23183
Enhancing Energy Efficiency	M	Energy audits to energy end-users, including industries, buildings, and transport systems	23183
Enhancing Energy Efficiency	M	Energy Efficiency improvement in utilities and public services through the installation of more efficient lighting or equipment	23183
Enhancing Energy Efficiency	M	Industrial energy efficiency improvements through the installation of more efficient equipment, changes in processes, reduction of heat losses and/or increased waste heat recovery	23183
Enhancing Energy Efficiency	M	Mainstreaming energy efficient technologies in the cooling sector to enhance energy security	740/323
Enhancing Energy Efficiency	M	Improvement in utility scale energy efficiency through efficient energy use, and loss reduction	23183
Enhancing Energy Efficiency	M	Use of highly efficient architectural designs, energy efficient appliances and equipment, and building techniques that reduce building energy consumption, exceeding available standards and complying with high energy efficiency certification or rating scheme	23183
Enhancing Energy Efficiency	M	Utility heat loss reduction and/or increased waste heat recovery	23183
Enhancing Energy Efficiency	M	More efficient facility replacement of an older facility (old facility retired)	23183
Waste Management	M	Expansion of composting programmes	14050
Waste Management	M	Waste to energy projects	14050

Sector (aligned with NDC)	Thematic Area	Activity	Rio Marker Reference
Waste Management	M	Island waste and resource management centres	14050
Waste Management	M	Remediation of existing dumpsites	14050
Waste Management	M	Waste collection, recycling and management projects that recover or reuse materials and waste as inputs into new products or as a resource (only if net emission reductions can be demonstrated)	14050
Transitioning to efficient transport	M	National vehicle emission standards	210
Transitioning to efficient transport	M	Expansion of public transport networks	210
Transitioning to efficient transport	M	EV and hybrid vehicles	210
Transitioning to efficient transport	M	Expansion of Non-motorized transport (bicycles and pedestrian mobility)	210
Transitioning to efficient transport	M	Existing vehicles, rail or boat fleet retrofit or replacement (including the use of lower-carbon fuels, electric or hydrogen technologies, etc.)	210
Transitioning to efficient transport	M	Integration of transport and urban development planning (dense development, multiple land-use, walking communities, transit connectivity, etc.), leading to a reduction in the use of passenger cars	210
Transitioning to efficient transport	M	Technologies for electric vehicle deployment (charging infrastructure, battery swapping solutions)	210
Transitioning to efficient transport	M	Transport demand management measures dedicated to reduce GHG emissions (e.g. speed limits, high-occupancy vehicle lanes, congestion charging/road pricing, parking management, restriction or auctioning of license plates, car-free city areas, low-emission zones)	210
Transitioning to efficient transport	M	Waterways transport ensuring a modal shift of freight and/or passenger transport from road to waterways (improvement of existing infrastructure or construction of new infrastructure)	210
Transitioning to efficient transport	M	Specific GHG emission reduction activities in the air transport sector, such as sustainable aviation fuels,	210

Sector (aligned with NDC)	Thematic Area	Activity	Rio Marker Reference
Transitioning to efficient transport	M	Energy saving/efficient measures employed in airport infrastructure	210
Transitioning to efficient transport	M	Urban mass transit	210
Agriculture and Food Security	A	Investments in research and development of crops that are more resilient to climate extremes and change (eg: Hydroponics, Auto-pot)	311
Agriculture and Food Security	C-C	Sustainable Poultry Farming	311
Agriculture and Food Security	A	Crop Insurance Schemes	311
Agriculture and Food Security	A	Enhanced Food Storage Capacity (Distribution, Purchase, Installation)	311
Agriculture and Food Security	A	Capacity Building and Awareness Programmes for Farmers on sustainable and climate resilient farming and food production techniques	311
Agriculture and Food Security	A	Supplemental irrigation, multi-cropping systems, drip irrigation, levelling and other approaches and technologies that reduce risk of large crop failures	311
Agriculture and Food Security	A	Establishment of cold and dry storage facilities to reduce post harvest losses and stabilise markets	311
Agriculture and Food Security	A	Improve self sufficiency by increasing the cultivation potential of local crops, local crop development programmes	311
Agriculture and Food Security	A	Diversifying existing crop bases	311
Agriculture and Food Security	A	Adoption of innovative and climate smart agricultural practices (i.e. vertical farming, hydroponics, irrigation systems)	311
Agriculture and Food Security	M	Reduction in energy use in traction (e.g. efficient tillage), irrigation, and other agricultural processes	311
Agriculture and Food Security	M	Agricultural projects that improve existing carbon pools (e.g. rangeland management, collection and use of bagasse, rice husks, or other agricultural waste, reduced tillage techniques that increase carbon contents of soil, rehabilitation of degraded lands, peat land restoration, etc.)	311
Agriculture and Food Security	A	Improved forest fire management and pest/disease outbreak management	311
Agriculture and Food Security	A	Increased production of fodder crops to supplement rangeland foraging	311

Sector (aligned with NDC)	Thematic Area	Activity	Rio Marker Reference
Enhancing Water Security	A	Integrated Water Resource Management (includes ground water protection, rainwater harvesting and storage, storm water management)	140
Enhancing Water Security	A	Improved catchment management planning and regulation of water abstraction	140
Enhancing Water Security	A	Well fields relocated away from floodplains, raised well heads	140
Enhancing Water Security	A	Community and household rainwater harvesting	140
Enhancing Water Security	A	Treatment of water such as filtration	140
Enhancing Water Security	A	Sustainable groundwater use	140
Enhancing Water Security	M	Desalination by using renewable energy and waste heat recovery	140
Enhancing Water Security	A	Community water storage facilities to account for increasing frequency of extreme weather events	140
Enhancing Water Security	M	Adoption of green and clean technologies in water and sanitation sector	140
Enhancing Water Security	A	Promoting research on water security and linkages to climate change	140
Enhancing Water Security	A	Sustainable management and protection of water bodies and flood barriers	140
Enhancing Water Security	A	Promotion of water, sanitation and hygiene education to build resilience to water and vector borne diseases	140
Enhancing Water Security	A	Climate proof water and sanitation infrastructure	140
Enhancing Water Security	A	Sustainable stormwater management and groundwater recharge	140
Enhancing Water Security	A	Flood management in road development	140
Enhancing Water Security	A	Emergency water supply plans and infrastructure development (customised sea vessels, land based water supply carriers such as water bowzers)	140
Infrastructure Resilience	A	Climate proofing of critical infrastructure (schools, hospitals, airports, ports, powerhouses, utilities)	740/323
Infrastructure Resilience	A	Integration of climate resilience into development activities	740/323
Infrastructure Resilience	M	Expanding energy infrastructure to meet the rising energy demand	740/323
Infrastructure Resilience	A	More robust building regulations and improved enforcement	740/323

Sector (aligned with NDC)	Thematic Area	Activity	Rio Marker Reference
Infrastructure Resilience	A	Use of revised codes for infrastructure design that consider increased frequency/severity of extreme events	740/323
Infrastructure Resilience	A	Coastal resilience development	740/323
Infrastructure Resilience	A	Population Consolidation Efforts	740/323
Infrastructure Resilience	M	Use of climate-efficient materials for construction	740/323
Infrastructure Resilience	A	Climate-proofing necessary requirements for buildings	740/323
Infrastructure Resilience	A	Encouragement of climate proofing measures in building (ex. for heat protection)	740/323
Public Health	A	Enhancing resilience of health infrastructure and services to withstand the impacts of climate change	120
Public Health	M	Low-carbon, climate resilient design for health infrastructure (energy efficient, low water usage and waste)	120
Public Health	A	Integrating climate data into national disease surveillance networks	120
Public Health	A	Scientific research to study the impact of climate change on health	120
Public Health	A	Creating public awareness on impacts of climate on health	120
Public Health	A	Mental health support targeting psychological distress and trauma by extreme events	120
Coastal Protection	A	Physical/natural reinforcement of coastline and/or additional coastal structures/vegetation and/or use of native species to reinforce coastlines (Soft measures)	41040
Coastal Protection	A	Use of technologies that provides technical solutions to enhance coastal protection measures (Hard measures)	41040
Safeguarding Coral Reefs and Biodiversity	A	Efforts on prevention of extinction of locally known threatened species under the Maldives red list	41030
Safeguarding Coral Reefs and Biodiversity	A	Enhance reef monitoring and conservation	41030
Safeguarding Coral Reefs and Biodiversity	A	Any activity towards biodiversity conservation (monitoring systems, invasive species management)	41030
Safeguarding Coral Reefs and Biodiversity	A	Natural asset valuation/ natural capital accounting	41030

Sector (aligned with NDC)	Thematic Area	Activity	Rio Marker Reference
Safeguarding Coral Reefs and Biodiversity	A	Nature based solutions	41030
Safeguarding Coral Reefs and Biodiversity	A	Ecosystem based approaches	41030
Safeguarding Coral Reefs and Biodiversity	C-C	Biosphere conservation projects (including payments for ecosystem services) targeting reducing emissions from the deforestation or degradation of ecosystems	41030
Safeguarding Coral Reefs and Biodiversity	A	Coral Reef Monitoring/ Valuation/ Restoration	41030
Safeguarding Coral Reefs and Biodiversity	A	Establishment of core protected areas and buffer zones for sustainable use of biodiversity and water to meet livelihood needs	41030
Safeguarding Coral Reefs and Biodiversity	A	Initiatives that maximises synergies between nature and climate financing	41030
Tourism	C-C	Introduction of Climate Proof Technologies in tourism facilities	332
Tourism	A	Risk Management/ Climate Insurance Schemes for large and small scale tourism operators	332
Tourism	A	Community Based Adaptation measures	332
Tourism	A	Tourism diversification to empower local island communities	332
Tourism	A	Activities that promotes environmental sustainability	332
Tourism	A	Enhance resilience through ecotourism and nature-based activities	332
Tourism	C-C	Enhancing energy security and energy efficiency by diversifying energy mix and implementing energy efficient measures	332
Tourism	A	Agrotourism interventions	332
Tourism	M	Renewable energy investments	332
Fisheries	A	Improved fish finding and harvesting/ handling	313
Fisheries	A	Alternatives to natural breeding (aquaculture/mariculture) to reduce the economic/social impacts of changing tuna abundance	313
Fisheries	A	Research/ information on fisheries and climate change	313
Fisheries	A	New and alternative species and breeding/handling methods for live bait	313
Fisheries	A	Integrated Reef Fisheries Management	313

Sector (aligned with NDC)	Thematic Area	Activity	Rio Marker Reference
Fisheries	M	Use of climate friendly technologies to ensure adaptive fisheries management	313
Fisheries	A	Innovative technologies for on board fish handling and live bait stocking	313
Fisheries	A	Improve value addition among small scale processors	313
Fisheries	A	Diversification of the fisheries product portfolio (exploratory fisheries, strengthening mariculture and value addition capabilities)	313
Fisheries	A	Monitoring, control and surveillance of fisheries and ocean resources	313
Early Warning and Systematic Observation	A	Multi hazard early warning systems	740
Early Warning and Systematic Observation	A	Efforts to strengthen systematic observation networks to detect local hazards	740
Early Warning and Systematic Observation	A	Efforts to improve disaster preparedness and response	740
Early Warning and Systematic Observation	A	Impact based forecasting to move beyond traditional hazard prediction	740
Early Warning and Systematic Observation	A	Research to understand climate trends, variabilities and their associated impacts	740
Early Warning and Systematic Observation	A	Early Warning Systems and enhanced capacity of Weather Forecasting Systems	740
Early Warning and Systematic Observation	A	Multi hazard risk assessment processes	740
Disaster Risk Reduction and Management (only applicable to climate-induced disasters)	A	Community based disaster risk management efforts	740
Disaster Risk Reduction and Management (only applicable to climate-induced disasters)	A	Locally-led disaster risk management	740
Disaster Risk Reduction and	A	Activities that enhances disaster preparedness (eg: regional emergency	740

Sector (aligned with NDC)	Thematic Area	Activity	Rio Marker Reference
Management (only applicable to climate-induced disasters)		centres, temporary shelters and stockpiling resources in strategic locations)	
Disaster Risk Reduction and Management (only applicable to climate-induced disasters)	A	Procurement of essential emergency response equipment	740
Disaster Risk Reduction and Management (only applicable to climate-induced disasters)	A	Psychological support for disaster affected communities, including vulnerable groups	740
Disaster Risk Reduction and Management (only applicable to climate-induced disasters)	A	Whole of society approaches to disaster emergency response	740
Disaster Risk Reduction and Management (only applicable to climate-induced disasters)	A	Capacity, awareness and skills creation on disaster response	740
Disaster Risk Reduction and Management (only applicable to climate-induced disasters)	A	Multi hazard risk assessment	740
Disaster Risk Reduction and Management (only applicable to climate-induced disasters)	A	Island and sector specific risk assessments, hazard maps and disaster management plans	740

Sector (aligned with NDC)	Thematic Area	Activity	Rio Marker Reference
Technology	C-C	Research, peer-learning and development of endogenous technologies, by building on local knowledge	43082
Technology	C-C	Gender responsive technology adoption	43082
Technology	C-C	Artificial intelligence driven technologies and applications for efficient climate action	43082
Gender, Children and Youth	C-C	Policies and institutional frameworks that addresses impacts of climate change on vulnerable groups	15170
Gender, Children and Youth	C-C	Targeted communication strategies to encourage meaningful engagement of women in climate action and decision making	15170
Gender, Children and Youth	C-C	Interventions that safe guards womens livelihoods (especially informal economic sectors) from the impacts of climate change	15170
Gender, Children and Youth	C-C	Research on understanding the disproportionate impacts of climate change on vulnerable groups	15170
Gender, Children and Youth	C-C	Gender related climate advocacy programmes	15170
Gender, Children and Youth	C-C	Career guidance in schools that emphasiss opportunities to facilitate climate action	15170
Gender, Children and Youth	C-C	Partnerships and dialogues with local, regional and international organisation share knowledge and build capacities on gendered aspects of climate change	15170
Gender, Children and Youth	C-C	Training and capacity building on climate action for vulnerable groups	15170
Climate Advocacy, Education and Empowerment	C-C	Capacity building to local councils and CBOs to build the capacity to implement climate actions at the community level	15150
Climate Advocacy, Education and Empowerment	C-C	Increased decision making on climate actions at the local level	15150
Climate Advocacy, Education and Empowerment	C-C	Climate education to ensure the effective delivery of climate-related content across all levels of education	15150
Climate Advocacy, Education and Empowerment	C-C	Activities that targets strengthening the capacities of academic and training institutions to integrate climate change into the portfolios	15150

Sector (aligned with NDC)	Thematic Area	Activity	Rio Marker Reference
Climate Advocacy, Education and Empowerment	C-C	Climate change research and innovation	15150
Climate Advocacy, Education and Empowerment	C-C	Expanding national climate research centres	15150
Climate Advocacy, Education and Empowerment	C-C	Awareness creation on access to educational opportunities in sustainability sectors, green jobs	15150
Climate Advocacy, Education and Empowerment	C-C	Locally tailored awareness campaigns on disproportionate impacts of climate change on vulnerable groups	15150
Climate Advocacy, Education and Empowerment	C-C	Promoting social and environmental safeguards	15150
Finance	C-C	Direct access of national entities to international climate funds	15111
Finance	C-C	Measures to integrate climate considerations into planning and budgetary processes	15111
Finance	C-C	Improvements to domestic climate finance tracking	15111
Finance	C-C	Climate fund dedicated to mobilise international climate finance	15111
Finance	C-C	Public-private partnerships to facilitate climate actions through risk sharing mechanisms and leveraging private capital.	15111
Finance	C-C	Enhanced private sector financing for climate actions	15111
Finance	C-C	Efforts to integrate climate risks into financial risk management (expanding coverage of national insurance schemes, diversify financial instruments, sustainable bonds)	15111
Loss and Damage	L&D	Parametric insurance schemes for smallholders	730
Loss and Damage	L&D	Strengthening national insurers	730
Loss and Damage	L&D	Research on climate change related economic and non-economic loss and damage including assessing tangible and intangible cultural and heritage loss due to climate change	730

Sector (aligned with NDC)	Thematic Area	Activity	Rio Marker Reference
Loss and Damage	L&D	Institutional capacity building to address loss and damage	730
Loss and Damage	L&D	Repairs to damaged infrastructure/households/capital goods	730
Loss and Damage	L&D	Improving climate data systems to facilitate swift payouts	730
Loss and Damage	L&D	Psychological support to affected communities	730
Policy and Governance	C-C	Strengthening existing or creating new legal frameworks for climate action	151
Policy and Governance	C-C	Institutional coordination and governance measures to strengthen climate action monitoring	151
Policy and Governance	C-C	Strengthening the measurement, reporting and verification of climate actions	151
Policy and Governance	C-C	Measure that enhances transparency, monitoring and accountability of climate actions (eg: strengthening Measurement, Reporting and Verification Systems (MRV), fulfilling reporting obligations to the UN Conventions)	151
Policy and Governance	C-C	International engagement and advocacy	151
Policy and Governance	C-C	Risk informed development and climate policy planning (long term climate resilient planning, mainstreaming climate into sectoral policies)	151
Policy and Governance	C-C	Climate governance frameworks and policies	151
Policy and Governance	C-C	Policies that target or mainstream climate adaptation, mitigation or loss and damage elements	151
Other	Other	Any activity which does not fall under the existing activities/sectors for adaptation/mitigation/loss and damage or cross-cutting	

8.2 Reporting format and guidance 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	Descri ption	Implementing org	Loca tion	Type of Climate Action	Sect or	Financin g Instrum ent	Source of fundin g	Type of source (multilater al, domestic, private etc)	Amou nt (USD)	Stat us	In- kind contri butio ns

Guidance Note: Reporting Climate Finance Activities (Section 11)

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

Purpose of this Guidance

This guidance note supports NGOs in completing **Section 11: Climate Finance Details** of their annual reporting format, in alignment with the Framework for reporting for Non-State Actors, developed by the Ministry of Tourism and Environment. It aims to enhance transparency and national reporting on climate-related support from all actors.

What to Report

Include any project, programme, or activity undertaken by your organisation that meets the following criteria:

- Has a climate-related objective (adaptation, mitigation, loss and damage, or enabling environment).
- Falls under any of the categories listed in the **Climate Finance Classification** <https://www.environment.gov.mv/v2/en/resources-for-climate-finance-reporting>
- If a project's primary objective is not climate-related, but includes one or more specific climate-relevant activities, then only those climate-specific components should be reported. *Example: If a broader infrastructure project includes the installation of solar PV systems as one output, report only the financing associated with the solar component, not the entire project budget.*
- Only report funds actually received and disbursed during the reporting period. Do not include committed amounts that have not yet been transferred or spent

Example Entry

Project/Activity	Community Mangrove Rehabilitation for Resilience (CMRR)
Start Date	#####
End Date	#####
Description	Community-led mangrove replanting and coastal ecosystem restoration to reduce erosion and absorb carbon.
Implementing Org	EcoIsles Maldives (Local NGO)
Location	Shaviyani Atoll – Foakaidhoo
Type of Climate Action	Adaptation & Mitigation
Sector	Ecosystems / Coastal zones
Financing Instrument	Grant
Source of Funding	Blue Planet Fund (UK FCDO)
Type of Source	Bilateral
Amount (MVR)	350,000
Status	Ongoing
In-kind contributions	Foakaidhoo Council – in-kind land and labour (MVR 25,000)

Instructions for Submission

- Ensure all activities reported are **climate-relevant**, as listed in the classification provided above.
- If your organization implemented **more than one** climate-relevant activity in the reporting year, add additional rows.

Need Help?

For clarification or support in classifying your activity as climate-related, contact:

Climate Change Department, Ministry of Tourism and Environment: [email contact]

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
- ☐ Cross-cutting

6. Relevant Sector (Refer to Annex 8.1 classification)

7. Financing Instrument

- ☐ Grant
- ☐ Loan
- ☐ In-kind contribution
- ☐ Other: _____

8. Source(s) of Funds *(Select all applicable)*

- ☐ Domestic
- ☐ International Bilateral
- ☐ International Multilateral
- ☐ Philanthropic
- ☐ Private
- ☐ Other: _____

9. Total Project Cost (USD and MVR)*Indicate the total cost of the project***10. Project Start and End Date***Indicate the start and anticipated end date of the project***11. Amount of Financing**

Please indicate in MVR and USD equivalents. Provide annual breakdowns for the relevant activities and outputs of the project (not the total project) and categorize by source and instrument.

Year	Project/Activity Description	Amount		Funder (s) Name	Source of Funds (bilateral, multilateral, private etc)	Financing Instrument
		(MVR)	(USD)			

12. Project Status

- ☐ Planned
- ☐ Ongoing
- ☐ Completed

13 In-kind contributions (if any)*Include estimated values for overhead and staffing costs***14. Additional Remarks (Optional)**

The following guidance note may be accompanied with the data requests to facilitate the Private entities to complete the form.

Guidance Note: Reporting Climate Finance Activities

Purpose of this Guidance

This guidance note supports all private sector entities, in completing the request for climate finance data. It aligns with the **Framework for Reporting by Non-State Actors** developed by the Ministry of Tourism and Environment. The goal is to enhance transparency and enable the government to account for climate-relevant investments and support from the tourism sector in national and international reporting.

What to Report

Include any project, programme, or activity implemented by your facility that meets the following criteria:

- **Has a climate-related objective**, such as:
 - Adaptation (e.g., strengthening water resilience, shoreline protection)
 - Mitigation (e.g., renewable energy, energy efficiency)
 - Loss and Damage (e.g., recovery from climate-induced flooding or storm events)
 - Enabling environment (e.g., climate risk assessments, training on sustainability practices)
- Falls under a category listed in the <https://www.environment.gov.mv/v2/en/resources-for-climate-finance-reporting> (See Annex 1 of the framework)
- If a project's primary objective is not climate-related, but includes one or more specific climate-relevant activities, then only those climate-specific components should be reported. *Example: If a broader infrastructure project includes the installation of solar PV systems as one output, report only the financing associated with the solar component, not the entire project budget.*
- Only report funds actually received and disbursed during the reporting period. Do not include committed amounts that have not yet been transferred or spent.

Example Entry

Example: Nature-based coastal protection project in resort X

A resort implemented a multi-year adaptation initiative to strengthen shoreline resilience using nature-based solutions, supported by an international grant and local co-financing. Based on the classification guidance provided in Annex 8.1, they find this activity is aligned to that circled in red below:

Activity	Sector (aligned with NDC 3.0)	Activity	A/M/C-I
Scientific research to study the impact of climate change on nature			A
Creating public awareness on impacts of climate on health			A
Mental health support targeting psychological distress and trauma by extreme events			A
Physical/natural reinforcement of coastline and/or additional coastal structures/ vegetation	41040 Coastal Protection		A
Use of technologies that provides technical solutions to enhance coastal protection measures			A
Efforts on prevention of extinction of locally known threatened species under the Maldives red list	41030 Safeguarding Coral Reefs and Biodiversity		A
Enhance reef monitoring and conservation			A
Any activity towards biodiversity conservation (monitoring systems, invasive species management)			A
Natural asset valuation/ natural capital accounting			A
Nature based solutions			A
Ecosystem based approaches			A
Biosphere conservation projects (including payments for ecosystem services) targeting reducing emissions from the deforestation C-C			A
Coral Reef Monitoring/ Valuation/ Restoration			A
Establishment of core protected areas and buffer zones for sustainable use of biodiversity and water to meet livelihood needs			A
Initiatives that maximises synergies between nature and climate financing			A
Introduction of Climate Proof Technologies	332 Tourism		A
Risk Management/ Climate Insurance Schemes for large and small scale tourism operators			A
Community Based Adaptation measures			A
Tourism diversification to empower local island communities			A
Activities that promotes environmental sustainability			A
Enhance resilience through ecotourism and nature-based activities			A

Nature-based Coastal Protection Project in Resort X (For guidance only)

1. Project Title

Enhancing Coastal Resilience through Nature-Based Solutions at Resort X

2. Project Description

This multi-year adaptation initiative aims to strengthen shoreline resilience at Resort X using nature-based solutions such as mangrove restoration and vegetated dune systems. The project reduces coastal erosion and enhances ecosystem-based adaptation in response to rising sea levels and increasing storm surges.

3. Implementing Organisation(s)

Resort X Private Limited

Partner(s): International Coastal Resilience Fund (ICRF), Local NGO "BlueReef Maldives"

4. Project Location

South Ari Atoll – Resort Island X

5. Climate Action Type

- ☒ Adaptation
- ☐ Mitigation
- ☐ Loss and Damage
- ☐ Cross-cutting

6. Relevant Sector

Coastal zone protection (Code: 41050 – based on Annex 8.1 classification)

7. Financing Instrument

- ☒ Grant
- ☐ Loan
- ☒ In-kind contribution
- ☐ Other: _____

8. Source(s) of Funds (Select all applicable)

- ☐ Domestic
- ☒ International Bilateral
- ☐ International Multilateral

- ☐ Philanthropic
☒ Private

9. Total Project Cost (USD and MVR)

USD 1,500,000 | MVR 23,220,000

10. Project Start and End Date

Start Date: January 2023

End Date: December 2025

11. Amount of Financing

Year	Project / Activity Description	Amount (MVR)	Amount (USD)	Funder(s) Name	Source of Funds	Financing Instrument
2025	Mangrove restoration and planting	10,320,000	666,667	International Coastal Resilience Fund (ICRF)	Bilateral	Grant
2025	Vegetated dune system installation and maintenance	5,160,000	333,333	International Coastal Resilience Fund (ICRF)	Bilateral	Grant
2025	Training on sustainable management of mangroves	7,740,000	500,000	Resort X	Private	Grant

12. Project Status

- ☐ Planned
☒ Ongoing
☐ Completed

13. In-kind contributions (if any)

Resort X – Provided land, labour, and maintenance support for mangrove restoration and dune infrastructure (estimated MVR 7,740,000 / USD 500,000)

14. Additional Remarks (Optional)

The project aligns with national ecosystem-based adaptation strategies and contributes to community education on coastal resilience.

Instructions for Submission

- Report all **climate-relevant activities** undertaken by your facility during the reporting year, based on the criteria above.
- If your resort implemented **more than one** climate-related initiative, fill one form per project

Need Help?

For clarification or support in identifying and classifying your activity as climate-related, please contact:

Climate Change Department

Ministry of Tourism and Environment

Email: [insert contact email]

8.4 Calculating in-kind contributions

**** Calculating in-kind support** such as overhead costs and staffing costs, often goes unrecorded in project documents. The below guidance could be used to estimate such costs. To do so, you need to first identify the type of in-kind support, for example:

- 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)

Box 2: Co-financing Estimation Methods

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:

$$\text{In-Kind Staff Cost} = \left(\frac{\text{Project Hours}}{\text{Total Working Hours in Period}} \right) \times \text{Staff Member's Salary and Benefits}$$

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; ½, ¼ or ¾)
 - IT: Allocate a share of IT expenses (e.g., internet or software licenses) based on the percentage of time the project uses those resources

$$\text{Office Space Cost} = \left(\frac{\text{Space Used by Project}}{\text{Total Space Available}} \right) \times \text{Total Rent and Utility Costs}$$

- 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
 - Compare the reported in-kind contributions against the project's original budget to ensure consistency and alignment with co-financing expectations.



Ministry of Tourism and Environment
Republic of Maldives