



Report No: EAS-2025-39(E)

28th May 2025

Climate Scanner Assessment: Report on Governance



آڈیٹر جنرل آف پاکستان

AUDITOR GENERAL'S OFFICE

Contents

EXECUTIVE SUMMARY 2

Introduction 4

1. Scope, Assessment areas and Methodology 5

2. Results 7

 2.1 Institutionalization 7

 G1. Legislative Framework 7

 G2. Governance Structure 9

Recommendation 12

 2.2 Strategy 12

 G3. Long-term Strategy 12

 G4. Climate Risk Management 14

Recommendations 15

 2.3 Coordination 16

 G5. Horizontal and Vertical Coordination Mechanisms 16

 G6. Stakeholder Engagement 18

Recommendation 19

 2.4 Accountability 20

 G7. Inclusiveness 20

 G8. Monitoring Mechanisms 21

 G9. Transparency 22

Recommendations 24

EXECUTIVE SUMMARY

Introduction

Climate Change is an urgent global challenge that demands significant resources for both mitigation and adaptation. Supreme Audit Institutions (SAIs) play a vital role in ensuring the efficient and transparent use of these resources. To support this function, the International Organization of Supreme Audit Institutions (INTOSAI) Working Group on Environmental Auditing (WGEA) developed the Climate Scanner assessment tool. This project has been led by the Chair of INTOSAI, SAI Brazil and it evaluates government performance across three key areas: Governance, Public Policy, and Climate Finance. The Auditor General's Office of the Maldives contributed to the development of this tool as part of the executive member countries of the project. This report presents the findings from the Governance axis, while the results on Public Policy and Climate Finance will be published as a separate report.

Climate change is a multifaceted and intricate issue. Addressing this crisis necessitates a well-organized national governance framework that enables each country to effectively tackle the challenges posed by climate change, whether by reducing emissions or adapting to its impacts. Key areas such as institutionalization, strategy, coordination and accountability have been assessed in this exercise. To assess these areas, the governmental structures and legislation, strategic planning, coordination, monitoring, transparency and stakeholder engagement were looked into as these are essential to what constitutes as good climate governance.

Result

The assessment showed that the government has made most progress in the components of institutionalization with 81%, followed by accountability with 67%, coordination with 62% and strategy with 61%. The report provides specific recommendations on how the governance system for climate change could be improved. In light of the assessment results, the recommendations emphasize strengthening the national climate governance framework by updating climate policy instruments with international commitments, integrating climate risks into all planning processes, and improving coordination among government agencies and stakeholders. Furthermore, the recommendations call for improving the existing monitoring and reporting systems, and enhancing transparency to ensure effective implementation and accountability in climate action. The figure below illustrates the overall progress of the various elements of climate governance that have been considered in this assessment.

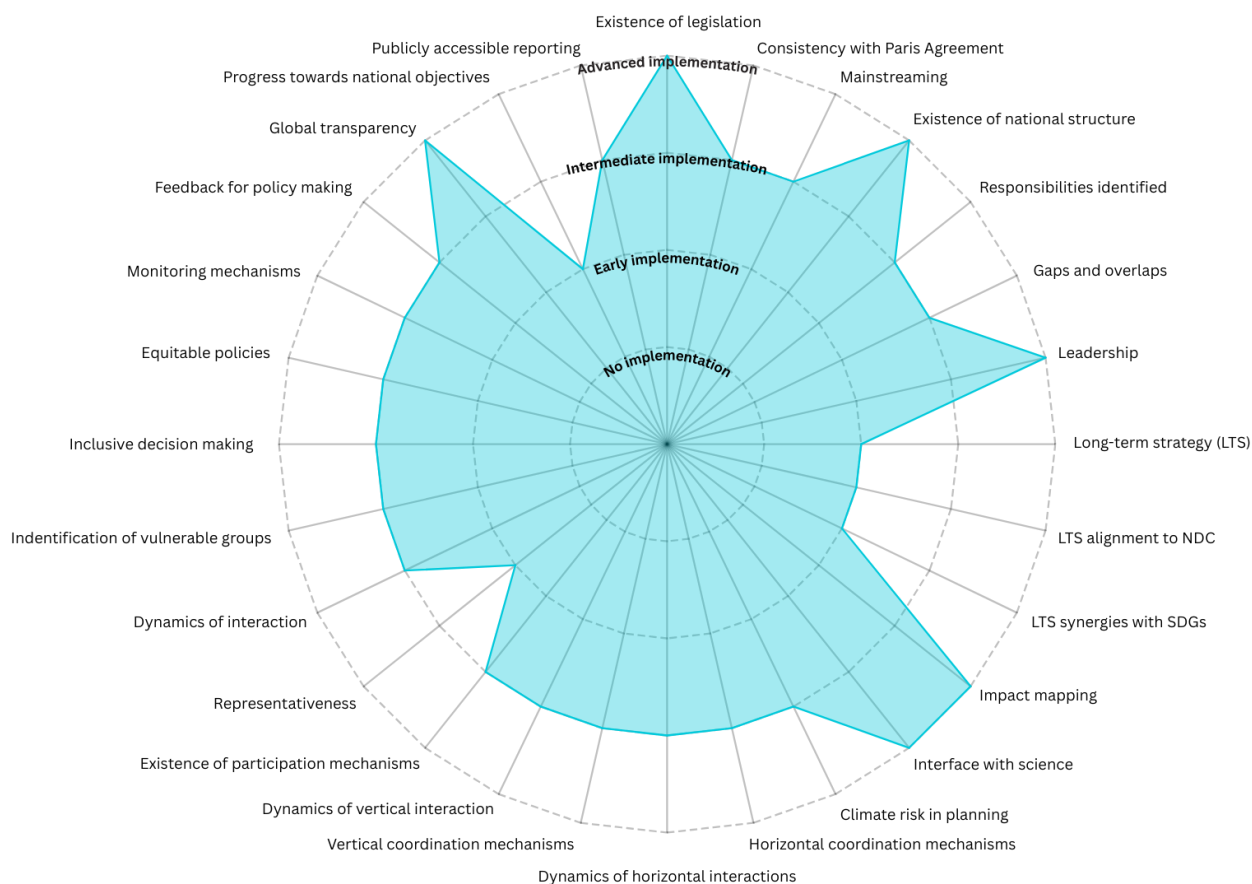


Figure 1: Results overview of climate governance

Conclusion

To effectively respond to the impacts of climate change, the government must establish a strong and cohesive national governance framework. From the assessment of the climate scanner, the country has shown most progress in the institutionalization of climate change in the national governance system, with strategy, accountability and coordination following closely. By aligning policies, engaging diverse stakeholders, and fostering collaboration across sectors, we can better navigate the complexities of climate change and build resilient systems capable of withstanding future climate challenges.

Introduction

Climate Change is one of the key issues facing the globe today and it encompasses all countries irrespective of geographic locations or regions. Countries around the world must allocate significant amounts of their national resources to address this global crisis. Supreme Audit Institutions (SAIs) have a role in ensuring the efficiency and effectiveness of these resources, in order to maximize the positive impacts of these initiatives to their citizens. This is of more importance to countries such as Maldives that are being disproportionately impacted by climate change with fewer resources available to address this issue.

About Climate Scanner

Given the unique role of SAIs in providing reliable and independent information that contributes to the transparency of climate action, SAIs share a common interest in developing independent assessments of the use of public resources and the performance of public policies, including those related to climate change. To address this need and to develop a globally harmonized tool for SAIs, the INTOSAI Working Group on Environmental Auditing (WGEA) has developed an assessment tool which can gauge the government's performance in climate action in spheres of Governance, Public policy and Finance. The project was led by SAI Brazil, the chair of INTOSAI, with the engagement of 18 other SAIs from various regions, forming the executive group, and the Auditor General's Office of the Maldives was a key contributor to the development of the tool as part of this team. The formulation of the assessment framework also benefited from technical support provided by global organizations such as the United Nations Department of Economic and Social Affairs (UNDESA), the United Nations Development Program (UNDP), the Inter-American Development Bank (IDB), and the World Bank.

The Climate Scanner tool has six main objectives aimed at improving climate action assessment and promoting global cooperation. First, it enables SAIs to assess their national governments' efforts to address climate change, identifying strengths, challenges, and opportunities for further action. Secondly, it consolidates national data into a global overview that highlights global strengths and challenges in climate action. Further, the tool supports decision-making for future audits by helping SAIs identify areas where audits could address climate-related issues. Moreover, it emphasizes clear communication of results through a web application, presenting data in an accessible format for diverse audiences, including governments, civil society, and citizens. Furthermore, the project fosters knowledge exchange among SAIs from different regions, strengthening their capacity to tackle climate-related challenges. Finally, the Climate Scanner contributes to INTOSAI's global voice, enabling SAIs to coordinate efforts and advocate for solutions to the climate crisis on the international stage. As a SAI from a country that is on the forefront of climate change impacts, we would like to extend our gratitude to the Chair of INTOSAI, WGEA, members of the EG and the international organizations that assisted in the formulation of the framework to enhance accountability of climate actions.

The framework is based on three key axis as mentioned before, Governance, Public Policies and Climate Finance. These are further divided into broad categories. The Figure 2 shows the Climate Scanner axis and categories organization. This report presents the findings of the assessment for the Governance Axis of the Climate Scanner whilst a separate report will be published on Public Policies and Finance.

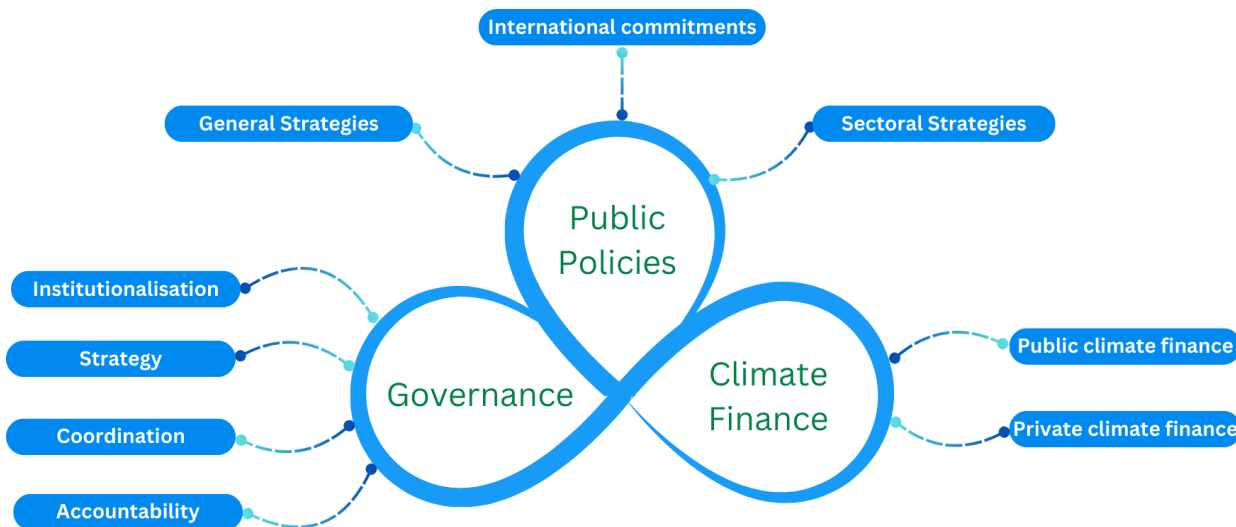


Figure 2: Climate Scanner Axis and Category organisation

1. Scope, Assessment areas and Methodology

The assessment covers the period from 2015 to 2024. In cases where specific procedures require it, the scope has been extended beyond this timeframe. Comments provided by relevant stakeholders on the assessment findings have been taken into consideration, and changes have been made where those comments were supported by sufficient and appropriate evidence.

In the Climate Governance Axis, four major categories have been assessed, which are:

- **Institutionalization**, which examines the regulatory framework and the governance structure;
- **Strategy**, which looks at the government’s long-term strategy and risk management approaches;
- **Coordination**, which assesses the coordination mechanism, their dynamics and representativeness both across the government and with external stakeholders; and
- **Accountability**, which examines the components on inclusiveness, monitoring mechanisms and transparency.

These areas are further subdivided into components and the following graphics show the details of the components and their respective categories.

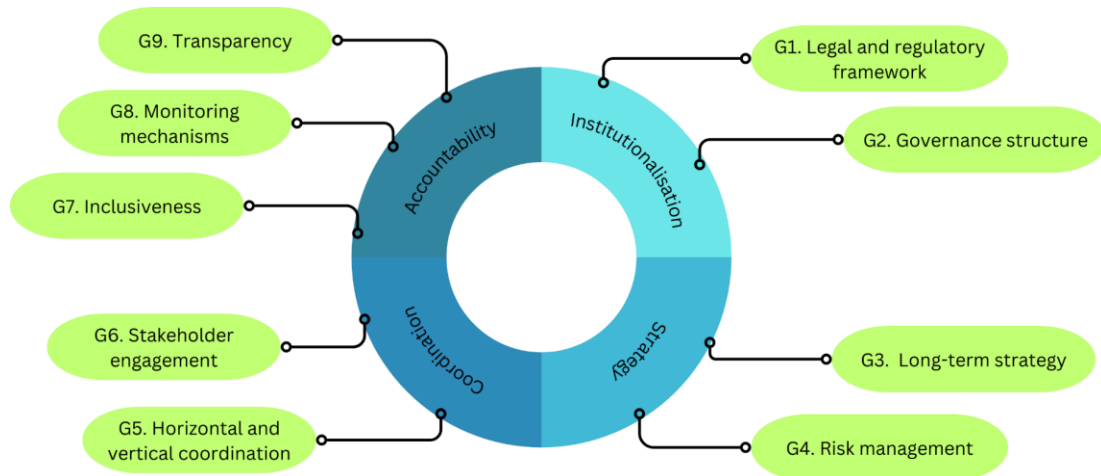


Figure 3: Assessment categories and components

As for the assessment methodology, the progress of each item under the respective components are examined and categorized into four stages, which are “No implementation,” “Early implementation,” “Intermediate implementation,” and “Advanced implementation.” As the Climate Scanner adopts a rapid assessment methodology, it focuses on whether mechanisms, systems, or policies exist. Therefore, the term “implementation” in this report refers to the existence of certain features for each criterion. In addition to the qualitative classification, a number is assigned for each stage of implementation to derive the progress percentages of the respective items and categories. For each category and component, the average progress of the sub items is taken and represented as the percentage progress respectively. The definitions of the stages are as follows:

Table 1: Definition of result classifications

Level of Implementation	Definition	Numerical Value
No implementation	No relevant aspects of the item are present	0
Early implementation	Few relevant aspects of the item are present, but there is considerable room for improvement	1
Intermediate implementation	Many aspects of item are present, but there is still room for improvement	2
Advanced implementation	All or nearly all relevant aspects of the item are present	3

What we looked at to make our assessment

The Climate Scanner focuses on the central government, and as such, the assessment was based on a review of publicly available documents and information gathered from central government entities relevant to the areas identified in the assessment. These entities include:

- The President’s Office of the Maldives
- Ministry of Tourism and Environment
- Ministry of Finance

The assessment was conducted in accordance with the Climate Scanner framework and handbook. Additionally, as the Climate Scanner is designed to provide a broad overview of the climate change sector, it does not evaluate the effectiveness of specific policies and structures. A more focused and in-depth audit would be required to examine these aspects, which fall outside the intended scope of the exercise. The areas of improvement identified under the Climate Scanner exercise will be considered to be taken as performance audit engagements in the future.

2. Results

The following section of the report presents the criteria, current situation, results and recommendations of the areas related to climate governance that have been assessed through the climate scanner framework.

2.1 Institutionalization

The area examines the regulatory framework and the governance structure to address climate change. The overall score for the area is 81%. Details of the assessment are provided in the sections below.

G1. Legislative Framework



This component of the Climate Scanner focuses on the evaluation of the National Climate Change Legislative Framework. A robust legislative framework is fundamental to a country's ability to effectively address climate change challenges, meet international commitments, and foster sustainable development. This assessment examines three critical aspects of the legislative framework: the existence of climate-specific legislation, its coherence with the Paris Agreement, and the extent to which it mainstreams climate considerations across various sectors and stakeholders.

The overall progress for this component is 78%.

a) Existence of Legislative Framework**Rating: Advanced implementation**

Criteria: The existence of a national legislative framework on climate change that supports the achievement of mitigation and adaptation goals.

Finding: The country has demonstrated advanced implementation in establishing a legislative framework for climate change. A specific climate law has been enacted under the name of the Climate Emergency Act (9/2021). This development can be attributed to the increasing consideration for climate change over the years, which necessitated the creation of dedicated legislation beyond the previous environmental law.

b) Coherence with Paris Agreement**Rating: Intermediate implementation**

Criteria: The alignment of the legal and regulatory framework with the main mechanisms and rules established by the Paris Agreement. Key aspects to consider include:

- Enshrinement of Nationally Determined Contributions (NDCs) in legislation, including principles from Article 4 of the Paris Agreement.
- Incorporation of overarching goals from Article 2 of the Paris Agreement.
- Recognition of transparency and reporting obligations as per Article 13 of the Paris Agreement.

Finding: The Climate Emergency Act (9/2021) shows intermediate implementation in terms of coherence with the Paris Agreement. It addresses the goals outlined in Article 2 of the Agreement by setting targets for low-emission development, promoting adaptation and resilience, and mandating the establishment of a dedicated institution to manage climate funds. The act demonstrates strong alignment with transparency and reporting requirements, outlining detailed reporting procedures and considering external reviews for target revisions. To achieve full alignment, the Act could be strengthened by explicitly referencing climate action plans, including Nationally Determined Contributions (NDCs).

The level of coherence stems from the country's commitment to international climate agreements and efforts to align national legislation with global standards. As a result, the country has a framework that largely supports its international climate obligations, though there is room for improvement in fully integrating all aspects of the Paris Agreement.

Criteria: Whether the national legislation framework contains specific provisions that enable climate change considerations in relevant planning instruments and sectors closely linked to climate change.

Finding: The Climate Emergency Act (9/2021) includes the following provisions for mainstreaming climate change in Clause 18. The clause states that it is a responsibility of the climate directorate to:

- *Shaviyani:* Provide technical assistance to climate related programs being implemented at atoll, city and island level.
- *Alif:* Coordinate with sectoral agencies and identify the changes required for policies, regulations and guidelines and propose them accordingly.
- *Meemu:* Furthermore, they are also responsible to lead a collaborative work between the institutions that play the roles in climate action across the government.
- *Raa:* Increase private sector participation in climate action.

The act provides a specific mandate for the climate change directorate to review the sectoral policies, regulations and guidelines and propose the required changes. However, there is no mention of mainstreaming climate change in the national budget. Enhancing the mainstreaming aspect of the Climate Emergency Act by addressing this gap will ensure a more financially supported approach to tackling climate change in the country .



G2. Governance Structure

This component of the Climate Scanner evaluates the institutional arrangements and coordination mechanisms established to manage climate change-related actions and policies. An effective governance structure is crucial for implementing climate change strategies, ensuring coherence across sectors, and facilitating the achievement of national climate goals. The total progress on this component is 83%.



a) Governance Structure**Rating: Advanced implementation**

Criteria: Whether the country has a structure to address climate change issues.

Finding: The Climate Emergency Law (9/2021) provides responsibilities of the Climate Change Directorate, Special Envoy for climate change, and the Minister.

b) Defined Responsibilities**Rating: Intermediate implementation**

Criteria: Whether the national government has clearly assigned responsibilities for climate change activities, specifically identifying which entities are responsible for leading, coordinating, implementing, monitoring, and ensuring transparency. The clarity and comprehensiveness of these role assignments are assessed to determine the level of implementation.

Finding: In addition to the roles prescribed in the Climate Emergency Act, the Ministerial mandates have broadly defined the roles and responsibilities of the entities including the lead and sectoral mandates. Further, the National Strategic Plan (2019-2023) details the lead and other implementing agencies for the respective strategic actions under the theme of resilient communities. As for the monitoring, review and verification, the Biennial Update Report states that stakeholder roles and responsibilities are only partially defined for ministries, government departments, the private sector, and civil society, with no roles defined for island/atoll/city councils or academia. Furthermore, currently there is no defined national governance structure for adaptation planning as well. These gaps are largely due to the shortcomings of the existing legislative instruments that define responsibilities across sectors. Strengthening the legislative instruments and clearly defining responsibilities will create a more holistic and coordinated approach, enhancing the effectiveness of climate actions.



c) Gaps and Overlaps

Rating: Intermediate implementation

Criteria: Assesses further gaps and overlaps in the assignment of climate-related responsibilities among government actors.

Finding: The report on gaps and needs, and institutional arrangements for monitoring mitigation actions published in 2024 highlights overlaps in sectoral legislative instruments. These include unclear roles between the Energy Department and Utility Regulatory Authority regarding data collection (Maldives Energy Act), conflicting mandates between Waste Management and Utility Regulatory Authorities (Waste Management Act), and unclear data reporting mandates (Utility Regulatory Authority Act). Furthermore, the entities involved in climate action work in silos with fragmented efforts. These overlaps and gaps are caused by inconsistencies and lack of clarity in the relevant policy and legal instruments. Addressing these gaps will minimize duplication, fragmentation, and overlaps, thereby streamlining climate action efforts.



d) Leadership

Rating: Advanced implementation

Criteria: Given the crosscutting nature of climate change, it is crucial for the national government to have a designated body responsible for leading, steering, and coordinating the national climate response.

Finding: The Climate Emergency Act (Article 3) outlines leadership responsibilities in addressing climate change, particularly through Clause 18, which designates the Climate Change Directorate as the governing body responsible for leading, steering, and coordinating climate initiatives. This directorate has the authority to mobilize other government agencies for climate action, underscoring its central role in the national response. Additionally, Clause 11 establishes a Special Envoy for climate change, who operates at the center of government and can foster inter-sectoral collaboration.

Recommendation

It is recommended for the Ministry of Tourism and Environment to:

1. Amend the Climate Emergency Act to enhance mainstreaming and establish a formal review process to regularly assess and review the legislative framework in light of evolving international climate agreements and best practices.
2. Amend the existing legislative instruments and mandates with clear allocation of responsibilities that are free from duplication, fragmentation, gaps and overlaps.

2.2 Strategy

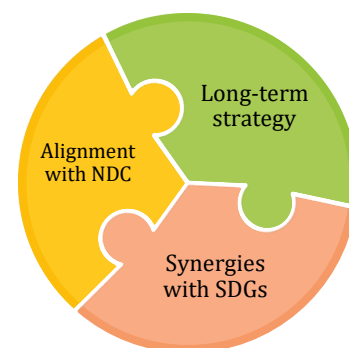
This area included looking into the government's long-term strategy and risk management approaches. The total progress of this area is 61% and the detailed results are provided below.

G3. Long-term Strategy

This component of the Climate Scanner focuses on the evaluation of the National Climate Change Long-term Strategy. A robust long-term strategy is fundamental to a country's ability to effectively address climate change challenges, meet international commitments, and foster sustainable development.

This assessment examines three critical aspects of the long-term strategy: the existence of a comprehensive long-term strategy, its alignment with Nationally Determined Contributions (NDCs), and the extent to which it creates synergies with the Sustainable Development Goals (SDGs).

The progress of this component is 33%.



a) Long-term Strategy	Rating: Early implementation
------------------------------	-------------------------------------

Criteria: Climate change is a problem that requires continuous actions over a long timeframe. Countries must define emissions reduction targets for 2030, 2050, and beyond. Establishing long-term plans and strategies is essential for addressing climate change effectively. The Paris Agreement Article 4 (19) encourages all parties to formulate and communicate long-term low greenhouse gas emission development strategies (Long-Term Strategies, or LTS). For the Climate Scanner, an LTS should ideally cover a period until at least 2050, as top climate scientists assert that carbon dioxide emissions must reach "net-zero" by then to limit warming to 1.5° C.

Finding: While there is no designated publication recognized as the national climate change long-term strategy, the Climate Emergency Act enshrines low emission development and the strategic approach to achieve this goal. The requirement for submitting an LTS under the UNFCCC is voluntary, and although elements of an LTS are present in various legislative instruments, including the Climate Emergency Act, a comprehensive strategy has not been formulated. However, it should be noted that as a Small Island Developing State the emissions of the country are negligible in the global context.

b) Alignment to NDC

Rating: Early implementation

Criteria: Nationally Determined Contributions (NDCs) outline countries' commitments to reducing greenhouse gas emissions and adapting to climate impacts. An effective long-term strategy should align with the NDCs.

Finding: In the absence of an LTS, the long-term strategic direction stipulated in the climate act is taken to assess alignment to NDC. The Climate Emergency Act is in line with the updated NDC commitment of a 26% reduction by 2030. This alignment indicates that the overall long-term strategic direction is consistent with the NDC, reflecting a proactive approach to climate action.

c) Synergies with SDGs

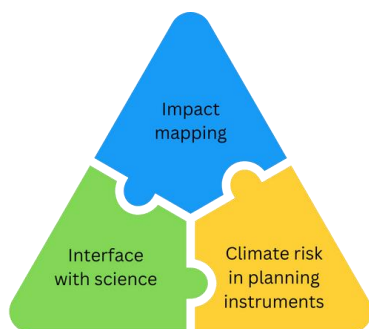
Rating: Early implementation

Criteria: Climate Action is one of the Sustainable Development Goals (SDGs), and the climate agenda is closely linked to the SDGs. National strategies must be cohesive and integrated to ensure that climate actions contribute to achieving the SDGs. It is important to assess how well the long-term strategy identifies interlinkages between climate action and the SDGs, indicating ways to leverage positive effects and minimizing negative impacts.

Finding: In the absence of an LTS, the long-term strategic direction stipulated in the climate act is taken to assess synergies. Clause 3 (Principles of the Act) of the Climate Emergency Act emphasizes that economic development should align with sustainable development principles. This legislative intent to connect economic development with sustainable practices illustrates a recognition of the interconnections between climate action and sustainable development, suggesting potential co-benefits that could enhance both agendas. However, in the absence of the detailed strategy, specific measures to leverage these synergies cannot be assessed.



G4. Climate Risk Management



This component evaluates the mechanisms in place for climate risk management, focusing on impact mapping, the interface with scientific knowledge, and the incorporation of climate risks into planning instruments. Effective climate risk management is essential for preparing for and mitigating the impacts of climate change, ensuring that national policies are informed by scientific evidence, and that planning processes account for climate vulnerabilities. The overall progress for this component is 89%.

a) Impact Mapping

Rating: Advanced implementation

Criteria: This item assesses whether the country has an updated mapping of climate change risks developed or updated in the last five years.

Finding: The Second National Communication (SNC), published in 2016, provides a comprehensive assessment of the country's key climate change risks and vulnerabilities. The Biennial Transparency Report, released in 2024, offers an updated overview of climate risks and impacts. While the update of these risks experienced delays due to limited resources, the information on climate risks has been broadly revised within the assessment's timeframe.

b) Interface with Science

Rating: Advanced implementation

Criteria: Scientific knowledge is crucial for effective climate change action. The Paris Agreement emphasizes the importance of using the best available science. This assessment evaluates the level of participation of scientific institutions in the risk mapping process and the extent to which scientific information was utilized.

Finding: The Second National Communication (SNC) have used on-field assessments, analyzing water resources, shoreline changes, and inundation scenarios on a sample basis. Further it also references government research institutes (Maldives Marine Research Institute) in identifying vulnerabilities to climate change. External review and technical guidance from the Global Environment Facility (GEF) and UNEP were acknowledged. Further, in the institutional arrangements of both the SNC and the Biennial Transparency Report (BTR) where the climate risks were updated, the public research institutions / academia have been included. The integration of scientific institutions and external organizations in the process reflects a structured approach to using the best available science in risk mapping.

Criteria: Climate change risks must be incorporated into various governmental planning instruments, such as national development plans, adaptation strategies and national budgets. This assessment evaluated how systematically and comprehensively climate risks are considered in these instruments.

Finding: The National Strategic Action Plan details government strategies for enhancing climate resilience and identifies the agencies responsible for coordination. Further the fiscal risk statement published by the Ministry of Finance does include climate change as a key risk factor to the budget. Impacts from climate change and disasters are noted as drivers that demand more investment into the public infrastructure in order to increase the resilience of communities. However, the Ministry of Tourism and Environment has noted that climate considerations have not yet been effectively integrated into the process of island development plan formulation. Nevertheless, climate risks are considered in adaptation strategies such as the National Adaptation Program of Action (NAPA) and Nationally Determined Contributions (NDC). Strengthening the frameworks and processes for incorporating climate risks into planning will ensure more effective integration of climate considerations in decision-making.



Recommendations

It is recommended for the Ministry of Tourism and Environment to:

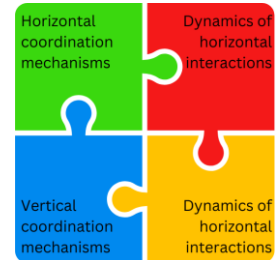
1. Implement systematic procedures to incorporate climate risks into all relevant planning instruments.

2.3 Coordination

As climate change is a very cross-cutting issue, proper coordination is key to the success of climate action. This area assessed coordination mechanism, their dynamics and representativeness both across the government and with external stakeholders. The total progress in the area is 57%.

G5. Horizontal and Vertical Coordination Mechanisms

This component evaluates the existence and dynamics of horizontal and vertical coordination mechanisms within the government for climate action. Effective coordination is crucial for ensuring cohesive climate policies and fostering collaboration across different sectors and levels of government. The total progress for the component is 67%.



a) Existence of Horizontal Mechanisms	Rating: Intermediate implementation
--	--

Criteria: Whether institutional mechanisms for horizontal coordination are in place, whether they are positioned under the highest levels of government leadership, and whether the most relevant stakeholders are included.

Finding: There is no permanent coordination mechanisms dedicated to climate change. However, the Ministry of Tourism and Environment implements coordination mechanisms for specific projects and engagements. For example, projects managed by the Ministry utilize engagement mechanisms such as steering committees. Furthermore, initiatives like the formulation of the Biennial Transparency Report (BTR) have their own tailored engagement mechanisms. These mechanisms include the relevant line ministries connected to each specific initiative. While purpose-specific mechanisms ensure coordination, establishing a permanent horizontal coordination framework would provide greater continuity and broader scope, ensuring consistent dialogue and coordination.

b) Dynamics of Horizontal Mechanisms**Rating: Intermediate implementation**

Criteria: Whether existing mechanisms enable relevant actors to interact effectively.

Finding: Stakeholders are engaged through project-specific mechanisms outlined in item A. For example, project steering committee meetings with relevant line ministries are conducted to review the budgets, provide guidance on workplans and implementation of specific projects. Additionally, further stakeholder engagement and validation activities are carried out with the involvement of line ministries, particularly for initiatives like the development of the Nationally Determined Contributions (NDC). However, gaps in coordination have been identified, as highlighted in the Stock Take Report on adaptation monitoring as the report notes that the absence of a well-capacitated intersectoral management structure has led to weak coordination between institutions and sectors dealing with climate change impacts. Furthermore, the publication points out that limited coordination between ministries in developing annual and three-year development budgets, along with a lack of effective collaboration during policy formulation, has posed challenges in the successful implementation of the policies.

**c) Existence of Vertical Mechanisms****Rating: Intermediate implementation**

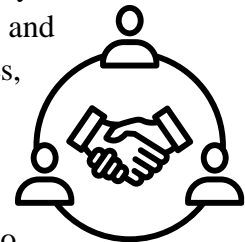
Criteria: Whether institutional mechanisms for vertical coordination exist.

Finding: Similar to the findings regarding horizontal coordination mechanisms, there are no permanent vertical coordination structures in place. However, the Ministry of Tourism and Environment incorporates the relevant local councils into the coordination mechanisms for projects implemented within their respective jurisdictions. Additionally, the unique geographical context of dispersed atolls, coupled with limited resources, presents challenges in mobilizing an overarching mechanism for comprehensive vertical coordination, despite the potential of technology to bridge these gaps.

d) Dynamics of Vertical Mechanisms**Rating: Intermediate implementation**

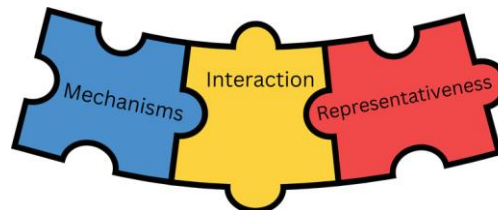
Criteria: Whether vertical mechanisms facilitate effective interaction among relevant actors.

Finding: Through the coordination mechanisms outlined in item C, the Ministry of Tourism and Environment works with local governments during project planning and implementation. Additionally, local councils are engaged in climate initiatives, such as climate adaptation tracking. However, as these engagements are not backed by permanent and continuous coordination mechanisms, gaps in participation may arise. Establishing permanent vertical coordination structures would improve consistency and better integrate local councils into climate initiatives, strengthening the impact of government efforts.



G6. Stakeholder Engagement

This component evaluates the mechanisms in place for stakeholder engagement in climate action. Effective stakeholder engagement is essential for ensuring that diverse perspectives are considered in the design and implementation of climate policies, thereby enhancing the legitimacy and effectiveness of climate actions. The progress for this component is 44%.



a) Existence of Participation Mechanisms	Rating: Intermediate implementation
---	--

Criteria: Whether formal participation mechanisms exist for non-government actions in both design and implementation of climate-related activities.

Finding: There are currently no permanent non-government stakeholder engagement mechanisms, such as commissions, councils, or committees, that regularly acquire feedback from stakeholders, including civil society, the private sector, and academia. However, under the currently ongoing project of advancing the national adaptation of the Maldives, it is proposed to establish a CSO/NGO advisory committee coordinated by the Ministry of Tourism and Environment to facilitate the engagement of non-government stakeholders, including representatives from women's groups, in the national adaptation planning process. Further, for climate engagements such as the formulations of the BTR, purpose-specific stakeholder engagement mechanisms have been developed with the inclusion of NGOs, CBOs, academia and the private sector. The absence of permanent stakeholder coordination mechanisms can be attributed to resource constraints and institutional capacity. While recent plans demonstrate an increasing recognition of the need for structured engagement with non-government stakeholders, establishing permanent mechanisms would ensure greater continuity and broader scope for effective coordination and dialogue on climate initiatives.

b) Representativeness**Rating: Early implementation**

Criteria: The extent to which civil society, the private sector, and academia are represented in participation mechanisms.

Finding:

For the purpose-specific engagement, the Ministry informs that they carry out stakeholder mapping exercises to identify relevant organizations based on expertise, engagement and activeness among other criteria. One of the latest purpose-specific engagements has been implemented for the BTR where civil societies and academia have been represented in its formulation with limited representation from the private sector. Once the reports are formulated, during the verification and confirmation stage, the Ministry opens the outputs for public comments. In terms of representation, the methodology does ensure representation, however as there is no open call for engagement from the organizations, there is risk of limited engagement with organizations which have opposing views with the current policies. Therefore, there is room for improvement in the current engagement process with the non-government stakeholders.

c) Dynamics of Interaction**Rating: Intermediate implementation**

Criteria: Whether existing mechanisms allow relevant actors to interact regularly with national bodies involved in climate action. Key aspects include the regularity of meetings, discussions on relevant issues, clear decision-making processes, and the incorporation of stakeholder perspectives.

Finding: The absence of permanent engagement mechanisms means there is no routine interaction between the government and non-governmental stakeholders. However, the government does engage with civil society, academia, and the private sector on climate-related issues through purpose-specific mechanisms. These engagements take place through meetings and coordination on data provision. Additionally, during the verification and confirmation stages, the stakeholders have the opportunity to provide comments on draft outputs. While these current engagement mechanisms facilitate participation, the risk of limited continuity and scope exists, as coordination and dialogue rely on ongoing initiatives rather than being supported by a sustained, structured framework. Establishing permanent engagement mechanisms would ensure more consistent and inclusive collaboration with non-governmental stakeholders.

Recommendation

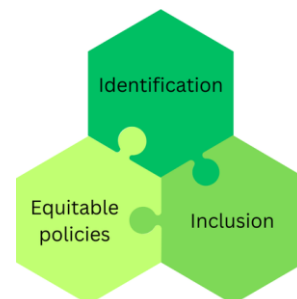
It is recommended for the Ministry of Tourism and Environment formulate and implement permanent mechanisms that ensure regular engagement with government and non-government stakeholders with diverse representation, ensuring their voices are further incorporated in climate related planning and action.

2.4 Accountability

The area of accountability involves the components on inclusiveness, monitoring mechanisms and transparency. The overall progress for the area is 63%.

G7. Inclusiveness

This component evaluates the extent to which vulnerable groups are identified and included in climate related decision-making processes, and how equity principles are integrated into climate policies. Inclusiveness is crucial for ensuring that the needs of all segments of society, particularly those most affected by climate change, are addressed effectively. The total progress in this component is 67%.



a) Identification of Vulnerable Groups

Rating: Intermediate implementation

Criteria: Whether national governments have identified vulnerable groups and considered their needs in climate strategies, policies, and plans.

Finding: The Ministry informs that vulnerable groups that are already identified and designated through legislation are integrated in adaptation planning. However, the Ministry does not conduct independent reviews of the vulnerable groups via a climate lens. In the absence of such reviews, the intersectionality between general vulnerabilities and the specific impacts of climate change cannot be adequately considered when assessing climate vulnerability. This lack of thorough assessment may be attributed to resource limitations, leading to insufficient data on vulnerable groups. Conducting more detailed and climate-oriented reviews would ensure that the needs of vulnerable populations are greater understood and further incorporated into climate policies, enhancing their effectiveness in leaving no one behind.

b) Inclusion in Decision-Making Process

Rating: Intermediate implementation

Criteria: Existence of mechanisms for engaging vulnerable groups in the decision-making process for climate strategies, policies, and plans.

Finding: Currently, there are no dedicated mechanisms for engaging vulnerable populations in climate decision-making. The Ministry of Tourism and Environment relies on sectoral data and carries out purpose-specific engagements. Establishing structured and continuous engagement processes with vulnerable groups would ensure that the needs and voices of these groups are fully captured during policy development and the implementation of climate actions.

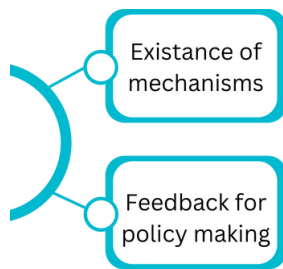
c) Equitable Policies

Rating: Intermediate implementation

Criteria: The extent to which climate strategies, policies, or plans incorporate an equity perspective, addressing the needs of vulnerable groups. The assessment focuses on overarching climate strategies, such as legislation, the NDC, and national adaptation plans (NAP).

Finding: The concept of equity and principles from Agenda 2030 are integrated into the Climate Emergency Act, and equity is justified in the international context within the NDCs. However, discussions on equity in the national context are lacking in the NDC. As for the National Adaptation Plan, the plan is not yet developed hence the item cannot be evaluated for the NAP.

G8. Monitoring Mechanisms



This component assesses the mechanisms in place for monitoring and reporting on Nationally Determined Contributions (NDCs) and overarching climate laws. Effective monitoring is essential for tracking progress, ensuring accountability, and informing policy adjustments based on observed outcomes.

The total progress under this component is 67%.

a) Existence of Mechanisms

Rating: Intermediate implementation

Criteria: The existence of mechanisms for monitoring:

- Progress towards achieving commitments outlined in the NDC.
- Implementation of overarching climate laws or regulations.

Finding: The progress of the NDC is tracked through the formulation of the Biennial Transparency Report, with the country submitting its first BTR in November 2024. The Climate Emergency Act includes a formal mechanism for reporting; however, the required reports have not been generated. The lack of reporting for the Climate Emergency Act may stem from resource constraints, highlighting that the existing structures are not robust enough to support the stipulated monitoring and reporting efforts. Strengthening monitoring mechanisms would ensure timely and effective reporting, improving the tracking and transparency of climate actions.

b) Feedback for Policy Making

Rating: Intermediate implementation

Criteria: Whether the information generated by monitoring mechanisms is used to improve climate change policies.

Finding: As evident from the previous item, the NDC monitoring mechanism is functional while the reporting required under the Climate Emergency Act has not been formulated. However, it is to be noted the tracking of the NDC, the responsibility to formulate the reporting under the legislation and the policy making is done by the same entity. Therefore, even though there are shortcomings in formal monitoring and reporting processes, the information acquired through implementation can be considered in the revision of policy instruments.

G9. Transparency

This component evaluates the mechanisms in place for transparency in reporting climate-related actions, both on a global scale and in relation to national objectives. Effective transparency ensures that stakeholders and the public can access critical information about climate policies and their implementation. The total progress for this component is 67%.



a) Global Transparency

Rating: Advanced implementation

Criteria: Whether the country has prepared and submitted required documents to the United Nations Framework Convention on Climate Change (UNFCCC), including:

- National Communications (NC)
- Biennial Update Reports (BUR)
- Biennial Transparency report (BTR)

Finding: The first National Communication was published in 2001, followed by the Second National Communication in 2016, with the third report currently underway. The Biennial Update Report was submitted in 2019, and the Biennial Transparency Report was completed in 2024. Despite being a Small Island Developing State with flexibilities in reporting, the Maldives has demonstrated commitment to global transparency through its efforts.

b) Progress Towards National Objectives**Rating: Early implementation**

Criteria: The presence of national transparency mechanisms that allows society to track progress toward defined national climate objectives, as stated in instruments like Nationally Determined Contributions (NDCs).

Finding: The Ministry of Tourism and Environment’s website offers access to climate-related publications, including reports for the UNFCCC. However, the site lacks functions such as comprehensive filtration of all climate-related documents limiting accessibility to relevant documents.

The Maldives has a Right to Information Act, Right to Information regulation and an Information Commissioner’s Office (iCOM) which regulates the accessibility of information to the public. Further, each institution has allocated information officer(s), including the Ministry of Tourism and Environment. The contact details of these information officers are available from the iCOM’s website. Moreover, although there are cases of non-compliance in information provision by the Ministry, none of these cases are directly related to the work of the Climate Change Department. However, cases concerning information on project management and environmental compliance have been observed, which can be linked to climate change efforts.

Under the Right to Information Act, institutions are required to proactively disclose details about their functions, services, complaint mechanisms, document management, decision-making processes, budget allocations, and public engagement methods to ensure transparency and accountability in their operations. A review of the proactive information to be published by the Ministry of Environment reveals that they achieved only 48%. Furthermore, the reporting mandated under the Climate Emergency Act is required to be published and made accessible to the public; however, as noted in section G8(a), the necessary reports have not been produced.

c) Publicly Accessible Reporting**Rating: Intermediate implementation**

Criteria: The accessibility and understandability of climate-related information for the public, focusing on whether the information can be easily found and comprehended by non-experts.

Finding: Climate Change related publications such as the National communications, Biennial Update Report, Biennial Transparency Reports and other publications related to climate change formulated under projects are available through the Ministry’s website. These documents are published in English, and understanding and interpreting the detailed information generally requires a basic to moderate level of technical knowledge in environmental and climate change topics. However, most of the documents include executive summaries designed to support comprehension by the general public. According to the 2022 Census, 82.6% of Maldivians aged

10 years and above are literate in English, suggesting that much of the information intended for the public is accessible.

The work of the Climate Change Department is also reflected in the annual reports. The report is in Dhivehi language and accessible to the public through the website. In accordance with the Public Finance Regulation, these reports are required to include information on policies, targets, progress made towards achieving those targets, and the work that remains to be undertaken. However, the current reports primarily provide summaries of activities rather than detailing trends in progress, challenges faced, or the work still needed to meet climate goals.

Strengthening structured reporting processes and enhancing public engagement would provide a clearer picture of progress and challenges, fostering greater transparency and accountability in climate efforts.

Recommendations

It is recommended for the Ministry of Tourism and Environment to:

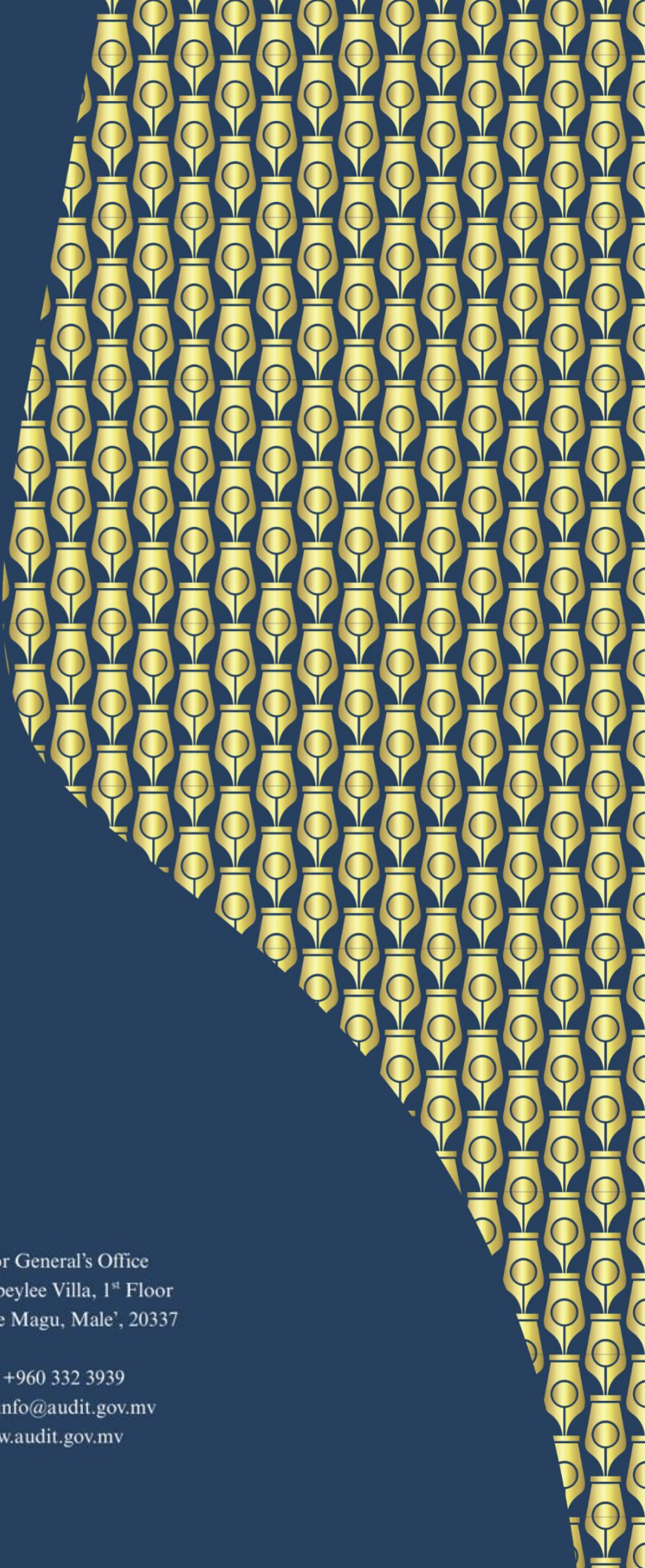
1. Improve procedures for identifying vulnerable groups and assessing their climate-related needs, develop dedicated mechanisms for engaging these populations in the decision-making process, and integrate considerations of internal equity into the NDC.
2. Develop and implement robust mechanisms for monitoring the implementation of the Climate Emergency Act and establish structured processes to ensure that monitoring data is systematically used to inform policy adjustments and improvements.

28th May 2025



Hussain Niyazy

Auditor General



Auditor General's Office
M. Chanbeylee Villa, 1st Floor
Majeedhee Magu, Male', 20337

Tel: +960 332 3939
Email: info@audit.gov.mv
www.audit.gov.mv