



UNFCCC Secretariat Recognition and Accountability Framework: Draft Implementation Plan with respect to Net-Zero Pledges of non- State actors and Integrity Matters

Submission to the UNFCCC

October 2023

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Considerations

- What are the most effective international governance arrangements to support transparency and accountability of NPS pledges? How and to what extent could the UNFCCC Recognition and Accountability Framework and first Draft Implementation Plan best help ensure greater accountability of voluntary initiatives? What should be the role of the UNFCCC compared to other institutions?
- While the UNFCCC Recognition and Accountability Framework refers to non-Party stakeholders, how can we ensure that voluntary initiatives in general (by Parties and non-Parties) and announcements that are linked to the UNFCCC process translate into meaningful and real climate action?
- How can transparency and accountability in relation to voluntary initiatives and related announcements be enhanced to strengthen their credibility, and to what extent should they be by the UNFCCC?
- What signals from the outcomes of COP28 and the global stocktake would best catalyze credible climate action through voluntary initiatives?



A. Summary

1. Stakeholder consultation on the UN Framework Convention on Climate Change (**UNFCCC**) Recognition and Accountability Framework and first Draft Implementation Plan is currently underway. Recent work by C2ES, including convenings and other outreach, have brought to light options for how and to what extent the UNFCCC can ensure greater transparency and foster accountability of individual non-Party stakeholder net-zero pledges, as well as voluntary initiatives in general (that is, those involving coalitions of non-Party stakeholders and/or Parties, including with a focus other than mitigation).¹
2. For example, the UNFCCC could set overarching transparency criteria for registration of voluntary initiatives onto the Global Climate Action Portal with a view to facilitate enhanced accountability. Criteria could include annual reporting of progress towards targets and disclosure of internally adopted accountability mechanisms, governance structures, and incentives to remaining on track with respect to declared commitments. The UNFCCC could also enable third-party verification and/or an external review system of registered voluntary initiatives, based on criteria to be established outside the UNFCCC, while UNFCCC-led review mechanisms remain an option.
3. Upgrading the Global Climate Action Portal could include improvements in: showcasing the implementation status of voluntary initiatives and synergies among similar initiatives; facilitate their scrutiny by third parties; and avoid duplication of reporting obligations and accountability checks that occur outside the UNFCCC. The portal could group initiatives by topic or sector and focus on featuring joint voluntary initiatives to highlight opportunities for international cooperation, while external registries and trackers could host individual entity pledges and disclosures.
4. The first Draft Implementation Plan could clarify which recommendations of the Integrity Matters report by the UN High-Level Expert Group on the Net-Zero Emissions Commitments of Non-State Entities could be relevant as guiding principles for enhancing transparency and accountability of individual NPS net-zero pledges. Principles that would apply more broadly to all kinds of voluntary initiatives could also be explored, if not through this first Draft Implementation Plan, by those to potentially come later under the Recognition and Accountability Framework. How the credibility of the information would be assessed against these principles, who would be best suited to carry out assessments (including designated organizations outside the UNFCCC) and the consequences, if any, of assessment could also be clarified.
5. The first Draft Implementation Plan could usefully support processes and institutions to build greater understanding of what 'being on track' means with regard to the implementation of

¹ The contents of this submission reflect feedback we have received in convenings we have hosted as well as from other outreach, and do not necessarily reflect the views of C2ES.



transition plans. The UNFCCC could usefully consider extending the timeline for the development of recommendations in this regard to after COP28.

6. As part of enhancing transparency and accountability, COP28 could encourage assessment of how voluntary initiatives would potentially support NDC ambition and implementation. During the planned review of transparency guidelines to occur before 2028, biennial transparency report guidelines could be reviewed to consider coverage of voluntary initiatives to the extent they claim to contribute to NDC implementation.

B. Context

7. Responding to the launch of the November 2022 UN High-Level Expert Group on the Net-Zero Emissions Commitments of Non-State Entities (**HLEG**)² Integrity Matters report, the UN Secretary General (**UNSG**) invited the UNFCCC to present a plan to address the lack of universally recognized, credible, third-party authorities conducting verification and accountability checks.³ The UNFCCC Recognition and Accountability Framework (**RAF**)⁴ with its annexed first Draft Implementation Plan is the UNFCCC response to this invitation.
8. The scope of the current version of the RAF and first Draft Implementation Plan covers non-Party stakeholders (**NPS**)⁵ and their net-zero pledges. In this sense, the universe of **voluntary initiatives**,⁶ referenced in decision 1/CMA.4,⁷ is only partially addressed. Many joint voluntary

² The United Nations Secretary-General, António Guterres established the HLEG in March 2022 to “develop stronger and clearer standards for net-zero emissions pledges by non-State entities – including businesses, investors, cities, and regions – and speed up their implementation.” <https://www.un.org/en/climatechange/high-level-expert-group>.

³ Response of the UN Secretary General to the HLEG report <https://www.un.org/sg/en/content/sg/statement/2022-11-08/secretary-generals-remarks-launch-of-report-of-high-level-expert-group-net-zero-commitments-delivered>.

⁴ The Framework sets the principles of engagement, governance, and data management to achieve the aim of recognizing leadership and ensuring greater accountability of both individual and alliances of NPS <https://unfccc.int/documents/629039>.

⁵ Non-Party stakeholders is a term used by the UNFCCC to indicate all stakeholders to the Paris Agreement that are not signatory countries, namely, civil society (e.g., businesses, NGOs, academia, organized youth and communities), subnational governments (e.g. state, regional, and local), and single individuals.

⁶ Voluntary initiatives include international cooperative initiatives (**ICIs**) by NPS and/or Parties, so also domestic level guidelines and non-binding policies that are not accounted for in NDCs (this paper will refer to these as ‘voluntary initiatives’ or ‘voluntary climate action’ interchangeably).

⁷ COP27 dedicated the last section of decision 1/CMA.4 Sharm el-Sheikh Implementation Plan to the role of NPS in enhancing implementation. In this section, Parties, invited the secretariat to ensure greater accountability of voluntary initiatives through the Non-State Actor Zone for Climate Action (**NAZCA**) platform, also called the GCAP (para. 93 “Invites the secretariat to ensure greater accountability of voluntary initiatives through the Non-State Actor Zone for Climate Action platform”).



initiatives registered in the Global Climate Action Platform (**GCAP**)⁸ are neither only mitigation-focused nor limited only to NPS.

9. The first Draft Implementation Plan⁹ outlines a process for initiating the upgrading of the GCAP. It refers to the Integrity Matters report by the HLEG as a possible framework to guide this upgrade, acknowledging the HLEG has provided a vision of what credibility means and what would be needed to ensure delivery of commitments by NPS on net-zero pledges.¹⁰
10. Stakeholder consultation on the RAF and first Draft Implementation Plan is currently underway.^{11,12} How and to what extent the HLEG recommendations could constructively be used in the GCAP to ensure greater transparency and accountability of individual NPS net-zero pledges, and how following implementation plans could usefully address the enhancement of transparency and accountability of voluntary initiatives in general are questions that could specifically be addressed throughout the consultation process.
11. This submission responds to the consultation launched by the UNFCCC Secretariat on its RAF and annexed first Draft Implementation Plan “with respect to net-zero pledges of non-state actors and Integrity Matters,” published in June 2023. The submission highlights both short and medium term considerations on the journey toward enhancing transparency and accountability of NPS pledges and voluntary initiatives in general.

C. Options for enhancing accountability of voluntary initiatives

12. Voluntary initiatives by NPS and/or Parties have proliferated in the past years. The global climate action agenda (**GCAA**) has increasingly provided a space under the UNFCCC regime to

⁸ NAZCA/GCAP is a UNFCCC platform listing commitments by NPS and Parties, channeled through a set of data providers, <https://climateaction.unfccc.int/>.

⁹ Draft Implementation Plan with respect to Net-Zero Pledges of non-State actors and Integrity Matters <https://unfccc.int/documents/629036>.

¹⁰ In decision 1/CMA.4, Parties welcomed the recommendations by the HLEG on enhancing the transparency and accountability related to, and progress in achieving, the climate pledges of NPS (para. 92 “Welcomes the recommendations of the High-Level Expert Group on the Net-Zero Emissions Commitments of Non-State Entities, launched by the United Nations Secretary-General in March 2022, which are designed to enhance transparency and accountability related to, and progress in achieving, the climate pledges of businesses, investors, cities and regions”).

¹¹ UNFCCC Secretariat Recognition and Accountability Framework: Draft Implementation Plan with respect to Net-Zero Pledges of non-State actors and Integrity Matters is open for consultation until 30 October, <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

¹² The consultation of the RAF and Draft Implementation Plan will carry out throughout COP28 including through a public survey and virtual townhalls in addition to receiving open submissions through the portal. It will be co-chaired by Dr. Bing Leng, member of the International Sustainability Standards Board based in Beijing, and Sarah Bloom Raskin, former Deputy Secretary of the U.S. Department of Treasury and currently Colin W. Brown Distinguished Professor of Law at Duke University, https://unfccc.int/sites/default/files/resource/Information_Note_Consultation_on_NZ_Recognition_and_Accountability_Framework.pdf.



showcase them.¹³ But understanding how initiatives translate into real action remains a challenge.

13. Accountability of voluntary initiatives is arguably a useful area for the UNFCCC to focus on in face of challenges to improving NDC scope and granularity. These challenges include technical limitations and capacity constraints (including finance) in collecting data, as well as measuring, reporting, aggregating, and verifying voluntary climate action at a jurisdictional sectoral, or entity level, with any accuracy.
14. There is an ongoing debate on how much of a role the UNFCCC can and should play in the transparency and accountability of voluntary initiatives and related announcements. (That debate also refers to existing domestic-level initiatives, as well as the mandatory domestic rules in a number of jurisdictions). Nevertheless, in recent months, Parties and NPS have voiced several ideas to that end, including what signals COP28 and the global stocktake (*GST*) could send in this regard. During our convenings and outreach the following options were highlighted, with varying degrees of support:

Options for COP participation and announcements

- the COP Presidency and/or the High-Level Champions (*HLCs*)¹⁴ to establish general overarching principles for NPS participating in COPs, particularly those wishing to make announcements¹⁵
- the COP Presidency and/or the HLCs to establish certain transparency and accountability standards for voluntary initiatives¹⁶ before they are featured at high-profile UNFCCC events
- the UNFCCC to review observer registration criteria, at minimum requesting new registrants to disclose current climate commitments and transparency and/or accountability standards adopted and/or complied with.

Options for COP28 outcomes

- in the context of the GST, highlight the need for better transparency and accountability of voluntary initiatives and encourage assessment of how these could help NDC ambition and implementation
 - an assessment of voluntary initiatives by the UNFCCC could be relevant to shed light on how much NPS and Parties are contributing to ambition and implementation of climate action beyond current NDCs toward achieving the long term goals of the Paris Agreement

¹³ The GCAA includes the work of the Marrakech Partnership led by the High Level Champions as well as other international cooperative initiatives.

¹⁴ <https://unfccc.int/climate-action/marrakech-partnership/actors/meet-the-champions>.

¹⁵ https://www.washingtonpost.com/documents/28b5777b-b4d8-42ff-9861-49edc49cd792.pdf?itid=lk_inline_manual_4.

¹⁶ See table section "Options for COP28 outcomes" and related footnote for examples of transparency and data aggregation tools.



- more accurate information including on NPS' emissions inventories could also help improve the scope and granularity of NDCs and tracking of progress toward their implementation¹⁷
- commit to scale up and reinforce existing capacity-building activities outside the UNFCCC to improve accountability in relation to voluntary initiatives, including in a domestic context, such as
 - best practice for the measuring, reporting and verification of voluntary climate action
 - the use of tools for subnational and voluntary data aggregation, to assess the impact of voluntary initiatives on NDC implementation and potential accounting.
 - There are a number of initiatives in the wider climate ecosystem that aim at improving traceability, transparency, and accuracy of data from cities, regions, and companies through data collection, aggregation and visualization tools, including registries.¹⁸
 - a technical resource made available to Parties and NPS highlighting existing accountability frameworks and options to strengthen international cooperation through them
 - reporting and tracking progress of voluntary initiatives—including those involving Parties—through the GCAP
- strengthen COP27 language on the need to enhance the accountability of voluntary initiatives, particularly as they register in the GCAP, for example, through
 - a requirement that voluntary initiatives report on the accountability structures they have put in place¹⁹
 - third-party verification and/or an external review system, based on high-level criteria to be established outside the UNFCCC
 - the use of UNFCCC-led review mechanisms based on high-level criteria to be established by the UNFCCC such as through the RAF—however this option would need to be carefully assessed against capacity requirements over time.

Options for the Global Climate Action Portal

- make the GCAP the central registry for all types of voluntary initiatives featured at COPs, requiring their registration within a certain timeframe (e.g., 12 months)

¹⁷ The UNFCCC is collaborating with CDP in this regard and has partnered with the Climate Data Steering Committee and the Net Zero Data Public Utility to develop an open-access registry providing the core progress reporting on all greenhouse gas emissions and carbon credit use by NPS. This aligns with the Integrity Matters report suggestion that NPS report through a standardized, open format and via public platforms that feed into the UNFCCC GCAP to enhance pledges and plans' transparency and accountability.

¹⁸ Examples of these aggregation tools are Initiative for Climate Transparency (ICAT)'s <https://climateactiontransparency.org/our-work/icat-toolbox/caat/>, the Global Covenant of Mayors (GCOM)'s Multilevel Climate Action Playbook <https://www.globalcovenantofmayors.org/press/the-multilevel-climate-action-playbook-for-local-and-regional-governments/>, and Open Earth's City Catalyst project, <https://www.openearth.org/projects/citycatalyst>.

¹⁹ In cases where those voluntary initiatives have accountability requirements embedded in their governance structure it is possible to enable access to such information by improving transparency.



- set overarching transparency criteria for registration of initiatives onto the GCAP that would trigger enhanced accountability. These criteria could:
 - request annual reporting of progress towards targets
 - disclose internally adopted accountability mechanisms, governance structures, and incentives to remaining on track with respect to declared objectives and targets
 - request disclosure of the extent to which initiatives meet existing best practice in terms of transparency and accountability, including but not limited to Race to Zero (**RTZ**) and Race to Resilience (**RTR**)²⁰ minimum criteria and/or relevant HLEG recommendations, as well as any sector-specific guidance or domestic policy
 - include a requirement for initiatives to provide information on how they could contribute to or be reflected in NDCs
- upgrade the GCAP to better show implementation status, synergies, and facilitate scrutiny by third parties, as well as avoid duplication of reporting obligations and accountability checks that occur outside the UNFCCC. For instance the portal could:
 - group initiatives by topic or sector, in the attempt to foster collaboration and minimize redundancy among similar efforts
 - focus on joint voluntary initiatives to recognize best practice in international cooperation, while registries such as the Net Zero Data Public Utility (**NZDPU**) and/or the RTZ and RTR trackers could host individual entity disclosures
- improve communications around the GCAP's scope
 - Since COP26, the transparency of GCAP-registered initiatives has improved through the launch of tools to track actors, cooperative initiatives, and events.^{21,22,23} For instance, the portal is currently tracking announcements made during COP27 and their progress in the lead up to COP28.²⁴ It is not widely known that the GCAP also tracks voluntary initiatives including both Parties and NPS.

Options for the future review of the Enhanced Transparency Framework

- in the context of the next review of biennial transparency reporting guidelines,²⁵ consider a requirement to report these initiatives to the extent they claim to contribute to NDC implementation²⁶
- encourage Parties to reflect, as appropriate, voluntary initiatives in their NDCs and make recommendations, such as in relation to:
 - the potential adoption of principles for accountability into NDCs and domestic regulatory frameworks

²⁰ See Annexes for more information on RTR and RTZ.

²¹ <https://climateaction.unfccc.int/Actors>.

²² <https://climateaction.unfccc.int/Initiatives>.

²³ <https://climateaction.unfccc.int/Events>.

²⁴ <https://climateaction.unfccc.int/Events/COP27>.

²⁵ Decision 18/CMA.1 paragraph 2 calls for a review of the ETF "no later than 2028".

²⁶ <https://unfccc.int/process-and-meetings/transparency-and-reporting/reporting-and-review-under-the-paris-agreement>.



- the structure and granularity of NDCs including in terms of the scope of sectoral and greenhouse gas coverage
- the integration of aspects beyond mitigation, such as adaptation, means of implementation, and just transition
- the disclosure in NDCs of any policy being developed domestically to enhance transparency and accountability of climate action.

D. Considerations for a revised first Draft Implementation Plan

15. Given the current interest in the topic of enhanced transparency and accountability of NPS net-zero pledges and voluntary initiatives at large, and various options available for the UNFCCC to usefully address this in time, the UNFCCC RAF and first Draft Implementation Plan require wide-ranging stakeholder consultation.
16. Discussion with NPS and Parties is also needed to assess the extent to which the UNFCCC is well suited to carry forward the activities proposed in the Draft Implementation Plan. The following options are that were raised in our convenings and outreach, with varying degrees of support:

Considerations and options for a revised first Draft Implementation Plan

- The first Draft Implementation Plan proposes the HLEG principles as a guide for NPS to update information on their net-zero pledges registered in the GCAP. The Draft Implementation Plan could offer clarifications on:
 - which recommendations of the Integrity Matters report by the HLEG could be relevant as guiding principles for enhancing transparency and accountability of individual NPS net-zero pledges. Principles that could potentially apply more broadly to all kinds of voluntary initiatives could also be explored, if not through this first Draft Implementation Plan, by others to come later under the RAF The 1/CMA.4 decision²⁷ does not specifically mandate the application of HLEG principles to the GCAP
 - how the credibility of the information would be assessed against these principles
 - how the UNFCCC would engage with other organizations in the broader climate ecosystem (for example, other specialized UN agencies as well as voluntary standard setting initiatives) to support assessments. The UNFCCC could focus on recognizing best practice in joint voluntary initiatives according to high-level transparency and accountability principles, while external registries such as NDZPU and the RTZ and RTR trackers could host individual entity disclosures and report on any credibility assessment or verification made by third parties
 - the consequences, if any, of assessing transparency and accountability of information in the GCAP

²⁷ Section XVII of Decision 1/CMA.4 Sharm el-Sheikh Implementation Plan <https://unfccc.int/documents/626569>.



- how joint voluntary initiatives in the GCAP will be assessed in their own right and the extent to which non-mitigation focused initiatives will be considered, maybe through implementation plans to come at a later stage under the RAF. HLEG principles mainly address the integrity of individual entity net-zero pledges and only tangentially touch on other aspects of climate action
- The UNFCCC could consult on:
 - how the Draft Implementation Plan could support the implementation of GST outcomes
 - if and how the UNFCCC could sustainably allocate resources to ensure the delivery of the current Draft Implementation Plan and future ones.
- The Integrity Matters Implementation Dialogue²⁸ to design the systems and processes needed for the recognition and accountability of net-zero pledges could:
 - build on a series of more focused consultations with stakeholders
 - provide a platform to inform and validate the first Draft Implementation Plan's deliverables
 - consider work to be carried out through following implementation plans.
- With regard to registration of individual entities and initiatives, a revised version of the first Draft Implementation Plan could usefully include:
 - elaboration of an indicative process for registration of new joint voluntary initiatives in the GCAP in addition to that of new individual entities
 - guidelines on new registrations as the GCAP is brought up to standard, which is expected to occur in March 2024 according to the proposed timeline.

Considerations for the assessment of transition plans and progress

- The Draft Implementation Plan could usefully support processes and institutions to build greater understanding of what 'being on track' means with regard to the implementation of transition plans.²⁹
- The independent expert group announced in the first Draft Implementation Plan to help establish recommendations for the assessment of transition plans and progress by individual entities could also address, at a later stage, the analysis of roadmaps and their implementation by voluntary initiatives in general. There could be different approaches depending on whether these voluntary initiatives comprise NPS only, NPS and Parties, or primarily Parties. For example, it could be useful to develop guidelines for voluntary initiatives' progress reports (e.g. for the sectors under the Breakthrough Agenda), and have the GCAP both disclose their progress and verification status.

²⁸ UNFCCC message to Parties and observers announcing the Accountability Framework, 4 June 2023, https://unfccc.int/sites/default/files/resource/message_to_parties_and%20observers_recognition_accountability_nps_climate_action.pdf.

²⁹ Defining best practice on assessment of transition plans is particularly relevant given the ongoing discussions in the wider ecosystem, often led by independent standards, on the challenges and heterogeneity of approaches to assessing progress toward (interim) net-zero targets. For instance, the Voluntary Carbon Markets Integrity initiative (*VCMI*) has raised the importance of 'being on track' as a prerequisite to the use of carbon credits for beyond value chain mitigation, but the notion of what 'being on track' means is not clearly defined.



- The Draft Implementation Plan could clarify the process whereby institutions outside the UNFCCC would potentially start assessments of transition plans based on these recommendations, to then deliver them to the UNFCCC, in light of current discussions on the UNFCCC's capacity and suitability to carry out such assessments internally.
- The Draft Implementation Plan could usefully either extend the timeline for the development of these recommendations to after COP28 or propose that preliminary recommendations be delivered at COP28 subject to further review and elaboration in 2024.

E. Conclusion

17. The current Draft Implementation Plan proposes a short to medium term pathway toward enhancing transparency and accountability of NPS net-zero pledges as a first step to operationalizing the RAF.
18. An opportunity exists for the UNFCCC to strengthen transparency and accountability as well as international cooperation by encouraging best practice sharing through improved disclosure of voluntary initiatives in the GCAP. This wider scope could be addressed by other implementation plans to come, building on experience and lessons learned with the implementation of this first one throughout 2024.



Annex I – further considerations on ensuring greater accountability of voluntary initiatives

A. The role of non-Party stakeholders and voluntary initiatives in the implementation of climate commitments

19. Credible climate action by non-Party stakeholders (*NPS*) is crucial³⁰ to the achievement of NDCs, and can contribute to Paris-aligned climate action beyond NDCs.³¹ The UNFCCC could add value by improving the understanding of the contribution of NPS in this regard.
20. Parties have mandatory reporting requirements under the enhanced transparency framework (*ETF*)³² and undergo review processes through a technical expert review and a facilitative, multilateral consideration of progress.³³ As the Paris Agreement addresses obligations to Parties, there is no comparable framework for transparency or accountability in relation to voluntary initiatives.
21. Voluntary initiatives can inspire and preempt regulation. Any rules relating to these initiatives need to ensure that willingness to act is not undermined but rather supported, while promoting greater real climate action and less greenwashing.

B. Current UNFCCC requirements for voluntary initiatives

22. At the current time, there are no UNFCCC criteria for what type of voluntary initiatives may be announced or presented at COP side events or in the Blue Zone. The only requirements are that participants be accredited observers and that Parties partner with an observer organization if they wish to hold a formal side event.³⁴
23. Similarly, the GCAP does not have its own criteria for registering voluntary initiatives. It currently relies on the criteria set out by its contractual data partners: CDP, the Carbon Center at ICLEI, the Climate Bonds Initiative, The Climate Group, the Global Covenant of Mayors, and UNDP's Climate Initiative Platform, which is hosted outside of the UNFCCC.³⁵ These data partners are the entities that handle the compilation and reporting and/or

³⁰ C2ES (2023), A Solutions Approach to the Global Stocktake, Interim Technical Paper for Consultation (May 2023), <https://www.c2es.org/wp-content/uploads/2023/05/20230531-GST-Solutions-Approach-to-the-GST-Consultation-Draft-v1.pdf>.

³¹ While the role of NPS is recognized as fundamental to deliver the goals of the Paris Agreement, NPS are, strictly speaking, only indirectly accountable to the Paris Agreement through Parties' reporting on efforts to achieve their NDCs. Through those efforts, Parties may set out policies that make NPS accountable toward NDCs and other climate commitments.

³² <https://unfccc.int/enhanced-transparency-framework>.

³³ <https://unfccc.int/process-and-meetings/transparency-and-reporting/reporting-and-review-under-the-paris-agreement>.

³⁴ <https://seors.unfccc.int/>.

³⁵ <https://climateaction.unfccc.int/Register>.



voluntary verification of actions; currently the UNFCCC essentially provides an online platform to list these initiatives on a voluntary basis.

24. The HLCs have included common minimum or “starting line” criteria for NPS members of the RTZ and RTR campaigns, with options for members to also disclose “leadership practices.”³⁶ These campaigns gather data from members through partner organizations which are required to manage the operationalization and achievement of members’ pledges and progress against these criteria and best practice. The HLEG built on and aligned with RTZ guidance when developing its recommendations.
25. The HLCs have also developed approaches to track NPS progress toward goals related to the 2030 “Breakthroughs”³⁷ supported by the RTZ and RTR.³⁸ Enhancing accountability is one of the 2023 priorities of the work program for the HLCs and the Marrakech Partnership for Global Climate Action.³⁹ Improving the tracking of progress through these existing frameworks is part of it.
26. The HLEG’s Integrity Matters report outlines ten sets of recommendations for NPS net-zero commitments. The HLEG report calls for a task force on net-zero regulation to explore how these ten recommendations could be adopted as regulatory requirements in the near future.⁴⁰

C. Recognition and Accountability Framework and first Draft Implementation Plan’s objectives

27. As mentioned in the first Draft Implementation Plan, a series of changes to the current configuration of the GCAP are expected to occur through 2024 to give enhanced recognition to NPS that are delivering on their climate commitments, as part of a broader effort to meet two main objectives:

³⁶ RTZ criteria <https://racetozero.unfccc.int/system/criteria/> and RTR criteria <https://climatechampions.unfccc.int/wp-content/uploads/2022/08/RTR-EOI-July-2022.pdf> in <https://racetozero.unfccc.int/join-the-race-to-resilience/>.

³⁷ <https://climatechampions.unfccc.int/system/breakthroughs/>. The 2030 Breakthroughs provide reference points (“tipping points” or interim targets) indicating the level of ambition needed to catalyze transformation at the scale and speed required. These points occur along sectoral net-zero pathways or take the approach of broad adaptation targets by focus area.

³⁸ The Data Explorer for RTZ is a visually friendly tool to track progress of commitments <https://climatechampions.unfccc.int/race-to-zero-campaign-launches-new-tool-to-enhance-transparency-of-net-zero-commitments/>. The RTR equivalent tool is available here <https://rtrdataexplorer.streamlit.app/>.

³⁹ https://unfccc.int/sites/default/files/resource/MP_Work%20Programme_2023.pdf.

⁴⁰ HLEG report “[Integrity Matters: Net Zero Commitments by Businesses, Financial Institutions, Cities and Regions.](#)” The 10 recommendations are: announce a net zero pledge, set net-zero targets, use voluntary carbon credits, create a transition plan, phase out fossil fuels and scale up renewable energy, align lobbying and advocacy, protect people and nature in the just transition, increase transparency and accountability, invest in just transitions, and accelerate the road to regulation.



- establish publicly accessible data on pledges, plans, and progress of voluntary net-zero initiatives and their NPS members
- ensure that appropriate validation and verification is provided for these initiatives and NPS members involved in them in order to assure the public of their integrity and credibility.

28. With regard to the first objective:

- the GCAP will be upgraded to allow for direct submission of pledges and initiatives, through a standardized format to enable assessment based on the HLEG's criteria for credible pledges
- NPS will be required to annually disclose all value chain emissions and use of carbon credits to analyze progress with respect to the registered plans, outside of the GCAP. Data will then be transmitted free of charge in aggregate and agreed formats by other existing reporting platforms to the GCAP.

29. With regards to the second objective:

- the first Draft Implementation Plan suggests the establishment of two working groups: an independent expert group that will guide the development of 'appropriate analysis processes' of individual entities' transition plans, based on HLEG-aligned criteria; and a verifiers working group, which will map and compare existing verification approaches, possibly coming up with high-level, HLEG-aligned criteria for these verification approaches of net-zero pledges and emission data to be recognized in the GCAP.
- verifiers will be expected to confirm their assessment of net-zero pledges, transition plans, and greenhouse gas inventories and carbon credit use underlying progress reports of NPS registered in the GCAP and the methodology employed in the verification.

30. Individual entities will be able to submit information on net-zero pledges and transition plans directly to the GCAP through standardized formats in line with HLEG criteria. While NPS that are part of registered initiatives/coalitions in the GCAP will already be able to submit this information to the platform (and initiatives will be able to submit collective progress reports), an indicative process will be announced for entities that are not registered.

31. The UNFCCC will hold itself accountable for delivery of the Draft Implementation Plan through progress reports and hold public dialogues "for stakeholders to highlight their experiences in engaging with the implementation of this plan," ahead of COP28 and COP29.

32. The Annex below provides additional details on the GCAP, RTZ and RTR, as well as HLEG guidelines.



Annex II – further detail on the GCAP, RTZ, RTR and the HLEG

A. Global Climate Action Portal requirements

33. To date, registering new initiatives on the GCAP⁴¹ first requires sending an expression of interest and filling an initial survey. The GCAP team then makes a determination whether the initiative is recognized or not. No criteria are explicitly set out for an initiative to pass this initial screening. Registering a new initiative is done via one of five data partners: CDP, carbonn Center at ICLEI, Climate Bonds Initiative, The Climate Group, and Global Covenant of Mayors.⁴² Parties and NPS can join existing registered initiatives, but this requires contacting these initiatives directly.
34. Annual surveys are now complemented by new tracking capabilities by actor (NPS or Party) and by initiative. These are based on components and metrics developed in collaboration with organizations and experts focused on climate action methodologies, data, and analysis.⁴³ Visualization of progress provides greater transparency on voluntary initiatives.
35. Metrics differ for initiatives and actors. For initiatives, metrics include: ambition (goals and targets), robustness (dedicated staff, monitoring arrangements, participation criteria, budget), and delivery (actions undertaken, deliverables and outputs, challenges and opportunities). For actors, components include: commitments, emissions inventory, risk assessment, initiative participation, climate action plan, action undertaken, and impact. The GCAP could offer further insight on what is meant by these metrics and components.
36. Accountability criteria are established by each data partner and mainly focus on transparency for mitigation efforts. These criteria are not homogeneous and can vary depending on the type of NPS:
- CDP is a global environmental disclosure system that also provides scoring of initiatives by companies, against different sets of criteria depending on the program and the sector to which the organization belongs. The climate change program is mitigation focused. Scoring criteria relate to leadership, management, awareness, and disclosure levels, assessed through specific questionnaires, which need to be submitted on an annual basis.⁴⁴

⁴¹ Current data partners are CDP <https://www.cdp.net/en/campaigns/nazca>; carbonn Center at ICLEI <https://carbonn.org/>; Climate Bonds Initiative <https://www.climatebonds.net/get-involved>; The Climate Group <https://www.theclimategroup.org/under2-coalition>; Global Covenant of Mayors <https://www.globalcovenantofmayors.org/how-to-join/>.

⁴² <https://climateaction.unfccc.int/Register>.

⁴³ <https://camda.global/news/camda-climate-action-data-2-0-declaration-cop26/>.

⁴⁴ <https://www.cdp.net/en/guidance>.



- The Climate Group’s Under2 Coalition sets criteria for new signatories, which include a public commitment and strategy, annual measurement, and disclosure of greenhouse gas emissions through CDP, and compliance with the Under2 MOU.⁴⁵
- The Climate Bonds Initiative establishes a standard to assess whether specific projects and assets are eligible for a green bond. It requires annual reporting as well as independent assurance on proceeds’ allocation, performance, and impact.⁴⁶
- The Global Covenant of Mayors establishes procedural steps for cities and local government initiatives to make a public commitment, define targets and action plans, develop a greenhouse gas inventory and a climate risks and vulnerabilities map, and track and report on a regular basis.⁴⁷
- The carbonn Center at ICLEI is a unified reporting system for subnational climate action reporting that partners with CDP and is supported by coalitions such as the Global Covenant of Mayors.⁴⁸

B. Race to Zero and Race to Resilience minimum criteria

37. RTZ criteria⁴⁹ fall in two categories:

- “Starting line” criteria lay out common procedural requirements for all members to meet, known as the five “P”s: Pledge, Plan, Proceed, Publish, and Persuade
- “Leadership practices” for leading entities to provide best practices toward a net-zero economy.

38. Starting line RTZ criteria essentially require different levels of public disclosure and engagement in time:

- first, to Pledge a net-zero target, across scope 1, 2, and 3 emissions
- second, within a year of joining, to have a transition Plan including actions for implementation in the next 12 months, within 2–3 years, and by 2030, but also other criteria such as setting clear governance structures and review ambition on a five-year cycle⁵⁰
- third, to Proceed to implementation of interim targets, and where relevant contribute to sectoral breakthroughs
- fourth, to Publish progress, at least annually, and report via platforms that feed into the GCAP

⁴⁵ https://theclimategroup.prod.acquia-sites.com/sites/default/files/2020-11/under2_coalition_signatory_and_endorser_criteria_december_2018.pdf.

⁴⁶ <https://www.climatebonds.net/standard> and <https://www.climatebonds.net/files/files/climate-bonds-standard-v3-20191210.pdf>.

⁴⁷ <https://www.globalcovenantofmayors.org/how-to-join/>.

⁴⁸ <https://carbonn.org/initiatives>.

⁴⁹ <https://racetozero.unfccc.int/system/criteria/>.

⁵⁰ <https://climatechampions.unfccc.int/wp-content/uploads/2022/09/EPRG-interpretation-guide.pdf>.



- fifth, within a year of joining, to Persuade others to align external policy and engagement with the goals of the Paris Agreement.

39. For each P, members can disclose a series of leadership practices. For instance, these range from investment in high-quality carbon credits in addition to achieving emissions reductions targets, and how they have assessed their “fair share” of effort to decarbonize (Pledge), to how they are supporting the just transition and integrating nature in their targets (Plan), or to how they are scaling up climate solutions and empowering their ecosystem (Proceed) and advocacy (Persuade).
40. Other criteria include that disclosed net-zero pledges and transition plans set out accountability mechanisms for ambition and implementation (e.g., clear governance structures, disclosure, performance incentives), and that members publicly disengage from any trade association that repeatedly fails to align with the Paris Agreement.
41. RTR only sets common minimum process criteria, called the four “P”s,⁵¹ leaving additional criteria for partner initiatives to establish. To join RTR, NPS must: Pledge to contribute to supporting four billion people from vulnerable groups and communities be more resilient by 2030; Plan to take action towards this commitment with interim targets; Proceed toward implementing the targets specified; and Publish progress against interim and long-term targets at least annually.
42. RTZ and RTR partners and members are listed on the campaigns’ webpages and can be scrutinized by stakeholders anytime.

C. Summary of key recommendations by the UN High-Level Expert Group on the Net-Zero Emissions Commitments of Non-State Entities

43. Recommendation 1: Announcing a net-zero pledge
- Make the pledge public by the leadership of the organization and representative of a fair share of needed global climate mitigation effort.
 - Include interim targets (including for 2025, 2030, and 2035) in line with IPCC or IEA greenhouse gas pathways, with global emissions declining by at least 50 percent by 2030, reaching net zero by 2050 or sooner.
 - Use methodologies to define a net-zero pledge, targets, and pathway that are third party-verified.
44. Recommendation 2: Setting a net-zero target
- Short, medium, and long-term absolute emissions reductions targets need to be set up, and, where appropriate, relative targets across their value chain.

⁵¹ <https://racetozero.unfccc.int/join-the-race-to-resilience/>.



45. Recommendation 3: Using voluntary carbon credits

- Prioritize urgent and deep reductions of emissions across their value chain. The use of carbon credits in voluntary markets cannot count toward achieving interim reductions along the net-zero pathway.
- NPS meeting their interim targets are encouraged to balance out remaining unabated emissions by purchasing high-integrity carbon credits.

46. Recommendation 4: Creating a transition plan

- Publicly disclose a comprehensive transition plan indicating actions that will be undertaken to meet all targets, to be updated every five years and report progress annually.
- Align governance and incentive structures, capital expenditures, research and development, skills and human resource development, and public advocacy, while also supporting a just transition.

47. Recommendation 5: Phasing out of fossil fuels and scaling up renewable energy

- Include specific targets aimed at ending the use of and/or support for fossil fuels in net-zero pledges.
- The transition away from fossil fuels must be just for affected communities, workers, and all consumers. The transition away from fossil fuels must be matched by a fully-funded transition toward renewable energy.

48. Recommendation 6: Aligning lobbying and advocacy

- Align external policy and engagement efforts, including membership in trade associations, to the goal of reducing global emissions by at least 50 percent by 2030 and reaching net zero by 2050.

49. Recommendation 7: (Protecting) people and nature in the just transition

- NPS with material land use emissions must avoid the conversion of remaining natural ecosystems—in line with eliminating deforestation and peatland loss—by 2025 at the latest, and the conversion of other remaining natural ecosystems by 2030.
- Financial institutions should have a policy of not investing or financing businesses linked to deforestation and eliminating agricultural commodity driven deforestation from their investment and credit portfolios by 2025.

50. Recommendation 8: Increasing transparency and accountability

- Disclose annually on the above requirements and relevant information against a baseline along with comparable data to enable effective tracking of progress toward net-zero targets.



- Develop a global, central, digital, open-source repository of climate disclosures consistent with its recommendations, that would be overseen by the UNFCCC and feed into the GCAP.
- Have reported emissions verified by independent third parties.
- Large financial and non-financial businesses should also seek opinions on climate governance, internal controls, metrics and targets setting.

51. Recommendation 9: Investing in just transitions

- Support a new deal for development that includes financial institutions and multinational corporations working with governments, multilateral development banks, and development finance institutions to consistently take more risk and set targets to greatly scale investments in the clean energy transition in developing countries, while ensuring a just transition and sustainable development.

52. Recommendation 10: Accelerating the road to regulation

- Regulators should develop regulation and standards in areas including net-zero pledges, transition plans and disclosure, starting with high-impact corporate emitters, including private and state-owned enterprises and financial institutions.
Tackle the challenge of fragmented regulatory regimes through a new task force on net-zero regulation.