

Cities Climate Action Report Card - Appendix B

Appendix B Table 1: CCARC Indicator Details

HLEG IM ¹ Recommendation	GCoM Report ² Recommendation	CCARC ID	CCARC Indicator Category	CCARC Criteria Type	CCARC Criteria Title	CCARC Criteria Description	CCARC Alignment Indicator Scoring Level Guidelines	Notes from CCARC Team
N/A	"Its targets and pathway to net zero by 2050 or earlier are formally adopted by the executive decision-making authority (e.g. mayor, city council, governor)." pg. 11	T.I1	Target	Integrity	Formal Target Status	Were the city's net-zero targets formally adopted by the executive decision-making authority (e.g. mayor, city council, governor) or instituted in city law?	High: The city's targets have been formally adopted by the executive or legislative authority. Low: The city's targets have not been formally adopted by the executive or legislative authority.	This criteria was extended to include formal adoption of the target through city legislation. "Formally adopted" is interpreted flexibly to account for variation in the formality of city government processes. For example, a specific quote or statement by the mayor or similar committing to the target could be considered "formal adoption".
"Non-state actors must have short-, medium- and long-term absolute emissions reduction targets and, where appropriate" pg. 17 "Non-state actors should have short-term targets of five years or less, with the first target set for 2025. By aligning with the Paris Agreement's requirement that countries increase the ambition of their national commitments	"Cities, states and regions shall have short-term absolute emissions reduction targets of five years or less, consistent with limiting warming to 1.5°C with no or limited overshoot according to a fair share approach and aligned with the latest science." pg. 13	T.I2	Target	Integrity	Interim Targets	Does the city have interim, absolute targets starting with at least one short-term target within the next five years or less, followed by targets every five years or less?	High: The city has interim targets set every five years or less, since the net-zero pledge was established. Medium: The city has interim targets, but not every five years or less. Low: The city has not established any interim targets.	

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by 2025, and at least every five years after that, non-state actors can help governments implement their national pledges and create opportunities for the progressive ratcheting up of pledges." pg. 17								
"its pledge, targets and pathway to net zero are generated using a robust methodology consistent with limiting warming to 1.5°C with no or limited overshoot verified by a third party (for example by the Science Based Targets Initiative (SBTi), the Partnership for Carbon Accounting Financials (PCAF), The Paris Agreement Capital Transition Assessment (PACTA), The Transition Pathway Initiative (TPI), the International Organization for Standardization (ISO), among others)" pg. 16	Its targets and pathway to net zero by 2050 or earlier are generated using a robust and transparent methodology consistent with limiting warming to 1.5°C with no or limited overshoot according to a fair share approach and aligning with the latest science (see §2). Pg. 11 "Fair share refers to the Equity Principle in Article 2 of the Paris Agreement of common but differentiated responsibilities based on equality, historical responsibility for emissions and the capacity for mitigation." pg. 28	T.13	Target	Integrity	Target Methodology	Were the city's net-zero targets developed using a transparent methodology?	High: Yes, the city's used a transparent and replicable methodology to develop their net zero and interim targets (specifically, the interim percentage reductions and target years and net zero target year). Medium: The city provides specific justification for the selection of their interim target years and percentage reductions and net zero target year (e.g., aligning with a fair share approach, aligning with the latest science) Low: The city does not provide any justification or explanation for their selection of interim target years, interim percentage reductions, and/or net	

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							zero target years.	
"Targets must account for all greenhouse gas emissions (based on internationally approved measures of warming effects) and include separate targets for material non-CO2 greenhouse gas emissions (e.g. fossil methane and biogenic methane)." pg. 17	"Targets must account for all carbon dioxide (CO2), methane (CH4) and nitrous oxide (N2O) emissions, and should include hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃) emissions where 3 these make a material contribution to aggregated GHG emissions." pg. 13 Where material contribution is defined as: "Unless otherwise defined, any activity or source that contributes ≥2% to the aggregated GHG emissions of a city, state or region." pg. 28	T.I4	Target	Integrity	Target GHG Coverage	Does the city's net-zero target account for all required and relevant greenhouse gases? <u>Required:</u> - carbon dioxide (CO2) - methane (CH4) - nitrous oxide (N2O) <u>Relevant</u> (city should account for these if they make a material contribution to aggregate city GHG emissions (IM Report)): - hydrofluorocarbons (HFCs) - perfluorocarbons (PFCs) - sulfur hexafluoride (SF6) - nitrogen trifluoride (NF3)	High: The city's net-zero target does account for all required gases and some or all relevant greenhouse gases. Medium: The city's net-zero target covers all required gases. Low: The city's net-zero target accounts for some greenhouse gases, but not all that are required and relevant.	It can be difficult for the analyst to assess if a "relevant" gas is excluded because it did not make a material contribution to aggregated GHG emissions or because the city intentionally chose to exclude it. Because of this, cities score a medium level if they at least include the main three "required" gases and a high score if they account for required gases plus any of the relevant gases.
"Targets must include emissions reductions from a non-state actor's full value chain and activities,	"For cities, targets must include all scope 1 and 2 greenhouse gas emissions from	T.I5	Target	Integrity	Target Scope Coverage	Does the city's net-zero target apply to all BASIC emissions, which include aggregate, city-wide emissions attributable to	High: The city's net-zero target applies to all BASIC emissions. Low: The city's net-	T.I5 and T.L2 balance to enable cities to align with either the HLEG (territorial) or GCoM (BASIC) scope

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including: all territorial emissions for cities (as defined in the Global Protocol for Community-Scale Greenhouse Gas Inventories) and regions." pg. 17	stationary energy (buildings and facilities) and transport, and scope 1 and 3 greenhouse gas emissions from waste." pg. 13 With footnote: "The boundary of emission sources used to define GHG reduction targets is different to that used in the Integrity Matters report. The city-induced framework is most commonly used by cities, states and regions and captures the key emitting sources occurring in almost all cities, states and regions." pg. 13					activities taking place within the geographic boundary of the city, as defined under the city-induced framework by the Global Protocol for Community-Scale Greenhouse Gas Inventories? <u>BASIC emissions include:</u> - All Scope 1 and 2 GHG emissions from stationary energy (buildings and facilities) and transport - Scope 1 and 3 GHG emissions from waste	zero target applies to some but not all of their BASIC emissions.	requirements.
"Non-state actors must have short-, medium- and long-term absolute emissions reduction targets and, where appropriate, relative emissions reduction targets across their value chain that are at least consistent with the latest IPCC net zero greenhouse gas emissions modelled pathways that limit warming to 1.5°C with no or limited overshoot, and where global emissions decline at least 50% below 2020	"To keep global heating below the 1.5°Celsius goal of the Paris Agreement, all cities, states and regions must commit to reducing emissions as fast as possible, aligning or exceeding national targets, roadmaps and timelines, aligning with the latest science and representing a fair share of the global mitigation	T.16	Target	Integrity	Target Global Alignment	Do the city's net zero and interim targets align with or exceed reductions needed to align with global goals to limit warming to 1.5°C with limited or no overshoot?	High: The net zero target and all interim target reductions are as ambitious or more ambitious than reductions needed to align with global goals to limit warming to 1.5°C with limited or no overshoot, using an annualized linear reduction methodology between the baseline year and the target year.	Target alignment is assessed using an annualized linear reduction methodology and compared to IPCC Scenario C1 (Limit warming to 1.5°C (>50%) immediate action, with no or limited overshoot), from IPCC AR6 Technical Summary, Table TS.2: "Change in GHG emissions in 2030, in 2050, % rel.

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levels by 2030, reaching net zero by 2050 or sooner." pg. 17 "Those [non-state actors] that have the capacity to move faster than a 50% reduction by 2030 and net zero by 2050 should do so, while some developing country non-state actors may require more support on their path to net zero." pg. 16	effort necessary to halve GHG (Greenhouse Gas) emissions by 2030 (from 2020 levels) and reach net zero no later than 2050." pg. 11 "A city, state, or region shall be considered and recognized as net zero aligned when: Its targets and pathway to net zero by 2050 or earlier are generated using a robust and transparent methodology consistent with limiting warming to 1.5°C with no or limited overshoot according to a fair share approach and aligning with the latest science (see §2)." pg. 11 "Cities, states and regions shall have short-term absolute emissions reduction targets of five years or less, consistent with limiting warming to 1.5°C with no or limited overshoot according to a fair share approach and aligned with the latest science." pg 13						Medium: At least one of the city's targets is as ambitious or more ambitious than reductions needed to align with global goals to limit warming to 1.5°C with limited or no overshoot, using an annualized linear reduction methodology between the baseline year and the target year. Low: All of the city's target emissions reductions are less ambitious than reductions needed to align with global goals to limit warming to 1.5°C with limited or no overshoot, using an annualized linear reduction methodology between the baseline year and target year.	to 2019", "Change in CO2 emissions in 2030, in 2050, % rel. to 2019". Cities with targets for CO2 only are compared to the numbers for "CO2 emissions", while cities with targets covering GHGs beyond CO2 are compared to the numbers for GHG emissions. The HLEG IM report emphasizes the need for non-state actors to have their targets "generated using a robust methodology consistent with limiting warming to 1.5°C with no or limited overshoot verified by a third party" (pg. 16), while the GCoM emphasizes that targets should be "consistent with limiting warming to 1.5°C with no or limited overshoot according to a fair share approach and aligned with the latest science." (pg. 13). Fair share is defined broadly as "Fair share refers to the Equity Principle in Article 2 of
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								the Paris Agreement of common but differentiated responsibilities based on equality, historical responsibility for emissions and the capacity for mitigation.” (pg. 28). While the HLEG provides examples of “robust methodologies”, these are primarily oriented towards corporate actors and financial institutions. The GCoM IM report provides no additional guidance on fair share approaches that subnational governments should use. Due to this ambiguity and the complexity of defining a “fair share”, all actors are assessed against the same standard. If cities reported conditional and/or unconditional targets, the conditional targets are used to assess global alignment. More information on the methodology for this indicator assessment is available in Appendix A.
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"All non-state actors must reduce emissions as fast as possible, aligning or exceeding national targets, roadmaps and timelines." pg. 16	"To keep global heating below the 1.5°Celsius goal of the Paris Agreement, all cities, states and regions must commit to reducing emissions as fast as possible, aligning or exceeding national targets, roadmaps and timelines" pg. 11	T.17	Target	Integrity	Target National Alignment	Do the city's net zero and interim emissions reduction targets align with or exceed national targets?	High: The city's net zero and interim targets are all as ambitious or more ambitious than the equivalent national GHG emissions reduction targets. Medium: At least one of the city's targets are as ambitious or more ambitious than the equivalent national GHG emissions reduction targets. Low: All of the city's targets are less ambitious than the equivalent national GHG emissions reduction targets.	This indicator is assessed using the same annualized linear reduction methodology as T.16 (above). City targets are compared to the most similar national target possible, based on the target year and conditional/unconditional status. If the country has unconditional and conditional targets and the city does not, the city targets are compared to the national unconditional targets (conservative assumption). If a country does not have a net zero or long term term of any kind, the city's net zero target is automatically assessed as "More Ambitious". National targets are defined based on national NDCs. If also consider any additional, more ambitious commitments that are not included in the NDCs. For the EU, targets are based on
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								the EU Effort Sharing Mechanism for 2021-2030 and National Long Term Strategies. More information on this indicator assessment is available in the Appendix A.
"All net zero pledges should include specific targets aimed at ending the use of and/or support for fossil fuels in line with IPCC and IEA net zero greenhouse gas emissions modeled pathways that limit warming to 1.5°C with no or limited overshoot, with global emissions declining by at least 50% by 2030, reaching net zero by 2050." pg. 23	"To accelerate this transition, cities, states and regions should set specific targets and use all their powers over relevant assets and functions, as well as influence, to phase out the use of fossil fuels in energy and other sectors, improve energy efficiency of end-use sectors and increase the production and consumption of renewable energy whilst ensuring a just transition for fossil fuel dependent communities." pg. 17	T.L1	Target	Leadership	Clean Energy Targets	Does the city have specific targets aimed towards promoting clean energy, such as ending the use of and/or support for fossil fuels, improving energy efficiency, or increasing the production and consumption of renewable energy?	High: The city has specific targets aimed towards promoting clean energy, such as ending the use of and/or support for fossil fuels, improving energy efficiency, or increasing the production and consumption of renewable energy. Medium: The city addresses the use of fossil fuels and/or clean energy, but does not have specific targets for ending use and support of fossil fuels, improving energy efficiency, or increasing the production and consumption of renewable energy.	
"Targets must include emissions reductions from a non-state actor's full value chain and activities,	For cities, targets must include all scope 1 and 2 greenhouse gas emissions from	T.L2	Target	Leadership	Target Extended Scope Coverage	Does the city's net zero target cover any emissions sources or scopes beyond BASIC emissions?	High: The city's net zero targets apply to emissions sources and scopes beyond BASIC emissions and	T.I5 and T.L2 balance to enable cities to align with either the HLEG (territorial) or GCoM (BASIC) scope

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including: all territorial emissions for cities (as defined in the Global Protocol for Community-Scale Greenhouse Gas Inventories) and regions." pg. 17	stationary energy (buildings and facilities) and transport, and scope 1 and 3 greenhouse gas emissions from waste ⁷ , and should include scope 1 greenhouse gas emission from AFOLU and IPPU (as defined by the city-induced framework in the Global Protocol for Community-Scale Greenhouse Gas) where these make a material contribution to aggregated GHG emissions." pg. 13 "Additionally, cities, states and regions should report territorial emissions (as defined by the city-induced framework in the Global Protocol for Community-Scale Greenhouse Gas inventories) and may set targets for these." pg. 13						scope 1 emissions from AFOLU and/or IPPU (e.g. BASIC+ emissions, territorial emissions not including in BASIC/BASIC+, other Scope 3 emissions) Medium: The city's net zero targets cover scope 1 greenhouse gas emissions from AFOLU and/or IPPU.	requirements.
"City or regional plans must: Cover all greenhouse gases for scope 1 and 2 for transport and stationary energy (buildings and facilities), and scope 1 and 3 for waste, per the Global Protocol for	"All cities, states, and regions must adopt a plan that: Covers all GHGs for scope 1 and 2 for stationary energy (buildings and facilities) and transport, scope 1 and 3 for waste	T.L3	Target	Leadership	Consumption Based Emissions Targets	Does the city have specific targets or goals to address consumption-based emissions?	High: The city has set specific targets or goals for reducing consumption-based emissions. Medium: The city states their intent to address consumption-	Adapted by CCARC authors from HLEG and GCoM report language on plans (see P.L3)

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Community-Scale Greenhouse Gas Inventories....Large cities should make every effort to report on scope 3 emissions, in particular those associated with sources of revenue and expenditure under the control of the revenue generating authority." pg. 22	and, scope 1 for land use (states and regions only), per the GPC....Those that have the capacity should make every effort to report on, and reduce, scope 3 emissions generated from the consumption of goods and services." pg. 15						based emissions, but does not have any specific targets.	
N/A	"[Cities, states and regions] that have the capacity to do so should disaggregate targets by sector, sub-sector, or group of sectors." pg. 13	T.L4	Target	Leadership	Sectoral Targets	Has the city established specific targets or goals for each sector, as sectors are defined by the city?	High: The city has set specific targets or goals within all sectors defined by the city. Medium: The city has set specific targets and goals for some, but not all, sectors defined by the city.	
"Non-state actors must publicly disclose comprehensive and actionable net zero transition plans which indicate actions that will be undertaken to meet all targets, as well as align governance and incentive structures, capital expenditures, research and development, skills and human resource development, and public advocacy, while also supporting a just transition. Transition plans should be updated every five	"Climate action plans shall be updated at least every ten years and should be updated at least every five years." pg. 16	P.I1	Plan	Integrity	Update Frequency	Does the city update or plan to update their transition plan at least every ten years?	High: The city states their intent to update the transition plan at least every ten years. If the net-zero pledge has been established for more than ten years, the city has updated their plan at least every ten years. Medium: The city states their intent to update the plan periodically, but not as frequently as every ten years.	

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years and progress should be reported annually." pg. 21							Low: The city does not plan to update their net-zero transition plan .	
"City or regional plans must: Include an assessment of existing conditions including baseline emissions, regular greenhouse gas inventories, a long-term emissions trajectory, accountability measures, climate risks and socioeconomic priorities." pg. 22	"All cities, states, and regions must adopt a plan that: Includes an assessment of existing and future conditions, including baseline emissions, based on regular greenhouse gas inventories, a long-term emissions trajectory, accountability measures, climate risks and socioeconomic priorities." pg. 15	P.12	Plan	Integrity	Baseline Assessment	Does the city's net-zero transition plan contain a baseline assessment, including a baseline emissions inventory reported for a specific year?	High: The city's transition plan contains a detailed baseline assessment, including a baseline emissions inventory for a specific year. Medium: The city's transition plan includes a general baseline assessment, but does not include a baseline emissions inventory. Low: The city's transition plan does not include any baseline assessment.	To simplify the recommendations from HLEG and GCoM, this indicator was modified to emphasize the importance of cities reporting a baseline emissions inventory and gives flexibility to other components of a "baseline assessment of existing conditions".
"City or regional plans must: Cover all greenhouse gases for scope 1 and 2 for transport and stationary energy (buildings and facilities), and scope 1 and 3 for waste, per the Global Protocol for Community-Scale Greenhouse Gas Inventories. Emissions apply to the geographic area of the city, and are not limited to a city government's operations." pg. 22	"All cities, states, and regions must adopt a plan that: Covers all GHGs for scope 1 and 2 for stationary energy (buildings and facilities) and transport, scope 1 and 3 for waste and, scope 1 for land use (states and regions only), per the GPC. Plans must cover emissions arising from activity							The planning sections of the HLEG and GCoM recommendations do not address greenhouse gas coverage, although they do address scope coverage. Although the CCARC team initially assess scope and greenhouse gas coverage of plans in addition to targets and implementation, these indicators

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	in the geographic area of the city, state or region and are not limited to emissions from government operations." pg. 15							were ultimately removed to avoid an over-emphasis on greenhouse gas and scope coverage - we only apply the requirement for scope and GHG coverage in the target and progress reporting sections. Note that in the HLEG recommendations, the scope coverage recommendation for city/state plans aligns with GPC BASIC emissions, while the recommendation for targets align with GPC territorial emissions.
"City or regional plans must: Develop a detailed overview of the strategies and actions that cities will pursue for achieving reductions in greenhouse gas emissions and improvements in climate resilience over time, and the processes of monitoring, evaluation, reporting and revision." pg. 22	"All cities, states, and regions must adopt a plan that: Develops a detailed overview of the strategies and actions that cities, states and regions will pursue for achieving reductions in greenhouse gas emissions and improvements in climate resilience over time, and the processes of monitoring, evaluation, reporting and revision." pg. 16	P.13	Plan	Integrity	Mitigation Strategies	Does the city's net-zero transition plan provide a detailed overview of the planned strategies and actions that cities will pursue for achieving GHG reductions to meet all targets over time?	High: The city's transition plan provides a detailed overview of planned GHG emissions reduction strategies. Medium: The city's transition plan provides an general overview of planned GHG emissions reduction strategies, but lacks detail. Low: The city's transition plan discusses potential strategies and actions for emissions	

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							reduction, but does not identify a set of planned strategies and actions.	
"Non-state actors must publicly disclose comprehensive and actionable net zero transition plans which indicate actions that will be undertaken to meet all targets, as well as align governance and incentive structures, capital expenditures, research and development, skills and human resource development, and public advocacy, while also supporting a just transition." pg. 21	All cities, states, and regions must adopt a plan that: Outlines the city, state, or region's governance arrangements, powers and capacity, as well as barriers to action, and identifies the partners who need to be engaged in order to accelerate delivery of the mitigation targets and resilience goals." pg. 15 "All strategies and actions should include action title and description, indicative timeframe, action owners, and anticipated impact and benefits" pg. 16 "At a minimum, [climate action plan] updates shall include: Governance arrangements to ensure all decisionmaking structures, processes and functions consider	P.14	Plan	Integrity	Implementation Plan - Authority to Implement	Does the city provide information on their authority to implement the short term priority strategies and actions?	High: The city's transition plan indicates their authority to implement each short-term priority strategy and action (for example, indicating level of authority over the action, identifying the managing city department/agency, and/or identifying necessary external partners) Medium: The city's transition plan indicates their authority to implement: - all or groups of proposed short-term priority strategys and actions, but does not specifically describe their authority to implement each individual strategy or action - some, but not all, individual proposed strategies and actions Low: The city's transition plan discusses their authority over planned	

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	climate action as a priority.” pg. 16 “All cities, states, and regions must adopt a plan that: Outlines the city, state, or region's governance arrangements, powers and capacity, as well as barriers to action, and identifies the partners who need to be engaged in order to accelerate delivery of the mitigation targets and resilience goals.” pg. 15						actions generally but does not specifically provide an indication of their authority over planned short-term strategies and actions	
“City or regional plans must: Develop a detailed overview of the strategies and actions that cities will pursue for achieving reductions in greenhouse gas emissions and improvements in climate resilience over time, and the processes of monitoring, evaluation, reporting and revision.” pg. 22	“All strategies and actions should include action title and description, indicative timeframe, action owners, and anticipated impact and benefits” pg. 16 “At a minimum, [climate action plan] updates shall include: Implementation planning, including time frame, milestones, estimated costs, financing and funding approach and distribution of benefits, for priority	P.15	Plan	Integrity	Implementation Plan - Timeline	Does the transition plan propose an expected implementation timeline for the short term priority strategies and actions?	High: The city's transition plan establishes a timeline for the implementation of each short-term priority strategy and action. Medium: The city's transition plan establishes an expected implementation timeline for: - all or groups of proposed short-term priority strategies and actions (for example, by sector), but does not provide a specific timeline for each proposed strategy or action OR	

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	actions that have been identified for the short term." pg. 16						- the city's transition plan establishes a timeline of implementation for some of the short-term priority strategies and actions. Low: The city's transition plan discusses the timeline of implementation generally, but does not establish a specific timeline of implementation.	
"City or regional plans must: Develop a detailed overview of the strategies and actions that cities will pursue for achieving reductions in greenhouse gas emissions and improvements in climate resilience over time, and the processes of monitoring, evaluation, reporting and revision." pg. 22	"All strategies and actions should include action title and description, indicative timeframe, action owners, and anticipated impact and benefits" pg. 16 "At a minimum, [climate action plan] updates shall include: Implementation planning, including time frame, milestones, estimated costs, financing and funding approach and distribution of benefits, for priority actions that have been identified for the short term." pg. 16	P.16	Plan	Integrity	Implementation Plan - Milestones and Performance Indicators	Does the transition plan establish expected milestones and key performance indicators to track the implementation of short-term priority strategies and actions?	High: The city's transition plan establishes specific milestones and key performance indicators for each proposed short-term priority strategy and action. Medium: The city's transition plan establishes specific milestones and key performance indicators for: - all or groups of proposed strategies and actions OR - the city's transition plan establishes specific milestones and KPIs for some, but not all, of the short-term priority strategies and actions. Low: The city's transition plan	

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							generally discusses milestones and performance, but does not establish specific milestones and key performance indicators.	
"City or regional plans must: Develop a detailed overview of the strategies and actions that cities will pursue for achieving reductions in greenhouse gas emissions and improvements in climate resilience over time, and the processes of monitoring, evaluation, reporting and revision." pg. 22	"All strategies and actions should include action title and description, indicative timeframe, action owners, and anticipated impact and benefits" pg. 16 "At a minimum, [climate action plan] updates shall include: Implementation planning, including time frame, milestones, estimated costs, financing and funding approach and distribution of benefits, for priority actions that have been identified for the short term." pg. 16	P.17	Plan	Integrity	Implementation Plan - Impacts and Benefits	Does the transition plan report the anticipated impacts and benefits of short-term priority strategies and actions, against which the success of these strategies and actions can be assessed?	High: The city's transition plan reports specific anticipated benefits and impacts of each proposed short-term priority strategy and action. Medium: The city's transition plan reports specific anticipated benefits and impacts for - all or groups of proposed strategies and actions, but does not report specific ones for each strategy and action OR - the transition plan reports specific anticipated benefits and impacts for some, but not all, of their proposed short-term priority actions and strategies. Low: The city's transition plan generally discusses impacts and benefits of their short-term priority strategies and actions, but does not	In applying this indicator, "specific anticipated benefits and impacts" were operationalized as quantified benefits and impacts.

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							report specific anticipated benefits and impacts.	
"City or regional plans must: Develop a detailed overview of the strategies and actions that cities will pursue for achieving reductions in greenhouse gas emissions and improvements in climate resilience over time, and the processes of monitoring, evaluation, reporting and revision." pg. 22	"All cities, states and regions must adopt a plan that: Estimates costs (at a minimum to assist with implementation planning and budgeting), and identifies the potential investment and financing opportunities for priority actions." pg. 15-16 "At a minimum, [climate action plan] updates shall include: Implementation planning, including time frame, milestones, estimated costs, financing and funding approach and distribution of benefits, for priority actions that have been identified for the short term." pg. 16	P.18	Plan	Integrity	Implementation Plan - Funding and Financing	Does the transition plan include a funding and financing approach to meet the costs of their short-term priority strategies and actions?	High: The city's transition plan includes a funding and financing approach for each proposed short-term priority strategy and action. Medium: The city's transition plan includes a funding and financing approach for: - all or groups of proposed strategies and actions, but does not report specific ones for each strategy and action OR - the transition plan includes a financing and funding approach for some, but not all, of their proposed short-term priority actions and strategies. Low: The city's transition plan generally discusses possible funding and financing approaches, but does not include any specific funding and financing approaches for their short-term priority actions and strategies.	

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"City or regional plans must: Develop a detailed overview of the strategies and actions that cities will pursue for achieving reductions in greenhouse gas emissions and improvements in climate resilience over time, and the processes of monitoring, evaluation, reporting and revision." pg. 22	"All cities, states, and regions must adopt a plan that: Develops a detailed overview of the strategies and actions that cities, states and regions will pursue for achieving reductions in greenhouse gas emissions and improvements in climate resilience over time, and the processes of monitoring, evaluation, reporting and revision." pg. 16 "At minimum, [climate action plan] updates shall include: Processes of monitoring, evaluation, reporting and revision to maintain transparency and foster learning, enabling informed adjustments over time." pg. 16	P.I9	Plan	Integrity	Implementation Plan - Monitoring and Evaluation	Does the transition plan establish a process for monitoring, evaluation, reporting, and revision for their short-term priority strategies and actions?	High: The city's transition plan includes a detailed plan for monitoring, evaluating, reporting, and revising their short-term priority strategies and actions. Low: The city's transition plan generally discusses the importance of monitoring, evaluation, reporting, and revision, but does not establish a plan for this process.	
"As part of their transition plan and annual disclosures, non-state actors should outline the specific policies and regulations, including carbon pricing, that they would need to cut emissions in line with a 1.5°C scenario. This disclosure should specify the emissions	"All cities, states, and regions must adopt a plan that: Outlines the city, state, or region's governance arrangements, powers and capacity, as well as barriers to action, and identifies the partners who need to be	P.I10	Plan	Integrity	Barriers to Action	Does the city's transition plan identify any barriers to action and how they plan to address and overcome these barriers (such as identifying relevant policies, regulations, conditions, and/or partners) and achieve mitigation targets?	High: The city's transition plan identifies specific barriers to action and how they plan to address these barriers. Medium: The city's transition plan identifies specific	

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reductions possible if the listed policies and regulation by authorities and jurisdictions were in place." pg. 25	engaged in order to accelerate delivery of the mitigation targets and resilience goals." pg. 15						barriers to action , but does not discuss how they plan to address these barriers. Low: The city's transition plan addresses barriers to action generally, but does not identify specific barriers or how they plan to overcome these barriers.	
"City or regional plans must: Be based on community engagement and consultation, and build in ongoing engagement, in particular with marginalised groups, workers and frontline communities." pg. 22	"All cities, states, and regions must adopt a plan that: Is based on community engagement and consultation, and builds in ongoing engagement, in particular with historically marginalized groups, workers and frontline communities. This will help strengthen the inclusivity of actions and equitable distribution of benefits, and build broad support to facilitate effective implementation. It also ensures that mayors and governors can engage a wide range of communities and	P.111	Plan	Integrity	Community Engagement	Is the city's net-zero transition plan based on community engagement and consultation and does it facilitate ongoing engagement, especially with marginalized groups, workers, and frontline communities.	High: The city's transition plan was developed with community engagement and establishes a plan and process for ongoing engagement. Medium: The city's transition plan was developed with community engagement, but does not establish a plan or process for ongoing engagement. Low: The city's transition plan was not developed with any community engagement.	

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	stakeholders, and distribute the benefits of climate action equitably.” pg. 15 “At minimum, [climate action plan] updates shall include: Community engagement to ensure equity and inclusion remain at the heart of climate policies and all other sub-national decision-making.” pg. 16							
“Cities and regions should disclose and proactively engage with higher levels of governments for the policies, regulations and support for data and resources that will enable them to increase ambition and meet net zero. Governments can better deliver on national net zero commitments by empowering cities and regions with the resources and capacity to implement down to the local level, setting regulation and incentives to support and require businesses and others to deliver their net zero commitments.” pg. 34	“As part of their climate action plan and annual disclosures, cities, states, and regions should outline what actions (including specific policies and regulations) they need from other stakeholders (e.g. business, other levels of government, academia, and civil society) to achieve their GHG emission reduction targets and pathway. Where possible, this should also specify the emissions reductions possible if the listed actions were in place.” pg. 22	P.L1	Plan	Leadership	Government Engagement	Was the city’s net-zero transition plan developed with engagement and consultation from higher levels of government and does it facilitate ongoing engagement with higher levels of government?	High: The city’s transition plan was developed with engagement from higher levels of government and establishes a plan and process for ongoing engagement. Medium: The city’s transition plan was developed with engagement from higher levels of government, but does not establish a plan or process for ongoing engagement.	

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	"In addition, cities, states and regions should proactively engage with other levels of government – particularly national – on the policies, regulations, finance, technical assistance, capacity building, and data needed to enable them to meet net zero." pg. 22							
"Cities and regions should look to promote compact, dense development that is better able to protect existing nature and build up new and additional natural systems." pg. 27	"Cities and regions should look to deter unplanned, unmanaged urban expansion that leads to higher resource consumption and emissions, particularly those occurring in locations prone to climate risks, and into high productivity agricultural land. They must promote more efficient use of land through denser development that allows better and equitable access to opportunities, better utilization of existing infrastructure networks, and	P.L2	Plan	Leadership	Compact Development Strategies	Does the city's net-zero transition plan include strategies and actions to promote compact, dense development?	High: The city's net-zero transition plan includes specific strategies and actions to promote compact, dense development. Medium: The city's transition plan addresses compact development, but does not implement specific strategies or actions to promote compact, dense development.	Although HLEG and GCoM recommendations use binding language for cities to promote compact development (i.e. should, must), the CCARC team chose to modify this recommendation to be a leadership criterion, recognizing that compact development is not appropriate in all city contexts, such as for cities that are already very dense and compact and/or are limited by geography.

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	protects, restores, and integrates natural ecosystems.” pg. 18							
“City or regional plans must: Cover all greenhouse gases for scope 1 and 2 for transport and stationary energy (buildings and facilities), and scope 1 and 3 for waste, per the Global Protocol for Community-Scale Greenhouse Gas Inventories....Large cities should make every effort to report on scope 3 emissions, in particular those associated with sources of revenue and expenditure under the control of the revenue generating authority.” pg. 22	“All cities, states, and regions must adopt a plan that: Covers all GHGs for scope 1 and 2 for stationary energy (buildings and facilities) and transport, scope 1 and 3 for waste and, scope 1 for land use (states and regions only), per the GPC....Those that have the capacity should make every effort to report on, and reduce, scope 3 emissions generated from the consumption of goods and services.” pg. 15	P.L3	Plan	Leadership	Scope 3 and Consumption-Based Emissions	Does the city's net-zero transition plan include strategies or actions to address and reduce Scope 3 emissions beyond waste or consumption-based emissions?	High: The city's transition plan has specific planned strategies or ongoing actions to address Scope 3 emissions beyond waste and/or consumption-based emissions. Medium: The city states their intent to address Scope 3 emissions beyond waste and/or consumption-based emissions, but does not have any planned or ongoing actions.	
“Instead of slowing down the decarbonisation of the global economy, now is the time to accelerate the energy transition to a renewable energy future.To do this, it is imperative to dramatically scale up the mobilisation and provision of finance for renewable energy especially in developing countries. Phasing out fossil fuels must be done in	“There is therefore an urgent need for cities, states, and regions to end the use of, and support for, fossil fuels, whilst improving energy efficiency and increasing generation of renewable energy to ensure energy access and security for all.” pg. 17	P.L4	Plan	Leadership	Renewable/Clean Energy Strategies	Does the city's transition plan include strategies to promote the use of and transition towards renewable/clean energy?	High: The city's transition plan includes specific strategies and action to promote the use of and transition towards renewable/clean energy. Medium: The city's transition plan addresses renewable energy, but does not include specific	The specific recommendations about phasing out fossil fuels from HLEG and GCoM were oriented towards limiting and stopping the continued production and use of fossil fuels, however, these actions are outside of the jurisdictional power of many cities and are often more relevant for states

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parallel with scaling up access to renewable energy finance (some concrete proposals can be found in the "Investing in just transitions" section)." pg. 23 "For cities and regions: On coal for power generation: (i) not allow permits for expansion of coal reserves, (ii) not allow development and exploration of new coal mines, (iii) not allow extension of existing coal mines, and (iv) no coal plants by 2030 in OECD countries and in the rest of the world by 2040. On oil and gas: (i) not allow permits for exploration for new oil and gas fields, (ii) not allow expansion of oil and gas reserves, and (iii) end oil and gas production. New fossil fuel-based electricity generation should not be permitted." pg. 24	"To accelerate this transition [away from fossil fuels], cities, states and regions should set specific targets and use all their powers over relevant assets and functions, as well as influence, to phase out the use of fossil fuels in energy and other sectors, improve energy efficiency of end-use sectors and increase the production and consumption of renewable energy whilst ensuring a just transition for fossil fuel dependent communities." pg. 17 "To the extent that their jurisdictional powers allow, cities, states and regions shall: Not allow any further exploration or expansion of fossil fuel reserves and permitting of new fossil fuel-based electricity generation and district energy systems; close all coal plants by 2030 in OECD countries and in the rest of the world by 2040; and end all oil and gas						strategies and actions to promote the renewable/clean energy transition.	and regions. Thus, this indicator was interpreted more flexibly to include "ending use of and support for fossil fuels, whilst improving energy efficiency and increasing generation of renewable energy", to align with statements from the GCoM recommendations.
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	production by 2050, within their administrative Boundary." pg. 17 "In addition, cities, states, and regions should: Take all possible steps to divest from fossil fuel companies, increase financial investments in climate solutions, and call on their pension funds and other actors, such as private financial institutions and other levels of governments, to do similarly." pg. 17							
"Cities have regulatory and procurement powers themselves (e.g. building codes, land use and land-use planning) and should incorporate new regulations that reduce emissions into climate action plans." pg. 34	N/A	P.L5	Plan	Leadership	Green Procurement Strategies	Does the city's transition plan include strategies to promote "green procurement" within the municipal government?	High: The city's transition plan includes specific strategies to promote green procurement in municipal operations. Medium: The city's transition plan addresses the issue of scope 3 and supply chain emissions in municipal operations, but does not introduce specific strategies and actions to promote green procurement.	
"City or regional plans must: Constitute a	"All cities, states, and regions must	P.L6	Plan	Leadership	Integration of Mitigation and	Does the city's transition plan integrate adaptation or	High: The city's transition plan	

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document (or series of documents) which lays out a strategic roadmap for reducing greenhouse gas emissions and strengthening climate resilience across the community." pg. 22	adopt a plan that: Considers adaptation and mitigation, and other social, economic and environmental priorities in an integrated way, identifying interdependencies to increase political and stakeholder buy-in, maximize project viability, and minimize investment risk." pg. 15				Adaptation	resilience with their mitigation goals by including specific strategies or actions to promote adaptation and address local climate risks and/or identify specific adaptation co-benefits of their proposed mitigation strategies?	considers the integration of adaptation and mitigation and includes specific strategies and actions to promote adaptation and address local climate risks and/or identifies specific adaptation co-benefits of their proposed mitigation strategies. Medium: The city's transition plan considers the integration of adaptation and mitigation, but does not include specific strategies for adaptation or identify the adaptation co-benefits of proposed mitigation strategies.	
"While voluntary purchases of carbon credits by non-state actors can play a role in supporting faster emission reductions and delivery of the wider Sustainable Development Goals (SDGs), a system to define and ensure standards for both the integrity of the credits themselves and how non-state actors claim them is not yet in place." pg. 19	"A city, state or region shall be considered and recognised as net zero when: It has achieved its long-term net zero target, and demonstrates this through public reporting based on publicly available data (see §4). □ Any residual emissions are justified with a transparent rationale for why	P.L7	Plan	Leadership	Use of Offsets, Insets, Removals, and Credits	Does the city have a detailed plan for how they will use insets, removals, offsets, and/or credits to address residual emissions and reach net-zero beyond direct emissions reductions including: - Estimate of residual emissions - Upper limit for the use of offsets and credits - Where and when they will acquire insets and/or offsets, - How they will ensure	High: The city has a detailed plan for how they will use insets, removals, offsets, and/or credits to achieve net-zero beyond direct emissions reductions, addressing all the listed components. Medium: The city has a plan for how they will use offsets, insets, removals, and/or credits to achieve net-	The HLEG and GCoM recommendations are clear that non-state actors (including cities) should prioritize direct emissions reductions, but do not prohibit the use of carbon credits or other methods of reducing emissions beyond direct emissions reductions within the boundary, such as insets, or removals.

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“Non-state actors must prioritise urgent and deep reduction of emissions across their value chain. High integrity carbon credits in voluntary markets should be used for beyond value chain mitigation but cannot be counted toward a non-state actor’s interim emissions reductions required by its net zero pathway.” pg. 19	these emissions cannot be mitigated. Residual emissions shall not be counted to demonstrate progress towards interim targets3.” pg. 12 Footnote: “The Expert Group recognizes that the treatment of residual emissions in the context of net zero requires further consideration and is committed to providing additional guidance.” pg. 12 “Cities, states, and regions must prioritize urgent and deep reduction of emissions across their administrative boundary, including sinks and removals. Cities, states and regions that choose to fund mitigation or removals outside of the emissions boundary defined above through the purchase of high integrity carbon credits, cannot use these credits to demonstrate progress toward their emissions reduction targets and pathway.” pg.					integrity and quality of insets and/or offsets?	zero beyond direct emissions reductions, addressing some, but not all, of the listed components.	However, the recommendations remain vague on how and when cities can use these mechanisms. Through the CCARC analysis of test cities, we found that most cities are not addressing their use of carbon credits, offsets, insets, and removals at all. To reconcile between this finding and the HLEG and GCoM recommendations, this indicator requires cities to prioritize direct emissions reductions and to clearly communicate the role that these alternative mechanisms will play in city climate action.
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"Non-state actors must publicly disclose and report on progress against those targets and plans, ensuring that any claims of being net zero or net zero aligned are based on actions, not just announcements." pg. 16 "Transition plans should be updated every five years and progress should be reported annually." pg. 21 "Non-state actors must annually disclose their greenhouse gas data, net zero targets and the plans for, and progress towards, meeting those targets, and other relevant information against their baseline along with comparable data to enable effective tracking of progress toward their net zero targets." pg. 28	"Progress against targets and plans for reducing GHG emissions and strengthening climate resilience shall be reported at least every two years and should be reported annually." pg. 20	R.11	Implement ation	Integrity	Frequency of Progress Tracking	Does the city annually disclose and report greenhouse gas data and progress against their interim and net-zero targets and plans?	High: The city annually reports emissions inventories, progress towards targets, and other relevant information against their baseline. Medium: The city has reported at least one emissions inventory since setting the net-zero pledge, but does not follow an annual schedule. Low: The city has not reported any emissions inventories since making their net-zero pledge.	To make the recommendations more specific, this indicator specifically refers to greenhouse gas emissions inventories, which are currently the most common form of progress reporting for cities. Reporting on progress towards planned actions is covered in another indicator. To align between HLEG and GCoM recommendations, annual reporting receives a high score, while reporting any updated inventory since the baseline inventory earns a medium score.
"Transition plans should be updated every five years and progress should be reported annually." pg. 21 "Non-state actors must annually disclose their greenhouse gas data, net zero targets and the plans for, and	"Progress against targets and plans for reducing GHG emissions and strengthening climate resilience shall be reported at least every two years and should be reported annually." pg. 20	R.12	Implement ation	Integrity	Timeliness of Progress Tracking	Is the city's most recent GHG emissions inventory less than three years old?	High: The city's most recent GHG emissions inventory was released within the last three years. Low: The city's most recent GHG emissions inventory is more than three years old.	The HLEG and GCoM recommendations assume that inventories should be reported within the past 2 years, given their recommendations for annual and biennial reporting. This indicator was

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progress towards, meeting those targets, and other relevant information against their baseline along with comparable data to enable effective tracking of progress toward their net zero targets." pg. 28								added by the CCARC analysis team to balance the "Medium" level score in R.11 by ensuring that even if cities are not reporting at a annual/biennial frequency, they have at least reported an inventory relatively recently. This indicator is more lenient than the HLEG and GCoM recommendations. This indicator is also assessed based on the publication date of the most recent inventory, rather than the inventory year, since there may be a lag in the data available to cities when updating their inventory.
"Non-state actors must report in a standardised, open format and via public platforms that feed into the UNFCCC Global Climate Action Portal to address data gaps, inconsistencies and inaccessibility that slow climate action."	"Cities, states and regions must report in a standardized, open format and via public platforms that feed into the UNFCCC Global Climate Action Portal." pg. 20	R.13	Implementation	Integrity	Standardized Progress Reporting	Does the city publicly disclose and report greenhouse gas data and progress against their interim and net-zero targets and plans in a standardized, open format?	High: The city publicly reports GHG data and progress tracking using a standardized, open format. Low: The city public reports GHG data and progress tracking, but does not follow a standardized, open format.	Compared to HLEG and GCoM recommendations, the CCARC indicator only requires cities to report their greenhouse gas emissions inventories in a public, standardized, and open format. We do not enforce the requirement for reporting to feed into the UNFCCC Global Climate

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								Action Portal, because it is unclear how this requirement is communicated to cities and not all cities participate in net zero initiatives or alliances or report to reporting platforms.
"While voluntary purchases of carbon credits by non-state actors can play a role in supporting faster emission reductions and delivery of the wider Sustainable Development Goals (SDGs), a system to define and ensure standards for both the integrity of the credits themselves and how non-state actors claim them is not yet in place." pg. 19 "Non-state actors must prioritise urgent and deep reduction of emissions across their value chain. High integrity carbon credits in voluntary markets should be used for beyond value chain mitigation but cannot be counted toward a non-state actor's interim emissions reductions required by its net zero pathway." pg. 19	"A city, state or region shall be considered and recognised as net zero when: It has achieved its long-term net zero target, and demonstrates this through public reporting based on publicly available data (see §4). ☐ Any residual emissions are justified with a transparent rationale for why these emissions cannot be mitigated. Residual emissions shall not be counted to demonstrate progress towards interim targets3." pg. 12 Footnote: "The Expert Group recognizes that the treatment of residual emissions in the context of net zero requires further	R.14	Implementation	Integrity	Carbon Credit Usage Reporting	Does the city report detailed information about their use of carbon offsets, insets, removals, or credit transactions, including how they are used in relation to the city's targets and information to demonstrate quality?	High: The city reports all credit transactions, offsets, insets, and/or removals, states how these are used in relation to their targets, and includes information to demonstrate and assess their quality, such as purchase price and/or verification of environmental integrity OR the city does not currently use credits, offsets, insets, or removals. Medium: The city reports their credit transactions, offsets, insets, and/or removals but does not include detailed information about them. Low: The city claims to currently use credits, offsets, insets or removals but does	The HLEG and GCoM recommendations emphasize that non-state actors should prioritize emissions reductions within their boundaries and not count the use of credits or offsets towards their interim emissions reduction targets Through the CCARC analysis of test cities, we found that most cities are not addressing their use of carbon credits, offsets, insets, and removals at all. To reflect this finding, this indicator was updated to require cities only to communicate clearly about their current use of these mechanisms. Future planned use of these mechanisms is covered by indicator P.L7.

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	consideration and is committed to providing additional guidance." pg. 12 "Cities, states, and regions must prioritize urgent and deep reduction of emissions across their administrative boundary, including sinks and removals. Cities, states and regions that choose to fund mitigation or removals outside of the emissions boundary defined above through the purchase of high integrity carbon credits, cannot use these credits to demonstrate progress toward their emissions reduction targets and pathway." pg. 14 "Cities, states or regions who choose to use carbon credits must: -Use credits associated with a credibly governed standard-setting body that has the highest environmental integrity, with attention to positive social and economic outcomes where						not report them in their progress tracking.	
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	the projects or jurisdictional programmes are located; -Transparently report all transactions, and ensure that associated claims are easily understandable, consistent and verified; and -Transparently report whether or not the mitigation associated with a carbon credit could be counted towards a country's nationally determined contribution (NDC) under the Paris Agreement⁸." pg. 14							
"City or regional plans must: Cover all greenhouse gases for scope 1 and 2 for transport and stationary energy (buildings and facilities), and scope 1 and 3 for waste, per the Global Protocol for Community-Scale Greenhouse Gas Inventories. Emissions apply to the geographic area of the city, and are not limited to a city government's operations. Large cities should make every effort to report on scope 3 emissions, in particular those	"For cities, targets must include all scope 1 and 2 greenhouse gas emissions from stationary energy (buildings and facilities) and transport, and scope 1 and 3 greenhouse gas emissions from waste⁷, and should include scope 1 greenhouse gas emission from AFOLU and IPPU (as defined by the city-induced framework in the Global Protocol for	R.15	Implementation	Integrity	Inventory Scope Coverage	Does the city's reporting and progress tracking cover all BASIC emissions, which include aggregate, city-wide emissions attributable to activities taking place within the geographic boundary of the city, as defined under the city-induced framework by the Global Protocol for Community-Scale Greenhouse Gas Inventories? BASIC emissions include: - Scope 1 and 2 GHG emissions from stationary energy (buildings and facilities) and transport	High: The city's reporting and progress tracking covers all BASIC emissions. Low: The city's reporting and progress tracking covers some but not all of their BASIC emissions.	The HLEG and GCoM recommendations do not address scope and gas coverage in their accountability/reporting sections, however, they do make statements in their plan section that suggest that scope and gas coverage in reporting should align with recommendations for targets and plans. This is reflected in the CCARC indicators for scope and gas

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associated with sources of revenue and expenditure under the control of the revenue generating authority” pg. 22 “its pledge and progress reporting should cover all scope emissions and all operations along its value chain in all jurisdictions (any omission needs to be properly reported);” pg. 16	Community-Scale Greenhouse Gas) where these make a material contribution to aggregated GHG emissions.” pg. 13 “Additionally, cities, states and regions should report territorial emissions (as defined by the city-induced framework in the Global Protocol for Community-Scale Greenhouse Gas inventories) and may set targets for these.” pg. 13					- Scope 1 and 3 GHG emissions from waste		coverage in progress reporting (specifically for greenhouse gas emissions inventories).
“Targets must account for all greenhouse gas emissions (based on internationally approved measures of warming effects) and include separate targets for material non-CO2 greenhouse gas emissions (e.g. fossil methane and biogenic methane).” pg. 17 “its pledge and progress reporting should cover all scope emissions and all operations along its value chain in all jurisdictions (any omission needs to be properly reported);” pg. 16	“Targets must account for all carbon dioxide (CO₂), 2 methane (CH₄) and nitrous oxide (N₂O) emissions, 4 2 and should include hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), 6 and nitrogen trifluoride (NF₃) emissions where 3 these make a material contribution to aggregated GHG emissions.” “Cities, states and regions should include separate targets for non-CO	R.16	Implement ation	Integrity	Inventory GHG Coverage	Does the city's reporting and progress tracking cover all required and relevant greenhouse gases? Required: - carbon dioxide (CO₂) - methane (CH₄) - nitrous oxide (N₂O) Relevant (city should account for these if they make a material contribution to aggregate city GHG emissions (IM Report)): - hydrofluorocarbons (HFCs) - perfluorocarbons (PFCs) - sulfur hexafluoride (SF₆) - nitrogen trifluoride (NF₃)	High: The city's reporting and progress tracking covers all required gases and some or all relevant greenhouse gases. Medium: The city's reporting and progress tracking covers all required gases. Low: The city's reporting and progress tracking covers some but not all required and relevant greenhouse gases.	The HLEG and GCoM recommendations do not address scope and gas coverage in their accountability/reporting sections, however, they do make statements in their plan and target section that suggest that scope and gas coverage in reporting should align with recommendations for targets and plans. This is reflected in the CCARC indicators for scope and gas coverage in progress reporting (specifically for greenhouse gas emissions

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	greenhouse gas emissions where 2 these make a material contribution of ≥5% to aggregated GHG emissions based on the target boundary definition provided above."							inventories).
"A non-state actor should be considered and recognised as net zero aligned (or have independent validators following and adhering to a set of commonly accepted assurance standards confirm that its " net zero pledge is on/off track") when: it is demonstrating progress by achieving or exceeding its interim targets with reports that are verified by a credible, independent third party based on publicly available data."	"A city, state, or region shall be considered and recognized as net zero aligned when: It is demonstrating progress by achieving or exceeding its interim targets through public reporting based on publicly available data (see §4)."	R.17	Implement ation	Integrity	Target Achievement	Is the city demonstrating progress by achieving or exceeding interim targets based on publicly available data?	High: Based on the city's reporting and progress tracking, the city has achieved or exceeded all expired interim targets and is on track to meet their next targets. Medium: Based on the city's reporting and progress tracking, the city has reduced emissions, but has not achieved or exceeded expired targets and/or is not on track to meet their next targets. Low: Based on the city's reporting and progress tracking, the city has increased emissions since the baseline.	
"Non-state actors must publicly disclose comprehensive and actionable net zero transition plans which indicate actions that	"Cities, states and regions shall monitor and evaluate progress against their targets and	R.L1	Implement ation	Leadership	Implementation Progress	Does the city report progress towards their short-term priority strategies and actions?	High: the city reports progress towards their short-term priority actions and strategies using the performance	The HLEG and GCoM recommendations emphasize public reporting on progress towards

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will be undertaken to meet all targets, as well as align governance and incentive structures, capital expenditures, research and development, skills and human resource development, and public advocacy, while also supporting a just transition. Transition plans should be updated every five years and progress should be reported annually." pg. 21	plan, and shall publicly report on progress using data that is (made) publicly available." pg. 20						indicators and/or process of monitoring, evaluation, reporting, and revision established in their current or previous climate action plan or net-zero transition plan. Medium: The city discusses the status of and progress towards their short-term priority actions and strategies generally, but does not use performance indicators or process established in their current or previous plan.	city targets and plans. Greenhouse gas emissions inventories are the most common form of progress reporting for cities, which generally benchmark progress of cities against their city-wide emissions reduction targets. This leadership indicator captures any additional progress reporting on the city's plan, with particular emphasis on any performance indicators or monitoring plans established by the city (see P.18 and P.111).
"Non-state actors must publicly disclose comprehensive and actionable net zero transition plans which indicate actions that will be undertaken to meet all targets, as well as align governance and incentive structures, capital expenditures, research and development, skills and human resource development, and public advocacy, while also supporting a just transition. Transition plans should be updated every five years and progress should be reported annually." pg. 21	"Cities, states and regions shall monitor and evaluate progress against their targets and plan, and shall publicly report on progress using data that is (made) publicly available." pg. 20	R.L2	Implement ation	Leadership	Sectoral Target Progress	Does the city report progress towards their sector-specific targets or sub-goals (aside from their city-wide net zero and interim targets)?	High: The city reports progress towards their sectoral targets or sub-goals using performance indicators established in their plan. Medium: The city discusses the status of and progress towards their sectoral targets or sub-goals generally, but does not use performance indicators established in their plan.	The HLEG and GCoM recommendations emphasize public reporting on progress towards city targets and plans. Greenhouse gas emissions inventories are the most common form of progress reporting for cities, which generally benchmark progress of cities against their city-wide emissions reduction targets. This leadership indicator captures any additional progress reporting towards sectoral

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								targets established by the city (see T.L4).
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References:

- 1. UN HLEG, 2022. Integrity matters: net zero commitments by business, financial institutions, and regions. United Nations' High-level expert group on the net zero emissions commitments of non-state entities.
- 2. Global Covenant of Mayors for Climate and Energy and World Resources Institute, 2023. Integrity Matters for Cities, States and Regions: Follow-Up Recommendations for Ambitious, High Integrity, Transparent, Credible, and Fair Subnational Government Net Zero Commitments. Available at: <https://www.globalcovenantofmayors.org/wp-content/uploads/2023/12/Integrity-Matters-Report-Final3.pdf>