

# INTEGRITY MATTERS

## FOR CITIES, STATES, AND REGIONS



FOLLOW-UP RECOMMENDATIONS  
FOR AMBITIOUS, HIGH INTEGRITY,  
TRANSPARENT, CREDIBLE, AND  
FAIR SUBNATIONAL GOVERNMENT  
NET ZERO COMMITMENTS

# Acronyms and Abbreviations

COP	Conference of the Parties to the United Nations Framework Convention on Climate Change
GCAP	UNFCCC Global Climate Action Portal
GHG	Greenhouse gas (normally referring to 'greenhouse gas emissions')
GPC	Global Protocol for Community-Scale Greenhouse Gas Emission Inventories
HLEG	High-Level Expert Group on the Net Zero Emissions Commitment of Non-State Entities
OECD	Organization for Economic Co-operation and Development
UNFCCC	United Nations Framework Convention on Climate Change (also 'UN Climate Change')





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Milan, Italy

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## FOREWORD

At this very moment, we stand on the precipice of critical action against climate change, with an ever-narrowing window to meet our global emissions reductions targets. The world hurtles towards a disheartening 2.8-degree temperature rise by the end of the century—a far cry from the 1.5 degree goal set out in the Paris Agreement. Time is eminently elapsing, and the imperative to avert catastrophic extreme weather events and the dire consequences they bring to lives, economies and livelihoods could not be more stark.

While we are making significant strides towards crucial emissions reductions, we have not reached the desired destination. Regrettably, countries are falling off track in fulfilling climate commitments and ambitions. However, we must remember that limiting global warming to 1.5 degrees Celsius remains within our reach, and we must continue to see this as a moment of hope and opportunity. The world depends on it.

Cities, states, and regions are forging ahead with remarkable determination and progression, often outpacing their national counterparts. It is evident that subnational leaders and governments will continue to play a key role in our ability to get the world to net zero by 2050 and protect communities worldwide from the catastrophic impacts of the climate emergency.

*The Integrity Matters for Cities, States, and Regions* report is a guiding beacon for subnational governments as they pursue net zero commitments, offering core recommendations focused on credibility, accountability, and transparency. Developed by an Expert Group convened by the Global Covenant of Mayors for Climate & Energy (GCoM) and WRI Ross Center for Sustainable Cities, this report serves as a sequel to the flagship *Integrity Matters: Net Zero Commitments by Businesses, Financial Institutions, Cities, and Regions* report released at COP27 by the United Nations' High-Level Expert Group on the Net Zero Emissions Commitment of Non-State Entities (HLEG). It acknowledges the distinctive characteristics and capacities of cities, states, and regions from business and financial institutions. Notably, it not only guides subnational governments but also showcases instances where they surpass the rigorous standards set in the original report.



We are greatly encouraged by the resolute climate actions taken by subnational leaders. Their unwavering commitment exemplifies the collective will and determination required to confront this existential crisis. We want to extend our gratitude to the GCoM- and WRI-convened Expert Group for its instrumental role in developing a set of guiding principles that cities, states, and regions can hold themselves accountable to as they pursue climate progress.

We must not limit this dedication to subnational leadership alone, however. We must demand the same level of commitment from business and national governments. The eyes of the world are upon us, and the future of our planet hinges on our collective efforts. Together, we must rise to the occasion and deliver on our shared responsibility to safeguard the well-being of current and future generations.



**The Honourable  
Catherine McKenna**  
Chair, High-level Expert  
Group on the Net Zero  
Emissions Commitments  
of Non-State Entities



**Gregor Robertson**  
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## INTRODUCTION

To help accelerate climate action and address increasing concerns from citizens, consumers, environmentalists and investors about a lack of progress and greenwashing on net-zero commitments, the United Nations Secretary-General convened a High-Level Expert Group on the Net Zero Emissions Commitments of Non-State Entities (HLEG) in 2022.

Their report *Integrity Matters: Net Zero Commitments by Businesses, Financial Institutions, Cities and Regions* (hereafter *Integrity Matters* report) was launched at COP27 and welcomed by the Parties to the United Nations Framework Convention on Climate Change (UNFCCC) and the Paris Agreement<sup>1,2</sup>. It sets out ten recommendations to guide the adoption and implementation of net zero targets by non-state actors.



We urgently need every business, investor, city, state and region to walk the talk on their net zero promises.

— **António Guterres**

United Nations Secretary-General

Cities, states, and regions – as governing bodies, strategic planners, service providers, and convenors – have a unique role and opportunity to lead and influence progress towards global net zero goals, with broader accountability mechanisms already built into their structures.

The targets they set, however, require collective action from a broad range of stakeholders, from all levels of government and civil society to businesses and financial institutions. Partnerships and collaboration are key to subnational governments successfully meeting their net zero goals.

Against this backdrop, the Global Covenant of Mayors for Climate and Energy (GCoM) and WRI Ross Center for Sustainable Cities (WRI) convened an Expert Group comprised of select net zero initiatives, alliances, and other partner institutions in 2023 to explore the feasibility and applicability of the ten *Integrity Matters* recommendations to cities, states and regions.

This report, *Integrity Matters for Cities, States, and Regions*, serves as a follow-up to *Integrity Matters*. It provides tailored, fit-for-purpose recommendations for all subnational governments to ensure the credibility, accountability, and transparency of their net zero commitments while acknowledging their varied capacities and characteristics.

<sup>1</sup> Decision 1/CP.27, paragraph 64 and Decision 1/CMA.4, paragraph 92

<sup>2</sup> The authors and contributors of this report recognize the UNFCCC's role as the central global convening mechanism through which the transition towards global net zero can be facilitated through member states.

## Integrity Matters for Cities, States, and Regions aims to:

- ➔ **Apply the original Integrity Matters recommendations within a subnational government context** to retain the strong foundation for credibility, transparency, and accountability;
- ➔ **Highlight where cities, states, and regions – as well as their affiliated net-zero alliances and initiatives – are already meeting or exceeding** the recommendations set by the *Integrity Matters* report;
- ➔ **Provide additional details on Integrity Matters recommendations specific to cities, states, and regions** to incentivize and recognise the ambition, and pace and scale of action needed across subnational governments; and
- ➔ **Highlight the role of national governments** in enabling cities, states and regions to deliver on their net zero goals.

*Integrity Matters for Cities, States, and Regions* aligns with the five principles set out in *Integrity Matters* – guiding the setting and attaining of net zero targets. These principles define two key concepts: 'net zero aligned' for cities, states and regions that are on a pathway to net zero, and 'net zero' for cities, states and regions that have achieved a state of net zero emissions. These definitions focus on target setting, planning and implementation, ensuring net zero pledges are based on action.

### Five principles:

1. Ambition which delivers significant near- and medium- term emissions reductions on a path to global net zero no later than 2050
2. Demonstrated integrity by aligning actions and investment with commitments with actions and investments
3. Radical transparency in sharing relevant, non-competitive, comparable data on plans and progress
4. Established credibility through plans based in science and third-party accountability
5. Demonstrable commitment to both equity and justice in all actions







This report is structured into five overarching sections that cover the ten *Integrity Matters* report recommendations:

1. Towards Net Zero
2. Setting Net Zero Targets
3. Planning for action
4. Reporting
5. Collaborations and Partnerships



*Integrity Matters for Cities, States, and Regions* focuses on net zero to align with the scope of the original *Integrity Matters* report. However, it will not be possible to deliver effective mitigation if subnational governments, national governments, businesses and financial institutions are not simultaneously taking action to ensure a just transition and strengthening resilience in the face of growing climate related risks. The recommendations set out in this report should, therefore, be considered as only part of a comprehensive and integrated response to climate change.

#### A note on terminology:

The terms **shall** and **must** are used throughout this report to indicate the fundamental requirements for a city, state, or region to be recognised as net zero or net zero aligned.

The term **should** is used to indicate a recommendation, but not a requirement. The term **may** is used to indicate that something is permitted within the context of this report and its recommendations.

The sections within this report are complemented by case studies that exemplify the ways in which cities, states, and regions are stepping up their net zero ambitions with credibility and transparency.

*Integrity Matters for Cities, States, and Regions* represents a unified response on behalf of all contributing net zero initiatives, alliances and governing entities. The recommendations serve as strategic guideposts and milestones for net zero alliances and initiatives who engage in capacity-building, technical assistance, and advocacy activities with subnational governments – helping ensure that the relevant frameworks, protocols, and/or guidelines they require of members and signatories are themselves on track for alignment with the ambition of the Paris Agreement. They do not supersede existing frameworks and protocols used across net zero initiatives and alliances, but serve as a set of goals for cities, states, regions, and their partners to achieve by 2030 in order to align with the UN Climate Change Secretariat's Recognition and Accountability Framework.

# Recommendations



# 1. Towards Net Zero

This section links to Recommendation 1 of the *Integrity Matters* report

*Integrity Matters for Cities, States and Regions* calls on all cities, states, and regions to recognize the climate emergency and commit to taking all necessary actions to achieve global net zero goals no later than 2050 and keep global heating below the 1.5°Celsius goal of the Paris Agreement.

Inclusive and integrated climate action must be at the heart of any commitment to net zero. Climate change is inextricably linked to the challenge of creating a more equal world and is already producing dramatically unequal impacts across social groups. It is impossible to tackle climate change effectively without tackling inequality, and vice versa.

By pursuing a net zero and resilient development path in an inclusive manner and connecting climate with other subnational environmental, social and economic priorities, cities, states, and regions have the opportunity to raise living standards for all, improve public health, protect people from the worst effects of climate change and preserve natural resources.

## Recommendations

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 effort necessary to halve GHG (Greenhouse Gas) emissions by 2030 (from 2020 levels) and reach net zero no later than 2050.

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).
- ➔ 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).
- ➔ It has adopted a publicly available climate action plan which defines strategies and actions to support achievement of its targets and pathway to net zero (see §3).
- ➔ It is demonstrating progress by achieving or exceeding its interim targets through public reporting based on publicly available data (see §4).
- ➔ It is advocating and working collaboratively with national governments and non-state actors to help unlock and realize their full mitigation potential (see §5).





A city, state or region **shall** be considered and recognised as **net zero** 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).
  - ➔ 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 targets<sup>3</sup>.

Any claims of being **net zero** **shall** be verified by a credible, independent third party. Where possible, any claims of being **net zero aligned** **should** be verified by a credible, independent third party<sup>4</sup>.

## CASE STUDY



Photo: Grant Ritchie, Unsplash  
London, United Kingdom

### London's 2030 net zero emissions target

In 2018 London released its '1.5 degree compatible Climate Action Plan'. Since then, science has shown the need for even more urgent action and the stark consequences of failing to act. Recognizing this urgency, the Mayor declared a climate emergency in December 2018 and then brought forward by 20 years the target for London to be net zero by 2030. In 2022 Mayor Khan published analysis of how London could reach net zero by 2030 in the 'Pathways to net zero carbon by 2030' report, stating that "cities are does not delayers".

London's chosen pathway to 2030, 'Accelerated Green', presents evidence-based net zero targets and actions, with important sectoral sub-targets and indicators. According to the analysis, the actions needed includes; a rapid shift away from fossil fuel vehicles, reducing car vehicle kilometers traveled by 27%, a 40% reduction in the total heat demand of London's buildings through energy efficiency, fitting 2.2 million heat pumps and connecting 460,000 buildings to district heating networks by 2030 – supporting households in an energy and cost of living crisis.

London's net zero by 2030 pathway demonstrates city leadership in line with the *Integrity Matters* recommendations on ambitious net zero targets together with city-led action to phase out fossil fuel demand in the city.

<sup>3</sup> 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.

<sup>4</sup> *Integrity Matters* also calls for all claims of being net zero aligned to be verified by a credible, independent third party. Such verification, however, will prove challenging given the number of cities, states and regions and cost involved. Instead, *Integrity Matters for Cities, States and Regions* calls on national governments to ensure cities, states and regions have access to verified activity data and emission factors to support transparent reporting and accountability (see §5).

## 2. Setting Net Zero Targets

This section links to Recommendation 2 & 3 of the *Integrity Matters* report

The ambition of net zero targets can help determine the scale and pace of climate action. It is therefore crucial that targets are science-driven, equitable and complete. Science-driven means that commitments are led by the latest climate science: equitable means that commitments account for the different historical contributions to levels of atmospheric GHGs and socio-economic development. Cities, states, and regions with high current or historical emissions and the greatest capacity to act must therefore deliver significant emissions reductions first. Complete means that targets include all GHGs from specified emission sources within, and outside, the geographic boundary of the city, state or region<sup>5</sup>.

### Recommendations

- Cities, states and regions that have made a net zero pledge<sup>6</sup> **should** adopt net zero targets within a year of making their pledge.
- 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. Those that have the capacity to do so **should** disaggregate targets by sector, sub-sector, or group of sectors.
- Targets **must** account for all carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>) and nitrous oxide (N<sub>2</sub>O) emissions, and **should** include hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF<sub>6</sub>), and nitrogen trifluoride (NF<sub>3</sub>) emissions where these make a *material contribution* to aggregated GHG emissions.
- 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 waste<sup>7</sup>, 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.
- For states and regions, targets **must** include all scope 1 and 2 greenhouse gas emissions from stationary energy (buildings and facilities) and transport, scope 1 and 3 greenhouse gas emissions from waste, scope 1 greenhouse gas emission from AFOLU and **should** include scope 1 greenhouse gas emission from 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.
- Cities, states and regions **should** include separate targets for non-CO<sub>2</sub> greenhouse gas emissions where these make a material contribution of ≥5% to aggregated GHG emissions based on the target boundary definition provided above.
- 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.

<sup>5</sup> Definition adapted from Science-Based Targets Network (2020) [Science-based climate targets: A guide for cities](#).

<sup>6</sup> A net zero pledge is a political commitment to reach net zero GHGs (e.g. [Race To Zero](#)).

<sup>7</sup> 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.



## Using Carbon Credits

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.

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 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 Agreement<sup>8</sup>.

## CASE STUDY



### South Australia's 100% renewable energy transformation

With a target of 100% net renewable energy generation by 2030, South Australia is well on track to achieving this – having gone from 1% renewable energy generation in 2007 to 68% in just over 15 years.

As a former car manufacturing hub, South Australia is leveraging its transition to drive innovation, reskill workers and create green jobs for local communities. The state switched off its last coal-fired power generator in 2016 and now around 40% of homes have installed rooftop solar panels – the highest uptake in Australia, and, indeed, the world. All the while, the state has been focused on ensuring that energy is affordable, equitable and does not disadvantage communities through increased costs. For example, the state government partnered with Tesla and Energy Locals to offer special tariffs for people in need of support when energy costs were high; and supported the installation of solar PV systems and Tesla household batteries as part of Tesla's SA Virtual Power Plant (SA VPP) – the world's largest VPP on public housing. The VPP is one example of how the state government has been able to trial new technology in partnership with a global company, while at the same time bringing benefits to some of the most vulnerable in the community.

The Government is now able to transfer this knowledge and experience to the decarbonization of other sectors, such as heavy industry, waste and agriculture, as well as apply its leadership to support climate action across the rest of the country, and globally.

<sup>8</sup> Mitigation may not be counted toward countries' NDCs only if the national government of the country in which the mitigation occurred has authorized the mitigation exclusively for "other international mitigation purposes" in accordance with Decision 2/CMA.3 under the Paris Agreement.



# 3. Planning for Action

This section links to Recommendation 4 of the *Integrity Matters* report

Climate action plans<sup>9</sup> are an essential tool to show how cities, states and regions will successfully deliver on their net zero commitments. Without a plan, net zero targets lack credibility. Frequently updated climate action plans make pledges concrete while highlighting uncertainties, assumptions, and barriers; demonstrate the link between climate action and the achievement of other local priorities; and can ensure that equity and inclusivity remain at the heart of the net zero transition.

## Recommendations

All cities, states and regions **must** adopt a plan that<sup>10</sup>:

- ➔ Constitutes an official public document (or series of documents) which lays out a strategic roadmap for reducing greenhouse gas emissions, strengthening climate resilience across the community, and facilitating a just transition.
- ➔ 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 stakeholders, and distribute the benefits of climate action equitably.
- ➔ 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.
- ➔ 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.
- ➔ 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.
- ➔ 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 in the geographic area of the city, state or region and are not limited to emissions from government operations. 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.

<sup>9</sup> *Integrity Matters* refers to a climate action plan as a “net zero transition plan”.

<sup>10</sup> These requirements build on those defined in *Integrity Matters* and aligns with existing sub-national climate action planning guidelines such as those developed by [UN-HABITAT](#), [C40](#) and [the Climate Group](#).

→ 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. All strategies and actions **should** include action title and description, indicative timeframe, action owners, and anticipated impact and benefits.

→ Estimates costs (at a minimum to assist with implementation planning and budgeting), and identifies the potential investment and financing opportunities for priority actions.

→ Incorporates new regulations (e.g. building codes, land use and land-use planning) that reduce emissions.

→ Recognises the importance of reducing CH<sub>4</sub> emissions to limit near-term warming.

Climate action plans **shall** be updated at least every ten years and **should** be updated at least every five years. At a minimum, updates **shall** include:

→ Net zero targets and pathway to net zero by 2050 or earlier to ensure these remain 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.

→ Strategies and actions to ensure these continue to reflect the most significant opportunities to accelerate climate action and deliver wider social, environmental and economic benefits.

→ Community engagement to ensure equity and inclusion remain at the heart of climate policies and all other sub-national decision-making.

→ Implementation planning, including timeframe, milestones, estimated costs, financing and funding approach and distribution of benefits, for priority actions that have been identified for the short term.

→ Governance arrangements to ensure all decision-making structures, processes and functions consider climate action as a priority.

→ Processes of monitoring, evaluation, reporting and revision to maintain transparency and foster learning, enabling informed adjustments over time.



# Key Theme for Planning: Phasing Out of Fossil Fuels

This section links to Recommendation 5 of the *Integrity Matters* report

Underpinning all climate action plans is the phasing out of fossil fuels. Existing planned and approved fossil fuel infrastructure will exhaust the remaining carbon budget and is incompatible with achieving global net zero goals by 2050. 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.

## Recommendations

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.

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 production by 2050, within their administrative boundary. If operating permit regulation is beyond their jurisdictional powers, cities, states and regions **should** collaborate and advocate with each other, and relevant national authorities and non-state actors, to prevent new fossil fuel infrastructure and assets, and decommission existing fossil fuel infrastructure and assets within the aforementioned timeframe (for example through policy frameworks, public finance, and job retraining programs).

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.



# Key Theme for Planning: People and Nature

This section links to Recommendation 7 of the *Integrity Matters* report

## Recommendations

As part of their climate action plans, cities, states and regions with material land use emissions **must** achieve and maintain operations and supply chains that avoid the conversion of remaining natural ecosystems no later than 2030.

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 protects, restores, and integrates natural ecosystems.

These actions can serve not only to preserve nature and ecosystems but also to provide climate adaptation and resilience, as well as equity benefits, in urban settings. Prioritization should be given to those locations within cities and types of settlements (e.g. urban informal settlements) where people are most vulnerable to the effects of climate change.

## CASE STUDIES



### Western Cape, South Africa committing to net zero by 2050

Western Cape has committed to becoming a net zero province by 2050: a target that is echoed across a raft of other policies, including its Provincial Strategic Plan, the Western Cape Growth for Jobs Strategy (2023) and OneHealth (2023).

As a province already experiencing climate change impacts such as droughts, floods and fires, Western Cape has long recognised the need to reduce its emissions while adapting to a new environmental reality. Energy use accounts for over 85% of all greenhouse gasses here and so has become the focus for stringent targets and increased investment. While renewable energy contributed only 9.8% of total energy supply in 2019, that figure had risen to 20% in 2021/22: demonstrating significant steps taken by the state in pursuit of its net zero emissions goals.





Photo: Igor Oliyarnik, Unsplash  
Madrid, Spain

## Reshaping Communities: The Empowerment of Just Transition Municipalities in Spain

Spain's Just Transition Agreements address the socio-economic impacts of coal and nuclear closures by fostering sustainable energy transitions and industrial decarbonization<sup>11</sup>.

Successful CTJs depend on creating a specific institution to implement the Just Transition Strategy, an integral part of the national Climate and Energy Framework<sup>12</sup>. To ensure widespread support and involvement, collaborative efforts among different government levels bolster the agreements and include diverse stakeholders – municipalities, businesses, labor unions, women's groups, and environmental NGOs.

The CTJs actively support regions with funding and projects for long-term employment and ecological transition<sup>13</sup>. For example, in Castilla y León, initiatives such as a Technology Centre, tree planting, and a care facility for miners are supported by €100.6 million. The region is also undertaking one of the world's largest mine restoration projects at Fabero's Gran Corta. Similarly, regions like Asturias, Aragón, Andalucía, and Galicia are receiving significant funds for infrastructure improvements, energy efficiency enhancements, and environmental restoration efforts<sup>14</sup>.

As of 2023, Spain has established 15 CTJs in 197 municipalities, showcasing their support for diverse projects to revitalize local economies and mitigate the impact of traditional energy industry closures<sup>15</sup>.



Photo: Peter Walkley, Unsplash  
Casares, Spain

<sup>11</sup> [Institución para la Transición Justa](#), 2023.

<sup>12</sup> [Ministerio para la Transición Ecológica y el Reto Demográfico](#), 2019.

<sup>13</sup> [Institución para la Transición Justa](#), 2021.

<sup>14</sup> [Institución para la Transición Justa](#), 2022.

<sup>15</sup> [Institución para la Transición Justa](#), 2023.

# 4. Reporting

This section links to Recommendation 1 & 8 of the *Integrity Matters* report

An effective monitoring, evaluation and reporting (MER) system is vital to understanding and communicating progress against targets and plans. This is important because it allows cities, states and regions to demonstrate climate leadership, create accountability for implementation, celebrate success and acknowledge challenges, and improve stakeholder engagement to build trust and support for climate action, and unlock climate finance.

## Recommendations

- 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.
- 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.
- Cities, states and regions **must** report in a standardized, open format and via public platforms that feed into the UNFCCC Global Climate Action Portal.

To facilitate public reporting by cities, states and regions, net zero initiatives and alliances, including reporting platforms and the UNFCCC Global Climate Action Portal, **must**:

- Design and/or maintain a template relevant to all cities, states and regions to report their pledges and progress reports in line with the recommendations set out in this report.
- Ensure that there is a common accessible public record of pledges, climate action plans and progress reports<sup>16</sup>.
- Validate that all relevant information is provided and in the right format.
- Encourage members to get independent evaluation of their disclosures (including GHG reporting verification).
- Ensure interoperability between reporting platforms and the UNFCCC Global Climate Action Portal; at a minimum to share information on an annual basis.

<sup>16</sup> UNFCCC (2023) [UNFCCC Secretariat Recognition and Accountability Framework Draft Implementation Plan with respect to Net-Zero Pledges of non-State actors and Integrity Matters](#)

## CASE STUDIES



Photo: seraficus, iStock  
Abruzzo, Italy

### Abruzzo, Italy: Local collaboration for climate action

Recognizing that cities and subnational governments represent the level at which policies can be transformed into concrete actions, the Italian region of Abruzzo has developed innovative ways of working with cities within its boundaries, including collaborating to disclose environmental data to CDP. This has allowed the region and its cities to develop a more comprehensive stock take of local greenhouse gas emissions and climate impacts, a vital first step towards ensuring that these local contributions and climate risks can be managed.

Abruzzo has been disclosing environmental data through CDP since 2018. As demonstrated in its last report, the Abruzzo Region is committed to working with cities in its territory on climate action and resilience. It has endorsed the EU 40% greenhouse gas-reduction target by 2030 through the Global Covenant of Mayors and, joining the Under2 Coalition, committed to “limiting emissions to 80-95% below 1990 levels, or to below 2 annual metric tons per capita, by 2050”<sup>17</sup>.

Abruzzo embarked on a pilot project with CDP to collaborate with the Municipalities of Chieti, L'Aquila, Pescara and Teramo to disclose environmental data. Only one of those cities, the Municipality of L'Aquila, had previously reported environmental data through CDP-ICLEI Track – one of the official reporting platforms under the Global Covenant of Mayors. Under the leadership of the Region, and with support from CDP, representatives of the Region and the four Municipalities held meetings at the political and technical level to commit to increasing climate action, and to collaborate on data collection and reporting. Working on their disclosure in collaboration, the Abruzzo region and four municipalities will be better able to coordinate and align between different levels of government to create a fuller picture of their climate hazards and actions to build resilience.



Photo: Claudio Schwarz, Unsplash  
Lausanne, Switzerland

### Lausanne, Switzerland: longstanding commitments, concrete achievements and regular reporting

The city of Lausanne is a member of the European Energy Award (eea) network and a signatory of the European Covenant of Mayors since 2008.

Labeled *Cité de l'énergie* since 1996, Lausanne has demonstrated a longstanding commitment and concrete achievements in all areas of energy and climate policy. Detailed activity data and related GHG emissions were disclosed via the MyCovenant reporting platform for all the years from 2005 to 2021, allowing the city to testify its progress. Interoperability between Covenant of Mayors and European Energy Award was facilitated by the Horizon 2020 CoME Easy project<sup>18</sup>.

In 2021, the city adopted a very ambitious Climate Plan, with two headline targets for 2050: 0% carbon, 100% solidarity. More in details, the plan aims to achieve zero direct (Scope1) emissions by 2030 in the field of mobility and zero direct emissions from by 2050. In the Covenant of Mayors context, this corresponds to a 70% emission reduction by 2030 compared to 2005. Other objectives concern

making the city more pleasant, lively and healthy; increasing the resilience of the city to climate change; reducing indirect emissions and the emissions associated with municipal operations. These goals, coupled with strong measures, particularly in social matters, are expected to make Lausanne a zero-carbon, healthy and inclusive city, offering a better quality of life for all.

<sup>13</sup> [www.under2coalition.org/under2-mou](http://www.under2coalition.org/under2-mou)

<sup>14</sup> SPES CONSULTING, 2021, [Synchronising European Energy Award \(EEA\) to CoM and other EU initiatives about energy and climate policies to accompany more and more tuned municipalities in their 2030 performance.](#)



# 5. Collaboration and Partnerships

This section links to Recommendation 6 & 10 of the *Integrity Matters* report

Collaboration with national governments and non-state actors (including businesses, financial institutions, community organizations, and the public) is critical for cities, states, and regions to reach their net zero goals. Many targets will be conditional on action taken outside of their direct control, and the mobilization of external resources and financing.

Cities, states, and regions will therefore need to use their soft powers and influence – via advocacy, collaboration, and partnerships including with net zero initiatives and alliances – to unlock and realize their full mitigation potential, as well as persuade others to align their goals and actions to keep global heating below the 1.5°Celsius goal of the Paris Agreement. This section also includes specific calls to action for national governments and net zero initiatives and alliances supporting sub-national governments.

## Recommendations

- 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.
- 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.

In turn, national governments **should**:

- Involve cities, states, and regions, and integrate subnational targets and actions, into the review, design, and enhancement of national mitigation and adaptation goals and strategies.
- Create an enabling environment that empowers cities, states and regions with the policies, regulations, finance, technical assistance, capacity building, and data to achieve their net zero targets.
- Support cities, states and regions with timely verified activity data, emissions factors and key performance indicators to enable cities, states and regions to develop robust GHG emissions inventories and reduction pathways, and monitor, evaluate, and report progress.
- Collaborate with cities, states, and regions to develop long-term strategies to better understand, manage and track residual emissions.

# Finance

This section links to Recommendation #9 of the *Integrity Matters* report

Funding the transition is a key issue for cities, states and regions. Stronger financial and technical assistance mechanisms are needed from national governments and development banks to enable cities, states, and regions to:

- ➔ Access domestic and international financing for climate action implementation across both mitigation and adaptation.
- ➔ Structure climate solutions and infrastructure projects to be attractive to private finance either through green bonds or direct third-party investment.
- ➔ Utilize funding equitably for residents by facilitating just transition mechanisms at a local level (e.g. engaging with stakeholders, skills development, employment pathways, guaranteeing access to green jobs prioritizing communities most vulnerable to the impacts of climate change and/or the implications of action implementation).

Development banks and other public financial institutions **must** establish dedicated subnational climate funds that city, state, and regional governments can access to develop projects and leverage private investment – particularly for cities, states and regions in the Global South.





# Initiatives and Alliances

This section links to Recommendation #8 of the *Integrity Matters* report

To effectively support cities, states, and regions, net zero initiatives and alliances **must** adopt best practice governance and processes for developing criteria and establishing accountability by:

- Ensuring there is a transparent process for removing (or moving to an “on hold” status) signatories or members who do not live up to their commitments and, prior to that, ensuring there is effective engagement with and support for those members to try to secure their compliance.
- Establishing a process to receive and review public complaints and research members’ noncompliance.
- Ensuring their governance avoids conflicts of interests that may jeopardize their ability, or perceptions of their ability, to hold members accountable for meeting commitments.
- Working with policymakers and standard-setters to align and implement schemes for standardized reporting to ensure comparability of disaggregated GHG emissions data from the pledges they cover, and to enable public access to disclosure of target delivery.
- Ensuring their own governance features geographic and institutional diversity (including independent experts).

## CASE STUDY



Photo: Dorien Monnens, Unsplash  
Leuven, Belgium

### Leuven, Belgium sets up for cross-sector success

The city of Leuven, Belgium has been a signatory of the European Covenant of Mayors since 2011 and also participates in the EU Mission for Climate-neutral and Smart Cities by 2030. Acknowledging that it cannot achieve this ambition alone, the city established Leuven 2030, a non-profit organization bringing together various stakeholders and civil society.

In 2019, Leuven 2030 together with a large group of experts drew up a Roadmap towards a climate neutral Leuven by 2050, building on a scientific report from 2013. The Roadmap consists of 13 programmes aimed at reducing GHG emissions, adapting to climate change and covering cross-cutting themes (such as governance and financing) and emphasizes the potential impact of all actors, not just the city itself. While the 2014 sustainable energy action plan of the city only covered Scope 1 and Scope 2 emissions, the Roadmap also tackles the local food strategy and the development and promotion of the circular economy.

Ensuring social justice is considered a priority to enable the transition, and special attention is paid to vulnerable population groups.

## Closing summary

The recommendations in this report provide a common global starting point for the setting and implementation of ambitious, high integrity, transparent, credible, and fair net zero commitments by subnational governments – while acknowledging their varied capacities and characteristics.

*Integrity Matters for Cities, States, and Regions* builds on *Integrity Matters* and helps bring clarity to two key concepts: **net zero aligned** for cities, states and regions that are on a pathway to net zero, and *net zero* for cities, states, and regions that have achieved a state of net zero emissions.

The report also offers an opportunity for net zero initiatives and alliances to explore opportunities for future alignment with existing frameworks, standards, and protocols.

Recognizing the important role of other actors to help unlock and realise the full subnational mitigation potential, *Integrity Matters for Cities, States, and Regions* also includes specific calls to action for national governments and financial institutions that can enable and empower cities, states, and regions to achieve net zero – together.



## ANNEX I

# The Expert Group and its Engagements

Recognizing the significance of cities, states, and regions as both pivotal recipients and agents of the HLEG recommendations, GCoM and WRI convened a group of experts composed of local government representatives, academic experts, affiliated subnational initiatives and alliances, and UN agencies, in early 2023 with the aim of applying a subnational lens to the *Integrity Matters* recommendations. The Expert Group worked through the year and met on a monthly basis.

The Expert Group reviewed the alignment of existing pledge/membership requirements across several net zero initiatives and alliances as well as the lived experiences of cities, states, and regions in their respective climate journeys with the *Integrity Matters* recommendations. They also conducted a global consultation process, which included hosting an online survey and targeted interviews<sup>19</sup>.

Firstly, the Expert Group undertook an examination of the landscape within partners, with a specific emphasis on evaluating their alignment with the detailed recommendations delineated under Recommendation 8 of the *Integrity Matters* report. This evaluation aimed to discern the extent to which partners adhered to these recommendations.

Secondly, the Expert Group identified, and showcased instances of exemplary practices exhibited by partners in their endeavors related to the collection, reporting, and monitoring of climate-related data across cities, states and regions. This analysis served to highlight best practices and offered valuable insights for replication.

Lastly, the Expert Group explored prospective opportunities for enhancing transparency, accountability, and quality in the context of subnational GHG emissions reduction targets and resilience goals. The intention was to provide a strategic framework for strengthening the ambition, integrity, transparency, credibility and fairness of such commitments at the city, state and regional level.

Throughout the process of drafting and producing *Integrity Matters for Cities, States, and Regions*, the Expert Group coordinated and engaged with the UN Secretary-General's Office and the UNFCCC Communication and Engagement Division to help ensure strong linkages with the *Integrity Matters* report.



<sup>19</sup> The recommendations set out in this report have not undergone a formal peer-review process.

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## ANNEX II

# Glossary of Selected Terms

Term	Proposed definition
<b>Assets</b>	An item, object, thing, or real estate property owned by a city, state or region and includes, but is not limited to, buildings, parks and open spaces, vehicles, equipment, structures.
<b>Cities, states and regions</b>	Any geographically discernable subnational entity, such as a community, town, city, metropolitan authority or province, and covers all levels of subnational jurisdiction as well as local government as legal entities of public administration.
<b>Fair-share approach</b>	Fair share refers to the Equity Principle in Article 2 of the Paris Agreement of <i>common but differentiated responsibilities</i> based on equality, historical responsibility for emissions and the capacity for mitigation.
<b>Functions</b>	The responsibilities of an elected authority including, but not limited to, public administration, social and economic development and provision of goods and services.
<b>Material contribution</b>	Unless otherwise defined, any activity or source that contributes $\geq 2\%$ to the aggregated GHG emissions of a city, state or region.
<b>Net zero</b>	Condition in which metric-weighted anthropogenic GHG emissions are balanced by metric-weighted anthropogenic GHG removals over a specified period.
<b>Residual emissions</b>	Emissions whose abatement remains uneconomical or technically infeasible under the assumptions of a specific model and mitigation scenario. These emissions cannot be eliminated or reduced further either because there is no known mitigation technology or the technology is so cost prohibitive that it is considered economically unviable in any context.
<b>Science-based targets (SBT)</b>	Science-based targets are measurable and actionable environmental targets aligned with the goals of the Paris Agreement. It is an emission reduction target which is complete (covers jurisdiction-wide emissions), aligns with a 1.5°C pathway and represents a fair share of global emission reduction, based on historic emissions or current development level.



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## **INTEGRITY MATTERS**

FOR CITIES, STATES AND REGIONS



FOLLOW-UP RECOMMENDATIONS  
FOR AMBITIOUS, HIGH INTEGRITY,  
TRANSPARENT, CREDIBLE, AND  
FAIR SUBNATIONAL GOVERNMENT  
NET ZERO COMMITMENTS