

The Under2 Coalition Accountability

2021-23 Net Zero Verification Process

Background

In 2021, the Under2 Coalition launched the Under2 Ambition Tracker survey, the survey collects key climate action data from subnational governments on their long-term emissions reduction targets and net zero commitments. To join the Under2 Coalition, governments are required to sign the Under2 Memorandum of Understanding (MoU). The Under2 MoU demonstrates a clear and lasting commitment from signatories to reduce emissions in the decades to come. In 2022, the Under2 Coalition introduced the Tracker as a formal requirement alongside signing the 2021 MoU, governments must complete one full submission to the Tracker - serving accountability and transparency alongside their commitment.

The Under2 Coalition developed an in-house net zero verification model which seeks to align with credibility set by reputable agencies such as Oxford and ECIU's Net Zero terminology, including recommendation set by the Paris Agreement and now global standards as set by the UNFCCC. While taking this into account the Under2 Coalition wants to ensure inclusivity to the diverse terminology, taxonomies, and institutional structures which subnational governments engage with in efforts to achieve net zero emissions.

General Process

NOTE: some governments will report net zero targets that are set by their national government. If the regional government shows evidence of aligning with this ambition (e.g. through comments in the Under2 Ambition Tracker, email, or through published documentation), we categorize them as demonstrating a 'contribution to net zero'.

Net zero target

Search submitted documentation for key words (or their equivalent in the relevant language)

- Net zero
- Carbon neutral
- Carbon neutrality
- Zero emissions

Confirm that the reported target is a regional (not national) target that covers all sectors and is region-wide

- This may be explicitly stated in documentation, e.g. California’s Executive Order: “it is hereby ordered that a new state-wide goal is established to achieve carbon neutrality as soon as possible, and no later than 2045”
- This may also be assumed if documentation indicates the net zero target/plan is region-wide and is not sector specific, e.g. Galicia’s net zero target: “Galicia...sets a long-term goal of achieving climate neutrality...as soon as possible and at the latest in the year 2050”
- Sectoral net zero targets should not be accepted, e.g. Northern Ireland’s net zero energy target: “the Energy Strategy sets out a pathway for energy to 2030 that will mobilise the skills, technologies and behaviours needed to take us towards our vision of net zero carbon and affordable energy by 2050.”
 - This rule applies in the case of exceptional circumstances, reserved for low resourced governments where the majority of emissions come from one sector, e.g. Pará’s 2036 net zero deforestation target because Pará’s emissions from forestry and land use in 2020 are estimated by SEEG Brazil to account for 85% of the state’s total emissions so their net zero deforestation target has been included in the count of regional economy-wide net zero targets.
- **Confirm target year**
 - Target year should be taken as the latest by which a state or region aims to achieve net zero emissions by
 - Net zero targets without a target year should not be accepted, e.g. North Holland reported no target year in 2021 but a goal of climate neutrality was in their policy.
- **Confirm legislation status**
 - **Legislation** – evidence of passed legislative documentation explicitly referring to the regional economy-wide net zero target seen
 - **Draft legislation** – evidence of draft/unratified legislative documentation explicitly referring to the regional economy-wide net zero target seen
 - **Decree/executive order** – evidence of an official order by the head/governor of state explicitly referring to the regional economy-wide net zero target seen
 - **Mandate** – evidence of a formal order from an official or court explicitly referring to the regional economy-wide net zero target seen
 - **Announced** – evidence of any official documentation from the government explicitly referring to the regional economy-wide net zero target seen. For example, this could be on a government website, in a government mitigation plan, or a government policy document.
 - **Aligned with national net zero target** – evidence of a regional plan or commitment explicitly referring to active support of a national economy-wide net zero target seen
- **Confirm policy status**

- In policy – evidence of government policies in place that specifically support the achievement of the regional economy-wide net zero target seen, e.g. in planning or strategy documentation
- Policies in development – evidence of government planned policies that specifically support the achievement of the regional economy-wide net zero target seen, e.g. in planning or strategy documentation
- No policies planned or in development – accept as reported

- **Accept the following data as reported:**

- Gas coverage
- Shipping and aviation coverage
- Removals
- Offsetting
- Equity
- Target review
- Accountability mechanisms

- **Mitigation pathway**

Confirm documentation submitted is regional climate action planning documentation

- Documentation must outline actions or activities that the regional (not national) government will undertake or is already undertaking that will result in mitigation of economy-wide emissions
- Documentation submitted must be official government documentation

- **Confirm planning documentation status**

- Published – evidence that planning documentation is published by the government or by another official entity that the government endorses
- In development – any of the following:
 - Evidence that the planning documentation is an unpublished draft
 - Official documentation published by the government to say that a plan is currently in development
 - Evidence of early-stage planning documentation, e.g. pathway modelling documentation or documentation outlining *potential* actions or activities that the regional government could undertake that would result in mitigation of economy-wide emissions

- **Confirm target of planning documentation**

- Net zero plan – evidence that the regional mitigation pathway is specifically designed to support the achievement of the regional economy-wide net zero emissions target OR interim targets on the path to regional net zero

- Other mitigation plan – evidence that the regional mitigation pathway is designed to support the achievement of a mitigation target that is not a net zero target or an interim target on the path to regional net zero

Benchmarking tool scoring methodology

Resource: [Benchmarking tool scoring methodology.docx](#)

For the purposes of creating the Under2 Ambition Tracker Benchmarking tool, Climate Group has developed a scoring system based on our current understanding of best practice and leadership in region-wide net zero emissions targets. We have assigned numerical scores for 10 of the 12 assessment criteria we used as outlined below:

Assessment criteria	Definition	Best practice/leadership
Target year	Target year by which the state or region aims to achieve region-wide net zero emissions.	Target year earlier than 2050, especially developed states and regions. A new report by DNV, for example, suggests North America and Europe should reach net zero by 2042 to realistically achieve global net zero by 2050 and limit warming to 1.5°C above pre-industrial levels ¹ .
Legislation status	Legal status of the state or region's net zero target.	In legislation – the region-wide net zero emissions target has been enshrined into law.
Policy status	Policy status of the state or region's net zero target.	In policy – the state or region has planned or enacted policies to support the achievement of the region-wide net zero emissions target.
Gas coverage	The greenhouse gases covered by the state or region's net zero emissions target that the state or region intends to achieve net zero for.	All 7 major greenhouse gas groups covered by target: carbon dioxide (CO ₂), methane (CH ₄), nitrous oxide (N ₂ O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF ₆), nitrogen trifluoride (NF ₃).

International shipping and aviation emissions coverage	Emissions from international aviation or shipping occurring when departing from or arriving to the boundary, or within the boundary, of the state or region.	Target covers emissions from both international aviation and international shipping.
Climate action plan <ul style="list-style-type: none"> Plan type Publication status 	Official planning documentation published or in development to deliver long-term region-wide emissions reductions and sustainable development in the state or region.	Net zero plan outlining clear actions for achieving the net zero target or appropriate interim targets published.
Equity considered	Considerations of global equity (the principle of fairness in sharing the burden of mitigation of greenhouse gas emissions to achieve global net zero emissions by 2050) or just transition in target setting and climate action planning.	Just transition and global equity principles applied in target and planning.
Removals/sequestration <ul style="list-style-type: none"> Use of removals/sequestration Removals activities defined 	Activities to remove carbon dioxide and/or other greenhouse gases from the atmosphere and durably storing them in geological, terrestrial, or ocean reservoirs or in products.	Planned use of permanent carbon or GHG removals within the jurisdiction through clearly defined activities to preserve, enhance, or restore natural carbon sinks. (Note, type of removal activity (i.e. nature-based solutions vs carbon capture and storage) is not scored in this version, only whether or not removals activities have been defined for the region.) Best practice involves setting clear, separate targets for mitigation and removals – this

		aspect was not scored in this version.
Offsetting (not scored)	The practice of paying for emissions cuts or carbon removal outside of the jurisdictional boundary of the state or region.	No planned use of offsetting.
Process to review target	An official process in place to review net zero target and revise as necessary.	Clear formal process in place to monitor mitigation progress and regularly review and revise the net zero target and any interim targets in line with evolving best practice and mitigation solutions.
Accountability mechanism	Any official process(es) the state or region enacts in cases where a region-wide emissions reduction target is not met.	Clear, formalised and stringent process in place to execute in cases where the net zero target or any interim targets are not met or not on track to be achieved that results in rapid course correction to compensate for missed emissions reductions.
Emissions trend since base year (not scored)	Change in region-wide emissions since a chosen baseline year for a given state or region.	Clear, significant reductions in emissions since base year that puts the state or region on a trajectory to achieve or exceed region-wide net zero emissions by 2050 or an earlier target year.

References:

2021 MoU: [Access here](#)

Net Zero Verification Methodology: [Net zero verification process.docx](#)

UN High-level Expert Group on the Net Zero Emission Commitments of Non-state Entities: [Access here](#)