

RE: UNFCCC Secretariat Recognition and Accountability Framework: Draft Implementation Plan with respect to Net-Zero Pledges of non-State actors and 'Integrity Matters' under the mandate of 'Decision 1/CP.27 and Decision 1/CMA.4.'

We recommend the RAF focuses on two principles above all: **transparency and accuracy**. There is now a clear consensus on what 'good' net zero looks like, which the RAF must reinforce, as well as a suite of accountability-gear'd voluntary actors ready to independently scrutinize targets and transition plans. But, until now, that community has struggled to circle around a common way to ensure that all actors are assessed against science-based pathways to net zero grounded in best practices. The RAF presents the wider ecosystem with a valuable chance to achieve a common, comprehensive foundation for operationalizing independent, rigorous scrutiny of "good net zero" for all.

As well as scrutinizing those that are acting, we recommend the RAF **puts the spotlight on those that are not taking any action at all**. Through our research we have found that thousands of the largest regions, cities and companies still have no net zero commitment. Lopsided scrutiny on simply those that are acting, however limited that action may be, risks disincentivizing those that may be on the cusp of launching their own net zero/mitigation journeys.

The Net Zero Tracker consortium will support the RAF as it determines its scope of work. Over the short-term we can provide lessons learnt from our own journey; over the medium-term we can provide data and digital infrastructure; over the longer-term we are well positioned to provide **independent analysis and critical scrutiny** of the RAF data set. The High-Level Expert Group on the Net Zero Emissions Commitments of Non-State Entities (HLEG) said in its *Integrity Matters (2022)* report:

'Efforts to publicly track corporate climate action in the interim should continue (Net Zero Tracker, Transition Pathway Initiative). All of these tools make it easier for governments to adopt rigorous regulations around net zero.'

In the interim we will continue plugging the myriad reporting gaps around integrity, and we look forward to independently analyzing, interpreting, and communicating the RAF's data set once launched.

1. On the UNFCCC's Global Climate Action Portal (GCAP)

- **Enhancing UNFCCC GCAP data is a welcome and needed addition to the wider accountability landscape** to ensure greater accountability and transparency, particularly around corporate net zero (and other deep decarbonisation) transition plans. It is also welcome that the RAF will seek to support efforts to increase the quality of data provided. We further note:
 - A significant number of the largest subnational and corporate entities still lack any emission reduction target, including net zero, both within and beyond the G7/20.

- Many large non-Party actors (NPAs) still do not disclose climate- and emissions-relevant data, meaning there will continue to be a role for third-party initiatives that scrutinize publicly facing documents and other resources to ‘fill the gaps’ and enhance the comparability of *all* entities.
- Collectively, there are very limited signs of improvement in the robustness of subnational and corporate net zero targets and strategies.
- **Clarifying how the RAF and GCAP will work together and support the other necessary pillars of the wider accountability ecosystem**, including orchestration campaigns and mobilization efforts (e.g., the Race to Zero), civil society efforts to provide independent checks on the robustness of pledges and review primary data checking it is fully comprehensive, and efforts to advocate for accountability through national **regulatory frameworks**.
- **Ensuring interoperability between GCAP, NZDPU and other tracking platforms**, which should at minimum emphasize open data and sharing and establish clear protocols for cross-referencing and cross-verification of data. Towards this goal, the UNFCCC has an important role to play in:
 - Convening relevant data providers, standard setters, and accountability initiatives to align their efforts.
 - Providing data through GCAP in an accessible and transparent way, such as using APIs or at a minimum easily downloadable data.
- **The updated GCAP system should be based around user needs, with an interface and design that supports ‘open data’** in a format that is *radically easy* to assess and analyze. Instead of a set of PDFs, documents should be processed into machine-readable text, automatically translated into (at least) the official UN languages, and held in an online database that enables the extraction of relevant information and metadata into ‘CSV files’ that can be read by multiple systems, in multiple languages, and other relevant formats. **Going forward there needs to be clarity on the standardized format for submissions that all entities should progressively adopt. The database needs to be something that can be freely accessed and analyzed by researchers and organizations so that we can build a resource for the future.**
- **The updated GCAP should be designed to support machine learning, artificial intelligence (AI) and augmented intelligence**, which can play an important role in the accountability systems over the coming years. This includes the development of a domain-specific knowledge graph, which will enable applying structure to the large volume of unstructured data, leading to shared understanding and metrics. The development of the knowledge graph and its ‘building blocks’ is a community-wide effort (e.g., the Climate Action Data 2.0 Community, designed to facilitate dialogue between digital technologies and data end-users, including dec), and the transparency of the development process has an important role in enhancing accountability and reducing bias. For example, the use of AI in the GST via the [Global Stocktake Explorer](#) has already demonstrated the value of AI in accountability efforts, but there are many other applications that will further advance progress. [Climate-Bert’s ChatClimate](#), [Data Driven EnviroLab’s ChatNetZero](#), and [Climate Policy Radar’s AI-powered](#)

[databases](#) are three examples of AI already enabling quick and easy analysis of large volumes of climate-related documents.

2. On the wider climate accountability ecosystem and collaboration

- To ensure the RAF is mutually supportive of a wider accountability ecosystem, the UNFCCC should **be clear about what the RAF will do and what it will not do** (i.e., what the boundaries of the UNFCCC Secretariat and the GCAP will be). This clarity is important to have the support of countries, NPAs, civil society, and other observers to the UNFCCC.
- **The RAF can play an important role in enhancing the transparency of net zero pledges, but can also help to differentiate the *quality* of pledges, indicating which ones meet standards such as the HLEG recommendations and/or the Race to Zero criteria, and which ones are independently assessed by external verifiers (outside of the UNFCCC process).** In advance of comprehensive national regulations, the RAF should be designed to support and further the HLEG recommendations (and/or the Race to Zero criteria). The RAF may not be best placed to mobilize new commitments but should support and empower other parts of the ecosystem that do, most obviously the Race to Zero campaign.
- **The RAF can help provide a platform for net zero transition plans that can be mandated by countries through regulation and should provide a space for consistency.** The data on the GCAP portal should align well with emerging country regulations (such as in the EU, US, UK and internationally for example through the ISSB) on corporate climate transition plans to avoid duplication and complex reporting. It is recommended that the UNFCCC establish a process for working with and updating the format of the RAF to match global and national regulatory frameworks, to avoid duplication and additional fragmentation. To do this, the RAF should align with the HLEG-proposed 'Taskforce on Net Zero Regulation', should it get off the ground.

3. On the RAF's governance

- The process for choosing which organizations will be considered ex-ante validators and ex-post verifiers for different parts of the pledges, plans and progress reports submitted to the portal should be clearer. The following include recommendations for ensuring strong governance of the Framework:
 - **Assessing the validators and verifiers:** An independent, expert and science-informed process is needed to regularly assess the validators and verifiers that are identified by the framework. Additionally, a mechanism for third party reporting about possible data inconsistencies or poor data quality submitted to the platform would be essential.
 - **Supporting established net zero minimum criteria:** The platform should clearly communicate which voluntary initiatives the organization has already aligned to (for example, HLEG, the Race to Zero or the ISO Net Zero Principles).

- **Provide (or signpost to) capacity building:** Research shows that while many countries have set net zero targets, most non-Party entities with net zero targets are in the EU and North America. It is essential that the UNFCCC provide technical assistance to those that need support to both produce and then upload their net zero transition plans, especially in the global south and for smaller and medium sized organizations.

4. Overall

- Given the importance and central position of the RAF in the international climate accountability landscape, it is helpful for the UNFCCC Secretariat to:
 - **Publicly host consultation sessions** and share relevant plans for the framework draft well in advance, developing the framework with an **inclusive stakeholder engagement process**.
 - **Establish a working structure** for the framework with **expert groups and operational processes** building on existing arrangements; assisting, together with the UN High Level Champions, in **mobilizing the required capacity building required to align ambition and action with science and the Paris Agreement**.