

## ICAT Guidance Public Consultation Summary

*Summary of comments and revisions from public consultation and ICAT Advisory Committee*

*May 2018*

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## OVERVIEW OF PUBLIC CONSULTATION

The ICAT series of guidance was released for a 60-day public consultation on 26 July 2017. This document provides a summary of the comments received and the revisions made following the consultation.

The consultation was hosted on Collaborase, an online system that allowed commenters to review the documents and provide comments on specific text, sections, or the guidance as a whole. The ICAT series of guidance was also posted on the ICAT website as PDF documents and reviewers were given the option of submitting comments through a comment template.

Reviewers were encouraged to provide comments on specific issues and propose a change or solution to the issue. We also prompted reviewers to provide their feedback on:

- General feedback on the guidance
- Whether the guidance would help meet the needs of its intended users
- User-friendliness of the document
- Any missing topics that should be covered
- The usefulness of templates for assessment plans and assessment reports

Across all eleven documents posted for public consultation, we received comments from 61 reviewers representing 24 countries. Some reviewers commented on multiple documents. The reviewers included technical experts as well as potential users.

The reviewers were generally supportive of the work. Their feedback varied from editorial suggestions to improvements in clarity of the text to technical input to strengthen the methods, steps or approaches within the guidance. Some reviewers provided their insights on our general questions, as follows:

- There was support for developing accompanying templates for assessment plans, monitoring reports and assessment reports, while still maintaining flexibility for users to use their own formats.
- More examples and case studies would be helpful to demonstrate how to apply the guidance using real world examples.
- Several commenters suggested that we strive to make the documents more user-friendly and accessible by adopting alternative possible structures. For example, a condensed document could summarise the main assessment steps and separate modules could be used to provide detailed explanations of those steps.

For each document in the series of guidance, a brief summary of the comments that were received is provided below. Note that some of these comments represent the perspective of one individual and do not necessarily represent a consensus opinion. A summary of the revisions made following the public consultation is also provided for each document below.

## CROSS-CUTTING COMMENTS AND REVISIONS

Some of the comments received are applicable to the full series of guidance, therefore some revisions were made in all documents. These cross-cutting comments and revisions are summarised below.

1. **Length of the documents:** The guidance documents are long. Suggestions were made to make the documents more user-friendly. The documents are available on the website in a modular format designed to be more user-friendly and accessible. Users can more easily access particular sections of the guidance of most use to them in this format. An explanation of each section is provided on the web page to help users identify the sections applicable to them.
2. **Summary of the guidance:** Suggestions were made to create summaries of what the guidance covers and provide more explanation for how the guidance can help users. The introductory module can serve as a summary of the guidance and a clear explanation for how the guidance can help in the assessment of policies and actions. Brochures explaining the guidance and other supporting materials will be available soon.
3. **Using the documents:** The overview of the guidance comes late in the document. Suggestions were made to provide summary diagrams or text to help users navigate the document and understand how it works from the beginning. The introductory module addresses this issue and helps users understand how to use the guidance document based on their needs and objectives. A later chapter was revised to provide more guidance to users in order to make decisions about how to use the guidance.
4. **Link to Paris Agreement:** The relationship between the guidance and the Paris Agreement is unclear. The objective on reporting was expanded to include reporting under the Paris Agreement as a potential objective in the guidance documents to be clearer about the relationship of ICAT guidance to the Paris Agreement.

## INTRODUCTORY GUIDE

Six reviewers provided comments. The main comments are as follows:

1. **Clarity of document:** Some text considered overly wordy or unclear; suggestions for moving text within the document.
2. **Making the case for ICAT:** Suggestion to address politicians as much as the technical analysts who will be the ones actually using the documents; need to make the case to politicians about why they should be interested in the guidance and its outputs.
3. **Scope of guidance:** Questions raised as to why activities/sectors such as fossil-fuel production, waste, manufacturing, public transport, pedestrianisation, wetlands retention, sequestration (e.g., biochar) and precise 4R fertiliser management are not included.
4. **Support for specific sections of the document:** Such as Section 1.4 (When to use the guidance) and Section 3.4 (Planning the assessment).

The following revisions were made:

1. Chapter 1: A clarification was made that the GHG guidance does not cover all sectors. The GHG guidance focuses on filling gaps in existing guidance.

2. Chapter 1: The section on *Relevance to Paris Agreement* was expanded to be clearer about the relationship of the ICAT guidance to the Paris Agreement.
3. Chapter 1: The *Process for developing the guidance* section was shortened to reduce repetition across documents.
4. Chapter 3: The *Key Recommendations* section was shortened to make it clearer how the documents can be used.

## RENEWABLE ENERGY GUIDANCE

Ten reviewers provided comments. Reviewers were generally supportive of the guidance and the main comments are as follows:

1. **Editorial:** Comments included that Chapters 1-3 take too much space; suggestions for additional diagrams; clarification of text (confusing or duplicative in many places); an executive summary would be useful.
2. **Scope:** Request to include carbon tax (noted as an important policy lever) and biomass (reviewer indicated as relevant in Benin).
3. **Causal chain:** One reviewer said that we should be clear that the diagram is a simplified example only; could add more intermediate effects; add directional arrows to diagram.
4. **Additional guidance:** Requests to include more guidance on topics such as:
  1. How policies affect the financial feasibility of renewable energy technologies (too much emphasis on levelised cost of electricity)
  2. Energy modelling for estimating emission trajectories, as done by energy ministries (typically don't use off-the-shelf energy models such as LEAP)
  3. Addressing emissions associated with electricity generation using biomass
  4. Calculating grid emission factor via methods other than the CDM tool
5. **Supporting resources:** Suggestion to include more information about (and additional) further resources to help users apply the guidance
6. **Additional examples and case studies:** Suggestion to provide more of these to help users apply what some see as a fairly technical document.

Along with a number of clarifying edits, the following revisions were made:

1. Chapter 1: Further explanation of how the scope of the guidance was chosen was included in Chapter 1 and Appendix F.
2. Chapter 1/Appendix F: Shortened the *Process for developing the guidance* section. Moved the criteria used to select the renewable energy sector to an appendix.
3. Chapter 3: Provided a clearer overview of renewable energy policies.
4. Chapter 6: Clarified that the causal chain is an illustrative, high-level example only and users will develop their own causal chains, most likely with more detail.
5. Chapter 7: A number of clarifications in Section 7.3 were made.

6. Chapter 7: Reworked Section 7.4 to simplify and provide clearer guidance. Some of the detail, such as on the levelised cost of electricity and weighted average cost of capital, was moved to appendices.
7. Chapter 8: Added guidance to Table 8.2 *Overview of commonly-used energy models* to describe the level of expertise and data required, and the cost of each of the energy models presented. Information on the PROSPECTS book-keeping tool was also added.
8. Chapter 8: Provided further guidance on calculating grid emission factors in Section 8.3.
9. Chapter 10: Reordered and clarified the guidance related to monitoring over time.

## BUILDINGS EFFICIENCY GUIDANCE

Four reviewers provided comments. Some reviewers noted that the guidance is thorough, practical, clear and well-written. The main comments are as follows:

1. **Length of document:** Suggestion to consider automating the content or developing a tool.
2. **Flexibility:** Suggestion to provide more flexibility in the guidance for countries with less capacity.
3. **Scope:** Suggestion to include voluntary standards, such as ENERGY STAR.
4. **Causal chain:** Question as to whether the diagram (and possibly the guidance) appropriately handles reduction in emissions associated with less efficient housing; should include guidance on rebound effects.
5. **Additional explanations:** Suggest to include more explanation about nuanced aspects of energy efficiency dynamics, codes, etc.
6. **Improvements:** Suggestions to improve diagrams, clarify text in a number of places, be careful about assumptions made in the guidance, consider discussing spillover effects, and make less 'academic' in places.
7. **Additional guidance:** Request to include more guidance on categorising building types and the concept of heating/cooling degree days.

Along with a number of clarifying edits, the following revisions were made:

1. Chapter 1: Clarified that the guidance is applicable to residential, commercial and public sector buildings, but that users should be aware that assessments of commercial and public sector buildings can be more challenging.
2. Chapter 1: Clarified the relationship of the guidance to the GHG Protocol *Policy and Action Standard* and its accompanying commercial and residential buildings sector guidance. The ICAT guidance provides a detailed method for specific buildings efficiency policies.
3. Chapter 6: Clarified that the causal chain is an illustrative, high-level example only and users will develop their own causal chains, most likely with more detail.
4. Chapter 6: Added guidance on rebound effects in Section 6.2.
5. Chapter 7: Added guidance for obtaining building stock data at the aggregate level where detailed data are not available (Box 7.2).

## TRANSPORT PRICING GUIDANCE

Three reviewers provided comments. The main comments are as follows:

1. **Scope:** One reviewer expressed concern that pricing policies are regressive and not appropriate for developing countries.
2. **Elasticity:** Suggestion to provide a precise definition for elasticity. Comment made suggesting that gasoline elasticity may not be a good proxy for diesel elasticity in countries where diesel is only used by heavy vehicles.
3. **Data:** Cross price elasticities for public transit heavily depend on the performance of transit alternatives, therefore applying US data to all countries can have limitations. These limitations should be discussed.
4. **Additional explanations:** Suggestion to explain further how purchase taxes can be converted to become distance based.
5. **Examples:** Examples should be focused on developing countries and more examples should be provided to help users apply the guidance.

Along with a number of clarifying edits, the following revisions were made:

1. Where relevant throughout the guidance: Provided clarification that country-specific data should be used if available.
2. Chapter 1: Further explanation of how the scope of the guidance was chosen was included in Chapter 1 and Appendix H.
3. Chapter 3: Included further clarification to address concerns that pricing policies are regressive. Provided additional guidance regarding pricing equity in Section 3.1.4.
4. Chapter 3: Provided clarification for why rebound effects are included in price elasticities and that it remains important to keep rebound effects in mind when assessing policies.
5. Chapters 7 and 8: Added guidance for using Approach B in cases where diesel fuel is used for freight transport. Clarified that Approach A is a very simplified approach, therefore gasoline price elasticity is a pragmatic proxy for diesel elasticity.
6. Chapter 8: Added a footnote to provide the definition of elasticity.
7. Chapter 8: Added clarification that the per capita income ranges are based on the best available data source for building a model of elasticities that is applicable worldwide for developing countries.
8. Chapter 10: Reordered and clarified the guidance related to monitoring over time.
9. Appendix C: Provided guidance regarding distance-based vehicle purchase taxes and emission fees to note that these measures would require monitoring that may not be feasible.

## AGRICULTURE GUIDANCE

Six reviewers provided comments. Some of the comments were editorial and included suggestions for improving clarity of the text. A few comments were more substantive and helped to highlight areas where more detailed guidance could be developed and provided. The main comments are as follows:

1. **User-friendly:** Consider how to condense the document, reduce duplication and make it more user-friendly.
2. **Using a Tier 2 emission factor:** For the guidance on reducing emissions in enteric fermentation, a request that the guidance explain when a Tier 2 approach is absolutely necessary and is not optional (namely for any efficiency or productivity-based interventions).
3. **Defining the assessment boundary:** The guidance simplifies the process for determining which carbon pools or GHG sources to include in the assessment boundary. Suggestion to provide more discussion to guide users through including and excluding N and N<sub>2</sub>O from livestock.
4. **Ex-post guidance:** Suggestion to add more substantive detail about how to conduct an ex-post assessment.
5. **Assessing uncertainty:** Suggestion that the guidance should provide more discussion about how to assess uncertainty, including an explanation of when trade-offs between relevance and accuracy are acceptable. Such a discussion would help countries understand when Tier 2 emission factors are good enough (for reducing emissions from enteric fermentation). It would also be helpful to explain what users should do with uncertainty estimates.
6. **Designing MRV systems:** Suggestion to provide more discussion and also provide references to provide guidance on how to design MRV systems to appropriately collect data.

Along with a number of clarifying edits, the following revisions were made:

1. Where relevant throughout the guidance: Provided additional references for users that would like further guidance on estimating GHG emissions.
2. Where relevant throughout the guidance: Two approaches for estimating emissions are provided in the guidance document. The names of these two approaches have been modified from scenario approach to emissions approach and from deemed estimates approach to activity data approach. The revised names more accurately reflect the approaches.
3. Provided additional guidance for developing a preliminary Tier 2 emission factor for livestock enteric fermentation. A preliminary Tier 2 emission factor is one that is developed using some country- or region-specific data when it is available as well as some default data for parameters where information is not available. The most important country-specific data needed to estimate a preliminary Tier 2 emission factor are those that are affected by productivity improvements (e.g., live-weight, milk production, slaughter-weight). Guidance is provided on developing a preliminary Tier 2 emission factor in Section 7.2.4 and corresponding edits are made throughout the guidance to reflect this addition (e.g., in Chapter 8 and 9).
4. Chapter 4: Provided additional guidance on how to choose a desired level of accuracy based on the assessment objectives, including an explanation of the different approaches for estimating emissions and an explanation of the various methods for obtaining or estimating data

5. Chapter 6: Added additional unintended effects to Table 6.4 for effects of liming and for improvements in herd management or efficiency in production.
6. Chapter 6: Provided a clarification about the significance of N<sub>2</sub>O emissions from manure deposited on pasture, ranch and paddock in Table 6.8.
7. Chapter 7: Provided additional guidance in Section 7.2.4 on using static baseline emission factors and dynamic baseline emission factors (for estimating enteric fermentation). Added Box 7.1 to explain how to choose between a static or dynamic baseline emission factor.
8. Chapter 9: Provided additional guidance in Section 9.2 giving users the option to estimate GHG emissions ex-post following either the emissions approach or the activity data approach. Previously, the activity data approach was only provided for ex-ante assessments.
9. Chapter 10: Reordered the sections in the monitoring chapter to more accurately reflect the order of operations. First users would identify indicators and parameters to monitor over time, develop a plan for monitoring indicators and parameters, then monitor.
10. Chapter 10: Added a discussion about assessing uncertainty.
11. Appendix C: Provided additional explanation on how the scope of the guidance was selected.

## FOREST GUIDANCE

Four reviewers provided comments. Many of the comments were editorial and included suggestions for improving clarity of the text. A few comments were more substantive and helped to highlight areas where more detailed guidance could be developed and provided. The main comments are as follows:

1. **Developing baselines:** Various suggestions were made to provide more detail and discussion about why and how users should develop baseline scenarios.
2. **Implication of choices:** For a number of the steps in the guidance, users are provided a menu of options for how to approach the step. There were suggestions to provide more discussion around why users might choose one approach over another.
3. **Consistency with UNFCCC:** Suggestion to clarify how stakeholders should manage existing sectoral baselines, or existing REDD+ baselines that have been submitted to the UNFCCC.

Along with a number of clarifying edits, the following revisions were made:

1. Where relevant throughout the guidance: Two approaches for estimating emissions are provided in the guidance document. The names of these two approaches have been modified from scenario approach to emissions approach and from deemed estimates approach to activity data approach. The revised names more accurately reflect the approaches.
2. Where relevant throughout the guidance: Made minor edits to clarify when users can apply higher tier methods and how to align a policy-level assessment to existing sectoral assessments (e.g., existing REDD+ baseline).
3. Chapter 4: Provided additional guidance on how to choose a desired level of accuracy based on the assessment objectives, including an explanation of the different approaches for estimating emissions and an explanation of the various methods for obtaining or estimating data.

4. Chapter 9: Provided additional guidance in Section 9.2 giving users the option to estimate GHG emissions ex-post following either the emissions approach or the activity data approach. Previously, the activity data approach was only provided for ex-ante assessments.
5. Chapter 10: Reordered the sections in the monitoring chapter to more accurately reflect the order of operations. First users would identify indicators and parameters to monitor over time, develop a plan for monitoring indicators and parameters, then monitor.
6. Chapter 10: Added a discussion about assessing uncertainty.
7. Appendix C: Provided additional explanation in Appendix C on how the scope of the guidance was selected.

## SUSTAINABLE DEVELOPMENT GUIDANCE

Thirteen reviewers provided comments. Key comments include:

1. **Overall feedback:** In response to the question, “Do you think the guidance will help meet the needs of the intended users of the guidance document (e.g., understanding and reporting on impacts of policies and actions)?”, 4 out of 4 reviewers that answered this question said yes.
2. **Length and level of detail:** Three reviewers said that the document is well-structured, easy to read, and the right level of length and detail, while two reviewers said the document is too long and could be intimidating for readers. Suggestions for improvement including breaking up the parts into modular sections so that users can apply only the parts they are interested in and creating a summary version of the guidance.
3. **SDG interlinkages and tradeoffs:** One reviewer suggested to further elaborate on tradeoffs and interlinkages between SDGs in Chapter 4.
4. **Range of approaches:** One reviewer suggested the range of methodological options from simpler to more sophisticated should be made more clear.
5. **Data limitations:** One reviewer said guidance should be provided on what to do when good quality data is not available, as is expected to be the case in many situations.
6. **Templates:** Reviewers said templates would be useful to help users more easily implement the steps. [These will be developed in the next version.]
7. **Case studies:** Reviewers said it will be important to include case studies to show real world examples of following the steps. [These will be included in the next version.]

Key revisions made to the document include:

1. Chapter 3: Expanded the “planning the assessment” section to give guidance on using a more simplified or more sophisticated approach, depending on data availability, available resources, and user objectives for balancing accuracy/robustness versus time and data required. Provided examples of options for taking a more robust and resource-intensive approach or less robust and resource-intensive approach. Added a section on planning data collection, including explaining how to apply each chapter depending on whether the user has more or less data available.
2. Chapter 3: Added an example of following the guidance steps for the solar PV incentive policy, to make the overview of steps section easier to understand.

3. Chapter 3: Highlighted that attribution between a policy and a given outcome can be difficult to determine and sometimes only contribution to a given outcome can be determined.
4. Chapter 4: Added guidance on interlinkages between SDGs when considering whether to assess a single policy or package of policies.
5. Chapter 5: Expanded guidance on selecting indicators using an example of many ways to define indicators related to jobs.
6. Chapter 8 and 10: Simplified the explanations of top-down and bottom-up data and methods.
7. Chapter 9: Included a table of quantification results for the solar PV incentive policy.
8. Chapter 12: Added guidance to the section on tracking progress toward SDGs.
9. Chapter 14: Simplified the equations and examples for calculating net present value of costs and benefits and net benefits of a policy.
10. Chapter 14: Provided additional guidance in the section on using results to make decisions
11. Appendix A: Included a table of summary results for the solar PV incentive policy. Added cumulative impacts to each impact quantification table. Changed the quantified indicator for energy independence to reduced coal imports.

## TRANSFORMATIONAL CHANGE GUIDANCE

Eighteen reviewers provided comments. The majority of the comments identified minor issues and suggested specific changes to substantially improve the guidance. A smaller number of comments pointed to bigger issues requiring cross-cutting changes or to be addressed in the next version of the guidance. The main comments are as follows:

1. **Overall feedback:** Generally, reviewers were positive with regard to the guidance being clearly written, practical and well structured. The definition is seen as helpful for understanding transformational change and the concepts, frameworks and guidance are practical for assessing the outcomes and processes of system change.
2. **Length and user-friendliness:** Several reviewers noted that the guidance is long and that user-friendliness could be improved through shortening of text, including a summary of steps up-front, more visuals and enhanced navigation tools and explanations.
3. **Real-world examples:** Critical comments pointed to the need for real-world examples and more references to ongoing or past experiences of transformational change. (Case studies and lessons learned from applying the guidance will be included in the next version of the guidance.)
4. **The relationship between GHG and sustainable development outcomes for transformational impact:** A few reviewers noted that transformational impacts for GHG reductions may have negative impacts for sustainable development goals and suggested to clarify this relationship for the assessment of transformational impact.
5. **Qualitative scale for scoring:** The wording of the qualitative scale for scoring characteristics of transformational change was found to be mixed with the assessment of barriers. Requests to clarify that the use of numbers referring to qualitative scores are *not* to be used in a numerical way to aggregate scores.

6. **Sequencing of steps:** Suggestions to provide an up-front summary of all steps in the guidance and to clarify the sequence of steps in Chapter 6.

Key revisions made in response to the comments are as follows:

1. Chapter 1: Improved language such as clarifying that users of the guidance can be entities or persons, the focus of transformational change assessment is policies and actions related to climate change mitigation and sustainable development and that monitoring of transformational impacts is a key objective of the guidance.
2. Chapter 2: Provided clarification regarding the objectives of assessing transformational change in relation to the Paris Agreement's enhanced transparency framework.
3. Chapter 3: Added explanations to sharpen the definition of transformational change.
4. Chapter 4: Added guidance to the sections on planning the assessment and assessment principles including reference to the five principles of the Paris Agreement's enhanced transparency framework.
5. Chapter 5: Improved the example, explanation and lay-out of Table 5.1, Table 5.2 and Figure 5.2.
6. Chapter 6: Simplified the steps to choose and assess transformational change characteristics. Separated assessment of GHG and sustainable development outcome characteristics to better account for their relationship.
7. Chapter 7: Rationale added on how identifying the phase of transformation helps to understand the context for a policy or action. Added guidance on barrier assessment and templates revised to separate GHG and sustainable development outcome characteristics.
8. Chapter 8 and 9: Improved the wording and numbering of the qualitative scale for scoring characteristics of transformational change. Added guidance on the use of quantitative indicators to support the qualitative scores.
9. Chapter 10: Provided guidance on the relationship between monitoring period and assessment period and how to address cost and data challenges.
10. Appendix A: Updated the examples of indicators for process and outcome characteristics with more outcome indicators separated for GHG and SD outcomes.
11. Appendix C: Provided explanation that a mathematical approach to compiling the qualitative assessment of transformational change characteristics is not more accurate, nor less uncertain than the approach taken in Chapters 8 and 9.

## STAKEHOLDER PARTICIPATION GUIDANCE

Two reviewers provided comments. The comments were generally focused on adding more specificity to terms and including more guidance for a few elements. The main comments are as follows:

1. **Objectives:** Suggestion to expand the objectives for stakeholder participation.
2. **Definitions:** Suggestions for how to refine the definition of 'stakeholder' and 'effective stakeholder participation'.
3. **Identifying stakeholders:** Additional criteria for identifying stakeholders were suggested.

4. **Multi-stakeholder bodies:** Suggestion to develop guidelines for managing multi-stakeholder bodies, particularly when they are not maintained by marginalised groups.
5. **Consultation methods:** Request to include more methods for participation of marginalised groups.
6. **Additional examples and case studies:** Request to include case studies and examples to show how this guidance applies to climate policies.

Key revisions made to the document include:

1. Where relevant throughout the guidance: Added the need to ensure special attention to those that are directly affected by the policy in addition to those that may be marginalised.
2. Chapter 3: Added the need to ensure special attention to those that may be marginalised and those that are directly affected by the policy to the concept of effective stakeholder participation.
3. Chapter 3: Added that stakeholders may be directly or indirectly affected by the policy or action to the definition of stakeholders.
4. Chapter 4: Added that when defining the scope of participation, it is important to determine the extent that participation can influence design of a policy without compromising the policy goals (e.g., emissions reductions goals).
5. Chapter 4: Added that it is important to address barriers to participation, using concepts, languages and terminology that is understandable to stakeholders.
6. Chapter 5: Added guidance on the importance of including those who are potential actors in the design or implementation of the policy and those who are actors in the issues that the policy aims to address when identifying stakeholders.
7. Chapter 6: Provided guidance related to procedures and decision-making processes, noting that systematic disempowerment has often led to elites controlling multi-stakeholder bodies, therefore it is important that the procedures and rules for participating in discussions and decision making ensure that people from marginalised groups have equivalent voice to people from more powerful groups.
8. Chapter 7: Provided further guidance on making information accessible for each stakeholder group related to making sure that translations and other adaptations are accurate, not misleading and available.
9. Chapter 8: Added clarification that stakeholder representatives and people with experience of prior consultations can help to determine the most appropriate methods for conducting consultation with specific groups.
10. Chapter 8: Added clarification that consultations may be located and designed to facilitate consultations with specific stakeholder groups, for example with those that may be directly affected and/or marginalised (e.g., village congregations, town hall meetings, workplace meetings).

## TECHNICAL REVIEW GUIDANCE

One reviewer provided comments. The main comments are as follows:

1. **Theoretical vs. practical guidance:** Comment that the guidance is very theoretical. It is not always clear when and how to use each approach. Suggestions to provide more guidance on how to use each approach practically.
2. **Use of guidance.** The guidance could be a useful additional tool for the expert review under the Paris Agreement enhanced transparency framework and to review progress with NDCs. More discussion on this is necessary if this the intention. [This will be determined and built into the next version as necessary.]
3. **Additional discussion:** Request to include further analysis and discussion of the various approaches and aspects of review, outlining which should be used for various circumstances.
4. **Preparing vs. planning for review:** Request to clarify the difference between preparing and planning for technical review or restructure the two chapters into a single chapter.

Key revisions made to the document include:

1. Chapter 1: Added clarification on the intended users of the guidance and the various entities that can conduct technical review.
2. Chapter 2: Provided clarifications to the key concept of technical review to more accurately describe the UNFCCC review processes of ICA and IAR.
3. Chapter 4: Expanded the list of competencies of technical teams to include working in varying cultural contexts.
4. Chapter 4: Provided additional guidance to help users determine the type of review team training, certification or accreditation required in order to achieve the objectives for review.
5. Chapter 9: Provided further guidance for review teams relating to quality checks to ensure that findings, recommendations and conclusions are consistent throughout the review report.

## NON-STATE AND SUBNATIONAL ACTION GUIDANCE

Eleven reviewers provided comments. Many of the reviewers had very similar comments to improve the guidance, although they required substantial editing to address. A number of minor issues were also identified and a few additional suggestions were cross-cutting for the ICAT series as a whole. The main comments are as follows:

1. **Overall feedback:** In general, reviewers noted that the guidance was rather high-level and it would be somewhat difficult for users to undertake the assessment without more specific instruction.
2. **Objective:** Some reviewers questioned the overall objective of the guidance. The assessment itself can take multiple forms working toward a number of different use-cases, so the overall objective was seen as diffuse.
3. **Scope of emissions:** Several reviewers requested additional detail regarding how to manage direct and indirect emissions in the assessment to avoid double counting. Users felt the guidance

did not sufficiently address issues related to Scope 2 and Scope 3 emissions and requested elaboration.

4. **Assessment boundary and process:** A number of users had questions related to the boundary of the assessment such as whether or not aviation and maritime transport could be included, how cities are defined, whether and how national actions would be incorporated and precisely what is the process to determine overlaps between all these different actions.
5. **Types of actors and interactions:** Some reviewers were unclear how users would be expected to identify specific actions to include in the assessment. In addition, it was highlighted that the guidance did not do enough to explain how to deal with the interactions and relationships between different types of actors (such as private sector and public sector actors) and how you would assess potential overlaps.
6. **Data needs:** A couple of reviewers commented on how difficult this guidance may be for countries that do not already have systems in place to identify actions by non-state and subnational actors and collect the necessary data on those actions.

Key revisions made in response to the comments are as follows:

1. Chapter 1: Revised the description of the purpose of the guidance specifying what results can be achieved, how they can be applied, and what specifically the guidance will do.
2. Chapter 2: Further clarity was added to the objectives of the guidance distinguishing between objectives that would require an “aggregation” process and those that would require further “integration”
3. Chapter 3: Definitions of all key terms were refined, additionally, greater detail was added to explain the processes of “aggregation” and “integration”
4. Chapter 4: To support users in defining the assessment boundary, further details were added to explain specific sub-steps, such as choosing the actor groups, action types, and sectors to include. A new step was added to explain how to select which types of emissions to include.
5. Chapter 5: Guidance on how to recognise non-state and subnational actions was added and more specificity was added regarding what specific information would be required from each action included in the assessment.
6. Chapter 6: A new sub-section on determining the magnitude of impact was added to help users evaluate the importance of the actions in the assessment.
7. Chapter 8: Further clarification of how to prepare data for the assessment was added. In addition, new content on how to recognise the different types of targets and their metrics was added.
8. Chapter 9: Many new sub-sections were added to unpack the specific steps involved in both the aggregation and integration exercises. Details on how specifically to determine and calculate overlaps between actions were added. Options for integration were explained to help users when comparing the results of the aggregation exercise against national level impact.