

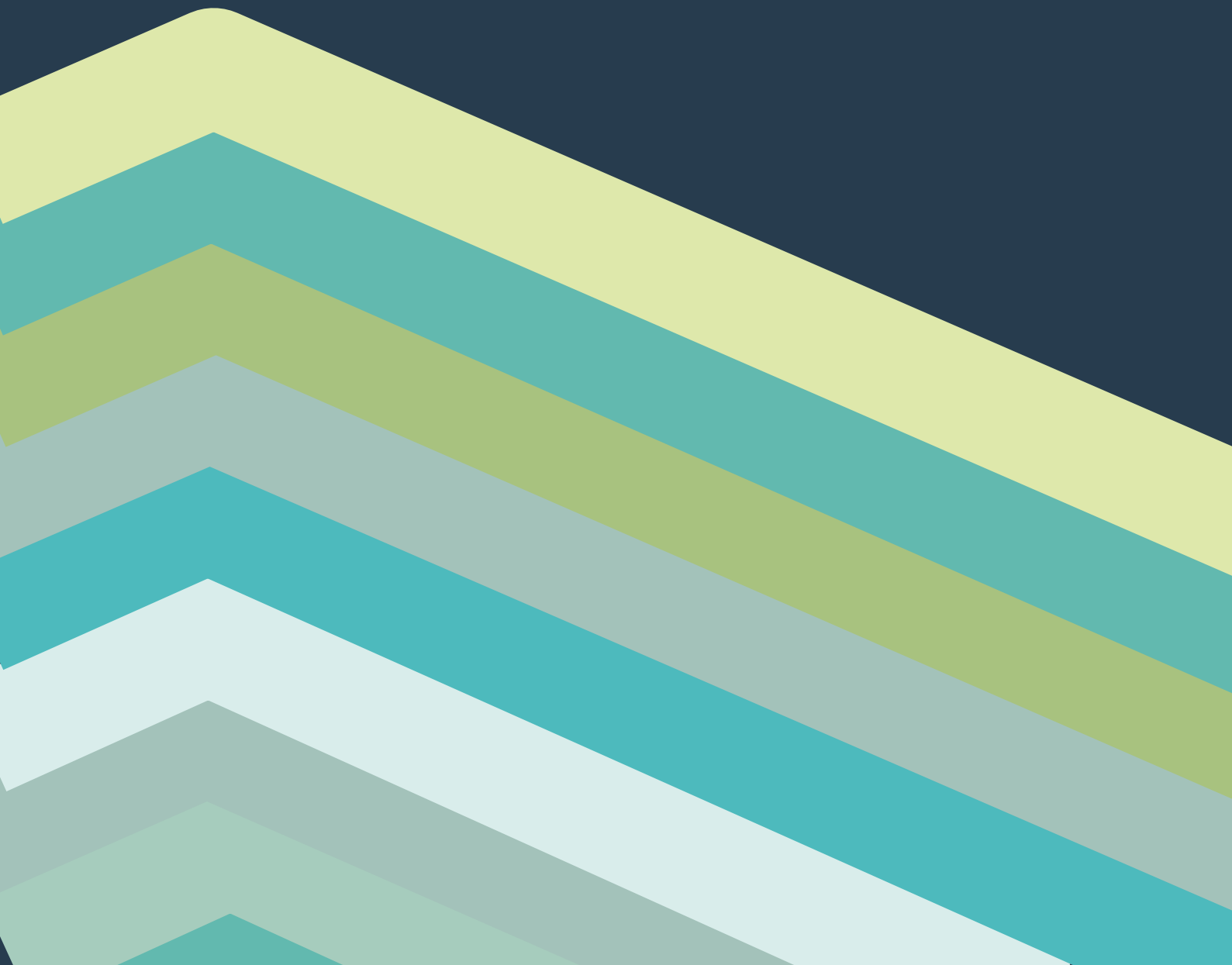
CLIMATE EMERGENCY RESPONSE GROUP

Briefing Paper

From Ambition → Delivery

Scotland and the Role of Sub-national Climate Action

November 2025



Executive Summary

Across the world, sub-national governments are proving indispensable to the global transition from climate ambition to delivery. Operating closest to communities and businesses, they possess the agility, accountability, and local insight needed to turn high-level commitments into practical action. Yet the challenge remains: how can these governments move from setting targets to achieving results at the pace and scale the climate crisis demands?

Scotland has been a pioneer in sub-national climate action, among the first to legislate ambitious emissions targets, embed climate justice into law, and champion a just transition to net zero. But this ambition has not been matched by successful delivery.

This briefing examines the critical role of sub-national governments in closing the delivery gap, drawing on lessons from Scotland and international peers including New York, Flanders, South Australia, São Paulo, and Québec. It argues that the future of effective climate action lies in learning from one another: exchanging knowledge on what works, what fails, and how to embed delivery in governance, finance, and community engagement.

The analysis highlights a global shift towards multilevel climate governance, as reflected in frameworks such as the Glasgow Climate Pact and the Coalition for High Ambition Multilevel Partnerships (CHAMP). These recognise that national goals can only succeed if supported and implemented through sub-national action, and adequate investment, grounded in place-specific realities.

The report highlights six shared principles that should underpin any sub-national climate plan to ensure delivery:

1. **Integration:** Embed climate action within broader economic, social, and environmental missions.
2. **Governance for delivery:** Align leadership, accountability, and cross-government collaboration.
3. **Clarity and credibility:** Translate ambition into actionable, costed, and time-bound implementation plans and accompanying investment plans.
4. **Mission-driven coordination:** Focus collective effort on long-term system transformations such as energy, transport, and land use.
5. **Transparency and learning:** Establish real-time monitoring and open progress reporting.
6. **Inclusive engagement:** Co-design policies with stakeholders and communities to build trust and momentum.

From Scotland's Just Transition Commission to Québec's legislated governance reforms and New York's participatory Climate Action Council, each case demonstrates that delivery depends on systems capable of learning, adapting, and scaling success. Shared platforms such as the Under2 Coalition and Regions-4 can amplify this exchange, turning isolated innovations into replicable global practice. By strengthening collaboration, codifying good practice, and learning continuously from one another, sub-national governments can accelerate implementation worldwide—transforming climate ambition into tangible, equitable outcomes that serve both people and planet.

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Introduction

Scotland has long been recognised as a pioneer in climate action—among the first sub-national governments to enshrine ambitious emissions targets in law and to frame the transition to net zero as a matter of justice as well as necessity. Yet as global temperatures continue to rise and delivery challenges become more acute, ambition alone is no longer enough. The question now is how Scotland, and other sub-national governments, can turn their climate commitments into concrete outcomes that cut emissions, build resilience, and deliver benefits for people and the economy.

This briefing paper explores the critical role that sub-national governments play in accelerating climate delivery. Operating closer to communities and businesses, these governments possess the flexibility, accountability and local insight required to design and deliver practical, place-based solutions. Increasingly, international frameworks, such as the Glasgow Climate Pact and the Coalition for High Ambition Multilevel Partnerships (CHAMP), recognise this leadership, signalling a global shift toward multilevel collaboration in climate governance.

At a pivotal moment for Scotland’s climate policy, the forthcoming Climate Change Plan (2026–2040) offers a chance to reassert leadership by turning ambition into delivery. This paper emphasises the importance of sharing lessons learned from both Scottish and international experience and sets out practical recommendations to embed delivery within climate plans, strengthen governance, and align policy, investment, and public engagement around shared missions.

By moving decisively from ambition to delivery, Scotland can once again demonstrate how sub-national leadership can shape national and global progress toward a just, resilient, and net zero future.

About CERG

The Climate Emergency Response Group (CERG) is a collection of like-minded climate leaders from Scotland’s private, public and third sectors, including delivery organisations and membership bodies. Our members bring extensive cross-sectoral expertise and practical insights into the steps that must be taken for Scotland to achieve its vision of a just transition to a net zero, climate-resilient future.

The group aims to inform and influence the Scottish Government’s response to the climate emergency by promoting practical solutions that can be taken now - unlocking delivery, cutting emissions, and securing broader benefits for people and the economy.



The Role of Sub-national Governments

Sub-national governments (those directly under the national government - states, provinces, devolved administrations, regional governments) have been described as ‘laboratories of democracy’ when it comes to leading policy development and implementation, including in the climate realm. Operating at a smaller scale than the national level enables:

- more risk taking in policy development - breaking ground and trying new things
- potential to pass insights and experience of success to other states to replicate or national governments for ideas to be scaled
- more responsiveness
- linking of diverse policy areas together and deliver multiple social, economic and environmental benefits
- understanding of local contexts
- closer proximity to the people - direct engagement with more stakeholders
- better access to private finance (than national level).

Practically, multiple sectors that need decarbonising may be governed or influenced through powers that are reserved to the sub-national level. Many climate impacts are also localised, so building resilience regionally is also really important.

Sub-national governments have progressed the climate agenda over the past 20+ years, often filling policy voids or operating in the context of national inaction. At COP26, after years of calling for formal recognition, the role of subnational governments was acknowledged in the Glasgow Climate Pact¹:

*“[Also] recognizes the important role of non-Party stakeholders, including civil society, indigenous peoples, local communities, youth, children, **local and regional governments** and other stakeholders, in contributing to progress towards the goals of the Paris Agreement”
[emphasis added].*

Building on this development, at COP28, the Coalition of High Ambition Multilevel Partnerships (CHAMP)² was established. It was created to enhance cooperation between national and subnational governments in the planning, financing, implementation, and monitoring of climate strategies. To date, 75 countries, plus now the EU, have endorsed CHAMP. In 2023, the UN Secretary General convened an Advisory Group on Local and Regional Governments³ to address a range of strategic topics including climate action and has repeatedly spoken of the need for more recognition of the role of local leadership.

¹ United Nations Framework Convention on Climate Change (UNFCCC), *Glasgow Climate Pact: Decision 1/CMA.3*, COP26 (2021). <https://unfccc.int/documents/460950>

² ICLEI – Local Governments for Sustainability, *Coalition for High Ambition Multilevel Partnerships (CHAMP)*, 2023. <https://www.champ-climate.org/>

³ United Nations, *Statement by the Secretary-General on Local and Regional Governments*, 1 December 2023. <https://press.un.org/en/2023/sga2233.doc.htm>





“Local leaders are often going further and faster than their national governments to tackle the climate crisis. [...] And I call on local leaders to develop comprehensive and detailed transition plans [...] These plans must set measurable and verifiable targets to reduce greenhouse gas emissions across the board. [...] I call on local leaders to demand a seat at the table as national governments develop climate policies and regulations. [...] The success or failure of these new national climate plans will be realized at the local level, and you must be involved every step of the way.”

António Guterres, UN Secretary-General, 1st Dec 2023

There are multiple examples in the latest round of Nationally Determined Contributions (NDCs) submitted to the UNFCCC where the role of subnational governments is being referenced. Whilst detailed information of what this looks like in each national context is still scarce, acknowledgement of this function nonetheless represents significant progress.

As subnational governments continue to articulate their own action plans and strategies that are increasingly embedded in the national and local contexts, there are significant opportunities to build more detail into the NDCs over the next 5 years and realise more cohesive, multilevel implementation strategies to make ambitions and aspirations from the international down to the local levels easier to realise. COP30 is framed around the concept of a global *Mutirão*⁴. The term originally from the Tupi-Guarani language, can be thought of as speaking to local, community-based mobilisations and highlight the continuing momentum in frame the transformations needed around more multilevel, collective commitments and actions.

International entities such as the Under 2 Coalition, Regions-4 and R20⁵ (Now the Catalytic Finance Fund) have a long history supporting subnational governments to deliver and bolster the important delivery role that they play on this international stage.

Sub-national climate plans are more important now than ever. Sub-national governments have been leading the way in keeping the importance of climate action on the agenda, but long term, clearly articulated, costed and implementable plans have often lacked detail and struggled to be embedded fully in the fabric of policy delivery.

Comprehensive sub-national climate plans can keep sub-national governments on track with climate delivery, make the case for climate action by clearly demonstrating wider societal, economic and environmental benefits, and help to define solutions that actually work in the specific places where people live, with sensitivity to their needs and building on their strengths.

⁴ COP30 Brazil, *Burkinidi Minka and Balu Wala Learn about the Many Versions of COP30's Global Mutirão*, 2025. <https://cop30.br/en/news-about-cop30/burkinidi-minka-and-balu-wala-learn-about-the-many-versions-of-cop30s-global-mutirao>

⁵ Regions 4, *About Us – R20 Catalytic Finance Fund*, 2024. <https://www.cities-and-regions.org/champ/>



Climate Investment Prospectuses are increasingly seen as a critical part of the subnational climate planning process – presenting investment opportunities in a form familiar to financial institutions and professional investors.⁶

Name	Established	Formerly known as	Membership	Area of focus/ mandate
Under 2 Coalition (Secretariat - Climate Group)	2015	States and Regions Alliance (est. 2005)	183 global states and regions	Accountability, adaptation, mitigation, finance
Regions-4	2019	nrg4SD (est. 2002)	50+ global states and regions	Climate change, biodiversity, sustainable development
Catalytic Finance Foundation	2023	R20 - Regions of Climate Action (est. 2011)	sub-national governments, private companies, international organisations/NGOs, academic and financial institutions	sub-national infrastructure investments in the green economy to meaningfully contribute to the Sustainable Development Goals

Scotland’s Story

Scotland has a long history of taking the lead on addressing climate change. As a founding member of the States and Regions Alliance in 2005, Scotland has consistently pursued ambitious and innovative approaches.

‘Fighting climate change is a global effort. While Scotland’s response is only one small piece of the puzzle, we can demonstrate to a global audience how emissions reduction and environmental benefits can go hand-in-hand with economic opportunities, national resilience, job creation, fairness, and the advancement of fundamental human rights.’

Scottish Government draft Climate Change Plan 2026-2040⁷

From the landmark Climate Change (Scotland) Act of 2009, which set some of the world’s most ambitious statutory emissions targets, and the detailed, periodic Reports on Policies and Proposals (RPPs) required under that law, to the establishment of the Just Transition Commission, ensuring a fair shift to a net-zero economy, Scotland has continually sought to balance ambition with accountability.

⁶ [bridging-gapntps-and-cipsfinal-a4.pdf](#)

⁷ <https://www.gov.scot/binaries/content/documents/govscot/publications/strategy-plan/2025/11/scotlands-climate-change-plan-2026-2040/documents/scotlands-draft-climate-change-plan-20262040/scotlands-draft-climate-change-plan-20262040/govscot%3Adocument/scotlands-draft-climate-change-plan-20262040.pdf>

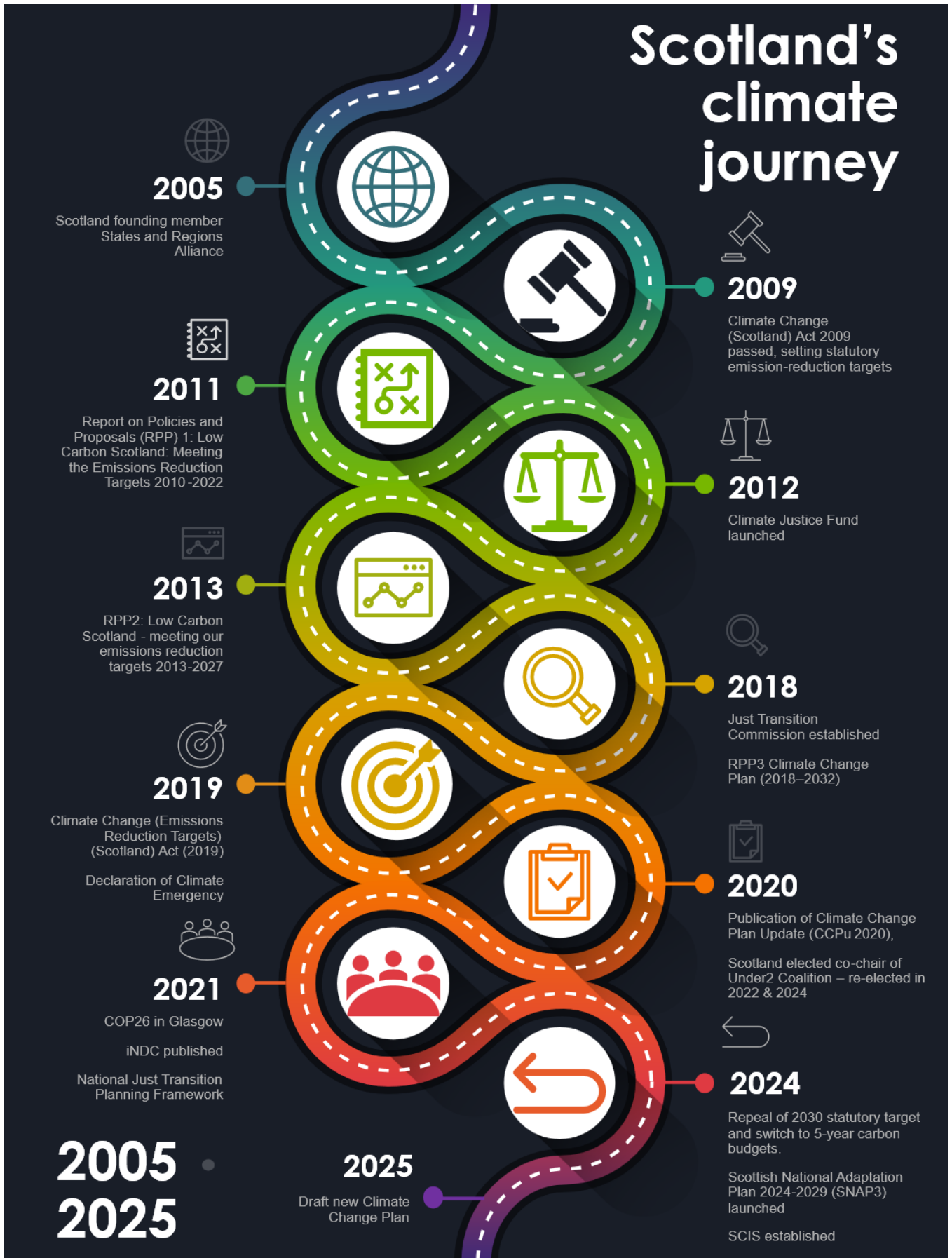


More recently, the creation and funding of the Scottish Climate Intelligence Service demonstrates a commitment to evidence-based decision-making and transparency. Establishment of the Scottish National Investment Bank in 2020, and Transition Finance Scotland in 2025 have been significant milestones in Scotland’s efforts to unlock barriers to capital and create innovative financial solutions. Throughout its journey, Scotland has embraced experimentation, learning from experience, and adapting strategies when necessary, recognising that meaningful change is rarely easy but always essential.

Scotland’s world-first Climate Justice Fund demonstrated this leadership extended beyond the borders. The indicative Nationally Determined Contribution (iNDC), which was published ahead of COP26 in 2021 set out Scotland’s approach - encouraging nations around the world to submit their plans and uphold the agreement made in Paris.



Scotland's climate journey



Moving from ambition to implementation, however, is challenging. Setting ambitious targets is helpful, but without credible detailed investment and delivery plans (with funding, infrastructure, sectoral action) targets slip. After Scotland missed eight out of the twelve annual emissions targets in the run up to 2024, the Climate Change Committee (CCC) declared that the Scottish Government’s legally-binding target of cutting greenhouse-gas emissions by 75 % by 2030 was no longer credible⁸.

In response, the Scottish Government formally abandoned the 2030 target and the associated annual interim targets, instead committing to its overarching goal of achieving net-zero by 2045 and moving to a system of five-year “carbon-budgets” for monitoring progress.

Scotland has faced criticism for missing its climate targets, but being among the first to act has also meant exposing the real-world challenges of transformative change. The country has confronted the difficult truth that delivering deep decarbonisation is far from simple. The question now is: what lessons can be learned, and how can Scotland take a new approach?

This month, November 2025, the Scottish Government published the draft of its first Climate Change Plan (CCP) in eight years, following a two-year hiatus. Following a period of public consultation and parliamentary scrutiny, the plan will be published in early 2026. Covering the period 2026–2040, it comes at a pivotal moment when Scotland must achieve rapid decarbonisation across multiple sectors.

This is a crucial opportunity for Scotland to rebuild its reputation as a global climate leader by setting out a clear, ambitious, and credible plan, one that bridges the gap between ambition and delivery. To succeed, delivery must be built into the plan itself: embedded in its design, its governance, and across the whole of government.

“A good plan is not enough – delivery requires ambition, the right leadership structures (governance), strong policies, and meaningful public involvement (engagement) to ensure the Climate Change Plan is fully effective—not just as a written document, but in real-world impact.”⁹ CERG Briefing Paper, September 2025

The table below sets out recommendations for what this could look like in practice. By adopting these and building on good work already underway, Scotland, and other sub-national actors, have the opportunity to achieve their climate targets while realising the wide-ranging benefits that come with doing so: strengthening the economy, building resilience, and improving public wellbeing.

⁸ <https://www.theccc.org.uk/2024/03/20/scotlands-2030-climate-goals-are-no-longer-credible/>

⁹ <https://cerg.scot/wp-content/uploads/2025/09/CERG-Embedding-Delivery-in-CCP-full-version.pdf>



Key Message	CERG Recommendation for climate plans	Level	
<p>i) Frame climate plans in terms of the wider economic, social and environmental outcomes they will deliver. (it's far more than a 'net zero' plan).</p>	<p>1. Explicitly link policies and proposals to the achievement of national outcomes and government missions, and vice versa.</p>	<p>Whole of government</p>	
	<p>2. Present a clear, compelling vision and strong narrative. Highlight the economic, social, and environmental benefits, the risks of delay, and the cost of inaction.</p>		
<p>ii) Delivery must lie at the heart of climate governance</p>	<p>3. Make climate governance fit for delivery: Coordinate cross-government and stakeholder collaboration through mission-based approaches, allocate responsibility for delivery across government directorates, and improve transparency.</p>		<p>Management of climate plans</p>
<p>iii) Without clarity of plans, delivery is impossible.</p>	<p>4. Present policies and proposals within climate plans with clear routes to delivery: - specific outcomes, delivery milestones, details on the powers and levers that will drive change, investment needs and roles and responsibilities for delivery.</p>		<p>Delivery of policies and proposals</p>
	<p>5. Develop operational delivery and investment plans for policies and proposals, co-designed with stakeholders, and supported by robust programme management.</p>		
	<p>6. Publish a clear pipeline process and timetable for the progression of 'proposals' to 'policies' to 'delivery programmes'.</p>		
	<p>7. Greater transparency and scrutiny of whether policies and proposals are ready for delivery.</p>		
<p>iv) Mission-driven approaches are needed to deliver long term system transformations.</p>	<p>8. Set up cross-governmental missions to deliver specific outcomes around heat decarbonisation, transport and land use as soon as possible.</p>		
<p>v) Good programme management will keep delivery on track and ensure strategies can be adapted, but must be guided by evidence, data and learning.</p>	<p>9. Create robust monitoring frameworks that allows for consistent, transparent, real-time assessment of progress towards milestones and sectoral outcomes.</p>		
<p>vi) Embed stakeholder and public engagement throughout climate plans to influence and coordinate delivery efforts.</p>	<p>10. Publish a clear, accessible summary of a climate plan that presents a compelling case for climate action; and commit to a long-term, well-funded public engagement plan at national, regional and local levels, that uses deliberative methods.</p>		



Sharing good practice to close the delivery gap

Shared learning can provide vital support for adopting these recommendations, helping to ensure sub-national actors are able to both introduce and implement robust, deliverable climate plans. The sub-national networks and organisations outlined earlier offer platforms for collaboration, enabling governments to exchange practical insights, identify best practices, and learn collectively from both successes and challenges. These should be used to consider the challenges of implementation and how to embed delivery and delivery mechanisms.

Lessons from Scotland

Despite the need for the Scottish Government to strengthen its adoption of the recommendations, there are good examples of where Scotland has begun this work. Three such examples, that could be built on and adopted elsewhere are:

1. **The Just Transition Commission (JTC)** – the JTC is an independent expert advisory body established to advise and scrutinise the Scottish Government in ensuring that the transition to a low-carbon, net-zero economy in Scotland is fair, inclusive and leaves no one behind. This helps frame climate plans in terms of the wider economic, social and environmental outcomes they will deliver. The Commission, in existence until at least 2030, is leading the way advising on sectoral and regional just transition plans and a ground-breaking monitoring and evaluation framework.
2. **The Net Zero Assessment (NZA)** - The Scottish Government committed to a NZA in 2022 and a pilot of this in 2024 *‘found it to have ‘successfully demonstrated the potential to embed proportionate carbon assessment in the early stages of policy development and spending decision-making’¹⁰*. They are now committed to rolling out the NZA process to all significant new expenditure decisions by the Scottish Government. The NZA would help align all government policy, budgets and programmes improve clarity of plans and support robust, evidence-based monitoring.
3. **Public Sector Climate Change Duties** – The Climate Change (Scotland) Act 2009 established new duties on Scottish public bodies to act in the way best calculated to contribute to the delivery of emission-reduction targets, help deliver any adaptation programme laid before the Scottish Parliament and in a way considered most sustainable. These new duties, which came into force in 2011, apply across a wide range of functions, including policy, planning, procurement, estate management and service delivery. They support cross-government co-ordination and embed at least a level of delivery responsibility across public bodies. Guidance is regularly updated, including most recently to include a stronger link with equalities, health & wellbeing, biodiversity and sustainable development outcomes and strengthened approach to decision-making and governance.
4. **Nature based Finance** – Championing the Peatland Code, Woodland Carbon Code, setting Principles for Responsible Investment in Natural Capital and establishing a Facility for Investment Ready Nature in Scotland (FIRNS), Scotland has been active in encouraging

¹⁰ <https://www.gov.scot/publications/net-zero-assessment-independent-review/>

5. innovation and testing new approaches to secure private investment into nature-based solutions.

International examples

Scotland stands shoulder to shoulder with multiple leading sub-national governments that have been working for decades to establish targets, plans and mechanisms for delivery. For example, in 2006, Assembly Bill 32 (AB32) - California Global Warming Solutions Act¹¹ created a comprehensive, multi-year programme to reduce greenhouse gas emissions. AB32 set a target for California to return emissions to 1990 levels by 2020 - which it achieved 4 years early in 2016.

AB32 has been guided by a Scoping Plan, which is periodically updated. The current 2022 Scoping Plan outlines the path for reducing emissions 85% below 1990 levels no later than 2045 as directed by Assembly Bill 1279.

The following section presents other international examples of sub-national climate plans that illustrate good practice in line with the recommendations for effective climate change plans. For each example, the key characteristics of plan development and implementation are outlined. The plans highlighted are recent and, as in Scotland, they may represent the latest iteration or interpretation of strategies to deliver against (often long-standing) legal commitments made. While not exhaustive, they demonstrate how sub-national governments are building in more detail and specificity about the ‘how’ plans will be implemented and the ‘who and when’ information that has often been missing in terms of accountability in delivery.

All of the examples demonstrate leadership or good practice, with a particular recommendation focus identified for each.

New York (USA)

Plan	New York State Climate Leadership and Community Protection Act / Scoping Plan¹²
Key theme:	Inclusive development process
Highlights:	<ul style="list-style-type: none"> • Embedded in wider state legislation the - NY constitution has been updated to grant the right to “clean air, clean water, and a healthful environment. • The Clean Water, Clean Air, and Green Jobs Environmental Bond Act provides funds to support the implementation of the Climate Act • Implementation of the Climate Act requires incorporation of economic development considerations into the existing planning processes underway at State entities as part of a multiagency approach • The Climate Action Council met 18 times to finalise the draft scoping plan by the end of 2021. It appointed 7 advisory panels, which along with

¹¹ <https://ww2.arb.ca.gov/our-work/programs/ab-32-climate-change-scoping-plan>

¹² New York State Climate Action Council, *Scoping Plan (2022)* under the Climate Leadership and Community Protection Act. <https://climate.ny.gov/resources/scoping-plan>



the Climate Justice Working Group held over 90 public meetings to develop recommendations

In 2019, the Climate Leadership and Community Protection Act became law in New York State. Stakeholder engagement has been central to the delivery of this law. Over the subsequent 3 years, the state government conducted a comprehensive programme of work to develop an economy-wide, sector-based Scoping Plan to guide the implementation of the law. This process included the establishment of a Climate Action Council, sector-specific Advisory Panels and 32 public meetings. It was approved in December 2022.

The figure below highlights the process undertaken.



****Climate Action Council held a total of 32 public meetings to develop and finalize the Scoping Plan.**

Source: *New York State, 2025*

The Scoping Plan is comprehensive and there are several delivery mechanisms that demonstrate leadership which are explored below:

Integration Analysis

An integration analysis was developed to estimate the economywide benefits, costs, and GHG emissions reductions associated with pathways that achieve the goals stated in the Climate Act. From a transparency perspective, key assumptions, drivers, and results of the analysis undertaken throughout the Scoping Plan development are publicly available and a Technical Advisory Group was consulted, as well as all of the Advisory Panels, State agency staff, the Climate Justice Working Group and the Climate Action Council.

Stakeholder Engagement

The Climate Action Council was first convened in March 2022 and met 18 times to finalise the draft scoping plan by the end of 2021. It appointed 7 advisory panels, which along with the Climate Justice Working Group brought insight and expertise from across the state and held over 90 public meetings during the process of developing their recommendations for the state government.

In 2022, the council received written and oral comments from the public on the draft scoping plan and held 13 subsequent public meetings to develop the final Scoping Plan.

The Scoping Plan identifies and makes recommendations on regulatory measures, legislation, funding, and other State actions that will ensure the attainment of the Climate Act requirements.

The Council’s public comment process was extended to six months and nine in-person public hearings were held across the State, alongside two virtual public hearings, with the Council receiving some 35,000 comments on the draft plan. Continued engagement is encouraged as the Scoping plan is implemented. The sectoral chapters of the Scoping Plan highlight the existing work of stakeholders across the state and identify new strategies to coordinate within and between agencies and authorities.

Climate Justice

Equity objectives have been embedded in the plan covering areas including investments, program design and external engagement strategies. The Scoping Plan is clear about how the Climate Act will strive to address past discrimination. It is intended that Implementation of the plan will

enable a high standard of economic well-being and health in every community as a baseline condition for climate action.

Investment

Steps are being taken to ensure that the State’s finances are also aligned with delivery of the Climate Act. In September 2022, agencies and authorities submitted action plans outlining their path to a net zero investment portfolio.

In 2021, voters approved an amendment to the New York State Constitution (with 70% of the vote), which granted the right to “clean air, clean water, and a healthful environment.” In 2022, voters approved a \$4.2 billion “Clean Water, Clean Air, and Green Jobs” Environmental Bond Act (with 68% of the vote). It will provide funds to support the implementation of the Climate Act through GHG mitigation and resilience projects. The Bond Act is also aligned with the environmental justice provisions of the Climate Act in that Disadvantaged Communities must receive at least 35% of the benefit of the funds, with a goal of 40%.

DEC’s Commissioner’s Policy 49 (CP-49), revised December 14, 2022, provides guidance to state agency divisions, offices, and regions regarding the incorporation of climate change considerations into agency activities. CP-49 was drafted to reflect the requirements of Sections 7 and 9 of the Climate Act.

Flanders (Belgium)

Plan	Vlaamse klimaatstrategie 2050 - Flanders Climate Strategy 2050¹³
Key theme:	Transversal policy
Highlights:	Collective responsibility objective - Ministers take responsibility to achieve joint objectives and engaging with stakeholder consultation within their own domains

In 2019, the Vlaamse klimaatstrategie 2050 - Flanders Climate Strategy 2050 was approved by the Flemish Government. It was seen as a starting point to offer a long term perspective and begin a sustained and evolving process of refinement.

¹³ Government of Flanders, *Vlaams Energie- en Klimaatplan 2021–2030 (VEKP)*, May 2023. <https://www.vlaanderen.be/vekp>

Subsequently, the Vlaams Energie- en Klimaatplan 2021-30 (VEKP - Flanders Energy and Climate Plan) was approved in May 2023. It was established as a transversal policy plan by the Flanders Government. This means that Ministers with particular portfolios take responsibility for achieving the joint objectives laid out in the plan, as well as for relevant stakeholder engagement activities in their area of jurisdiction.

A designated ‘coordinating Minister’ oversees the plan as a whole. The plan provides comprehensive information about how it contributes and relates to the Belgian and European contexts and offers a detailed account of the sectoral responses that will be delivered via the plan. As well as being a cross-governmental initiative, the costs and benefits of the outcomes are assessed through multi-criteria analysis with affordability for citizens and competitiveness of Flemish companies being considered alongside the impact on emissions.

The VEKP committee was established by the Flemish Parliament in 2022 to support the development of the plan. Hearings with experts and stakeholders were conducted and the committee ended on 8 June 2024. The recommendations from the Belgian national plan were also considered when finalising the plan. There was a public consultation on the final update of the VEKP in Spring 2024 and structured dialogue with key stakeholders is ongoing, through sectoral and thematic groups. Additionally, the Flemish Expert Panel Energy and Climate issues advice and carry out ad hoc activities.

Local authorities are engaged via ongoing structural cooperation on energy and climate and since the VEKP was approved various initiatives have been undertaken to bolster collaboration with local government, ensuring local alignment with VEKP and place-based responses. Focus is on removing bottlenecks and providing support measures to local authorities.

An annual report is required, covering progress made against the objectives, core indicators and measures in the plan. If areas within the plan are not where expected, responsible Ministers are required to propose additional measures to bring action in line.

By January 1st 2028, at the latest, the design of the VEKP 2031-40 must be submitted to the European Commission with the final plan submitted a year later. This plan must include an evaluation of the 2030 objectives per sector.

South Australia (Australia)

Plan:	Net Zero Strategy 2024-30/Climate Ready Government¹⁴
Key theme:	Internal processes clear
Highlights:	<i>Premier and Cabinet Circular - PC 007 – Climate Ready Government</i> - outlines requirements that public sector agencies must fulfil to deliver South Australia’s legally binding targets.

¹⁴ Government of South Australia, SA Net Zero Strategy 2024–2030 and Premier and Cabinet Circular PC 007 – Climate Ready Government, 2024–2025. <https://www.environment.sa.gov.au/topics/climate-change/government-action-on-climate-change>

South Australia had mandatory targets enshrined in law in the *Climate Change and Greenhouse Emissions Reduction Act 2007*. Following stakeholder engagement, the law was amended in 2024 to update the state’s emissions reduction target for 2030 (from a 1990 baseline to a 2005 baseline) and (net zero by) 2050. The law was also updated to reflect that South Australia will meet its renewable energy target sooner than outlined in the original legislation.

The amendments also require five yearly emissions reduction targets to be set between 2030 and 2050 and a state-wide emissions reduction plan including a state-wide climate risk assessment. It also introduces the ability for the Premier to nominate a public sector entity to prepare a climate change plan.

The amendments came into force in 2025.

The South Australian Net Zero Strategy 2024-2030 and the Premier and Cabinet Circular PC 007 – CLIMATE READY GOVERNMENT are amongst the key delivery mechanisms to realise the legally-binding commitments in South Australia.

Net Zero Strategy 2024–2030 sets out the government’s 4 objectives that in turn guide government policy priorities and action. These are:

- Accelerate emissions reduction across government, business and community
- Support a sustainable, inclusive and equitable net zero transition
- Promote low emissions economic opportunities and support global decarbonisation
- Lead by example through early decarbonisation of South Australian Government operations and infrastructure.

The Net Zero strategy is framed as a key initiative under the South Australian Economic Statement and outlines sectoral priorities across the economy. It is designed to capitalise on the global green agenda and create an economy that improves the wellbeing for all South Australians.

The ‘Premier and Cabinet Circular’ - PC 007 – Climate Ready Government - was released in November 2024 (effective from Dec 2024) and outlines the requirements that public sector agencies must fulfil to deliver South Australia’s legally binding targets. The circular explains the operational arrangements must be made as well as a series of implementation actions that need to be undertaken.

Operational arrangements:

- Governance and management
- Resourcing / Training
- Implementation actions:
 - Corporate policies updated to be climate ready
 - Whole of government policies updated to be climate ready
 - Climate risk management
 - GHG emissions reduction – carbon management plans
 - Monitoring and reporting

Chief executives across the South Australian government are responsible for establishing roles and responsibilities for oversight and management of climate risks, opportunities, monitoring and reporting GHG emissions, and nominating one or more officers at executive and agency-level who will be responsible for coordinating action to consider climate-related risks and reduce operational GHG emissions within the agency. The chief executives are also responsible for ensuring that there is adequate training and resourcing within their agencies to enable the delivery. The Net Zero Emissions for Government Operations Program guidance provides information of what is expected at agency level and cross-agencies, as well as on monitoring and reporting requirements.

The Chief Executive of the Department for Environment and Water is responsible for monitoring compliance with the circular across government, for reviewing and coordinating reports by agencies and preparing an annual report for the Minister for Climate, Environment and Water on

progress in meeting the requirements of the circular, the effectiveness of measures and updating supporting materials and templates, as required. All actions should be tailored to the agency's specific needs and responsibilities. The guidance also states that an executive-level Climate Change Action Steering Group is responsible for strategic guidance and oversight to the implementation and review of the program.

All public sector agencies must apply this circular as soon as practicable. Any exemptions and / or extensions to comply may be requested with a reason for exemption/extension, proposed alternative policies and procedures and detail about how they will be undertaken. Such applications can only be approved by Cabinet.

There is a phased introduction of the measures with all departments needing to be compliant with the circular, with phase one agencies needing to be compliant between 31st December 2025 and 30th June 2027, with phase three agencies adopting requirements 31st December 2025 and 30th June 2028.

Additionally, the Premier's Climate Change Council, which was an independent advisory body to the South Australian Government set up when the Climate Change Law was passed in 2007, also continues to play a role in monitoring and reviewing government climate change action.

The priority areas for the 2025 work plan of the council include: Providing guidance on development and implementation of climate change mitigation and adaptation policy and actions (including helping to guide the state-wide climate change risk assessment and development of adaptation measures and monitoring implementation of the Climate Change and Greenhouse Emissions Reduction Act 2007), influencing broader government strategy, policy and planning to include climate change considerations, and engaging with stakeholders to promote and inspire climate action and leadership.

São Paulo (Brazil)

Plan	Plano de Ação Climática do Estado de São Paulo (PAC 2050)¹⁵
Key theme:	Enshrined in longstanding law and linked multilevel process
Highlights:	Establishes tripartite governance between state, municipalities and civil society

The São Paulo state government released the Net Zero 2050 Climate Action Plan (PAC 2050) in 2022. It was devised in consultation with all state bodies and departments, and actors from across the economy, municipalities and civil society, as well as the research community.

PAC 2050 offers an emission reduction roadmap to deliver the state’s Climate Change Policy - PEMC (Law 13,798 of 11/09/2009) that will be delivered in parallel with sectoral plans and an adaptation and resilience plan. The original policy established parameters for the key areas of

focus for the state, including emission reduction, environmental planning, environmental zoning and the polluter-pays principle. PAC 2050 is intended to set strategic direction and emission reduction targets, with the other plans providing more of the specific details for delivery.

PAC 2050 designed a new governance regime for its delivery - a tripartite structure (state, municipalities and civil society), where all have a role to play in monitoring, reviewing and adjusting progress. Where new policies, plans and projects are identified, implementation strategies identify who is responsible for delivery, setting goals and checking results. The Secretariat of Infrastructure and Environment is ultimately responsible for the implementation of the plan.

The Plan outlines the use of the SEEG inventory (State System for Greenhouse Gas Emissions, from the Climate Observatory), which will be used to report emissions annually with a comprehensive monitoring, reporting and verification system, one that allows for the consideration of other existing inventories.

The framing of the international and national contexts is prominent in the plan, clearly situated in the context of the UN Race to Zero and the Brazilian nationally determined contribution (NDC), which highlights the role and importance of a ‘climate federalism’ approach to delivery in which national and subnational efforts to address mitigation and adaptation are aligned. PAC 2050 references this alignment and also highlights the role that São Paulo can play in guiding national action, due to its advanced regulatory framework and the maturity of the programs and actions already underway in the state.

¹⁵ Government of São Paulo, *Plano de Ação Climática do Estado de São Paulo (PAC 2050)*, 2022. https://prefeitura.sp.gov.br/web/secretaria_executiva_de_mudancas_climaticas/w/aceso_a_informacao/acoes_e_programas/planclimas/315991

Québec

Plan	2030 Plan for a Green Economy/Bill 44¹⁶
Key theme:	Legislation to govern implementation
Highlights:	<ul style="list-style-type: none"> The Climate Action Mobilization Strategy contains six strategic priorities to enable ‘action for climate empowerment’ including: education, training, public awareness, public participation, public access to information, and international cooperation. The plan is supported by Bill 44 (The Act mainly to ensure effective governance of the fight against climate change and to promote electrification) - which entered into force in November 2020 and guides changes required for implementation

The Québec government’s 2030 Plan for a Green Economy, released in 2020, is the province’s first electrification and climate change policy framework. It is a decade-long, sector-based roadmap to electrify the province’s economy as much as possible, whilst also reducing emissions at the same time. The plan acknowledges that despite reducing emissions 9% on 1990 levels by 2017, in recent years annual greenhouse gas reduction has been stagnating and more effort is required to deliver.

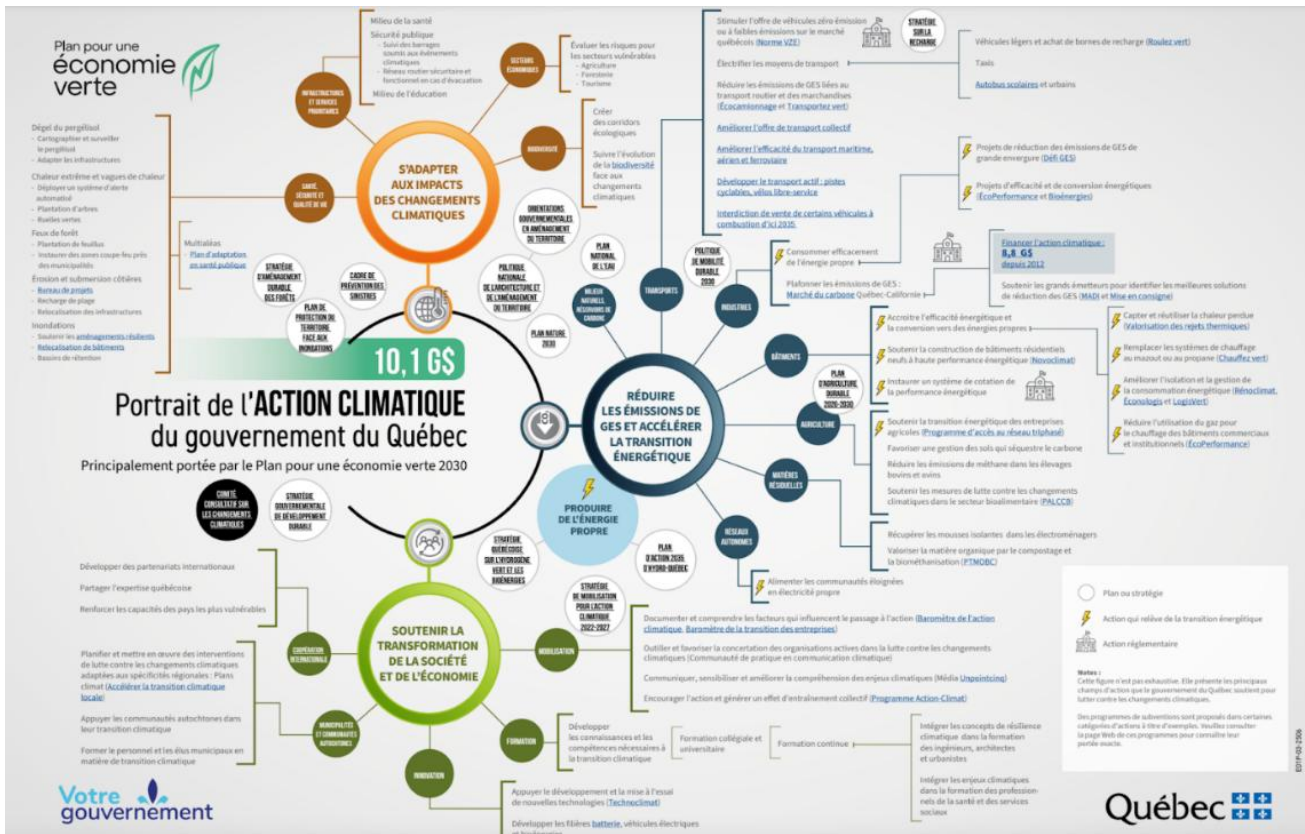
The plan is supported by Bill 44 (The Act mainly to ensure effective governance of the fight against climate change and to promote electrification) - which entered into force in November 2020 and guides the governance changes required to implement the 2030 Plan. Provisions the law makes include the designation of the Minister of the Environment and the Fight Against Climate Change as the Government’s adviser with responsibility for greenhouse gas emission reduction, government-wide coordination and integration to deliver the plan. The bill also outlines a requirement for a standing advisory committee and gives the Auditor General of Québec (supported by the Sustainable Development Commissioner) a mandate directly linked to the Electrification and Climate Change Fund. A Climate Change Advisory Committee will also play a role in ensuring transparency and keeping the public informed.

The 2030 plan is coupled with an Implementation Plan - which initially covers the first five years of a 10 year plan, and a mobilization strategy; together these documents clearly outline the required actions and who needs to be involved.

The implementation plan defines the climate actions that will be taken by partner ministries and public agencies. It is intended to enable the consistent coordination of measures. The implementation plan is structured around three themes - reducing emissions and accelerating the energy transition; adapting to the impacts of climate change and supporting the transformation of society and the economy. The figure below outlines the actions mapped against these key themes. All measures in the plan are allocated a budget. The plan will be updated annually, allowing adjustments to actions, budgets allocated for their implementation, and the targets and objectives set out in the 2030 plan. The rationale for this being that it offers flexibility to account for economic context and the evolution of knowledge and technologies.

¹⁶ Government of Québec, *2030 Plan for a Green Economy – Implementation Plan and Climate Action Mobilisation Strategy*, 2020–2027. <https://www.quebec.ca/en/government/policies-orientations/plan-green-economy/implementation>

The Climate Action Mobilization Strategy addresses the need for initiatives to build consensus and support other government departments. It speaks of six strategic priorities to enable ‘action for climate empowerment’ including: education, training, public awareness, public participation, public access to information, and international cooperation. The mobilization strategy was inspired as a result of the comments made during the public consultation for the 2030 plan.



Conclusion & Next Steps

There is a now longstanding tradition of sub-national leadership in addressing climate change - states moving further and faster than national governments and demonstrating what is possible. Scotland has been at the forefront of this, setting ambitious climate targets and leading the way in world firsts - such as the establishment of the Climate Justice Fund and encouraging others to act through releasing an iNDC before COP26. Yet the journey from setting targets to planning actions and ultimately delivering results remains the most challenging phase of the transition, particularly when it comes to achieving deep decarbonisation across all sectors and building resilience through adaptation.

As experience has shown, delivery requires more than ambition and policy frameworks: it demands robust governance, cross-sector coordination, sustained investment, and continuous learning. Sub-national governments around the world face similar challenges, and Scotland's leadership positions it well to both learn from and contribute to these shared experiences.

By actively engaging in international sub-national networks and sharing practical lessons on what works, and what doesn't, Scotland can help make delivery more achievable for others. Future climate plans should continue to evolve, embedding mechanisms that make implementation simpler, clearer, and more collaborative.

In doing so, Scotland can not only accelerate its own progress toward net zero but also help other sub-national governments deliver faster and stronger climate action, answering the UN's call for local leadership and making the contribution that is both expected and urgently needed.

ANNEX 1: TABLE OF INTERNATIONAL EXAMPLES

Plan	Framed in wider outcomes	Cross-government	Clear plans/processes	Mission driven - long term	Good programme management	Stakeholder & public engagement
<p>Vlaams Energie-en Klimaatplan 2021-30</p> <p>40% reduction on recalculated 2005 levels by 2030</p>	<p>Energy and climate designated transversal policy areas</p>	<p>Collective responsibility objective - Ministers take responsibility to achieve joint objectives and engaging with stakeholder consultation within their own domains</p>	<p>Annual progress reports - if not on track, the coordinating minister invites relevant sectoral ministers to propose additional measures</p>	<p>By January 1, 2028, <i>VEKP 2031-2040</i> must be submitted to the Eur. Comm. with detailed plan submitted a year later</p>	<p>Progress of the objectives, core indicators and measures are closely monitored</p>	<p>VEKP committee established by the Flemish Parliament in 2022 (ended 2024).</p>
<p>South Australia - Climate Ready Government / Net Zero Strategy</p> <p>At least 60% reduction on 2005 levels by 2030</p> <p>Net zero emissions by 2050</p> <p>100% net renewable electricity generation by 2027</p>	<p>The <i>Net Zero Strategy</i> is framed as a key initiative under the South Australian Economic Statement and outlines sectoral priorities across the economy.</p>	<p><i>Premier and Cabinet Circular - PC 007 – Climate Ready Government</i> outlines requirements that public sector agencies must fulfil to deliver South Australia’s legally binding targets.</p>	<p>The Chief Executive of the Department for Environment and Water is responsible for monitoring compliance with the circular across government, for reviewing and coordinating reports by agencies and preparing an annual report</p>	<p>Amendments made in 2025 to the <i>2007 Climate Act</i> requires five yearly targets to be set 2030-2050 as well as state-wide emissions reduction plan and climate risk assessment</p>	<p>The Net Zero Emissions for Government Operations Program guidance provides information of what is expected at agency level and cross-agencies, as well as on monitoring and reporting requirements.</p>	<p>A priority area of focus for the Premier’s Climate Change Council is to engage with stakeholders to promote and inspire climate action and leadership.</p>
<p>New York State Climate Leadership and Community Protection Act and Scoping Plan</p> <p>Reduce economy-wide emissions 40% on 1990 levels by 2030 and no less than 85% by 2050</p>	<p>3 year process to develop an economy-wide, sector-based <i>Scoping Plan</i> to guide the implementation of the law.</p> <p>Framed in health and economic outcomes with analysis to support implementation</p>	<p>Guidance developed for state agency divisions, offices, and regions regarding the incorporation of climate change considerations into their activities.</p>	<p>The <i>Scoping Plan</i> will be reviewed and updated at least every 5 years.</p> <p>To align state finances to delivery, agencies were required to submit action plans outlining their path to a net zero investment portfolio.</p>	<p>Embedded in wider state legislation the NY constitution has been updated to grant the right to “clean air, clean water, and a healthful environment. <i>The Clean Water, Clean Air, and Green Jobs Environmental Bond Act</i> provides funds to support the implementation of the Climate Act</p>	<p>Implementation of the <i>Climate Act</i> requires incorporation of economic development considerations into the existing planning processes underway at State entities as part of a multiagency approach</p>	<p>The Climate Action Council met 18 times to finalise the draft scoping plan by the end of 2021. It appointed 7 advisory panels, which along with the Climate Justice Working Group held over 90 public meetings to develop recommendations for the state government</p>

<p>São Paulo - Law No. 14,933, of June 5, 2009</p> <p>68% reduction on 2021 levels by 2050 and 17% on 2021 levels by 2030</p>	<p>Embedded in UN Race to Zero and Brazil’s Nationally Determined Contribution</p> <p>Linked to parallel sectoral plans</p>	<p>Establishes tripartite governance between state, municipalities and civil society</p>	<p>Each sector will develop its own implementation plan</p>	<p>Framed in the context of the 2009 legislation and sets targets to 2050</p>	<p>Ultimate responsibility lies with the Secretariat of Infrastructure and Environment</p>	<p>Plan drawn up following consultation with multiple stakeholders</p>
<p>Québec 2022-2027 Climate Action Mobilization Strategy / Implementation Plan - 2030 Plan for Green Economy</p> <p>37.5% emission reduction by 2030 on 1990 levels and carbon neutral by 2050</p>	<p>The implementation plan defines climate actions to be taken by partner ministries and public agencies</p>	<p>Minister of the Environment and the Fight Against Climate Change designated as the Government’s adviser with responsibility for emission reduction, government-wide coordination and integration to deliver the plan</p>	<p>The plan is supported by Bill 44 (The Act mainly to ensure effective governance of the fight against climate change and to promote electrification) - which entered into force in November 2020 and guides changes required for implementation</p>	<p>The Plan is a decade-long, sector-based roadmap to electrify the province’s economy as much as possible, whilst also reducing emissions at the same time.</p>	<p>The implementation Plan and mobilization strategy clearly outline the required actions and who needs to be involved.</p>	<p>The Climate Action Mobilization Strategy contains six strategic priorities to enable ‘action for climate empowerment’ including: education, training, public awareness, public participation, public access to information, and international cooperation.</p>



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About CERG

The Climate Emergency Response Group is a collection of like-minded climate leaders from Scotland’s private, public and third sectors, working to inform and influence the Scottish Government’s response to the climate emergency.

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