

**Volume of emissions reductions
avoided/supported by International Climate
Finance technical assistance**

ICF TA KPI 5 Methodology Note

February 2023

Acknowledgements

This document has been updated by the UK Foreign, Commonwealth and Development Office, Department for Environment, Food and Rural Affairs, and Department for Energy Security and Net Zero to reflect methodological changes following a pilot of the methodology produced by Vivid Economics with the assistance of the UK Department for Energy Security and Net Zero, contracted through the EACDS Lot B service 'Strengthening resilience and response to crises', managed by DAI Europe Ltd. under contract to the UK Department for International Development. The original draft technical assistance methodology note is available from [Devtracker](#).

This document builds on one of five draft Methodology Notes for new indicators for tracking results from technical assistance within ICF programmes, produced under the project *Understanding Technical Assistance Options in International Climate Finance*. The Vivid Economics project team includes Nick Kingsmill, Aurore Mallon, Fabian Knoedler-Thoma, John Ward and Dan Aylward-Mills.



Following the pilot of these new indicators, four of these have been taken forwards for reporting across ICF programmes as part of the annual results reporting.

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Acronyms

Defra	Department for Environment, Food and Rural Affairs
DESNZ	Department for Energy Security and Net Zero
FCDO	Foreign, Commonwealth and Development Office
GHG	Greenhouse Gas
ICF	International Climate Finance
KPI	Key Performance Indicator
MW	MegaWatt
NDC	Nationally Determined Contribution
NGO	Non-Governmental Organisation
TA	Technical Assistance
tCO ₂ e	Tonnes of Carbon Dioxide Equivalent
UNFCCC	United Nations Framework Convention on Climate Change

Volume of emissions reductions avoided/supported by ICF technical assistance

Purpose of the document

International Climate Finance (ICF) is Official Development Assistance (ODA) from the UK to support developing countries to reduce poverty and respond to the causes and impacts of climate change. These investments help developing countries to:

- adapt and build resilience to the current and future effects of climate change
- pursue low-carbon economic growth and development
- protect, restore and sustainably manage nature
- accelerate the clean energy transition.

ICF is spent by the Foreign, Commonwealth and Development Office (FCDO), the Department for Environment, Food and Rural Affairs (Defra), and the Department for Energy Security and Net Zero (DESNZ). This methodology note explains how to calculate one of the key performance indicators (KPI) that we use to measure the achievements of UK ICF. The intended audience is ICF programme teams, results leads, climate analysts and our programme implementing partners. Visit www.gov.uk/guidance/international-climate-finance to learn more about UK International Climate Finance, its results and read case studies.

Rationale

Technical assistance (TA) forms an important part of UK Government International Climate Finance (ICF) programming, both through specific TA programmes, such as UKPACT (Partnering for Accelerated Climate Transitions), and as one component of broader programmes alongside financial policy support, capital investment or other interventions, for example FCDO's Results Based Financing for Low Carbon Energy Access.

Most monitoring and reporting approaches currently, implicitly or explicitly, assume capital spending, and so are not well suited for tracking the activities and performance of pure TA programmes. Additionally, ICF TA is often provided alongside other support such as capital investment from UK Government or another development partner, TA support from other organisations, and national government financial and technical contributions. This makes it more challenging or even impossible to isolate results that are specifically attributable to ICF TA support. UK Government has therefore developed a series of new indicators to support the measurement of ICF TA's contributions to results.¹

¹ Non-TA ICF KPIs take an *attribution approach* to reporting results, where programmes identify that they have had a causal role supporting results and then attribute results across ICF and any other development partners that have also played a causal role, based on the value of support provided to a programme. As strict attribution is very challenging or impossible for TA support, these indicators take a *contribution approach* by measuring the total volume of results that ICF TA has contributed to delivering. Further details on attribution, additionality and contribution can be found in the [supplementary guidance](#).

ICF TA KPI 5 aims to provide a measure of the results of UK Government's technical assistance programming in supporting reductions in GHG emissions or avoided GHG emissions among countries, investments, or projects.

As it is challenging to attribute specific outcomes to TA support specifically, this indicator does not attempt to determine a specific volume of emissions reductions that ICF TA has causally influenced or that can be directly attributed to UK Government. Instead, it measures the **contribution** of ICF TA to emissions abatement: the total volume of emissions reduced or avoided that have been *supported* by ICF TA. This is a broader measure than the volume of emissions reductions that may be directly attributable to ICF TA (which is not possible to identify in many cases of TA provision).

Relationship between this indicator and ICF KPI 6 (GHG emissions reduced or avoided)

This indicator of broader emissions abatement supported by TA provides a complementary measure to the emissions reduced or emissions avoided due to direct ICF investment as measured by ICF KPI 6. However, these indicators take different methodological approaches:

- ICF TA KPI 5: Measures the emissions reduced or avoided that have been **supported by ICF TA**
- ICF KPI 6: Measures the emissions reduced or avoided that can be **directly attributed** to ICF investment

Programmes may report results under both indicators, where appropriate - please refer to the guidance in Annex C to support decisions on where and how to report emissions abatement under ICF TA KPI 5 and/or ICF KPI 6. For programmes which are able to report against both indicators, the ICF KPI 6 reporting should be seen as a priority to this ICF TA KPI 5. If reporting under both indicators, programmes should always report results separately and should not aggregate results from ICF TA KPI 5 and ICF KPI 6.

Summary Table

Units	Tonnes of Carbon Dioxide Equivalent (tCO ₂ e)
Headline data to be reported	Absolute mass of greenhouse gas emissions reduced or avoided (tCO ₂ e)
Disaggregations	<ul style="list-style-type: none"> • Sector • Type of TA • Actor that has delivered the emissions abatements
Revision history	<p>February 2023:</p> <ul style="list-style-type: none"> • Clearer guidance on programmes reporting against ICF TA KPI 5 and ICF KPI 6 • Additional guidance under the methodology • Removal of Annex D • Additional disaggregation categories
Timing	<p>When to report: ICF programmes will be required to report ICF results once each year in March. Please bear in mind how much time is needed to collect data required to report ICF results and plan accordingly. It is recommended the data is collected alongside the programmes annual review where possible.</p> <p>Reporting lags: Programme may have produced results estimates earlier in the year, for example during your programme's Annual Review. It is acceptable to provide these results as long as they were produced in the 12 months preceding the March results commission. In some cases, data required for producing results estimates will be available after the results were achieved. If results cannot be estimated until over a year away from when a results estimate will be produced, this should be noted in the results return.</p>
Links across the ICF KPI portfolio	ICF TA KPI 5 is linked with ICF KPI 6, which reports tonnes of greenhouse gas emissions reduced or avoided. Please refer to Annex C for more information on how to report against both ICF TA KPI 5 and ICF KPI 6.

Technical definition

This indicator reports on the net change in greenhouse gas (GHG) emissions measured in tCO₂e, estimated relative to an assumed business as usual emissions trajectory. The indicator should include emission reductions arising from any investment, initiative, or project (including mitigation and forestry emissions abatement) supported by ICF technical assistance over the lifetime of the project.

Programmes may report emissions abated regardless of how the TA is provided, whether as policy support, climate investment support or capacity building. However, programmes should only report results where the TA is sufficiently instrumental in supporting the achievement of

emissions reductions or emissions avoided for the programme to make a convincing claim to have supported those emissions reductions.

Technical Assistance

TA is a form of non-financial development assistance provided by specialists, which may be either local or international, and from the public sector, private sector, NGOs, or academia. This assistance can be provided in many forms, including sharing information and expertise, providing training, sharing technical data, or providing access to data platforms, and consulting services. It contrasts with other forms of assistance such as capital investments or grants to support the ongoing operating costs of a programme or initiative. TA may be provided directly by ICF or through funding that allows beneficiaries to purchase TA services.

TA can be provided in many different ways and can serve many different purposes. TA services and products typically include:

- Supporting individuals in gaining knowledge or capacity through training, workshops, conferences, etc;
- Sharing information and advice through knowledge products, support for project planning or policy development, or providing data or climate information, etc;
- Sharing experience through knowledge shares and secondments, expert guidance, study tours, etc.

Please see [Annex B](#) for full definitions of TA products and services and of the behavioural or organisational changes that ICF TA has typically aimed to support, based on a 2019 review of DESNZ's portfolio of international TA support.

ICF support

ICF support refers to assistance provided by a UK Government ICF programme that has made a contribution to climate action in a specific country. It does not include a qualification based on the volume of funding provided by ICF or whether UK Government is the sole provider of support.

GHG emissions abatement

This indicator will report on avoided/reduced GHG emission impacts that have been supported by TA activities within an ICF project or programme area, including emissions removed from the atmosphere. This will not capture life-cycle impacts or consumption emissions that fall outside the project or programme area. In this regard, this indicator may not comprehensively capture the full emissions impact of activities supported by ICF TA.

GHG emissions refers to the 'Kyoto basket' of GHGs which includes:²

- Carbon Dioxide (CO₂)
- Methane (CH₄)

² Programmes should convert GHGs other than carbon dioxide into equivalent terms using UK Government's guidance on calculating the global warming potential of other GHGs using the [Excel spreadsheet titled 'List of greenhouse gases with corresponding GWP'](#). Further information on the calculation of emissions from different greenhouse gases is available in the [explanatory notes](#).

- Nitrous Oxide (N₂O)
- Hydrofluorocarbons (HFCs)
- Perfluorocarbons (PFCs)
- Sulphur Hexafluoride (SF₆)
- Nitrogen trifluoride (NF₃)

This indicator can apply to diverse areas of emissions abatement across many sectors of the economy, including changes in net emissions from:

- Energy supply
- Industrial processes
- Commercial buildings
- Residential buildings
- Public sector
- Transport
- Agriculture
- Waste Management
- Fisheries and Aquaculture
- Forestry
- Land/sea-use and Land/sea-use change
- Water

Methodological Summary

To determine the volume of emissions reductions/avoided supported by ICF TA, programmes should follow the approach set out below:

- 1. Determine whether ICF TA is sufficiently instrumental in supporting emissions abatement results to justify their inclusion in reporting**
 - Assess whether ICF TA is sufficiently 'close' to realised results, relative to other intermediary steps and the other support required to deliver emission reductions, to justify the claim that ICF has materially supported emissions reductions or emissions avoided
- 2. Quantify emissions abatement for each disaggregation category (where available)**
 - For ICF programmes, calculate emissions reductions/avoided based on emissions calculation approaches as set out in ICF KPI 6³
 - For emissions reductions not delivered by ICF programmes directly, calculate emissions based on externally certified or verified emissions reductions, or verify approaches taken to quantify emissions conform with good practice
- 3. Report emissions abatement supported by ICF TA against appropriate disaggregation categories**

Methodology

To calculate the volume of emissions reductions/avoided supported by ICF TA:

1. Determine whether ICF TA is sufficiently instrumental in supporting emissions abatement results to justify their inclusion in reporting

Before quantifying emissions reductions, programmes should first determine that ICF TA support has played a role in the delivery of emissions reductions or emissions avoided that is sufficiently strong for the programme to be confident that the TA provided was instrumental in delivering the emissions abatement.

Given the nature of TA programmes, in almost all cases there will be a number of other activities that contribute to realised emissions abatement results. These other contributions may come from elsewhere in UK Government, other partners or from beneficiary actors or organisations. This may include complementary TA, capital investment or funding, policy action among supported countries, and behavioural change among actors or businesses (possibly alongside associated changes in their own spending/investment).

In contrast to more traditional results reporting approaches, programmes should therefore not attempt to quantify the degree to which TA has played a causal role and attribute a share of results according to the relative importance of the causal contributions of different partners. Instead, programmes should assess whether ICF TA has been sufficiently instrumental in

³ Programmes should only apply the portion of the methodology relating to core calculations of emissions reductions from supported activities and should not apply later elements of the methodology relating to attribution, disaggregation or reporting.

supporting emissions abatement results to justify their inclusion in reporting (using the 5 guidance questions below), and report all emissions reductions in these cases. To do this, programmes should consider the theory of change within the programme and set out the case for how the TA provided has supported action, what other elements have also supported action, and how distant the TA is from the realisation of emissions abatement results. For example:

- ICF TA may be provided as project development support (such as feasibility studies) alongside project financing to a private developer of low-carbon infrastructure. The delivery of this infrastructure results in emissions abatement, and the programmes can make a clear case that the TA directly supported the results.
- ICF TA is provided at an early strategic stage to a national government to help them understand options for developing 2050 low emission development strategies. While this support may contribute to the development of national policies and ultimately to low-carbon development projects and emissions reductions, the time lag between ICF support and results, the distance between TA beneficiaries and the actors responsible for the emissions reductions, and the technical and financial inputs needed to deliver the results all mean that the programme should not claim to have directly supported these emissions reductions.
- ICF TA provided to develop a country's Nationally Determined Contribution (NDC) should not include all emissions reductions set out in that NDC under this indicator. However, if ICF TA is used to support the development of a specific sectoral investment strategy and action plan to implement NDC commitments and/or to specific investments within that plan, the programme could include those emissions reductions.

Programmes can apply a set of guideline questions to help them determine whether the TA has played a critical role in supporting the emissions reductions.

Each guideline question is intended to identify whether there is substantive uncertainty about the role of ICF TA in supporting results. Programmes should consider each question as it applies to the programme and score a response to each question as 'yes', 'neutral', or 'no'. If a programme answers 'yes' to more than two of the questions, or 'neutral' to all questions, they should carefully consider whether to include emissions abatement from that activity under this indicator.

1. *Is the primary goal of the TA something other than emissions abatement?*
 - If the TA is intended to support emissions reductions and is directly provided to and targeted towards beneficiaries that would implement these reductions, programmes should answer 'no' to this question - for example, TA supporting investments in renewable energy installations, or TA supporting policy or regulatory changes that are intended to immediately support emissions reductions such as the implementation of a feed in tariff.
 - If the TA supports a non-abatement goal, programmes should answer 'yes' to this question.
 - If the TA supports emissions abatement and other goals equally, programmes should answer 'neutral' to this question.
2. *Is there a high degree of uncertainty about the scale of emissions abatement?*

- If the anticipated emissions reductions or emissions avoided are identifiable before or while the TA is provided, programmes should answer 'no' to this question - for example, emissions reductions associated with investments are clearly identifiable and quantifiable with confidence, whereas those associated with broad national policies cannot be clearly quantified with confidence.
 - If the scale of emissions abatement is only identifiable after the TA has been provided, this suggests the clear contribution of TA to results may be harder to claim due to overall uncertainties in achievement of outcomes, and programmes should answer 'yes' to this question.
 - If the scale of the emissions can be partially identified but remains somewhat uncertain, for example if programmes can identify the broad level of investment that will be provided to emissions reductions but only a wide range of potential associated emissions reductions, programmes should answer 'neutral' to this question.
3. *Are there significant other (including unknown) activities that need to be undertaken by actors not involved in the TA before the programme can be confident any emissions reductions will be achieved, and it is not yet known with confidence that these activities will take place?*
- TA support may be critical to unlocking action alongside policy action and investment where those supporting activities are already in place. In this case, programmes should answer 'no' to this question.
 - TA support to an activity that will require further TA support, still requires additional investors to commit, and/or still requires a shift in policy or regulations to be implemented is less likely to lead to realised emissions abatement. In this case, programmes should answer 'yes'.
 - If supported activities will require some remaining but less significant activities to take place and it is not yet known that they will take place, or if there remains an undefined plan to deliver these activities, programmes should answer 'neutral' to this question.
4. *Is there a reasonable chance that the reductions could have been achieved without the activities the TA supported, and therefore reasonable doubt that the TA was a 'critical' component of achieving the emissions reductions?*
- In some cases investments may have secured funding and be otherwise ready to proceed, but for project development or implementation challenges that TA can address – in which case TA is a critical factor. In cases like these, programmes should answer 'no' to this question.
 - In other cases, TA may support improved practices and efficiency of investments or increase the speed at which investments can proceed, but the emissions may have been delivered even without TA support. In these cases, programmes should answer 'yes' to this question.
 - If it is clear that TA was an important component but the degree to which activities could have proceeded without the TA is unclear, programmes should answer 'neutral' to this question.

5. *Is there a significant lag between the provision of the TA and the implementation of the emissions abatement activities?*
- If the activities to deliver emissions abatement occur promptly after the delivery of TA, programmes should answer 'no' to this question.
 - If there is a substantive delay between the TA delivery and activities to deliver emissions abatement, for example if the planned activities that are expected to abate emissions are only implemented more than four years after the TA is provided, programmes should answer 'yes' to this question.
 - If there is a shorter delay, for example on the order of 1-4 years, programmes should answer 'neutral'.

In all cases, where programmes choose to report emissions abatement supported by ICF TA, they should include an explanation of how they determined that ICF support is sufficiently and substantively critical to results to justify the claim of having supported those results, alongside reporting quantified emissions reductions/avoided.

2. Quantify emissions abatement for each disaggregation category (where available)

For all cases where TA is deemed to be sufficiently close to results to justify their inclusion in programme and ICF portfolio-level reporting, programmes should report all emissions abated that have been supported by ICF TA support.

This indicator should report realised net changes in GHG emissions from the project, reporting progress by each year of the project and providing a forecast for the remaining expected emissions reductions over the activity or investment's lifetime. For forestry projects, this indicator should report on annual reductions and the total expected lifetime tCO₂e avoided, including through GHG sequestration.

Programmes can take different approaches to quantifying emissions abatement depending on whether the emissions reductions/avoided are delivered within a specific ICF programme where programmes can directly assess emissions abatement, or whether the emissions abated are delivered by an external investment or project where UK Government will need to rely on external reporting of emissions abatement.

Quantifying emissions abated within an ICF programme

If the activity supported by ICF TA falls within an ICF programme directly, programmes can calculate emissions reductions/avoided based on established methodologies as set out in ICF KPI 6 'Net Change in Greenhouse Gas Emissions (tCO₂e) – tonnes of GHG emissions reduced or avoided as a result of ICF'.

The Methodology Note for ICF KPI 6 sets out approaches and detailed worked examples for a range of different types of projects or investments, including: (a) Electricity generation; (b) Electricity energy efficiency savings; (c) Energy efficiency savings from other sources; (d) Forestry; and (e) Transport. In general, the calculation approach involves:

6. Determining emissions under a counterfactual case;

7. Estimating the change in activities that give rise to GHG emissions (e.g. switch in fuel source for electricity production, switch in energy usage from energy efficiency measures, change in deforestation);
8. Calculating the change in emissions associated with underlying changes in activities through the application of 'emissions intensity factors' against the data on activity-level changes.

These approaches support programmes in reporting realised net changes in GHG emissions from the project, progress by each year of the project and providing a forecast for the remaining expected emissions reductions over the project or investment's lifetime.

Programmes should only apply the portion of the methodology relating to core calculations of emissions reductions from supported activities, as discussed above, and should not apply later elements of the methodology relating to attribution, disaggregation, or reporting. The disaggregation categories used should follow those outlined in Annex A: data disaggregation.

Under this indicator programmes should **not** apply any 'adjustment factor' to results or attribute results as under the full ICF KPI 6 methodology. The adjustment factor is intended to account for uncertainty about ICF programmes' causality in supporting results. However, as the results supported by TA are estimated based on ICF contributions to results, programmes do not need to make a causal assessment and so do not need to apply an adjustment factor, and do not need to attribute share of results to ICF as the contribution approach measures all results that ICF has supported.

Quantifying emissions abated in an external investment or project

If the activity supported by ICF TA has not been delivered directly within an ICF programme, programmes may not have access to enough information to directly calculate the emissions abatement based on underlying data on activity changes and associated emissions reductions relative to a counterfactual. If programmes do not have access to data to support these independent calculations, they should instead apply calculations of emissions reductions provided by the investment or project itself.

To ensure consistency of results from this indicator when using external calculations of emissions reductions or emissions avoided, programmes should check that an appropriate independent certification or verification of emissions abatement has been used or review the calculations methodology used to ensure it meets minimum criteria for robustness. Ideally, externally calculated emissions abatement calculations should be verified through the application of an established and recognised methodology with results certified or verified by a trusted third party, for example through the application of the Gold Standard⁴ or the Verified Carbon Standard⁵.

In the absence of such methodologies, programmes should review calculation approaches to ensure they meet minimum standards:

- Calculations apply an appropriate counterfactual case;

⁴[Gold Standard](#)

⁵[Verified Carbon Standard](#)

- Calculations provide sufficient detail on estimated changes in activities that give rise to GHG emissions, with clear and auditable explanations on how the volume of estimated changes were realised;
- Estimates of activity changes are based on realistic and justified changes in activity based on levels of investment or projected changes in behaviour, rather than on unspecified scenarios of potential future change – that is, calculations should not include emissions reductions set out in policies or strategies, but only those linked to specific and identified real world activities;
- Calculations estimate associated changes in emissions through the application of clearly specified and referenced ‘emissions intensity factors’ based either on reputable international data or on locally-appropriate data.

3. Report emissions abatement supported by ICF TA against appropriate disaggregation categories

Report emissions reduced or avoided as a result of ICF TA support for each individual year to date and cumulatively. If a forecast for the remaining expected emissions reductions over the activity or investment’s lifetime is available this should also be reported annually. Programmes should disaggregate reported data based on the type of actor that has delivered the emissions abatement: public sector actors (including policies that incentivise private action and direct public sector action), private sector actors, NGO/civil society actors, or academia.

Programmes should also provide evidence supporting their calculations in notes accompanying reported data, including:

- Details on how the programme provides ‘real support’ for emissions reductions or abatement activities.
- Details on how the programme determined that ICF TA support is sufficiently ‘close’ to outcomes to justify the claim of having materially support emissions abatement results.
- Details on the calculation methodology applied to estimate emissions reductions, or on how emissions reductions calculated externally were verified.
- Country or countries in which emissions reductions/avoided are delivered, to assist with avoiding double counting of emissions reductions supported at the ICF portfolio level.

Programmes should record data against the following disaggregation categories, where the data is available:

- Sector
- Type of TA
- Actor that has delivered the emissions abatements

Further details on these disaggregation categories are available in [Annex A: Data disaggregation](#).

Worked example

An ICF-funded project in Nigeria is supporting renewable energy deployment with the aim of reducing emissions in the electricity sector. It does so by training representatives of Nigeria's banking sector to develop loans for low-carbon projects.

1. Determine whether ICF TA is sufficiently instrumental in supporting emissions abatement results to justify their inclusion in reporting

After receiving the training, some Nigerian banks developed low-carbon loans. Various utility providers accessed these loans and built 40MW of solar parks in 2019. Furthermore, 20MW of solar parks were built in 2019 without a low-carbon loan.

The programme considers the questions to identify the instrumental role of TA and identifies that the TA support is sufficiently instrumental to justify the inclusion in the reporting:

- Is the primary goal of the TA something other than emissions abatement? No
- Is there a high degree of uncertainty about the scale of emissions abatement? Neutral, as the scale of finance is clear but associated emissions reductions are not completely clear
- Are there significant other (including unknown) activities that need to be undertaken by actors not involved in the TA before the programme can be confident any emissions reductions will be achieved, and it is not yet known with confidence that these activities will take place? Neutral, as some activities are required that rely on others to implement them, but these are well understood
- Is there a reasonable chance that the reductions could have been achieved without the activities the TA supported, and therefore reasonable doubt that the TA was a 'critical' component of achieving the emissions reductions? No
- Is there a significant lag between the provision of the TA and the emissions abatement? No

However, solar parks built without a low-carbon loan cannot be counted towards this indicator.

2. Quantify emissions abatement for each disaggregation category (where available)

Details on the calculation of emissions reduction can be found in ICF KPI 6 'Net Change in Greenhouse Gas Emissions (tCO₂e) – tonnes of GHG emissions reduced or avoided as a result of ICF'.

Quantify the counterfactual

The additional solar parks meet energy demand that would have otherwise been provided by other alternative electricity sources.

There is no information on how the government or the private sector would have provided electricity in the absence of the solar parks (e.g. through long-term generation plans).

Therefore, it is assumed that it would have been met with the current electricity mix. The current (fictitious) carbon intensity of the electricity grid is 500 gCO₂/kwh.

A year has $365 \times 24 = 8,760$ hours. The assumed utilisation rate for the solar park is 10%. This implies that the annual generation from the solar park is $8,760 \text{ h} \times 40 \text{ MW} \times 10\% = 35,040 \text{ MWh}$

The carbon intensity in MWh is $500 \text{ kgCO}_2/\text{MWh}$.

The annual emissions reductions are $35,040 \text{ MWh} \times 500 \text{ kgCO}_2/\text{MWh} = 17,520,000 \text{ kgCO}_2 = 17.5 \text{ ktCO}_2$.

Change in activity

There are no emissions from the generation of solar electricity.

This approach excludes emissions from the manufacturing and installation of power plants, both in the counterfactual and the solar park.

Change in emissions

The annual change in net emissions is the difference between the counterfactual and the activity after the intervention, $17.5 \text{ ktCO}_2 - 0 \text{ ktCO}_2 = 17.5 \text{ ktCO}_2$

The solar parks are expected to produce electricity for 10 years, resulting in an expected lifetime reduction of $17.5 \text{ ktCO}_2 \text{ pa} \times 10 \text{ years} = 175 \text{ ktCO}_2$

3. Report emissions abatement supported by ICF TA against appropriate disaggregation categories

The programme supported 17.5 ktCO_2 per year or 175 ktCO_2 total expected emissions over the lifetime of the investments.

The reporting should include the country (Nigeria), the sector that has delivered the abatement (private sector), the calculations on emissions reductions and details how the programme was sufficiently instrumental in delivering the emissions reductions.

Data quality

Some data will be available directly from programmes, for example from project-level monitoring. It is the responsibility of the recipients of ICF funding, or a third-party auditing entity, to collect data. This information will need to be kept up to date by liaising with programme managers.

Data on emissions reductions where the activity is not directly carried out by an ICF programme should be available from the programme implementing organisation, either through public reporting of activities or from the implementing organisation.

There may be varying degrees of quality of data, from data generated by large UK Government projects with high quality, to that produced by multilateral partners with their origin in government partners' data systems or directly from implementing organisations, which may be of lower quality and require further verification.

Portfolio ICF results are published annually in autumn in [voluntary compliance with the UK statistics authority code of practice for official statistics](#). This means that we make efforts to maximise the trustworthiness, quality, and value of the statistics.

To support ICF data quality, please:

1. Review ICF KPI results provided by programme partners, ensuring that methodologies have been adhered to, and calculations are documented and correct.
2. Ask a suitable analyst or climate adviser to quality assure ICF results before submission.
3. Submit ICF results following the instructions specific to your department. Include supporting documentation of calculations and any concerns about data quality.
4. A revision to historical results may be needed if programme monitoring systems or methodologies are improved, or historical data errors are found. Please update results for earlier years as necessary and make a note in the return. ICF results are reported cumulatively, therefore it is important to make these corrections.

Questions about results reporting can be discussed with central ICF analysts, who undertake a further stage of quality assurance before publication.

Annex A: Data disaggregation

It is recommended that the data is disaggregated by the following categories, where available:

Sector

Results should be disaggregated based on the sector in which the emissions abatement is achieved, in line with disaggregation guidance for ICF KPI 6. Emissions reductions / avoided should be disaggregated by sector as defined by the *UNFCCC Inventory Categories*:

- Energy supply
- Industrial processes
- Business
- Public
- Residential
- Transport
- Agriculture
- Waste management
- Fisheries and Aquaculture
- Forestry
- Land/sea-use and Land/sea-use change
- Water

Type of TA support

The categories of TA support are based on a review of existing DESNZ TA and a sample of FCDO TA, classified by the goal the TA aims to support.

Capacity building

- Institutional capacity building: Building capacity by improving institutional processes within organisations or helping establish new institutions
- Technical capacity building: Building capacity by improving technical expertise within organisations

Policy Support and Evidence

- Awareness raising: Bringing attention to a certain programme, project, cause, or issue
- National policy support: Assisting in the design, update, or operation of a national policy in a supported country
- International policy support: Assisting in the design, update, or operation of an international policy

Project and Investment Support

- Project development support: Providing assistance to develop projects more quickly or more effectively
- Process/asset operation support: Providing guidance to improve operational aspects of stakeholder
- Financing support: Providing assistance to developing financial offerings, financial instrument or arrange access to finance
- Public-private co-ordination support: Supporting collaboration between public and private actors for the development of climate-relevant investments

Actor that has received support

Programmes should disaggregate reported data based on the actor that has received support from ICF technical assistance.

- **Public sector** – Public sector actors such as national governments, sub-national regional or local governments, governmental agencies, or other public bodies.
- **Private sector** – Private sector such as businesses, smallholder farmers and private actors, such as households. For private actors operating across multiple countries, the reporting country should be determined on where the TA is expected to have an impact.
- **Finance sector** – Finance sector such as financial institutions; banking & capital markets
- **NGO/civil society** – NGOs, philanthropic organisations, or civil society groups. For organisations operating across multiple countries, the reporting country should be determined on where the TA is expected to have an impact.
- **Academia** – Academic institutions or organisations.

Where programmes have supported multiple categories of actors, programmes should report each type of actor supported for the given country – but should take care to avoid double-counting when reporting aggregate country-level results.

Annex B: Common forms of Technical Assistance in ICF Programmes

Technical assistance is a broad term and includes a diverse set of means and aims of support. This annex defines the different types of TA products and services typically offered in ICF programmes (i.e. what is provided in practice) and common categories of TA support (i.e. what the TA aims to achieve).

Common TA products and services

TA can be provided in many different ways and to serve many different purposes. TA services and products typically include:

- Supporting individuals in gaining knowledge or capacity through training, workshops, conferences, etc;
- Sharing information through knowledge products, support for project planning or policy development, or providing data or climate information, etc;
- Sharing experience through knowledge shares and secondments, expert guidance, study tours, etc.

The table below provides an indication of where different TA products and services are most useful across those three areas.

TA product or service	Description	Supporting individuals	Sharing information	Sharing experience
Workshops	Presentations or discussions among small- or medium-sized groups	x	x	x
Training events and courses	Events or courses aimed to build understanding or capacity, can be one-off or a course of training, conducted externally or in-house	x	x	
Conferences, seminars or networking events	Larger forums to share information and/or foster relationships between different actors	x	x	
Secondments	Providing personnel to augment capacity, including short- or longer-term placements	x		x
Specialist research	Traditional consultancy-type services that address specific, practical questions and provide recommendations, including market, policy, legal, regulatory and technology research briefs		x	x
Strategic organisational guidance	Operational plans and systems e.g. HR planning		x	x

TA product or service	Description	Supporting individuals	Sharing information	Sharing experience
Expert guidance and review	Ad-hoc expert input on different issues, including direct provision of guidance and recruitment or provision of longer term of expert staff		x	x
Product or technology demonstration	Demonstration of certain products or technologies to build understanding among users or policymakers		x	x
Study tours and roadshows	Educational or informational trips for beneficiaries to learn from others, including on technology use, technical and business practices, policy approaches		x	x
Public awareness campaigns	Engagement with civil society and/or the public to build awareness		x	
High level delegations	Engagement on ministerial or equivalent level to build high-level political interest	x	x	x
Data, software, tools and models	An output that can be used to support decision-making, typically across multiple decisions		x	
Research and development	Research and development (R&D) services, may include commercial or academic research		x	

Annex C: Guidance on reporting results across this indicator and ICF KPI 6

Where programmes provide both TA and capital support and so could potentially report results under both ICF KPI 6 and this indicator, or where another ICF programme provides capital towards the same activities or beneficiaries as a TA programme and could report results under ICF KPI 6, programmes can elect to report results under both this indicator and under ICF KPI 6.

In these cases, programmes should refer to the guidelines below on how to report results under both indicators. Please note reporting against ICF KPI 6 should be prioritised over this ICF TA KPI 5.

1. Programmes should identify any activities or investments supported by TA through the programme and that give rise to emissions abatement that are also supported by capital from the same programme or from another ICF programme.
2. In these cases, programmes may report **both** all emissions abatement supported by TA under this indicator, and appropriately calculated emissions abatement results under ICF KPI 6.
 - Note that results from ICF KPI 6 and this indicator should therefore never be aggregated, as this would risk double counting cases where emissions abatement results are reported under both indicators.
 - The two indicators track different concepts – the emissions reductions directly attributable to ICF investments, and the scope of ICF TA support for emissions reductions activities.⁶ Therefore, each set of results must be reported separately.
3. For results to be reported under ICF KPI 6, programmes should identify the emissions abatement consistent with the ICF KPI 6 methodology note.
 - In cases where aggregate results are reported from a programme that provides both capital and TA components, these results would implicitly include results from TA support under ICF KPI 6.
 - Nonetheless, programmes should apply the full ICF KPI 6 methodology, including the use of adjustment factors and attribution approaches.
 - Programmes may also choose to report all emissions abatement under ICF KPI 6 rather than across both ICF KPI 6 and this indicator. If taking this approach, please discuss with your local analyst for guidance on the attribution of results across TA and capital support within ICF KPI 6 reporting.
4. For results to be reported under this indicator, calculate emissions abatement supported by ICF TA support using the methodology set out in this note.

⁶ This logic is parallel to the logic supporting reporting under ICF KPIs 1, 2 and 4. ICF KPI 1 (Number of people supported by ICF programmes to cope with the effects of climate change) may include many or all of the same people captured under ICF KPI 2. (Number of people with improved access to clean energy as a result of UK-ICF programmes), and/or ICF KPI 4 (Number of people with improved resilience as a result of UK-ICF support) – and indeed the same people may be included under two or more of ICF KPIs 2 or 4. However, as these indicators are not aggregated at the portfolio and as they measure different concepts, it is appropriate to report results under each indicator – they provide complementary measures of related but different results.

- Note that while ICF KPI 6 includes an adjustment factor to account for uncertainty around the extent of causality in ICF action and quantified results, this indicator does not include any adjustment factor.

5. Report results under their respective indicators.

- If a separate ICF programme has supported the emissions abatement activities (rather than the same programme) provide a note of the programme name alongside reported data.