

# MITIGATION ACTIVITY SELECTION GUIDELINES

## CRITERIA TOOLKIT FOR ARTICLE 6 PROJECT ANALYSIS AND SELECTION



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## GLOSSARY

<b>Additionality</b>	Additionality is not defined in the guidance for Article 6.2. For the Article 6.4 Mechanism, additionality is defined as “Additionality shall be demonstrated using a robust assessment that shows the activity would not have occurred in the absence of the incentives from the mechanism, taking into account all relevant national policies, including legislation, and representing mitigation that exceeds any mitigation that is required by law or regulation” (Decision 3/CMP.3 Annex Paragraph 38).
<b>Blended Finance</b>	Blended finance is the strategic use of development finance for the mobilization of additional finance towards sustainable development in developing countries.
<b>Carbon finance</b>	Carbon finance is a type of result-based payment typically involving the verification and issuance of emission reduction units.
<b>Co-benefits</b>	Additional environmental, social, and economic project benefits supplemental to primary benefit of greenhouse emissions reductions. Examples of co-benefits include avoidance of environmental degradation, climate adaptation, protection of habitats and wildlife biodiversity, energy security and resilience, rural electrification, jobs creation, sustainable development.
<b>Financial instruments</b>	Financial instruments are assets that can be traded, or they can also be seen as packages of capital that may be traded. Most financial instruments provide efficient flow and transfer of capital throughout the world’s investors. These assets can be cash, a contractual right to deliver or receive cash or another type of financial instrument, or evidence of one’s ownership in some entity. Examples of financial instruments include stocks, exchange-traded funds (ETFs), bonds, certificates of deposit (CDs), mutual funds, loans, and derivatives contracts, among others.
<b>MRV</b>	Monitoring, Reporting and Verification.
<b>Result-based finance</b>	Umbrella term that refers to any program or intervention that provides rewards to individuals or institutions after agreed-upon results are achieved and verified.
<b>NDC Target</b>	An NDC target is a target for greenhouse gas (GHG) mitigation, expressed in terms of emission reductions or removals to be achieved, or using other quantitative metrics. This guidance distinguishes between “conditional” and “unconditional” NDC targets/measures. As a convention, conditional NDC targets are those that a host country agrees to achieve with external financial assistance, while unconditional NDC targets are those the host country agrees to achieve with or without external assistance.
<b>NDC Measure</b>	An NDC measure is a policy or plan to achieve mitigation that will contribute to a country’s achievement of its unconditional NDC target.

### Long-term low emissions development strategy (LT-LEDS)

Article 4, paragraph 19 of the Paris Agreement calls all Parties to formulate and communicate long-term low greenhouse gas emission development strategies (LT-LEDS). LT-LEDS provide the mid- to long-term vision of the mitigation measures required to meet the Paris Agreement's long-term temperature goal. Decisions 2 and 3/CMA.3 speak of "long term strategies and goals". This guidance applies both terms interchangeably.

### NDC implementation period

After the initial NDC, an NDC implementation period starts when an updated NDC is communicated and ends on Dec. 31st of the updated NDC's target year. In line with the common time frames decision 6/CMA.3, NDCs are updated every five years starting in 2025, with the target year ten years from communication year.

### Activity crediting period

The period for which emission reductions and/or removals achieved by an activity can be issued under Article 6. Under Article 6.2, the activity crediting period is freely chosen by participating Parties. Under Article 6.4, it is specified as a maximum of 3 times 5 years or a fixed length of 10 years for activities not involving removals; and a maximum of 3 times 15 years for removal activities. It can be shortened by host countries.

## BACKGROUND

The Mitigation Activity Selection Criteria aim to complement the existing country-level catalog of criteria to guide national authorities in the decision-making process on mitigation activities to promote under cooperative approaches.<sup>1</sup> As such, this document identifies aspects that could be incorporated into countries' Article 6 activity selection process to ensure the contribution of the Article 6 activities to the achievement of long-term climate goals and mobilization of SDG finance.

The cooperation among Parties to achieve voluntary cooperation in the implementation of their nationally determined contributions to allow for higher ambition and to promote sustainable development and environmental integrity should promote the implementation of activities that go beyond reducing emissions in a given crediting period for the transfer of ITMOs, are sustainable over time and contribute to the transformational change required to align global emissions towards 1.5 °C.

Countries have advanced in the development of Article 6 participation strategies and policy frameworks that include Article 6 activities selection criteria, often including a positive list of activities. These frameworks and international literature include among the criteria for selecting Article 6 activities:

- Allowable technologies, excluding nuclear & fossil fuel-related power generation.
- Unit quality, the emission reduction of the activity must be real, quantifiable, and permanent. The units should be fully transferrable, including corresponding adjustments to avoid double-counting.
- Additionality, the proposed activity must demonstrate clear additionality, meaning that the activity needs to be additional – be planned or implemented policies/regulations and that it would not be implemented without a source of carbon finance.

Therefore, there is a need to complement the existing approaches to ensure a comprehensive strategy for the promotion of Article 6 activities that include, in the selection process, the contribution of the activity to:

- Transformative impact. Description of how the activity is transformative for the country and/or sector, including a theory of change.
- Long-term sustainability. Financial sustainability beyond the crediting period, long-term monitoring, and reporting, etc.
- Support for sustainable development. Description of how the activity could produce sustainable development co-benefits.

The Mitigation Activity Selection Criteria presented here are the basis for developing an Excel-based tool. The criteria complement standardized screening criteria such as those established in positive lists and build on existing tools such as the ICAT transformational change methodology, World Bank MAAP (program level)<sup>2</sup>, the SPAR6C tool for screening Article 6 activities,<sup>3</sup> and the recently developed UNDP tool for MADD assessments. Applying a more advanced set of criteria can also be helpful in testing how accurate and useful positive list is.

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1 GIZ. 2022. Catalogue of Criteria. Potential analysis for the integrated use of Article 6 of the Paris Climate Agreement for climate protection and sustainable development.

2 The World Bank. n.d. [Mitigation Action Assessment Protocol](#).

3 SPAR6C Program. 2023. [A Toolbox series for Article 6 implementation. Guide 5: Screening and developing Article 6 activities](#).

# 1 OBJECTIVES

This selection criteria and supporting tool aims to help countries prioritize Article 6 activities that contribute to long-term climate goals and the mobilization of SDG finance. This should assist countries in negotiating cooperative approaches with other Parties to prioritize collaboration for activity types aligned with the long-term priorities of the country. It can also inform the activity approval process for Article 6.4 projects. Countries can, for example, establish different administrative fees based on the level of alignment.

## 2 STRUCTURE

The process for the identification of Article 6 activities that contribute to long-term climate goals and the mobilization of SDG finance is proposed in two steps. First, a country can analyze what activity types are aligned with those objectives. Second, there are some design attributes of a mitigation activity that influence these objectives and therefore should be assessed for the specific activity.

### 2.1 Activity Type Prioritization

This first step aims at identifying those activity types that are both aligned with the country's long-term climate commitments and the country's sustainable development priorities.

The identification of these activity types requires first analyzing the country's climate commitments as reflected in its LT-LEDS and NDC. A more granular view of the NDC implementation plan and other sectoral plans will inform those types of activities requiring support for NDC implementation and those activities that would increase the level of climate action ambition.

Related to sustainable development, a guiding principle is that mitigation measures under Article 6 should also contribute to sustainable development beyond contributing to SDG 13, which is about climate change. This is a „shall“ requirement of the Paris Agreement's carbon market provisions. Article 6 stipulates that cooperation in the implementation of NDCs shall “promote sustainable development“. In the same vein, each Party participation in cooperative approaches under Article 6 shall also report on how the cooperative approach „is consistent with and contributes to the sustainable development objectives of the Party, noting national prerogatives”.<sup>4</sup>

Countries have different documents outlining sustainable development plans and priorities. Some are socio-economic development plans, some are long-term development plans, some refer to specific SDG targets and indicators which are tracked overtime. Regardless of the type of document available, a key part of the approach proposed is to identify the SDG target priorities, and to identify information on the progress of achieving those targets. If this is done, priority areas can be identified for which additional carbon finance is needed and should be prioritized. This is an approach significantly different from „confirming that an activity is aligned with national sustainable development objectives“. It is about identifying the key sectors and mitigation activities that will enhance SDG target achievement. Considering the sustainable development priorities of the country the analysis will identify those activity types that contribute to climate goals and are aligned with development priorities.

below illustrates the activity type identification process. The template in Annex 1 can be used as a reference.

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<sup>4</sup> Decision 2/CMA.3, Annex, Paragraph 22 (h).



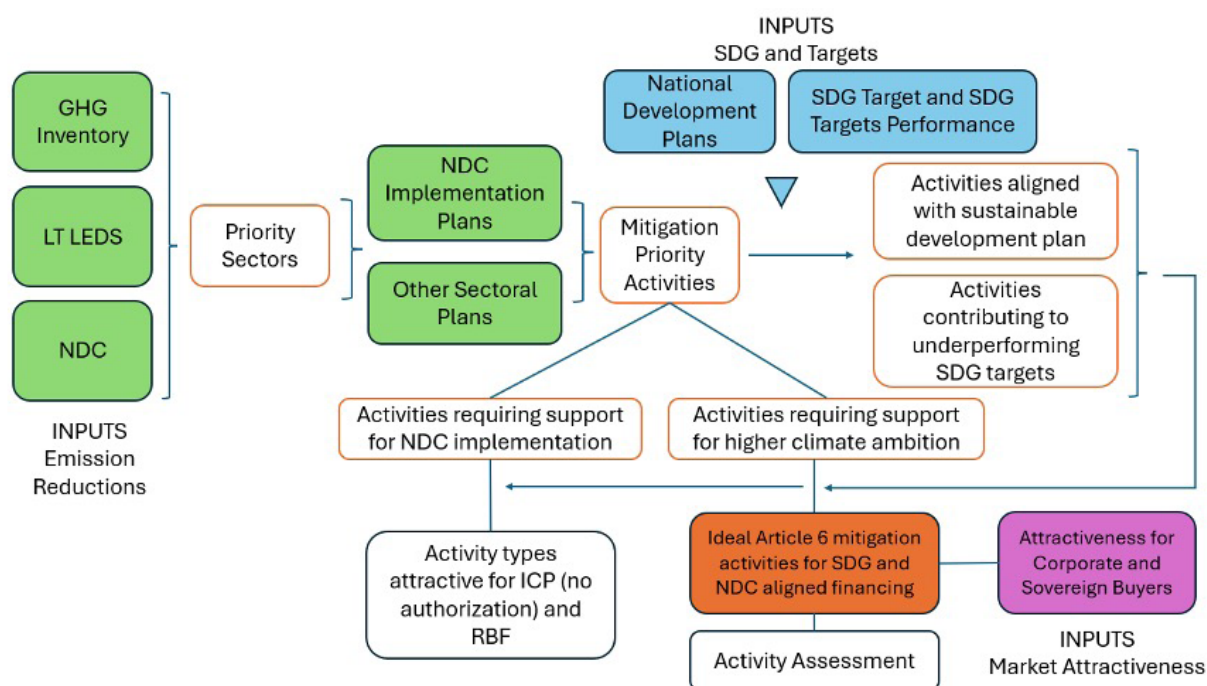


Figure 1. Activity type identification process.

## 2.2 Activity Design Assessment

This area presents those design attributes to ensure the contribution of the activity to the long-term climate goals of the country and sustainable development. It is organized in three areas: transformative impact, long-term financial sustainability, and sustainable development benefits. The tool has used information from the catalog of criteria provided by GIZ, ICAT transformational change methodology,<sup>5</sup> the project assessment tool developed by UNDP, the program level Mitigation Action Assessment Protocol (MAAP tool) by the World Bank, and the UNEP SD assessment template.<sup>6</sup>

### Transformational change

The Transformational Change Learning Partnership (TCLP) by CIF defines transformational change for climate action as “a fundamental change in systems relevant to climate action, with large-scale positive impacts that shift and accelerate the trajectory of progress towards climate-neutral, inclusive, resilient, and sustainable development pathways”.<sup>7</sup> There are several resources to assess the transformational change of a mitigation action; in general, it relates to the scale, sustained nature of outcome, and shifts in system structure. In the context of potential Article 6 activities a simplified set of indicators could then include:

<sup>5</sup> ICAT. 2020. [Transformational Change Methodology](#).

<sup>6</sup> UNEP DTU Partnership. 2020. [Good Practice Guidance for the Preliminary Assessment of Sustainable Development in Article 6 Actions](#).

<sup>7</sup> Climate Investment Funds. 2023. [Principles for Transformational Climate Finance to Advance Just and Equitable Solutions](#).



Scale and Sustained Nature of Outcome		
Area	Key Indicator	Description
Transformational change: scale	Emission reduction impact	<ul style="list-style-type: none"> <li>The mitigation activity is a single instance, program of activities or a policy approach.</li> <li>GHG outcome is large in magnitude in the context of GHG sectoral emissions quantified in %</li> <li>The mitigation activity is replicable</li> </ul>
	SDG target impact	<ul style="list-style-type: none"> <li>SDG target contribution is large in magnitude in the context of sectoral or national SDG targets in %.</li> <li>The mitigation activity contributes to underperforming SDG targets.</li> </ul>
Long-term contribution	Long-term emission reduction impact	<ul style="list-style-type: none"> <li>The crediting period is limited to the relevant NDC period.</li> <li>The mitigation activity continues after the end of the crediting period.</li> </ul>
	Long-term ambition impact	<ul style="list-style-type: none"> <li>The mitigation activity can be approved and authorized along with a significant contribution to overall mitigation of global emissions (OMGE).</li> </ul>
Contribution to Long-Term Low-Carbon Development and Net-Zero Emissions Targets		
Area	Key Indicator	Description
Transformational Change: Technology	Technology priority	<ul style="list-style-type: none"> <li>The measure applies a technology prioritized in the LT-LEDs or NZE.</li> <li>The technology is not a negative cost or low-cost measure on the marginal abatement cost curve.</li> <li>The technology is a high-cost emerging technology (highest priority) or is a high-cost mature technology, or low-cost emerging technologies (medium priority).</li> <li>The technology applied is not a low-cost mature technology (low priority).</li> </ul>
	Direct or in-direct use of fossil fuel	<ul style="list-style-type: none"> <li>The mitigation activity does not lock in levels of emissions, technologies, or carbon-intensive practices incompatible with the achievement of the long-term goals of the Paris Agreement.</li> <li>The mitigation activity does not include measures based on the continued use of fossil fuels.</li> </ul>

## 2.3 Long-Term Financial Sustainability

The long-term financial sustainability of the mitigation action is critical to ensure the contribution to climate goals beyond one NDC cycle and also the contribution to SDG, what normally require long term support.

It is proposed to use the program-level MAAP tool to assess long-term financial sustainability. This tool is designed for assessing comprehensive programs that involve policy and project implementation. The UNDP MADD assessment tool includes a streamlined approach for single-instance projects or programmatic projects.

The table below describes the MAAP tool indicators.

Area	Key Indicators	Description
Financial Coherence	The Financial Value Chain	<ul style="list-style-type: none"> <li>The proposed financial model for the mitigation activity includes the identification of all relevant financial in/outflows and stakeholders along the financial value chain and among others, consider a proper timeframe analysis.</li> <li>Conservative assumptions are used (financial and technical).</li> <li>Conservative forecast of future events (financial and technical behavior).</li> <li>Sensitive analysis of relevant variables.</li> <li>All cash flows involved are identified and calculated.</li> <li>All relevant profits and expenses are included for all (types of) financial stakeholders.</li> </ul>
	Financial Risk Assessment	The relevant jurisdictional risks for the mitigation activity (region, country, estate and/or city) have been properly incorporated in the financial models, e.g., the private sector's risk premiums (IRR requirements) have been included and/or the cost of finance (e.g., interest rates and/or insurance premiums) has been assessed correctly.
	Costs and Profits	The cost or profit of the mitigation activity is appropriately calculated for all financial stakeholders.
	The Financial Mechanisms	The financing instruments proposed for the mitigation activity are efficient and cost effective.
	The Financial Sources	<p>The financial sources are chosen appropriately for all elements in the financing plan, i.e., the proposed financial partners:</p> <ul style="list-style-type: none"> <li>are familiar with the financial instrument suggested.</li> <li>operate at the level (size) and geography intended.</li> <li>have a good track record.</li> <li>have procedures that allows financial reporting.</li> </ul>
	Sustainability of the Intervention	There is a clearly designed financial mitigation activity strategy that ensures the long-term sustainability of the mitigation activity with realistic assumptions of stakeholders' participation.
	Funding reliant on the National Budget	The relevance of and the financing possibilities through the national budget has been thoroughly assessed and, if necessary, incorporated diligently (i.e., with sufficient realism) in the financing model.
	Mitigation Outcomes	National legislation allows the kind of carbon/energy certificates finance that is included in the financing model and has procedures that awards to the investor any finance achieved from exploiting the national emissions reduction resource, including finance from international sources.

Financial Stakeholders	The Soundness of the Financing	All financial stakeholders have been consulted and all central financiers have confirmed their participation in principle.
	Public and Private Financial Stakeholders	Based on the proposed financial structure, all relevant stakeholders including the proper levels in relevant jurisdictional governments (national, subnational), the sectoral related government and/or relevant private sector representatives have been consulted and the financing model has been cleared in principle by the consulted entity/ies.
	Soundness of Buyers of Mitigation Outcomes	When relevant, any buyer of mitigation outcomes has been positively evaluated on solidity and any trading agreement has been favorably assessed by a third party for legal and commercial prudence.
	Distribution of Costs and Benefits	The financing model identifies costs and benefits clearly and distributes them reasonably among the financing partners.
Monitoring of Financial Flows	The mitigation activity specifies financial indicators according to its scope, boundaries, and sectors involved	The financial indicators are appropriate, comprehensive and data is retrievable.
	Corrective actions	There are plans for adjustment of the financial plan for the mitigation action if the financial data exceeds predefined sensitivities.

## 2.4 Contribution to Sustainable Development

The set of indicators in the table below assesses the activity contribution to sustainable development beyond emissions reduction. It is based on the MAAP tool sustainable development module. It evaluates the planning, implementation and monitoring aspects of the activity social, environmental and financial benefits, and assesses how different stakeholders are considered in the design or implementation of the mitigation action.

Area	Key Indicators	Description
Development Objectives and Targets	Mitigation activity contribution to sustainable development.	The scope of the mitigation activity includes a contribution to sustainable development.
	The mitigation activity sustainable development objectives and targets.	The mitigation activity clearly identifies its contribution to the UN Sustainable Development Goals (SDG) and establishes specific targets aligned with the UN SDG targets.
	Mitigation activity's evaluation of environmental impacts, including trans-boundary impacts.	The mitigation activity design documentation includes a documented procedure to identify and assess the environmental impacts of the interventions part of the mitigation activity, including trans-boundary impacts.
	Mitigation activity non-GHG-related environmental benefits (if applicable)	There are clearly—identified, measured and reported—environmental benefits (non GHG related).
	The mitigation activity consideration of social responsibility principles.	The mitigation activity has considered and established a commitment to all Social Responsibility Principles: accountability, transparency, Ethical behavior, respect for stakeholder's interests, respect for the rule of law, respect for international norms behavior, and respect for human rights.
	The economic benefits of the mitigation activity's implementation.	The mitigation activity identifies and assess the major economic benefits of its implementation such as private investments, employment, local, sub-national or national economic growth and technology transfer.
	The mitigation activity is exempt of negative environmental/social/economic impacts.	The ME has established and applied a written procedure for the identification and analysis of potential negative impacts. The highest authority responsible for the mitigation activity has certified in written the application of the established process and concluded the mitigation activity to be exempt of the any negative impact such as but not limited to: Impacts on Red listed species, child labour, and it states compliance with the International regulations on those matters.
Planning and Participation	Mitigation activity planning process for development benefits goals achievement.	The mitigation activity includes a planning process to ensure the implementation of actions to achieve the proposed development objectives and targets.

	Responsibility and Authorities.	Responsibilities and authorities to reach the established sustainable development goals and targets are clearly defined and implemented. This includes mechanisms to allocate responsibilities to entities within and outside the mitigation activity managing entity when appropriate.
	The mitigation activity includes the participation of the interested parties.	There are specific and documented participation objectives and mechanisms for all interested parties. (including stakeholder identification, participation, and accounting).
	Participation mechanisms established.	The mechanisms that allow participation in the process are clearly defined in the mitigation activity well as the relevant parties involved in the process.
	Capacity and motivation strengthened within civil society as well as among government and private sector for holistic and integrated natural resources management approach.	The Program explains how communication and capacity building will be carried out.
	Strategic partnerships, coalitions and alliances established to effectively engage in policy, decision making, and monitoring and evaluation processes.	All strategic partnerships and alliances are identified and clearly explained.
	Stakeholders engagement in the development of the institutional character of resources policy development design, monitoring and evaluation.	Stakeholders have been identified and involved in the appropriated steps of the design process.
Monitoring of development benefits	The mitigation activity specifies development indicators according to its scope, boundaries and sector involved.	The mitigation activity has established specific development indicators aligned with the UN SDG indicators and according to its scope, boundaries and sector(s) involved.
	Mitigation activity contribution to life conditions improvements and public welfare.	The mitigation activity includes explicit and detailed references on its contribution to life conditions improvement and public welfare considering subjects like public health, social inclusion, security, linking to academic and government institutions, among others.
	Strengthening public policy, institutional growth and capacity building of the actors/ stakeholders.	The mitigation activity states very clearly its contribution to strengthening public policy, institutional growth. It also includes detailed information on the capacity building programs to reach those objectives.
	Accountability.	The mitigation activity includes a plan for holding different parties accountable in case of the sustainable objectives are not implemented or achieved and the consequences of it.

	Monitoring and reporting of possible negative impacts of the mitigation activity.	In the case the mitigation activity has identified any potential negative impact and has established the required actions to eliminate them as per D.1.7, the ME has developed a process to monitor and report on those potential impacts over the lifetime of the mitigation activity. This plan is based not only in internal data but to the extend they exist, data provided by external parties. This includes the need of information to relevant stakeholders and the public, if appropriate.
	Flexibility.	There is evidence that the mitigation activity is flexible enough to incorporate stakeholders' feedback that turns in actual changes to the mitigation activity.

## ANNEX 1. TEMPLATE – ACTIVITY TYPE PRIORITIZATION

Activity type prioritization			
	GHG emissions	Sustainable development	
Relevant documentation	Country GHG emissions profile and commitments	SDG country priorities and SDG targets	
Strategies and international commitments			
Implementation plans			
Performance reports			
other			
Priority sectors			
International commitments	GHG emissions reduction targets		SDGs and national/sectoral SDG targets
NDC	Unconditional		
	Conditional		
Sectoral actions	Action		Related SDG/target and past SDG target performance
Sector			
Sector			
Priority Mitigation Actions requiring support for NDC implementation aligned with SDGs and/or contributing to underperforming SDG targets			
Sector	Mitigation Action		Rationale
Priority Mitigation Actions for rising ambition aligned with SDGs and/or contributing to underperforming SDG targets			
Sector	Mitigation Action		Rationale



## ANNEX 2. MITIGATION ACTIVITY SELECTION TOOLKIT PRESENTATION

This toolkit serves as an automated Excel-based support tool designed to assist countries in identifying mitigation activity types with the most potential for participation in carbon markets under Article 6 of the Paris Agreement and under the Voluntary Carbon Market (VCM). It also allows to perform an activity level assessment to identify the main strengths and weaknesses of a specific activity's design.

### Structure of the Toolkit

The toolkit is divided into two levels of assessment:

Level	Description
A. Country level assessment	It assesses the country's most suitable activities for each type of carbon mechanism, based on the countries' SDG's and NDC's priorities and performance.
B. Activity level assessment	It assesses a specific activity to identify the main strengths and gaps in terms of transformational change potential, financial structure and long-term contribution.

### A. Country-level Assessment

#### 00. Country Profile Section

Before engaging with the prioritization and assessment process, users are required to input their country's SDG and NDC profiles. This includes:

- 0.A SDG Profile:
  - » SDG priorities: Users assign priority scores to SDGs as follows:
    - » 3 points for SDGs that are top priorities for the country. This includes SDGs for which the country has set specific targets and indicators in official documents (ex. LT-LEDS or similar).
    - » 2 points for medium-priority SDGs. This includes SDGs which are mentioned by the country in official documents, without necessarily having any specific targets or indicators associated.
    - » 1 point for SDGs that are not a priority - meaning those that are not mentioned by the country in these documents.
  - » SDG performance: Based on available international data sources, users assess the performance of the country in achieving its SDG targets, categorizing each one of them as "Achieved," "On Track," or "Underperforming". Recommendations on sources that can be used for each SDG are provided in the tool.
- 0.B GHG emission and NDC targets:
  - » GHG Profile: This section requires the user to refer to the latest national greenhouse gas inventory to identify the share of emissions corresponding to each sector.
  - » NDC targets: In this section, the user identifies the country's NDC target type for each activity type. The options are: "conditional", "unconditional" or "beyond NDC", meaning activities which are not included in the NDC targets.

#### 01. Activity Type Prioritization

Based on the inputs of the country profile sections, in this worksheet, users can assess mitigation activity types in terms

of their potential attractiveness for Article 6 or for the Voluntary Carbon Market. The given score for each type of carbon mechanism is based on the following indicators:

- Activity type attractiveness: Which activity types are the most attractive for each type of carbon mechanism (Article 6 or VCM). This is calculated based on;
  - » Implementation complexity.
  - » Track record (number of units issued vs. number of units validated).
  - » Article 6 attractiveness for sovereign buyers.
  - » VCM attractiveness for buyers.
- SDG Priority & Performance: Assesses whether the activity's main SDG is related to an SDG for which the country needs to implement additional efforts to achieve its targets.
- GHG Emission share: Assesses whether the activity type belongs to a sector with high emission reduction potential in the country.
- Alignment with NDCs: Assesses whether the activity has been identified by the country towards its conditional or unconditional NDC targets or it's not in the NDC ("beyond NDC").

These four indicators allow to determine a priority score based on the assigned weights for each one of them. A specific score is given to Article 6 and another one to VCM.

## B. Activity-level Assessment

At the project level, this sheet allows for a detailed assessment of specific mitigation activities based on their design attributes. Key indicators assessed include:

- Transformational Impact:
  - » Transformational change – scale.
  - » Long term contribution.
  - » Transformational change – technology.
- Financial Sustainability:
  - » Financial coherence.
  - » Financial stakeholders.
  - » Monitoring of financial flows.
- SDG Benefits:
  - » Development objectives and targets.
  - » Planning and participation.
  - » Monitoring of development benefits.

## Dashboards

The dashboard sheets provide a visual summary of the country's profile and priority activities assessment and the activity design assessment. Charts and graphs display:

- The country's profile, including SDG priorities, performance, GHG emissions and NDC targets.
- The country's activity types with most potential for each type of carbon mechanism (Article 6 and VCM).
- The activity design assessment results summary.



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