

## Agenda item 2.3.

Paragraph 10 of the annotated agenda, Annex 1

# Workplan of the Supervisory Body 2026

**Article 6.4 Supervisory Body – 20th meeting**

Bonn, Germany, 16 to 20 February 2026



## Procedural background

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The Supervisory Body, at its eighteenth meeting, agreed to the preliminary workplan of the Supervisory Body for 2026, noting that an adjusted workplan will be considered for approval at this meeting, taking into account the outcomes from SBM 019, which was held virtually on 29 and 30 October 2025, and CMA 7.



## Purpose

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The draft workplan provides an overview of the issues or products to be considered by the SBM at each meeting throughout the year.

The deliverables are outlined in the overview table according to the different stages of the product development.

<b>Stage of development</b>	<b>Definition of stage</b>	<b>Action by the Supervisory Body</b>
<b>Concept</b>	Presents a proposal and a recommended course of action to the regulatory body regarding a specific regulatory matter. Its purpose is to solicit feedback and guidance from the regulatory body.	Provide direction
<b>Draft</b>	Presents a preliminary version of a regulation, subject to revisions and updates by the regulatory body before it becomes the final version.	Comment to an initial draft
<b>Final</b>	Presents a completed draft regulation, representing the end product pending approval by the regulatory body.	Adopt final version/decision
<b>Info</b>	Presents a document, presentation or item intended to inform or update the regulatory body without necessitating any action or decision-making on their part.	Take note, no decision-making (reports, updates)



### **Governance:**

#### **1. Recurring agenda items**

- Recurring agenda items addressed each year. These are required for the effective governance of the body and include, amongst many others, for example the selection of the Chair, Vice-Chair and the co-chairs of panels at the first meeting of the year; the adoption of the calendar of meetings for the current year at the first meeting; and the consideration and adoption of the report to the CMA, at the last two meetings of the year.
- Items under this section are recurring in nature and do not require a new mandate, as they have already been agreed in the rules of procedure or established through a relevant decision or adopted procedure.
- Most of the agenda items under Governance fall under this section.



### **2. Additional agenda items mandated in previous meetings of the Supervisory Body**

Additional agenda items may be mandated as an outcome of discussions during a meeting or at the request of a member or the secretariat. For example:

- Governance and transparency arrangements for the selection and operation of expert panels – mandate from SBM 018, report para 14
- Roles and responsibilities of DNAs and the work undertaken to improve DNA's access to and participation in the mechanism – mandate from SBM 017 report paras. 42-43, SBM 018 report paras. 20-21, Decision -/CMA.7, para. 15
- Whistleblower Mechanism – upon request from a member, SBM 016 report para 23



### **1. Revisions to already adopted procedures, standards and tools**

Under the activity cycle, the following procedures and standards have been adopted at previous meetings and may require revision in light of newly adopted methodologies, decisions, or other agenda items whose outcomes affect the adopted procedures and standards:

- Transition Procedure and Standard
- Activity Standard (AS) for projects
- Validation and verification standard (VVS) for projects
- Activity cycle procedure (ACP) for projects
- Sustainable development tool

### **2. Additional agenda items mandated in previous meetings of the Supervisory Body**

- Possible cases, and modalities for when the Supervisory Body might consider deregistration of activities – mandate from SBM 017 report para. 27
- Options on time limit from the date of issuance to when the host Party shall provide a statement of authorization for post-issuance authorization of the Article 6.4 emission reductions (A6.4ERs) – mandate from SBM 015 report para. 36



### **1. Revisions to already adopted registry procedure**

- Two concept notes are required to seek guidance from the Supervisory Body on different aspects. Once this guidance is received, the registry procedure can be revised accordingly.

### **2. Outstanding mandates from last year**

- Following consideration of the concept note on Know-Your-Customer (KYC) at SBM 017, an information note will be prepared.
- Two information notes related to SOP and OMGE, mandated at 3/CMA.3, para 8 and 9
- Voluntary cancellation platform – mandate from SBM018 report, para 36



### **1. Consideration of cases**

#### **According to the accreditation procedure:**

- Consideration of accreditation cases, if any, based on the recommendation by the AEP

#### **According to the transition procedure:**

- Transitions cases, if any

#### **According to the activity cycle procedure for projects and PoAs:**

- Registration & issuance cases, if any

Consideration of transition, registration, and issuance cases, will be placed on the meeting agenda, if a request for review is received.



### **1. Recommendations from the MEP**

In accordance with the MEP workplan, the recommendations of the MEP will be considered. This may be adjusted after each panel meeting.

- Work related to requirements for methodologies
- Work related to requirements for activities involving removals
- Revision of CDM methodologies and tools
- Bottom-up new methodologies, revisions, and clarifications

### **2. Additional agenda items mandated in previous meetings of the Supervisory Body**

Additional agenda items may have been mandated as an outcome of discussions during a meeting or at the request of a member or the secretariat, for example:

- A6.4ERs contributions to the Reversal Risk Buffer Pool Account: Perspectives of Parties and Stakeholders on Implications for NDCs Accounting and Corresponding Adjustments. – SBM 018 report para 29



## 1. Reoccurring agenda item

- Update of the capacity-building programme (Twice a year)



## Comments from Supervisory Body members

	Mandates	Proposed changes
SBM 018 report para. 26	26....agreed to <b>undertake a review</b> , following experiences gained through the submission of methodologies, of whether to update the “ <b>Standard: Addressing non permanence and reversals</b> in mechanism methodologies” to <b>set a post-crediting monitoring period and/or a percentage for negligible risk of reversal</b> .	While it may be taken up by the SBM in 2027 or later, it will be added as a new item in the SBM workplan.
Decision-/CMA.7, para. 10	10. Requests the Supervisory Body to submit its annual report <b>two weeks in advance</b> of its consideration by the CMA with a view to allowing Parties sufficient time for its consideration;	Timing has been considered. It will be added to the mandate column for “ <b>SBM report to CMA</b> ”.
Decision-/CMA.7, para. 18	18. Requests the Supervisory Body to <b>enhance the transparency of its decision-making and that of the MEP</b> while safeguarding the productivity of their work;	It will be added to the mandate column for “ <b>Concept note on governance and transparency arrangements.....</b> ”.
Decision-/CMA.7, para. 20	20. Further requests the Supervisory Body to <b>strengthen its stakeholder consultation processes</b> while also ensuring the expeditious operationalization of the mechanism;	
Decision-/CMA.7, para. 33	33. Requests the Supervisory Body, at its first meeting in 2026, to significantly <b>increase, up to USD 5 million</b> , the amount allocated to <b>activities related to capacity-building</b> under its business and resource allocation plan for 2026–2027 in view of the additional resources received from the trust fund for the clean development mechanism for the biennium 2026– 2027;	Footnote to “ <b>Regular Report to the SBM</b> ” in Table 4 will be added.
Decision-/CMA.7, para. 34	34. Also requests the Supervisory Body to include in its annual report for 2027 and all subsequent annual reports an <b>assessment of its current and expected income and expenditure</b> in order to enable the CMA to determine whether the mechanism has become self-financing;	While it applies to the SBM annual report to the CMA only after 2027, it will be added to the mandate column for “ <b>SBM report to CMA</b> ”.



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## Subsequent work and timelines

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The workplan will be adjusted according to decision taken by the Supervisory Body at its first meeting in 2026, including its one-day strategy session.

The workplan will continue to be updated, including any new mandates arising from the meetings. For each meeting, it will be published as an annex to the annotated agenda.



## Recommendations to the Supervisory Body

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The secretariat recommends to consider and adopt the workplan for the Supervisory Body for 2026.

