ARTICLE 6.4 MECHANISM

A6.4-INFO-GOV-027

Information note

Workplan of the Supervisory Body 2026

Version 02.0

United Nations
Framework Convention on
Climate Change

1. Workplan 2026 of the Supervisory Body

1. Table 1 below provides an overview of the workplan of the Article 6.4 Supervisory Body for 2026, adopted at the twentieth meeting of the Supervisory Body. For each subsequent meeting of the year, the workplan will be updated to include any mandates arising from meetings and to provide an update of the status of the work.

2. The following mandates provided at SBM 022 will be added to Table 1 at its next revision before SBM 023 meeting:

   (a) To prepare a revised draft annual report of the Supervisory Body to the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement and present it to the Supervisory Body for its consideration at its next meeting;[1]

   (b) To continue providing regular updates on the income and expenditures;[2]

   (c) To provide additional information on alternative sources of funding of Article 6.4 mechanism at its next meeting;[3]

   (d) To prepare a revised version of the concept note "Governance arrangements for the Article 6.4 Supervisory Body and its expert panels" and present it together with the revised relevant procedures to the Supervisory Body for consideration at a future meeting in 2027;[4]

   (e) To prepare a revised "Procedure: Article 6.4 Activity Cycle Procedure for Programmes of Activities" regarding the exemption from administrative fees, and present the revised procedure to the Supervisory Body for its consideration at a future meeting;[5]

   (f) To seek feedback from the Adaptation Fund Board on the identified complexities and possible solutions of Adaption SOP and report back to the Supervisory Body; [6]

[1] See paragraph 5 of the SBM 022 meeting report, available at: https://unfccc.int/sites/default/files/resource/A6.4-SBM022.pdf.

[2] See paragraph 6 of the SBM 022 meeting report, available at: https://unfccc.int/sites/default/files/resource/A6.4-SBM022.pdf.

[3] See paragraph 6 of the SBM 022 meeting report, available at: https://unfccc.int/sites/default/files/resource/A6.4-SBM022.pdf.

[4] See paragraph 12 of the SBM 022 meeting report, available at: https://unfccc.int/sites/default/files/resource/A6.4-SBM022.pdf.

[5] See paragraph 14 of the SBM 022 meeting report, available at: https://unfccc.int/sites/default/files/resource/A6.4-SBM022.pdf.

[6] See paragraph 14 of the SBM 022 meeting report, available at: https://unfccc.int/sites/default/files/resource/A6.4-SBM022.pdf.

(g) Subject to availability of resources, to proceed with a coordinated approach to developing the SOP and risk management policy and report back as needed at a future meeting;[7]

(h) To continue work on matters requiring further policy discussion of the adopted "Procedure: Article 6.4 mechanism registry" and present a revised procedure to the Supervisory Body for its consideration at a future meeting;[8]

Table 1. Supervisory Body workplan 2026

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Governance	Supervisory Body	Organize Supervisory Body meetings	Selection of Chair/Vice Chair for SBM, including co-chairs of panels	Final				Rules of Procedure of the Article 6.4 mechanism Supervisory Body Terms of reference: Article 6.4 expert panels: Election
			Calendar of meetings 2026	Final				Rules of Procedure of the Article 6.4 mechanism Supervisory Body SBM 020 report para. 45: approved meeting dates for 2026
			Calendar of meetings 2027				Draft	Rules of Procedure of the Article 6.4

[7] See paragraph 17 of the SBM 022 meeting report, available at: https://unfccc.int/sites/default/files/resource/A6.4-SBM022.pdf.

[8] See paragraph 24 of the SBM 022 meeting report, available at: https://unfccc.int/sites/default/files/resource/A6.4-SBM022.pdf.

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
								mechanism Supervisory Body
Governance *(cont.)*	Supervisory Body *(cont.)*	Organize Supervisory Body meetings *(cont.)*	Supervisory Body report to CMA			Draft	Final	Decision 20/CMA.7, para. 10: Timeliness reporting Decision 20/CMA.7, para. 34: Assessment of current and projected income and expenditure Decision 3/CMA.3, annex, para. 24(d): Report annually SBM 021 report para. 18: Request a mandate for introducing a deregistration process in a future annual report
			Interaction with observers	Info	Info	Info	Info	Procedure: Direct communication with stakeholders
		Develop and implement workplan	Workplan 2026	Final	Info	Info	Info	SBM 020 report, para. 14: Approved workplan 2026, regular updates
			Preliminary workplan 2027				Draft	

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Governance *(cont.)*	Supervisory Body *(cont.)*	Develop and implement workplan *(cont.)*	AEP workplan 2026	Final				SBM 020 report, para. 15: Approved workplan 2026, regular updates
			MEP workplan 2026	Final	Info			SBM 020 report, para. 16: Approved workplan 2026, regular updates
		Article 6.4 mechanism two-year business and resource allocation plan 2026-2027	Update of the Resource and Allocation plan 2026-2027		Info	Info		SBM 021 report para 6: regular updates on income and expenditures SBM 017 report paras. 8-10: Adoption of RAP 2026-27
		Carbon markets and carbon crediting standards	Update and analysis of standards				Info	SBM 016 report para. 7: Continue monitoring and provide further updates

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Governance *(cont.)*	Supervisory Body *(cont.)*	Support the forum on response measures (Product to be included once/if request is received)						Decision 3/CMA.3, para. 12: Support forum on impact of implementation of response measures as requested
		Special circumstances of least developed countries (LDCs) and small island developing States (SIDS)	Implementation of the requirements in relation to the LDCs and SIDS			Info[9]		SBM 007 report para. 11: Address special circumstances on case-by-case basis, and report to CMA on regular basis Decision 3/CMA.3, para. 5(f): Ensure implementation of requirements

[9] Included in the annual report to the CMA

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Governance *(cont.)*	Supervisory Body *(cont.)*	Engagement with Local Communities and Indigenous Peoples Platform (LCIPP)	Engagement with LCIPP			Info[1]		Decision 6/CMA.6, para 2: Support work of Indigenous Peoples and incorporate knowledge and obtain scientific and technical advice Decision 20/CMA.7, para. 21: Report on outreach measures SBM 016 report, para 43: Reference to engagement
		Gender consideration	Gender consideration			Info[1]		SBM 008 report, para. 27: Mainstream gender considerations and ensure transparent reporting on gender balance and inclusion Decision 3/CMA.3, para. 5(i): Consider gender action plan and

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Governance *(cont.)*	Supervisory Body *(cont.)*	Gender consideration *(cont.)*						incorporate relevant actions into work
		Stakeholder engagement	Stakeholders' letters to the Supervisory Body	Info	Info	Info	Info	Procedure: Direct communication with stakeholders
		Strategy session	Strategic discussion	Info				
		Communications and outreach strategy	Update on the implementation of the communications strategy	Info				SBM 001 report, para. 26: Initial communications plan SBM 005 report, para. 7: Development of communications strategy SBM 020 report, para. 13: Regular updates
			Side events		Info		Info	Procedure: Direct communication with stakeholders
		Outcome of the panel meetings	Update on the panel meetings	Info	Info	Info	Info	Terms of reference Article 6.4 expert panels
		Support to MEP	Actions implemented by the secretariat supporting MEP		Info	Info	Info	SBM 020 internal report, para 12 and 13: Quality management system

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Governance *(cont.)*	Supervisory Body *(cont.)*	Members of panels and rosters	Selection of panel members and roster of experts	Final				Terms of reference Article 6.4 expert panels: panel members Terms of reference: Article 6.4 experts SBM 018 report, para. 15: Agreed on panel members until 31 March 2028 SBM 020 report, para. 21: Agreed on 25 experts until 31 March 2028
		Governance arrangements for the selection and operation of expert panels			Concept	Concept		SBM 021 report para 14-16: governance issues for the expert panels and the Supervisory Body Decision 20/CMA.7, para. 18: Enhance transparency of

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Governance *(cont.)*	Supervisory Body *(cont.)*	Governance arrangements for the selection and operation of expert panels *(cont.)*						SBM and MEP decision-making
	Host Parties	National authorities and host Parties	Designation of national authorities (DNAs)	Info	Info	Info	Info	Decision 3/CMA.3, annex para. 26(c): Host Party has communicated designated DNA SBM 018 report para 20: Standalone agenda item on support to host Parties participation I A6.4, regular update to SBM
			Interaction with the Article 6.4 DNA Forum Co-Chairs	Info			Info	Procedure: Direct communication with stakeholders

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Governance *(cont.)*	Host Parties *(cont.)*	National authorities and host Parties *(cont.)*	Roles and responsibilities of DNAs and the work undertaken to improve DNA's access to and participation in the mechanism	Concept				SBM020 report para. 23: Implement measures proposed in the respective concept note considering the feedback from the SBM Decision 20/CMA.7, para. 15: Report progress on improving DNA participation
	Designated Operational Entities DOEs	Designated Operational Entities (DOEs)	Interaction with the DOE/AIE Coordination forum	Info	Info	Info	Info	Procedure: Direct communication with stakeholders
	Appeal and grievance	Appeal and grievance processes	Consideration of appeal and grievance cases			Final	Final	Procedure: Appeal and grievance processes under the Article 6.4 mechanism
	Whistleblower mechanism	Relation to stakeholders	Whistleblower mechanism				Info	SBM 016 report para. 23: Explore establishing confidential whistleblower mechanism
Governance *(cont.)*	Regulations	Revision of Procedure: Direct communication with stakeholders						Possible revision proposed for 2027:

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
								Procedure: Direct communication with stakeholders
Activity cycle	Regulations	Structured review of regulations			Final	Final	Final	Procedure: Periodic structured legal and editorial review system of the Article 6.4 Supervisory Body's regulatory documents
		Structured review of regulations (*cont.*)						
		Relation to Stakeholders	Glossary of terms	Final				Glossary: Article 6.4 mechanism terms SBM 011 report para. 25: Develop standardized glossary of terms
Activity cycle (*cont.*)	Regulations *(cont.)*	Revision: Transition procedure	Procedure: Transition of CDM activities to the Article 6.4 mechanism	Final				Procedure: Transition of CDM activities to the Article 6.4 mechanism

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
								Decision 20/CMA.7 para. 25: Extended deadline for DNAs
		Analysis of the affected transitioning CDM cases – Interim Measures due to non-availability of PACM Methodologies					Info	SBM020 report para. 34: Analysis and presentation of the affected transitioning CDM cases
		Revision: Activity standard (AS) for projects	Standard: Article 6.4 activity standard for projects				Final	Standard: Article 6.4 activity standard for projects SBM 018 report para. 27: Revision to include non-permanence and reversal considerations

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Activity cycle (*cont.*)	Regulations *(cont.)*	Revision: Validation and verification standard (VVS) for projects	Standard: Article 6.4 validation and verification standard for projects				Final	Standard: Article 6.4 validation and verification standard for projects SBM 018 report para. 27: Revision to include non-permanence and reversal considerations
		Revision: Activity cycle procedure (ACP) for projects	Procedure: Article 6.4 activity cycle procedure for projects				Final	Procedure: Article 6.4 activity cycle procedure for projects SBM 018 report para. 27 and SBM 021 report para. 28: Revision to include non-permanence and reversal considerations
		Revision: Activity cycle procedure (ACP) for projects *(cont.)*	Procedure: Article 6.4 activity cycle procedure for projects *(cont.)*					
		Revision: Activity cycle procedure (ACP) for programmes of activities	Procedure: Article 6.4 activity cycle procedure for programmes of activities					Possible revision proposed for 2027 Article 6.4 activity cycle procedure for projects and

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Activity cycle (*cont.*)	Regulations *(cont.)*							programme of activities SBM 021 report para. 28: Revision to include provisions for non-permanence and reversals
		Information note on the possible cases, and modalities for when the Supervisory Body might consider deregistration of activities			Final			SBM 017 report para. 27: Guidance on potential activity deregistration
		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)					Final	SBM 015 report para. 36: Mandate for information note as a result of revisions to ACP for projects and POAs

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Activity cycle (*cont.*)	Regulations *(cont.)*	Sustainable development tool Sustainable development tool	Revision of the Article 6.4 SD tool taking into account specific types of activity		Final		Info	Article 6.4 sustainable development tool SBM 021 report para 19: call for input and summary, expected budget costs, summary of input received at SBM 021 Decision 3/CMA.3, para. 5(c): Review existing CDM and market mechanism safeguards to develop robust SD tools for A6.4.
Accreditation	Regulations	Revision: A6.4 accreditation standard	A6.4 accreditation standard					SBM 021 report para. 17 (mandate proposed for

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
								2027): Incorporate the clarification
Registry	Regulations	Article 6.4 mechanism registry requirements and modalities of its operation	Revision to the Article 6.4 mechanism registry procedure		Final	Final	Final	SBM 021 report para 30: revision taking into account input received at call for input and discuss at SBM 021 SBM 018 report para. 27 and SBM 021 report para. 28: Revision to include non-permanence and reversal considerations
		Incorporation of Know-Your-Customer (KYC) process within the Article 6.4 mechanism regulations				Info		SBM 015 report para. 34: Prepare information note on possibility of

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Registry *(cont.)*	Regulations *(cont.)*	Incorporation of Know-Your-Customer (KYC) process within the Article 6.4 mechanism regulations *(cont.)*						incorporating KYC to A6.4 regulations SBM 017 report para. 22: Update information on possibility of incorporating KYC to A6.4 regulations
		Evaluation of the implementation of the share of proceeds				Info		Decision 3/CMA.3, para 8: Regular reviews of share of proceeds, aim to strengthen and optimize financial flows to the AF
		Evaluation of the implementation and delivery of overall mitigation in global emissions				Info		Decision 3/CMA.3, para 9: Regular reviews to strengthen effectiveness and maximize global mitigation impact
		Voluntary cancellation platform		Concept	Concept	Concept		SBM 021 report para 31: continue discussion with a view to having an agreed outcome

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Entity assessment	Process operation	Consideration of cases[10]		Final	Final	Final	Final	Procedure: Article 6.4 accreditation
Activity assessment		Consideration of transitioning cases		Final	Final	Final	Final	Procedure: Transition of CDM activities to the Article 6.4 mechanism
		Registration & issuance cases		Final	Final	Final	Final	Article 6.4 activity cycle procedure for projects and programme of activities

[10] Pending outcome of the AEP, refer to AEP workplan 2026.

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Methodologies	Regulations *(cont.)*	Revision: Procedure: Development, revision and clarification of methodologies and methodological tools	Procedure: Development, revision and clarification of methodologies and methodological tools				Final	Procedure: Development, revision and clarification of methodologies and methodological tools SBM 021 report para. 29: Revise the procedure to clarify issues and incorporate provisions for deviation process
	Products related to requirements for methodologies and activities involving removals	Work related to requirements for methodologies	Various standards, methodological tools and concept notes[11]	Final	Final	Final	Final	MEP workplan 2026
		Work related to requirements for activities involving removals	Various standards and concept notes[3]	Final	Final	Final	Final	MEP workplan 2026

[11] Pending outcome of the MEP, refer to MEP workplan 2026.

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Methodologies *(cont.)*	Products related to requirements for methodologies and activities involving removals *(cont.)*	A6.4ERs contributions to the Reversal Risk Buffer Pool Account: Perspectives of Parties and Stakeholders on Implications for NDCs Accounting and Corresponding Adjustments.					Concept	SBM 018 report para 29: Buffer pool rules and their accounting implications
		Revision of Standard: Addressing non permanence and reversals in mechanism methodologies	Review of whether to update the reversal standard to set a post-crediting monitoring period and/or a percentage for negligible risk of reversal					SBM 018 report para. 26 (mandate proposed for 2027): Refinements to be guided by practical experience
	Top-down development of methodologies/tools	Revision of CDM methodologies/ tools	Various top-down methodologies and methodological tools	Final	Final	Final	Final	MEP workplan 2026
	Bottom-up development of methodologies/tools	Processing of new methodologies/tools, requests for revision, and requests for clarification	Proposed new methodologies/methodological tools, requests for revision, and requests for clarification submitted by proponents	Final	Final	Final	Final	Procedure: Development, revision and clarification of methodologies and methodological tools

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
								MEP workplan 2026
Capacity building		Implementation of the capacity-building programme	Update of capacity-building programme		Info		Info	SBM 018 report para. 43: Focus on better impact tracking and sustained support to enhance Party readiness SBM 021 report para. 38: Expand the portfolio of knowledge products Decision 3/CMA.3, para. 14: Strengthen reporting on capacity-building activities Decision 20/CMA.7, para. 30: Enhance capacity-building support to ensure accessibility for developing countries

3. For products related to methodologies of the Methodological Expert Panel (MEP) for 2026, refer to the MEP workplan 2026.[12]

Table 2. Supervisory Body workplan 2026 number of items[(a)]

Numbers of items	2026			
	SBM 020	SBM 021	SBM 022	SBM 023
Concept	2	2	2	1
Draft	0	0	1	2
Final	15	11	10	16
Info	8	10	13	13
Total	**25**	**23**	**26**	**32**

[(a)] Total of items: **106**

2. Regular reports to the Supervisory Body

4. Reports on activities and performance will be prepared by the secretariat on a regular basis for consideration of the Body. General public documents are to be published on the UNFCCC Supervisory Body website, whereas confidential information pertaining to these reports will be provided to the Supervisory Body via other means, as required.

5. Any member or alternate member of the Body may request to consider a specific report at the coming meeting after its publication, taking into account the deadline stipulated by the rules of procedure of the Supervisory Body.

6. The list of regular reports as shown in table 3 below will be updated on a regular basis and any new reports mandated by the Supervisory Body will be added. The regular reports will be available on the UNFCCC webpage.

Table 3. Regular reports to the Supervisory Body

Report	Frequency
Article 6.4 mechanism resource and allocation plan (RAP) implementation status report[13]	Biannually
Stakeholder communications report	Yearly
DOE performance monitoring report	Biannually
KYC annual report – Identity verification best practices	Yearly

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[12] See https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body/rules-and-regulations#Governance.

[13] Decision-/CMA.7, para. 33.

Document information

Version	*Date*	*Description*
02.0	30 July 2026	SBM 022, Annex 1. Revision to incorporate the mandates provided by the Supervisory Body during SBM 022 meeting.
01.0	20 February 2026	SBM 020, Annex 1. Initial adoption

Decision Class: Operational
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