

**A6.4-INFO-GOV-027**

Information note

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Workplan of the Supervisory Body 2026

Version 01.0

# 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.

**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				<a href="#">Decision 3/CMA.3, annex, para. 18</a>
			Calendar of meetings 2026	Final				<a href="#">SBM 018 report para. 51</a>
			Calendar of meetings 2027				Draft	
			Supervisory Body report to CMA			Draft	Final	<a href="#">Decision -/CMA.7, para. 10;</a> <a href="#">Decision -/CMA.7, para. 34</a> <a href="#">Decision 3/CMA.3, annex, para. 24(d) -</a>
			Interaction with observers	Info	Info	Info	Info	<a href="#">Procedure: Direct communication with stakeholders</a>
		Develop and implement workplan	Workplan 2026	Final	Info	Info	Info	<a href="#">SBM 018 report para. 7</a>
			Preliminary workplan 2027				Draft	
			AEP workplan 2026	Final				<a href="#">SBM 016 report para. 11</a>
			MEP workplan 2026	Final				<a href="#">SBM 017 report para. 12</a>
			Carbon markets and carbon crediting standards	Update and analysis of standards				Info

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)						<a href="#">Decision 3/CMA.3, para. 12</a>
		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 <sup>1</sup>		<a href="#">SBM 007 report para. 11</a> <a href="#">Decision 3/CMA.3, para. 5(f)</a>
		Engagement with Local Communities and Indigenous Peoples Platform (LCIPP)	Engagement with LCIPP			Info <sup>1</sup>		<a href="#">Decision 6/CMA.6, para 2</a> <a href="#">Decision -/CMA.7, para. 21</a> <a href="#">SBM 016 report, para 4</a>
		Gender consideration	Gender consideration			Info <sup>1</sup>		<a href="#">SBM 006 report, para. 36</a> <a href="#">Decision 3/CMA.3, para. 5(i)</a>
		Stakeholder engagement	Stakeholders' letters to the Supervisory Body	Info	Info	Info	Info	<a href="#">Procedure: Direct communication with stakeholders</a>
		Strategy session	Strategic discussion	Info				
		Communications and outreach strategy	Update on the implementation of the communications strategy	Info				<a href="#">SBM 008 report para. 9</a>
			Side events		Info		Info	
		Outcome of the panel meetings	Update on the panel meetings	Info	Info	Info	Info	
Members of panels and rosters	Selection of panel members and roster of experts	Final				<a href="#">SBM 018 report, para. 18</a>		

<sup>1</sup> 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.)		Governance and transparency arrangements for the selection and operation of expert panels			Concept			<a href="#">SBM 018 report, para 14</a> <a href="#">Decision-/CMA.7, para. 18 and 20</a>	
	Host Parties	National authorities and host Parties	Designation of national authorities (DNAs)	Info	Info	Info	Info	<a href="#">Decision 3/CMA.3, annex para. 26(c)</a> <a href="#">SBM 018 report para 20</a>	
			Interaction with the Article 6.4 DNA Forum Co-Chairs	Info			Info	<a href="#">Procedure: Direct communication with stakeholders</a>	
			Roles and responsibilities of DNAs and the work undertaken to improve DNA's access to and participation in the mechanism	Concept				<a href="#">SBM 017 report paras. 42 and 43</a> <a href="#">SBM 018 report paras. 20 and 21</a> <a href="#">Decision -/CMA.7, para. 15</a>	
	Designated Operational Entities (DOEs)	Designated Operational Entities (DOEs)	Interaction with the DOE/AIE Coordination forum	Info	Info	Info	Info	<a href="#">Procedure: Direct communication with stakeholders</a>	
	Appeal and grievance	Appeal and grievance processes	Consideration of appeal and grievance cases		Final	Final	Final	<a href="#">Procedure: Appeal and grievance processes under the Article 6.4 mechanism</a>	
	Whistleblower mechanism	Relation to stakeholders	Whistleblower mechanism				Info	<a href="#">SBM 016 report para. 23</a>	
	Regulations	Structured review of regulations			Final	Final	Final		
		Relation to Stakeholders	Glossary of terms		Final				<a href="#">SBM 011 report para. 25</a>
		Revision: Transition procedure	Procedure: Transition of CDM activities to the Article 6.4 mechanism		Final				<a href="#">Decision -/CMA.7 para. 25</a> <a href="#">SBM 018 report para. 25</a>

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Activity cycle (cont.)	Regulations (cont.)	Revision: Activity standard (AS) for projects	Standard: Article 6.4 activity standard for projects				Final	<a href="#">SBM 018 report para. 27</a>
		Revision: Validation and verification standard (VVS) for projects	Standard: Article 6.4 validation and verification standard for projects				Final	<a href="#">SBM 018 report para. 27</a>
		Revision: Activity cycle procedure (ACP) for projects	Procedure: Article 6.4 activity cycle procedure for projects				Final	<a href="#">SBM 018 report para. 27</a>
		Information note on the possible cases, and modalities for when the Supervisory Body might consider deregistration of activities			Final			<a href="#">SBM 017 report para. 27</a>
		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	<a href="#">SBM 015 report para. 36</a>
		Sustainable development tool	Revision of the Article 6.4 SD Tool taking into account specific types of activity		Final			<a href="#">SBM 017 report para 23-24</a> <a href="#">Decision 3/CMA.3, para. 5(c)</a>
Registry	Article 6.4 mechanism registry requirements and modalities of its operation	Termination of accounts including formant accounts	Concept				<a href="#">SBM 018 report para 36-37</a>	
		Post-issuance authorization		Concept				
		Revision to the Article 6.4 mechanism registry procedure:			Draft	Final		
	Incorporation of Know-Your-Customer (KYC) process within the Article 6.4 mechanism regulations			Info			<a href="#">SBM 017 report para. 22</a>	
	Evaluation of the implementation of the share of proceeds				Info		<a href="#">Decision 3/CMA.3, para 8</a>	

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Registry (cont.)	Regulations (cont.)	Evaluation of the implementation and delivery of overall mitigation in global emissions			Info		<a href="#">Decision 3/CMA.3, para 9</a>	
		Voluntary cancellation platform	Concept		Draft	Final	<a href="#">SBM 013 report para. 22</a> <a href="#">SBM 018 report para. 36</a>	
Entity assessment	Process operation	Consideration of cases <sup>2</sup>	Final	Final	Final	Final	<a href="#">Procedure: Article 6.4 accreditation</a>	
Activity assessment		Consideration of transitioning cases	Final	Final	Final	Final	<a href="#">Procedure: Transition of CDM activities to the Article 6.4 mechanism</a>	
		Registration & issuance cases	Final	Final	Final	Final	<a href="#">Article 6.4 activity cycle procedure for projects and programme of activities</a>	
Methodologies	Products related to requirements for methodologies and activities involving removals	Work related to requirements for methodologies	Various standards, methodological tools and concept notes <sup>3</sup>		Final	Final	Final	Final
		Work related to requirements for activities involving removals	Various standards and concept notes <sup>3</sup>		Final	Final	Final	Final

<sup>2</sup> Pending outcome of the AEP, refer to AEP workplan 2026.

<sup>3</sup> See table 2, recommended through MEP meeting reports.

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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				<a href="#">SBM 018 report para 29</a>
		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					<a href="#">SBM 018 report para. 26</a> (mandate proposed for 2027)
	Top-down development of methodologies /tools	Revision of CDM methodologies/tools	Various top-down methodologies and methodological tools <sup>5</sup>	Final	Final	Final	Final	
	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	<a href="#">Procedure: Development, revision and clarification of methodologies and methodological tools</a>
Capacity building		Implementation of the capacity-building programme	Update of capacity-building programme		Info		Info	<a href="#">SBM 018 report para. 43</a> <a href="#">Decision 3/CMA.3, para. 14</a> <a href="#">Decision -/CMA.7, para. 22 and 30</a>

**Table 2. Products related to methodologies**

<b>Activity</b>	<b>List of products</b>
<b>Work related to requirements for methodologies</b>	<ul style="list-style-type: none"> <li>- Methodological tool: Lock-in risk analysis</li> <li>- Concept note: Large scale crediting Programmes</li> <li>- Concept note: Taking account of policies and measures, and relevant circumstances*</li> <li>- Concept note: Transboundary activities*</li> <li>- Simplified approaches for additionality (upon request)</li> <li>- Concept note: Potential issues arising from the funding of Article 6.4 activities*</li> <li>- Concept note: Exploration on if and how methodology proponents may demonstrate further alignment with the temperature goal of the Paris Agreement.</li> </ul>
<b>Work related to requirements for activities involving removals</b>	<ul style="list-style-type: none"> <li>- Concept note: Options for the implementation of paragraph 62 of the “Standard: Requirements for activities involving removals under the Article 6.4 mechanism”</li> <li>- Methodological tool: Reversal risk assessment</li> </ul>
<b>Revision of CDM methodologies/methodological tools</b>	<ul style="list-style-type: none"> <li>- ACM0002: Grid connected electricity generation from renewable sources</li> <li>- AMS-I.D.: Grid connected renewable electricity generation</li> <li>- AMS-I.C.: Thermal energy production with or without electricity</li> <li>- AMS-II.G.: Energy efficiency measures in thermal applications of non-renewable biomass</li> <li>- AMS-I.E: Switch from non-renewable biomass for thermal applications by the user</li> <li>- AM0023: Leak detection and repair in gas production, processing, transmission, storage and distribution systems and in refinery facilities</li> <li>- AM0026: Methodology for zero-emissions grid-connected electricity generation from renewable sources in Chile or in countries with merit order-based dispatch grid</li> <li>- AMS-III.Z: Fuel Switch, process improvement and energy efficiency in brick manufacture</li> <li>- AMS-I.L.: Electrification of rural communities using renewable energy</li> <li>- AMS-III-AR.: Substituting fossil fuel-based lighting with more efficient lighting systems</li> <li>- AMS-III-AV.: Low greenhouse gas emitting safe drinking water production systems</li> <li>- AMS-III.BB.: Electrification of communities through grid extension or construction of new mini-grids</li> <li>- Methodological tool: Emission factor for an electricity system</li> <li>- Methodological tool: Project or leakage CO2 emissions from fossil fuel combustion</li> <li>- Methodological tool: Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation</li> <li>- Methodological tool: Project and leakage emissions from biomass</li> <li>- Methodological tool: Remaining lifetime of equipment</li> <li>- Methodological tool: Determining the baseline efficiency of thermal or electric energy generation systems</li> <li>- Methodological tool: Project and leakage emissions from transportation of freight</li> <li>- Methodological tool: Calculation of the fraction of non-renewable biomass</li> <li>- Standard: Sampling and Surveys for CDM project activities and programmes of activities</li> <li>- Guidelines: Sampling and Surveys for CDM project activities and programmes of activities</li> <li>- Methodological tool: Default values for common parameters*</li> </ul>

Activity	List of products
<b>Revision of A6.4 methodologies and methodological standards**</b>	<ul style="list-style-type: none"> <li>- Standard: Setting the baseline in mechanism methodologies</li> <li>- Standard: Demonstration of additionality in mechanism methodologies</li> <li>- Standard: Addressing leakage in mechanism methodologies</li> <li>- Methodological tool: Investment Analysis</li> <li>- A6.4-AMM001: Flaring or use of landfill gas*</li> <li>- Methodological tool: Common practice analysis*</li> <li>- Standard: Application of the requirements of Chapter V.B (Methodologies) for the development and assessment of Article 6.4 mechanism methodologies*</li> </ul>

\* Work will commence in 2027.

\*\* To propose a revision to the standard, addressing the mandate related to further work.

**Table 3. Supervisory Body workplan 2026 number of items<sup>(a)</sup>**

Numbers of items	2026			
	SBM 020	SBM 021	SBM 022	SBM 023
<b>Concept</b>	3	3	0	0
<b>Draft</b>	0	0	3	2
<b>Final</b>	15	11	9	16
<b>Info</b>	8	9	11	11
<b>Total</b>	<b>26</b>	<b>23</b>	<b>23</b>	<b>29</b>

<sup>(a)</sup> Total of items: 101

## 2. Regular reports to the Supervisory Body

2. 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.
3. 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.
4. The list of regular reports as shown in table 4 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 4. Regular reports to the Supervisory Body**

Report	Frequency
Article 6.4 mechanism resource and allocation plan (RAP) implementation status report <sup>4</sup>	Biannually
Stakeholder communications report	Yearly
DOE performance monitoring report	Biannually
KYC annual report – Identity verification best practices	Yearly

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<sup>4</sup> Decision-/CMA.7, para. 33

**Document information**

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<i>Version</i>	<i>Date</i>	<i>Description</i>
01.0	20 February 2026	SBM 020, Annex 1. Initial adoption.

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