

**A6.4-SBM020-AA-A01**

## Information note

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# Draft workplan of the Supervisory Body 2026

Version 01.0



**United Nations**  
Framework Convention on  
Climate Change

## COVER NOTE

### 1. Procedural background

1. The Supervisory Body, at its eighteenth meeting (SBM 018), agreed on the preliminary workplan for 2026, noting that an adjusted workplan will be considered for approval at its twentieth meeting (SBM 020). The updated workplan will further take into account the outcomes of SBM 019, as well as guidance from the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) at its seventh session.

### 2. Purpose

2. The draft workplan for 2026 provides an overview of the issues to be considered by the Supervisory Body at each meeting throughout the year. It is intended to facilitate the planning of the Supervisory Body's work over the course of the year, thereby ensuring a balanced distribution of workload and the efficient use of meeting time.

### 3. Key issues and proposed solutions

3. The draft workplan 2026 has been prepared, taking into account the following considerations:
  - (a) The preliminary workplan for 2026, developed in accordance with the approved Business and Resource Allocation Plan 2026–2027 and agreed by the Supervisory Body at SBM 018;
  - (b) The assumption that all unresolved issues, including those not addressed in 2025, as reflected in the previous workplan, are taken up by the Supervisory Body, as agreed at SBM 018, as well as any additional mandates that arose from SBM 019;
  - (c) Further guidance to the Supervisory Body from the CMA at its seventh session, as well as any additional mandates arising therefrom;
  - (d) The assumption that the Supervisory Body will hold four meetings in 2026 with a duration of four days, allowing additional time for the preparation of deliverables and thereby ensuring a higher quality of documentation.
4. The draft workplan for 2026 provides information regarding products and their development stages to be considered by the Supervisory Body. The development stage indicates the actions to be taken by the Supervisory Body as listed in table 1 below:

**Table 1. Product development stage**

<b>Stage of development (not category of document)</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)

#### 4. Subsequent work and timelines

5. Table 1 below provides an overview of the proposed workplan of the Article 6.4 Supervisory Body for 2026, which is based on the agreed “Article 6.4 mechanism two-year business and resource allocation plan 2026–2027” (A6.4-INFO-GOV-024).<sup>1</sup> References to previous mandates of the Supervisory Body and/or CMA are also included in the table.
6. The workplan will be adjusted according to decisions taken by the Supervisory Body at its first meeting in 2026, including at its one-day strategy session.
7. The regular review and updating of the workplan will ensure efficiency and transparency of the decision-making process and facilitate the management of the Supervisory Body’s workload, subsequent work and timelines.
8. The secretariat will include any new mandates arising from the meetings and will provide an update on the status of work at each meeting of the Body.

#### 5. Recommendations to the Body

9. The secretariat recommends the Supervisory Body to adopt the draft workplan for 2026.

<sup>1</sup> See <https://unfccc.int/sites/default/files/resource/A6.4-INFO-GOV-024.pdf>.

## 1. Workplan 2026 of the Supervisory Body

Table 1 below provides an overview of the draft 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				Decision 3/CMA.3, annex, para. 18
			Calendar of meetings 2026	Final				SBM 018 report para. 51
			Calendar of meetings 2027				Draft	
			Supervisory Body report to CMA			Draft	Final	Decision 3/CMA.3, annex, para. 24(d)
			Interaction with observers	Info	Info	Info	Info	Procedure: Direct communication with stakeholders
		Develop and implement workplan	Workplan 2026	Final	Info	Info	Info	SBM 018 report para. 7
			Preliminary workplan 2027				Draft	
			AEP workplan 2026	Final				SBM 016 report para. 11
			MEP workplan 2026	Final				SBM 017 report para. 12
		Carbon markets and carbon crediting standards	Update and analysis of standards				Info	SBM 016 report para. 7
		Support the forum on response measures (Product to be included once/if request is received)						Decision 3/CMA.3, para. 12

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Governance (cont.)	Supervisory Body (cont.)	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>2</sup>		SBM 007 report para. 11 Decision 3/CMA.3, para. 5(f)
		Engagement with Local Communities and Indigenous Peoples Platform (LCIPP)	Engagement with LCIPP			Info <sup>2</sup>		Decision 6/CMA.6, para 2 Decision -/CMA.7, para. 21 SBM 016 report, para 4
		Gender consideration	Gender consideration			Info <sup>2</sup>		SBM 006 report, para. 36 Decision 3/CMA.3, para. 5(i)
		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 <sup>3</sup>				SBM 008 report para. 9
			Side events		Info		Info	
		Outcome of the panel meetings	Update on the panel meetings	Info <sup>3</sup>	Info <sup>3</sup>	Info <sup>3</sup>	Info <sup>3</sup>	
		Members of panels and rosters	Selection of panel members and roster of experts	Final				SBM 018 report, para. 18
		Governance and transparency arrangements for the selection and operation of expert panels			Concept			SBM 018 report, para 14

<sup>2</sup> Included in the annual report to the CMA

<sup>3</sup> This product may be a presentation made to the Supervisory Body.

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Governance (cont.)	Host Parties	National authorities and host Parties	Designation of national authorities (DNAs)	Info	Info	Info	Info	Decision 3/CMA.3, annex para. 26(c) SBM 018 report para 20
			Interaction with the Article 6.4 DNA Forum Co-Chairs	Info			Info	Procedure: Direct communication with stakeholders
			Roles and responsibilities of DNAs and the work undertaken to improve DNA's access to and participation in the mechanism	Concept				SBM 017 report paras. 42 and 43 SBM 018 report paras. 20 and 21 Decision -/CMA.7, para. 15
	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	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
Activity cycle	Regulations	Structured review of regulations			Final	Final	Final	
		Relation to Stakeholders	Glossary of terms	Final				SBM 011 report para. 25
		Revision: Transition procedure	Procedure: Transition of CDM activities to the Article 6.4 mechanism	Final				Decision -/CMA.7 para. 25 SBM 018 report para. 25
		Revision: Activity standard (AS) for projects	Standard: Article 6.4 activity standard for projects				Final	SBM 018 report para. 27

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	SBM 018 report para. 27
		Revision: Activity cycle procedure (ACP) for projects	Procedure: Article 6.4 activity cycle procedure for projects				Final	SBM 018 report para. 27
		Information note on the possible cases, and modalities for when the Supervisory Body might consider deregistration of activities			Final			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)					Final	SBM 015 report para. 36
		Sustainable development tool	Revision of the Article 6.4 SD Tool taking into account specific types of activity		Final			SBM 017 report para 23-24 Decision 3/CMA.3, para. 5(c)
Registry		Article 6.4 mechanism registry requirements and modalities of its operation	Termination of accounts including formant accounts	Concept				SBM 018 report para 36-37
			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			SBM 017 report para. 22
		Evaluation of the implementation of the share of proceeds				Info		Decision 3/CMA.3, para 8
		Evaluation of the implementation and delivery of overall mitigation in global emissions				Info		Decision 3/CMA.3, para 9

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Registry (cont.)		Voluntary cancellation platform		Concept		Draft	Final	SBM 013 report para. 22 SBM018 report para. 36
Entity assessment	Process operation	Consideration of cases <sup>4</sup>		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
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>5</sup>	Final	Final	Final	Final	
		Work related to requirements for activities involving removals	Various standards and concept notes <sup>5</sup>	Final	Final	Final	Final	
		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

<sup>4</sup> Pending outcome of the AEP, refer to AEP workplan 2026.

<sup>5</sup> See table 2, recommended through MEP meeting reports.

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Methodologies (cont.)	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	Procedure: Development, revision and clarification of methodologies and methodological tools
Capacity building		Implementation of the capacity-building programme	Update of capacity-building programme		Info		Info	SBM 018 report para. 43 Decision 3/CMA.3, para. 14 Decision -/CMA.7, para. 22 and 30

**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.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 CO<sub>2</sub> 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 draft 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>

(a) Total of items: 101

## 2. Regular reports to the Supervisory Body

10. 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.
11. 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.
12. 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	Biannually
Stakeholder communications report	Yearly
DOE performance monitoring report	Biannually
KYC annual report – Identity verification best practices	Yearly

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### Document information

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