

A6.4-SBM020-AA-A01

Information note

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

| Stage of development (not category of document) | Definition of stage | Action by the Supervisory Body |
|--|---|--|
| Concept | 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 |
| Draft | 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 |
| Final | Presents a completed draft regulation, representing the end product pending approval by the regulatory body. | Adopt final version/decision |
| Info | 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).¹ 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.

¹ 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 ² | | 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 ² | | Decision 6/CMA.6, para 2 Decision -/CMA.7, para. 21 SBM 016 report, para 4 |
| | | Gender consideration | Gender consideration | | | Info ² | | 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 ³ | | | | SBM 008 report para. 9 |
| | | | Side events | | Info | | Info | |
| | | Outcome of the panel meetings | Update on the panel meetings | Info ³ | Info ³ | Info ³ | Info ³ | |
| | | 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 |

² Included in the annual report to the CMA³ 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 |
| 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 ⁴ | | 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 ⁵ | Final | Final | Final | Final | | |
| | | Work related to requirements for activities involving removals | Various standards and concept notes ⁵ | 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 | |

⁴ Pending outcome of the AEP, refer to AEP workplan 2026.

⁵ 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 ⁵ | 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

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

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

*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^(a)

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

(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 |

Document information

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