

A6.4-SBM021-AA-A01

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.

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 and 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

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Governance (cont.)	Supervisory Body (cont.)		Calendar of meetings 2027				Draft	Rules of Procedure of the Article 6.4 mechanism Supervisory Body
			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
			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

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
								workplan 2026, regular updates
Governance (cont.)	Supervisory Body (cont.)		Preliminary workplan 2027				Draft	
			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			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 ¹	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	
		Engagement with Local Communities and Indigenous Peoples	Engagement with LCIPP			Info ¹	Decision 6/CMA.6, para 2 : Support work of Indigenous Peoples and incorporate knowledge and	

¹ 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	
		Platform (LCIPP)						obtain scientific and technical advice Decision 20/CMA.7, para. 21 : Report on outreach measures SBM 016 report, para 43 : Reference to engagement

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Governance (cont.)	Supervisory Body (cont.)	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 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:

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
								Development of communications strategy SBM 020 report, para. 13: Regular updates
Governance (cont.)	Supervisory Body (cont.)		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
		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 020 report, para. 21: Agreed on 25 experts until 31 March 2028
		Governance and transparency arrangements for the selection and operation of expert panels			Concept			SBM 018 report, para 14:

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
								<p>Advance measures to strengthen governance and transparency, explore options to increase openness of meetings and access to materials</p> <p>Decision 20/CMA.7, para. 18:</p> <p>Enhance transparency of SBM and MEP decision-making</p>

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): 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

<p>Governance (cont.)</p>	<p>Host Parties (cont.)</p>	<p>National authorities and host Parties (cont.)</p>	<p>Roles and responsibilities of DNAs and the work undertaken to improve DNA's access to and participation in the mechanism</p>	<p>Concept</p>				<p>SBM 017 report paras. 42 and 43: Improve DNA participation by refining guidance and incorporating practical experience into the A6.4 manual</p> <p>SBM 018 report paras. 20 and 21: Prioritize and formalize support for host Party participation, including clearer roles and structured guidance</p> <p>SBM020 report para. 23: Implement measures proposed in the respective concept note considering the feedback from the SBM</p> <p>Decision 20/CMA.7, para.</p>
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Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
								15: Report progress on improving DNA participation
Governance (cont.)	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: Explore establishing confidential whistleblower mechanism
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

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
								SBM 010 report, para. 36: Establish system of periodic structured legal and editorial review of A6.4 regulations
Activity cycle (cont.)	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
		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 Decision 20/CMA.7 para. 25: Extended deadline for DNAs SBM 018 report

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
								para. 25: Revision to include extended transition deadline and clarified methodological and verification requirements
Activity cycle (cont.)	Regulations (cont.)	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: Revision to include non-permanence and reversal considerations
		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-					Final	SBM 015 report para. 36:

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
		issuance authorization of the Article 6.4 emission reductions (A6.4ERs)						Mandate for information note as a result of revisions to ACP for projects and POAs
Activity cycle (cont.)	Regulations (cont.)	Sustainable development tool	Revision of the Article 6.4 SD Tool taking into account specific types of activity		Final			Article 6.4 sustainable development tool SBM 017 report para 23-24: Additional safeguards and guiding questions for high- and mid-TRL carbon dioxide removal methods Decision 3/CMA.3, para. 5(c): Review existing CDM and market mechanism safeguards to develop robust SD tools for A6.4.

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Registry	Regulations (cont.)	Article 6.4 mechanism registry requirements and modalities of its operation	Termination of accounts including dormant accounts	Concept	Concept			SBM 018 report para paras 36-37 : Addressing account termination and improving voluntary cancellation systems, continue updating registry procedures as needed SBM 018 report para. 27 : Revision to include non-permanence and reversal considerations SBM 017 report para. 22 : Update information on possibility of incorporating KYC to A6.4 regulations Decision 3/CMA.3, para 8 : Regular
			Post-issuance authorization		Concept			
		Revision to the Article 6.4 mechanism registry procedure		Final	Draft	Final		
		Incorporation of Know-Your-Customer (KYC) process within the Article 6.4 mechanism regulations		Info	Info			
		Evaluation of the implementation of the share of proceeds			Info			

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
								reviews of share of proceeds, aim to strengthen and optimize financial flows to the AF
Registry (cont.)	Regulations (cont.)	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	Draft	Final	SBM 018 report para. 36 Improving voluntary cancellation systems SBM 020 report para. 31 : Update respective concept note based on feedback received	

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Entity assessment	Process operation	Consideration of cases ²		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 ³	Final	Final	Final	Final	MEP workplan 2026
		Work related to requirements for activities	Various standards and concept notes ³	Final	Final	Final	Final	MEP workplan 2026

² Pending outcome of the AEP, refer to AEP workplan 2026.

³ 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	
		involving removals						
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	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

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
Methodologies (cont.)	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 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 Decision 3/CMA.3, para. 14 Decision 20/CMA.7, para. 22: Strengthen reporting on capacity-building activities; Decision 20/CMA.7, para.

Area	Sub-area	Activity	Product	2026				Mandates and comments
				SBM 020	SBM 021	SBM 022	SBM 023	
								30: Enhance capacity-building support to ensure accessibility for developing countries

2. For products related to methodologies of the Methodological Expert Panel (MEP) for 2026, refer to the MEP workplan 2026.

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.AV.: Low greenhouse gas emitting safe drinking water production 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

Activity	List of products
	<ul style="list-style-type: none"> Guidelines: Sampling and Surveys for CDM project activities and programmes of activities Methodological tool: Default values for common parameters*
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 2.3 Supervisory Body workplan 2026 number of items^(a)

Numbers of items	2026			
	SBM 020	SBM 021	SBM 022	SBM 023
Concept	23	23	19	0
Draft	0	0	23	2
Final	15	11	9	16
Info	8	109	1344	11
Total	2526	23	2523	29

^(a) Total of items: **102104**

2. Regular reports to the Supervisory Body

3. 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.
4. 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.
5. The list of regular reports as shown in table 3.4 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 3 4. Regular reports to the Supervisory Body

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

Document information

<i>Version</i>	<i>Date</i>	<i>Description</i>
02.0	4 May 2026	Published as an annex to the annotated agenda of SBM 021.
01.0	20 February 2026	SBM 020, Annex 1. Initial adoption

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⁴ Decision-/CMA.7, para. 33