

**A6.4-SBM023-AA-A02**

## Information note

---

# Workplan of the Supervisory Body 2026

Version 03.0



**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 have been added to Table 1 for 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;<sup>1</sup>
  - (b) To continue providing regular updates on the income and expenditures;<sup>2</sup>
  - (c) To provide additional information on alternative sources of funding of Article 6.4 mechanism at its next meeting;<sup>3</sup>
  - (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;<sup>4</sup>
  - (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;<sup>5</sup>
  - (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;<sup>6</sup>

---

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

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

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

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

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

<sup>6</sup> 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;<sup>7</sup>
  - (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.<sup>8</sup>
3. In addition, the following item is proposed for consideration by the Supervisory Body at SBM 023:
- (a) Revision to the Procedure: Transition of CDM activities to the Article 6.4 mechanism.
4. Considering the large number of items to be considered at SBM 023, the following items originally planned for SBM 023 are proposed to be postponed until 2027:
- (a) Revision to the Article 6.4 mechanism registry procedure;
  - (b) Information on the whistleblower mechanism;
  - (c) Analysis of the affected transitioning CDM cases – interim measures due to non-availability of PACM Methodologies;
  - (d) Revision to the Procedure: Development, revision and clarification of methodologies and methodological tools.

---

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

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

**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="#">Rules of Procedure of the Article 6.4 mechanism Supervisory Body</a><br><br><a href="#">Terms of reference: Article 6.4 expert panels: Election</a>  |
|            |                  |                                    | Calendar of meetings 2026                                            | Final   |         |         |         | <a href="#">Rules of Procedure of the Article 6.4 mechanism Supervisory Body</a><br><br><a href="#">SBM 020 report para. 45:</a> approved meeting dates for 2026 |
|            |                  |                                    | Calendar of meetings 2027                                            |         |         |         | Draft   | <a href="#">Rules of Procedure of the Article 6.4 mechanism Supervisory Body</a>                                                                                 |
|            |                  |                                    | Supervisory Body report to CMA                                       |         |         | Draft   | Final   | <a href="#">Decision 20/CMA.7, para. 10:</a> Timeliness reporting<br><br><a href="#">Decision 20/CMA.7, para. 34:</a> Assessment                                 |

| Area                  | Sub-area                    | Activity                                      | Product                                | 2026    |         |         |         | Mandates and comments                                                                                                                                                                                                                                                                                                                                                                                            |
|-----------------------|-----------------------------|-----------------------------------------------|----------------------------------------|---------|---------|---------|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                       |                             |                                               |                                        | SBM 020 | SBM 021 | SBM 022 | SBM 023 |                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Governance<br>(cont.) | Supervisory Body<br>(cont.) | Organize Supervisory Body meetings<br>(cont.) | Supervisory Body report to CMA (cont.) |         |         |         |         | of current and projected income and expenditure<br><br><a href="#">Decision 3/CMA.3, annex, para. 24(d)</a> : Report annually<br><br><a href="#">SBM 021 report para. 18</a> : Request a mandate for introducing a deregistration process in a future annual report<br><br><a href="#">SBM 022 report para. 5</a> : Prepare a revised draft<br><br><a href="#">SBM 022 report para. 14 and 15</a> : SOP and OMGE |
|                       |                             |                                               | 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 020 report, para. 14</a> : 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<br>(cont.) | Supervisory Body<br>(cont.) | Develop and implement workplan<br>(cont.)                                      | AEP workplan 2026                                    | Final   |         |         |         | <a href="#">SBM 020 report, para. 15:</a><br>Approved workplan 2026, regular updates                                                                                                                                                                                                       |
|                       |                             |                                                                                | MEP workplan 2026                                    | Final   | Info    | Info    | Info    | <a href="#">SBM 020 report, para. 16:</a><br>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    | Info    | <a href="#">SBM021 report para 6:</a> regular updates on income and expenditures<br><br><a href="#">SBM 017 report paras. 8-10:</a><br>Adoption of RAP 2026-27<br><br><a href="#">SBM 022 report para. 6:</a> regular updates and additional information on alternative sources of funding |
|                       |                             | Carbon markets and carbon crediting standards                                  | Update and analysis of standards                     |         |         |         | Info    | <a href="#">SBM 016 report para. 7:</a> Continue monitoring and provide further updates                                                                                                                                                                                                    |

| Area                  | Sub-area                    | Activity                                                                                            | Product                                                             | 2026    |         |                   |         | Mandates and comments                                                                                                                                                                                                         |
|-----------------------|-----------------------------|-----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|---------|---------|-------------------|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                       |                             |                                                                                                     |                                                                     | SBM 020 | SBM 021 | SBM 022           | SBM 023 |                                                                                                                                                                                                                               |
| Governance<br>(cont.) | Supervisory Body<br>(cont.) | Support the forum on response measures<br>(Product to be included once/if request is received)      |                                                                     |         |         |                   |         | <a href="#">Decision 3/CMA.3, para. 12</a> : 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 <sup>9</sup> |         | <a href="#">SBM 007 report para. 11</a> : Address special circumstances on case-by-case basis, and report to CMA on regular basis<br><br><a href="#">Decision 3/CMA.3, para. 5(f)</a> : Ensure implementation of requirements |

<sup>9</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<br>(cont.) | Supervisory Body<br>(cont.) | 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><br>Support work of Indigenous Peoples and incorporate knowledge and obtain scientific and technical advice<br><br><a href="#">Decision 20/CMA.7, para. 21:</a> Report on outreach measures<br><br><a href="#">SBM 016 report, para 43:</a><br>Reference to engagement |
|                       |                             | Gender consideration                                                      | Gender consideration  |         |         | Info <sup>1</sup> |         | <a href="#">SBM 008 report, para. 27:</a><br>Mainstream gender considerations and ensure transparent reporting on gender balance and inclusion<br><a href="#">Decision 3/CMA.3, para. 5(i):</a> Consider gender action plan and                                                                                 |

| Area                  | Sub-area                    | Activity                             | Product                                                     | 2026    |         |         |         | Mandates and comments                                                                                                                                                                                                            |
|-----------------------|-----------------------------|--------------------------------------|-------------------------------------------------------------|---------|---------|---------|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                       |                             |                                      |                                                             | SBM 020 | SBM 021 | SBM 022 | SBM 023 |                                                                                                                                                                                                                                  |
| Governance<br>(cont.) | Supervisory Body<br>(cont.) | Gender consideration<br>(cont.)      |                                                             |         |         |         |         | incorporate relevant actions into work                                                                                                                                                                                           |
|                       |                             | 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 001 report, para. 26</a> : Initial communications plan<br><br><a href="#">SBM 005 report, para. 7</a> : Development of communications strategy<br><br><a href="#">SBM 020 report, para. 13</a> : Regular updates |
|                       |                             |                                      | Side events                                                 |         | Info    |         | Info    | <a href="#">Procedure: Direct communication with stakeholders</a>                                                                                                                                                                |
|                       |                             | Outcome of the panel meetings        | Update on the panel meetings                                | Info    | Info    | Info    | Info    | <a href="#">Terms of reference Article 6.4 expert panels</a>                                                                                                                                                                     |
|                       |                             | 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<br>(cont.) | Supervisory Body<br>(cont.) | Members of panels and rosters                                            | Selection of panel members and roster of experts | Final   |         |         |         | <a href="#">Terms of reference Article 6.4 expert panels:</a><br>panel members<br><br><a href="#">Terms of reference: Article 6.4 experts</a><br><br><a href="#">SBM 018 report, para. 15:</a> Agreed on panel members until 31 March 2028<br><br><a href="#">SBM 020 report, para. 21:</a> Agreed on 25 experts until 31 March 2028 |
|                       |                             | Governance arrangements for the selection and operation of expert panels |                                                  |         | Concept | Concept |         | <a href="#">SBM 021 report para 14-16:</a><br>governance issues for the expert panels and the Supervisory Body<br><br><a href="#">Decision 20/CMA.7, para. 18:</a><br>Enhance transparency of                                                                                                                                        |

| Area                           | Sub-area                             | Activity                                                                                  | Product                                              | 2026    |         |         |         | Mandates and comments                                                                                                                                                                                        |
|--------------------------------|--------------------------------------|-------------------------------------------------------------------------------------------|------------------------------------------------------|---------|---------|---------|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                |                                      |                                                                                           |                                                      | SBM 020 | SBM 021 | SBM 022 | SBM 023 |                                                                                                                                                                                                              |
| Governance<br>( <i>cont.</i> ) | Supervisory Body<br>( <i>cont.</i> ) | Governance arrangements for the selection and operation of expert panels ( <i>cont.</i> ) |                                                      |         |         |         |         | SBM and MEP decision-making<br><br>SBM 022 report para. 12: Prepare a revised concept note (for 2027)                                                                                                        |
|                                | 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<br><br>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<br>(cont.) | Host Parties<br>(cont.)                 | National authorities and host Parties<br>(cont.) | Roles and responsibilities of DNAs and the work undertaken to improve DNA's access to and participation in the mechanism | Concept |         |         |         | <a href="#">SBM020 report para. 23</a> : Implement measures proposed in the respective concept note considering the feedback from the SBM<br><br><a href="#">Decision 20/CMA.7, para. 15</a> : Report progress on improving DNA participation |
|                       | Designated Operational Entities<br>DOEs | Designated Operational Entities<br>(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   | <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> : Explore establishing confidential whistleblower mechanism                                                                                                                                           |

| Area                  | Sub-area    | Activity                                                      | Product                                                              | 2026    |         |         |         | Mandates and comments                                                                                                                                               |
|-----------------------|-------------|---------------------------------------------------------------|----------------------------------------------------------------------|---------|---------|---------|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                       |             |                                                               |                                                                      | SBM 020 | SBM 021 | SBM 022 | SBM 023 |                                                                                                                                                                     |
| Governance<br>(cont.) | Regulations | Revision of Procedure: Direct communication with stakeholders |                                                                      |         |         |         |         | Possible revision proposed for 2027:<br><br><a href="#">Procedure: Direct communication with stakeholders</a>                                                       |
| Activity cycle        | Regulations | Structured review of regulations                              |                                                                      |         | Final   | Final   | Final   | <a href="#">Procedure: Periodic structured legal and editorial review system of the Article 6.4 Supervisory Body's regulatory documents</a>                         |
|                       |             | Relation to Stakeholders                                      | Glossary of terms                                                    | Final   |         |         |         | <a href="#">Glossary: Article 6.4 mechanism terms</a><br><br><a href="#">SBM 011 report para. 25</a> : Develop standardized glossary of terms                       |
|                       |             | Revision: Transition procedure                                | Procedure: Transition of CDM activities to the Article 6.4 mechanism | Final   |         |         | Final   | <a href="#">Procedure: Transition of CDM activities to the Article 6.4 mechanism</a><br><br><a href="#">Decision 20/CMA.7 para. 25</a> : Extended deadline for DNAs |

| Area                      | Sub-area               | Activity                                                                                                          | Product                                                                 | 2026    |         |         |         | Mandates and comments                                                                                                                                                                                  |
|---------------------------|------------------------|-------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|---------|---------|---------|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                           |                        |                                                                                                                   |                                                                         | SBM 020 | SBM 021 | SBM 022 | SBM 023 |                                                                                                                                                                                                        |
| Activity cycle<br>(cont.) | Regulations<br>(cont.) | Analysis of the affected transitioning CDM cases – Interim Measures due to non-availability of PACM Methodologies |                                                                         |         |         |         | Info    | <a href="#">SBM020 report para. 34:</a><br>Analysis and presentation of the affected transitioning CDM cases                                                                                           |
|                           |                        | Revision: Activity standard (AS) for projects                                                                     | Standard: Article 6.4 activity standard for projects                    |         |         |         | Final   | <a href="#">Standard: Article 6.4 activity standard for projects</a><br><br><a href="#">SBM 018 report para. 27:</a> Revision to include non-permanence and reversal considerations                    |
|                           |                        | Revision: Validation and verification standard (VVS) for projects                                                 | Standard: Article 6.4 validation and verification standard for projects |         |         |         | Final   | <a href="#">Standard: Article 6.4 validation and verification standard for projects</a><br><br><a href="#">SBM 018 report para. 27:</a> 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   | <a href="#">Procedure: Article 6.4 activity cycle procedure for projects</a><br><br><a href="#">SBM 018 report</a>                                                                                     |

| Area                               | Sub-area                        | Activity                                                                                                                         | Product                                                                       | 2026    |         |         |         | Mandates and comments                                                                                                                                                                                                                                                                                                                         |
|------------------------------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|---------|---------|---------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                    |                                 |                                                                                                                                  |                                                                               | SBM 020 | SBM 021 | SBM 022 | SBM 023 |                                                                                                                                                                                                                                                                                                                                               |
| Activity cycle<br>( <i>cont.</i> ) | Regulations<br>( <i>cont.</i> ) | Revision:<br>Activity cycle procedure (ACP) for projects<br>( <i>cont.</i> )                                                     | Procedure: Article 6.4 activity cycle procedure for projects ( <i>cont.</i> ) |         |         |         |         | <a href="#">para. 27</a> and <a href="#">SBM 021 report para. 28</a> : Revision to include non-permanence and reversal considerations                                                                                                                                                                                                         |
|                                    |                                 | Revision:<br>Activity cycle procedure (ACP) for programmes of activities                                                         | Procedure: Article 6.4 activity cycle procedure for programmes of activities  |         |         |         |         | Possible revision proposed for 2027<br><br><a href="#">Article 6.4 activity cycle procedure for projects and programme of activities</a><br><br><a href="#">SBM 021 report para. 28</a> : Revision to include provisions for non-permanence and reversals<br><br><a href="#">SBM 022 report para. 14</a> : Exemption from administrative fees |
|                                    |                                 | 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> : Guidance on potential activity deregistration                                                                                                                                                                                                                                                       |

| Area                      | Sub-area               | Activity                                                                                                                                                                                           | Product                                                                            | 2026    |         |         |         | Mandates and comments                                                                                                                                                                                                                                                                                                                            |
|---------------------------|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|---------|---------|---------|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                           |                        |                                                                                                                                                                                                    |                                                                                    | SBM 020 | SBM 021 | SBM 022 | SBM 023 |                                                                                                                                                                                                                                                                                                                                                  |
| Activity cycle<br>(cont.) | Regulations<br>(cont.) | 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> : Mandate for information note as a result of revisions to ACP for projects and POAs                                                                                                                                                                                                                     |
|                           |                        | Sustainable development tool<br>Sustainable development tool                                                                                                                                       | Revision of the Article 6.4 SD tool taking into account specific types of activity |         | Final   |         | Info    | <a href="#">Article 6.4 sustainable development tool</a><br><br><a href="#">SBM 021 report para. 19</a> : call for input and summary, expected budget costs, summary of input received at SBM 021<br><br><a href="#">Decision 3/CMA.3, para. 5(c)</a> : 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                                                        |         |         |         |         | <a href="#">SBM 021 report para. 17</a> (mandate proposed for 2027): Incorporate the clarification                                                                                                                                                                                                                                               |

| Area     | Sub-area    | Activity                                                                                       | Product                                                  | 2026    |         |         |         | Mandates and comments                                                                                                                                                                                                                                                                                                                                                              |
|----------|-------------|------------------------------------------------------------------------------------------------|----------------------------------------------------------|---------|---------|---------|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          |             |                                                                                                |                                                          | SBM 020 | SBM 021 | SBM 022 | SBM 023 |                                                                                                                                                                                                                                                                                                                                                                                    |
| 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   | <a href="#">SBM 021 report para. 30</a> : revision taking into account input received at call for input and discuss at SBM 021<br><br><a href="#">SBM 018 report para. 27</a> and <a href="#">SBM 021 report para. 28</a> : Revision to include non-permanence and reversal considerations<br><br><a href="#">SBM 022 report para. 24</a> : Prepare a revised procedure (for 2027) |
|          |             | Incorporation of Know-Your-Customer (KYC) process within the Article 6.4 mechanism regulations |                                                          |         |         | Info    |         | <a href="#">SBM 015 report para. 34</a> : Prepare information note on possibility of incorporating KYC to A6.4 regulations<br><br><a href="#">SBM 017 report para. 22</a> : Update information on possibility of incorporating KYC                                                                                                                                                 |

| Area                | Sub-area               | Activity                                                                                               | Product | 2026    |         |         |         | Mandates and comments                                                                                                                                                                                             |
|---------------------|------------------------|--------------------------------------------------------------------------------------------------------|---------|---------|---------|---------|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     |                        |                                                                                                        |         | SBM 020 | SBM 021 | SBM 022 | SBM 023 |                                                                                                                                                                                                                   |
| Registry<br>(cont.) | Regulations<br>(cont.) | Incorporation of Know-Your-Customer (KYC) process within the Article 6.4 mechanism regulations (cont.) |         |         |         |         |         | to A6.4 regulations<br><br><a href="#">SBM 022 report para. 17</a> : Report back as needed (for 2027)                                                                                                             |
|                     |                        | Evaluation of the implementation of the share of proceeds                                              |         |         |         | Info    | Info    | <a href="#">Decision 3/CMA.3, para 8</a> : Regular reviews of share of proceeds, aim to strengthen and optimize financial flows to the AF<br><br><a href="#">SBM 022 report para. 14</a> : Feedback from AF Board |
|                     |                        | Evaluation of the implementation and delivery of overall mitigation in global emissions                |         |         |         | Info    |         | <a href="#">Decision 3/CMA.3, para 9</a> : Regular reviews to strengthen effectiveness and maximize global mitigation impact                                                                                      |
|                     |                        | Voluntary cancellation platform                                                                        |         | Concept | Concept | Concept |         | <a href="#">SBM 021 report para 31</a> : 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 <sup>10</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> |

<sup>10</sup> 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                                                                          | Revision: Procedure: Development, revision and clarification of methodologies and methodological tools | Procedure: Development, revision and clarification of methodologies and methodological tools |         |         |         | Final   | <a href="#">Procedure: Development, revision and clarification of methodologies and methodological tools</a><br><br><a href="#">SBM 021 report para. 29</a> : 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 <sup>11</sup>                      | Final   | Final   | Final   | Final   | <a href="#">MEP workplan 2026</a>                                                                                                                                                                                                                     |
|               |                                                                                      | Work related to requirements for activities involving removals                                         | Various standards and concept notes <sup>3</sup>                                             | Final   | Final   | Final   | Final   | <a href="#">MEP workplan 2026</a>                                                                                                                                                                                                                     |

<sup>11</sup> 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 | <a href="#">SBM 018 report para 29</a> : 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 |         |         |         |         | <a href="#">SBM 018 report para. 26</a> (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   | <a href="#">MEP workplan 2026</a>                                                                                                                     |
|                       | 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><br><br><a href="#">MEP workplan 2026</a> |

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

5. For products related to methodologies of the Methodological Expert Panel (MEP) for 2026, refer to the MEP workplan 2026.<sup>12</sup>

**Table 2. Supervisory Body workplan 2026 number of items<sup>(a)</sup>**

| 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      | 9 40    | 15 46   |
| Info             | 8       | 11 40   | 15 43   | 15 43   |
| Total            | 25      | 24 23   | 27 26   | 33 32   |

(a) Total of items: **109 406**

## 2. Regular reports to the Supervisory Body

6. 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.
7. 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.
8. 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 <sup>13</sup> | Biannually |
| Stakeholder communications report                                                                   | Yearly     |
| DOE performance monitoring report                                                                   | Biannually |
| KYC annual report – Identity verification best practices                                            | Yearly     |

-----

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

<sup>13</sup> Decision-20/CMA.7, para. 33.

### Document information

| <i>Version</i>                                                                                                                                                               | <i>Date</i>       | <i>Description</i>                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------|
| 03.0                                                                                                                                                                         | 21 September 2026 | Published as an annex to the annotated agenda of SBM 023.                                                          |
| 02.0                                                                                                                                                                         | 30 July 2026      | SBM 022, Annex 1.<br>Revision to incorporate the mandates provided by the Supervisory Body during SBM 022 meeting. |
| 01.0                                                                                                                                                                         | 20 February 2026  | SBM 020, Annex 1.<br>Initial adoption                                                                              |
| Decision Class: Operational<br>Document Type: Information note<br>Business Function: Governance<br>Keywords: Article 6.4 Supervisory Body, work organization, work programme |                   |                                                                                                                    |