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**Conference of the Parties serving as the meeting
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Item 16(a) of the provisional agenda

Matters relating to Article 6 of the Paris Agreement

**Implementation of the guidance on cooperative
approaches referred to in Article 6, paragraph 2, of the
Paris Agreement**

**Implementation of the guidance on cooperative approaches
referred to in Article 6, paragraph 2, of the Paris Agreement**

Annual report by the secretariat

Summary

This is the third annual report by the secretariat on its mandated tasks related to the implementation of the guidance on cooperative approaches referred to Article 6, paragraph 2, of the Paris Agreement. It covers activities undertaken by the secretariat in supporting implementation of the guidance between 1 November 2025 and 31 August 2026, as well as information on the status of resources mobilized and needed, and expenditure incurred, by the secretariat for undertaking those activities.



Abbreviations and acronyms

CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
ITMO	internationally transferred mitigation outcome
NDC	nationally determined contribution
SBI	Subsidiary Body for Implementation
SBSTA	Subsidiary Body for Scientific and Technological Advice
TER	technical expert review
TERR	technical expert review report
TERT	technical expert review team

I. Introduction

A. Mandate

1. CMA 3 adopted the guidance on cooperative approaches referred to in Article¹ 6, paragraph 2,² and requested the secretariat to provide an annual report to the CMA on activities related to recording and tracking, as referred to in decision [2/CMA.3](#), annex, chapter VI, including information on recorded ITMOs, corresponding adjustments and emissions balances.³
2. CMA 3 also requested the secretariat to prepare annually a compilation and synthesis of the results of the Article 6 TERs, including identification of recurring themes and lessons learned, for consideration by the CMA, including in the context of its review of the guidance.⁴
3. CMA 4 further requested the secretariat to report to the SBSTA at each of its sessions on progress in developing the training programme for technical experts participating in the Article 6 TERs referred to in decision [2/CMA.3](#), annex, chapter V, as contained in decision [6/CMA.4](#), annex IV, until development of the training programme has been completed.⁵
4. CMA 4 requested the secretariat to report regularly on the status of implementation of the capacity-building programme referred to in decision [2/CMA.3](#), paragraph 12, to the SBSTA and the CMA.⁶
5. CMA 7 also requested the secretariat to publish its annual reports on the implementation of the guidance on cooperative approaches at least two weeks prior to the relevant session of the CMA and to include information therein that is relevant to the scope of the guidance.⁷
6. CMA 7 further requested the secretariat to include in its annual reports on the implementation of the guidance on cooperative approaches a section on information reported by Parties relating to contributions of resources for adaptation and cancellations to deliver overall mitigation in global emissions, as referred to in decision [2/CMA.3](#), annex, chapter VII.⁸

B. Scope

7. This third annual report, prepared in response to the mandates referred to in paragraphs 1–6 above, covers activities undertaken by the secretariat in supporting implementation of the guidance on cooperative approaches between 1 November 2025 and 31 August 2026.
8. The report also includes information on the status of resources mobilized and needed, as well as expenditure incurred, by the secretariat for undertaking its activities related to supporting implementation of the guidance.

C. Possible action by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement

9. The CMA may wish to consider the information in this report and provide guidance to the secretariat for implementing its mandated activities aimed at supporting implementation of the guidance on cooperative approaches.

¹ Articles referred to in this document are Articles of the Paris Agreement.

² Decision [2/CMA.3](#), para. 1. The guidance is contained in the annex to that decision.

³ Decision [2/CMA.3](#), annex, para. 36(c).

⁴ Decision [2/CMA.3](#), para. 13.

⁵ Decision [6/CMA.4](#), para. 10.

⁶ Decision [6/CMA.4](#), para. 24.

⁷ Decision [19/CMA.7](#), para. 25.

⁸ Decision [19/CMA.7](#), para. 26.

II. Activities related to recording and tracking

A. International registry and additional registry services

10. Pursuant to decision [2/CMA.3](#), annex, paragraph 30, the secretariat shall implement an international registry for Parties participating in a cooperative approach that do not have or do not have access to a registry, with the registry to perform the functions outlined in decision [2/CMA.3](#), annex, paragraph 29.

11. CMA 6 requested the secretariat to provide, as an additional service for Parties that request it, registry services through which a Party may issue mitigation outcomes as units, the use of which it has authorized or intends to authorize, in order to support the participation of the Party in cooperative approaches.⁹

12. In January 2026, with support from the United Nations Development Programme the secretariat selected a vendor to implement the international registry and additional registry services referred to in paragraphs 10–11 above. As at 31 August 2026, development of the registry was under way, with the final version of the services expected to be launched by the end of 2026.

13. In May 2026, the secretariat launched an early, foundational version of the international registry and additional registry services, called the minimum viable product, covering essential functions. A webinar on the launch of the minimum viable product was held on 14 May 2026, attended by 135 participants representing 56 Parties as well as other interested stakeholders.¹⁰ Following the webinar, the secretariat shared materials with the participants to support understanding of the product's functions, including user guides for its participant and administrative portals covering account, unit and registry management; and a guide setting out the scenarios, actions and expected results presented during the webinar, enabling users to understand the steps followed in the live demonstration that took place.

14. Following the launch of the minimum viable product, over 200 stakeholders representing 88 Parties as well as other interested stakeholders registered their interest in creating an account for testing and providing feedback on the product. Any feedback received will serve as input to the further development in parallel of the international registry and additional registry services.

15. Further, during the sixty-fourth sessions of the subsidiary bodies, the secretariat held several sessions with interested Parties and stakeholders aimed at demonstrating the functions of the minimum viable product, providing clarifications on options for implementing the international registry, understanding the needs of Parties and stakeholders in relation to the international registry and additional registry services and gathering additional feedback on the product.

16. In addition, the secretariat presented a revised version of the procedure “International Registry and Additional Registry Services”,¹¹ which takes into account inputs from Parties and stakeholders, to the forum of Article 6 registry system administrators for further inputs,¹² after which it will be revised further.

17. Following the publication of interim guidance on opening a Party section in the international registry in October 2025, six Parties submitted requests to open a Party section. The requests identify the Party, designated institution and proposed Party section administrators, and include the required supporting documentation.

⁹ Decision [4/CMA.6](#), para. 50.

¹⁰ See https://www.youtube.com/watch?v=EPofvU8WNCw&list=PLBcZ22cUY9RKkyZzK1yKflUpn-Hln1f_9&index=1.

¹¹ The original version is contained in Supervisory Body document A6.2-PROC-REGS-001.

¹² As per decision [19/CMA.7](#), para. 17.

B. Centralized accounting and reporting platform

18. Pursuant to decision [2/CMA.3](#), annex, paragraph 35, the secretariat shall establish and maintain a centralized accounting and reporting platform. The platform is to:¹³

- (a) House the information submitted by participating Parties pursuant to decision [2/CMA.3](#), annex, chapter IV;
- (b) Maintain publicly accessible information on cooperative approaches and ITMOs;
- (c) Maintain links to the publicly available information submitted by participating Parties on the cooperative approaches in which they participate;
- (d) Serve as a source of information from which the secretariat can automatically generate an annual report to the CMA on the activities set out in decision [2/CMA.3](#), annex, chapter VI, including information on recorded ITMOs, corresponding adjustments and emissions balances;
- (e) Provide templates for tables and outlines for the information to be reported by participating Parties pursuant to decision [2/CMA.3](#), annex, chapter IV;
- (f) Provide a submission portal for participating Parties to submit information pursuant to decision [2/CMA.3](#), annex, chapter IV;
- (g) Provide workflows for processing submissions pursuant to decision [2/CMA.3](#), annex, chapter IV, and safe storage for submitted information;
- (h) Provide an area for each participating Party to support the preparation of its submissions pursuant to decision [2/CMA.3](#), annex, chapter IV, and communication with the secretariat and the relevant Article 6 TERT;
- (i) Provide an area for Article 6 TERTs to access information relevant to the reviews assigned to them and communicate with the secretariat and Parties;
- (j) Enable the management of a common list of values for specific information attributes required for the reporting by participating Parties of annual information in accordance with decision [2/CMA.3](#), annex, chapter IV, to be recorded in the Article 6 database (see chap. II.C below), including by assigning unique identifiers for cooperative approaches;
- (k) Provide a public repository for each participating Party's statements and/or copies of authorization;
- (l) Enable the generation of summary tables and disaggregated tables using information submitted by participating Parties in the agreed electronic format referred to in decision [2/CMA.3](#), annex, chapter IV.B;
- (m) Publicly display the results of consistency checks (as defined in decision [2/CMA.3](#), annex, para. 33(a)) of submitted information;
- (n) House consistency check synthesis reports, user-friendly summary tables and disaggregated tables, generated from the Article 6 database, with information on inconsistencies identified;
- (o) Publicly display the status of each Article 6 TER;
- (p) Publicly display cases of persistent inconsistencies and/or non-responsiveness by a participating Party in relation to such inconsistencies, in a disaggregated manner in respect of each participating Party.

¹³ As per decisions [2/CMA.3](#), annex, chap. VI.C; [6/CMA.4](#), para. 13 and annex I, chap. II; and [4/CMA.6](#), sections I.E, IV and VII.

19. CMA 4 requested the secretariat to provide an interim solution for the submission of information pursuant to decision [2/CMA.3](#), annex, chapter IV, until the centralized accounting and reporting platform and the Article 6 database are released.¹⁴

20. The interim centralized accounting and reporting platform¹⁵ made available by the secretariat in 2024 provides public access to the following:

- (a) A submission portal allowing Parties to submit their information pursuant to decision [2/CMA.3](#), annex, chapter IV;
- (b) Templates to facilitate the preparation of reports (four templates were available as at 31 August 2026);
- (c) Submitted reports (24 Parties had submitted their initial reports, as referred to in decision [2/CMA.3](#), chap. IV.A, as at 31 August 2026);
- (d) Information on cooperative approaches and authorizations (information on 54 cooperative approaches and 70 related authorizations was available as at 31 August 2026);
- (e) Information on common nomenclatures and a procedure for updating them (the list of common nomenclatures was updated on 26 February 2026; further updates to the list are expected every six months);
- (f) Communication standards (see chap. II.E below);
- (g) Frequently asked questions, updated as needed, regarding the submission of information pursuant to decision [2/CMA.3](#), annex, chapter IV;
- (h) Reference documentation, such as the reference manual for the accounting, reporting and review of cooperative approaches;¹⁶
- (i) TERRs prepared by the Article 6 TERTs as they become available.

21. Owing to resource constraints, the secretariat continues to be unable to initiate the procurement process for, and complete the development and implementation of, the centralized accounting and reporting platform. The following critical elements are missing from the interim solution that need to be addressed in the finalized solution:

- (a) An administrative software application for recording cooperative approaches, authorizations and information submitted by participating Parties in accordance with decision [2/CMA.3](#), annex, chapter IV, with appropriate validation, data-entry and workflow controls to minimize the risk of errors that may arise from manual data entry, processing or recording;
- (b) A fast and secure public interface for displaying information submitted in accordance with decision [2/CMA.3](#), annex, chapter IV, in a user-friendly manner;
- (c) Workflows for processing information submitted in accordance with decision [2/CMA.3](#), annex, chapter IV, between the platform and the Article 6 database, and between the platform and the Article 6 TERTs, in support of the functions referred to in paragraph 18(g–i) above, to facilitate the efficient processing of submissions;
- (d) Party-specific sections to facilitate the preparation by participating Parties of information to be submitted in accordance with decision [2/CMA.3](#), annex, chapter IV, including by enabling them to access and review their respective data on cooperative approaches and on the authorization, transfer, acquisition and use of ITMOs;
- (e) An application programming interface enabling the international registry and other registries to access data on authorizations and cooperative approaches from the platform.

¹⁴ Decision [6/CMA.4](#), para. 28.

¹⁵ Available at <https://unfccc.int/process-and-meetings/the-paris-agreement/the-paris-agreement/cooperative-implementation/centralized-accounting-and-reporting-platform>.

¹⁶ Available at <https://unfccc.int/documents/634354>.

C. Article 6 database

22. Pursuant to decision [2/CMA.3](#), annex, paragraph 32, the secretariat shall implement an Article 6 database, for transparency in relation to cooperative approaches, to record and compile the information submitted by participating Parties pursuant to decision [2/CMA.3](#), annex, chapter IV.B–C, and to support the TER thereof. The functions of the Article 6 database shall include:¹⁷

- (a) Recording and compiling quantitative information on ITMOs from the information submitted by participating Parties in accordance with decision [2/CMA.3](#), annex, chapter IV;
- (b) Recording corresponding adjustments applied by participating Parties and the resulting emissions balances;
- (c) Automating the identification of inconsistencies in submitted annual information (consistency check, as defined in decision [2/CMA.3](#), annex, para. 33(a)) and notifying participating Parties of such inconsistencies;
- (d) Enabling a pre-submission consistency check option for draft annual information for voluntary use by participating Parties;
- (e) Generating consistency check synthesis reports, user-friendly summary tables and disaggregated tables with information on inconsistencies identified;
- (f) Serving as a source of information to the Article 6 TERTs on participating Parties' cooperative approaches;
- (g) Storing non-confidential information, including in relation to the results of the consistency check;
- (h) Displaying any amendments to the information already recorded in the database submitted by participating Parties;
- (i) Recording the unique identifiers for ITMOs contained in the registries of participating Parties received via the agreed electronic format;
- (j) Enabling the compilation of annual information submitted by participating Parties for inclusion in the format for the structured summary required as part of the biennial transparency report.

23. During the reporting period, the secretariat further elaborated its technical design requirements for the Article 6 database and the centralized accounting and reporting platform. This resulted in technical materials being developed aimed at supporting the timely and cost-effective development of the database and the platform once the necessary resources become available.

24. The secretariat also finalized its initial version of the consistency check function of the Article 6 database using a two-phased approach:

- (a) Checking the structure and content of submissions made using the agreed electronic format with the aim of ensuring that consistency checks can be performed effectively, including by verifying that a database record can be created from the submission;
- (b) Checking 'business level' matters (i.e. that inconsistencies can be identified in the submissions as part of an automated check).

25. Owing to resource constraints, as well as the draft nature of the agreed electronic format and the need to integrate the consistency check tool into other systems, including the Party-specific sections of the centralized accounting and reporting platform, the secretariat is currently unable to complete the development of the tool.

¹⁷ Pursuant to decisions [2/CMA.3](#), annex, chap. VI.B; [6/CMA.4](#), annex I, chap. III; and [4/CMA.6](#), section VII.

D. Forum of Article 6 registry system administrators

26. CMA 4 requested the secretariat to establish a voluntary forum of Article 6 registry system administrators and technical experts of participating Parties to facilitate cooperation among them, including sharing knowledge and experience in the context of implementing and operating the infrastructure under Article 6, paragraph 2, and to provide input to the further development and implementation of infrastructure, as necessary; it also requested the secretariat to establish an online platform (operational since 2024) for information exchange and to support the forum in identifying topics of interest and relevant activities, including for public engagement.¹⁸

27. Participation in the forum is open to all registry system administrators and technical experts who have been nominated by their respective national focal points, the registry administrator for the mechanism established by Article 6, paragraph 4, and other experts who can contribute to the subjects under discussion.

28. The activities of the forum, which include developing inputs to the infrastructure for Article 6, paragraph 2, communication standards for interoperability and transactions involving ITMOs, and recommended practices for tracking registries, are conducted through working groups established by the forum as needed. Each working group focuses on a specific topic, issue or document.

29. In March 2026, the working group on the communication standards met to agree on a baseline for the standards.

30. The third meeting of the forum took place in September 2026.¹⁹ At the meeting, the forum provided further input on and reviewed changes to the:

- (a) Communication standards;
- (b) “International Registry and Additional Registry Services” procedure;
- (c) Standards and recommended practices for the electronic recording of data and information related to ITMOs.

31. During the third meeting, the secretariat also provided an update on the progress of development of the international registry and registry for the mechanism established by Article 6, paragraph 4.

32. All documents produced by the secretariat with input from the Article 6 registry system administrators and technical experts, as well as the recordings of previous meetings of the forum, are published and maintained on the online platform referred to in paragraph 26 above, which is in use by more than 200 users.

E. Standards and recommended practices

33. CMA 4 requested the secretariat to develop, publish and periodically update, for participating Parties opting to apply the guidance referred to in decision [6/CMA.4](#), annex I, chapter I.B, standards and recommended practices for electronic recording of data and information related to ITMOs, and communication standards for interoperability and transactions with ITMOs, including record-keeping arrangements, data security protocols, risk management and disaster recovery procedures, and other practices, as necessary, including with inputs from the forum of Article 6 registry system administrators.²⁰

34. During the reporting period, the secretariat further developed the standards and recommended practices, which are generally applicable to Parties and other stakeholders involved in the recording and tracking of ITMOs. The development process focused on:

¹⁸ Decision [6/CMA.4](#), paras. 34–35.

¹⁹ Although the meeting took place outside the reporting period, these documents are brought to the attention of Parties that are planning to participate in cooperative approaches.

²⁰ Decision [6/CMA.4](#), para. 32.

(a) Ensuring robust accounting and avoiding double counting of ITMOs through consistent data structures and procedures for reconciling ITMO accounting within and between registries;

(b) Establishing common formats for unique identifiers covering cooperative approaches, authorizations, registries, accounts, mitigation outcomes and transactions;

(c) Defining key attributes and transaction information necessary to support the tracking and validation of ITMOs throughout their life cycle;

(d) Strengthening traceability of ITMOs by ensuring use of a unique identifier for mitigation outcomes from their creation through to their authorization, first transfer, use and cancellation;

(e) Developing recommended practices for data and transaction integrity, including regarding reconciliation within and between registries, non-repudiation and time synchronization.

35. The secretariat also further developed the communication standards, which are intended primarily for use by Parties engaged in cooperative approaches using interoperable registries for ITMO transfers, but their use may also prove beneficial, in whole or in part, for other Parties and non-Party stakeholders. The focus was on:

(a) Enabling secure and consistent communication between registries using an interoperability hub and standardized application programming interfaces;

(b) Defining processes for registering, transferring, using and cancelling ITMOs, including for validating transactions and managing their related statuses, timeouts, reversals and notifications;

(c) Promoting robust accounting and avoiding double counting of ITMOs through procedures for reconciling ITMO accounting within and between registries and consistent recording of ITMO holdings and transaction histories;

(d) Ensuring transaction security, confidentiality, traceability and non-repudiation by establishing standardized authentication, encryption, time synchronization and data-retention requirements;

(e) Supporting registry operation by developing common procedures for account management, data retrieval and export, testing, operational status management and application programming interface life cycle management.

36. An initial version of the standards and recommended practices was presented at the forum of Article 6 registry system administrators for input in September 2026. Following consideration of the input received, the standards and recommended practices will be finalized and are expected to be published on the centralized accounting and reporting platform in late October 2026.

37. A baseline version of the communication standards was published on the centralized accounting and reporting platform in April 2026. Any subsequent changes to the standards will be subject to a change management and errata process, with input from the forum of Article 6 registry system administrators given that such changes may affect the implementation of registry systems.

38. The secretariat maintains and makes publicly available on the centralized accounting and reporting platform a document of answers to frequently asked questions relating to the communication standards, raised during meetings of the forum of Article 6 registry system administrators and its working groups, or submitted directly to the secretariat. All questions are anonymized prior to publication.

39. To complement the communication standards, the secretariat maintains an application programming interface, which serves as a key technical reference for registry developers building and implementing interoperable registries and facilitates data exchange between those registries.

III. Activities related to the Article 6 technical expert reviews

A. Results of the Article 6 technical expert reviews

40. This subchapter provides information on the activities undertaken by the secretariat in conducting the Article 6 TER process during the reporting period.²¹ It also discusses the third centralized Article 6 TER cycle, which was ongoing at the time of preparation of this report.

1. Overview

41. The secretariat organizes and supports the coordination and implementation of the Article 6 TER process. The reviews are conducted by Article 6 TERTs in accordance with decision [2/CMA.3](#), annex, chapter V, and the guidelines for the Article 6 TER contained in decision [6/CMA.4](#), annex II, which require reviews to be facilitative, non-intrusive and non-punitive, respectful of national sovereignty and conducted in a manner that avoids placing undue burden on participating Parties.

42. The secretariat, in organizing the reviews, coordinates schedules, makes the necessary logistical and administrative arrangements and provides the Article 6 TERTs with guidance, tools and materials for conducting the reviews, including standardized templates and reference materials to facilitate an efficient review process and help ensure consistency and comparability across reviews. The secretariat coordinates all exchanges with participating Parties and the finalization of Article 6 TERTs.

2. Review coverage

43. During the reporting period, the secretariat organized the second and third centralized Article 6 TER cycles. The review week for the second cycle took place from 8 to 12 December 2025 in Bonn, while the review week for the third cycle took place from 21 to 25 September 2026, also in Bonn.

44. The second centralized review cycle covered 11 initial reports and 1 updated initial report submitted by 11 Parties: Cambodia, Honduras, Japan, Malawi, Maldives, Mongolia, Palau, Rwanda, Sri Lanka, Tunisia and Zimbabwe. Japan underwent a concurrent review of its initial report and updated initial report. Honduras and Rwanda submitted revised initial reports before the end of the review week. The reports reviewed covered 35 cooperative approaches, including 28 cooperative approaches reported by Japan under the Joint Crediting Mechanism. For 5 of the 35 cooperative approaches, the two Parties participating in the respective cooperative approach underwent a review.

45. The third centralized review cycle covers six initial reports and two updated initial reports submitted by seven Parties: Gambia, Madagascar, Peru, Sierra Leone, Thailand, United Republic of Tanzania and Uzbekistan. Madagascar underwent reviews of its initial report and updated initial report. The reports reviewed under this cycle cover 12 cooperative approaches, for which only one participating Party was undergoing a review in the third cycle. For two of those cooperative approaches, other Parties participating in the respective cooperative approach had already undergone a review in a previous review cycle.

46. Table 1 provides a summary of the number of Parties and reports included in the second and third centralized review cycles.

Table 1

Number of Parties and reports included in the second and third centralized review cycles

<i>Centralized review cycle</i>	<i>Number of Parties</i>	<i>Number of initial reports</i>	<i>Number of updated initial reports</i>
Second	11	11	1

²¹ A detailed compilation and synthesis of the results of the Article 6 TERTs conducted to date is available in document FCCC/PA/CMA/2026/INF.1.

<i>Centralized review cycle</i>	<i>Number of Parties</i>	<i>Number of initial reports</i>	<i>Number of updated initial reports</i>
Third	7	7	1
Total	18	18	2

3. Composition of the Article 6 technical expert review teams

47. The reviews were conducted by Article 6 TERTs composed of eligible technical experts from the UNFCCC roster of experts. The teams are formed in accordance with established criteria²² with a view to achieving a balance between experts from developed and developing country Parties. In composing the Article 6 TERTs, the secretariat gives consideration to ensuring coverage of the relevant expertise and experience and, to the extent possible, to geographical balance and gender representation, among other aspects. The Article 6 TERTs include both newly certified experts with no previous experience in conducting Article 6 TERS, and experts with experience in conducting such reviews.

48. Each TERT includes two lead reviewers, one from a developed country Party and one from a developing country Party. The lead reviewers oversee the work of the review team and help to ensure that the reviews are conducted in accordance with the guidelines for the Article 6 TERS while maintaining quality and consistency across Parties participating in the reviews.

49. For the second centralized review cycle, two Article 6 TERTs were formed, composed of 15 experts, including the lead reviewers. The workload associated with reviewing the 12 reports submitted by Parties covering a large number of cooperative approaches proved very high for the TERTs. With a view to improving workload management in the third review cycle, the secretariat formed three Article 6 TERTs composed of 16 experts, including the lead reviewers.

50. Table 2 illustrates the distribution of experts participating in the Article 6 TERTs for the second and third centralized review cycles, by regional and other grouping.

Table 2

Distribution of experts participating in Article 6 technical expert review teams for the second and third centralized review cycles, by regional and other grouping

<i>Regional and other grouping</i>	<i>Number of experts</i>	<i>Share of experts (%)</i>
Africa	7	22.6
Asia and the Pacific	4	12.9
Eastern Europe	5	16.1
Latin America and the Caribbean	6	19.4
Western Europe and other States	7	22.6
Intergovernmental organizations	2	6.4
Total	31	100.0

51. Of the 31 experts participating in the Article 6 TERTs for the second and third centralized review cycles, 17 were from developing country Parties and 14 from developed country Parties and intergovernmental organizations, reflecting the limited pool of certified experts from developed country Parties that are available to participate in the reviews. Four experts representing four of the least developed countries participated in the TERTs, as well as one expert from a small island developing State. Of the 31 experts, 14 were women and 17 were men, and 20 were funded by the secretariat in line with the existing procedures for participation in UNFCCC activities, while 11 were funded by their respective nominating Parties and intergovernmental organizations.

²² Decision [6/CMA.4](#), annex II, chap. XI.B.

4. Provision of review guidance, tools and materials to the Article 6 technical expert review teams

52. The secretariat continued to develop and update, as needed, templates to support the work of Article 6 TERTs, noting that some available templates are complex and require further refinement to simplify them on the basis of experience gained through the review process to date. Dedicated automated workflows to support the preparation, conduct and recording of reviews are not yet available, affecting the efficiency of the review process.

53. Collaboration channels in Microsoft Teams were used for the day-to-day work of the Article 6 TERTs. During the reporting period, the secretariat designed and implemented an interim Excel database to consolidate review outcomes per area of improvement and support greater consistency in the identification of areas for improvement and relevant recommendations across reviews. The database was made available to the Article 6 TERTs participating in the third centralized review cycle.

5. Article 6 technical expert review reports

54. As at 31 August 2026, 16 Article 6 TERRs had been published for the first and second centralized review cycles, of which 11 were published during the reporting period.²³ The publication of two Article 6 TERRs is on hold pending their consideration by the respective submitting Parties, Honduras and Suriname.

55. Pursuant to decision [4/CMA.6](#), paragraph 41, as of the second centralized review cycle the Article 6 TERTs are also tasked with determining which inconsistencies identified in the information reported by Parties constitute significant inconsistencies, namely those that could have an impact on their emissions balance and/or adjusted indicator.

56. During the 17th meeting of the Paris Agreement Implementation and Compliance Committee, held from 7 to 10 July 2026 in Bonn, the secretariat provided information on the approach applied by the Article 6 TERTs to determining significant inconsistencies with a view to supporting the Committee's understanding thereof in preparation for its own future work in considering significant and persistent inconsistencies that arise in the context of Article 6 TERS.

B. Training programme for technical experts participating in the Article 6 technical expert reviews

1. Online training module and third online training course

57. During the reporting period, the training materials updated for the second online training course of the training programme for technical experts participating in Article 6 TERS were further updated to reflect the lessons learned from the first two centralized Article 6 TER cycles. On the basis of the updated training materials, the secretariat developed and launched an online training module to enable interested experts to complete the training course and take the examination at their own pace. The online training module uses an interactive web-based content management system and was made available on a pilot basis to participants registered for the third online training course under the training programme for technical experts participating in Article 6 TERS. Following the testing and optimization phase, the online training module will be made available on the centralized accounting and reporting platform.

58. The secretariat conducted the third online training course from 21 to 24 July 2026. The training course was divided into two segments, consisting of a two-day self-study session based on the online training module and an instructor-led session over two half-days across two different time zones to enable broad participation of experts. A total of 125 participants participated in the course and took the examination.

²³ Two of the 11 Article 6 TERRs published following the second centralized review cycle were published after 31 August 2026 (the end date for the reporting period) but before the publication of this report.

2. Status of the roster of experts

59. All technical experts participating in Article 6 TERs are experts nominated to the UNFCCC roster of experts by a Party or intergovernmental organization who have successfully passed the relevant examination.

60. A total of 97 participants took, or retook, the examination following the third online training course. Of those participants, 87 successfully passed the examination. As at 31 August 2026, 251 experts were eligible for participation in Article 6 TERs, including 170 who became eligible in 2024 and 2025. Of the 251 experts, 41 per cent are women and 59 per cent are men. Information on the distribution of eligible experts by regional and other grouping is contained in table 3.

Table 3

Distribution of experts eligible for participation in Article 6 technical expert reviews, by regional and other grouping

<i>Regional and other grouping</i>	<i>Number of experts</i>	<i>Share of experts (%)</i>
Africa	81	32
Asia and the Pacific	84	34
Eastern Europe	18	7
Latin America and the Caribbean	41	16
Western Europe and other States	21	8
European Union	2	1
Intergovernmental organizations	4	2
Total	251	100

61. Despite the overall increase in the number of experts eligible to participate in Article 6 TERs, the number of experts from developed country Parties remains low, accounting for 20 per cent of the total.

C. Challenges in delivering Article 6 technical expert reviews

62. The workload associated with the Article 6 TER process during the reporting period was high for both the Article 6 TERTs and the secretariat, reflecting the number and complexity of reports reviewed, the evolving nature of the review process and the need for extensive coordination, quality assurance and technical support.

63. The number of available experts from developed country Parties was limited in the light of the need to ensure balanced representation of experts from developed and developing country Parties in the review process. This affected the composition of Article 6 TERTs and increased the effort required to identify experts with the necessary availability and expertise.

64. During the review cycles that took place, in full or in part, during the reporting period, several operational challenges arose. Some Parties appeared to experience difficulties during the process, in particular in understanding how significant inconsistencies were determined, the role of the different types of report (initial, updated initial and revised initial reports) and the sequencing of their submission in the overall reporting cycle, including when and how inconsistencies identified can be addressed. Additional time was required for clarifying questions of implementation with Parties, which affected the review process timelines. Revised initial reports submitted during the review cycle also required additional time for consideration by the Article 6 TERTs, including to assess whether and how the revisions addressed the issues identified during the reviews, thereby also extending the timelines for completing the reviews to beyond the end of the review week.

65. In its third year of implementation, the Article 6 TER process continued to involve considerable learning-by-doing by both technical experts and secretariat review officers. The practical implications of implementing CMA guidance and the changes thereto agreed by the CMA required substantive discussions within Article 6 TERTs and between them and the secretariat, which affected the timelines for finalizing the Article 6 TERTs.

66. The Article 6 TER process continued to be conducted largely using manual tools, including checklists, Article 6 TERR templates, templates for preliminary questions to be communicated to Parties and email communication. The absence of dedicated automated review tools increased the administrative burden and the risk of inconsistencies across reviews.

67. The secretariat is unable to schedule the review of regular information²⁴ until the capability to complete consistency checks becomes available.

68. The limited level of resources available to the secretariat represents a significant and growing risk to the timely and effective conduct of the Article 6 TER process, particularly as the volume and complexity of reports increase. This affects the secretariat's ability to plan review cycles, deploy the necessary staff and technical support in a timely manner, and develop or improve the tools needed to support efficient, consistent and high-quality reviews. Without additional and predictable resources, the pace of reviews may be significantly constrained, with direct implications for the quality, consistency and integrity of the Article 6 TER process.

D. Meeting of Article 6 lead reviewers

69. The secretariat held the 1st meeting of lead reviewers of Article 6 TERs²⁵ virtually from 30 June to 2 July 2026, with the participation of five lead reviewers, as well as four additional Article 6 technical experts involved in at least one of the first two centralized review cycles to facilitate broader sharing of views.

70. The meeting enabled the participants to reflect on initial experience in conducting the reviews, identify lessons learned and support the continuity, consistency, quality and objectivity of future reviews. Key topics discussed relate, inter alia, to the workload of Article 6 TERTs, the timelines for, coordination of and secretariat support for Article 6 TERs and the need for improved review tools, information management and institutional learning. Discussions also focused on ensuring the issuance of consistent, clear and actionable recommendations; the role of the supplementary elements of information listed in decision [4/CMA.6](#), annex I, and additional information provided during reviews; the treatment of revised initial reports; the timing and purpose of teleconferences; and recurring inconsistencies relating to crucial reporting requirements, such as in relation to authorizations, how participation contributes towards the implementation of a Party's NDC and long-term low-emission development strategy and the long-term goals of the Paris Agreement, descriptions of a Party's NDC and how cooperative approaches ensure environmental integrity. Participants considered the level of detail expected from Parties in their reports in relation to the reporting requirements and the potential value of clearer future guidance from the CMA in this respect with a view to improving Parties' reporting and the consistency of review approaches.

71. The conclusions from the first annual Article 6 lead reviewers meeting are available on the UNFCCC website.²⁶

IV. Capacity-building programme

72. CMA 3 requested the secretariat to design and, following consultation with Parties, implement a capacity-building programme, including through its regional collaboration centres, to assist Parties, particularly developing country Parties, intending to participate in cooperative approaches, including to:²⁷

(a) Support the development of institutional arrangements, including in relation to reporting, in order to enable Parties to engage in cooperative approaches;

²⁴ Pursuant to decision [2/CMA.3](#), annex, chap. IV.C.

²⁵ Pursuant to decision [6/CMA.4](#), annex II, para. 32.

²⁶ <https://unfccc.int/event/ALRM-01>.

²⁷ Decision [2/CMA.3](#), para. 12.

(b) Help Parties ensure that cooperative approaches in which they participate support ambition;

(c) Assist the least developed countries and small island developing States in meeting the participation requirements set out in decision [2/CMA.3](#), annex, chapter II.

73. CMA 4 requested the secretariat to provide, as part of the capacity-building programme, capacity-building for using reporting outlines and tables under Article 6, particularly in relation to the completion and submission of initial reports.²⁸ As discussed in chapter III.C above, the secretariat continued to deliver the Article 6 TER training programme for technical experts in 2026, with participants required to pass an examination in order to be eligible to take part in the reviews. The training programme aims to strengthen the capacity of experts to undertake reviews and maintain a robust pool of qualified reviewers, thereby supporting the availability of technical expertise needed for Article 6 TERs to take place in response to the growing volume of reports submitted by Parties.

74. CMA 6 requested the secretariat to design and implement a capacity-building work programme to assist developing countries in their endeavours to use the agreed electronic format; reiterated decision [2/CMA.3](#), paragraph 12(c), in which the secretariat was requested to design and implement a capacity-building programme for meeting the participation requirements set out in decision [2/CMA.3](#), annex, chapter II; and requested the secretariat to assist Parties in implementing a national registry for the generation, certification and issuance of mitigation outcomes of units in order to support the participation of Parties in cooperative approaches.²⁹

75. The secretariat designed and delivered on 14 May 2026 a webinar on the international registry and additional registry services.³⁰ The webinar provided a practical overview thereof covering the process from issuance to reporting of mitigation outcomes, and gathered participant feedback to inform the continued development of the registry and services.

76. The secretariat held on 8 June 2026 during the sixty-fourth sessions of the subsidiary bodies a side event entitled “Article 6 Markets Day”,³¹ which explored progress in the implementation of Article 6, paragraph 2, and Parties’ ongoing needs for support in this regard, including in relation to infrastructure, tools and capacity-building support.

77. As part of its outreach efforts in relation to Article 6, the secretariat published a knowledge product and developed an online programme. The explainer “Unlocking Article 6 Potential and Catalysing Climate Action”³² introduces the fundamental elements of Article 6, including cooperative approaches, market infrastructure and accounting requirements for international carbon markets. The online programme “Engaging with High-Integrity Carbon Markets under Article 6”,³³ developed jointly with the University of Oxford, is designed to support government officials and designated national authorities in understanding and implementing Article 6, including in relation to cooperative approaches. It marks the first programme launched under the Article 6 Academy, a capacity-building platform that provides tailored learning opportunities and country support to strengthen understanding of and readiness for Article 6 engagement.

78. Of the USD 10 million allocated for work under the UNFCCC workstream on Article 6 capacity-building, approximately USD 1.3 million remains available after accounting for activities implemented since the twenty-seventh session of the Conference of the Parties, existing commitments and projected expenditures.

²⁸ Decision [6/CMA.4](#), para. 23.

²⁹ Decision [4/CMA.6](#), paras. 21, 46 and 54.

³⁰ The recording of the webinar is available at <https://www.youtube.com/live/EPofvU8WNCw>.

³¹ See <https://unfccc.int/event/article-6-markets-day-clarity-readiness-action>.

³² Available at <https://unfccc.int/resource/e-course/art6/unlocking-art6/>.

³³ Available at <https://unfccc-article6-academy.reach360.com/share/learning-path/2afcc2c1-479b-4334-98f2-b053d0e530a6>.

Dialogue on how cooperative approaches support ambition

79. CMA 6 requested the secretariat to organize a dialogue, as part of the capacity-building programme referred to in paragraph 72 above, to be held in conjunction with each session of the SBI, among interested participating Parties and observers to exchange information on and experience in how cooperative approaches in which they participate support ambition.³⁴

80. CMA 7 also requested the secretariat, in organizing future such dialogues, to consider enhancing their efficiency and effectiveness by encouraging interactive and constructive peer-to-peer discussion and enabling broader participation and engagement by Parties and observers.³⁵

81. During the reporting period, the secretariat held two dialogues: one in conjunction with SBI 63, on 10 and 12 November 2025, and the other in conjunction with SBI 64, on 11 and 13 June 2026.

82. The dialogue held in conjunction with SBI 63³⁶ was structured around the overarching themes of achieving ambition and accelerating implementation in relation to climate action. To facilitate interactive and focused exchanges among participants, it followed a round-table format combining presentations with open discussions. A total of 22 speakers, comprising 14 representatives of Parties and 8 of non-Party stakeholders, shared experience and perspectives related to implementing Article 6, paragraph 2.

83. Under the theme of achieving ambition, participants discussed using Article 6 to strengthen collective ambition and the financing and market signals needed for climate action. They highlighted opportunities for integrating participation in Article 6 into NDCs and domestic, long-term climate policy planning; assessing the mitigation potential, costs and risks of climate action; establishing clear legal and institutional arrangements for cooperative approaches; and building equitable, long-term partnerships between Parties. Participants noted the potential of cooperative approaches for mobilizing mitigation finance and investment, and the need for market certainty, capacity-building and safeguards to complement domestic climate action and promote sustainable development and environmental integrity of ITMOs.

84. Under the theme of accelerating implementation, participants exchanged experience in ensuring the development of high-integrity cooperative approaches, operationalizing those approaches across different sectors and national contexts, and applying the requirements relating to authorization and corresponding adjustments set out in decisions [2/CMA.3](#), [6/CMA.4](#) and [4/CMA.6](#). The discussions emphasized the importance of robust governance for Article 6 participation, transparent accounting and tracking arrangements for ITMOs, credible methodologies and baselines for quantifying mitigation outcomes, stakeholder engagement in the design and implementation of cooperative approaches and sustainable development safeguards to address potential social and environmental risks. Participants identified challenges related to coordinating domestic institutional arrangements for Article 6 participation, linking information on the mitigation outcomes of activities under cooperative approaches with national greenhouse gas inventories and Article 6 reporting, establishing registries to record and track ITMOs and procedures for authorizing the use of ITMOs, applying corresponding adjustments under different NDC designs, and reducing the costs associated with developing and implementing cooperative approaches, all while addressing related capacity constraints. Different views were expressed regarding the adequacy of existing guidance on the implementation of Article 6, paragraph 2, and the need for standards or safeguards for ensuring environmental integrity and sustainable development beyond those already provided for under that guidance, with participants recognizing the value of continued peer learning and country-driven capacity-building support for implementing cooperative approaches.

³⁴ Decision [4/CMA.6](#), para. 56.

³⁵ Decision [19/CMA.7](#), para. 19.

³⁶ See <https://unfccc.int/process-and-meetings/the-paris-agreement/article-6/article-62/article-62-ambition-dialogue#SBI-63-November-2025-2nd-Article-62-Ambition-Dialogue>.

85. The dialogue held in conjunction with SBI 64³⁷ focused on institutional foundations for participation in Article 6, paragraph 2, and cooperative approach design considerations. To foster focused, interactive peer-to-peer discussion, fewer speakers were designated than for previous dialogues. Following a public call for expressions of interest, 12 speakers were invited: 6 representatives of Parties and 6 of non-Party stakeholders, ensuring balanced representation.

86. Under the theme of institutional foundations, participants discussed domestic governance arrangements for participation in Article 6, authorization processes for cooperative approaches and the use of ITMOs, arrangements for tracking ITMOs and approaches to meeting the reporting requirements set out in decisions [2/CMA.3](#), [6/CMA.4](#) and [4/CMA.6](#). The discussions highlighted the importance of clearly defined institutional roles and responsibilities for Article 6 participation; coordination of Article 6 implementation among relevant government entities; ensuring that authorization decisions support NDC achievement and reflect national policy priorities; and access to reliable data on ITMOs and technical expertise in Article 6 reporting and accounting. Participants also shared challenges relating to the establishment and interoperability of registries, the timely preparation of reports under Article 6, paragraph 2, for submission to the UNFCCC, coordination between Article 6 and Article 13 review processes, and limited institutional, technical and financial capacity to implement the aforementioned reporting requirements. The discussions highlighted that institutional arrangements need to reflect national circumstances while ensuring transparency, consistency and accountability throughout the authorization and transfer of ITMOs and related reporting processes.

87. Under the theme of cooperative approach design considerations, participants exchanged views and experience in relation to setting baselines for quantifying mitigation outcomes, assessing whether mitigation would occur in the absence of the cooperative approach, addressing the risk of reversals of emission removals, and the alignment of cooperative approaches with NDCs, long-term low-emission development strategies and the long-term goals of the Paris Agreement. The discussions emphasized the importance of conservative and transparent methodologies for quantifying mitigation outcomes, robust monitoring and verification of those outcomes, credible approaches for managing reversal risks, and sufficient information to demonstrate environmental integrity, including clear references to the standards and methodologies applied. Participants expressed differing views on the extent to which existing guidance and methodologies pertaining to Article 6, paragraph 2, implementation provide adequate safeguards for ensuring environmental integrity, and on the value of greater consistency in how environmental integrity is ensured across cooperative approaches. The importance was also highlighted of transparency in the design and implementation of cooperative approaches, stakeholder engagement in related decision-making, respecting human rights and considering sustainable development impacts when designing and implementing activities under cooperative approaches, continued learning through reporting and review under Article 6, paragraph 2, and targeted capacity-building support for addressing Article 6 implementation challenges.

V. Information relating to contributions of resources for adaptation and cancellations to deliver overall mitigation in global emissions

88. CMA 7 requested the secretariat to include in its annual reports on the implementation of the guidance on cooperative approaches a section on information reported by Parties relating to contributions of resources for adaptation and cancellations to deliver overall mitigation in global emissions, as referred to in decision [2/CMA.3](#), annex, chapter VII.³⁸

³⁷ See <https://unfccc.int/process-and-meetings/the-paris-agreement/article-6/article-62/article-62-ambition-dialogue#SBI-64-June-2026-3rd-Article-62-Ambition-Dialogue>.

³⁸ Decision [19/CMA.7](#), para. 26.

89. As at 31 August 2026, no Parties had reported in the agreed electronic format any transfers of ITMOs to the Adaptation Fund or any voluntary cancellations of ITMOs for the purpose of delivering overall mitigation in global emissions.

90. In their initial reports, around one third of Parties reported no contributions of resources for adaptation under the cooperative approaches concerned, with several indicating that future arrangements will be reported in subsequent reports. Around one third indicated an intention to contribute, principally by reference to a bilateral instrument, without specifying an amount, channel or mechanism. Fewer Parties described established arrangements for directing a share of proceeds from ITMO transfers to domestic adaptation projects, reinvesting government carbon-trading proceeds in national mitigation and adaptation, and making voluntary contributions to the Adaptation Fund. A few Parties provided no information or described adaptation co-benefits instead of resources contributed.

91. Regarding cancellations to deliver overall mitigation in global emissions, around one third of Parties indicated an intention to make cancellations, principally by reference to a bilateral instrument, without specifying an amount. Around one third reported that no mandatory cancellation applies, with several noting that national regulations or registry infrastructure could accommodate voluntary cancellations. Less than one third described a defined quantity of ITMOs being set aside, most commonly 2 per cent of mitigation outcomes. A few reported withholding a small percentage in national buffer accounts for use towards the Party's NDC or overall mitigation in global emissions.

VI. Status of resources

92. The budget for the biennium 2026–2027 for staff and non-staff working on activities related to Article 6, paragraph 2, amounts to EUR 10.7 million, an increase on the initial budget of EUR 7.6 million. Income received towards this budget between 1 January and 31 August 2026 amounted to EUR 1.7 million, including EUR 1.3 million transferred from the international transaction log, EUR 86,000 provided for a junior professional officer position and voluntary contributions of EUR 0.3 million.

93. Table 4 presents the annual budgets for 2025 and 2026 for implementing activities related to Article 6, paragraph 2, and the expenditure incurred between 1 January and 31 August 2025 and 2026 respectively.

Table 4

Budgets for 2025 and 2026 and expenditure between 1 January and 31 August 2025 and 2026 respectively for implementing activities related to Article 6, paragraph 2

<i>Item</i>	<i>2025</i>	<i>2026</i>
Annual budget (EUR)	4 194 685	5 371 155
Expenditure between 1 January and 30 September (EUR)	391 329	1 292 626
Expenditure as a percentage of the budget (%)	9.3	24.1

94. Table 5 presents a breakdown of the expenditure incurred between 1 January and 31 August 2026.

Table 5

Expenditure between 1 January and 31 August 2026, by object of expenditure

<i>Object of expenditure</i>	<i>Amount (EUR)</i>
Staff and other personnel costs	301 863
Contractual services	756 785
Travel	36 154
Operating and other direct costs	49 115
United Nations programme support costs	148 709
Total	1 292 626

95. Between 1 January and 31 August 2026, expenditure totalled approximately EUR 1.3 million, including costs for one fixed-term staff member, one junior professional officer, one temporary staff member, consultancies, international registry contractual services and travel commitments related to the third centralized Article 6 TER cycle. Budget implementation was 24.1 per cent, compared with a linear implementation rate of 67 per cent, primarily owing to insufficient funding for entering into the respective contractual arrangements for recruiting staff and investing in the centralized accounting and reporting platform and Article 6 database.

96. The secretariat continues to seek supplementary resources to enable progress in implementing the planned activities, including the development of the centralized accounting and reporting platform and the Article 6 database.

97. SBI 64 requested the secretariat to include in this report detailed information on the assumptions underlying the supplementary budget aligned with the distribution of activities in the updated technical paper on options for funding the activities related to the infrastructure and processes under Article 6, paragraph 2,³⁹ including information on the funds currently available, the expenditure to date during the biennium 2026–2027 and expected remaining spending for the biennium, in accordance with decisions [20/CP.30](#) and [8/CMP.20](#).⁴⁰ Detailed information can be found in the annex.

³⁹ [FCCC/TP/2026/2](#).

⁴⁰ [FCCC/SBI/2026/15](#), para. 206.

Annex

Information on the assumptions underlying the supplementary budget for activities relating to Article 6, paragraph 2, of the Paris Agreement*

1. The supplementary budget estimates for activities relating to Article 6, paragraph 2, of the Paris Agreement reflect the resources required by the secretariat to develop, implement, operate and maintain the relevant infrastructure and associated processes. The estimates for each component are presented by resource category, including staff resources, total cost of ownership, Information and Communication Technology (ICT) engagement services, consultants and experts, travel, logistics, other operating costs, supplies and programme support costs, as applicable. The allocation of resources reflects the functions and operational requirements of each component.

A. Staff resources

2. The staffing estimates reflect the anticipated level of effort, complexity, volume of work and resource intensity associated with each work area. They take into account the secretariat's functions relating to system maintenance, enhancement and administration, technical reviews, stakeholder engagement and support for participating Parties.

3. On that basis, staffing requirements are estimated at 0.50 full-time equivalent (FTE) for the Article 6 database, 1.08 FTE for the centralized accounting and reporting platform, 0.65 FTE for the international registry, 0.51 FTE for the Article 6 Registry System Administrators (RSA Forum) and 0.49 FTE for standards and recommended practices. The budget estimates provide for higher staffing allocations for the Article 6 technical expert review process (3.22 FTE) and capacity-building activities (2.02 FTE), reflecting the level of effort required to conduct reviews, support participating Parties and deliver technical assistance and training. These allocations also reflect the recurring and resource-intensive nature of the activities, including coordination with technical experts, engagement with participating Parties and the provision of ongoing implementation support by the secretariat.

B. Total cost of ownership

4. Total cost of ownership (TCO) represents the allocation of costs associated with corporate support services provided by the secretariat's service programmes, including information and communication technology and administrative services. The application of TCO charges provides for the equitable allocation of the costs of these shared services among the funding sources that benefit from them. For 2026, a TCO charge of EUR 17,780 per capita applies.

C. Consultants and experts

5. Consultant and expert costs cover consultants and individual contractors providing the specialized technical, analytical and advisory support required for the implementation of activities relating to Article 6, paragraph 2. For the development and implementation of the infrastructure and processes, the budget estimates provide for a total of EUR 421,000 (EUR 300,000 for the centralized accounting and reporting platform, EUR 44,000 for the Article 6 technical expert review process and EUR 77,000 for capacity-building). For the operation and maintenance of the infrastructure and processes, the budget estimates provide for a total of EUR 880,000 (EUR 188,000 for the international registry, EUR 384,000 for the Article 6 technical expert review process and EUR 308,000 for capacity-building).

* Not formally edited or formatted.

D. Information and Communication Technology engagement services

6. ICT engagement services support the development, integration, operation and maintenance of the infrastructure for activities relating to Article 6, paragraph 2, and enable the secretariat to maintain systems that are secure, reliable and fit for purpose. For the development and implementation of the infrastructure and processes, the budget estimates provide for a total of EUR 1.133 million (EUR 516,000 for the Article 6 database, EUR 100,000 for the centralized accounting and reporting platform and EUR 516,000 for the international registry). For the operation and maintenance of the infrastructure and processes, the budget estimates provide EUR 20,000 for the centralized accounting and reporting platform.

E. Travel costs

7. Travel costs cover official travel required for the implementation of activities relating to Article 6, paragraph 2, including participation in technical meetings and workshops, the conduct of review-related activities and engagement with participating Parties and experts. The estimates reflect the anticipated frequency and scope of these activities. For the development and implementation of the infrastructure and processes, the budget estimates provide for a total of EUR 286,000 (EUR 143,000 for the Article 6 technical expert review process and EUR 143,000 for capacity-building). For the operation and maintenance of the infrastructure and processes, the budget estimates provide for a total of EUR 2.363 million (EUR 806,000 for the Article 6 RSA Forum, EUR 985,000 for the Article 6 technical expert review process and EUR 572,000 for capacity-building).

F. Logistics, supplies and other operating costs

8. These costs cover the acquisition of hardware, software, subscriptions and other materials required for the operation of the infrastructure for activities relating to Article 6, paragraph 2, as well as equipment rental, transport, maintenance and other logistical support required for their implementation. For the development and implementation of the infrastructure and processes, logistics costs are estimated at EUR 168,000 (EUR 24,000 for the Article 6 technical expert review process and EUR 144,000 for capacity-building); other operating costs are estimated at EUR 167,000 (EUR 60,000 for the Article 6 technical expert review process and EUR 107,000 for capacity-building); and supplies are estimated at EUR 14,000 for capacity-building. For the operation and maintenance of the infrastructure and processes, logistics costs are estimated at EUR 892,000 (EUR 30,000 for the Article 6 RSA Forum EUR 288,000 for the Article 6 technical expert review process and EUR 574,000 for capacity-building); other operating costs are estimated at EUR 488,000 (EUR 60,000 for the Article 6 technical expert review process and EUR 428,000 for capacity-building); and supplies are estimated at EUR 57,000 for capacity-building.

G. Programme support costs

9. In accordance with the financial procedures of the United Nations, an overhead charge of 13 per cent is applied to all United Nations Framework Convention on Climate Change (UNFCCC) trust funds to cover administrative services provided by the United Nations Office at Geneva and the UNFCCC secretariat.