CLEAN DEVELOPMENT MECHANISM

CDM-2026Q3-INFO01

Regular report

Status of CDM-MAP 2026–2027 implementation (1 January – 30 June 2026)

Version 01.0

United Nations
Framework Convention on
Climate Change

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1. Progress report on operational activities and resources utilized

1. The clean development mechanism (CDM) business and management plan 2026–2027 (CDM-MAP 2026–2027), adopted at the 125th meeting of the Executive Board of the CDM (hereinafter referred to as the Board) (EB 125), documents the goals and objectives of the Board and the activities and resources required to support its effective operation.[1]

2. This document describes the status of implementation of the CDM-MAP 2026–2027 for the period 1 January to 30 June 2026, the activities underway and the financial and human resources of the secretariat's Mitigation Division, which support the Board and the operation of the CDM.[2]

3. This report presents progress against the activities, forecasted volumes and budget set out in the CDM-MAP 2026–2027, as adopted by the Board at EB 125. The reported figures reflect the guidance provided by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (CMP) at its twentieth session on matters relating to the CDM, including its request that the Board manage the operation of the mechanism from 1 January 2026 until the closure of its operations within an overall budget of USD 8.3 million.[3] The report therefore provides an update on the implementation of the work programme and use of resources during the reporting period, taking into account the adjusted budgetary framework.

1.1. Goal 1: Ensure that project participants are enabled to efficiently issue their remaining certified emission reductions

1.1.1. Objective 1a: Operate efficient project and entity assessment processes

Registry

4. As shown in figure 1 below, during the reporting period, 2,155 registry transactions were undertaken against the forecasted volume for the reporting period of 3,000 transactions. This corresponds to nearly 71.8 per cent of the forecasted volume.

5. A total of 21 changes to modalities of communication (MoC) were completed against the forecasted volume for the reporting period of 300 requests. Considering that the closure date of CDM transactions is 31 December 2026, the number of MoC requests are expected to increase during the second half of 2026. Moreover, with the start of this reporting period, requests for change of MoC statements relating to projects that transitioned from the CDM to the Article 6.4 mechanism have been recorded under the new mechanism. A total of 88 such requests were received during the reporting period.

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[1] See document CDM-EB125-A01. Available at: https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20250627143500843/EB125_repan01_CDM%20MAP_2026_2027%20%28ver01.0%29.pdf.

[2] Prior end-year status of implementation of the CDM-MAP review report is available on the CDM website. See, for example, CDM-MAP End-Year Review Report (1 January to 31 December 2025): https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20260423163907329/CDM%20End-year%20Report%202025.pdf.

[3] See document at https://unfccc.int/sites/default/files/resource/cmp20_5_CDM_AUV.pdf.

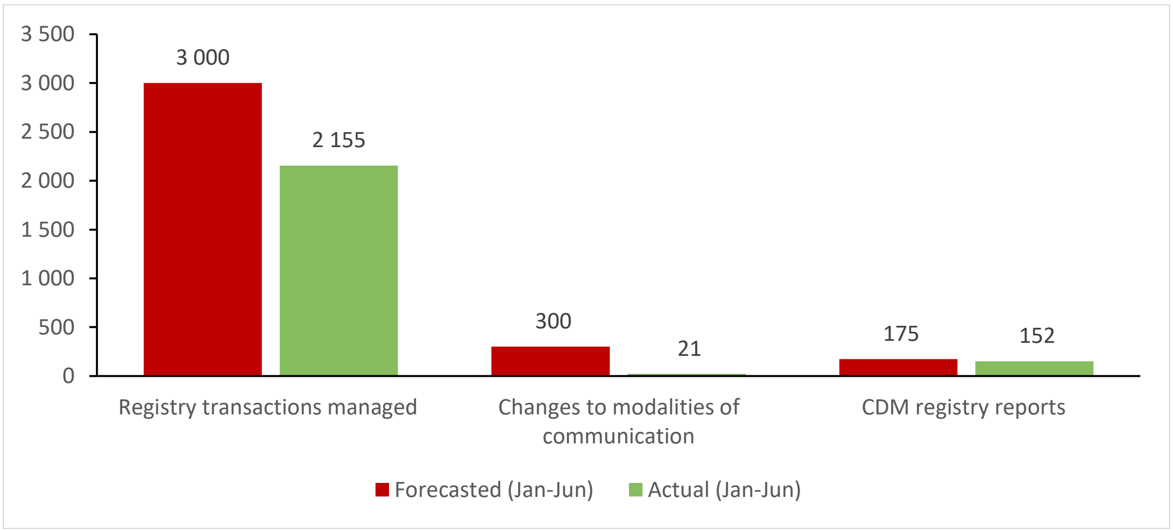
6. The completed orders on the United Nations online platform for voluntary cancellation of certified emission reductions (CERs) (hereinafter referred to as the VC platform) decreased marginally by about 6.8 per cent in the current reporting period, with 1,229 completed orders from 1 January to 30 June 2026 compared to 1,320 orders in the same period in 2025. While the number of completed orders declined slightly, a different trend is evident in the volume of CERs cancelled through the VC platform. A total of 1,581,977 CERs were cancelled during the reporting period, representing an increase of about 53.7 per cent as compared to 1,029,256 CERs cancelled during the same period in 2025.

7. During the reporting period, one voluntary cancellation seller account was opened. This brought the total number of accounts to 125 by the end of June 2026. Out of these, 113 accounts remain active, with 45 having current listings of CERs representing 120 projects. Additionally, 10 new projects were added to existing seller accounts.

8. At the end of the reporting period, approximately 29.2 million CERs were available for listing on the VC platform.

9. As shown in figure 1 below, regarding the CDM registry reporting function, 152 reports were produced during the reporting period. These included designated national authority reports, monthly reports to the Board, reports to the World Bank, and ad hoc registry reports. This number is 13.1 per cent below the forecasted volume of 175 reports, and further reports are expected to be produced until the end of the year.

Figure 1. CDM registry operation against the linear forecasted volume for the period under review (1 January– 30 June 2026)



Project assessments

10. The total CERs issued over the reporting period was 3,658,735, of which 1,112,071 CERs were issued for programmes of activities (PoAs), and 2,546,664 CERs were issued for project activities.

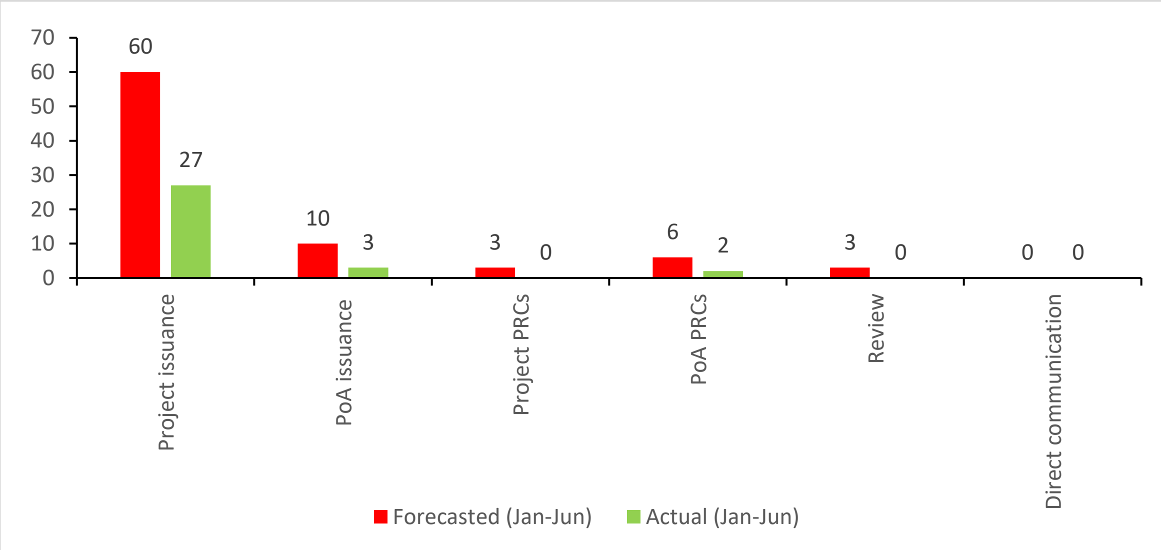
11. In terms of caseload, details of the project assessments processed during the reporting period are included in table 1 and figure 2 below.

Table 1. Project assessments (1 January–30 June 2026)

Activity	Forecasted volume Jan.–June 2026	Actual volume Jan.–June 2026
Requests for project activity issuance	60	27
Requests for PoA issuance covering component project activities (CPAs)	10	3[(a)]
Requests for project activity post-registration change (PRC)	3	0
Requests for PoA PRC	6	2
Requests for direct communication, renewal of crediting period, and review	3	0
Requests for PoA registration	N/A	N/A
Requests for project activity registration	N/A	N/A
PoA post-registration CPA inclusion	N/A	N/A
Sustainable development co-benefits, including reporting and promotional activities	N/A	N/A

[(a)] These included the processing of three CPAs.

Figure 2. Type and number of project assessments processed against the linear forecasted volume for the period under review (1 January– 30 June 2026)



12. During the reporting period, the waiting times for the commencement of project assessments for registration and issuance were below 15 days, as mandated by the Board and the CMP.

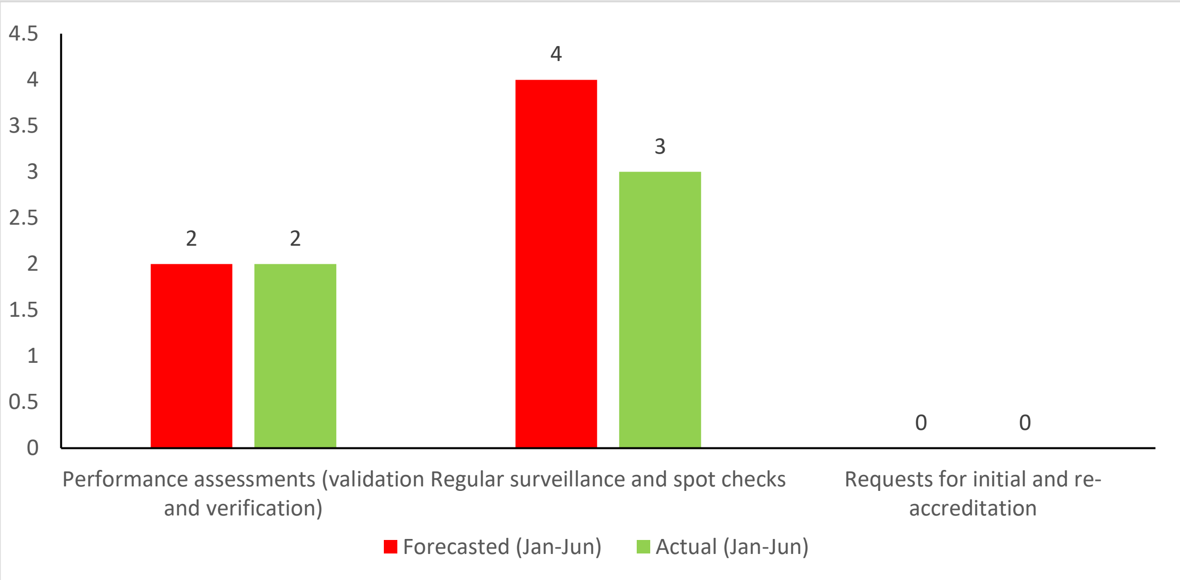
13. No sustainable development co-benefit reports were received or published during the reporting period.

Entity assessments

14. As of 30 June 2026, there were 23 accredited designated operational entities (DOEs) and two applicant entities (AEs).

15. As shown in figure 3, during the reporting period, two performance assessments were conducted[4] against the forecasted volume of two for the reporting period. A total of three regular surveillance assessments and spot checks were conducted against the forecasted volume of four for the reporting period. No initial or re-accreditation assessments were conducted against the forecasted volume of zero for the reporting period.

Figure 3. Type and number of entity assessments processed against the linear forecasted volume for the period under review (1 January– 30 June 2026)



16. No calibration workshop for the CDM accreditation roster of experts had been planned to be conducted during the reporting period.

17. No calibration workshop for the AEs and DOEs has been planned to be conducted during the reporting period.

1.1.2. Objective 1b: Operate an effective regulatory framework

Servicing of the regulatory body and its panels and working groups

18. Following the decision by the CMP at its twentieth session,[5] the operations of the Executive Board of the CDM are to be ceased in a phase-wise manner. Following this CMP decision, the Executive Board agreed electronically to cease operations of the Methodologies Panel with effect from 23 November 2026. Further, the Board also agreed to host 102nd meeting of the CDM Accreditation Panel (CDM-AP) virtually from 25 to 27 August 2026 and to host the 127th meeting of the Executive

[4] This is a verification performance assessment by type.

[5] See decision 4/CMP.20 at https://unfccc.int/sites/default/files/resource/cmp2025_07a01_adv.pdf#page=11.

Board virtually in September 2026. Table 2 in the appendix shows that no documents were considered by the Board and its panels during the reporting period.

Accreditation system

19. During the reporting period, 27 entities were supported (23 currently accredited DOEs, two DOEs that withdrew and two AEs). The support included day-to-day activities related to the administration of the accreditation workflow.

20. In addition, 3 accreditation assessments were launched, of which one was a regular surveillance assessment and two were performance assessments.

21. No cases have been considered by the Board during the reporting period. No notifications from the CDM-AP on the completions of regular on-site surveillance assessments, performance assessments and voluntary withdrawal of accreditation status for DOEs have been considered by the Board.

22. The DOE performance monitoring reports for the second iteration of the twenty-ninth monitoring period (1 May to 31 August 2025) and the first iteration of the thirtieth monitoring period (1 September to 31 December 2025) were published as per the "Procedure: Performance monitoring of designated operational entities" (version 05.0).

Methodologies

23. During the reporting period, no methodological requests were submitted to the Board and processed. During the reporting period, no requests for clarifications were concluded, no requests for revision were considered and no new submissions of new methodologies or standardized baselines were received.

Interactions with stakeholders

(i) Support to stakeholders/capacity-building (designated operational entities)

24. During the reporting period, no support to stakeholders or capacity-building activities for DOEs were conducted.

(ii) Regional Collaboration Centre on-site support to projects activities

25. During the reporting period, the Regional Collaboration Centres (RCCs) supported 14 CDM project activities with issues related to the CDM requirements and transition to the Article 6.4 mechanism. In addition, they responded to 13 queries on CDM transitioning and other generic methodological matters (10 from Latin America and 3 from West and Central Africa).

26. From the beginning of the RCCs' operations in 2013 until 30 June 2026, the RCCs directly supported:

    (a) 1,798 CDM project activities and PoAs, of which 259 CDM project activities and PoAs progressed at least one step forward in the CDM project cycle;

    (b) The provision of technical advice and capacity-building, through which 128 new CDM project activities and PoAs were identified and their notification of prior CDM consideration submitted;

    (c) The development of 366 standardized baselines, of which 58 were approved by the Board.

Registration and issuance system

27. Information system support for CDM activities/cycles, including the uploading of monitoring reports, summary notes, Board member objections, rejection rulings, updated documents related to direct communication, and queries from project participants, was carried out according to the established procedures.

Regulatory management

28. During the reporting period, there were no new developments, revisions or updates to activity cycle regulations. The regulatory framework remains unchanged, with no amendments initiated or under review during this reporting period.

1.2. Goal 2: Enable stakeholders to understand and adjust to the evolving operating environment, taking into account decisions of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its nineteenth session

1.2.1. Objective 2a: Engage with regulatory authorities using CERs for compliance purposes

Market and policy analysis

29. No meeting of the Board was held during the reporting period, and no update on carbon market and policy developments was provided to the Board.

30. The secretariat continued to monitor relevant development, as appropriate.

1.2.2. Objective 2b: Engage with stakeholders using CERs for voluntary purposes

Interactions with stakeholders

31. No calls for public input were sought during the reporting period.

32. The six RCCs organized, co-organized or participated in 31 events on carbon markets and Article 6 of the Paris Agreement, during which they addressed stakeholders' queries about requirements for transitioning CDM project activities and PoAs to the Article 6.4 mechanism. Also, 24 queries were answered about the CDM and the Paris Agreement Crediting Mechanism.

33. No activities related to the Nairobi Framework Partnership took place during the reporting period.

34. During the reporting period, a total of 122 CDM-related queries from stakeholders were processed. These included two communications addressed to the Board, 82 substantive queries addressed to the secretariat, and 38 queries of an administrative nature (e.g. login troubleshooting, updating the contact database).

35. The communications addressed to the Board concerned exceptional requests to the requirements of submitting the post-registration change request within two years of the commissioning or implementation of changes.

36. The VC platform has a global reach, attracting visitors from nearly every country worldwide, with completed cancellations recorded in 126 countries. The total number of CERs cancelled through the VC platform since its launch in September 2015 is

17,485,129 CERs. The average historical price per tonne purchased on the VC platform is USD 1.59.[6]

37. Some upgrades to VC platform, particularly affecting the security of the platform, were conducted during the reporting period.

1.2.3. Other activities

Strategic coordination and oversight

38. Alignment, monitoring and reporting of activities were conducted to ensure the implementation of the CDM-MAP 2026–2027.

Communications

39. The secretariat's main social media accounts and websites are the online assets used to promote the CDM. The United Nations Climate Change social media accounts comprise: Facebook, with 518,000 followers; X (formerly Twitter), with 965,500 followers; Instagram, with 987,000 followers; LinkedIn, with 654,000 followers; and YouTube, with 70,000 followers.

40. Media items relevant to the work of the Board were collected and incorporated in the weekly news email compiled by the secretariat's Communications and Engagement Division.

Cross-cutting

(i) Data management

41. Data management processes were executed efficiently, ensuring timely and high-quality results that significantly aid the Mitigation division's operations. These processes include the production of automated reports, the execution of personalized email campaigns, the preparation and analysis of surveys, the creation of automatic data ingestion tools to facilitate data integration, and the regular review and updating of various data and reporting tools and codes.

(ii) Information and knowledge management

42. During the reporting period, efforts focused on the ongoing maintenance, consolidation, and management of official documentation in support of the orderly closure of the CDM. This work helps ensure the continued transparency of regulatory decisions and public access to information through the CDM website and the Catalogue of Decisions.[7] The Catalogue of Decisions currently contains over 3,800 searchable documents, supported by an integrated taxonomy comprising of over 500 controlled vocabulary terms.

43. To support effective records management throughout the closure phase, the Mitigation division, which supports the CDM work programme, continued to oversee the maintenance and preservation of CDM information assets. This includes the administration of more than 150 internal SharePoint sites with nearly 500 subsites, which serve as structured repositories for records and information relating to work supporting the Board, its working groups, and CDM activities. These repositories are

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[6] Detailed information on the VC platform is updated regularly on the CDM website at: https://cdm.unfccc.int/EB/report/index_html.

[7] Searchable catalogue of CDM EB decisions available at http://cdm.unfccc.int/Reference/catalogue/search.

organized using a robust taxonomy featuring CDM-specific keywords, enabling efficient search, retrieval and long-term accessibility of information as part of the closure process.

(iii) Secretariat-wide responsibilities

44. During the reporting period, the Mitigation division fulfilled its secretariat-wide responsibilities, including contributions to several United Nations Framework Convention on Climate Change (UNFCCC) internal processes and meeting bodies.

(iv) Quality management

45. During the reporting period, an internal committee continued to review CDM regulatory documents to enhance their quality prior to publication and consideration by the Board. The secretariat also continued to engage professional document editors.

Cross-cutting: Internal administration

(i) Human resources, skill development and learning, materials

46. During the reporting period, the secretariat had a skilled and flexible workforce with a specialized focus on delivering results effectively and efficiently against the approved CDM-MAP 2026–2027 activities.

47. As part of workforce planning, priority continues to be placed on optimizing the organizational structure to ensure the effective use of the full range of expertise across the secretariat; adopting a strategy of natural attrition; and ensuring the full use of available staff resources over consultants or temporary hires in consideration of the expertise required.

(ii) Intra-secretariat engagement agreements (information communication technology)

48. During the reporting period, the following CDM information technology (IT) operational activities were supported under the engagement agreement:

(a) CDM systems application, maintenance and support

(i) Authoring tool for preparing and cataloguing the documentation of the Board and its panels and working groups: No maintenance support was required;

(ii) CDM registry: Operational maintenance, software maintenance and security support: No support was required;

(iii) CDM information system (CDM-IS): Activities included defining requirements and testing and handling of deployments. During the reporting period, there were 3 content management updates, 22 manual interventions, 4 user administration requests, 1 user help request, 1 reported problem and 31 service responses;

(iv) Simplified processing tool: Activities included application service management for support testing of activities with external users and oversight of development work for improving functionalities;

(b) **Meetings and workshops:** Technical support was provided to one workshop and no support was provided to any virtual meetings supporting CDM-related activities and the work of the Board during the reporting period;

(c) **Data centre hosting services:** Business-as-usual and recovery services were provided for the CDM-IS content management system, CDM registry and CDM mailing lists;

(d) **Licenses:** No services were provided in support of desktop and specialized software support.

49. Table 2 below indicates the expenditure for services received under the IT engagement agreement.

Table 2. Information technology services expenditure for the reporting period (1 January–30 June 2026)

Services received	Expenditure (USD)
Operational	
Application and maintenance of, and support to, CDM systems	18 662
System infrastructure services (data-hosting services)	25 000
Service desk support for workshops/meetings	32
Licenses	0
Total*	**43 694**

* Includes obligations.

50. During the reporting period, six internal newsletters were prepared and published to inform staff of the progress made in operational activities and projects. Different software was utilized to make product presentation more appealing.

(iii) Planning, monitoring and reporting

51. The Board receives regular reports relating to the implementation of its CDM-MAP for consideration on a regular basis. These reports provide information on progress made in specific areas. The following reports were delivered and published during the reporting period and are available on the UNFCCC CDM website:[8] RCCs and Key Performance Indicators.

[8] Detailed information available at https://cdm.unfccc.int/EB/report/.

2. Financial update

2.1. Status of income from 1 January to 30 June 2026

52. Table 3 shows the balance brought forward from 2025 and the income received from 1 January to 30 June 2026.

Table 3. Income received in 2026, including carry-over from 2025 (USD)

Carry-over figure from 2025 *(A)*	**42 368 635**
Income received in 2026	
Accreditation fees	15 000
Fees from the accreditation process	62 631
Registration fees[(a)]	—
Share of proceeds (SOP) [(b)]	208 488
Subtotal – Income: 1 January to 30 June 2026 (B)	**286 118**
Current balance of 2025 carry-over and 2026 income *(A + B)*	42 654 753

(a) This fee is based on the average annual issuance of certified emission reductions (CERs) over the first crediting period and calculated as SOP to cover administrative expenses, as defined in decision 7/CMP.1, paragraph 37. Projects with annual average emission reductions of less than 15,000 tonnes of carbon dioxide equivalent are exempt from the registration fee, and the maximum fee applicable is USD 350,000. This fee is a prepayment of the SOP to cover administrative expenses.

(b) The SOP, payable at the time of issuance of CERs, is USD 0.10 per CER issued for the first 15,000 CERs for which issuance is requested in each calendar year, and USD 0.20 per CER issued for amounts in excess of 15,000 CERs.

53. The total income received as at 30 June 2026 amounted to USD 0.29 million (see table 3 above). This represents 28.6 per cent of the projected income of USD 1.0 million for 2026,[9] which is significantly lower than the forecasted income for 2026. The total fees received during the same period last year (1 January– 30 June 2025) were USD 0.6 million. CERs held in the CDM registry with pending fees at the end of June 2026 amounted to 235.6 million.

54. The secretariat has already performed all related tasks for the corresponding issuance requests. The share of proceeds (SOP) for administration due on CERs held in the pending account of the CDM registry amounted to USD 46.4 million at the end of the reporting period. This is a decrease of USD 14.5 million in comparison to August 2018, when the outstanding SOP for administration peaked at USD 60.9 million. This amount was accumulated as per the standard practices applied up to that time for SOP, by which payment was due after issuance but before CER transactions. The change in SOP rules in 2018, which brought the payment forward to the submission of requests for issuance, ended the accumulation of additional SOP due.

2.2. Expenditure from 1 January to 30 June 2026

55. In accordance with decision 4/CMP.20, in particular paragraph 15, the Executive Board is requested to review and reduce its expenditure and to limit spending to USD 8.3 million from January 2026 until the closure of the CDM, with a view to

[9] As per the CDM-MAP 2026–2027 (document CDM-EB125-A01, table 11), available at https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20250627143500843/EB125_repan01_CDM%20MAP_2026_2027%20%28ver01.0%29.pdf.

maximizing any remaining balance available for transfer to the Adaptation Fund. Furthermore, paragraphs 12(d) and 13 of the same decision provide for arrangements to safeguard data from the CDM registry and preserve regulatory documents and information following the closure of the CDM. The cost of these arrangements is estimated to be a maximum of USD 2.0 million, as indicated in paragraph 18 of technical paper FCCC/TP/2024/7; however, the secretariat is undertaking efforts to identify implementation arrangements that would enable these functions to be delivered in a cost-effective manner and potentially at a significantly lower cost.

56. Considering this context, column (f) of table 4 below presents the expenditure as a percentage of the approved 2026–2027 biennium budget for each cost category. As at the reporting date, overall expenditure represents 19.6 per cent of the approved biennium budget. However, when assessed against the USD 8.3 million expenditure ceiling established by decision 4/CMP.20 and taking into account the expectation that most operational activities will conclude by 30 June 2027, the expenditure rate is 33.6 per cent. This is broadly in line with the linear expenditure rate of 33.3 per cent for the first six months of the 18-month implementation period from January 2026 to June 2027.

Table 4. Comparison of the budget 2026–2027 with expenditure from 1 January to 30 June 2026 (USD)

Expenditure classification	**Budget 2026 a**	**Budget 2027 b**	**Total * 2026–2027 (a+b) c**	**Expenditure Jan. 2026 to Jun. 2026 d[q]**	**Difference to 2026–2027 budget (c–d) e**	**% rate of expenditure against the 2026–2027 budget (d/c) f**
Staff costs[a]	3 906 818	3 446 591	7 353 409	1 597 315	5 756 094	21.7
Consultants[b]	68 000	64 400	132 400	12 600	119 800	9.5
Experts[c]	77 500	71 650	149 150	35 000	114 150	23.5
Expert travel[d]	82 900	60 400	143 300		143 300	0.0
Travel of representatives[e]	294 072	205 850	499 922	1 005	498 917	0.2
Travel of representatives – Executive Board[f]	240 000	240 000	480 000	1 049	478 951	0.2
Travel of staff[g]	108 034	93 834	201 868	56 714	145 154	28.1
Training[h]	9 900	8 910	18 810		18 810	0.0
Operating expenses[i]	167 359	154 723	322 082	37 120	284 962	11.5
Regional Collaboration Centres (RCCs) operations[j]	200 000	200 000	400 000	16 293	383 707	4.1
Total Cost of Ownership (TCO)[k]	609 080	550 136	1 159 216	398 489	760 727	34.4
Engagement agreement (information technology)[l]	524 918	471 068	995 986	306 926	689 060	30.8
Mobile telecommunication[m]	3 750	3 750	7 500	1 731	5 769	23.1
Supplies and materials[n]	25 875	23 648	49 523	3 703	45 820	7.5
Executive Board grants[o]	345 000	345 000	690 000	35	689 965	0.0
Programme support costs (PSC)[p]	866 216	772 195	1 638 412	320 838	1 317 574	19.6
Total	**7 529 422**	**6 712 155**	**14 241 577**	**2 788 819**	**11 452 759**	**19.6**

* As per decision 4/CMP.20, expenditure is limited to USD 8.3 million (58.3 percent of the approved 2026–2027 budget).

(a) Staff costs include staff salaries, general temporary assistance costs, fellow- and staff-related costs such as dependency allowance, education grants, rental subsidies, home-leave travel, travel on appointment, separation, and overtime payments.

(b) Consultant costs include consultant and individual contractor fees and associated travel costs.

(c) Expert fees refer to panel and working group attendance fees and case fees.

(d) Expert travel refers to ticket costs and daily subsistence allowance (DSA) of panel and working group members.

(e) Travel of representatives includes ticket costs and DSA for participants in the CDM meetings and workshops, including the DNA Forum.

(f) Travel of representatives (Board) includes ticket costs, DSA and 40 per cent additional DSA for members/alternate members attending meetings of the Board and Board events at sessions of the UNFCCC.

(g) Travel of staff includes ticket costs, DSA, terminal expenses and miscellaneous expenses.

(h) Training includes attendance and/or course fees, ticket costs and DSA.

(i) Operating expenses include rental of equipment, shipping and transport costs, maintenance costs and other logistical costs.

(j) Regional Collaboration Centre (RCC) operations costs include costs related to administering the RCCs, RCC staff missions (including travel and mission subsistence allowance costs), and the RCC Global Forum.

(k) Total cost of ownership (TCO) – Service programmes in the secretariat (Information and Communication Technology; Administrative Services) render services to all secretariat activities funded from both core and non-core sources of funding. The purpose of TCO charges is to ensure the allocation of costs of these support services to the sources of funding to which they relate. In 2026, the TCO charge per capita of EUR 17,780 is applied.

(l) Engagement agreement includes IT costs related to the support for management plan projects and the maintenance of the operational IT infrastructure required to operate the CDM project activity cycle workflows (e.g. registry, project submission workflows).

(m) Mobile telecommunications costs are official mobile telephone charges and do not include the charges incurred on the regular office telephones (those are covered through TCO).

(n) Supplies and material costs include the acquisition of hardware, supplies, software and subscriptions.

(o) Grants (Executive Board) include support to individual members/alternate members of the Board for: (i) secretarial/administrative support (e.g. temporary secretarial staff and related services, printing, stationery and consumable materials, telephone and internet costs, insurance to cover the loss or theft of laptops); and (ii) IT-related expenses (e.g. laptops and software, printers).

(p) Programme support costs (PSC) – In accordance with the financial procedures of the United Nations, 13 per cent of overhead charges are payable on all UNFCCC trust funds to cover administrative services provided by the United Nations Office at Geneva and the UNFCCC secretariat.

(q) Expenditure includes obligations.

2.3. Summary of financial position (income and expenditure status as at 30 June 2026)

57. Table 5 below shows the balance of the CDM Trust Fund as at 30 June 2026.

Table 5. Income and expenditure status as at 30 June 2026 (USD)

Carry-over figure from 2025 *(A)****	**42 368 635**
Status of funds for the period Jan.–Jun. 2026	
Income: 1 Jan.–30 Jun. 2026 ***(B)***	286 118
Current balance of 2025 carry-over and 2026 income *(A+B)*	42 654 753
Expenditure: 1 Jan.–30 Jun. 2026 ***(C)***	2 788 819
Balance available as at 30 June 2026 *(A+B-C)* **	39 865 935

* Reference document available at https://unfccc.int/sites/default/files/resource/cmp20_5_CDM_AUV.pdf.

** Liability estimates as in the technical paper and other accounting adjustments are not included. See https://unfccc.int/sites/default/files/resource/tp2024_07.pdf.

3. Conclusions

58. The mid-year review, as at 30 June 2026, indicates that approved operational activities were delivered in accordance with the CDM-MAP 2026–2027.

59. The Board may wish to take note of the status of the CDM-MAP 2026–2027 (1 January – 30 June 2026).

Appendix. Reporting data (1 January–30 June 2026)

Table 1. Volume of operational activities and projects completed in comparison with annual forecasted volumes

Objective 1 (a) – Operate efficient project and entity assessment processes

CDM-MAP 2026–2027 activity	Units	Forecasted volume (Jan.–Jun. 2026)	Actual volume (Jan.–Jun. 2026)
Changes to modalities of communication and transactions	Transactions	**3 300**	2 176
Registry reports	Reports	**175**	152
Opening and maintenance of the United Nations online platform for voluntary cancellation of CERs (VC platform) seller accounts	Accounts	**65**	1[(a)]
Requests for project activity issuance	Requests	**60**	27
Requests for programme of activity (PoA) issuance covering component project activities (CPAs)	Requests	**10**	3[(b)]
Requests for project activity post-registration change (PRC)	Requests	**3**	0
Requests for PoA PRC	Requests	**6**	2
Requests for direct communication, renewal of crediting period, and review	Requests	**3**	0
Performance assessments (validation and verification)	Assessments	**2**	2
Regular surveillance and spot checks	Assessments	**4**	3

(a) Total number of accounts is 125 by the end of June 2026 (one new account opened during the reporting period).

(b) Processing of three CPAs.

Objective 1 (b) – Operate an effective regulatory framework

CDM-MAP 2026–2027 activity	Units	Forecasted volume (Jan.–Jun. 2026)	Actual volume (Jan.–Jun. 2026)
Support to the Accreditation Panel, including preparation of meetings	Meetings	**1**	N/A
Support to the Methodologies Panel, including preparation of meetings	Meetings	**1**	N/A

CDM-MAP 2026–2027 activity	Units	Forecasted volume (Jan.–Jun. 2026)	Actual volume (Jan.–Jun. 2026)
Support to the Executive Board, including preparation of meetings	Meetings	**2**	N/A
Additional benefits for members/alternates of the regulatory body	Meetings	**2**	N/A
Entity administration	Entities	**7**	13
Entity assessment planning	Assessments	**3**	3
Entity performance monitoring system	Systems	**1**	1
Handling of complaints and requests for review	Reports	**1**	0
Processing of requests for clarification, deviation and revision, and new submissions	Requests	**5**	0
RCCs on-site support to projects	Interactions	**15**	14
Registration and issuance system support	Tasks	**175**	60

Objective 2 – (a) Engage with regulatory authorities using CERs for compliance purposes and (b) Engage with stakeholders using CERs for voluntary purposes

CDM-MAP 2026–2027 activity	Units	Forecasted volume (Jan.–Jun. 2026)	Actual volume (Jan.–Jun. 2026)
Calls for input and feedback to stakeholders	Transactions and reports	**5**	0
Regional designated national authority forums	Events	**1**	0
External queries (Stakeholder communications)	Transactions	**75**	122
Information and knowledge management (e.g. websites, extranets, repositories, catalogue of decisions, taxonomy, records management, capacity-building, software licenses)	Knowledge Management systems developed, supported and maintained	**72**	72

Table 2. Documents under consideration by the Board for the reporting period under review

Meeting body	No. of meetings	Product	Total documents
Executive Board of the clean development mechanism	**2**	Annotations, annexes (e.g. information notes, concept notes, CDM regulatory documentation) and regular reports	0
Accreditation Panel	**1**	Meeting reports (internal and external)	0
Methodologies Panel	**1**	Meeting reports (internal and external) and annexes (e.g. standards, tools, methodologies)	0
		TOTAL	0

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Document information

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