September 2026

CLIMATE ACTION NETWORK INTERNATIONAL CONTRIBUTION TO THE WORK PROGRAMME ON CLIMATE FINANCE, INCLUDING ON ARTICLE 9, PARAGRAPH 1, OF THE PARIS AGREEMENT IN THE CONTEXT OF ARTICLE 9 OF THE PARIS AGREEMENT AS A WHOLE

Note: This is CAN International's second submission to the Work Programme, to be read in conjunction with the first submission, from April 2026.

1. Vision - Centering public finance as the engine to deliver on the Paris Agreement

Centered on Article 9.1 and on needs:
While the mandate of the Work Programme could cover many discussions around climate finance and the whole of Article 9, it must be unambiguously centered on the **public provision** of climate finance by developed countries under **Article 9.1.** Private finance mobilization, while important, only works under specific circumstances where profits can be made, and predominantly for mitigation, not adaptation and loss and damage, and must therefore be complementary and **cannot substitute** for the fulfillment of these legal obligations. The work programme must **center on enhancing implementation of Article 9.1 to meet the financial needs of developing countries**, recognizing that there is an urgent need to define how to finance and support the delivery of existing targets.

NCQG delivery
The Climate Finance Work Programme must serve as the primary delivery vehicle for operationalizing the NCQG, focusing on developed countries obligations. It must translate its political commitments into concrete, trackable, and accountable financial flows, **clarifying the public provision component** of the $300 billion goal, and its relation with Article 9.1.

Coherence and implementation:
The Work Programme must ensure coherence across the climate finance architecture, linking the NCQG, the Standing Committee on Finance's work and the Financial Mechanism and its operating entities, as well as other funds. It must also look at other relevant constituted bodies and thematic work programmes such as the Global Goal on Adaptation and the Just Transition Work Programme, the Enhanced Transparency Framework and the Global Stocktake. It must produce decisions that are **actionable** –with targets/goal posts and implementation timelines, not just reports from consultations, but frameworks, methodological guidance, and political

signals that can inform budgetary processes in developed countries, replenishments, NDC and NAP implementation, and the 2028 NCQG progress report.

Restoring trust through delivery:
The Work Programme's success will be measured not by the number of dialogues held, but by its ability to contribute to restore trust between developed and developing countries through demonstrable progress on the fulfillment of Article 9.1 obligations.

2. Modalities - Process and procedures

A. Formal political anchoring on the CMA8 agenda

Core demand: The Work Programme must be formally reflected in the provisional agenda for CMA8 as a sub-item under "Matters relating to finance." Decision on the modalities and scope of the Work Programme should be taken at CMA8.

Rationale: Without this formal anchoring, the Work Programme lacks the political weight, accountability, and decision-making pathway necessary to deliver. It cannot remain confined to mid-year Bonn sessions; it must have a clear route to political consideration at the highest level.

B. Scope and mandate must be unambiguously defined

Scope centered on Article 9.1: CAN International reaffirms that the Work Programme's primary focus must be the implementation of **Article 9.1**, the legal obligation of developed countries to provide public, grant-based climate finance.

Rationale: Public finance progress is essential to meeting the Paris Agreement's objectives and upholding the Convention's principles. Climate finance must be new and additional, predictable, adequate, needs-based, transparent, equitable, accessible and of high quality and people-centered. It should not worsen developing countries' vulnerabilities through harmful conditionalities, debt-inducing instruments, or large-scale privatization of essential sectors.

C. Institutional structure: party-driven with meaningful observer engagement

Party-driven at the core: Decisions on the scope, modalities, and outputs of the Work Programme must be made by Parties, through formal negotiations and consensus-building. The co-chairs must be responsive to Party guidance.

Formal observer role: A Party-driven process does not mean an exclusive process and needs to secure meaningful participation for observers through the whole process. See previous submission for more details.

D. Technical expert dialogues: focused, regular and well-structured

Regular schedule: The Work Programme should convene at least **three technical expert dialogues per year**, plus one high-level political event during COP, mirroring the model of the previous NCQG ad hoc work programme, though focused on themes with a narrower scope as relevant to the Work Programme's primary objectives, as mentioned above

Thematic focus and guiding questions: Each dialogue must have a clearly defined theme and guiding questions, communicated well in advance to allow for preparation. They should also contribute to progress tracking and accountability towards NCQG delivery.

Expert input: The co-chairs should explore additional "expert input events" to allow for direct interaction between Parties and technical experts, clarifying complex issues and grounding discussions in evidence. This will also allow for actors responsible for large financial flows that lie outside the UNFCCC ecosystem to contribute to this effort in a tangible and meaningful way.

E. High-level political event: a space for accountability

Ministerial roundtable: The high-level political event must be more than a reporting session. It should be a dedicated space for Ministers to:

- **Confront gaps:** Assess gaps and progress on public climate finance provision, including the scale, predictability, and quality (grants vs. loans), in relation to **nationally determined ambition**s and **global targets** (e.g. Global Goal on Adaptation). This must be done in articulation and support of existing reporting mandates, such as the upcoming third Needs Determination Report.
- **Provide direction**: Give clear political guidance to the technical track on unresolved issues.
- **Demonstrate accountability:** Hold developed countries accountable for their commitments under Article 9.1, in line with the NCQG, the "Mutirão" decision on tripling adaptation finance and UNFCCC fund outflows.

Timing: This political event should be held at CMA9 (COP32), with subsequent annual events, to feed directly into the NCQG progress report in 2028 and GST-2.

F. Concrete and time-bound deliverables

The modalities must include a clear calendar for deliverables. These deliverables must be timed to inform key political moments: the NCQG progress report (2028), the SCF 8th Biennial Assessment, the ETF guidelines review, and GST-2. CAN International suggests the following:

1) **Annual co-chairs' syntheses** The synthesis reports should identify key findings, areas of convergence, and remaining gaps emerging from the technical expert dialogues and ministerial roundtables.	**Timeline:** Interim synthesis by end of 2027; final synthesis by end of 2028.
2) A draft delivery-oriented framework on public provision under Article 9.1 A draft framework to be anchored in a CMA decision that operationalizes the public provision component of the NCQG, providing a clear definition, a floor for grant-based finance, grant-equivalent reporting, and **a delivery plan** with time-bound pathways for scaling up.	**Timeline:** By COP32/CMA9 to inform the SCF 8th Biennial Assessment and the 2028 NCQG progress report, as well as preparations for the finance elements of the Second Global Stock Take.
3) Methodological reflections on transparency, reporting, and accountability A synthesis of methodological reflections and options to inform improvements in key reports, including the SCF 8th Biennial Assessment, the NCQG progress report, the ETF guidelines review, and the GST process, addressing what counts as climate finance, grant-equivalent reporting, limiting reporting to support provided, and avoiding over-reporting and double-counting	**Timeline:** By the end of 2027 to inform the 2028 assessments.
4) Draft guidance for future steps and action on climate finance Draft guidance on **next steps** for climate finance action beyond the Work Programme, including the delivery of a framework for enhanced implementation of public finance obligations under Article 9.1, implementation of the NCQG, finance-related considerations under GST-2, the adequate resource mobilization of UNFCCC climate funds, and related finance discussions under other negotiation tracks.	**Timeline:** By the end of 2027, to inform the 2028 assessments and decisions on the Global Stock Take, and COP32/CMA9.

5) Synthesis of tangible recommendations on enhancing provision of climate finance, including equitable and additional sources A synthesis of options and considerations on enhancing provision of climate finance, including equitable and additional sources of international climate finance, exploring progressive environmental taxation, and ensuring consistency with CBDR-RC.	**Timeline:** Included in the final report before COP33/CMA10, for consideration in the political phase of the Global Stock Take.
6) Synthesis of tangible recommendations to address challenges and disenablers of provision and revenue raising. Analyses of disenablers of climate finance, including cost of capital, illicit financial flows, tax dodging, and deprioritisation of climate finance to other areas such as military spending, with a view to produce concrete recommendations on how to address them including during the Xingu and Veredas Dialogues as well as other processes outside the UNFCCC.	**Timeline:** Same as above

3. Elements - Key building blocks/substantive topics

A. Quantitative elements (How much)

This workstream shall **focus on pathways for the provision of public climate finance by developed country Parties to developing country Parties under Article 9.1**, in the context of the NCQG and ambitions established under the Paris Agreement, including nationally determined ambitions as well as global targets, relating to, inter alia, mitigation and adaptation as well as addressing Loss and Damage and Just Transition.

Concretely (one example of how this could look like): This workstream could focus on technical work to establish the **financial provision needs of developing countries associated with key ambitions** (including but not limited to, delivering the 2027-30 targets of the Global Goal on Adaptation, tripling adaptation finance, tripling renewable energy, transitioning away from fossil fuels, implementing NDC financing).The workstream would focus in particular on the effectiveness as well as clear safeguards, such as gender-responsiveness and respect for and alignment with human rights, of climate finance, in line with CBDR-RC and equity how to follow up on the NCQG decisions' on the at minimum tripling of outflows for UNFCCC funds and the recognition of the need for more action and support to address loss and damage).

B. Qualitative elements (what kind)

This workstream shall examine practical pathways to ensure that **public and non-debt inducing climate finance is provided at scale** to deliver the to meet and exceed the NCQG targets

Concretely (one example of how this could look like): One concrete step forward could be affordability and the adoption of binding grant-ratio benchmarks.

C. Source and instrument elements (from where)

This workstream shall explore and progress on additional sources of international climate finance for developing countries, in a manner consistent with CBDR-RC and agreed principle.

Concretely (one example of how this could look like): This workstream should include a particular focus on tangible steps that should be taken to advance progressive environmental taxation on polluting corporations and super-rich individuals, in order to increase public money for international climate finance to be provided to developing countries. This should include formally identifying ways in which progressive and equitable environmental taxation could be delivered under the UN Framework Convention on International Tax Cooperation, as well as key measures through which developed countries should enhance and increase progressive environmental taxation at the national level to deliver on their international climate finance provision obligations.

D. Transparency and accountability elements (how to track)

This workstream **shall facilitate dialogue on accountability, transparency and predictability of climate finance,** with focus on tracking public finance provided under Article 9.1 as well as increasing transparency in tracking mobilized finance.

Concretely (one example of how this could look like): This workstream could recommend that biennial communications (next round due end-2026) and BTR finance reporting explicitly disaggregate grant vs. loan, concessional vs. non-concessional, and public vs. mobilized private finance. It could also recommend amendments within the ETF to reflect the above.To support this particular workstream, the Secretariat could prepare, by 2027, a dedicated report comparing the findings from the biennial communications under Article 9.5 of the Paris Agreement with those emerging from BTRs, with a view to informing a dedicated technical dialogue on transparency . Such an exercise could contrast the forward-looking (ex-ante) information in Article 9.5 communications with the ex-post information reported in BTRs, helping to identify areas of convergence, divergence and potential gaps in reported public climate finance, and could also serve as an input to the ETF MPGs revision process, as well as to the GST2 technical phase.

Rationale: This comparison is particularly timely given that the latest round of Article 9.5 communications was submitted in 2024, while a new round of BTRs is being submitted in 2026, enabling, for the first time, a comparison across these reports. It also comes in the context of the submission of NDCs 3.0 in 2025, some of which include financing strategies and/or cost estimates, as well as the publication of the 7th BA by the SCF this year. Together, these processes provide a valuable opportunity to support informed decision-making on climate finance, as well as enhancing the coherence between ex-ante and ex-post perspectives.

E. Structural barriers to climate finance

This workstream could be looking at **structural barriers to climate finance** (such as unsustainable debt levels, conditionalities embedded in the current financial architecture, as recognized in the NCQG decision). Analyze, within this workstream, the specific functions and **impact of key institutions** across the global financial architecture that are relevant in the delivery of climate finance.

Concretely (one example of how this could look like): Examine practical instruments to reduce the cost of capital for climate vulnerable, debt constrained countries and the role of credit rating agencies. It could further consider options for delinking access to increase public finance as established by article 9.1 from broader debt conditionality frameworks consistent with the disenablers identified in decision 1/CMA.6.

F. Linkage to other PA articles

This workstream shall ensure the Work Programme serves as an anchor point for finance questions arising across other tracks — such the Global Goal on Adaptation (GGA), the Just Transition Work Programme (JTWP), the Mitigation Work Programme (MWP), and GST-2 — rather than each track re-litigating the same Article 9.1 dispute in isolation.

Concretely (one example of how this could look like)

- **Standing interlinkages sub-item:** recurring space at each technical dialogue or dedicated technical dialogue for updates from co-facilitators of the relevant tracks on deferred finance questions.

- **Mutual attendance:** invite GGA/JTWP/MWP co-facilitators to participate, even briefly, in relevant Work Programme dialogues, and reciprocally offer Work Programme co-chairs' participation in theirs.
- **Shared reference language:** a standard finance-quality formulation (grant-based, needs-based, non-debt-inducing, non-privatizing) Parties can insert by reference into GGA, JTWP and MWP decisions.
- **Preparation for GST-2:** offer the Work Programme's 2027 methodological reflections as input for GST-2's technical assessment and political phase, for consideration alongside other sources.

Rationale: Recent sessions show this is systemic, not isolated: JTWP/BAM saw tensions rising over finance, being deemed outside its mandate, GGA remains deadlocked on the adaptation finance tripling. With GST-2's information-gathering phase beginning this year in parallel to the Work Programme's own dialogues, deliberate linkage is needed to avoid the two processes assessing finance progress against different evidence bases.