

Views on the Climate Finance Work Programme

August 2026

1. Introduction

Japan appreciates the opportunity to submit its views and additional inputs on 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 (hereinafter referred to as “Climate Finance Work Programme”) based on the questions posed by the co-chairs. Japan believes that the Climate Finance Work Programme will be an important opportunity to improve financial flows for the steady implementation of the new collective quantified goal (NCQG). Japan would like to take this opportunity to deliver Japan’s position as follows.

2. Japan’s views on the vision, modalities, and elements to be addressed in the next year of the Climate Finance Work Programme

(1) Vision

The Mutirão Decision (Decision 1/CMA.7) decided to establish “the two-year work programme on climate finance.” We are scheduled to discuss the entire climate finance and Article 9 in its entirety. This is not a forum for discussing Article 9.1 in isolation.

Developed countries will continue to fulfill their obligations, including those under Article 9.1. At the same time, it is also crucial to ensure appropriate contribution from capable non-developed countries and mobilize private finance as much as possible to meet the climate finance needs of developing countries for mitigation and adaptation as stipulated under Article 9.2 and 9.3. The NCQG is an agreement which reflects that spirit. The NCQG includes Article 9. 1, as well as other provisions of Article 9. We should focus on the implementation of the NCQG instead of establishing new targets, new arrangements or new funds.

We expect practical outcomes that improve climate finance flows, while avoiding polarized political discussions. It is important to deepen mutual understanding and cooperation through dialogue between developed and developing countries on issues such as what kind of capacity is required for countries in need of support to access climate finance including climate funds (GEF, GCF, etc.) and how to understand and support the differing needs of mitigation and adaptation of each country.

(2) Modalities

Japan wishes to engage in concrete discussions aimed at improving and expanding financial flows to developing countries that genuinely need finance, including SIDS and LDC. We do not rule

out discussing Article 9.1, but Article 9.1 is already being implemented in a transparent manner. We should move to discuss substance, including the improvement of access to finance without spending time on modality discussions. The “two-year work programme” has already started in Belém. There is no room for interpretation, because the Mutirão Decision adopted at COP30 in November 2025 clearly stated: “Decides to establish a two-year work programme on climate finance.” Therefore, this work programme will conclude at COP32 in November 2027. Furthermore, taking budgetary constraints into account, we believe that meetings related to the Climate Finance Work Programme should be held during the sessions of SB or CMA.

To discuss practical outcomes, it is important to avoid the “politicisation” of the work programme, which has frequently occurred in climate finance negotiations. The principles and the scope of the discussions should be defined in advance. As a principle for the discussions, it should be taken into account that frank opinions leading to improved financial flows are presented in an open atmosphere and in a spirit of mutual cooperation. Japan considers the following three points to be important. First, the work programme should be a platform for exchanges of views, information and ideas. Second, the work programme should be implemented in a facilitative, enabling, non-punitive and non-prescriptive manner, respect national sovereignty, and take into account different national circumstances. While during the workshops of the work programme in SB64 there have been arguments that developed countries should change their budgets and domestic policies, we would like to stress that discussion within the UNFCCC system does not permit interference in internal affairs. Finally, the work programme should not intend to consider or negotiate new targets, arrangements or funds.

Regarding the concrete format of the discussion, our idea is that we could collectively identify and share feasible options for improving financial flows, including enhancing access to finance, in the context of existing decisions including the NCQG, through frank exchanges of views via dialogue amongst all actors. Specifically, the involvement of all actors, including recipients including SIDS and LDCs, donor countries, climate funds, MDBs and the private sector, is essential for the realisation of the NCQG. One idea is to hold a hybrid dialogue in which all actors participate to share opportunities, good practices, actionable solutions and barriers.

(3) Elements to be addressed

It would be best to address the following two main elements.

A) Improving access to climate funds and MDBs

Access to climate funds and MDBs is important for particularly vulnerable developing countries, including SIDS and LDCs. We can discuss what initiatives are needed to improve their capacity to access climate finance from the existing funds, while respecting the existing forum of each fund and safeguarding the unique characteristics of each fund, as well as fiscal discipline and risk management. For example, Japan has established Asia-Pacific Climate Change Adaptation Information Platform, so-

called AP-PLAT, to provide latest climate risk information. This is to support developing countries to conduct impact assessment of climate risks, as well as to prepare an adaptation plan. Such science-based impact assessments and policy making are essential from the perspective of enabling developing countries to demonstrate that their projects are scientifically sound and genuinely necessary when applying for financial support with the GEF, GCF and other institutions. The work programme can be a platform to share experiences and lessons on such support and to discuss further approaches which are needed from this perspective.

B) Effective climate finance project design that reflects the needs of developing countries

Support is required to reflect the country-driven manner of each developing country and should not be the imposition of mitigation and adaptation measures by donors. At the same time, it is essential to guarantee the effectiveness of climate change action and provide explanations regarding project risk management to taxpayers of donor countries in the case of public finance, and to shareholders in the case of private finance. In the work programme, we can discuss what is required to bridge the gap between needs and actual support by making maximum use of existing frameworks including NDCs, NAPs, BTRs and BCs.

3. Japan's inputs in response to the below guiding questions considered during the multi-stakeholder engagement workshop

(1) Provision and mobilization of “climate finance, including Article 9, paragraph 1, of the Paris Agreement in the context of Article 9 of the Paris Agreement as a whole”: How can we scale up the provision and mobilization of climate finance from a wide variety of sources, instruments and channels to support climate actions in developing countries?

(2) Access to “climate finance, including Article 9, paragraph 1, of the Paris Agreement in the context of Article 9 of the Paris Agreement as a whole”: What are concrete procedural, institutional and capacity barriers that prevent developing countries from accessing available climate finance, and how can these be addressed?

First, developed countries will continue to fulfill their obligations under Article 9.1. Since 2022, developed countries have consistently met the \$100 billion target. Japan provides huge amount of climate finance to developing countries. Details regarding Japan's support are provided in the Biennial Transparency Report (BTR). Japan is devoting significant resources to ensuring the detailed information to be provided transparently through the BTRs. This is all the more difficult task given the large number of climate finance projects Japan is involved in. In addition, Japan is implementing its assistance projects in close coordination and consultation with the recipient governments. Consequently, the recipient governments are aware of the amount of climate finance Japan is providing. Without taking accurate facts into account, it is impossible to have rational and practical discussions.

Therefore, we would like to encourage other countries to provide the full information in a timely manner.

Then, taking into account the climate finance needs of developing countries, it is crucial that we mobilize more private finance. The financially capable developing countries are also further encouraged to provide support for other developing countries, while, of course, developed countries continue to fulfill their obligations. The NCQG is a sound agreement that reflects this approach. What is needed is not a renegotiation of the NCQG, but discussions aimed at fully implementing this agreement.

From Japan's perspective, the NCQG contains positive paragraphs not only in terms of quantity but also in terms of quality, and we place importance on working to realize these paragraphs. In particular, it is important that more finance flows to LDCs and SIDS. We wish to engage in substantive discussions regarding the qualitative aspects of the NCQG, such as what is needed for countries requiring support to access climate funds like GEF and GCF, as well as how we can provide support with understanding of the differing adaptation and mitigation needs of each country.

Furthermore, discussions on the qualitative aspects of the NCQG lead to discussions on actually increasing the volume of finance from all sources. It is important to identify the bottlenecks faced by countries that struggle to receive finance, such as SIDS and LDCs, and to discuss what specific measures are needed to overcome them. For example, it has been pointed out that because national government policies—including NDCs and NAPs—have not been established, the private sector is unsure of which sectors in those countries to invest in and therefore refrains from doing so.

To understand the differing adaptation and mitigation needs across countries and to facilitate access to finance, Japan places great importance on the “capacity building and technical support to enhance access to finance” specified in Paragraph 22 of the NCQG.

In this context, Japan has been providing developing countries with the latest scientific climate risk information through the Asia-Pacific Climate Change Adaptation Information Platform (AP-PLAT) established by Japan. The significance of this support in terms of enhancing access to climate finance is as described above. Japan is committed to supporting developing countries not only through financial resources but also through such multifaceted assistance.

(3) Transparency of “climate finance, including Article 9, paragraph 1, of the Paris Agreement in the context of Article 9 of the Paris Agreement as a whole”: How do we enhance the transparency of climate finance and the measurement of progress on the impacts, results and outcomes of climate finance, including Article 9, paragraph 1, of the Paris Agreement in the context of Article 9 of the Paris Agreement as a whole?

At last year's CMA, it was agreed that matters related to the NCQG would be included in the biennial communications (BC) under Article 9.5. Japan plans to submit its BC under Article 9.5

including based on these new reporting requirements within this year and also report on the provision and mobilization of climate finance in its BTR-2 this year.

A key challenge is that, for both the BCs and the BTRs, only developed countries are disclosing detailed information, while developing countries with the capacity to do so are not currently disclosing such information. To realize the NCQG, it is important to enhance the predictability and accountability of climate finance as a whole, not just under Article 9.1. We strongly encourage capable developing countries to submit their BCs and BTRs and provide information on climate finance.

Finally, it should be noted that what to report specifically in the BCs and BTRs are being discussed under the existing agenda items. The Climate Finance Work Programme should avoid duplicating these discussions and instead focus on issues that cannot be addressed under the existing agenda items. As for what such issues are, it has already been explained above.

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