



**To:** Co-Chairs, Climate Finance Work Programme (Article 9), UNFCCC

**From:** Tax Justice Network Africa and ForumCiv

**Date:** 27 April 2026

**Subject:** African Civil Society Submission on the Climate Finance Work Programme under Article 9 of the Paris Agreement

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## Introduction

This submission responds to the co-chairs' invitation for views, offering concrete proposals grounded in evidence from African contexts and aligned with the programme's mandate for inclusive, comprehensive, and actionable outcomes. It draws on the collective insights of civil society organizations, frontline communities, research institutions, and policy actors working at the intersection of climate finance, debt, and development across the continent.

Tax Justice Network Africa (TJNA) and ForumCiv welcomes the establishment of the two-year climate finance work programme under Article 9 of the Paris Agreement, as decided at CMA 7. As an African-led network advancing fiscal justice and domestic resource mobilisation, TJNA has long advocated for the integration of tax justice, debt sustainability, and climate finance to address the structural barriers constraining African countries' climate response. This submission reflects a consolidated African civil society position emerging from regional convenings, and ongoing collaboration across climate, development, and economic justice movements. Our work demonstrates that climate finance cannot succeed without addressing systemic inequities in the global financial architecture.

**(a) What are your overall expectations for the climate finance work programme? What concrete outputs and outcomes should the climate finance work programme deliver?**

TJNA expects the climate finance work programme to re-anchor climate finance within a rules-based, justice-oriented framework that reflects Article 9 obligations, moving decisively from voluntary pledges to predictable, public, and accountable mobilisation, provision and reporting.

Current climate finance architecture remains inadequate, debt-creating, and structurally exclusionary. A significant share of reported climate finance is delivered as loans rather than grants, exacerbating fiscal pressures in developing countries. At the same time, only a limited proportion of finance reaches local communities, while global climate change needs far exceed current commitments with an estimated



US\$310–365 billion per year by 2035 for adaptation, and USD 400–800 billion annually for loss and damage, These gaps reflect systemic design failures, not resource scarcity.

*The work programme should therefore deliver:*

- A framework for aligning climate finance with global financial architecture reform (through the UN Tax convention and reform of MDB's), including international tax cooperation, debt restructuring, and curbing of illicit financial flows (IFFs).
- A time-bound operational roadmap for Article 9 implementation, including quantified targets for scaling grant-based public finance, especially for adaptation and loss and damage.
- A common framework for simplifying access and delivery, including direct and proximate access modalities that reduce intermediaries and transaction costs and promote equity and the quality of climate finance.
- Standardised accountability and reporting mechanisms that track not only volumes but also distributional impacts and last-mile delivery.

*Expected outcomes include:*

- A measurable increase in predictable, grant-based climate finance, reducing reliance on debt-creating instruments.
- Improved last-mile delivery, with a higher share of finance reaching communities, women, youth, and Indigenous peoples.
- Strengthened country ownership and policy coherence, linking climate finance to national fiscal systems, NDCs, and development priorities.
- A rebalanced global system where climate finance is treated as a legal obligation rooted in historical responsibility, not a voluntary or market-driven mobilisation exercise.

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**(b) What are the thematic pillars of the climate finance work programme and the related subtopics that we should address within each pillar?**

### **1. Provision and Quality of Climate Finance (Article 9 Core)**

This pillar should focus on ensuring that provision of climate finance is adequate, predictable, and non-debt creating, with a strong emphasis on scaling up grant-based public finance, particularly for adaptation and loss and damage. It calls for the establishment of clear quality metrics including the balance between grants and loans, levels of concessionality, transparency, and accessibility to ensure that finance is equitable and fit-for-purpose. It should highlight the need to operationalize existing commitments, including alignment with the New Collective Quantified Goal and adaptation finance targets, while ensuring a balanced allocation across mitigation, adaptation, and loss and damage.



**This pillar is grounded in the recognition that the current dominance of loan-based and privately mobilized and provided finance undermines equity, limits accessibility, and exacerbates debt vulnerabilities in developing countries.**

## **2. Systemic Reform: Climate–Debt–Tax Nexus**

This pillar should focus on systemic reform at the intersection of climate finance, debt, tax justice, and the broader global financial architecture, with the aim of expanding fiscal space and addressing structural leakages that constrain developing countries, particularly least developed countries. Emphasis should be placed on addressing sovereign debt burdens and climate-related fiscal stress, tackling illicit financial flows (IFFs) and corporate tax abuses, and aligning climate finance discussions with ongoing global tax reforms, including the UN Tax Convention process. It should also prioritise the reform of multilateral development banks (MDBs) to ensure that finance is accessible, affordable, and delivered at scale, including through concessional and grant-based instruments that reach countries most in need. It should also advance the exploration of innovative and progressive sources of finance, such as fossil fuel levies and windfall taxes, to support climate action.

**This pillar is grounded in the recognition that African countries continue to lose significant revenues through IFFs while facing rising debt burdens, limiting their ability to co-finance climate priorities. Climate finance cannot be effective without addressing broader constraints on domestic resource mobilisation, equitable access to finance, and the reform of global financial systems to ensure resources reach least developed countries in a timely, predictable, and just manner.**

## **3. Access, Delivery, and Localisation**

The objective is to ensure equity in access and last-mile delivery so that climate finance reaches those who need it most. The pillar should emphasize the expansion of direct and proximate access modalities for national, subnational, and local actors, alongside the simplification of accreditation, funding, and disbursement processes to reduce barriers to entry. It can also address strengthening of community-led and locally governed financing mechanisms, while reducing intermediary layers and transaction costs across delivery chains.

**This pillar is grounded in the recognition that current climate finance systems are often diluted through multiple intermediaries, with resources retained at various levels, ultimately limiting impact and leaving minimal finance reaching frontline communities.**



**(c) How should the climate finance work programme be organized to ensure that the format is inclusive, balanced, and technically robust, while addressing climate finance comprehensively and delivering outcomes that are actionable and meaningful?**

**1. Inclusive and representative participation:** Ensure meaningful participation and engagement of African stakeholders, CSOs, and frontline communities and other marginalised groups in multiple formats and languages. Institutionalize engagement of women, youth, and Indigenous groups and move from consultation toward co-creation of agendas and outputs.

**2. Thematic, results-oriented workstreams:** Structure the programme around defined pillars with clear timelines. Each workstream should produce technical papers, policy options, and implementation toolkits

**3. Strong linkage to UNFCCC decision-making:** Ensure outputs directly inform NCQG deliberations, Global Stocktake follow-up, and COP finance decisions. It should establish formal feedback loops between technical discussions and negotiations

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## **Conclusion**

The climate finance work programme presents a critical opportunity to correct systemic imbalances in the global financial architecture. Grounded in the principles of climate justice, equity, and Common but Differentiated Responsibilities (CBDR-RC), this submission underscores the urgent need to transform the current climate finance architecture from one that is fragmented, inaccessible, and debt-driven, to one that is predictable, grant-based, locally accessible, and aligned with Africa's development priorities. Without such structural shifts, climate finance risks reinforcing existing inequalities rather than addressing them.

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