WGC* Submission on
Post-Belém Climate Finance Work Programme
April 2026

In Belém, at CMA 7, Parties decided to establish a two-year 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.

The WGC congratulates the new work programme co-chairs Appolonia Miola (Italy) and Yolando Velasco (Philippines) to their appointment to this important process and looks forward to contributing to the work programme and collaborating with the co-chairs.

This submission is in response to the co-chairs' invitation to observers to submit their views on the expectations, topics to be addressed, outcomes and organisation of the work programme in response to a set of guiding questions. Our submission reinforces our core demands in the context of the NCQG negotiations and the Baku-to-Belém Roadmap (B2B) consultation process (see our previous submissions on the NCQG in March and August 2024, and in March and September 2025 on the roadmap). It also aligns with the call of other rights-based constituencies during COP30 in anticipation of a potential work programme to focus such a work programme in particular on a clear framework and action plan for improving the quantity and quality of public provision by developed country Parties to developing country Parties under Article 9.1 by COP32/CMA9.

See below for more detailed responses to the guiding questions.

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

At its core, and as its most important deliverable outcome, the work programme must facilitate substantive discussion on and ultimately give guidance for concrete action plans of developed country Parties, both collectively and individually, on their provision of public climate finance that will ensure the delivery of the New Collective Quantified Goal (NCQG), taking into account ongoing human-rights obligations of all Parties and thus the need for such delivery to be human-rights-based, gender-responsive and child- and disability-inclusive, particularly the $300 billion that should be majority assured by public, grant-based climate finance. Without engendering such a discussion, including the exchange of best practices for a balanced and equitable allocation and high quality delivery, coordination on the various timelines and elements of the NCQG, and

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identification of various opportunities along the NCQG timeline to demonstrate meaningful progress toward high quality and inclusive delivery, within a framework for accountability guided in part by Article 9.1, this work programme will not add value to the ongoing climate finance discourse nor the negotiation tracks.

The articulation of a collective delivery plan or action plan by COP32/CMA9, where developed country Parties outline their individual contributions and plans for providing progressively increasing public climate finance of high quality in line with the NCQG, must be a key outcome of this work programme. Particular elements in this plan must demonstrate how Parties intend to ensure the following:

- "[...] efforts to at least triple annual outflows from those Funds from 2022 levels by 2030 at the latest with a view to significantly scaling up the share of finance delivered through them" (para. 16)
- "[aiming] to achieve a balance between adaptation and mitigation" (para. 17)
- "[...] dramatically scale up adaptation financing, including taking into account the global goal on adaptation and the targets referred to in paragraphs 9-10 of decision 2/CMA.5" (para. 18)
- "[...] urgent and enhanced action and support for averting, minimizing and addressing loss and damage associated with climate change impacts;"(para.19)
- "[...] reducing existing constraints, challenges, systemic inequities and barriers to access to climate finance, such as high cost of capital, co-financing requirements and burdensome application processes [...]" (para. 21)
- "the inclusion and extension of benefits to vulnerable communities and groups in climate finance efforts, including women and girls, children and youth, persons with disabilities, Indigenous Peoples, local communities, migrants and refugees, climate-vulnerable communities and people in vulnerable situations" (para.26)

The work programme must also discuss and develop sound methodologies and recommendations for a framework for accountability for this delivery plan, to ensure such work does not have to be repeated inefficiently every few years as the timeline of the NCQG advances, and to provide assurance that each deliverable will be considered.

- Such a delivery plan should be supporting the NCQG accountability provisions laid out in paras. 30, 33, 34 and 35 of the NCQG decision and the mandate given to the Standing Committee on Finance (SCF), by **providing further clarity and guidance for the biennial NCQG reporting to start at 2028** with both qualitative and quantitative considerations, with a particular focus on assessing access to quality public finance in line with Article 9.9 of the Paris Agreement and its focus on the role of the operating entities under the financial mechanism, and with para. 16 of the NCQG and the mandate to triple outflows under the UNFCCC funds by 2030 in anticipation of the NCQG special report in 2030 and as a way to strengthen the biennial SCF report on NCQG progress.
- It should also focus on **supporting the reporting for a public provision centered implementation of the COP30 Mutirão decision on tripling of adaptation finance flows**, noting the conceptual vagueness of the goal with respect to baseline and desired quality of adaptation finance delivered.

- Importantly, it should also take into account, and **provide recommendations on how to strengthen other related climate finance reporting** with a focus on highlighting developed countries' climate finance provision, such as ongoing efforts under Paris Agreement para. 9.5 to ensure predictability and 9.7 to ensure delivery.
- Lastly, as the climate finance work programme will run concurrently with efforts to conduct the second Global Stocktake, the work programme should also discuss ways to **improve accountability for public delivery of climate finance under the Global Stocktake process**.

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

Scaling public finance in quantity and quality, with a particular focus on adaptation finance: The work programme should focus on channels and instruments for increasing the predictability and timely delivery of public finance, including by focusing on the adequacy of financial instruments to ensure grants and highly concessional finance are central for publicly supported funded climate action for adaptation, to address loss and damage and for just transition. In this context, the role of the UNFCCC funds, including as related to the mandate from para. 16 of the NCQG decision, must be highlighted as some of the most important and predictable channels to ensure such quality public provision. In particular, increasing predictability through the core commitment of developed country Parties in UNFCCC funds' resource mobilization efforts (both ongoing and through periodic replenishments, such as the GCF and FRLD ones to be conducted during the duration of the work programme) must receive attention.

Given the incredible mismatch between current mitigation and adaptation funding, and the ever-increasing data on the imperative for publicly-funded adaptation, as adaptation measures are primarily public goods, a particular focus on scaling the provision of public, grant-based adaptation finance is necessary as part of this thematic pillar. Public adaptation investments are necessary not only within the context of the NCQG, but the Global Goal on Adaptation, as well as upheld by commitments to health and education in other international fora.

Inclusivity of benefits through enhancing direct access: A core part of quality public provision is identifying and detailing approaches and accountability measures (such as progress indicators) to improve access not just for all eligible countries (in line with paras. 21-24 of the NCQG), but in particular for the inclusion and extension of direct climate finance access and guaranteed benefits of funded actions for the communities and groups named in the NCQG para. 26. Here the focus should be on the channels, actors, institutions and mechanisms that facilitate and enhance direct access in particular for locally-led and locally-owned approaches by rightsholders as well as on recommendations and actions coherent with and taking into account additional, aligned mandates within the UNFCCC, such as in the Belém Gender Action Plan (also to be delivered between now and 2035).

Increased transparency and accountability through improved reporting: In order for the work programme to contribute to increasing the quantity and quality of public climate finance provision from developed to developing countries as a core focus and with the development of a delivery plan, the work programme in its discussions must tackle how to improve the granularity and quality of tracking public finance provided under Article 9.1. This means addressing the need for

definitions for accounting, such as for grant-equivalency; recommendations for guidelines to address over-reporting and double-counting; clear indicators, the setting of baselines and targets for finance to be delivered for locally-led and locally-owned action and to local actors; as well as considerations on how to embed core human rights standards – gender-responsiveness; child- and disability-inclusivity; free, prior and informed consent (FPIC) for Indigenous Peoples and local communities; the right to meaningful participation, including in decision-making – into public climate finance reporting.

(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?

Sessions, including workshops and dialogues, should be organized on the sidelines of existing UNFCCC events, including but not limited to SBs and COP, to ensure greater participation and efficiency, with hybrid formatting to include virtual participation, especially given how travel challenges may arise within the current geopolitical context, noting a non-hybrid option could bias against representative participation from certain geographic regions.

Observers, including Indigenous Peoples, must be given remit to participate and contribute technically alongside and on equal footing with Parties, not in separate "consultation" sessions as with the B2B Roadmap, but more in keeping with the NCQG's Technical Expert Dialogues. This can be operationalized through ensuring:

- Observers are invited to speak on panels equally and in reflection of their expertise.
- Observers are invited to facilitate breakout groups but also in such roles can have additional colleagues from their organizations in such breakout groups so that a moderation role does not mean silencing their particular analyses and viewpoints.
- Observers have access to drafts and submission periods equally to Parties.
- The likely greater participation by observers virtually, due to funding constraints of civil society, must be matched by virtual engagement modalities that do not treat virtual inputs as secondary, only in the chat, etc.

As in keeping with standard practice, but worth highlighting given budgetary constraints, every session should be recorded, with every presentation posted. Publicly posted summaries of each session, be they dialogues or workshops, should follow within 30 days.

The co-chairs should prepare an interim co-chairs' synthesis report on the proceedings in 2026 for consideration by COP31/CMA8. A final co-chairs' synthesis summarizing the proceeding in 2027 and offering recommendations and draft guidance on future action steps after the conclusion of the work programme, in particular in view of the various mandated 2028 climate finance assessments, should be submitted for COP32/CMA9.