WOMEN GENDER CONSTITUENCY

WGC Submission[1] on the Climate Finance Work Programme
September 2026

This submission is in response to the co-chairs' invitation to observers, inter alia, to submit their views on the vision, modalities, and elements of the Climate Finance Work Programme (CFWP) in response to a set of guiding questions.

Our submission once again reinforces our core demands in the context of the New Collective Quantified Goal (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) as well as complements our April CFWP submission on the expectations, topics to be addressed, outcomes and organisation of the work programme. This submission should be read in conjunction with that previous submission.

See below for views on the outlined topics and guiding questions.

Views on the vision, modalities, and elements to be addressed in the next year of 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

The Climate Finance Work Programme (CFWP) should be a space to discuss, outline, and action the ways and means of provision of new and additional, adequate and predictable, non-debt creating public finance from developed to developing countries as a matter of legal obligation under the UNFCCC and Paris Agreement, recently confirmed by the ICJ Advisory Opinion. Article 9.1 of the Paris Agreement must be the cornerstone of this work programme given both its centrality to achieving the goals of the Paris Agreement and the necessity of fulfilling the New Collective Quantified Goal (NCQG), one of the catalysts that highlighted the need for this work programme. Substantive, detailed mapping of the concrete ways forward, including timelines, will ensure the full and timely delivery of the NCQG via this work programme, with developed country Parties meeting milestones to show their commitment to fulfilling their climate finance obligations.

This work programme must take into account the ongoing human-rights obligations of all Parties and thus the need for climate finance delivery to be human rights-based, gender-responsive and child- and disability-inclusive, particularly the $300 billion that shall be majority-assured by public, grant-based climate finance. Specifying the public provision proportion of this annual goal is a key element to be achieved via this work programme.

The funding modalities to be addressed must include (but not be limited to) the provision of public, grant based climate finance through the UNFCCC-linked multilateral climate funds (GCF, GEF, AF, FRLD), in alignment with para. 16 of the NCQG, where currently funding flowing into the funds is not increasing but decreasing over time in real dollars. Inflation and the rising cost of climate action, with every moment of delay making interventions more complex and expensive, must be integrated into budgetary considerations as Parties fulfill their duties to scale climate finance in accordance with the latest science outlining the urgency of the crisis and breadth and depth of the climate needs. Developed countries should provide predictability through the long-term provision and upscaling of public finance, and this work programme offers the most appropriate vehicle for operationalizing the plan for that required scaling.

---

[1] *For questions or follow up related to this WGC submission, please contact the co-coordinators of the WGC Feminist Climate Finance Working Group, Tara Daniel (tara@wedo.org) and Liane Schalatek (liane.schalatek@us.boell.org).*

Another element to be addressed as part of the action plan emerging from this work programme include the continued gap in adaptation funding, given the NCQG "[aiming] to achieve a balance between adaptation and mitigation" (para. 17). Addressing such a gap includes recognizing the limitations of private sector mobilization, though such limitations are not limited to the realm of adaptation, as private sector funding is rarely appropriate for adaptation needs, with one estimate quantifying it could address at most 15% of the needs across sectors.

Likewise, scaling up finance for addressing loss and damage, in line with the NCQG "urgent and enhanced action and support for averting, minimizing and addressing loss and damage associated with climate change impacts;"(para.19), is another key element to be addressed by the work programme. In conjunction with the NCQG decision that " a significant increase of public resources should be provided through the operating entities of the Financial Mechanism", the work programme provides another opportunity for developed country Parties to outline how they will provide resources for the full operationalization of the FRLD.

Other key elements of the work programme, regarding systemic inequities and barriers to finance (para. 21) and access to benefits (para. 26), are discussed more under additional inputs below.

In terms of modalities for the CFWP to operate effectively, the CFWP should continue to include non-party stakeholders and invite observers to participate, share expertise and have access to all work conducted in the WP. Observers represent not only key perspectives to ensure considerations that enhance climate finance effectiveness - such as disability-inclusion, gender and child-responsiveness, but also offer technical, pragmatic insights into operationalization. Please see previous submission for specific examples of how to ensure observers are participating on equal footing.

The vision of the CFWP in ensuring a detailed process for climate finance delivery under Article 9.1 cannot be achieved without this meaningful, iterative engagement of observers, nor can it be achieved without means of substantive engagement between Parties that uncover and elucidate how developed country Parties will deliver on their various climate finance obligations, with robust systems for tracking and accountability. Ensuring the work programme is advanced as part of the CMA8 negotiations in Antalya is critical to the work programme's utility. Only through both an inclusive, meaningful process and substantive outcomes in CMA8 can the vision be achieved, a vision that encompasses the hope of restoring trust between Parties through measured steps of transparency, accountability, and actual delivery.

Additional Inputs

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?

The work programme should address which policy instruments could address issues of limited public finance. A focus on policy instruments available to developed countries to increase public climate finance, instead of watering down the legal obligation and risking delivery of the $300bn by private finance channels, would highlight how to prioritize and redirect funds that are already available within public budgets or accessible to governments through responsible governance, including operationalization of the polluter-pays principle.

Potential sources, instruments and channels include but are not limited to:

- fossil fuel taxes, including but not limited to windfall taxes
- wealth taxes, noting that the emissions and portfolios of the richest 1% are driving climate chaos
- redirection of fossil fuel subsidies, especially considering the devastating climate impact of defence/military spending (global spending of USD 2.63 trillion in 2025)
- use of Special Drawing Rights

Scaling up finance also includes affirming the significance of the UN Tax Convention and the necessity of State support for this Convention to ultimately ensure multinational corporations are not continuing to extract wealth and resources while polluting. Additionally, recognizing alignment of climate with health, education, and gender equality goals, inter alia, and as per international human rights and treaty obligations on these topics, may prioritize more coherent budgeting processes for developed countries to unlock public resources for climate finance.

Contributions by philanthropy may be an *additional* source of funding, but their contributions must be guided by principles of transparency and accountability to understanding how their funds are enabling investment in public goods and services. There cannot be established any quid-pro-quo for their participation in increasing climate finance, such as expectations by philanthropic founders or boards to determine the use of funding (earmarking) or influence the governance of decision-making (by wanting, for example, a seat on a Fund Board). This principle is doubly important as the context of philanthropic funds is their accrual due to policy failures, as foundations benefit from the lack of fair, progressive tax systems for corporations and individuals, undermining the ability of governments to have an adequate tax base for investing in climate resilience and action. As these funds are brought together with public funds, they must serve the public good. Particularly at this moment of needed UNFCCC reform, and the importance of transparency and accountability as key to upholding multilateral processes, abdicating state/Party responsibility while welcoming philanthropic power, consolidated through unjust tax regimes and economic systems, to fill the void would further signal a fundamental breakdown in the UNFCCC.

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?

Grant-based provision of public finance, and in particular direct access to grant and non-debt creating finance 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, is critical to the discussion on access.

The issue of access is fundamentally entwined with the lack of the adequate provision of climate finance, as climate finance cannot be accessed unless it is available. The procedural barriers to access include an under-funded multilateral system of climate finance, particularly the UNFCCC-linked funds for which all developing countries are eligible, in alignment with the provision of finance outlined in Article 9.1. Under-funding of transparent, accountable multilateral climate funds guided by the Parties to the Convention and Paris Agreement in favor of bilateral funding opportunities, which still run along lines of previous colonial connections, and new funds with limited eligibility among developing countries, is indeed an issue of access.

Another procedural barrier is the constant offering or limitation of climate finance through debt-creating instruments. Climate finance "opportunities" that will create debt are barriers, forcing choices between short-term funding and the long-term building of resilience. In the case of MDB funding for SIDS, for example, where concessionality is determined by an income group qualification that does not take climate vulnerabilities into account sufficiently, loan-based finance becomes absurd when one strong hurricane or cyclone can wipe out untold assets while hindering economic activity (including from tourism) for years. This system of support is undermining, not addressing, climate action, and offering access to climate finance under these terms is a double-edged sword.

These barriers also drive the shape and nature of climate action, deprioritizing investment in public goods that may have returns that will not be captured quickly through direct financial remuneration but instead via individual and community health and well-being, Access to non-debt creating finance is critical to accessing climate finance for the full depth of country and community identified needs and priorities.

Institutional barriers include the lack of provision of resources to strengthen in-house, department and ministerial capacity for national coordination and coherence. but instead tying resources to project cycles and enabling funding to flow more easily to international consulting firms than to governmental infrastructure. Additional institutional barriers include the frequent siloing of environmental and finance ministries, not to mention the failure of climate actors to also coordinate with related ministries concerning health, education, gender, children, and other marginalized groups, as well as directly with Indigenous Peoples through their own representative institutions and autonomous governance structures.

Framing barriers as capacity barriers is in large part of a function of neocolonialism and the global, debt-based financial architecture. Centering critiques of developing countries' infrastructure provides excuses and justifications for under-funding and top-down approaches led by international consulting firms (and multilateral development banks), while institutional gaps that may be present often result from decades of failed austerity measures that drain resources from public services. Productive discussions on capacity barriers must center developing countries' characterization of their capacity constraints regarding climate finance readiness.

The question of capacity is also one that arises particularly with considerations of direct access for community-led groups, which, as mentioned, constitute a critical part of access to ensure country needs and priorities are indeed fully addressed. As stated in our previous submission, "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)." Similarly , the Action plan under the Glasgow work programme on Action for Climate Empowerment asks for strengthening coordination of ACE work by integrating the six ACE elements (education, public awareness, training, public participation, public access to information and international cooperation) into the work of the UNFCCC constituted bodies (to be delivered from 2021 until 2031). Moreover, the decision 22/CMA.4 invited the operating entities of the Financial Mechanism to provide financial support for Action for Climate Empowerment activities.

The criticism of lack of capacity among grassroots groups and other community-centered solutions has often been wielded in opposition to the call for smaller-scale grant mechanisms, but leveraging feminist, Indigenous, and disability rights funds as intermediaries, using their existing networks of identified frontline climate solutions, provides one actionable way to ensure these groups and networks have the capacity to absorb additional funding. Meaningful discourse on capacity barriers must also include considerations of language barriers as well as the double-standard of requiring higher levels of information and safeguards from smaller-scale projects than larger-scale private initiatives that promise high leverage ratios and/or returns on investment.

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?

Measurement of progress in the provision of quantity and quality of climate finance necessitates a clear climate finance definition and more accurate climate finance accounting methodologies, such as moving beyond the inadequate glimpses into climate action provided by the OECD Rio Markers.

The transparency and accountability of private sector finance is lacking, despite using public finance to "leverage" or "derisk" private sector finance, and such transparency and accountability must be a requirement of utilizing public finance.

An example at the project level is the lack of reporting on Green Climate Fund (GCF) projects and programmes, on if, when, and how promised leverage ratios are reached, and which mobilized private sector actors are benefitting from the GCF (often) taking on the first and greatest share of the risk. (The discovery that a number of GCF private sector projects/programmes could not bring in the promised co-financing, on which the terms of seniority and risk were based, has been through ad-hoc information disclosure.) Likewise, there has been a failure to report on the returns of such private investments, not only in financial terms but in terms of emissions reductions (in the case of mitigation projects), with annual reporting lagging and incomplete, for instance missing details of subprojects unidentified at the time programmes posited their emissions reduction potential. Looking beyond UNFCCC-linked funds, no Climate Investment Fund (CIF) private projects disclose their project documentation on the CIF website.

Transparency also includes the right to access information by those who are affected by projects and planned projects, including considerations of where accessible information on project planning, implementation, actors, access to redress is housed and in what languages and formats. How language justice is integrated at a national level and a project-level speaks to transparency as well as accountability. Additionally, there must be monitoring and accountability provision for qualitative reporting, providing for and facilitating the role of communities in participatory monitoring, and tracking locally-led and implemented actions.

Tracking quantitatively and qualitatively the funding allocated for locally-led action, etc., is also key to climate finance efficacy and adaptive management, as well as operationalizing NCQG paras. 24 and 26, among others. The paucity of data on this longstanding question is an impediment to scaling effective and sustainable climate finance in line with existing mandates.

Clear results measurement frameworks and the right indicators, including qualitative indicators, will also enhance accountability, instead of focusing on output measures such as the scale of leverage/co-financing. Measuring what was achieved on the ground with better data captured with an intersectional approach, including gender-disaggregated data, will contribute to an understanding of the distribution and impact of benefits on beneficiaries, including those outlined in the NCQG para. 26. Additionally, relative measures, rather than continued reliance on absolute measures when considering aggregate information, are significant - what percent of the need was met, what percent of the coastline was restored, etc., instead of an over-reliance on quantitative data without context.

These improvements in robust, consistent transparency and accountability systems should be informed by the ongoing work of the Standing Committee on Climate Finance, especially in its preparations for the upcoming 2028 NCQG report and drawing from its history of identifying gaps and recommendations through the biennial assessment in particular, but also recognizing insights from other periodic technical reports. Parties and non-Party stakeholders can also draw on their analyses from review of the annual reports of the operating entities. Additionally, this element of the work programme has clear lines of connection with the Global Stocktake, as well as ensuring lessons learned from the biennial transparency reports and reporting under Article 9.5. The format of the work programme must enable technical exchange to advance transparency and accountability in line with existing mapping and knowledge of data collection, gaps, and challenges, ensuring delivery is more closely linked to climate impact.