

Submission from the Office of the United Nations High Commissioner for Human Rights on the Climate Finance Work Programme

27 April 2026

Introduction

On 8 July 2025, the Human Rights Council adopted resolution 59/25 entitled “Human rights and climate change”.¹ The resolution focuses on the issue of climate finance in relation to human rights. In the resolution, the Human Rights Council acknowledged that climate finance is important for the enjoyment of human rights by all and that significant gaps in climate finance remain.² It further noted that developing countries under debt stress are facing serious human rights implications and recognized that grant-based, earmarked and accessible international financing for climate action must be scaled up.³ The Human Rights Council urged States to take effective measures to fulfil at least the New Collective Quantified Goal on climate finance, while making additional efforts to assist developing countries in their adaptation and mitigation initiatives, including in the pursuit of fair, equitable, inclusive and sustainable just transition pathways from a high-carbon economy to a low-carbon economy.⁴ It called upon States and all relevant stakeholders, with developed countries taking the lead, to promote equitable access to finance and resources for enhancing the adaptive capacities of the most affected communities, in accordance with the principles of equity, climate justice and the right to development by delivering on climate finance commitments and supporting loss and damage mechanisms.⁵ It also encouraged States, development partners and international financial institutions to adopt simplified procedures for accessing the various climate funds for developing countries, including direct access arrangements for funding.⁶

In the same resolution, the Human Rights Council requested the Secretary-General to consult Member States and other relevant stakeholders in order to prepare and submit to its 63rd session (in September-October 2026) a synthesis report on actionable pathways in mobilizing sufficient climate financing and associated challenges and opportunities in the pursuit of the full realization of human rights for all people.⁷ To inform the synthesis report, the Office of the United Nations High Commissioner for Human Rights (OHCHR) transmitted a Note Verbale and Questionnaire to Member States, National Human Rights Institutions, United Nations entities, civil society organizations, and academic institutions in September 2025, inviting them to respond to the questionnaire and provide inputs on: (1) Actionable pathways and promising practices; (2) Quantitative and qualitative data on finance-rights nexus; (3) Legislative and policy measures; (4) Challenges and barriers including debt; (5) Accountability, transparency and participation; (6) Recommendations for mobilization; and (7) Additional relevant information. The submissions received to the call for inputs will be made available at: <https://www.ohchr.org/en/calls-for-input/2026/call-inputs-climate-financing-and-human-rights>. OHCHR also conducted virtual consultations with stakeholders in February 2026. The report will be made available at the following link once it is published in September 2026: <https://www.ohchr.org/en/climate-change/climate-financing-and-human-rights>.

¹ [A/HRC/RES/59/25](https://www.ohchr.org/en/resolutions/doc/A_HRC_RES_59_25_en.pdf)

² Ibid, preambular paras 23-24.

³ Ibid, preambular para. 34.

⁴ Ibid, operative para. 9.

⁵ Ibid, operative para. 14.

⁶ Ibid, operative para. 16.

⁷ Ibid, operative para. 24.

The responses below are based on the information gathered to inform the drafting of the above-mentioned report, as well as previous OHCHR submissions.

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

In terms of overall expectations, the climate finance work programme should ensure that climate finance is adequate, predictable, accessible, effective and aligned with human rights obligations. This will ensure that climate finance is generated and distributed in a manner that is transparent and accountable, and that it reaches those who need it the most.⁸

From a human rights perspective, predictability is closely linked to the right to development and the principle of non-retrogression, which are enshrined in international human rights law.⁹ The International Covenant on Economic, Social, and Cultural Rights (ICESCR) obliges States to take steps, individually and through international assistance, to achieve the full realization of economic, social, and cultural rights, progressively and without regression.¹⁰ Ensuring that climate finance is accessible to all people and communities in need, particularly those most at-risk from climate change, is a matter of climate justice.

Accessibility in climate finance refers to how funds can be accessed by those who need them, particularly marginalized and at-risk people and communities. This relates to the human rights principles of equality and non-discrimination.¹¹ The ICESCR requires States to guarantee that rights are exercised without discrimination of any kind,¹² and this applies to access to resources, including climate finance.

Effectiveness is directly linked to the obligation of States to ensure that their actions, including the allocation and use of climate finance, advance human rights. The ICESCR requires States to utilize “the maximum of their available resources” to achieve the progressive realization of economic, social and cultural rights such as the right to an adequate standard of living, health, and education.¹³

A human rights-based approach demands full transparency and accountability in climate finance, ensuring all stakeholders have access to information and can participate in decision-making processes. The right to access information is a fundamental human right enshrined in various international human rights instruments.¹⁴ In the context of climate finance, this means that all stakeholders, including affected communities, must have full access to information about how funds are allocated, managed, and utilized through climate finance mechanisms and delivery channels.¹⁵

With regard to concrete outputs, and taking into consideration the overall expectations set out above, it would be critical for the work programme to deliver clear benchmarks and indicators for assessing the quality and effectiveness of climate finance, including equity, accessibility,

⁸ [OHCHR guidance on integrating human rights in the New Collective Quantified Goal on Climate Finance](#), p. 4.

⁹ Ibid.

¹⁰ ICESCR, art. 2.

¹¹ These principles are outlined in the Universal Declaration of Human Rights (UDHR) and the ICESCR.

¹² ICESCR, art. 2.

¹³ Ibid.

¹⁴ UDHR, art. 19; International Covenant on Civil and Political Rights (ICCPR), art. 19.

¹⁵ OHCHR guidance on integrating human rights in the New Collective Quantified Goal on Climate Finance, p. 9.

and human rights compliance. The climate finance work programme should also provide actionable recommendations for reforming financial instruments, favouring grants and highly concessional finance, especially for adaptation and loss and damage, and for strengthening public climate finance provision, including through innovative public finance mechanisms. It should also support the development of transparency frameworks, including public reporting on who benefits from climate finance and whose needs remain unmet.

In terms of expected outcomes, the climate finance work programme should result in increased climate finance flows that address the different needs of countries and communities, including for least developed countries and small island developing States. It should also lead to improved direct access for Indigenous Peoples, women and girls, children and youth, persons with disabilities, migrants, local communities and persons in vulnerable situations. Efforts to address and advance measures to prevent human rights harms associated with climate-related investments should also be included in the work programme. Further, the work programme should help advance tangible improvements in adaptation capacity, resilience, and protection against climate-related loss and damage for rights-holders.

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

Guided by the above-mentioned responses in terms of expectations, concrete outputs and outcomes, the climate finance work programme should focus on two main thematic pillars: (1) addressing the insufficient quantity of climate finance; and (2) enhancing the quality of climate finance.

Within the first pillar on addressing the inadequate quantity of climate finance, the climate finance work programme should explore and clarify burden-sharing based on the principle of common but differentiated responsibilities and respective capabilities. The work programme could also look into how to mobilize increased public finance and expand fiscal space for climate-vulnerable countries, including through novel sources such as equity-based progressive taxation, a fair and just phase-out and repurposing of fossil fuel subsidies, the introduction of taxes and levies, including windfall taxes and solidarity levies, such as on shipping, aviation fossil fuel extraction, luxury goods and financial transactions, and the establishment of an effective price on carbon.¹⁶

Within the second pillar on enhancing the quality of climate finance, the climate finance work programme should take stock of the current qualitative gaps in climate finance and explore ways to improve climate finance. It should notably look at advancing systemic changes so that efforts to address climate change are not impeded by debt servicing obligations, and public budgets can sustain long-horizon investments.¹⁷ This means exploring ways of building permanent channels for non-debt-creating climate finance, with governance that ensures participation, transparency (including in reporting), and access to effective remedy for harms.¹⁸ The climate finance work programme should also address modalities to facilitate direct and equitable access to the people and communities most affected by environmental harm, including local authorities, Indigenous Peoples, women's groups, persons with disabilities and other groups at heightened risk of human rights harms due to climate change, coupled with human rights due diligence and accessible grievance mechanisms to ensure access to remedy.¹⁹

¹⁶ OHCHR guidance on integrating human rights in the New Collective Quantified Goal on Climate Finance, p. 8.

¹⁷ [OHCHR submission on the Baku to Belém Roadmap to 1.3T](#), p. 4.

¹⁸ Ibid.

¹⁹ Ibid.

Finally, within this second pillar, the climate finance work programme should address governance deficiencies in current climate finance, including measures to advance climate finance – whether public or private – aligned with States’ and businesses human rights obligations, the development and implementation of strong environmental and human rights safeguards, and robust accountability and grievance mechanisms within the climate finance architecture.

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?

To ensure the format of the climate finance work programme is inclusive and balanced, it should be organized in a way that advances key human rights principles, including equality and non-discrimination,²⁰ access to information,²¹ and the active, free and meaningful participation of all affected individuals and groups in all stages of the decision-making process.²²

The climate finance work programme should take into account the fact that climate change disproportionately impacts and intensifies the risks of individuals and groups who have historically experienced and/or experience marginalization, and such impacts and risks are further shaped by intersecting factors such as socioeconomic status, race, ethnicity, gender, disability, age, migratory status, sexual orientation and gender identity.²³ Where Indigenous Peoples are concerned and affected, their rights must be respected, protected and fulfilled, and their free, prior and informed consent obtained.²⁴

It is important that the climate finance work programme be organized in a transparent way, where affected individuals and groups have access to relevant information, in a language and format that is accessible and that they understand. It is also critical to ensure the active, free and meaningful participation of delegates from developing countries, and of Indigenous Peoples, women, children, youth, persons with disabilities, and their representative organizations in all aspects of the climate finance work programme, and to create dedicated spaces for rights-holders to share lived experiences of climate finance gaps, impacts, and opportunities. In that regard, adequate support for participation should be provided, including interpretation, accessibility, and early circulation of materials.

²⁰ Outlined in international human rights instruments, including the UDHR and the ICESCR.

²¹ UDHR, art. 19; International Covenant on Civil and Political Rights, art. 19.

²² The right to participation in public affairs is stipulated in art. 25 of the ICCPR.

²³ Committee on Economic, Social and Cultural Rights, General Comment No. 27 (2025), para. 76.

²⁴ United Nations Declaration on the Rights of Indigenous Peoples, art. 32(2).