OHCHR GUIDANCE ON INTEGRATING HUMAN RIGHTS IN THE NEW COLLECTIVE QUANTIFIED GOAL (NCQG) ON CLIMATE FINANCE

Working draft

Contents

OHCHR GUIDANCE ON INTEGRATING HUMAN RIGHTS IN THE NEW COLLECTIVE QUANTIFIED GOAL (NCQG) ON CLIMATE FINANCE 1
1. Human rights obligations in the context of climate finance 1
2. Goal formulation including quantitative and qualitative elements 2
2.1. Quantitative Goals 2
2.2 Qualitative Aspects 4
3. Thematic focus 5
3.1. Mitigation 5
3.2. Adaptation 5
3.3. Loss and damage 6
3.4. Technology Transfer 7
4. Sources, channels and instruments 7
5. Transparency and Accountability 8
6. Framework for Review and Adjustment 9

DRAFT

1. Human rights obligations in the context of climate finance

Under international human rights law, all States have obligations to respect, protect and fulfil human rights. These obligations apply to the context of preventing and remedying climate-related human rights harm and also to ensuring action to address climate change upholds human rights. The Paris Agreement affirms that Parties should "respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity" when undertaking climate action and stresses the importance of public participation and access to information.

Integrating States' human rights obligations as enshrined in the Universal Declaration of Human Rights (UDHR), the International Covenant on Civil and Political Rights (ICCPR), the International Covenant on Economic, Social and Cultural Rights (ICESCR), and other human rights instruments in the formulation and implementation of the New Collective Quantified Goal on climate finance (NCQG) is a matter of obligation and also imperative to strengthen the sustainability, fairness and effectiveness of climate action.

The UN Declaration on the Right to Development calls for the right to be fulfilled so as to equitably meet the developmental and environmental needs of present and future generations. In the context of the UNFCCC, States Parties have accepted that 'developed countries should take the lead in combating climate change and the adverse effects thereof' and that the Paris Agreement must be implemented to 'reflect equity and the

principle of common but differentiated responsibilities and respective capabilities (CBDR-RC), in the light of different national circumstances'[1]. The UN Human Rights Council has also repeatedly affirmed that responses to climate change should take into account the priorities of developing countries relating to the eradication of poverty and economic development[2].

According to the Climate Policy Initiative, annual climate finance needs will reach USD 8.5 trillion per year between now and 2030, and over USD 10 trillion per year from 2031 to 2050[3]. At COP15 developed countries committed to only 100 billion USD of finance per year by 2020. Estimates of total climate finance show the vast majority of this funding has targeted mitigation, much of it took the form of loans, and total funding fell short, for at least the first couple of years, of the 100 billion per year by 2020 target to which developed countries committed.[4]

The NCQG should adopt a human-rights-based approach pegging total climate finance to actual needs. It should take into account in particular the rights of people disproportionately affected by climate change including Indigenous Peoples, peasants, persons with disabilities, and children. The NCQG should:

- Anchor the commitment to the respect, protection and fulfilment of human rights, including gender equality, throughout the operative language of the NCQG decision.
- Focus on providing, mobilizing, disbursing and implementing public climate finance.
- Ensure, new, additional, predictable and adequate climate finance aligned with State human rights obligations across all climate action, in particular, mitigation, adaptation, and loss and damage.
- Support a rapid, equitable and just transition, inclusive of social dialogue and stakeholder engagement.
- Advance inclusive, participatory and gender-transformative climate action
- Be consistent with the principles of equity, CBDR-RC and polluter pays
- Ensure finance to developing countries in the form of grants, as well as debt-relief, that is new and additional to official development assistance (ODA).
- Ensure transparency and enhance accountability through a common and enhanced reporting format for public climate finance flows that addresses both quantity and quality with more granularity, including by reporting flows in grant-equivalent terms.
- Make finance better and more directly accessible to the people and countries most affected by climate change.

Based on the Updated input paper for the third meeting under the ad hoc work programme on the new collective quantified goal on climate finance,[5] information from co-chairs of the ad hoc work programme,[6] and their report,[7] the structure of the future NCQG is likely to include quantitative and qualitative elements, thematic subgoals, and transparency and review. The following sections describe how human rights can be integrated throughout these elements.

2. Goal formulation including quantitative and qualitative elements

2.1. Quantitative Goals

For financial targets on mitigation, adaptation and addressing loss and damage to be aligned with the international human rights obligations of States, the issue of quantum(s) of NCQG must be based on

[1] Art 2(2), Paris Agreement
[2] See, e.g. A/HRC/RES/35/20; A/HRC/RES/32/33; A/HRC/RES/44/7
[3] Assessing Top-Down Climate Finance Needs, Methodology, May 2024. Climate Policy Initiative.
[4] OECD, "Climate Finance Provided and Mobilised by Developed Countries in 2013-2021" (2023). See: Oxfam, "True value of climate finance is a third of what developed countries report - Oxfam", 19 October 2022.
[5] https://unfccc.int/sites/default/files/resource/MAHWP3_updated_input_paper.pdf
[6] Informal Heads of Delegation Meeting on the NCQG: Presentation by the co-chairs of the ad hoc work programme on the new collective quantified goal on climate finance, available at: https://unfccc.int/documents/641240
[7] FCCC/PA/CMA/2024/9/Add.1

actual needs for climate action as informed by the best available science, including the projections of the Intergovernmental Panel on Climate Change.

Consistent with the principles of equity, CBDR-RC and the recognition of developed countries' historical responsibility for climate change, climate finance, especially for adaptation and loss and damage should be provided in the form of grants, rather than as loans.

OHCHR's Key messages on human rights and climate change[8] highlight that under core human rights treaties, States acting individually and collectively are obligated to mobilize and allocate the maximum available resources for the progressive realization of economic, social and cultural rights, as well as for the advancement of civil and political rights and the right to development. The failure to adopt reasonable measures to mobilize available resources to prevent foreseeable human rights harms caused by climate change breaches these obligations.[9] The NCQG should be informed by the human rights obligations of States to mobilize adequate resources to address climate change including the clear obligation, in line with the principles of equity, CBDR-RC and polluter pays, of developed countries to take the lead.

Additionally, the NCQG should specify that such mobilization should complement and not compromise other efforts of governments to pursue the full realization of all human rights for all including the right to development. The commitment to mobilize resources should be linked to what is actually required from a human rights standpoint (a needs-based assessment), which may evolve over time based on changing needs and emerging challenges. This ensures that the allocation of resources remains adequate and responsive to prevent and remedy ongoing and future human rights impacts.

Climate finance should not place additional burdens on the at-risk people and countries least responsible for the climate crisis. Many of the countries that are most vulnerable to the impacts of climate change are already dealing with significant sovereign debt burdens. Servicing sovereign debt can seriously undermine the ability of governments to progressively realise human rights and advance social and economic equality or respond to the climate crisis or climate-related disasters. In a scenario where a country is experiencing high levels of sovereign debt, climate finance that is provided through the forms different from highly concessional financing, grants and debt-relief instruments risks aggravating these debt burdens.

Ensuring that climate finance is mobilized and provided equitably, specifically from developed countries to developing countries, is essential for addressing historical injustices and existing inequalities. This approach ensures that funds are directed to those most in need and that all voices are heard in the allocation process.

In a joint paper on "Promoting Rights-based Climate Finance for People and Planet,"[10] OHCHR and HBS North America emphasized that given the qualitatively different nature of climate finance from other kinds of development finance, it is critical that climate finance is new and additional to official development assistance (ODA) and is not merely a diversion of existing aid commitments. Governments have agreed to the importance of this principle in several decisions adopted under the UNFCCC, including the Bali Action Plan and the Cancun Agreements.[11] However, the lack of clear definitions and harmonized guidelines, and common reporting or accounting formats for climate finance has undermined attempts to monitor and verify the additionality of climate finance[12] and can result in the over-counting of climate finance. International agreement on the definition of climate finance and a human rights-based approach to climate finance

[8] Available at: www.ohchr.org/sites/default/files/Documents/Issues/ClimateChange/materials/KMClimateChange.pdf
[9] Joint Statement of CEDAW, CESCR, CMW, CRC, CRPD,on "Human Rights and Climate Change," 16 September 2019 available at: https://www.ohchr.org/en/statements/2019/09/five-un-human-rights-treaty-bodies-issue-joint-statement-human-rights-and
[10] Promoting rights-based climate finance for people and planet
[11] Article 1(e)(i) Bali Action Plan 2008; paras. 95, 97, Cancun Agreements, outcome doc of AWG-LCA.
[12] The study "Consistent and replicable estimation of bilateral climate finance" by Malte Toetzke, Anna Stünzi, and Florian Egli uses machine learning to analyze over 2.7 million official development assistance (ODA) projects, providing an inventory of bilateral climate finance. Their model, ClimateFinanceBERT, highlights that the actual bilateral climate finance may be significantly lower than reported, raising concerns about over-reporting and inconsistent classification across countries. Available at: https://www.nature.com/articles/s41558-022-01482-7

taxonomies are needed to ensure exclusion of non-additional development finance from being counted as climate finance[13] in reporting of public climate finance flows.

2.2 Qualitative Aspects

The NCQG should ensure climate finance is predictable, accessible, and effective, prioritizing direct, long-term, and grant-based support for marginalized and at-risk communities.

Principles such as **predictability, accessibility, and effectiveness** are crucial. These principles 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. To align with human rights obligations, climate finance mechanisms channelling funding under the NCQG must be designed to provide long-term, **predictable funding**[14] of high quality that ensures high levels of concessionality and grant-based support. This could include multi-year funding commitments and legally binding agreements that ensure consistent support by developed countries. Predictability in climate finance refers to the assurance that funding will be available consistently and reliably over time.[15] From a human rights perspective, predictability is closely linked to the right to development and the principle of non-retrogression,[16] which are enshrined in international human rights law. 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.[17] Unpredictable or inconsistent funding can undermine efforts to build resilience and adapt to climate impacts, leading to violations of rights such as the right to adequate housing, food, and health.[18]

Ensuring that climate finance is accessible to all people and communities in need, with a focus on developing countries, 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, as outlined in the Universal Declaration of Human Rights (UDHR) and the ICESCR. Article 2 of the ICESCR requires states to guarantee that rights are exercised without discrimination of any kind, and this applies to access to resources, including climate finance.

Prioritizing, enhancing and simplifying direct access to climate finance for people, particularly in marginalized and at-risk communities, is essential to ensuring that those most impacted by climate change can directly benefit from resources aimed at adaptation, building resilience and remedying loss and damage by implementing climate solutions tailored to their own specific context. A considerable body of evidence has been developed by UN Special Procedures and human rights treaties bodies to understand the specific impacts of climate change on different people and groups taking into account an intersectional approach.[19]

Effectiveness in climate finance relates to the impact that the funding has in achieving its intended goals—such as reducing emissions, enhancing resilience, protecting communities from climate impacts and remedying climate harms. To be effective climate finance should respect, protect and fulfil human rights. Effectiveness is directly linked to the obligation of States to ensure that their actions, including the allocation and use of climate finance, advance the rights of individuals. The ICESCR requires States to utilize "the maximum of their available resources" to achieve the progressive realization of rights such as the right to an adequate standard of living, health, and education. Ineffective use of climate finance—such as poorly designed projects harming

[13] For example , such as loans given out at market rate or funding support through Export Credit Agencies (ECAs).
[14] See: *Mobilizing Trillion$ for the Global South: The Imperative of Human Rights-based Climate Finance.* UN Special Rapporteur Policy Brief #5 (2023).*Mobilizing Trillion$ for the Global South: The Imperative of Human Rights-based Climate Finance.*
[15] UNFCCC, Art. 4.3, Bali Action Plan (2008), Art. 1(e)(l), and 2010 Cancun Agreement, para. 97 outcome document of the Ad Hoc Working Group on Long-term Cooperative Action.
[16] Ibid.
[17] Art. 2, International Covenant on Economic, Social and Cultural Rights
[18] A/HRC/24/44 Report of the Special Rapporteur on the human right to safe drinking water and sanitation, Catarina de Albuquerque
[19] A/HRC/56/46, paras 67-70.

people or causing maladaptation, corruption, or mismanagement—can lead to the failure of climate initiatives and a failure to protect human rights.

3. Thematic focus

The NCQG should include, at a minimum, thematic sub-goals for climate change mitigation, adaptation, and addressing loss and damage.

3.1. Mitigation

The NCQG should mobilize new, additional, and highly concessional public finance to bridge the critical gap in mitigation funding, ensuring it supports a just transition away from fossil fuels while safeguarding human rights and addressing energy poverty.

There is a critical gap in financing mitigation. Total needs for investments in mitigation for Emerging and Developing Economies' are estimated as USD 1.22 trillion by 2030 according to existing net-zero scenarios.[20] Mobilizing adequate resources for climate change mitigation is a matter of human rights obligation. Under core human rights treaties, States acting individually and collectively are obligated to mobilize and allocate the maximum available resources for the progressive realization of economic, social and cultural rights, as well as for the advancement of civil and political rights and the right to development. This also includes obligations to cease harmful activities and to prevent harm from occurring. Increased finance for mitigation is necessary to reduce greenhouse gas emissions and prevent climate change and its impacts on human rights from worsening.

Integrating human rights and financial solidarity[21] provisions in the NCQG helps align policy with sustainable development objectives, particularly financing a just and inclusive transition away from fossil fuels. A human rights-based approach also guards against the risk of climate mitigation finance being used to support projects and activities that result in human rights violations, exacerbate social and economic inequalities[22] and/or deepen inequity between countries. Finally, a human rights-based approach requires scaling up new, additional, public and highly concessional, including grants-based, mitigation finance that has positive impacts on both human rights and climate for example by prioritizing addressing energy poverty and just transition and making finance accessible to rights-holders.

Human Rights Council resolution 56/8 acknowledged that just transitions can support more robust and equitable mitigation outcomes, with tailored approaches addressing different contexts, noting that the just transition of the workforce, the creation of decent work and quality jobs and economic diversification are key to maximizing the positive and minimizing the negative impacts of response measures, and that strategies related to just transition and economic diversification should be implemented taking into account different national circumstances and contexts.[23]

The resolution also urges States to adopt an ambitious new collective quantified goal on climate finance to assist developing countries in their adaptation and mitigation initiatives, including in the pursuit of just transition pathways from a high-carbon economy to a low-carbon economy.[24]

3.2. Adaptation

The NCQG should ensure adequate finance for adaptation to support people and countries at-risk from climate change including through robust social protection systems.

[20] Global Financial Stability Report, October 2023, Financial and Climate Policies for a High-Interest-Rate Era, IMF. Online Annex 3.1.: Estimates for Climate Investment Needs
[21] The International Tribunal for the Law of the Sea (ITLOS) advisory opinion clarifying the specific obligations of States under the UN Convention on the Law of the Sea (UNCLOS) with respect to climate change.
[22] See A/HRC/56/46.
[23] A/HRC/RES/56/8, PP25
[24] Ibid, OP8

The average annual adaptation finance needs in developing countries for the period 2021–2030 are estimated at USD387 billion, with a range of USD101–975 billion[25]. and will only continue to grow as the climate crisis worsens. The targets and sub-goals under the NCQG related to finance for adaptation should be aligned with human rights and related elements of the Global Goal on Adaptation.[26] This will ensure that financial resources are directed toward building resilience in the most at-risk populations. Increased quantity and quality of finance for adaptation is crucial to build resilience against climate-related disasters. The Human Rights Committee has clarified that lack, delay or inadequacy in adaptation is a violation of human rights when the ability of human rights-holders to cope is compromised and negative impacts (including on livelihoods and culture, including the ability to transmit knowledge and traditions to children and future generations) are foreseeable, serious and attributable to the State.[27]

Social protection is key to adaptation and essential for building resilience. Robust social security systems can support adaptation for people in vulnerable situations by providing healthcare, income security, and social services, among others, to uphold human rights. Social protection systems, when aligned with national transition strategies and international environmental and labour standards, support communities in adapting to climate-related challenges, helping to reduce inequalities and enhance long-term sustainability. The recent report of the United Nations High Commissioner for Human Rights on Measures for minimizing the adverse impact of climate change on the full realization of the right to food[28] highlights that high-income countries should support developing countries' investment in social protection systems as a first line of defence against the impacts of climate change on food insecurity.

The UN Secretary-General's recent report to the fifty-seventh session of the Human Rights Council examines the impact of loss and damage from the adverse effects of climate change on the full enjoyment of human rights, exploring equity-based approaches and solutions to addressing the same.[29] It calls for developed countries to "support the efforts of developing countries to increase investment in social protection systems, both to make faster progress towards Sustainable Development Goal 1.3, on adopting nationally appropriate social protection systems for all, and to climate-proof development gains." Robust social security systems can support those most at-risk from climate shocks, enhance community-level resilience, including for Indigenous peoples, peasants and other nature-dependent communities, and reduce the need for targeted interventions in future crises[30]. The integration of social protection into the NCQG targets and sub-goals can ensure that those most affected by climate change are supported to adapt and build resilience.

3.3. Loss and damage

Financing for addressing loss and damage should be an integral part of the NCQG.

Estimates of the annual economic cost of loss and damage in developing countries alone amounted to at least $435 billion in 2020, a figure that is expected to rise to at least $580 billion by 2030, excluding non-economic losses and damages.[31] International human rights law applies to averting, minimizing and addressing loss and damage associated with climate change and its impact on human rights. The International Covenant on Civil and Political Rights, obliges States to ensure access to effective remedies.[32] This obligation extends to human rights harm related to loss and damage from climate change. The Committee on the Rights of the Child has encouraged States "to take note that, from a human rights perspective, loss and damage are closely related to the right to remedy and the principle of reparations, including restitution, compensation and rehabilitation",

[25] United Nations Environment Programme (UNEP), *Adaptation Report Gap 2023: Underfinanced. Underprepared – Inadequate investment and planning on climate adaptation leaves world exposed* (2 November 2023) [UNEP, *Adaptation Report Gap 2023*], page 40.

[26] See OHCHR, A guide for integrating human rights and sustainable development in the Global Goal on Adaptation at: https://www.ohchr.org/sites/default/files/documents/issues/climatechange/information-materials/20241012-gga-table-revised-4-with-hyperlinks.pdf (2024)

[27] *Billy et al. v. Australia* (CCPR/C/135/D/3624/2019).

[28] Para 17, A/HRC/55/37, available at: https://documents.un.org/doc/undoc/gen/g24/006/63/pdf/g2400663.pdf.

[29] A/HRC/57/30 Advance edited version

[30] Joint OHCHR and ILO Key Messages on Human Rights and a Just Transition (2023)

[31] United Nations Conference on Trade and Development (UNCTAD), "Taking responsibility: towards a fit-for-purpose loss and damage fund" (Geneva, 2023), pp. vii and 3. The figures cited are now considered to be vastly underestimated.

[32] UNGA/RES/60/147, preamble. See also: HRC General Comment No. 31.

noting that States "should undertake measures, including through international cooperation, to provide financial and technical assistance for addressing loss and damage".[33] The Committee on the Elimination of All Forms of Discrimination Against Women has stated that "steps taken by States to prevent, mitigate and respond to climate change and disasters within their own jurisdictions and extraterritorially must be firmly grounded in human rights principles of substantive equality and non-discrimination, participation and empowerment, accountability and access to justice, transparency and rule of law".[34]

The UN Secretary-General's recent study on human rights and loss and damage[35] calls upon countries to remedy, including through financing, the climate harms to which they have contributed in a manner consistent with their international human rights and other obligations. Funding to address loss and damage should come primarily from developed countries and those most responsible for climate change, in line with the principles of equity, polluter pays and common but differentiated responsibilities and respective capabilities[36]. If the NCQG fails to allocate finance specifically for addressing loss and damage through grant support, it neglects these human rights obligations and leaves the most affected communities without adequate remedies for the harms they have suffered.

3.4. Technology Transfer

The NCQG should prioritize the equitable transfer of climate technology to developing countries, ensuring alignment with the right to science and the right to development, and promoting international cooperation to protect human rights and advance sustainable development.

Insufficient technology transfer in the response to climate change poses a significant risk to human rights. Climate technology transfer is part of the means of implementation for effective climate action and is necessary for the fulfilment of the human right to benefit from scientific progress and its application, as enshrined in the International Covenant on Economic, Social and Cultural Rights (ICESCR). The Committee on Economic, Social and Cultural Rights interprets this as an obligation for developed states to contribute to the development of science and technology in developing countries, adopting measures to achieve this purpose, such as allocating development assistance and funding towards building and improving scientific education, research and training in developing countries, promoting collaboration between scientific communities of developed and developing countries to meet the needs of all countries and facilitating their progress[37]. Climate change, recognized as a global threat, underscores the necessity for robust international scientific cooperation.

Moreover, climate technology transfer is integral to realizing the right to development. One key aspect of this right is the equitable distribution of the benefits derived from development, as emphasized in documents like the 2002 New Delhi Declaration of Principles of International Law Relating to Sustainable Development and UN Declaration on the Right to Development.

4. Sources, channels and instruments

The NCQG should have at its core a strong focus on providing, mobilizing, disbursing, and implementing public climate finance, as this is essential to fulfilling human rights obligations under international law.

If the NCQG seeks to leverage private capital alongside public funds, it must do so in a manner that ensures compliance with relevant human rights obligations and responsibilities.

Ensuring consistent and adequate public finance is not only a matter of climate justice but also a critical means of fulfilling states' human rights obligations to safeguard the rights of current and future generations. The

[33] CRC/C/GC/26, para. 106. See also: A/77/226, para. 26.
[34] CEDAW/C/GC/37, at para 45.
[35] A/HRC/57/30 Advance edited version
[36] Ibid. Para 41

NCQG should have at its core a strong focus on providing, mobilizing, disbursing, and implementing public climate finance in compliance with State human rights obligations and the principles of equity, CBDR-RC and polluter pays. To mobilize adequate public finance resources for climate action, developed countries should also consider mobilizing financing 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 and fossil fuel extraction, and the establishment of an effective price on carbon[38].

Mobilizing private finance, in addition to public finance could further efforts to address the global climate crisis.[39] Public climate finance for climate action is a matter of human rights obligation. It is also essential especially for projects with high social value but limited financial returns. However, private finance could help close some of the the climate financing gap, particularly for sectors with revenue-generating potential, such as renewable energy[40] and sustainable infrastructure.[41] In addition to public finance, some parties have therefore called for the NCQG to include targets and sub-goals for mobilizing private climate finance.

This should be approached as a matter of business responsibility under human rights law. The private sector holds significant accountability for climate change as businesses contribute to emissions through their operations, value chains, and products lifecycles. The United Nations Guiding Principles on Business and Human Rights (UNGPs) outline the responsibilities of businesses to respect human rights in all their operations.[42] In the context of climate finance, this means that businesses should be accountable for their climate impacts and participate responsibly in climate change mitigation and adaptation efforts through private investments, aligned with human rights standards. Private sector actors, particularly large multinational corporations and institutional investors should ensure that their climate-related investments do not exacerbate social inequalities or violate human rights, particularly in vulnerable communities, and ensure access to remedy.

The NCQG should integrate human rights safeguards to ensure that private resources for climate finance are used effectively and equitably, particularly to support people in developing countries and marginalized communities. Additionally, businesses can actively contribute to the realization of human rights by investing in projects that drive positive human rights change, sustainable development and social inclusion, such as clean energy access for underserved populations or climate adaptation measures for communities disproportionately affected by climate change. By doing so, the private sector can not only satisfy their responsibilities under the UNGPs, but also help to achieve climate goals and enhance human rights.

5. Transparency and Accountability

The NCQG should put in place comprehensive tracking of its quantitative and qualitative elements to support State compliance with climate financing commitments and related human rights obligations.

To deliver for people and the planet, transparency and accountability arrangements for the NCQG should track quantitative and qualitative elements of the NCQG and ensure the effective monitoring of State compliance with human rights obligations related to it. Building on and improving the existing Enhanced Transparency Framework (ETF) will be crucially important for the NCQG, especially by increasing the granularity of data provided on both quantity and quality of climate finance, including accounting in grant-equivalent terms on the international level. 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. Relevant data should be fully accessible and disaggregated based on gender, age, ethnicity and other protected

[38] A/HRC/57/30 Advance edited version, para 42.
[39] Climate Policy Initiative (CPI). (2023). Global Landscape of Climate Finance 2023.
[40] COM/ENV/EPOC/IEA/SLT(2024)2 . OECD: The New Collective Quantified Goal on climate finance Options for reflecting the role of different sources, actors and qualitative considerations.
[41] International Finance Corporation (IFC). (2021). Unlocking Private Climate Finance.
[42] UN Guiding Principles on Business and Human Rights.

status to the greatest extent possible. This enhances trust and ensures that funds are used effectively and equitably.

The right to access information is a fundamental human right enshrined in various international human rights instruments, including Article 19 of the Universal Declaration of Human Rights (UDHR) and the International Covenant on Civil and Political Rights (ICCPR).[43] Article 19 of the ICCPR guarantees the right to seek, receive, and impart information. Access to information is also essential for the effective enjoyment of the human right to a clean, healthy and sustainable environment. 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. Access to information is essential for ensuring that people can fully understand the impacts of climate finance projects on their rights and livelihoods and empowers them to participate meaningfully in decision-making processes, thereby upholding the right to self-determination.

States should ensure access to information on the environmental effectiveness and the human rights impacts of climate finance projects, and ensure the integration, interoperability and accessibility of information across all sources of international climate finance, both so communities that may be affected by specific projects can participate in their design, development, implementation and monitoring, and so lessons learned from these projects and their grievance and redress mechanisms can be shared internationally and increase long-term effectiveness.[44]

In the context of climate finance, improving the decision-making and participation procedures of climate funds and funding mechanisms channelling climate finance is an important aspect of enhancing transparency and accountability. In particular, stakeholder engagement processes need to be strengthened and enhanced to amplify the voices and agency of marginalized and disadvantaged people and groups with respect to the allocation and use of climate finance. This participation is crucial for ensuring that the funds are used in ways that are responsive to the needs and rights of those most affected by climate change. The Rio Declaration on Environment and Development and the Declaration on the Right to Development also highlight the importance of meaningful, informed and effective public participation. Principle 10 of the Rio Declaration on Environment and Development emphasizes that environmental issues are best handled through inclusive and participatory decision-making processes at the appropriate level. Generally, climate finance decision-making and implementation should involve those, including as implementers, the climate funding is meant to benefit. States shall facilitate and encourage public awareness and participation by making information widely available.

6. Framework for Review and Adjustment

The NCQG should incorporate a human rights-based framework for review and adjustment aligned with the Global Stocktake (GST), ensuring climate finance strategies are continually assessed and revised to adapt to changing conditions and needs of people.

A human rights-based framework for reviewing and revising climate finance strategies ensures that policies remain relevant and effective in advancing climate action that protects people and the planet. Regular reviews of the NCQG would allow for adjustments based on changing conditions and information ensuring evidence-based action aligned with resource mobilization needs for the ongoing protection and fulfilment of human rights in the context of climate change.

Aligning the NCQG with the GST review process, its outcomes and related recommendations for ratcheting up the ambition of climate action and its effective implementation could support efforts to continually assess the adequacy of the NCQG, including against international human rights standards, promoting consistent and effective climate action that respects and advances human rights globally.

[43] ICCPR, Article 19; UDHR, Article 19.
[44] A/79/176.