Mandate of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights

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(Please use this reference in your reply)

26 November 2025

Excellency,

I have the honour to address you in my capacity as Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights, pursuant to Human Rights Council resolution 52/17.

In this connection, I would like to bring to the attention of your Excellency's Government information I have received concerning **the recent cuts in Official Development Assistance (ODA) executed by Germany, and their negative impact on human rights and climate action**.

According to the information received:

The recent decision made by Germany and other higher-income countries to cut Official Development Assistance (ODA) is expected to harm a wide number of the most vulnerable communities throughout the world, widen national and global inequalities, slow down and reverse progress towards meeting the sustainable development goals, hinder global progress to limit global temperature rise to 1.5°C and efforts to adapt to climate change. Ultimately, cutting ODA will harm human rights both in recipient and providing countries.

This wave of ODA cuttings has been justified by States with the need to ramp up military spending due to the changing geo-political context, or to focus on domestic priorities.

The German government is signaling more than €1 billion in ODA cuts. This cut follows similar reductions by other countries. For example, on 25 February, the UK Prime Minister announced a further cut that would bring ODA spending to just 0.3 per cent of Gross National Income (GNI) by 2027, following a previous cut in 2021 that brought the percentage of aid from the UK's legally binding target of 0.7 per cent GNI to 0.5 per cent. This is expected to bring the UK's ODA to the lowest levels for 25 years. Previously, Switzerland had cut ODA by CHF282 million, the Netherlands by €2.4 billion, Finland by €1.2 billion, Sweden by US$300 million, and Belgium by 25 per cent. Similarly, France is planning a 40 per cent cut. These decisions are happening at a time when the United States of America has shut down 90 per cent of USAID.

The potential effects of interrupting aid funding are already becoming visible, depriving people of lifesaving food, water, and health and hygiene support. According to the information received, more than 35 million people in the most severe crisis could be left without humanitarian aid if currently frozen or cancelled ODA funding is not reinstated. Additionally, at least 95 million people would lose access to basic healthcare, and at least 23 million children could lose access to education programs. People have already died from preventable diseases like cholera because programs to provide clean water, sanitation, and education about how to avoid waterborne diseases are closing.

The cuts of ODA funding also come despite the need to increase climate finance through the accomplishment of the obligation of higher-income countries to provide new and additional climate finance to lower- and middle-income countries to address the global climate change, set by the 1992 United Nations Framework Convention on Climate Change and further elaborated by the Paris Agreement. Moreover, climate finance has been promised by developed countries as new and additional finance for developing countries -commonly understood to mean funding above and beyond existing ODA commitments. Yet to date, the vast majority of climate finance is double-counted as part of ODA, rather than being provided on top of the long-standing global target—set in 1970, before climate change was on the agenda—of allocating 0.7% of Gross National Income (GNI) to ODA.

Before the recent wave of ODA cuts among higher-income countries, climate finance provided was already highly insufficient compared to the increasing needs. Developed countries continue failing to honour their pledges and deliver on their commitment to provide $100bn a year of climate finance from 2020. Due to loan-heavy financing and questionable accounting, some estimates indicate that the real value of climate finance in 2022 was only about a quarter of the reported amount. At COP29 in November 2024, countries agreed a New Collective Quantified Goal (NCQG) for climate finance of only $300bn per year by 2035 even when the required investments of emerging markets and developing countries -excluding China- need $2.4 trillion annually by 2030 for energy transition, adaptation, resilience and restoration. In sum, when taking into account the disproportionate responsibility for climate breakdown, it is estimated that higher-income countries owe about $5 trillion a year to Global South countries in climate debt and reparations.

Without wishing to prejudge the accuracy of the information received, I wish to express my serious concern regarding the negative impact on human rights and climate action resulting from the recent cuts in Official Development Assistance (ODA). Justifying the interruption of ODA to reallocate it to military spending or the prioritizing of domestic issues is a failure that undermines human rights and the global efforts to support the poorest and most climate change-affected countries, and which will have effects not just in recipient countries but also in providing countries, as the climate crisis impacts are being felt in higher-income countries too, from devastating floods, killer heatwaves and wildfires, and increased food prices.

Moreover, I would like to express my concerns regarding the regressive nature of measures taken by high-income states by cutting ODA in times when efforts towards the protection of human rights and climate goals should be reinforced in order to ensure climate finance is provided at the scale needed. There are several ways in which higher-income countries can provide sufficient resources to meet their obligations to protect the right to a clean and healthy environment and prevent further climate change. By scaling up financing, reforming global financial systems, strengthening tax structures and combating illicit financial flows, the international community can unlock the resources necessary for addressing climate change and achieving sustainable development for all, without having to choose between domestic security and international solidarity.

Additionally, higher-income countries must comply with their legal and moral obligations, honour their pledges and support countries and communities who have contributed the least to the climate crisis but are suffering its highest costs and worst consequences.

In connection with the above concerns, please refer to the **Annex on Reference to international human rights law** attached to this letter which cites international human rights instruments and standards relevant to these allegations.

As it is my responsibility, under the mandate provided to me by the Human Rights Council, to seek to clarify all cases brought to my attention, I would be grateful for your observations on the following matters:

1. Could you please provide any additional information and/or comment(s) you may have on the concerns that have been mentioned above?

2. Could you kindly provide information on the rationale behind your Excellency's Government's decision to reduce Official Development Assistance (ODA) substantially, and whether this measure is intended to be temporary?

3. Please describe the measures taken by your Excellency's Government to mitigate the adverse impacts of the decrease and termination of Official Development Assistance (ODA) on climate action and human rights, in line with its international obligations.

4. Please indicate if your Excellency's Government is considering a review or reversal of the decision to reduce or terminate ODA in the short term.

5. What measures your Excellency's Government will take to uphold security and development through human rights amidst the cuts in ODA?

I would appreciate receiving a response within 60 days. Past this delay, this communication and any response received from your Excellency's Government will be made public via the communications reporting website. They will also subsequently be made available in the usual report to be presented to the Human Rights Council.

I may publicly express our concerns in the near future as, in my view, the information upon which the press release will be based is sufficiently reliable to indicate a matter warranting immediate attention. I also believe that the wider public should be alerted to the potential implications of the above-mentioned allegations. The press release will indicate that I have been in contact with your Excellency's Government's to clarify the issue/s in question.

Please be informed that a letter on this subject matter has also been sent to Belgium, Finland, France, the Netherlands, Sweden, Switzerland and the United Kingdom.

Please accept, Excellency, the assurances of my highest consideration.

Attiya Waris
Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights

Annex

Reference to international human rights law

In connection with above alleged facts and concerns, I would like to draw your attention to the relevant international norms and standards that are applicable to the issues brought forward by the situation described above.

One of the pillars of the protection of economic, social and cultural rights under article 2 of the International Covenant on Economic, Social and Cultural Rights (ICESCR) ratified by Germany in 1973 is the obligation to progressively realize the rights set out in the Covenant, making use of the maximum of available resources.

In compliance with article 2.2 of the Covenant, and the provision on progressive realisation of these rights, States should not adopt impermissible retrogressive measure, unless strictly justifiable. As the Committee on economic, Social and Cultural Rights has clarified, retrogressive measures, meaning taking steps that would reduce the enjoyment of economic, social and cultural rights, are only permissible under certain strict circumstances. Furthermore, the onus is on the various Governments to demonstrate that their proposed measures will meet all their human rights obligations, notably by ensuring that measures are, among other characteristics, necessary, in that they must be justifiable after the most careful consideration of all other less restrictive alternatives; reasonable, in that the means chosen are the most suitable and capable of achieving the legitimate aim; not discriminatory, aimed at mitigating the inequalities that can emerge in times of crisis; and ensuring that the rights of disadvantaged and marginalized individuals and groups are not disproportionately affected; and subject to meaningful review and accountability procedures.

I recall that the UN Declaration on the right to development (A/RES/41/128) declares that States have the primary responsibility for the creation of national and international conditions favourable to the realization of the right to development; that they have the duty to co-operate with each other in ensuring development and eliminating obstacles to development, and that they should realize their rights and fulfil their duties in such a manner as to promote a new international economic order based on sovereign equality, interdependence, mutual interest and cooperation among all States, as well as to encourage the observance and realization of human rights (article 3.1 and 3.3).

The Declaration further sates that sustained action is required to promote more rapid development of developing countries and that effective international cooperation is essential in providing these countries with appropriate means and facilities to foster their comprehensive development (article 4.2). I am concerned at the information that, contrary to these commitments, the concerns of low- and middle-income countries in relation to the establishment of the new international taxation rules have not been taken into consideration in a meaningful manner. I refer to the guidelines and recommendations on the practical implementation of the right to development (A/HRC/42/38), which urge states to guarantee social protection floors and welfare, even in times of economic and financial crisis, in line with the Social Protection Floors Recommendation, 2012 (No. 202), of the International Labour Organization (para 60).

The guidelines also request States to States should prioritize the use of domestic resources for development over the servicing of debt (para 63) and to enhance accountability in the private sector, by publishing the taxation rates and revenues generated by major economic actors (para 65); and recommend that Governments should develop a global and a regional taxation architecture with a view to countering the race to the bottom fuelled by tax policies that are increasingly in favour of capital to the detriment of people's welfare (para 81).

I also refer to report A/HRC/58/51 of the Independent Expert on foreign debt, international financial obligations and human rights, entitled "Understanding the landscape of climate finance, debt, tax and illicit financial flows and human rights." In particular, the Independent Expert noted that "[i]ncorporating human rights frameworks into climate policy ensures the protection of vulnerable populations and upholds basic rights, guiding policies towards equity and social justice. These frameworks also enhance accountability by holding Governments and corporations responsible for human rights impacts in climate actions" and highlighted that "[i]ntegrating human rights principles can guide inclusive, equitable climate policies, strengthen climate justice by holding high-income countries accountable for historical emissions, and support vulnerable populations in adapting to climate change."

I would like to highlight the Guiding Principles on human rights impact assessment of economic reforms (A/HRC/40/57), in particular:

Principle 17: Basis and purposes of a human rights impact assessment

States and creditors should carry out human rights impact assessments of economic reform policies considered and taken in response to acute economic and financial crises that are likely to cause adverse human rights impacts. States should also carry out regular and periodic human rights impact assessments of short-, medium- and long-term economic reform processes in less challenging economic times. A human rights impact assessment of economic reform policies should:

(a) Prompt investigation of and analyse the extent to which the proposed measures, in combination with other economic measures and policies being or to be implemented, could contribute to fulfilling the State's human rights obligations or potentially undermine them.

(b) Serve to demonstrate how proposed measures, jointly with other economic measures and policies being or to be implemented, could impact the human rights of the whole population, particularly the individuals and groups most disenfranchised or at risk, and children's human rights.

(c) Identify any prima facie retrogressive measure as well as alternative economic policy options that could be the least restrictive of human rights and avoid any impermissible retrogression.

(d) Establish a (non-exhaustive) list of preventive and mitigating measures to ensure conformity of the economic reform policies considered with the State's human rights obligations.

Principle 18: Ex ante and ex post assessments

Human rights impact assessments should form a regular part of decision-making processes with respect to economic reform policies or loan conditionality, and should be carried out at regular intervals. They should be carried out both ex ante − to assess the foreseeable impacts of proposed policy changes − and ex post − that is, looking back to assess the actual impacts of policy change and implementation, in order to address such impacts.

These guiding principles must be read in line with the guiding principles on foreign debt and human rights (A/HRC/20/23) which are based on the recognition of States' existing obligations to respect, protect and fulfil all human rights, the obligations of international financial institutions and private corporations to respect human rights, as well as the need for a comprehensive solution to the sovereign debt problems of developing countries that is anchored to a human rights-based framework. The guiding principles promote a comprehensive legal and institutional framework for lender States, international financial institutions and private institutions to ensure transparency and accountability in negotiation and contracting of loans.

I also wish to refer to Human Rights Council resolution 48/13 of 8 October 2021 and General Assembly resolution 76/300 of 29 July 2022, which recognize the right to a clean, healthy and sustainable environment as a human right, noting that guaranteeing a "safe climate" and healthy biodiversity and ecosystems constitute substantive elements of this right.

I would also like to bring to your attention the Framework Principles on Human Rights and the Environment as detailed in the 2018 report of the Special Rapporteur on human rights and the environment (A/HRC/37/59). The principles state the obligation to ensure a safe, clean, healthy and sustainable environment in order to respect, protect and fulfil human rights (principle 1); there is an international obligation to respect, protect and fulfil human rights in order to ensure a safe, clean, healthy and sustainable environment (principle 2).

Additionally, I would also like to draw the attention to the general comment No. 26 (2023) on children's rights and the environment, with a special focus on climate change, whereby the UN Committee on the Rights of the Child clarifies the obligation to devote financial resources to realize children's rights in relation to the environment to the maximum extent of their available resources and, where needed, within the framework of international cooperation, and should ensure that environmental measures supported by international environmental finance mechanisms and international organizations respect, protect and proactively seek to fulfil children's rights.