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Promotion and protection of human rights: human rights questions, including alternative approaches for improving the effective enjoyment of human rights and fundamental freedoms

Right to development

Note by the Secretary-General

The Secretary-General has the honour to transmit to the General Assembly the report of the Special Rapporteur on the right to development, Surya Deva, in accordance with Human Rights Council resolution [51/7](#).

* [A/80/150](#).



Report of the Special Rapporteur on the right to development, Surya Deva

Financing for inclusive, sustainable and participatory development

Summary

In the present report, submitted to the General Assembly pursuant to Human Rights Council resolutions [33/14](#) and [51/7](#), the Special Rapporteur on the right to development, Surya Deva, elaborates on why States and other actors must finance only inclusive, sustainable and participatory development. Doing so will be in line with the model of “planet-centred participatory development”, which provides a pathway for changing the course of an emerging “world disorder” comprising economic disorder, environmental disorder and institutional disorder. By analysing the Sevilla Commitment adopted by States at the Fourth International Conference on Financing for Development, the Special Rapporteur prepares a balance sheet of achievements and missed opportunities. Moreover, he proposes a roadmap beyond Sevilla to ensure that the financing for development not only reaches the furthest behind first but also preserves harmony with nature.

I. Introduction

A. Context

1. Realizing the right to development of all persons everywhere requires a variety of resources, including access to finance, technologies, knowledge-sharing, peer learning and technical assistance. States and various other actors with an obligation to respect, protect and fulfil the right to development¹ need to mobilize necessary resources and ensure the effective utilization of these resources.

2. However, many States – especially least developed countries, landlocked developing countries and small island developing States – continue to face serious challenges in mobilizing or accessing the financial and technological resources required to meet their development needs and priorities. Off-track progress on the Sustainable Development Goals, continued corporate tax evasion and avoidance, illicit financial flows, a rising debt burden, the unfair international financial architecture, an unprecedented rise in conflicts, significant cuts in official development aid, the rise of disruptive technologies, the worsening triple planetary crisis (climate change, environmental pollution and biodiversity loss), increased polarization and the growing fracture of the multilateral trade system are exacerbating such challenges and, in turn, undermining the goal of leaving no one behind.

3. Against this backdrop, the Fourth International Conference on Financing for Development took place from 30 June to 3 July 2025 in Sevilla, Spain. The Conference provided a vital opportunity to implement the 2015 Addis Ababa Action Agenda of the Third International Conference on Financing for Development² and overcome existing barriers to financing for development. It also offered a pathway for implementing the Pact for the Future, in which States had agreed to take bold, ambitious, accelerated, just and transformative actions to implement the 2030 Agenda for Sustainable Development, place the eradication of poverty at the centre of efforts to achieve the 2030 Agenda, and close the Sustainable Development Goal financing gap in developing countries.³ The present report examines the extent to which the Sevilla Commitment adopted at the Conference⁴ fulfils this ambition and what more is needed.

B. Objectives

4. In his report, the Special Rapporteur seeks to achieve three objectives. First, he seeks to highlight an emerging “world disorder”, encompassing multiple interconnected crises, which is contributing to serious deficits in financing required for development. To be successful, the Sevilla Commitment, or any other future policy framework, should address the root causes of this disorder.

5. Second, the Special Rapporteur underlines that States and other actors should not mobilize financing for any kind of development. In line with his model of “planet-centred participatory development”,⁵ they must pursue financing for inclusive, sustainable and participatory development.⁶

¹ See A/HRC/54/27, paras. 23–25, 57 and 58.

² Available at https://www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA_Outcome.pdf.

³ See Pact for the Future, actions 1, 2 and 4.

⁴ Available at <https://financing.desa.un.org/ffd4/outcome>.

⁵ See A/HRC/54/27, paras. 63–68.

⁶ See A/HRC/42/38.

6. Third, the Special Rapporteur reflects on the Sevilla Commitment and prepares a balance sheet of achievements and missed opportunities, in terms of both process and substance. He also outlines a road map not only to implement the commitments made at Sevilla but also to articulate further reforms that States should consider undertaking in various forums.

C. Methodology

7. The present report adopts a contextual approach to financing for development because financing has interlinkages with various other policy domains. In addition to referring to the relevant literature and international standards related to human rights, the environment, biodiversity and climate change, it draws on the 2030 Agenda for Sustainable Development, the Sendai Framework for Disaster Risk Reduction 2015–2030 and the Pact for the Future. It also builds on pre-Sevilla international commitments reflected in the Monterrey Consensus of the International Conference on Financing for Development of 2002,⁷ the Doha Declaration on Financing for Development of 2008⁸ and the Addis Ababa Action Agenda of 2015.

8. In response to the Special Rapporteur’s call for input, about 70 submissions were received from States and other stakeholders.⁹ The Special Rapporteur also conducted in-person consultations in Geneva and Suva and organized four virtual consultations to engage representatives of various non-State actors from all world regions. In addition, he had bilateral conversations with the Special Envoy on Financing the 2030 Agenda for Sustainable Development and representatives of Governments. The Special Rapporteur is grateful to all stakeholders for providing input in various forms.

D. Scope and limitations

9. In the present report, the Special Rapporteur examines the root causes of serious gaps in financing for development, makes a case for why States should embrace a new model of development to address these root causes and analyses the potential and pitfalls of the Sevilla Commitment. He also proposes a road map beyond Sevilla. Due to space constraints, the report focuses only on selected aspects of financing for development reflected in the Sevilla Commitment.

II. Financing for development amidst an emerging “world disorder”

10. The challenges and opportunities for financing for development should be understood in the context of what the Special Rapporteur would label as an emerging “world disorder”.¹⁰ Democratic deficits, economic inequalities, disregard for territorial integrity and sovereign equality, impunity for egregious international crimes, unprincipled and opportunistic multilateralism, geopolitical divides, societal

⁷ Available at https://www.un.org/en/development/desa/population/migration/generalassembly/docs/globalcompact/A_CONF.198_11.pdf.

⁸ Available at https://www.un.org/esa/ffd/wp-content/uploads/2014/09/Doha_Declaration_FFD.pdf.

⁹ All submissions are available at <https://www.ohchr.org/en/calls-for-input/2025/call-input-2025-reports>.

¹⁰ Disorder is “those moments and events in which established configurations and operations of world order are widely understood as having been disrupted” (Jamie M. Johnson, Victoria M. Basham and Owen D. Thomas, “Ordering disorder: the making of world politics”, *Review of International Studies*, vol. 48, No. 4 (2022), p. 608).

polarization, institutionalized misinformation networks, instrumentalization of human rights for myopic political gains, unilateral sanctions, neocolonial debt traps, corporate capture of the State, private profiting from conflicts and the silent takeover by disruptive technologies are reflective of this world disorder. Resistance to any systemic changes to address colonial roots or unfair aspects of the current international order – including in relation to peace and security, development, human rights, trade, investment, finance and taxation – is part of this disorder.

11. The Special Rapporteur provides below some illustrative examples of three interrelated strands of the world disorder: economic disorder, environmental disorder and institutional disorder.

A. Economic disorder

12. Worsening economic inequalities – both within and between countries – are a key component of the economic disorder engulfing the world. For example, over 690 million people live in extreme poverty, on under \$2.15 a day, and over 2.8 billion people, more than a third of the world’s population, live on between \$2.15 and \$6.85 a day.¹¹ At the same time, the richest 1 per cent of the global population own almost 45 per cent of all global wealth.¹² While many of us may take for granted access to the Internet, an estimated 2.6 billion people, about 32 per cent of the world’s population, had no access to the Internet in 2024.¹³ Social protection gaps further exacerbate vulnerabilities of people, especially in low-income countries or among those part of the informal economy. Moreover, artificial intelligence and automation are likely to disrupt employment opportunities for hundreds of millions of people in the coming years,¹⁴ further worsening existing economic inequalities.

13. There are also serious economic inequalities between countries. Due to these inequalities, many countries – especially least developed countries, landlocked developing countries and small island developing States – are experiencing major gaps in mobilizing or accessing the financial resources required to meet their national development priorities, achieve the Sustainable Development Goals and realize human rights. It is estimated that developing countries need \$4.3 trillion annually to achieve the Sustainable Development Goals.¹⁵ The current international framework governing trade, investment, financing and taxation contributes to such an unjust situation. Moreover, developing countries’ debt burden is becoming unsustainable: their external debt rose to \$11.4 trillion in 2023, equivalent to 99 per cent of their export earnings.¹⁶ In 2023, 54 developing countries dedicated at least 10 per cent of government funds to debt interest payments and, consequently, 3.3 billion people live in countries that spend more on debt payments than on health or education.¹⁷ To make the situation worse, developing countries, which are more in need of finance, have to

¹¹ *World Social Report 2025: A New Policy Consensus to Accelerate Social Progress*, p. 2.

¹² Oxfam International, *Takers not makers: The unjust poverty and unearned wealth of colonialism* (2025), p. 9.

¹³ See <https://www.itu.int/en/mediacentre/Pages/PR-2024-11-27-facts-and-figures.aspx>.

¹⁴ See <https://www.ilo.org/resource/article/minimizing-negative-effects-ai-induced-technological-unemployment>.

¹⁵ See <https://unctad.org/news/financing-development-reforming-global-systems-drive-progress>. See also *Financing for Sustainable Development Report 2024: Financing for Development at a Crossroads* (United Nations publication, 2024).

¹⁶ See <https://unctad.org/news/debt-crisis-developing-countries-external-debt-hits-record-114-trillion>.

¹⁷ Ibid. See also United Nations Conference on Trade and Development (UNCTAD), “A world of debt: a growing burden to global prosperity”, 2024.

pay interest rates that are 4 to 12 times higher than those paid by developed countries to borrow money.¹⁸

14. These economic disparities are not an accident, but are rather the result of centuries of colonial exploitation and ongoing economic disorder sustained and normalized by the neoliberal capitalist economy and unilateral sanctions. Lack of adequate economic resources and the limited availability of fiscal space means that many developing countries will struggle to fund a just transition to a zero-carbon economy and mobilize resources to address the triple planetary crisis of climate change, environmental pollution and biodiversity loss.

B. Environmental disorder

15. The prevailing economic development model is not merely widening inequalities. It is also destroying the planetary ecosystem,¹⁹ with six of the nine planetary boundaries already breached.²⁰ Businesses are a major source of this environmental disorder,²¹ which is causing irreversible harms to plants, animals, forests, rivers, lakes and mountains. Fossil fuel companies' contribution to climate change is a case in point.²² However, States are equally culpable, because they fail to regulate businesses effectively and/or offer various incentives to even irresponsible businesses.

16. The negative impacts of environmental disorder are also experienced by people and countries differently and by some disproportionately, including due to the economic disorder noted above.²³ For instance, climate change is not only exacerbating existing inequalities within and among countries but also worsening the debt stress faced by developing countries. Despite this, the countries that have not only contributed most greenhouse gas emissions but also benefited the most financially from such emissions are hesitating to fulfil their obligation to compensate for their historical wrongs. As of April 2025, the Fund for Responding to Loss and Damage had received pledges amounting to a total of only about \$768 million,²⁴ less than 1 per cent of even a very conservative estimate of \$100 billion required annually.

17. The connection between conflict and environmental disorder is under-explored. Conflicts “disrupt ecosystems, deplete natural resources, pollute the environment, and jeopardize the health of our planet for generations to come”.²⁵ Use of weapons and the consequent destruction (including of water bodies and biodiversity) is directly linked to the environmental pollution. The contamination of land, water resources and the air by munitions and unexploded ordnance in Gaza is a case in point.²⁶ Moreover, it is estimated that “everyday military activity could be responsible for around 5.5%

¹⁸ See <https://unctad.org/news/debt-crisis-developing-countries-external-debt-hits-record-114-trillion>.

¹⁹ A/HRC/54/27, paras. 63–65, and A/78/160, para. 90.

²⁰ See <https://www.stockholmresilience.org/research/research-news/2023-09-13-all-planetary-boundaries-mapped-out-for-the-first-time-six-of-nine-crossed.html>.

²¹ See A/HRC/55/43.

²² See A/HRC/59/42.

²³ See Lucas Chancel, Phillipp Bothe and Tancrede Voituriez, *Climate Inequality Report 2023* (World Inequality Lab, 2023), and Oxfam International, *Climate Equality: A Planet for the 99%* (2023).

²⁴ See <https://unfccc.int/topics/climate-finance/funds-entities-bodies/fund-for-responding-to-loss-and-damage/pledges-to-the-fund-for-responding-to-loss-and-damage>.

²⁵ See <https://www.un.org/en/peace-and-security/how-conflict-impacts-our-environment>.

²⁶ See United Nations Environment Programme, *Environmental Impact of the Conflict in Gaza: Preliminary Assessment of Environmental Impacts* (2024).

of global emissions”.²⁷ The recent surge in military expenditure will definitely exacerbate the environmental disorder.

18. International investment agreements, which confer legally enforceable rights on foreign investors but do not impose any human rights or environmental obligations on them, are also part of the environmental disorder.²⁸ These agreements reflect States’ desire to attract any kind of foreign direct investment with little regard for its impacts on the environment or the rights of local communities. There is growing evidence that the investor-State dispute settlement mechanism under international investment agreements is constraining States when it comes to taking effective action to protect the environment or combat climate change.²⁹

C. Institutional disorder

19. The current institutional disorder has its roots in both colonial history and contemporary abuses of public power. The inherent unfairness of the current international financial architecture is an example of the former. This system, which was built in the aftermath of the Second World War, reflects the political and economic power dynamics of that time.³⁰ It does not offer developing countries a fair representation in decision-making processes and pursues policies that do not prioritize the development needs and interests of such countries.³¹

20. The same could be said about the current international tax system. A fair and inclusive international tax system, which addresses illicit financial flows and corporate tax avoidance and tax evasion, is critical to enhancing developing countries’ financial capacity and fiscal space to realize the Sustainable Development Goals. However, the world currently lacks such a regime, and there has been resistance to change as well as a push to impose standards adopted by developed countries. The negotiations for a United Nations Framework Convention on International Tax Cooperation offer a glimmer of hope, however.³²

21. The failure of the Security Council to accomplish its mandate of maintaining peace and security is another key part of the current institutional disorder. This failure is directly linked to the unrepresentative character of the permanent membership the Security Council and the unprincipled use of the veto power by permanent members. With target 16.8 of the 2030 Agenda, States committed to broaden and strengthen the participation of developing countries in the institutions of global governance. In the Pact for the Future, they specifically committed to urgently reform the Security Council to make it more representative, inclusive, transparent, efficient, effective, democratic and accountable.³³ Yet, there remains a strong resistance to reforming the

²⁷ See <https://ceobs.org/how-increasing-global-military-expenditure-threatens-sdg-13-on-climate-action/>.

²⁸ See A/78/168 and Nicolas Perrone, “Bridging the gap between foreign investor rights and obligations: towards reimagining the international law on foreign investment”, *Business and Human Rights Journal*, vol. 7, No. 3 (2022).

²⁹ See https://www.ciel.org/wp-content/uploads/2024/11/isds_climate_action_unfccc_paris_agreement_brief.pdf.

³⁰ See <https://press.un.org/en/2023/sgsm21855.doc.htm>.

³¹ See David Passarelli and Patricia Justino, “The demand for a fair international financial architecture”, working paper (United Nations University Centre for Policy Research, April 2024).

³² See the terms of reference for the proposed Convention (A/AC.298/2).

³³ Action 39; see also actions 40 and 41.

Security Council – in fact, “admission of new members” is the category for which the veto power has been used the most to date (60 of 326 times).³⁴

22. Conflicts have an inverse relationship with development. Conflicts not only destroy the ecosystem needed for development but also divert scarce resources away from achieving the Sustainable Development Goals to militarization. This creates perverse incentives for companies to profit from war economies and international crimes.³⁵

23. Rising insecurity, entrenched inequality and increasing polarization have also contributed to a trust deficit in institutions meant to safeguard the interests of all people.³⁶ Moreover, decision-making concerning development policies, programmes and projects is often top-down, without involving affected individuals and communities.³⁷ Shrinking civic space and imbalances related to information, expertise, resources and power undermine people’s opportunities to participate. Then there are political leaders who are increasingly taking nationalist and populist positions to exploit societal divisions or misusing their public positions to consolidate private economic gains, thus accelerating the institutional disorder.

24. Weak institutional mechanisms for holding both States and non-State actors accountable for decisions that are destructive to people or the planet is another facet of institutional disorder. States selectively comply with decisions of courts at the national, regional and international levels. While multilateral development banks have put in place non-judicial grievance mechanisms to address community concerns,³⁸ many of these mechanisms lack efficacy in remedying adverse human rights and environmental impacts of development projects and programmes financed by them.³⁹

III. What kind of development and for whom? The need for a new model of development

25. Crises also offer opportunities for reform. The international community should see the emerging “world disorder” as an opportunity to construct a new international order that is not only fair but also fit for the purpose of addressing the challenges of the twenty-first century. A new development model has to be an integral part of such a new order.

26. States and other actors should not aim to finance just any kind of development. Rather, they should be asking a fundamental question first: what kind of development and for whom? The Special Rapporteur is of the view that States, United Nations entities, international financial institutions, multilateral development banks, businesses and other actors must only finance development that is inclusive, sustainable and participatory. Such development will be in line with the model of planet-centred participatory development and address the economic, environmental

³⁴ See https://psdata.un.org/dataset/DPPA-SCVETOES?_gl=1*1puffp2*_ga*MTIxNDQzNDM2O S4xNzQ0MDk0Njkw*_ga_TK9BQL5X7Z*cze3NTIyODY1MzYkbzIyJGcwJHQxNzUyMjg2NTQwJGo1NiRsMCRoMA.

³⁵ See A/HRC/59/23.

³⁶ *World Social Report 2025*, p. 6.

³⁷ A/HRC/54/27, paras. 44–45, and A/78/160, paras. 62–63.

³⁸ See <https://accountability.worldbank.org/en/iamnet>.

³⁹ See Aleena Mufti Anand, “Development banks must prevent forced displacement” (4 June 2024), available at <https://www.accountabilityconsole.com/newsletter/articles/development-banks-must-prevent-forced-displacement/>; and BankTrack, *The BankTrack Global Human Rights Benchmark 2024*, available at https://www.banktrack.org/download/the_banktrack_global_human_rights_benchmark_2024/banktrack_human_rights_benchmark_2024_1.pdf.

and institutional disorder discussed above. The right to development and other international policy frameworks provide a sound normative basis for such a model of development.

A. Inclusive development

27. A model of development that by design excludes or marginalizes certain individuals or groups, hindering them from enjoying the benefits of development, is anything but development. Article 2 (3) of the Declaration on the Right to Development reminds States of their duty “to formulate appropriate national development policies that aim at the constant improvement of the well-being of the entire population and of all individuals ... and in the fair distribution of the benefits resulting [from development]”. Furthermore, the 2030 Agenda for Sustainable Development also contains a pledge to leave no one behind. Leaving no one behind is also a core principle of the Pact for the Future, as well as the annexed Global Digital Compact and the Declaration on Future Generations.

28. Despite these commitments and some progress over the years, inequalities and disparities remain stark. Gender-based discrimination and violence continue to disadvantage girls and women in all their diversity in realizing their right to development. Vulnerabilities of migrants are exploited by States and businesses alike. Many persons with disabilities are left out of development opportunities in a systemic way. Individuals and communities experiencing discrimination based on work and descent, such as Dalits, Roma, Haratine, Burakumin and Quilombolas, continue to face marginalization and exclusion in different world regions. Conflicts are cutting off development pathways for millions of refugees and internally displaced persons. The need for critical minerals to support an energy transition is having disproportionate negative impacts on Indigenous Peoples, their cultural rights and their relationship with nature.

29. Achieving truly inclusive development would require a shift in the mindset of decision makers to move away from gross domestic product (GDP)-driven growth⁴⁰ and the extractive model of development. States, United Nations entities, multilateral development banks, companies and other actors should focus on creating equal and human rights-based development opportunities for every human being. In line with the commitment of the 2030 Agenda “to reach the furthest behind first”, they should adopt targeted policies and programmes for such people and allocate the maximum available resources to realizing their right to development.

30. Considering that many people in society continue to face multiple and intersecting forms of discrimination, States must also integrate an intersectional approach into all their development policies, programmes and projects. This will require combating multi-layered and overlapping forms of discrimination, collecting intersectional data, sensitizing decision-makers and ensuring the meaningful involvement of diverse groups of people in decision-making processes at all levels.

31. Moreover, States and other actors should move beyond the sole focus on people in the principle of “leave no one behind”. People are part of a planetary ecosystem and, therefore, even plants and animals should not be left behind in the process of development – either by ignoring them in development planning or sacrificing them for human pleasure and prosperity. Moreover, States, businesses and other actors should consider the rights and interests of future generations when taking development decisions.⁴¹ In line with the principle of intra- and intergenerational

⁴⁰ See A/HRC/56/61.

⁴¹ A/HRC/57/43, paras. 71–86.

equity, inclusive development should be viewed beyond human beings and beyond present generations.

B. Sustainable development

32. The Declaration on the Right to Development of 1986 does not expressly address the environmental sustainability of development. However, in line with the seminal definition of sustainable development put forward by the World Commission on Environment and Development in 1987, both the Rio Declaration on Environment and Development of 1992 and the Vienna Declaration and Programme of Action of 1993 highlight that the right to development must be fulfilled so as to meet equitably the developmental and environmental needs of present and future generations.⁴² As the Special Rapporteur has stressed previously, intergenerational equity is one of the overarching principles of the right to development.⁴³

33. Sustainable development is the backbone of the 2030 Agenda and of the Addis Ababa Action Agenda. The Paris Agreement also acknowledges the multifaceted relationship between climate change and sustainable development.⁴⁴ Similarly, it is recognized in the Pact for the Future that “sustainable development in all its three dimensions is a central goal in itself and that its achievement, leaving no one behind, is and always will be a central objective of multilateralism” (para. 10).

34. Despite a broad global consensus on the importance of sustainable development, the world is mostly witnessing a development which is highly unsustainable. There are various reasons for this. The Special Rapporteur would like to focus on one of those reasons, namely, the anthropocentric nature of development,⁴⁵ which may appear to be in line with the recognition in the Declaration on the Right to Development that “the human person is the central subject of development” (article 2 (1)). This type of development often translates in terms of “people-centred development” in policy documents of United Nation entities as well as regional and national action plans on sustainable development. There may be exceptions, such as the 2050 Strategy for the Blue Pacific Continent, wherein the idea of people-centred development is understood as encompassing people’s harmony with nature.⁴⁶

35. The sole or predominant focus of development on human beings is problematic for several reasons. First, human beings are not the only living organisms on the Earth. Second, actions of human beings are the primary cause of the environmental disorder as well as the triple planetary crisis. Third, human beings generally tend to focus on their immediate interests – they not only treat nature as a means to fulfil their pleasure or prosperity but also ignore long-term interests, including the rights of future generations. That is why the Special Rapporteur believes that States, United Nations entities, businesses, civil society organizations and other actors should embrace an ecosystem approach to development and move from people-centred to

⁴² Rio Declaration, principle 3, and Vienna Declaration and Programme of Action, para. 11.

⁴³ See A/HRC/54/27 and “Decoding the right to development”, available at <https://www.ohchr.org/sites/default/files/documents/issues/development/sr/decoding-right-development.pdf>.

⁴⁴ Preamble and articles 2, 4–8 and 10.

⁴⁵ See C. Speed, “Anthropocentrism and sustainable development: oxymoron or symbiosis?”, available at <https://www.witpress.com/Secure/elibrary/papers/SC06/SC06031FU1.pdf>; and Helen Kopnina et al., “Anthropocentrism: more than just a misunderstood problem”, *Journal of Agricultural and Environmental Ethics*, vol. 31 (2018).

⁴⁶ “We value and depend upon our vast ocean and our island resources and the integrity of our natural environment.” Pacific Islands Forum, 2050 Strategy for the Blue Pacific Continent (2022), para. 7.

planet-centred development. The planet-centred focus does not exclude people; it merely underscores the coexistence and harmony of people and nature.

36. Moreover, present generation decision makers should consider the rights of future generations when taking decisions, and the concept of future generations should be interpreted in a broad sense to encompass not only human beings but also plants, animals and fungi.⁴⁷ In other words, the current model of development should move beyond both humans and present generations.

37. Adopting the model of planet-centred development is not only the right thing to do, but is also consistent with recent normative developments. There is a growing recognition of the rights of nature in all world regions.⁴⁸ On 3 July 2025, the Inter-American Court of Human Rights, in its advisory opinion on the climate emergency and human rights, affirmed that nature is a subject of rights.⁴⁹ The Court reasoned that “recognition of Nature’s right to conserve its essential ecological processes contributes to strengthening a truly sustainable development model that respects planetary limits and ensures the availability of crucial resources for present and future generations”.⁵⁰ Such recognition makes it possible to “transcend inherited legal concepts that conceived Nature exclusively as an object of ownership or an exploitable resource.”⁵¹

38. In a similar vein, the Kunming-Montreal Global Biodiversity Framework acknowledges that both “nature and nature’s contributions to people are vital for human existence and good quality of life, including human well-being, living in harmony with nature, and living well in balance and harmony with Mother Earth”.⁵² The vision of this Framework is “a world of living in harmony with nature where ‘by 2050, biodiversity is valued, conserved, restored and wisely used, maintaining ecosystem services, sustaining a healthy planet and delivering benefits essential for all people’”.⁵³

39. Based on these normative developments and the need to address the emerging environmental disorder, the Special Rapporteur recommends that all three pillars of sustainable development integrate an ecosystem approach that goes beyond both human beings and present generations. This should partly address the deficits in operationalizing the concept of sustainable development. It will also contribute to achieving the goals of the Sendai Framework for Disaster Risk Reduction by reducing not only global disaster mortality but also the impact of disasters on people, GDP and critical infrastructure.⁵⁴

C. Participatory development

40. Active, free and meaningful participation in decision-making is an essential element of the right to development.⁵⁵ Participatory and representative decision-making at all levels is also part of good governance, several aspects of which are expressly mentioned in targets of Sustainable Development Goals 16 and 17, as well

⁴⁷ A/HRC/57/43, paras. 71–86.

⁴⁸ See, for example, article 71 of the Constitution of Ecuador (2008); <https://www.earthlaws.org.au/aclc/rights-of-nature/new-zealand/>; and <https://www.resilience.org/stories/2025-06-02/how-the-rights-of-nature-movement-is-reshaping-law-and-culture/>.

⁴⁹ Advisory Opinion OC-32/25 of 29 May 2025.

⁵⁰ *Ibid.*, para. 279.

⁵¹ *Ibid.*, para. 280.

⁵² CBD/COP/DEC/15/4, annex, para. 7(b).

⁵³ *Ibid.*, para. 10.

⁵⁴ Sendai Framework for Disaster Risk Reduction, para. 18.

⁵⁵ A/RES/41/128, preamble and articles 2 and 8.

as in the Addis Ababa Action Agenda, and are essential for leveraging financing for development.⁵⁶ Yet, in practice, a genuine participation of people in development planning is generally missing.

41. Participation is different from consultation. Consultation is often a symbolic or tick-box exercise to create legitimacy for top-down decisions, whereas participation requires recognizing the agency of people from diverse backgrounds and co-sharing powers with them to make decisions about all development-related policies, processes and projects. Such bottom-up participation will result in participatory development and will be in line with the Declaration on the Right to Development, which affirms the agency of people to “be the active participant and beneficiary of the right to development” (article 2 (1)).

42. Participatory development, in which people are not merely the recipients of development, is not merely a theory. Community-led development – development that is conceived on the basis of the communities’ needs and priorities and respects the environment and human rights – is already being practised in different world regions.⁵⁷ In such a model, people and communities “lead the design, implementation, and monitoring of development projects” and “planning incorporates local expertise and creates development solutions that originate from and are led by the people who will be affected by them”.⁵⁸ Participatory governance not only enhances people’s “sense of belonging and their trust in institutions” but also ensures “that institutions are responsive to the needs of citizens”.⁵⁹ We should therefore see participatory development as both an end and a means to ensuring inclusive and sustainable development.

43. Participatory development requires an enabling environment and a supportive ecosystem. Access to accurate and timely information, measures to address power imbalances, civic space and the free press are needed to enable the participation of people. Decision makers should also involve people from early stages of decision-making and continue to engage them throughout the life cycle of development projects. Moreover, to ensure that the rights and interests of nature as well as future generations are considered, their representatives should be part of the participatory decision-making.⁶⁰

IV. The Sevilla Commitment: A balance sheet of achievements and missed opportunities

44. The Sevilla Commitment adopted by consensus at the Fourth International Conference on Financing for Development lays out a path to closing the financing gap in developing countries. The Special Rapporteur reflects on the Commitment text and provides a balance sheet of achievements and missed opportunities. The balance sheet covers illustrative aspects related to both process and substance concerning seven action areas (see table).

⁵⁶ Peride K. Blind, “How relevant is governance to financing for development and partnerships? Interlinking SDG16 and SDG17 at the target level”, Department of Economic and Social Affairs Working Paper No. 162 (October 2019).

⁵⁷ See International Accountability Project, *In Search of a Different World: Turning Dreams into Community-Led Development Plans* (2024).

⁵⁸ *Ibid.*, p. 19.

⁵⁹ *World Social Report 2025*, p. 9.

⁶⁰ [A/HRC/57/43](#), paras. 82–84 and 86.

Table
A balance sheet of the Sevilla Commitment

		<i>Achievements</i>	<i>Missed opportunities</i>
Process	<i>Cooperation among States</i>	Adopted the text by consensus Reaffirmed a commitment to multilateralism	Inability to make a strong commitment and/or take decisive action to deal with key challenges
	<i>Participation of civil society</i>	Space for civil society to engage in preparatory meetings as well as in the Fourth International Conference on Financing for Development itself and organize side events	Failure to integrate civil society voices in the actual negotiations on the text
Substance	<i>Domestic public resources</i>	Provisions for the broadening of tax bases; progressive taxation systems; supporting countries in increasing social protection coverage; gender-responsive budgeting; taxes on tobacco and alcohol Commitments to address the unfairness of the international tax system and combat illicit financial flows	Weak language of commitments to reform the international tax architecture No firm commitment on gender-responsive taxation No targeted tax on fossil fuel companies
	<i>Private business and finance</i>	Provisions for impact investing and sustainability bonds; access to finance for micro-, small and medium-sized enterprises (MSMEs) and those in marginalized or vulnerable situations; support for developing countries to attract foreign direct investment, including for energy transition	Failure to recognize the centrality of public finance for sustainable development No integration of business responsibility to respect human rights and the environment in initiatives aimed at the mobilization of private finance and capital
	<i>International development cooperation</i>	Reaffirmed the important role of official development assistance in helping developing countries to achieve sustainable development Committed to enhance South-South and triangular cooperation Urged multilateral development banks to increase their lending capacity, optimize lending terms and scale up local currency lending	No time-bound commitments or concrete strategies to increase official development assistance Failure to include specific measures to mobilize adequate funds to deal with the triple planetary crisis No provision to underscore the need for multilateral development banks to have effective and accessible grievance mechanisms
	<i>International trade</i>	Resolved to strengthen the rules-based, non-discriminatory, open, fair, inclusive, equitable and transparent multilateral trading system Included measures to strengthen trade capacities of developing countries and their ability to integrate into regional and global value chains	Inadequate actions to build a fair multilateral trading system Weak commitment on the reform of the investor-State dispute settlement process

	<i>Achievements</i>	<i>Missed opportunities</i>
	Steps to increase local value addition and beneficiation of critical minerals in developing countries	
<i>Debt sustainability</i>	Measures to strengthen debt transparency and responsible borrowing and lending, including a proposal to consolidate existing debt databases into a single global central debt data registry	No ambitious plans to provide debt relief to developing countries Diluted commitments to transforming the international debt architecture
	Increased access to concessional finance, scaled-up debt swaps and greater use of debt pause clauses	
	Commitment to initiate an intergovernmental process to make recommendations for closing gaps in the debt architecture	
	Measures to ensure that debt sustainability and credit assessments are accurate and objective, including a refinement of the methodologies of credit rating agencies	
<i>International financial architecture</i>	Underscored the need to enhance the representation of developing countries in norm-setting, global economic governance and decision-making in international economic and financial institutions	Lack of decisive and time-bound measures to reform international financial architecture Diluted the text on what the special drawing rights playbook designed by the International Monetary Fund (IMF) should look like
<i>Science, technology, innovation and capacity-building</i>	Commitment to support the development and deployment of new and existing technologies and products that are affordable, available, equitable, and accessible to all	Inadequate response to manage negative effects of the protection of intellectual property rights on human rights in developing countries
	Reiterated the need to accelerate the transfer of environmentally sound technologies to developing countries on favourable terms	No concrete measures to assist developing countries in dealing with disruptive impacts of automation and artificial intelligence
	Increased investment to close digital divides	

45. In terms of the process, the Sevilla Commitment provides a glimmer of hope for multilateralism, considering the emerging world disorder in which it was negotiated and adopted.⁶¹ In the text, States reaffirm “trust in multilateralism” (para. 66) and make an “unwavering commitment to international law, including the Charter of the United Nations” (para. 5). At the same, the goal of achieving consensus meant that

⁶¹ See <https://www.lowyinstitute.org/the-interpretor/seville-compromise-move-forward-development-financing-while-washington-steps-back>.

the language concerning the response to various key challenges to financing for development had to be diluted.⁶²

46. Regarding civil society engagement with the negotiation process, the co-facilitators were able to create space for civil society organizations and other actors to participate in preparatory meetings and the Fourth International Conference on Financing for Development and to organize side events.⁶³ The actual negotiation process, however, remained State-centric, with no possibility for civil society voices to be in the room to shape the text directly.

A. Domestic public resources

47. The ability of all countries, with very diverse circumstances, to mobilize resources and spend them in a transparent and efficient manner is key to financing for sustainable development. Through the Sevilla Commitment, several measures were adopted to achieve this goal (paras. 27–30). These measures include transparency in budgeting, taxation and spending, the broadening of tax bases, the integration of the informal economy into the formal economy, the promotion of progressive tax systems and the strengthening of subnational finance. There are also provisions for gender-responsive budgeting, support for countries that aim to increase social protection coverage, and capacity-building to strengthen fiscal systems and broaden tax bases. While introducing or increasing taxes on tobacco and alcohol as well as taxes on environmental pollution is welcome, the Sevilla Commitment fails to include a provision imposing a targeted tax on fossil fuel companies.

48. The Sevilla Commitment also seeks to address challenges faced by developing countries due to an unfair international tax system and illicit financial flows. In it, States commit to “strengthen the voice and representation of developing countries in the international tax architecture”, “engage constructively in the negotiations on a United Nations Framework Convention on International Tax Cooperation and its protocols” and make sure that “all companies, including multinationals, pay taxes to the Governments of countries where economic activity occurs and value is created” (para. 28). They also commit to effectively regulate professional service providers; support the role that the media and civil society play in exposing illicit financial flows; encourage the Financial Action Task Force to mitigate unintended consequences of anti-money-laundering measures; enhance international cooperation to curb illicit financial flows; and promote measures to eliminate tax heavens (para. 29). However, as the language of some of these commitments is weak, it is unclear to what extent they would disrupt the status quo regarding illicit financial flows or tax avoidance and evasion.

B. Private business and finance

49. The Sevilla Commitment devotes significant attention to the role of private business, finance, investment and innovation in achieving sustainable development (paras. 31–34). It seeks to promote “policy frameworks that create an enabling environment at all levels for investment in sustainable development”, Sustainable Development Goal bonds, social, sustainability and green bonds and insurance products suitable for smallholder farmers and MSMEs (para. 32). However, the text fails to acknowledge the importance of responsible business conduct in these initiatives. The Sevilla Commitment also contains provisions on expanding access to

⁶² See <https://www.globalpolicy.org/en/news/2025-06-17/compromiso-de-sevilla>.

⁶³ See “Road to Sevilla 2025”, available at <https://financing.desa.un.org/ffd4/1st-prepcom>.

finance for MSMEs as well as “for women, youth, persons with disabilities, displaced people, migrants and those in vulnerable situations” (para. 32). Moreover, States commit to promote women’s active participation in the workforce and in leadership positions.

50. The Sevilla Commitment also contains several provisions on scaling up foreign direct investment and private capital mobilization for sustainable development, including support for developing countries to attract investment in affordable, reliable, sustainable and modern energy and blended finance initiatives (para. 33). Although there are some provisions about business sustainability standards, the Sevilla Commitment fails to integrate the business responsibility to respect human rights and the environment, including the human rights due diligence requirement, in these capital mobilization initiatives.⁶⁴ Moreover, while blended finance and private finance are both needed, public finance is critical, especially in areas where there might not be clear incentives for the private sector to invest.

C. International development cooperation

51. The Sevilla Commitment reaffirms States’ “continued and strong commitment to multilateralism, international cooperation, and global solidarity based on mutual respect and collective action”, because existing global challenges far exceed the capacity of any single State to respond to (para. 5). It acknowledges the urgency of reversing declining trends in official development assistance aligned with the sustainable development priorities of recipient countries and enhancing South-South and triangular cooperation (para. 36). However, there are no time-bound commitments or concrete strategies to increase development assistance. States also urge multilateral development banks to increase their lending capacity, optimize lending terms and scale up local currency lending (para. 37). While these banks are encouraged to adhere to social and environmental standards, there is no provision about effective and accessible mechanisms for addressing grievances of communities affected by development projects.

52. In the Sevilla Commitment, States agree to explore new approaches to improve access to concessional finance for developing countries and consider complementary measures of progress that go beyond GDP (para. 38). They also commit to reduce the fragmentation of development cooperation and recognize the positive role that sustainable development can play in mitigating drivers of conflicts, disaster risks and humanitarian crises (para. 39). Moreover, the Sevilla Commitment contains provisions for financing to protect and preserve ecosystems and stresses the importance of transparency in climate finance reporting (para. 41). At the same time, it lacks ambition⁶⁵ and contains no concrete, specific actions to mobilize adequate funds for climate mitigation, adaptation and loss and damage or biodiversity loss.

D. International trade

53. Trade barriers and arbitrary tariffs are challenging the multilateral trading system, which is a key driver of sustainable development. In response, in the Sevilla Commitment, States resolve “to strengthen the rules-based, non-discriminatory, open, fair, inclusive, equitable and transparent multilateral trading system” (para. 43). They also encourage the consolidation, expansion and deepening of regional trade agreements, as well as the reform of outdated investment agreements. However, the

⁶⁴ See <https://www.ituc-csi.org/ITUC-Statement-on-the-Compromiso-de-Sevilla>.

⁶⁵ See <https://www.ituc-csi.org/ITUC-Statement-on-the-Compromiso-de-Sevilla>.

language about the reform of the investor-State dispute settlement mechanism is very weak, despite foreign investors' unconscionable arbitration claims eating away at the scarce resources of many developing countries.

54. The Sevilla Commitment also includes several measures to strengthen trade capacities of developing countries and their ability to integrate into regional and global value chains (para. 44) and to boost trade in the least developed countries (para. 45). Supporting the building of trade-related infrastructure, e-commerce and preferential duty-free, quota-free market access for least developed countries are part of such measures. States also commit to take steps to increase local value addition and beneficiation of critical minerals in developing countries (para. 46).

E. Debt sustainability

55. To respond to the unsustainable debt burdens faced by many developing countries, the Sevilla Commitment seeks to put in place a development-oriented debt architecture that enhances responsible borrowing and lending, lowers the cost of capital for developing countries and enhances their fiscal space, achieves fair, predictable and timely restructurings, and enhances debt transparency and reporting (paras. 47–51). There are provisions, for example, to create a single global central debt registry, include climate-resilient debt clauses and debt pause clauses in lending contracts, increase concessional finance and scale up debt swaps. The text also stresses the need to refine the debt sustainability and credit assessment methodology used by the World Bank, IMF and private credit rating agencies.

56. While the Sevilla Commitment deals with the current debt crisis, it does not go far enough on this issue. The original language around transforming the international debt architecture was diluted during the negotiations,⁶⁶ and the end result falls short of the decisive actions that developing countries need.

F. International financial architecture

57. The Sevilla Commitment contains an acknowledgement that the international financial architecture must continuously adapt to changing global realities (para. 52) and includes provisions to achieve this goal (paras. 53–57). In it, States encourage the Boards of Governors of IMF and the World Bank to align shareholding and voting power to better reflect members' relative positions in the world economy and to enhance the voice of developing countries.

58. Recognizing the role of special drawing rights in strengthening the global financial safety net, States, through the Sevilla Commitment, encourage countries in a position to do so to voluntarily rechannel at least half of their special drawing rights to developing countries (para. 54). However, last-minutes changes diluted the text on what the special drawing rights playbook designed by IMF should look like.⁶⁷ The text also establishes a recurring special high-level meeting on credit ratings under the auspices of the Economic and Social Council for dialogue among States, credit rating agencies and other actors, to ensure that the financial system supports accurate, objective and long term-oriented credit ratings (para. 55).

⁶⁶ See <https://www.internationalhealthpolicies.org/featured-article/compromiso-de-sevilla-commitment-or-compromise/> and <https://taxjustice.net/press/us-ignored-as-sevilla-financing-for-development-outcome-is-adopted-by-consensus/>.

⁶⁷ See <https://www.globalpolicy.org/en/news/2025-06-17/compromiso-de-sevilla>.

G. Science, technology, innovation and capacity-building

59. Science, technology and innovation have the potential to both support and disrupt the sustainable development journey of developing countries. States, through the Sevilla Commitment, support the development of technologies that are affordable, available, equitable, and accessible to all (para. 58). While the text contains a provision to protect intellectual property rights in a way that contributes to the transfer and dissemination of technology for the mutual advantage of producers and users, this may not address how undue protection of intellectual property rights has obstructed developing countries in realizing the basic human rights of their people. Similarly, although the Sevilla Commitment reiterates “the need to accelerate the transfer of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms” (para. 59), it does not provide concrete ways to address this need.

60. The Sevilla Commitment is also focused on promoting equitable and inclusive access to and the development of artificial intelligence, closing digital divides and achieving digital financial inclusion (paras. 59–61). Once again, these commitments do not adequately reflect the potential disruptive impacts of new technologies – including automation and artificial intelligence – on the economies of developing countries or set out concrete ways to address those negative impacts.

V. The road map beyond Sevilla

61. In this section, the Special Rapporteur outlines some areas on which States and other actors should focus on in coming years to realize the full potential of the Sevilla Commitment as well as earlier commitments made at Monterrey (2002), Doha (2008) and Addis Ababa (2015). The financing should be only for inclusive, sustainable and participatory development. Moreover, as financing for development has a direct correlation with the right to development and other human rights, a rights-based approach must be adopted.⁶⁸ Only by doing so can the goal of leaving no one behind be met while operating within planetary boundaries.

62. The Sevilla Commitment’s success will be measured by the extent to which the commitments made therein are translated into real outcomes. The text provides for several periodic meetings and dialogues to monitor the implementation of the commitments made (para. 65). However, to avoid becoming “another blast of hot air”,⁶⁹ the implementation of the Sevilla Commitment should address the root causes of worsening inequalities and focus first on those who have been left furthest behind. All decision-making concerning development policies, programmes and projects must ensure active, free and meaningful participation of all individuals, especially those in vulnerable or marginalized situations.

A. Leverage additional sources of financing

63. As people have a human right to development, States and other actors have an obligation to mobilize finance to realize this right. The obligation is both individual and collective. The collective dimension is dynamic: for example, States should collaborate not only among themselves but also with businesses, foundations and United Nations entities.

⁶⁸ See <https://www.cesr.org/cautious-consensus-where-we-stand-on-the-compromiso-de-sevilla/>.

⁶⁹ See <https://www.cgdev.org/blog/sevilla-commitment-another-blast-hot-air>.

64. Public financing should remain central to development. However, additional innovative sources of financing should be utilized to fill the significant gaps in financing for development (including for climate action), especially for least developed countries, landlocked developing countries and small island developing States. States should, for example, tax super-rich individuals, adopt the “polluter pays principle” in taxing fossil fuel companies, charge a “health tax” on tobacco, alcohol and junk food products, and impose an “equity levy” on luxury activities to raise additional dedicated resources for sustainable development. States should also establish equal partnerships to enable a socially and environmentally sustainable exploitation of critical minerals and a sharing of the economic benefits thereof that is fair for developing countries.

B. Tame tax avoidance/evasion and illicit financial flows

65. States should act collectively and decisively to regulate corporate tax avoidance and tax evasion, including those linked to the digital economy. They should also combat illicit financial flows and effectively regulate enablers of corporate tax avoidance and tax evasion. Transparency, participation and accountability with regard to how taxes are collected and spent should be strengthened. Progressive taxation should be introduced. In addition, international tax rules should be responsive to the diverse needs and circumstances of developing countries. To achieve these goals, States should engage in good-faith negotiations and human rights-based approaches regarding the United Nations Framework Convention on International Tax Cooperation.

C. Deliver on debt relief

66. Countries under serious debt stress need actual debt relief, not merely a litany of promises. Such countries must receive debt relief to give them a fresh start if they are to have any chance of realizing the right to development of their people. Otherwise, they will be forced to cut spending on social services or take decisions that will worsen the climate crisis.

67. Depending on specific circumstances, a variety of measures – such as waivers, debt swaps for the Sustainable Development Goals, climate finance and social protection, long-term concessional loans, grants and automatic debt service suspension during disasters – should be considered. Steps should also be taken to reduce the high cost of borrowing faced by developing countries and develop a fair and effective multilateral legal framework on sovereign debt restructuring rooted in international human rights norms and standards.⁷⁰

68. It is critical that contractual negotiations for debt swaps involve the meaningful participation of relevant communities, and that any unintended adverse effects be addressed.⁷¹ Fair lending rules should also be developed to avoid neocolonial debt traps. Moreover, time-bound reform of the methodology of credit rating agencies should be undertaken to avoid the inflation of risks in developing countries.

⁷⁰ Office of the United Nations High Commissioner for Human Rights, “The human rights case for a reform of the international sovereign debt architecture”.

⁷¹ Arınç Onat Kılıç, “A socio-legal examination of Belize’s debt swap from a human rights perspective” (2025) *Journal of International Economic Law*, available at <https://doi.org/10.1093/jiel/jgaf015>.

D. Promote substantive gender equality

69. In a negotiation brief issued in April 2025, the Special Rapporteur had suggested that the outcome document of the Fourth International Conference on Financing for Development should mainstream achieving substantive gender equality as an overarching goal.⁷² In the Sevilla Commitment, States commit “to mainstream a gender perspective and promote gender-responsive solutions across the financing for development agenda” (para. 11). In addition to encouraging collection of disaggregated data and promoting gender-responsive budgeting, they also commit to increase investment in the care economy and redistribute equitably the disproportionate share of unpaid care and domestic work done by women.

70. To realize these important commitments, several further steps should be taken. Considering that girls and women face multi-layered discrimination, an intersectional approach should be integrated across all seven action areas of the Sevilla Commitment. Official development assistance, trade, investment and international cooperation should be leveraged to achieve gender equality. Greater attention should be paid to sexual and reproductive health and rights – the Sevilla Commitment’s silence on this issue is troubling. Moreover, enabling conditions should be created for women to achieve parity in leadership positions in political, economic and public life at all levels.⁷³

E. Development within planetary boundaries

71. Development must be pursued in harmony with nature and within planetary boundaries, rather than making nature subservient to economic growth. Despite containing references to going beyond the GDP growth model, the Sevilla Commitment pays inadequate attention to the limits of planetary boundaries.⁷⁴ As the Special Rapporteur has articulated, a shift is required from a people-centred to a planet-centred model of development. Moreover, more attention must be given to achieving climate justice, including by requiring historical polluters to finance ambitious climate actions and to pay for climate change-related loss and damage as part of remediation.

72. In addition to mitigation, adaptation and remediation, States and other actors should also focus on transformation in the current economic order, business models and lifestyles.⁷⁵ Endorsing the Special Rapporteur’s recommendation, the Inter-American Court of Human Rights made the following observation: “... to respond appropriately to the climate emergency, it is not sufficient to concentrate only on mitigation, adaptation and reparation actions; rather measures aimed at the structural circumstances that led to this emergency and at building resilience to confront its effects should also be included. Such measures entail important changes.”⁷⁶

⁷² Available at <https://www.ohchr.org/sites/default/files/documents/issues/development/sr/Negotiation-Brief-sr-development.pdf>.

⁷³ See A/HRC/60/25 (forthcoming).

⁷⁴ See <https://blogs.idos-research.de/2025/06/23/ffd4-outcome-document-what-should-we-make-of-the-compromiso-de-sevilla/>.

⁷⁵ A/79/168, paras. 30–32.

⁷⁶ Advisory Opinion OC-32/25 of 29 May 2025, para. 205.

F. Promote responsible business conduct

73. Businesses have a key role to play in realizing the right to development and the Sustainable Development Goals.⁷⁷ States should provide incentives to businesses (such as subsidies, concessional land, energy rebates, priority in public procurement and preferential loans) to leverage their multifaceted role in development. However, the Sevilla Commitment does not underscore that such incentives should be offered only to businesses that operate responsibly, that is, respect human rights and the environment (including by conducting human rights due diligence), create decent jobs, promote gender equality, take climate actions, pay legitimate tax, and meaningfully consult workers and local communities before taking decisions.

G. Embrace peace and disarmament

74. Considering that there is an inverse relationship between conflicts and development, States should take decisive measures rooted in human rights to restore peace. They should avoid the temptation to spend more on militarization, because more weapons do not result in more peace. In fact, resolving conflicts and reducing military expenditure – which amounted to about \$2.7 trillion globally in 2024⁷⁸ – will free up substantial resources for development. States should take concrete steps towards disarmament and also reform the Security Council, as it is failing to ensure peace and security, including due to its unrepresentative permanent membership and the veto power of the permanent members. Taking these measures will not only bring long-lasting peace but also create conditions conducive to achieving sustainable development and realizing human rights.

H. Strengthen good governance

75. As resources are limited, they must be used in an efficient, transparent and targeted way for maximum positive impact. Therefore, States should strengthen elements of good governance such as access to information, transparency, active, free and meaningful participation, the rule of law and access to remedy. Presence of adequate civic space and free press operate as a bulwark against misfeasance. Moreover, development banks should integrate sustainability considerations into their financing models and establish effective grievance mechanisms to address negative human rights and environmental impacts linked to the projects that they fund.

76. The good governance logic applies beyond domestic settings. States should prioritize reforms of international financial institutions, including in relation to voting rights and shareholding, the allocation of special drawing rights and higher borrowing costs for developing countries. The reform of asymmetrical international investment agreements as well as the investor-State dispute settlement mechanism – which constrain States' ability to safeguard human rights, protect the environment and achieve sustainable development – is also urgently needed.

I. Reinforce international cooperation

77. Despite barriers created by an emerging world disorder, States and other actors have no option but to cooperate to deal with various ongoing challenges.⁷⁹ Therefore, bilateral, regional and international cooperation – North-South, South-South and

⁷⁷ See A/78/160.

⁷⁸ See https://www.sipri.org/sites/default/files/2025-04/2504_fs_milex_2024.pdf.

⁷⁹ See International Court of Justice, *Obligations of States in respect of Climate Change, Advisory Opinion* (23 July 2025), paras. 115, 140 and 215.

triangular – should be reinforced further. Developed countries should treat the commitment to provide official development assistance – the targets of 0.7 per cent of gross national income to developing countries, and between 0.15 and 0.2 per cent of gross national income to the least developed countries – as part of a collective global obligation to realize the Sustainable Development Goals.⁸⁰ Development finance should be new and stable finance, rather than a repackaging of existing finance. States and other donors should also strengthen internal coordination to address fragmentation in development aid.

78. International cooperation will enable developing countries to mobilize or unlock resources required to finance sustainable development. Cooperation will also be vital to combat illicit financial flows, corporate tax avoidance and evasion, corruption, lack of reliable data and impunity of decisions makers. Cooperation will be needed to harness the potential of technologies to support sustainable development, financial inclusion and a just transition to a green and circular economy. In addition, States should ensure that the protection of intellectual property rights does not inhibit developing countries' access to technologies vital to realizing human rights, achieving the Sustainable Development Goals and taking effective climate action. States and companies should also collaborate to promote open-access and gender-responsive technologies and manage the adverse impacts of artificial intelligence and automation on employment.

VI. Conclusions and recommendations

A. Conclusions

79. **The world is grappling with multiple interconnected crises. These crises are reflective of an emerging world disorder comprising economic disorder, environmental disorder and institutional disorder. To respond to this disorder, States, United Nations entities, multilateral development banks, businesses and other actors should refrain from financing destructive development. Rather, they should finance only inclusive, sustainable and participatory development. Doing so will be in line with the model of planet-centred participatory development that the world needs in order to ensure that no one is left behind while operating within planetary boundaries.**

80. **Despite the emerging world disorder, the consensual adoption of the Sevilla Commitment shows that States can still come together to address various global challenges. Multilateralism can provide a blueprint for course correction. In this context, the Special Rapporteur has assessed the achievements and missed opportunities of the Sevilla Commitment regarding the process adopted and the substantive commitments made. While the Sevilla Commitment makes important advances in some areas, its ambition falls short on multiple counts. Therefore, the Special Rapporteur recommends elements for a road map beyond Sevilla on which States and other actors should focus.**

B. Recommendations

81. **The Special Rapporteur recommends that States:**

(a) **Take the Sevilla Commitment seriously and adopt all suitable individual and collective measures to implement it;**

⁸⁰ Elena Pribytkova, "Global obligations for sustainable development: harmonizing the 2030 Agenda for Sustainable Development and international human rights law", *University of Pennsylvania Journal of International Law*, vol. 41, No. 4 (2020).

(b) **Ensure that public financing remains central to the realization of the Sustainable Development Goals and the right to development;**

(c) **Mobilize additional resources by leveraging innovative sources of financing to fill significant gaps in financing for development, especially for least developed countries, landlocked developing countries and small island developing States;**

(d) **Take decisive collective actions to control corporate tax avoidance and tax evasion, including those linked to the digital economy, and combat illicit financial flows;**

(e) **Act with ambition to reform the international financial architecture and negotiate in good faith the United Nations Framework Convention on International Tax Cooperation;**

(f) **Waive debts of developing countries under serious debt stress and offer more grants, long-term concessional loans and debt swaps for the Sustainable Development Goals, climate finance and social protection;**

(g) **Leverage financing for development to achieve gender justice and climate justice;**

(h) **Promote fair, equitable, sustainable and rules-based trade;**

(i) **Promote responsible business conduct, including in the context of foreign direct investment, blended finance and trade, and ensure that incentives are offered only to businesses respecting human rights and the environment;**

(j) **Strengthen good governance, redouble efforts to secure peace, avoid financing war economics and redirect the resources saved through disarmament to the realization of the Sustainable Development Goals;**

(k) **Reinforce international cooperation, including by increasing official development assistance, facilitating technology transfer and building capacity.**

82. **The Special Rapporteur recommends that multilateral development banks:**

(a) **Finance projects that will contribute to inclusive, sustainable and participatory development;**

(b) **Ensure active, free and meaningful participation of the relevant communities before financing development projects;**

(c) **Offer more grants and concessional loans to developing countries to alleviate their debt burdens;**

(d) **Strengthen the efficacy and accessibility of their non-judicial grievance mechanisms to address adverse human rights and environmental impacts of development projects and programmes financed by them.**

83. **The Special Rapporteur recommends that the World Bank conduct a comprehensive review, in line with the Lima shareholding principles, to achieve an equitable balance of voting power; and that it increase its lending capacity and grant more long-term concessional loans to developing countries for the achievement of the Sustainable Development Goals.**

84. **The Special Rapporteur recommends that the International Monetary Fund realign its shareholding and voting power to better reflect members' relative positions in the world economy and to enhance the voice of developing countries.**

85. The Special Rapporteur recommends that credit rating agencies conduct inclusive consultations to refine their methodologies to take into adequate consideration the circumstances of developing countries, including any inflation of risks therein.

86. The Special Rapporteur recommends that businesses:

(a) Finance only projects that promote inclusive, sustainable and participatory development;

(b) Promote gender equality and create decent jobs;

(c) Conduct human rights due diligence to ensure respect for human rights and the environment, including the rights of nature and future generations;

(d) Share or transfer technologies, including those related to facilitating a just energy transition, with developing countries on fair terms;

(e) Contribute to bridging digital divides and facilitate access to finance, especially for those in marginalized or vulnerable situations;

(f) Pay legitimate tax in jurisdictions where economic activity occurs and value is created.

87. The Special Rapporteur recommends that civil society organizations use the recommendations made in the present report to conduct advocacy for States and other actors to embrace a model of planet-centred participatory development.
