

“Local Governments and Human Rights-Based Budgeting: Pathways to Accountability”

OUTCOME DOCUMENT

of “Human Rights Go Local: What Works” – Academy and Conference on Human Rights at the Local and Regional Levels, 2-5 February 2026

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We, the participants of the fifth Academy and Conference on Human Rights at the Local and Regional Levels,

referring to the work done by

the United Nations Educational, Scientific and Cultural Organization (UNESCO), which, in line with the Global Call against Racism, the UNESCO Roadmap against Racism and Discrimination, and the Global Alliance against Racism and Discriminations adopted in 2025 by its Member States, promotes antiracism and antidiscrimination efforts grounded in human rights principles and standards, specifically through the Global Alliance as a multistakeholder collaborative platform where national and local governments, civil society, academia, and the private sector exchange good practices, strengthen capacities, conduct research, and shape policy, operating through flagship programmes that are aligned with international human rights norms—including the annual Global Forum against Racism and Discrimination, the International Coalition of Inclusive and Sustainable Cities, the Network of Anti-Racism and Anti-Discrimination Officials, the Master Class Series against Racism and Discriminations, and the Programme on the Freedom and Safety of Scientists,



the United Nations Human Settlements Programme (UN-Habitat), mandated by the UN General Assembly to promote socially and environmentally sustainable towns and cities, being the focal point for all urbanization and human settlement matters within the UN system, working with partners to build inclusive, safe, resilient, and sustainable communities, promoting urbanization as a positive transformative force, reducing inequality, discrimination, and poverty, working in over 90 countries using a human rights-based, gender-responsive approach to promote transformative change through knowledge, policy advice, and technical assistance, specifically leveraging integrated urban and territorial planning, management, investment, and finance, as well as participatory multi-level governance and the localization of the SDGs, as two key means of implementation for its current Strategic Plan, with the aim of ensuring finance frameworks and governance mechanisms foster adequate housing, land, and basic services for all,

the Office of the United Nations High Commissioner for Human Rights (OHCHR), which has promoted dialogue among local governments and their involvement in human rights mechanisms, fostered spaces for knowledge sharing, provided guidance documents for promoting human rights in the public sector, including through government budgets and procurements, increased efforts for raising awareness on human rights issues at the local level through advocacy notes and other resources, and contributed to building capacity of local and regional authorities and other local actors on human rights, including through its field presences,

the Congress of Local and Regional Authorities of the Council of Europe, responsible for promoting the sub-national dimension of human rights and strengthening local and regional democracy and the rule of law in the 46 Council of Europe member states, that adopted a Human Rights Strategy in October 2023 to integrate and mainstream human rights in all its work, promote a culture of human rights at the local and regional levels, and facilitate greater cooperation and political dialogue between local, regional, national and international authorities,

the United Cities and Local Governments (UCLG), through its Committee on Social Inclusion, Participatory Democracy and Human Rights (CISDPDH), being the global network representing local and regional governments (LRGs) committed to advancing social inclusion, democratic governance and human rights worldwide, which has recognised that local and regional governments are frontline actors in fulfilling international human rights obligations, underscored human rights-based budgeting as a key priority for advancing rights at the local level and emphasized the need to align public resources with the realisation of rights for all, and acting on advocacy, capacity-building and peer learning exchange for the realisation of rights for all,

- a. reaffirming that international human rights standards and obligations remain a shared responsibility for all tiers of government,
- b. underlining that local authorities are required, in accordance with international human rights treaties, to take all appropriate measures, using the maximum of



their available resources, for the progressive realisation of rights, and that this imperative extends to all aspects, duties, and processes of public budget management,

- c. recalling Human Rights Council Resolution 57/12 of 10 October 2024, which underscores the critical role of local governments in promoting and protecting human rights at the local level,
- d. recalling the New Urban Agenda providing a framework for urban development rooted in human rights principles and explicitly promoting an age- and gender-responsive budgeting approach,
- e. recalling the European Urban Charter III outlining principles for modern urban living,
- f. noting with appreciation the landmark call of the United Nations High Commissioner for Human Rights for the establishment of Human Rights Economies, which require the redirection of economic policies, including public budgets, tax, and fiscal policies, towards the full realisation of human rights for all,
- g. recognising that the Guidance Framework for creating a Human Rights City issued in 2025 represents a cornerstone for advancing a human rights-based approach to local governance,
- h. convinced that local governments, by virtue of their proximity to rights-holders and their responsibilities in the provision of essential public services, are optimally positioned to translate human rights standards into tangible improvements in the lives of their constituents,
- i. welcoming Human Rights Cities as leading champions of human rights and affirming our dedication to further advancing, refining, and applying the Human Rights City framework and concept,
- j. recognising the increasing number of international city networks and associations that join forces to collaborate, exchange knowledge, and collectively shape the global agenda,
- k. welcoming the adoption of the UNESCO's Global Alliance against Racism and Discriminations, and reiterating the critical role of the UNESCO's Global Forum against Racism and Discrimination, the Roadmap against Racism and Discrimination, and the International Coalition of Inclusive and Sustainable Cities (ICCAR),
- l. acknowledging the Human Rights Cities movement and trans-local cooperation — including international networks such as UCLG — as key drivers for localizing human rights through knowledge exchange, peer-to-peer learning, and joint advocacy efforts,
- m. acknowledging that public budgets are critical policy instruments promoting inclusive development and advancing the Sustainable Development Goals at the local level,
- n. emphasizing in particular the importance of Sustainable Development Goal 10 to reduce inequality within and among countries, which necessitates the promotion of universal social, economic, and political inclusion, the guarantee of equal opportunity through the elimination of discriminatory practices, and the



- adoption of fiscal and social protection policies designed to progressively achieve greater equality at the local level,
- o. recognising the essential efforts of UN-Habitat in advancing the localization of the Sustainable Development Goals and the implementation of the New Urban Agenda, specifically through the promotion of Voluntary Local Reviews as vital tools for monitoring progress, fostering local accountability, and ensuring that human rights-based development is realized within urban and territorial planning,
 - p. recognising the transformative role of local budgets as key instruments for implementing human rights at the local level, directly impacting the well-being of communities and fostering inclusive development,
 - q. underlining that the strategic mobilisation, allocation and spending of public resources through a human rights-based approach to budgeting enables local governments to advance the well-being of their communities, tackle inequalities, and foster social cohesion, thereby affirming their central position as catalysts for change,
 - r. convinced that embedding human rights principles and standards into the process and content of budgeting strengthens the effectiveness, and legitimacy of governance, fostering transparency, accountability, participation and trust within local communities,
 - s. acknowledging that by demonstrating a clear and explicit commitment to human rights in their budgets, local governments enhance both their credibility and appeal to investors, donors, and international organisations, potentially facilitating access to external funding and resources,
 - t. recognising the emerging evidence and practice by international organisations, city networks, civil society, and academia, which have demonstrated the potential of human rights-based budgeting to bridge the persistent gap between legal commitments and meaningful local implementation,
 - u. welcoming the growing trend among local governments to render visible, communicate, and label their budgeting practices and services as directly related to the respect, protection, and fulfilment of human rights,
 - v. acknowledging that no universally agreed model exists for human rights-based public budgeting at the local level,
 - w. accepting that universally agreed human rights standards for human rights-based public budgeting should take into consideration the specific reality and lived experience of communities at the local level,
 - x. acknowledging that there remains an urgent need for practical guidance, knowledge exchange, and innovation, drawing on documented successful experiences as replicable models,
 - y. mindful of the fiscal constraints and systemic challenges faced by local governments, especially in the context of limited locally generated revenue, dependency on national budget transfers, and competing policy priorities,
 - z. convinced that even under such conditions, local authorities retain a duty to align available resources with human rights principles and standards,



- aa. underlining that a human rights-based approach to local budgeting necessitates the integration of the principles and obligations of participation, transparency, non-discrimination, progressive realisation, non-retrogression, and the use of maximum available resources into all relevant stages of the budget cycle,
- bb. emphasising that participatory governance and the meaningful involvement of all segments of the population, including youth, older persons, women, and communities facing systemic disadvantage, are indispensable for ensuring that budgeting formulations, processes and outcomes truly reflect the needs and rights of all inhabitants,
- cc. noting that effective implementation of human rights-based budgeting demands the continuous development of administrative capacity, comprehensive training, and the systematic integration of rights-based methods and data into the budget cycle,
- dd. emphasising that the impact of budgetary decisions must be measured by the outcomes achieved in respect of full enjoyment of human rights by rights-holders, with particular attention given to those most at risk of being left behind,
- ee. united in the conviction that human rights-based budgeting can mark a significant step forward in the construction of Human Rights Economies and the realisation of the rights and dignity of all persons at the local level,

encourage local level governments worldwide to

1. strategically leverage their budgetary powers across all stages of the budget cycle to deliver public services that fully respect, protect, and fulfil human rights obligations,
2. draw inspiration from pioneering peers with practical experience in human rights-based budgeting when developing innovative solutions tailored to local needs and context,
3. engage and partner with national governments, human rights institutions, academia, city networks, civil society organisations, and international organisations to share knowledge, methodologies, and best practices that link local budgeting with human rights,
4. actively participate in international and regional platforms to exchange experiences, build capacities, and promote peer learning on human rights-based budgeting, including through practitioner-oriented initiatives and other applied learning formats that support local governments in translating human rights standards into budgetary decision-making,
5. strengthen their institutional capacities to empower staff, leadership, and public officials with the knowledge and skills necessary to align budgetary decisions and processes with human rights obligations,



6. support and engage in interdisciplinary research uniting legal, administrative, economic, sociological, and public management expertise with the shared vision of shaping and advancing a coherent scientific field of human rights-based budgeting that bridges theory and practice,
7. foster transparency by ensuring that local budget information is publicly available, accessible, and presented in a clear format for constituents, enabling them to scrutinize and understand how public resources contribute to fulfilling their rights,
8. ensure meaningful participation of all constituents in a gender-just and age-responsive manner, with a particular focus on the youth and those most at risk of being left behind, in budgetary processes by ensuring accessible channels for engagement in budget preparation, implementation, and oversight, reflecting the lived realities of all community members,
9. allocate available financial resources in a way that fosters the social and economic inclusion of all, ensures equal opportunity, and reduces inequalities of outcome in order to progressively achieve greater equality,
10. advance accountability in fiscal governance by establishing oversight and monitoring mechanisms that assess and track the human rights impacts of budgetary decisions and expenditures,
11. strengthen public trust by clearly communicating how their budgetary allocations and expenditures contribute to the realisation of human rights, thereby affirming their indispensable role as champions of human rights,
12. build and strengthen alliances at the local, national, and international levels to bring the concept of human rights-based budgeting to life as a cornerstone of accountable, inclusive, and sustainable local governance.

