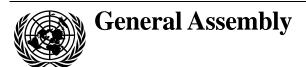
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Promotion and protection of human rights: human rights questions, including alternative approaches for improving the effective enjoyment of human rights and fundamental freedoms

Report of the independent expert on the question of human rights and extreme poverty

Note by the Secretary-General

The Secretary-General has the honour to transmit to the Members of the General Assembly the interim report on the question of human rights and extreme poverty submitted by Magdalena Sepúlveda Carmona, independent expert on the question of human rights and extreme poverty, in accordance with resolution 8/11 of the Human Rights Council.

^{*} A/63/150 and Corr.1.



Report of the independent expert on the question of human rights and extreme poverty

Summary

The present report is submitted in accordance with Human Rights Council resolution 8/11. Resolution 1998/25 of the former Commission on Human Rights established the mandate of the independent expert on the question of human rights and extreme poverty. This mandate was established with the aim of strengthening international, regional and national efforts to reduce poverty and to alleviate the effects of poverty by protecting and promoting human rights.

At the seventh session of the Human Rights Council, Ms. Magdalena Sepúlveda Carmona was appointed independent expert on the question of human rights and extreme poverty. By resolution 8/11, the Human Rights Council renewed and reinvigorated the mandate. With this report, the newly appointed independent expert outlines the existing conceptual framework and some of the main concerns that will guide her activities and be considered during her tenure. This report also sets out a proposed preliminary set of actions. The two introductory parts describe the mandate. The third part describes the conceptual framework, including the definition of extreme poverty, the relationship between poverty and human rights and the added value of a human rights approach to poverty. The next part sets the main concerns that will guide her work and activities during her tenure, including the impact of discrimination and social exclusion, the specific challenges faced by women, children and persons with disabilities, the lack of meaningful participation of people living in poverty, the impact of public policies on people living in extreme poverty, and the lack of awareness of poverty as a human rights issue. The report also makes reference to collaboration with stakeholders and relevant partners and to dissemination activities. The report concludes with a brief note on the policy issues that she will address during 2008-2009.

Eliminating extreme poverty is not a question of charity but an important and pressing human rights issue. States have legal obligations towards people living in extreme poverty that are linked to a whole range of civil, economic, political, cultural and social rights. From a human rights perspective, any initiatives to address the situation of those living in poverty must be guided by the principles of equality and non-discrimination, participation, transparency, and accountability.

As determined by the Human Rights Council, the independent expert will continue to examine the relationship between the enjoyment of human rights and extreme poverty, paying particular attention to issues of discrimination and the situation of women, children, persons with disabilities and other vulnerable groups. She will seek to carry out her work in close collaboration with a wide range of stakeholders such as States, intergovernmental organizations, regional mechanisms and civil society actors. She will also seek to collaborate with new and strategic partners such as the private sector and community-based organizations.

Contents

			rug	
I.	Introduction		2	
II. The mandate of the independent expert		e mandate of the independent expert	4	
III.	Conceptual framework: the relationship between human rights and extreme poverty			
	A.	The definition of poverty	6	
	B.	The relationship between human rights and extreme poverty	7	
	C.	The added value of a human rights approach to extreme poverty	8	
	D.	Adopting human rights norms and principles when combating poverty	Ģ	
IV.	Ma	Main areas of concern		
	A.	The impact of discrimination and social exclusion	12	
	B.	The impact of extreme poverty on women, children and persons with disabilities	12	
	C.	The lack of meaningful participation of people living in poverty	14	
	D.	The impact of public policies and interventions on people living in extreme poverty	14	
	E.	Lack of awareness of poverty as a human rights issue	15	
V.	Cooperation with stakeholders and relevant partners		17	
	A.	International and regional human rights mechanisms and bodies	18	
	В.	Funds, programmes, specialized agencies, regional organizations and other intergovernmental bodies	18	
	C.	Community-based organizations and people living in extreme poverty	19	
	D.	Civil society actors including non-governmental organizations	19	
	E.	National human rights institutions	20	
	F.	Private sector	20	
	G.	Contributions to specific processes	20	
VI.	Dis	semination activities	20	
VII.	Focus for 2008-2009 — Human rights approach to cash transfer programmes			
III.	Conclusions and recommendations			

I. Introduction

- 1. In its resolution 8/11, the Human Rights Council extended the mandate of the independent expert on the question of human rights and extreme poverty, first established by resolution 1998/25 of the Commission on Human Rights, for a further period of three years. The resolution calls upon the independent expert to continue to examine the relationship between the enjoyment of human rights and extreme poverty, paying particular attention to issues of discrimination and the situation of women, children, persons with disabilities and other groups vulnerable to discrimination. The resolution also calls upon the independent expert to contribute to different international efforts related to the elimination of poverty. She is also requested to report annually to the Human Rights Council and to the General Assembly.
- 2. Eliminating poverty and promoting human rights are interrelated objectives articulated in many core documents ranging from the Charter of the United Nations to the Millennium Declaration and the Millennium Development Goals. In spite of the various commitments and the significant global economic growth experienced over the last 60 years, it is widely recognized that the inequality gap has widened and that poverty continues to undermine the rights and dignity of people around the globe. There is, therefore, a clear and pressing need to increase efforts to reduce and eliminate extreme poverty taking a human rights perspective.
- 3. Extreme poverty is a problem for all regions in the world, notwithstanding their level of development. Last year, halfway towards the date set for the achievement of the Millennium Development Goals, the Secretary-General stated that, despite some progress, almost 1 billion people still live in extreme poverty.³ Even if some regions have achieved progress in the reduction of poverty, this process has not been uniform and in some countries the number of people living in extreme poverty continues to increase. According to the World Bank, increased food

¹ A great number of resolutions relating to extreme poverty have been adopted by the General Assembly and the former Sub-Commission on the Promotion and Protection of Human Rights. Many of these resolutions were adopted prior to the establishment of the mandate of the independent expert by the former Commission on Human Rights. For General Assembly resolutions, see, in general, resolutions 52/134, 55/106 and 57/211; on the observance of an international day for the eradication of poverty, see resolution 47/196; on the International Year for the Eradication of Poverty, see resolution 48/183; on the observance of the International Year for the Eradication of Poverty and the proclamation of the first United Nations Decade for the Eradication of Poverty, see resolution 50/107; on the implementation of the final United Nations Decade for the Eradication of Poverty (1997-2006), including the proposal to establish a world solidarity fund for poverty eradication, see resolution 56/207; and on the implementation of the Second United Nations Decade for the Eradication of Poverty (2008-2017), see resolution 62/205. For resolutions of the former Commission on Human Rights, see E/CN.4/RES/2000/12; E/CN.4/RES/2001/31; E/CN.4/RES/2002/30; and E/CN.4/Sub.2/1996/2. For resolutions of the former Sub-Commission on the Promotion and Protection of Human Rights, see E/CN.4/SUB.2/RES/2001/8; and E/CN.4/SUB.2/RES/2002/13.

² There are several reliable studies in this direction, see, for example, a research carried out for the World Bank by the economist Branko Milanovic, *An even higher global inequality than previously thought*, 28 December 2007.

³ See Official Records of the General Assembly, Sixty-second Session, Supplement No. 1 (A/62/1).

and fuel prices over the past two years may push 100 million people into poverty, reversing the gains of the last decade.⁴

- 4. Existing estimates indicate that children and women are the most severely affected by poverty. According to the *State of the World's Children*, 2006, poverty is a root cause of high rates of child morbidity and mortality. Over 1 billion children are severely deprived of at least one of the basic goods or services that would allow them to survive, develop and thrive.⁵
- 5. Eliminating extreme poverty is clearly an important and pressing human rights issue. States have legal obligations towards people living in extreme poverty that relate to a whole range of civil, economic, political, cultural and social rights.
- 6. The new independent expert, Ms. Magdalena Sepúlveda Carmona, took up her mandate on 1 May 2008 and has engaged since then in informal consultations in order to define and elaborate her priorities and activities for the initial period of her mandate. In the present report, she describes the existing conceptual framework and the main concerns that will guide her work and activities during her tenure, and also sets out a proposed preliminary set of actions and makes reference to collaboration with stakeholders and dissemination activities. The report concludes with a brief reference to the issue that will be the main focus of the expert's work during the period 2008-2009.

II. The mandate of the independent expert

- 7. In line with Human Rights Council resolution 8/11, the activities of the independent expert will focus on the following:
- (a) Further examine the relationship between the enjoyment of human rights and extreme poverty;
- (b) Identify alternative approaches to the removal of all obstacles, including institutional ones, at the regional, national and international, public, corporate and societal levels, to the full enjoyment of human rights for all people living in extreme poverty;
- (c) Identify, including in cooperation with international financial organizations, the most efficient measures taken at the national, regional and international levels to promote the full enjoyment of human rights of persons living in extreme poverty;
- (d) Make recommendations on how people living in extreme poverty can participate in the process towards the full enjoyment of their human rights and the sustainable improvement of their quality of life, including through empowerment and resource mobilization at all levels;
- (e) Develop cooperation with other United Nations bodies dealing with human rights and that are also active in the fight against extreme poverty;

08-45930

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⁴ World Bank, *The Global Food Crisis Response Program*, Food and Energy Price Briefing, 9 July 2008.

⁵ UNICEF, *The State of the World's Children, 2006*, Excluded and Invisible, 2006.

- (f) Participate in the assessment of the implementation of the Second United Nations Decade for the Eradication of Poverty, the internationally agreed goals contained in the Millennium Declaration, the Monterrey Consensus, 6 adopted by the International Conference on Financing for Development in March 2002, and the Plan of Implementation of the World Summit on Sustainable Development;
- (g) Work on the impact of discrimination on extreme poverty, bearing in mind the Durban Declaration and Programme of Action adopted in September 2001 by the World Conference against Racism, Racial Discrimination, Xenophobia and Related Intolerance:
- (h) Pay particular attention to the situation and empowerment of women in extreme poverty, applying a gender perspective in his or her work;
- (i) Pay particular attention to children living in extreme poverty, as well as to the most vulnerable groups, including persons with disabilities who live in extreme poverty;
- (j) Submit recommendations that could contribute to the realization of the Millennium Development Goals, and in particular of goal 1, which consists in the halving by 2015 the proportion of people whose income is less than 1 dollar a day and the proportion of people who suffer from hunger, taking into account the role of international assistance and cooperation in reinforcing national actions to reduce extreme poverty;
- (k) Continue participating in and contributing to relevant international conferences and events with the aim of promoting the reduction of extreme poverty.
- 8. Human Rights Council resolution 8/11 calls upon Governments to cooperate with and assist the independent expert and it invites relevant United Nations agencies, funds and programmes, treaty bodies and civil society actors, including non-governmental organizations and private sector actors, to cooperate fully with the independent expert in the fulfilment of her mandate. The resolution further requests the Office of the United Nations High Commissioner for Human Rights to give high priority to the question of the relationship between extreme poverty and human rights and to cooperate fully with the independent expert.

III. Conceptual framework: the relationship between human rights and extreme poverty

A. The definition of poverty

- 9. In 2001, the Committee on Economic, Social and Cultural Rights defined poverty as "a human condition characterized by the sustained or chronic deprivation of the resources, capabilities, choices, security and power necessary for the enjoyment of an adequate standard of living and other civil, cultural, economic, political and social rights".⁷
- 10. The former independent expert on the question of human rights and extreme poverty, Dr. Arjun Sengupta, devised a useful working definition of extreme poverty

⁶ (A/CONF.198/11, chap. I, resolution 1, annex).

⁷ See E/C.12/2001/10, para. 8.

as "the combination of income poverty, human development poverty and social exclusion". This definition not only takes into account the multidimensional nature of extreme poverty, in terms of its causes, manifestations and consequences, but it also reflects the indivisibility, interdependence and interrelatedness of all human rights. Although the definition recognizes that lack of income is a key characteristic of extreme poverty, it also acknowledges that from a human rights perspective, poverty is not limited to economic deprivation but also implies significant social, cultural and political deprivation. 9

B. The relationship between human rights and extreme poverty

- 11. While there appears to be agreement that poverty constitutes a denial of human dignity 10 more work is required in order to further analyse and advance the empirical links between human rights and extreme poverty. Taking into account the work that has already been done on the issue by other human rights mechanisms and bodies, the independent expert notes that human rights and extreme poverty are linked in at least three ways:
- (a) Poverty can be both a cause and a result of human rights denials. In other words, while the non-fulfilment of human rights often causes poverty, poverty in many cases is a cause of human rights violations; 11
- (b) The realization of all human rights and efforts to eliminate extreme poverty are mutually reinforcing. The protection of human rights is instrumental to the reduction of extreme poverty. All efforts to eliminate poverty must be based on human rights;
- (c) Human rights norms and principles provide the framework for poverty reduction and/or eradication. The human rights framework imposes legally binding obligations (primarily on States but also on other actors) that guide poverty eradication efforts. A human rights approach will not necessarily prescribe the precise policy measures required, as States have the discretion to formulate the poverty reduction policies which are most appropriate for their circumstances.

⁹ See Vienna Declaration and Programme of Action, adopted by the World Conference on Human Rights on 25 June 1993 (A/CONF.157/23), in particular paras. 14 and 25; the Copenhagen Declaration on Social Development adopted by the World Summit for Social Development on 12 March 1995; the 2002 Johannesburg Declaration on Sustainable Development adopted by the World Summit on Sustainable Development in 2002 (United Nations Publication, Sales No. E.03.II.A.1 and corrigendum), chap. I, resolution 1, annex, paras. 3, 7, 11 and 21; and the Durban Declaration and Programme of Action adopted by the World Conference against Racism, Racial Discrimination, Xenophobia and Related Intolerance in 2001 (A/CONF.189/12 and Corr.1, chap. I), para. 18.

⁸ See A/HRC/7/15, para. 6.

¹⁰ See, for ex., the Vienna Declaration and Programme of Action, Article I-25 (A/CONF.157/23), the United Nations Millennium Declaration (General Assembly resolution 55/2), para. 11; and a number of General Assembly resolutions, such as resolutions 47/196 and 61/157.

¹¹ See, for ex., General Assembly resolutions 60/209 and 61/157. Similarly, on the occasion of the Human Rights Day in 2006, 37 special procedures mandate holders recognized in a public statement that "poverty is often a cause, as well as a result, of a complex system of human rights denials, in which violations of civil, cultural, economic, political, and social rights interact and mutually reinforce each other, with devastating effects" (see "States Must Address Poverty with Utmost Urgency, says United Nations Independent Experts on the Occasion of Human Rights Day", 8 December 2006).

However, a human rights approach does require that States take their international human rights obligations into account when formulating policies and other initiatives related to the reduction and/or the elimination of poverty. These legally binding obligations refer to the final outcome as well as to the process that is used. While resource constraints oblige policymakers to balance alternative goals, a human rights approach imposes certain conditions on policymakers and dictates that they must prioritize those goals and processes which protect people living in extreme poverty against measures that undermine their fundamental human rights. International human rights law, when applied to the area of the reduction and/or elimination of poverty, requires States to ensure that each and every policy or initiative protects and promotes the rights of people living in poverty. In addition, a human rights approach imposes a duty to ensure that the rights of people living in poverty and their concerns are prioritized when any policy or other initiative is formulated and implemented. International human rights law, therefore, does not negate, but it narrows, the discretion of States and other entities to formulate policy.

C. The added value of a human rights approach to extreme poverty

- 12. The added value of a human rights approach to extreme poverty has been recognized on numerous occasions by various United Nations bodies. Of particular importance was the establishment of this mandate by the Human Rights Council as well as the numerous resolutions that link human rights and extreme poverty. 12 Through various actions and resolutions, the Human Rights Council, the former Commission on Human Rights and the General Assembly have firmly placed poverty onto the mainstream human rights agenda.
- 13. In this report, the independent expert stresses the following advantages of taking a human rights approach to extreme poverty:
- (a) Building consensus and strengthening legitimacy: human rights standards, as set out in the major international treaties and in domestic legislation, are a set of universally agreed values that impose legal obligations upon States; a human rights approach assists in building social consensus at the national, regional and international levels to support policies and interventions that aim to reduce and/or eliminate extreme poverty; at the same time, a human rights approach adds legitimacy as it refers to a universally accepted set of norms;
- (b) Empowering those living in poverty and making them visible: a human rights approach is in essence about empowering vulnerable and disadvantaged groups; the focus on rights and obligations helps identifying who is entitled to make claims and who has a duty to take action and thereby empowers those who have legitimate claims to rights; while people living in extreme poverty may remain largely invisible to policymakers, a human rights approach facilitates their visibility because it requires that people are given a voice; a human rights approach requires direct interventions that aim to protect people living in extreme poverty;
- (c) Providing guidance on the design, implementation and evaluation of public policies aimed at the reduction and/or elimination of poverty: human rights standards provide a normative framework that assists States in designing and implementing policies to reduce poverty; public policies must, furthermore, be

¹² See, for ex., General Assembly resolution 61/157 and Human Rights Council resolution 8/11.

compatible with human rights and should under no circumstances adversely affect the rights of any person.

D. Adopting human rights norms and principles when combating poverty

- 14. The human rights framework imposes a variety of legal obligations upon States and other actors. Compliance with these obligations is crucial for the protection of people living in extreme poverty and for preventing, managing and overcoming their vulnerability.
- 15. Due to the indivisibility and interrelatedness of human rights, all human rights are relevant to extreme poverty. Many human rights such as the right to fair and equal remuneration at work, the right to social security, the right to education, the right to health and the right to an adequate standard of living provide a legal framework that not only protect those living in poverty but are also crucial to reducing vulnerability to poverty and the capability to overcome it.
- 16. Internationally recognized human rights not only narrow the discretion of the State in regard to policy choices, but they also establish a minimum level of protection that States are legally obligated to provide. For example, while full compliance with economic, social and cultural rights requires progressive undertakings, the Committee on Economic, Social and Cultural Rights has identified minimum essential levels for the protection of several human rights (e.g. the rights to food, education, work, health, and water). These minimum essential levels of protection represent the core content of rights and States are under a legal obligation to ensure that these levels are immediately achieved. From a human rights perspective, therefore, in order to comply with their international obligations both developed and developing States must ensure that at least the minimum level is protected in order to comply with their international obligations. When taken together, these obligations establish an international minimum threshold that all social and public policies must be designed to meet.¹³
- 17. A number of civil and political rights are also crucial for the eradication of extreme poverty. For example, in order for people living in poverty to be protected and their situation improved, special attention must be paid, inter alia, to the right to recognition as a person before the law, the right to equality before the law and equal protection of the law, including with regard to access to public services, the prohibition of torture and other ill treatment, freedom from arbitrary arrest or detention and the right to access to justice and an effective remedy. Also of great importance are the rights which are closely related to the right to participation in public life, such as freedom of expression, freedom of assembly, freedom of association, the right to vote and to be elected, the right to form and join trade unions and freedom of information.¹⁴

08-45930 **9**

¹³ See statement adopted by the Committee on Economic, Social and Cultural Rights on 4 May 2001 on Poverty and the International Covenant on Economic, Social and Cultural Rights (E/C.12/2001/10).

¹⁴ For further analysis on the rights related to participation, see paras. 21-23 of the present report.

- 18. All human rights are valuable in and of itself, but when all of them are taken together they are instrumental for ensuring the necessary conditions for meaningful and informed participation of people living in poverty in decision-making processes.
- 19. Addressing poverty from a human rights perspective also means that fundamental human rights principles must be taken into consideration in the design, implementation and evaluation of policies to eliminate or alleviate poverty. In this regard, the independent expert intends to formulate a set of recommendations that provide guidance as to how the principles of equality, non-discrimination, participation, transparency, access to information and accountability can be best incorporated into public policies and other relevant initiatives. ¹⁵ A strong gender perspective will be incorporated into the recommendations.
- 20. Equality and non-discrimination are fundamental principles that underpin the protection of human rights. It is frequently acknowledged that poverty disproportionately affects members of socially disadvantaged groups, including certain ethnic or religious groups, indigenous peoples, women, children, persons with disabilities and elderly people, as these groups are subject to increased vulnerability due to various forms of discrimination. Poverty frequently originates from discriminatory practices, both those that are overt and those that are covert. Furthermore, those living in poverty are also subject to discriminatory attitudes and stigmatisation simply because they are poor. ¹⁶ A human rights approach requires the elimination of any laws or practices which foster discrimination against individuals and groups and it requires that more resources be devoted to those activities that have the greatest potential to benefit people living in extreme poverty. Human rights obligations also require States to adopt specific measures to eliminate the sociocultural, political and legal barriers that perpetuate poverty.
- 21. A human rights approach also requires effective and meaningful participation of those living in extreme poverty. The principle of participation must be understood not just as a means to an end but rather as a fundamental human right that must be realized in its own right that to take part in the conduct of public affairs. ¹⁷
- 22. Effective and meaningful participation by people living in poverty requires that a broad set of rights are respected, protected and fulfilled, including freedom of expression, freedom of assembly, freedom of association and the right to vote and to be elected (see para. 18 above). In practice, this requires the establishment of specific mechanisms and arrangements at different levels to ensure that there are ways in which those living in poverty have a voice and play an effective part in the life of the community.
- 23. The principle of participation requires more than just sporadic, pro forma mechanisms for the participation of people living in poverty. A degree of influence on the decision-making process must be ensured. Thus, top-down approaches may be questionable from a human rights perspective. The principle of participation requires that concerted efforts must be made to ensure that participation is

¹⁵ Office of the High Commissioner for Human Rights, Human Rights and Poverty Reduction: A Conceptual Framework, 2004; ibid., Principles and Guidelines for a Human Rights Approach to Poverty Reduction Strategies, 2006.

¹⁶ See A/HRC/Sub.1/58/16, para. 12.

¹⁷ See, for ex., the International Covenant on Civil and Political Rights, General Assembly resolution 2200 (XXI), annex, article 25 a).

pluralistic and that there is fair representation of individuals and groups without discrimination in terms of gender, ethnicity, age, race, cultural identity, etc.

- 24. Corruption has a severely detrimental impact on the lives of people living in extreme poverty. Corruption not only reduces the net income of those living in poverty but it also distorts policies, programmes and strategies that aim to meet their basic needs. A human rights approach emphasize transparency and access to information, two vital safeguards against corruption. Corruption is unlikely to flourish where there are legal instruments and independent mechanisms that protect access to information, freedom of expression and participation. People living in extreme poverty often lack access to crucial information, for example relating to social services, job opportunities or about new agricultural techniques. The lack of access to such information increases the vulnerability of people living in extreme poverty. A human rights approach demands increased access to information for the poorest through a broad spectrum of initiatives in the public and the private spheres.
- 25. A human rights approach also demands accessible and effective mechanisms of accountability. From a human rights perspective people should be able to demand and claim their rights, seek redress and ensure accountability. Policymakers and others whose actions have an impact on the rights of people living in poverty must be held accountable. Social programmes must include legal and administrative arrangements to allow individuals to have access to transparent and effective mechanism for redress where necessary and appropriate.
- 26. The independent expert wishes to emphasize that while some of these principles and methods are no different from those evoked as good practices within the context of development, human rights norms are compulsory for States. A human rights approach does not pretend to be a panacea for poverty reduction or an alternative to the development approach. Taking a human rights approach reinforces other efforts and provides mutual strengthening. As noted by the Committee on Economic, Social and Cultural Rights, "anti-poverty policies are more likely to be effective, sustainable, inclusive, equitable and meaningful to those living in poverty if they are based upon international human rights".¹⁸

IV. Main areas of concern

- 27. People living in extreme poverty need stronger support from States, civil society and from the international community. They require specific and urgent attention. In every area of policy, from trade negotiations to technical assistance and debt relief, States must advance the interests of those living in poverty.
- 28. Several challenges that we face today, such as the current food price crisis, the HIV/AIDS pandemic, armed conflict and post-conflict reconstruction and peacebuilding, climate change, natural disasters and demographic changes have a disproportionately negative impact on those living in extreme poverty. The preliminary consultations undertaken by the independent expert, have drawn her attention to the areas of concern below.

¹⁸ See E/C.12/2001/10, para. 13.

A. The impact of discrimination and social exclusion

- 29. People living in poverty are typically victims of discrimination on grounds such as birth, property, national and social origin, race, colour, gender and religion. Patterns of discrimination keep people in poverty which in turn serves to perpetuate discriminatory attitudes and practices against them. In other words, discrimination causes poverty but poverty also causes discrimination.
- 30. As a result, promoting equality and non-discrimination is central to tackling extreme poverty and promoting inclusion. Measures to eliminate poverty and efforts to eliminate all forms of discrimination must be understood as mutually reinforcing and complementary.
- 31. Discrimination may also be a major barrier that prevents access to essential services by certain groups of people, for example, migrants, ethnic and racial minorities, refugees and internally displaced persons, women, persons living with HIV/AIDS, persons discriminated on the grounds of gender identity, stateless persons and persons with disabilities. Discriminatory laws, policies and practices may mean that these groups are also denied the enjoyment of other rights such as the right to work, the right to adequate housing and the right to highest attainable standard of health.
- 32. Throughout her work, the independent expert will identify programmes that aim to combat social exclusion and which promote active and meaningful participation of all individuals and groups. Particularly relevant in this regard is an examination of social policies that take into account the rights of indigenous peoples and their perspectives on poverty and wealth that allow for their free and informed preliminary consent in policies affecting them.
- 33. The devastating impact of the combination of extreme poverty and discrimination on various grounds are frequently hidden due to poor data collection relating to the situation of marginalized individuals and populations. In this sense, the independent expert will advocate for the establishment of comprehensive and reliable data-collection systems that provide disaggregated data on different groups as a prerequisite for the design and evaluation of measures to combat poverty as well as those aiming to eliminate related discrimination.

B. The impact of extreme poverty on women, children and persons with disabilities

34. The majority of people who live in poverty are women.¹⁹ This is because of gender discrimination which limits opportunities to access education, land, credit and other productive assets. Similarly, women often receive lower remuneration than men for work of equal value in both the formal and informal sectors. Often, because women are primary caregivers of children and older adults, they have more difficulty in seeking remunerative work outside the home. Violence often also affects women's ability to access certain jobs and limits the ability to choose when and whether to have children.

¹⁹ United Nations Development Programme, Human Development Report — Gender and Human Development, 1995.

- 35. While women are overrepresented in the poorest segments of society, at the same time they are regularly underrepresented in decision-making bodies and processes. All efforts to eliminate extreme poverty must take into account the multifaceted nature of discrimination that women suffer that is a result not only of their gender but also of other factors such as race, ethnicity, disability, class, caste, sexual orientation, age and national origin. Through her work, the independent expert will pay particular attention to women's access to property and land rights, equality in inheritance rights and reproductive health. In this regard, the independent expert will seek to contribute to increasing awareness of the many legal obligations that States have assumed to realize gender equality through a variety of international and regional human rights treaties such as the Convention on the Elimination of All Forms of Discrimination against Women.
- 36. Extreme poverty also affects children in a different way than it does adults. A recent study by UNICEF highlights that: (1) poverty affects children not only in the immediate present, but also in the longer term, having a cumulative impact on their evolving capacities; (2) children differ from adults in that they can usually do little themselves to improve their situations they rely on actions and decisions made by their families, society and the State; and (3) children are particularly dependent on public policies to provide the conditions they need to grow out of poverty, in particular, access to health, social welfare and educational services.²⁰
- 37. Child poverty undermines the capacity of children to survive, develop and thrive. Poverty widens social, economic and gender disparities that in turn prevent children from enjoying equal opportunities and it undermines family and community environments, leaving children vulnerable to exploitation, violence and discrimination. Poverty in childhood is also a root cause of poverty in adulthood.
- 38. The independent expert will examine and raise awareness of the specific impact of extreme poverty on children. She will seek to ensure that, in accordance to the Convention on the Rights of the Child, the best interest of the child is taken into consideration when initiatives to eliminate extreme poverty are being formulated and implemented. The mandate holder will also seek to identify ways in which children can, where appropriate, participate in the formulation and implementation of measures that aim to eradicate and eliminate poverty where such measures directly affect their lives.
- 39. People living in extreme poverty are more vulnerable to becoming disabled because of aggravating factors, such as malnutrition, lack of or inappropriate housing, hazardous occupations, and heightened exposure to violence. For example, many millions of people are disabled because of poliomyelitis which can be prevented through immunization.
- 40. Likewise, persons with disabilities tend to become or remain impoverished because they are denied the right to work, social security, and access to health care. Often, persons with disabilities and their families are more exposed to poverty due to the cost of rehabilitation. In addition, when they are living in extreme poverty, they are disproportionately impacted by discrimination and social exclusion. They are often denied the enjoyment of other human rights including the rights related to participation.

²⁰ UNICEF, Innocenti Social Monitor 2006, Understanding Child Poverty in South-Eastern Europe and the Commonwealth of Independent States.

41. The independent expert will raise awareness of the disproportionate impact of poverty on persons with disabilities. She will advocate for the implementation of measures aimed at the protection of all of their human rights. The independent expert will contribute to raising awareness on the related legal obligations that States have assumed through international treaties, in particular the Convention on the Rights of Persons with Disabilities and its Optional Protocol. She will also promote the ratification by States of both treaties.

C. The lack of meaningful participation of people living in poverty

- 42. Extreme poverty cannot be eradicated or reduced if the experience of those living in extreme poverty continues to be ignored. The needs of people living in extreme poverty can only be understood if there are ways to ensure that their voices are heard and properly considered when decisions are made.
- 43. Too often, when participation is envisaged, the participatory process is not meaningful. Participation is often pro forma or reduced to mere consultation which does not actually enable people living in extreme poverty to have any meaningful impact on decisions. Frequently, the process is hijacked by local elites and it excludes women and other groups marginalized even among those living in poverty.
- 44. While the participation of people living in poverty is crucial, marginalization and discrimination frequently prevent them from engaging meaningfully in participation processes. Meaningful participation requires that the various stakeholders (State, private sector actors and civil society) take measures to build the capacity of those living in poverty to participate and engage in policy debates, explore policy solutions and claim their rights.
- 45. The independent expert will seek to identify and promote measures aimed at building the capacity of people living in poverty to be represented both inside and outside the government. She will encourage States to adopt the necessary normative and institutional measures and processes to ensure that people living in poverty are not passive recipients of policies and interventions. She will, in particular, seek to identify successful strategies to promote participation (e.g. participatory budgeting process) and outline some of the obstacles that impede the meaningful participation of people living in extreme poverty.

D. The impact of public policies and interventions on people living in extreme poverty

46. Despite good intentions, sometimes social programmes and interventions that aim to eliminate or reduce poverty may not fully comply with human rights and may result in violations of specific rights. In other cases, policies and other interventions simply do not reach the poorest of the poor or those suffering multiple forms of discrimination. From a human rights perspective, social policies must prioritize people living in extreme poverty. In this regard, while economic growth is crucial for reduction of poverty, it is not sufficient in itself. A trickle-down effect is not sufficient for the protection of those living in extreme poverty. Thus, the human rights framework plays a supporting role ensuring that public policies actively address extreme poverty.

- 47. During her mandate, the independent expert will encourage policymakers to ensure that their policies, social programmes and interventions aimed at reducing or eliminating poverty (subsidies, food aid, social assistance, transfers of resources and services, etc.) are compatible with fundamental human rights norms and that they are formulated and implemented from a human rights perspective.
- 48. To this end, the expert will assess the human rights impact of national, regional and international policies, programmes and other interventions with the aim of identifying both the positive and negative impacts of these initiatives on the human rights of those living in extreme poverty. A key element of this work will be an assessment of the extent to which the most marginalized groups and individuals who are living in extreme poverty are given priority.
- 49. The independent expert will further develop recommendations that aim to illustrate how to strengthen the protection and promotion of the rights of persons living in extreme poverty. This will involve identifying the obstacles that prevent those living in extreme poverty from realizing the full enjoyment of their human rights and it will require identification of the obstacles faced by States in implementing various initiatives, from lack of appropriate resources to problems in the capacity to implement them. This assessment by the mandate holder will not only consider the final outcomes of policies and other initiatives but it will also involve an assessment of the processes used.
- 50. Where possible, this evaluation will be conducted in conjunction with country visits. The visits will allow the expert to engage in dialogue with a broad range of stakeholders involved in the design, implementation and evaluation of specific programmes as well as their intended beneficiaries.
- 51. Country visits and direct dialogue with a range of stakeholders will enable the independent expert to conduct a more refined and in-depth analysis and, importantly, it will permit the development of concrete action-oriented recommendations. They will also facilitate the identification of the main challenges that prevent the elimination of poverty and the identification of best practices relating to the protection and promotion of the rights of those living in poverty.
- 52. In this regard, the first assessment by the independent expert will be of cash transfer programmes, in particular conditional cash transfer programmes from a human rights perspective with a view to analysing the relationship between specific programmes and the enjoyment of the rights of those living in extreme poverty (see sect. VII below).

E. Lack of awareness of poverty as a human rights issue

53. While international human rights treaties do not explicitly include the term "poverty" nor explicitly provide for a right to be free from poverty, the convergence between the realization of human rights and the alleviation and eradication of poverty underpins many international and regional human rights instruments.²¹

08-45930

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²¹ For ex., the third preambular paragraph of the International Covenant on Economic, Social and Cultural Rights states: "Recognizing that, in accordance with the Universal Declaration of Human Rights, the ideal of free human beings enjoying freedom from fear and want can only be achieved if conditions are created whereby everyone may enjoy his economic, social and cultural rights, as well as his civil and political rights" (General Assembly resolution 2200 (XXI), annex).

- 54. A human rights approach to extreme poverty is a relatively recent undertaking which has generated animated debate. It requires, however, further support. The independent expert will seek to support efforts to integrate human rights into various initiatives to alleviate and eliminate extreme poverty. She will systematically raise awareness of the human rights dimensions that should be considered for any policy or intervention for the eradication of poverty called to her attention.
- 55. As set out above, over the years, international, regional and national human rights bodies have increasingly elaborated the scope and content of human rights obligations. Nevertheless, additional work is required in order to ensure that all relevant human rights (civil, political, economic, social and cultural) are applied in the context of extreme poverty. Through further examining the relationship between human rights and extreme poverty, the independent expert will promote and contribute to the incorporation of human rights into poverty reduction initiatives and technical assistance.
- 56. The draft guiding principles on extreme poverty and human rights, prepared by the Sub-Commission on the Promotion and Protection of Human Rights, in 2006, are another important step towards recognizing the multifaceted problems faced by those living in situations of extreme poverty and raising awareness of the relevant human rights implications. The mandate holder will actively engage in the consultative process on the guiding principles as well as in a seminar which will be convened by the Office of the High Commissioner for Human Rights in accordance with Human Rights Council resolution 7/27.
- 57. A number of political commitments have been made which underline the shared international responsibility for poverty reduction and the need for a partnership between developed and developing countries against extreme poverty. While these promises are not always kept, ²³ the independent expert would like to stress that the obligations to provide international assistance and cooperation are not only of a moral or political character but also have a basis in international human rights law. For example, a number of provisions found in international human rights treaties, inter alia, articles 2.1 and 11 of the International Covenant on Economic, Social and Cultural Rights and article 4 of the Convention on the Rights of the

These commitments include, inter alia: the Declaration on the Right to Development (1986) (General Assembly resolution 41/128); the Millennium Declaration (2000) (General Assembly resolution 55/2); the Doha Declaration issued at the Fourth Ministerial Conference of the World Trade Organization in 2001 (WT/MIN(01)/DEC/1); the Monterrey Consensus of the International Conference on Financing for Development (2002) (United Nations publication, Sales No. E.02.II.A.7, chap. I, resolution 1, annex); and the Johannesburg Plan of Implementation of the World Summit on Sustainable Development (2002) (United Nations publication, Sales No. E.03.II.A.1 and Corrigendum, chap. I, resolution 2, annex). Goal 8 of the Millennium Development Goals sets out the clear need for a global partnership to address the current inequities in the global trading system, the necessity of addressing the problem of debt and ensuring that advancements in technology and science benefit all countries.

²³ For ex., according to the Development Assistance Committee of the Organisation for Economic Cooperation and Development (OECD-DAC), in 2006 there was a fall in real terms of the official development assistance (ODA) provided by the countries members to the OECD: see, Final ODA flows in 2006 (DCD/DAC/RD (2007) 15/RD2 of 10 December 2007). In contrast, according to the Stockholm International Peace Research Institute (SIPRI), the world military expenditure is estimated to have increased 6 per cent in real terms over 2006, i.e. an increase of 45 per cent since 1998. See, SIPRI Yearbook 2008, Armaments, Disarmament and International Security, available at http://www.sipri.org/.

Child)²⁴ impose legally binding obligations upon States. The independent expert will work to further analyse the scope and content of international assistance and cooperation obligations as they relate to the reduction and elimination of extreme poverty.

58. There is a lack of awareness of the human rights problems faced by people living in poverty in situations of armed conflict and in its aftermath. As in other circumstances, they can be disproportionately affected by fighting and displacement. For example, when fighting erupts those living in extreme poverty are usually unable to relocate to safe areas due to a lack of financial resources and they are forced to remain in, or are displaced to, dangerous areas that lack basic food, medical and social welfare services. The independent expert will work to further clarify the links between armed conflict and the enjoyment of human rights by people living in extreme poverty.

V. Cooperation with stakeholders and relevant partners

- 59. Eliminating poverty requires multifaceted initiatives that combine expertise in various fields of knowledge as well as the adoption of a multidisciplinary approach. The independent expert will, therefore, seek to establish a dialogue with a broad range of stakeholders.
- 60. In recent decades, a range of organizations have generated a considerable body of knowledge related to poverty reduction policies. The independent expert will identify and share examples of good practices in the reduction and eradication of extreme poverty that take human rights principles and norms into account. While poverty reduction policies need to be context-specific, a comparative approach will enable policymakers to identify appropriate solutions based upon prior experience and best practice.
- 61. The mandate of the independent expert could contribute to the collection and exchange of knowledge and experience between those working for the elimination of poverty and those working for the protection and promotion of human rights. The expert will also take advantage of existing networks in order to disseminate findings and foster a human rights approach to the elimination of poverty. Thus, cooperation

²⁴ See General Assembly resolution 2200 (XXI), annex, International Covenant on Economic, Social and Cultural Rights, article 2.1: "Each State Party to the present Covenant undertakes to take steps, individually and through international assistance and co-operation, especially economic and technical, to the maximum of its available resources, with a view to achieving progressively the full realization of the rights recognized in the present Covenant by all appropriate means, including particularly the adoption of legislative measures"; ibid., article 11.1: "The States Parties to the present Covenant recognize the right of everyone to an adequate standard of living for himself and his family, including adequate food, clothing and housing, and to the continuous improvement of living conditions. The States Parties will take appropriate steps to ensure the realization of this right, recognizing to this effect the essential importance of international co-operation based on free consent". See also General Assembly resolution 44/25, annex, Convention on the Rights of the Child, article 4: "States Parties shall undertake all appropriate legislative, administrative, and other measures for the implementation of the rights recognized in the present Convention. With regard to economic, social and cultural rights, States Parties shall undertake such measures to the maximum extent of their available resources and, where needed, within the framework of international co-operation".

with a number of stakeholders at global, regional, national and local levels will be an ongoing concern.

62. More specifically, the independent expert will seek the active involvement of the partners mentioned below.

A. International and regional human rights mechanisms and bodies

- 63. Extreme poverty is a concern for a number of human rights bodies and mechanisms at the international and regional levels. These mechanisms have identified violations of the rights of people living in extreme poverty and they have set out the relevant steps necessary to ensure a rights-based approach to address their plight. In particular, those bodies and mandate holders dealing with economic, social and cultural rights have on numerous occasions addressed human rights violations that have an impact on those living in extreme poverty.²⁵
- 64. Hence, the independent expert will draw upon the existing expertise of human rights bodies, in particular the United Nations treaty bodies such as the Committee on Economic, Social and Cultural Rights, the Committee on the Rights of the Child, the Committee on the Elimination of Discrimination against Women, the Committee on the Elimination of Racial Discrimination, the Committee on Migrants Workers and the Committee on the Rights of Persons with Disabilities.
- 65. The independent expert will also seek to closely cooperate with other relevant special procedures of the Human Rights Council. A compilation of relevant considerations on extreme poverty by United Nations bodies will be prepared by the expert.
- 66. Regional mechanisms for the protection and promotion of human rights are equally relevant partners. Regional bodies and mechanisms are often well placed to provide a better understanding of national and regional specificities and contexts. The African Commission on Human and Peoples' Rights, the European Committee of Social Rights and the Inter-American Commission on Human Rights are relevant in this regard and are ideally placed to collaborate with the mandate in the dissemination of concepts and materials.

B. Funds, programmes, specialized agencies, regional organizations and other intergovernmental bodies

67. The independent expert will seek to cooperate with the various United Nations funds, programmes and agencies directly sponsoring and monitoring initiatives to

²⁵ The Committee on the Elimination of Discrimination against Women, the Committee on the Rights of the Child and the Committee on Economic, Social and Cultural Rights often express their concerns over the persistence of poverty among women, children and the lack of sufficient data. See, for ex., CEDAW/C/KOR/CO/6 (2007), para. 31; CRC/C/15/Add.267 (2005), para. 61; CRC/C/SWZ/CO/1 (2006), para. 57; E/C.12/1/Add.107 (2005), para. 98; and E/C.12/1/Add.102 (2004), para. 33. Often special procedures refer to the rights of those living in poverty: see for ex., the report of the Special Rapporteur on adequate housing as a component of the right to an adequate standard of living (E/CN.4/2006/41/Add.3, para. 81) and the report of the Special Rapporteur on the right of everyone to the enjoyment of the highest attainable standard of physical and mental health (A/HRC/4/28/Add.3, para. 17).

alleviate the impact of extreme poverty. Among others, the expert will seek to cooperate with the United Nations Development Programme, the United Nations Educational, Scientific and Cultural Organization, the United Nations Children's Fund, the United Nations Development Fund for Women, the World Health Organization, the World Food Programme, the Office of the United Nations High Commissioner for Refugees, and the International Labour Organization. These partners are ideally placed to provide valuable information on United Nations-led and United Nations-sponsored initiatives which impact on extreme poverty with knowledge and experience necessary to identify challenges and best practice. The independent expert will, in particular, cooperate with, and draw upon, relevant expertise from research centres such as the International Poverty Centre of the United Nations Development Programme and the UNICEF Innocenti Research Centre.

68. International development banks and financial institutions play a central role in the formulation and implementation of global strategies to eliminate poverty and are, therefore, relevant for the fulfilment of the mandate. The independent expert will engage in dialogue with the World Bank, and other regional and national development banks in order to learn of ongoing and planned initiatives and particularly of their work on impact assessments of public policies.

C. Community-based organizations and people living in extreme poverty

69. The independent expert will pay particular attention to developing a dialogue with community-based organizations and grass-roots movements working directly with, or made up of, people living in poverty. She will seek to identify ways in which those living in poverty can be involved and participate in a meaningful and significant way in her own activities, including thorough her involvement in the Social Forum of the Human Rights Council. With the support of community-based organizations, the independent expert will also seek to provide information on her mandate to people living in extreme poverty and disseminate her findings and recommendations in an accessible and timely manner.

D. Civil society actors including non-governmental organizations

70. Non-governmental organizations, academic and research institutions and professional associations and individual human rights defenders often take the lead in the promotion and protection of the rights of people living in extreme poverty. The cumulative knowledge of these individuals and organizations and their role in raising awareness and fostering commitment among key constituencies are central to strengthening the promotion of a human rights approach to measures addressing extreme poverty. Within the non-governmental organizations sector, the independent expert recognizes the expertise of a wide range of different organizations working in diverse fields that have significant experience in the reduction and elimination of poverty. She will, therefore, seek to build partnerships and share knowledge with non-governmental organizations working in different fields, such as development, poverty reduction, human rights, humanitarian assistance and conflict resolution.

08-45930 **19**

E. National human rights institutions

71. In many countries, national human rights institutions provide a key forum for the protection and promotion of human rights. Some national human rights institutions have already responded to the poverty challenge and can play a crucial role by sharing information and expertise in monitoring and advocating measures that alleviate poverty and otherwise affect people living in extreme poverty.

F. Private sector

72. Private sector organizations and entities that support social responsibility initiatives have a key role to play in the reduction and elimination of poverty. Private sector actors also have a unique and important perspective to share. The independent expert will seek to work with the private sector with a view to identifying initiatives that can contribute to reduce poverty, and assess their integration of a human rights approach.

G. Contribution to specific processes

- 73. Finally, the independent expert will contribute directly to a number of international processes related to the reduction and elimination of poverty. As set out in resolution 8/11 of the Human Rights Council, the expert will formulate recommendations with a view to contributing to the realization of the Millennium Development Goals. The resolution also calls upon the independent expert to contribute to the assessment of the implementation of the Second United Nations Decade for the Eradication of Poverty.
- 74. As noted, the independent expert participate in the Social Forum of the Human Rights Council.²⁶ The Forum should provide a relevant space for liaising with different civil society entities, fostering cooperation and identifying and disseminating best practices. Additionally, as also mentioned above, the expert will continue to be involved in expert consultations on the draft of the guiding principles on "extreme poverty and human rights: the rights of the poor".

VI. Dissemination activities

- 75. The independent expert will disseminate information about her activities, findings and recommendations primarily through her reports to the Human Rights Council and the General Assembly. Participation in consultations, seminars, academic meetings and other open forums offers an important opportunity for the expert to interact with relevant stakeholders, gather information and disseminate key information on poverty and human rights.
- 76. The annual reports to the Human Rights Council and the General Assembly will provide information on country visits, consultations, and dialogue with different stakeholders. Where possible, with the support of partners, more accessible versions of the reports with the most relevant findings and recommendations of the

²⁶ As mandated by resolution 8/11 of the Human Rights Council.

independent expert will be prepared and distributed in order to reach a broader audience, including those working at community level and people living in extreme poverty.

VII. Focus for 2008-2009 — Human rights approach to cash transfer programmes

- 77. An analysis of cash transfer programmes, in particular conditional cash transfer programmes will be the first theme addressed by the independent expert. The analysis will seek to describe the overall impact of these initiatives on the enjoyment of human rights of people living in extreme poverty and will examine their implementation from a human rights perspective namely the compliance with the core principles of equality and non-discrimination, participation, transparency and accountability.
- 78. Cash transfer programmes provide direct financial support targeted to poor or extremely poor households. These programmes consist of cash transfers that are provided to households that commit to certain targets in terms of education, health or nutrition. Increasingly perceived as an effective tool for poverty eradication, these programmes have been implemented in all regions of the world by Governments with the support of international entities.
- 79. Both conditional and unconditional transfers aim explicitly at bolstering the nutrition, health and education of children of extremely poor families. The transfer of resources is frequently channelled through the female head of the recipient household and there is an explicit concern with their empowerment.
- 80. Although the central focus is on income as the main feature of these initiatives consists of the transfer of financial resources cash transfers address the multidimensionality of poverty and its multiple causes.
- 81. Conditional cash transfer programmes impose conditionalities that aim at addressing the economic and social challenges faced by those in extreme poverty. They have impact on both the short and long-term dimensions of poverty. The direct distribution of money aims at quickly mitigating the devastating effects of extremely low income. Simultaneously, the definition of conditions related to school attendance, for example, aims at enabling medium-term changes that seek to break the cycle of inter-generational reproduction of poverty.
- 82. Several studies conducted by national authorities and international organizations already highlight the impact of cash transfer programmes on social and economic indicators. The expert will compile the main findings of these studies in order to describe the impact of these programmes in the human rights situation of people living in extreme poverty.
- 83. As noted, the analysis will also assess the following aspects: (a) non-discrimination in the procedures utilized to identify and select beneficiaries; (b) participation in all phases of the programme; (c) transparency and access to information; (d) accountability and mechanisms to monitor implementation; (e) accessibility and quality of the services offered to beneficiaries; and (f) when appropriate, the procedures utilized to evaluate the fulfilment of conditionalities by

beneficiaries and the costs and benefits of conditional versus unconditional transfers from a human rights perspective.

- 84. The independent expert will consider the impact cash transfer programmes have on gender relations, vulnerable and disadvantaged groups such as children, persons with disabilities, indigenous peoples and ethnic minorities. The analysis will also consider institutional obstacles encountered in the implementation of these policies.
- 85. The preparation of this study depends upon the contribution of entities implementing and evaluating cash transfer programmes in different regions. In particular, international and regional organizations following the replication of conditional and unconditional cash transfer initiatives in different contexts will be invited to share information and contribute to the analysis. Both governmental actors and civil society will also be invited to provide information on their evaluation of existing initiatives. Finally, the expert will also seek to focus on these programmes during her first country visits.

VIII. Conclusions and recommendations

- 86. The Human Rights Council requested the newly appointed mandate holder to submit a report to the General Assembly in June 2008, so the independent expert considers premature to present conclusions and recommendations. Therefore, she would like instead to briefly stress the main points of the present report.
- 87. The struggle against poverty is at the heart of many United Nations core documents from the Charter of the United Nations to the United Nations Millennium Declaration and the Millennium Development Goals. In spite of such commitments and initiatives and great economic growth in many regions, inequalities have grown larger, and poverty continues to undermine the rights and dignity of almost 1 billion people in all regions of the world.
- 88. A human rights approach to poverty reduction and eradication has never been more urgently needed. Through the renewal of mandate on the question of human rights and extreme poverty, the Human Rights Council has reiterated that extreme poverty is not just a question of charity but an important and pressing human rights issue. The Human Rights Council has further underlined the necessity of seeking new and creative ways to combat extreme poverty from a human rights perspective.
- 89. From a human rights perspective, States have numerous legal obligations towards people living in extreme poverty. These legal obligations include those deriving from civil, economic, political, cultural and social rights.
- 90. Addressing poverty from a human rights perspective means placing the principles of equality and non-discrimination, participation, transparency, and accountability at the heart of any action taken. Public policies and strategies as well as the delivery of services to those living in poverty must comply with national constitutions and legal frameworks and also with the legally binding provisions of international human rights law.

- 91. While the conceptual framework for understanding the links between human rights and extreme poverty requires further consideration, the work that has already been carried out in the conceptual arena is sufficient guide work on practical efforts that move towards the operationalization of the human rights approach to extreme poverty. A human rights approach to anti-poverty policies prioritizes the potential or actual impact that any policies or initiatives addressing poverty have on the enjoyment, protection and promotion of all human rights. A human rights approach requires an assessment, therefore, of how these policies and initiatives actually contribute to the protection and promotion of rights.
- 92. A human rights approach is not intended to be a policy panacea nor does it offer a single solution to extreme poverty, or an alternative to development efforts. Rather, a human rights approach foresees mutual strengthening with a view to promoting more comprehensive and legitimate processes, policies, initiatives and practices.
- 93. Through the exercise of her mandate, the independent expert will seek to formulate pragmatic, action-orientated guidance and recommendations on how the human rights framework can assist and strengthen efforts to eradicate extreme poverty. These practical guidelines and suggestions will allow a wide range of actors including States, international organizations, regional organizations, non-governmental organizations, donors, multinational corporations and the private sector to consider the practical impact of a human rights approach. They will also seek to ensure that the voice of people living in poverty is heard at all levels.
- 94. Future reports will identify specific recommendations arising from the work of the independent expert, for the consideration of the General Assembly.