**Section II: Looking forward**

The second part of this call for contributions will assist the new Independent Expert on foreign debt and human rights to identify priorities in order to investigate critical issues and address future challenges during her tenure. The following topics have been preliminarily identified for her work. Contributions, information, documentation, comments and views on these topics or reference to additional topics would be welcomed.

1. **Humanitarian, conflict and health- related crisis, and natural emergencies and financial obligations:** The COVID-19 pandemic, like other types of emergencies and crises, has exacerbated existing inequalities revealing simultaneously competition over scarce resources and limited access to needed liquidity to address the crisis as well as the limitations aggravated with cross border financial transactions. In the coming years, the Independent Expert aims to address international transactions and other financial obligations as part of COVID-19/post-COVID-19 era while also playing closer attention to crisis-related financial obligations.
   * **Questions:** What other issues, linked to the impact and outcome of emergencies and crises, as well as to the socioeconomic recovery, especially for low and middle-income countries could be the focus of the mandate in the coming years?
2. **Environment, illicit financial flows, debt and financial transactions**: Scarce resources are currently being directed to repaying foreign creditors, or often may end up in foreign country banks through illicit transactions. As the climate crisis deepens, the required financing to achieve climate targets will push countries deeper into a fiscal crisis if action, with dire consequences for human rights.
   * **Questions:** What issues around repatriation and reduction of illicit financial flows should the Independent Expert explore? What issues can the mandate address to highlight longer-term alternatives to climate financing? Should the mandate explore the financial mechanisms that would drive the realisation of clean and healthy environment for all?
3. **Transparency of financial and tax information and digital systems**: Greater transparency is a commonly agreed public good for guiding financial transactions. Participation, accountability and transparency are also critical to enhance the effective use of information and public resources for investment in human rights.
   * **Questions:** What financial and technical mechanisms are necessary to enhance timely access to information in order to hold decision makers to account and to provide effective guidance to States and other stakeholders? What issues can the Independent Expert address to link the protection of human rights with greater international financial transparency?
4. **Fiscal legitimacy and the evolving fiscal social contract**: For decades, citizen audits and gender-based budgeting have been effective at highlighting illegitimate fiscal practices, holding local and national government to account for budgetary process and providing the opportunity for a more participatory practice in decision making, with the involvement of the population.
   * **Questions:** What mechanisms and good practices have worked and are documented in order to ensure a transparent and representative budgetary procedure? What pitfalls have been identified and should be avoided? What links are there between national and international financial institutions that could enhance more participatory processes to enhance fiscal space for human rights investment?

**Please indicate here any other topic or issue that you would like to bring to the attention of the Independent Expert for consideration in the coming years, and briefly explain the reasons for such a prioritization.**