**World Bank Academy - Disaster-risk Based Budgeting Worksheet**

Country:

Institution:

1. Where are you currently considering disaster risk in your PFM systems? *Complete the table below after hearing the explanation for each entry point*

|  |  |  |  |
| --- | --- | --- | --- |
|  | Yes | No | Not sure |
| *Strategic Planning* |
| DRM/DRF strategy is costed and the targets and priorities reflected in sector plans  |  |  |  |
| Decisions about how much disaster risk the government wishes to retain, and how much it wants to transfer, is reviewed annually with the budget. |  |  |  |
| Public assets are planned for and managed taking disaster risk into account e.g. asset register includes exposure information, public asset insurance placed annually  |  |  |  |
| *Budget preparation* |
| Disaster-related fiscal risks are quantified and inform macro-fiscal forecasting |  |  |  |
| Financial incentives are provided to spending agencies to spend jointly and individually on DRM  |  |  |  |
| Regular budget allocations are made for sovereign disaster insurance |  |  |  |
| Regular budget allocations are made for a disaster reserve fund |  |  |  |
| *Budget Execution*  |
| Emergency procurement procedures are in place e.g. direct contracting / condensed competitive process |  |  |  |
| Framework agreements (pre-arranged contracts) for post-disaster goods and services |  |  |  |
| Ready last-mile delivery systems e.g. shock responsive social protection |  |  |  |
| *Accounting and Monitoring / Audit* |
| Spending on disasters is separately identifiable in government reports e.g. through a budget tagging system / disaster fund- specific reports |  |  |  |
| Post-disaster controls: A clear separation of functions ensures the same person/group cannot initiate, approve, undertake, and review disaster expenditure. |  |  |  |
| Financial Audits of disaster spending are conducted |  |  |  |
| Performance audits of disaster spending are conducted |  |  |  |
| Real time audits of emergency spending, during the emergency, are conducted |  |  |  |

1. How might you go about strengthening disaster risk considerations in your PFM system? *This could be pursuing one/more of the entry points discussed in the session, or something else which will improve fiscal resilience to disasters.*