

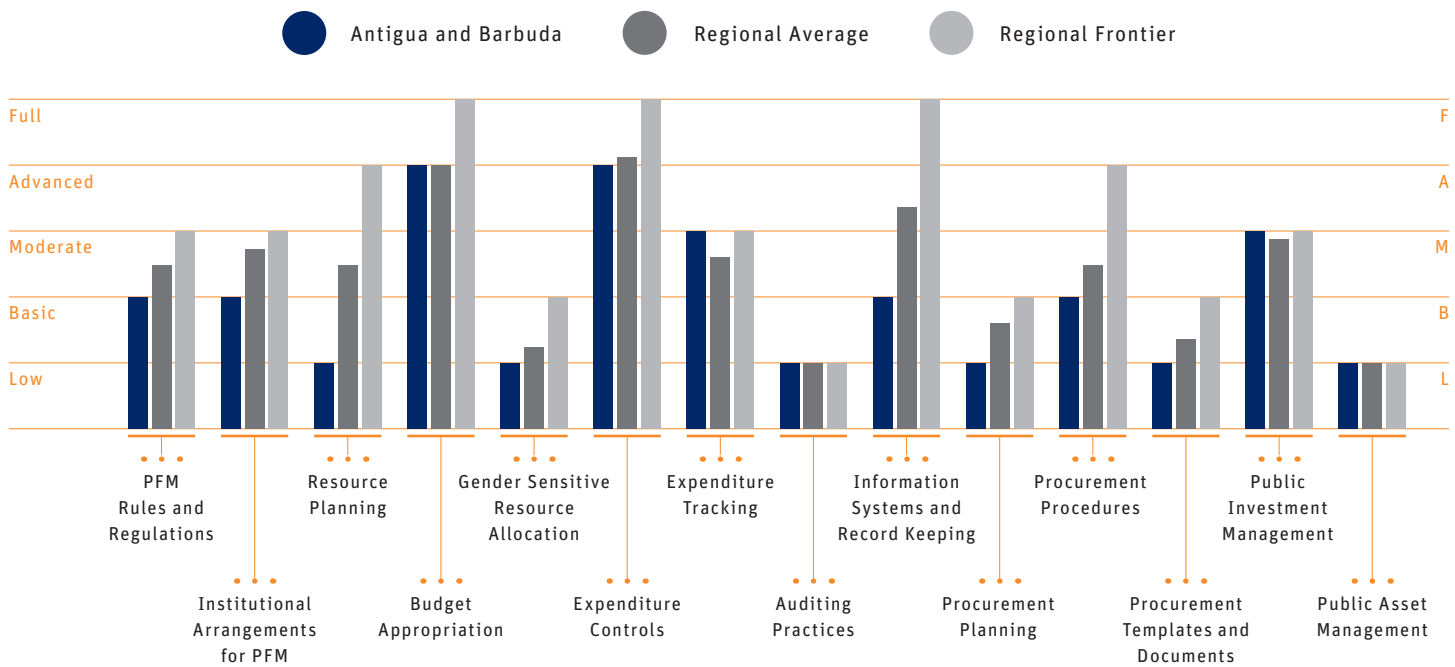


# ANTIGUA AND BARBUDA

## How Disaster Resilient is Antigua and Barbuda's Public Financial Management?

*Effective institutions and systems of public financial management (PFM) play a critical role in the preparation and response to disasters. Strong PFM ties together often scarce available resources with their appropriate and sustainable use to ensure that governments can function reasonably well even in times of disasters.*

Figure 1: Extent to which disaster resilience and recovery considerations are integrated into key PFM functions and processes.



**NOTE:** The assessment is based on the “Disaster Resilience and Recovery Public Financial Management Review”, developed by the World Bank Group’s Governance Global Practice, Latin America and Caribbean Team in 2019. It is an analytical instrument that seeks to help countries build resilient, responsive public financial management

systems by pinpointing critical PFM policies, practices, and procedures that can be strengthened to improve a government’s capability to respond more efficiently and effectively to disasters, without loss of the integrity and accountability. The DRR-PFM review focuses on five key elements of the PFM system: legal and institutional

foundations; budget appropriation arrangements; financial management controls; procurement arrangements, and public investment and asset management. Countries assessed in the sample include Antigua and Barbuda, Belize, Dominica, Grenada, Guyana, Jamaica, St. Lucia, and St. Vincent and the Grenadines.

## KEY STRENGTHS

### LEGAL AND INSTITUTIONAL FRAMEWORK

- Defined protocol for declaring disasters that have implications for accelerated public spending.
- Clear operating rules for accounting, reporting, and auditing of disaster related expenditures.
- Existence of a national disaster response plan.
- Active and dedicated unit promoting integration of gender considerations in budget policies.

### BUDGET APPROPRIATION

- Access to a reasonably good mix of financing sources to respond to disasters.
- Sufficient budget flexibility to manage unforeseen disaster expenditures.

### FINANCIAL MANAGEMENT CONTROLS

- Adequate segregation of financial management duties to minimize conflicts of interest.
- Tracking of disaster-related financial transactions which is integrated into the core PFM system.

### PUBLIC PROCUREMENT

- Flexibility in procurement practices allows for expedited contracting.

## KEY CHALLENGES

## OPPORTUNITIES

### LEGAL AND INSTITUTIONAL FRAMEWORK

Absence of disaster response PFM protocols and emergency procurement rules.

Post-disaster PFM activities are made contemporaneously as the emergency unfolds.

Provision of specific support for disaster response in PFM legislation.

Updates and dissemination of government continuity and disaster recovery plans and procedures.

### BUDGET APPROPRIATION

Lack of clearly defined and documented protocols on how to sequence reallocations for emergency response.

Inclusiveness and gender-sensitive considerations are absent in the allocation of resources for disaster response.

Clear definitions of interim finance procedures in accordance with the provisions of emergency-related legislations.

Inclusiveness and gender-sensitive considerations are incorporated in the allocation of resources for disaster response.

### FINANCIAL MANAGEMENT CONTROLS

Delayed publication and auditing of financial records, information on post-disaster performance, and financial outcomes are inaccessible.

Very few post-disaster financial activities are deliberately reviewed and audited for strategic reasons.

Insufficient parliamentary audit scrutiny and lack of due diligence to ensure corrective actions are implemented.

Transparency of public's access to post-disaster spending and performance data.

Increase in the frequency of audits and tracking implementation of audit recommendation.

Strengthening oversight by the legislature

### PUBLIC PROCUREMENT

Informal, undocumented and ad hoc emergency procurement procedures with no supporting guides, templates or systems to monitor and evaluate the outcomes for emergency situations.

Development of a flexible but thorough emergency procurement policy, emergency procurement manuals, and templates.

### PUBLIC INVESTMENT AND ASSET MANAGEMENT

Climate-informed selection criteria are not systematically applied in pre-appraisal of public investment projects.

Formal mechanisms established and documented for the appraisal, selection, and approval of public investments.