Organisation for Economic Co-operation and Development

2025 OECD Survey on Accounting and Reporting for the Fiscal Costs of Natural Disasters

OECD Working Party on Financial Management and Reporting

The Survey aims to take stock of practices and developments with accounting and reporting for fiscal costs of natural disasters.

It is directed to delegates of the **OECD Working Party on Financial Management and Reporting** and draws on previous work of the Working Party on role of accounting in evidence-based decision making and in management of fiscal risks.

The results of this survey will be presented at the next meeting of the **OECD Working Party on Financial Management and Reporting**, taking place on 13-14 March 2025.

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Introduction

Please note that this PDF document provides an overall outline of the survey questions. It is intended for reference only to help plan your responses and coordinate with colleagues/other respondents. We kindly request that responses be submitted via the online questionnaire using the link you have received in the email.

In answering the survey, please select the response that best describes your current practices or provide as much detail as possible for open-ended questions. If you are unsure of an answer, feel free to skip that question or indicate uncertainty where applicable.

We would kindly ask delegates to return completed questionnaire by 5 March 2025.

The results of this survey will be presented at the next meeting of the OECD Working Party on Financial Management and Reporting, taking place on **13-14 March 2025**.

For any questions, please contact:

Delphine.MORETTI@oecd.org;Giorgia.PONTI@oecd.org.

Survey

Primary respondent contact information

1. Surname: _____
2. First name: _____
3. Respondent's institution name: _____
4. Department: _____
5. Position/Title: _____
6. E-mail: _____

(a summary of your responses will be sent automatically to this address upon completion)

Please indicate below if your response is coordinated with experts in areas other than your own within your institution (Please indicate the division(s) and topic(s))

Questions

1. Do you have formal guidance (e.g., law, regulation, instruction) on which expenses should be accounted as direct and/or indirect fiscal costs of natural disasters?

Please choose one.

a) Yes
b) No
c) Other [*please specify*]

2. Which types of expenses were accounted as direct fiscal costs of natural disasters during 2020-2024?

Please choose the ones that apply.

a) Emergency relief support for citizens (e.g., temporary housing, emergency supplies)
b) Compensation payments to citizens (e.g., property loss)
c) Emergency relief support for corporations
d) Compensation payments to corporations
e) Relief for corporations
f) Reconstruction of public assets/infrastructure
g) Calls on government guarantees
h) Disaster-related transfers to agencies
i) Disaster-related transfers to subnational governments
j) Not applicable
k) Other [*please specify*]

_____

3. How do you account for the direct fiscal costs from past natural disasters?

Please choose the ones that apply.

a) Direct fiscal costs are accounted as payouts from a dedicated disaster risk, natural disasters or catastrophe fund
b) Direct fiscal costs are accounted for on a dedicated budget programme, budget line or account
c) Direct fiscal costs are accounted on various budget lines or accounts and tracked with a tagging function in the FMIS
d) Direct fiscal costs are accounted on various budget lines or accounts and collated automatically (e.g., with a management accounting module in the FMIS)
e) Direct fiscal costs are accounted on various budget lines or accounts and collated manually (e.g., ad-hoc template/Excel)
f) Direct fiscal costs are accounted on various budget lines or accounts and not collated
g) Not applicable
h) Other *[please specify]*

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4. Which types of expenses were accounted as indirect fiscal costs of past natural disasters during 2020-2024?

Please choose the ones that apply.

a) Cost of reduced tax collection
b) Cost of disrupted operations of agencies
c) Cost of disrupted operations of state-owned enterprises
d) Increased borrowing costs
e) None
f) Other [*please specify*]

_____

5. Is the fiscal cost of natural disasters disclosed externally?

Please choose one.

a) No
b) Yes, in the budget documentation
c) Yes, in the year-end budget outturn or financial statements
d) Yes, in a public/non-public database collecting such information
e) Yes, other [*please specify*]

5.1) If yes, please indicate the reference or the URL of the relevant documentation:

_____

6. Has your institution made significant changes to how it accounts for and reports natural disaster fiscal costs in the past 5 years (2020-2024)?

Please choose one.

a) Yes
b) No

6.1) If yes, please describe the key changes and when they were implemented:

_____

7. What were the main drivers for these changes?

Please choose all that apply.

a) New legislation or regulations
b) Response to major natural disasters
c) International recommendations or standards
d) Technological improvement
e) Other [*please specify*]

_____

8. Does your institution have plans for improvements in accounting and reporting natural disaster fiscal costs in the next 2 years (2025-2026)?

Please choose one.

a) Yes
b) No
c) Under consideration
d) Other [*please specify*]

8.1) If yes or under consideration, please describe the planned improvements:

_____

9. What are the main areas targeted for improvement?

Please choose all that apply.

a) Definition(s)
b) Scope of impacts measured
c) Data collection methods
d) Technology systems
e) Reporting frequency
f) Inter-agency coordination
g) Staff capacity and training
h) Other [*please specify*]

--- END OF SURVEY ---

Glossary of key terms

FMIS (Financial Management Information System) refers to an automated system used by governments to plan, execute, and monitor their budget.

Fiscal impacts of natural disasters refer to the direct and indirect impacts on government finances of natural disasters.

Direct impact refers to direct fiscal costs incurred by the government as a result of a natural disaster, including emergency response expenditures, damage to public assets and infrastructure, immediate relief payments to affected populations and businesses, and specific disaster-related transfers to subnational governments or agencies.

Indirect impact refers to secondary fiscal effects that arise as consequences of a natural disaster's impact on the broader economy, including reduced tax revenues due to decreased economic activity, increased borrowing costs, losses from affected state-owned enterprises.

Natural disasters, or natural hazard-induced disasters, refers to the geophysical or hydrometeorological events that have the potential to cause injury or death to exposed people, to damage exposed assets, and to disrupt socio-economic activity such as floods, droughts, severe storms, and animal diseases.

Response expenditure represents immediate, short-term costs incurred during or directly after a natural disaster. This includes for instance emergency services, temporary housing, emergency infrastructure repairs, and recognition of asset impairments in accrual-based accounting systems.

Recovery expenditure represents longer-term costs focused on rebuilding and restoration after the immediate crisis phase. This includes for instance infrastructure reconstruction (potentially incorporating “build back better” approaches), economic rehabilitation programs, and restoration of public services.