

Policy brief on financing health emergencies in Romania: THE RESPONSE TO COVID-19

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1. Introduction

UNICEF Romania supports the mobilization, allocation, and use of domestic public financial resources to ensure better reflection of child-related policy commitments in budget processes during the health crisis. Covid-19 has caused an important acceleration of the policy discussion on how to improve the preparedness of Public Financing Management (PFM) systems to face both national and global emergencies. In this context, the question arises what the lessons are from the various spending modalities and flexibilities introduced during the Covid-19 pandemic for emergency financing, and whether and how they should continue beyond the pandemic.

This policy brief aims:

- 1) to increase knowledge and awareness among stakeholders in the Romanian healthcare system- particularly in the public sector- concerning the range of spending modalities that could be used to address health crises; and
- 2) to incite a policy dialogue on strategic developments in the existing health spending arrangements to improve preparedness for future health crises.

In terms of methodology, the brief relies on:

- A desk review of the grey and academic literature on the international experience of financing responses to health emergencies, with a special focus on Covid-19.
- A desk review of the Romanian legislative and policy frameworks for health emergency spending, including developments related to the response to Covid-19; and
- A secondary analysis of relevant data on public spending in the healthcare system in public spending in the healthcare system in Romania up to and including calendar year 2021, including in reference to the response to Covid-19.

The desk review and data analysis of the Romanian legislative, policy framework and health spending drew on official legislation (<http://legislatie.just.ro/Public/Acasa>) and on publicly available information located on the websites of the relevant institutions (e.g., Ministry of Health, National Health Insurance House, Ministry of Finance, the Government's General Secretariat (SGG)), as well as other relevant data and documents available in the public domain.



2. Financing the response to Covid-19: quick overview of the international experience

Covid-19 caught many countries' PFM systems unprepared. Firstly, there was very little available guidance on how to act from a PFM perspective in a health emergency of comparable magnitude. Secondly, many domestic PFM systems were already faced with challenges in terms of aligning budget estimation with needs, in making funds available in a flexible and timely manner to service providers and in ensuring that public funds (particularly for emergency response) are well accounted for.

Health PFM guidance was produced early in the pandemic and the first systematic accounts of country responses followed shortly.

In March 2020¹, WHO proposed three policy directions for financing the health response to Covid-19:

- 1) making use of existing PFM rules allowing the reallocation/ reprioritisation of existing resources across line items or within programmes;
- 2) revising finance laws to allow earmarking expenditure for Covid-19; and
- 3) ensuring public resources are made available to frontline healthcare services, through timely and effective budget execution processes.

Systematic, descriptive accounts on the countries' health PFM responses became available as early as the summer of 2020. In Africa, for instance, as of May 2020, 26 countries had established special Covid-19 emergency response funds, 14 countries had re-allocated or supplemented budgets, and 4 countries (Uganda, South Africa, Malawi, Kenya) had used existing contingency or reserve funds².

One approach to summarising countries' health PFM responses follows the key phases in the emergency response cycle: plan, implement and review. This has been the approach taken in a synthesis of health PFM responses in OECD countries published in August 2021³.

In summary:

- During the **planning** phase, countries conducted rapid needs assessments to estimate spending needs, they postponed lower priority spending, they allocated additional temporary funds to the health sector, or they created or amended budgetary programmes to reflect Covid-19 activities.
- During the **implementation** phase, responses focused on boosting surge capacity (staff, supplies, physical space), suspending user fees and co-payments related to Covid-19, and clarifying roles and responsibilities of government stakeholders for better coordination.
- During the **review** phase, some countries adapted tracking and reporting measures prior to release of funds, or they adapted performance budgeting frameworks to Covid-19.

Another approach to structuring country experiences follows the key stages in the budget cycle: resource mobilization, budget execution and budget review. This has been the approach taken in a

¹ <https://www.who.int/publications/m/item/how-to-budget-for-Covid-19-response>

² Nabyonga-Orem J et al (2020) Building sustainable health financing options for emergency response: Lessons from the Covid-19 response in Africa. Available online at <https://blogs.bmj.com/bmjgh/2020/05/26/building-sustainable-health-financing-options-for-emergency-response-lessons-from-the-Covid-19-response-in-africa/>

³ Adaptive Health Financing: Budgetary and Health Systems Responses to Combat Covid-19. OECD Journal on Budgeting, Volume 2021 Issue 1. https://www.oecd-ilibrary.org/governance/adaptive-health-financing-budgetary-and-health-system-responses-to-combat-Covid-19_69b897fb-en

comprehensive analysis conducted by the WHO which reviewed country experiences and drew lessons for pandemic preparedness going forward. The synthesis is based on a survey of 183 countries and technical consultations conducted in 17 countries⁴.

The lessons and policy options are structured according to budget cycle stages:

- In terms of **resource mobilization**, countries have used a combination of mobilising emergency funding through regulated mechanisms, either by making use of pre-existing regulations (e.g., the Provincial Disaster Relief Grant (PDRG) in South Africa) or through exceptional procedures, have leveraged existing budget flexibilities to re-prioritize resources, have adopted supplementary budgets through simplified rules (e.g., in Canada, the process was shortened from a week to three hours) and have leveraged existing inter-fiscal transfer mechanisms to facilitate the allocation of resources to front-line responders (e.g., in Austria and Estonia the central governments increased subsidies to the social health insurance funds).
- In terms of **budget execution**, countries have fast-tracked spending authorization and disbursement modalities (e.g., in the Philippines the insurer PhilHealth made use of existing regulations to contract 700 additional providers to help with vaccine roll-out), have streamlined procurement rules, allowed service providers more flexibility in the use of resources. Moreover, 40 countries have establishing extra-budgetary funds.
- In terms of **budget monitoring**, some countries have used program-based budgeting or have adjusted their existing expenditure tracking mechanisms to monitor and account for Covid-19 expenditure. Some have taken the opportunity to accelerate Financial Management Information Systems (FMIS) reforms across the health system e.g., Rwanda.

Extra-budgetary funds (EBF) for Covid-19 have received particular attention during this time. WHO has identified more than 40 countries that established such funds, most of which were off-budget and outside regular PFM channels (e.g., South Africa), but some off-budget with usual PFM channels (e.g., Italy) and others on-budget (e.g., France, Austria, Hungary, Ukraine). For example, in Hungary two EBFs have been set up: the Economy Protection Fund, aimed at restarting the economy and support the job market, and the Disease Control Fund, aimed at financing health-related expenditures, such as purchasing medical equipment, building temporary emergency hospitals (a container hospital). Resources for these funds come from several sources including transfers from the State budget and taxes applied to multinational companies and the financial sector⁵. A joint WHO/ IMF note (August 2020) cautioned against potential risks for corruption and malpractice and advocated for clarifying the legal mandate, spending rules, and management oversight⁶.

The European Union (EU) also stepped in with financial support to its Member States, including Romania, but most of this financial support targeted the economy. As early as 30 March 2020, a package of EUR 37 billion was approved as part of the Coronavirus Response Investment Initiative⁷. On April 14, 2020, the EU's budget was supplemented by EUR 3,1 billion and in May 2020 a package of EUR 540 billion was adopted to protect jobs and businesses (SURE – Support to mitigate Unemployment Risks in an Emergency). In February 2021, the Council of the European Union Council adopted the regulation establishing the EUR 672.5 billion Recovery and Resilience Facility (RRF), to help member states address the economic and social impact of the Covid-19 pandemic.

⁴ WHO Policy Brief. Public financial management for effective response to health emergencies. Key lessons from Covid-19 for balancing flexibility and transparency. <https://www.who.int/publications/i/item/9789240052574>

⁵ <https://www.oecd.org/coronavirus/policy-responses/government-financial-management-and-reporting-in-times-of-crisis-3f87c7d8/#boxsection-d1e31>

⁶ <https://blog-pfm.imf.org/pfmblog/2020/08/-Covid-19-funds-in-response-to-the-pandemic-.html>

⁷ <https://www.consilium.europa.eu/en/policies/coronavirus/timeline/>

Evidence is still building-up on the extent to which PFM responses have worked as intended and on the extent to which they will shape the future. Most countries have conducted some form of review or evaluation of their responses to Covid-19, but it is too soon to assess their effectiveness. Most available findings refer to their relevance and efficiency⁸. The medium-term implications of the health financing response warrant considerable interest. It remains to be seen whether governments will seize the opportunity to build on short-term measures to strengthen health spending policies. The converse is also true: a key decision that governments face in the coming years is which PFM adjustments made during the Covid-19 response to keep and which to roll back. This point has already been made in relation to some of the examined Covid-19 EBFs lacking a so-called “sunset clause” i.e., when are they to be de-operationalised⁹.

3. Public spending for health emergencies in Romania

3.1. The fundamentals

Law 500/2002 on Public Finances lays down the rules for how public funds are to be spent in Romania. Two exceptional spending instruments were introduced in the initial form of the law back in 2002, under Art. 30, namely the *Government Reserve Fund* and the *Government Intervention Fund* (see **Table 1** below). However, the initial version of this law did not include any definition of “exceptional” or “emergency” spending. Both funds are on-budget, relying on the Government’s own revenues and can be tapped into directly by the Government through a Government Decision. The Reserve Fund aims to support the budgets of local authorities for urgent or unexpected expenditure needs occurring during the budget year. The Intervention Fund aims to support the budgets of any public authority in case of natural calamities and to assist affected persons.

Table 1. Comparison between the Government Reserve Fund and the Government Intervention Fund

Dimension	Government Reserve Fund	Government Intervention Fund
Scope	Urgent or unexpected spending occurring during the budget cycle	Urgent action to mitigate the effects of natural disasters and supporting affected persons
2019 initial allocation (million RON)	99,0	1,0
2021 initial allocation (million RON)	597,7	1,0

The concept of “emergency spending” was introduced in the public finance law in October 2013. It is operationalised as “urgent or unexpected expenditure”, which is defined as “expenditure incurred as a result of situations occurring during the budget year which require funding for which available funding is insufficient relative to their magnitude for reasons beyond the budget holders’ control” (Art 2, paragraph 8²). The revision of the law carried out in October 2013 also introduced the possibility to create in-year budgets lines when deciding to use the Government Reserve fund.

Another legal provision applicable to all public institutions and relevant for emergency spending relates to cautious spending. This entails withholding 10% of the yearly budget when allocating budget

⁸<https://www.oecd.org/coronavirus/policy-responses/first-lessons-from-government-evaluations-of-covid-19-responses-a-synthesis-483507d6/#table-grp-d1e385>

⁹Kurowski C et al (2021). *From Double Shock to Double Recovery – Implications and Options for Health Financing in The Time of Covid-19*. HNP Discussion Paper, March 2021. The World Bank Group. Available online at <https://openknowledge.worldbank.org/bitstream/handle/10986/35298/From-Double-Shock-to-Double-Recovery-Implications-and-Options-for-Health-Financing-in-The-Time-of-Covid-19.pdf>

to lower-level entities; the 10% can be released in the second semester subject to the Government's review of budget execution during the first semester. In practice, however, it is not uncommon for the budget execution review to extend well into the second semester, which hinders a timely release of the withheld 10%. The Government Reserve Fund and the Government Intervention Fund are exempt from this rule i.e., their resources can be made available in full by Government Decision.

3.2. Empirical findings during the Covid-19 pandemic

A pre-pandemic snapshot of health financing in Romania is useful for setting a baseline in understanding how funds were mobilised since the onset of the Covid-19 pandemic in Romania.

Current health expenditure in Romania is among the lowest in the EU in both absolute and relative terms, despite increases over time (Table 2). The state budget and employment-based social health insurance contributions are the main sources of funding for health, channelled through the Ministry of Health (MOH) and the National Health Insurance House (NHIH) (**Figure 1. Pre-pandemic financing snapshot in the Romanian healthcare system**). The latter administers 4-5 times more funding than the Ministry of Health, but only about two thirds of this amount is currently spent on medical goods and services that are part of the benefit package or national health programs – the other third represents sick leave payments and a salary top-up for hospital doctors introduced by Law 153/2017.

Table 2. Current health expenditure in EU countries, 2019 (Eurostat)

Current health expenditure, 2019

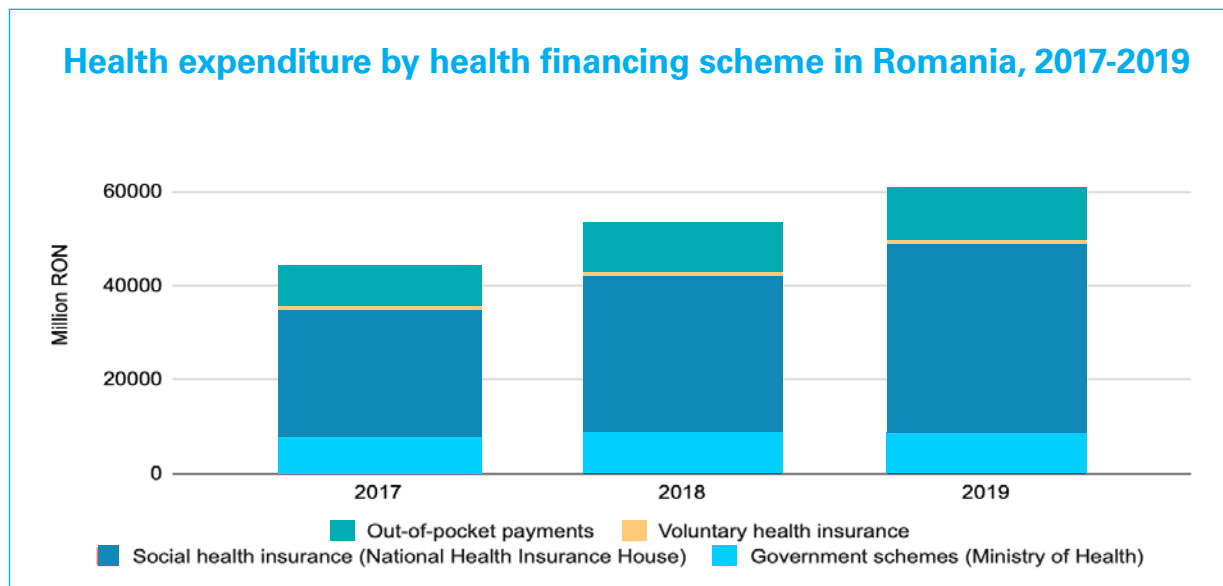
	Million EUR	EUR per inhabitant	PPS per inhabitant	% of GDP
EU(*)	1 386 255	3 102	320751	9.9
Belgium	50 759	4 418	3 901	10.7
Bulgaria	4 364	626	1 317	7.1
Czechia	17 546	1 644	2 443	7.8
Denmark	31 137	5 355	3 915	10.0
Germany	403 444	4 855	4 659	11.7
Estonia	1 892	1 426	1 792	6.7
Ireland	23 782	4 820	3 633	6.7
Greece	14 376	1 341	1 657	7.8
Spain	113 674	2 412	2 573	9.1
France	269 541	4 008	3 770	11.1
Croatia	3 785	931	1 440	7.0
Italy	155 249	2 599	2 611	8.7
Cyprus	1 562	1 771	1 946	7.0
Latvia	2 001	1 046	1 457	6.6
Lithuania	3 420	1 224	1 949	7.0
Luxembourg	3 411	5 502	3 870	5.4
Hungary	9 277	949	1 551	6.4
Malta (†)	1 110	2 290	2 754	9.0
Netherlands	82 365	4 749	4 102	10.2
Austria	41 483	4 672	4 078	10.4
Poland	34 400	906	1 636	6.5
Portugal	20 392	1 983	2 393	9.5
Romania	12 810	661	1 354	5.7
Slovenia	4 125	1 975	2 361	8.5
Slovakia	6 534	1 198	1 565	7.0
Finland	21 992	3 983	3 258	9.2
Sweden	51 824	5 042	3 968	10.9
Iceland	1 900	5 270	3 245	8.6
Liechtenstein	333	8 626	.	5.6
Norway	38 113	7 127	4 821	10.5
Switzerland	73 787	8 605	5 102	11.3
Bosnia and Herzegovina	.	.	.	9.1

(*) 2019 EU calculated with 2018 Malta data

(†) 2018 data.

Source: Eurostat (online data codes: hlth_sha11_hf, demo_gind and nama_10_gdp)

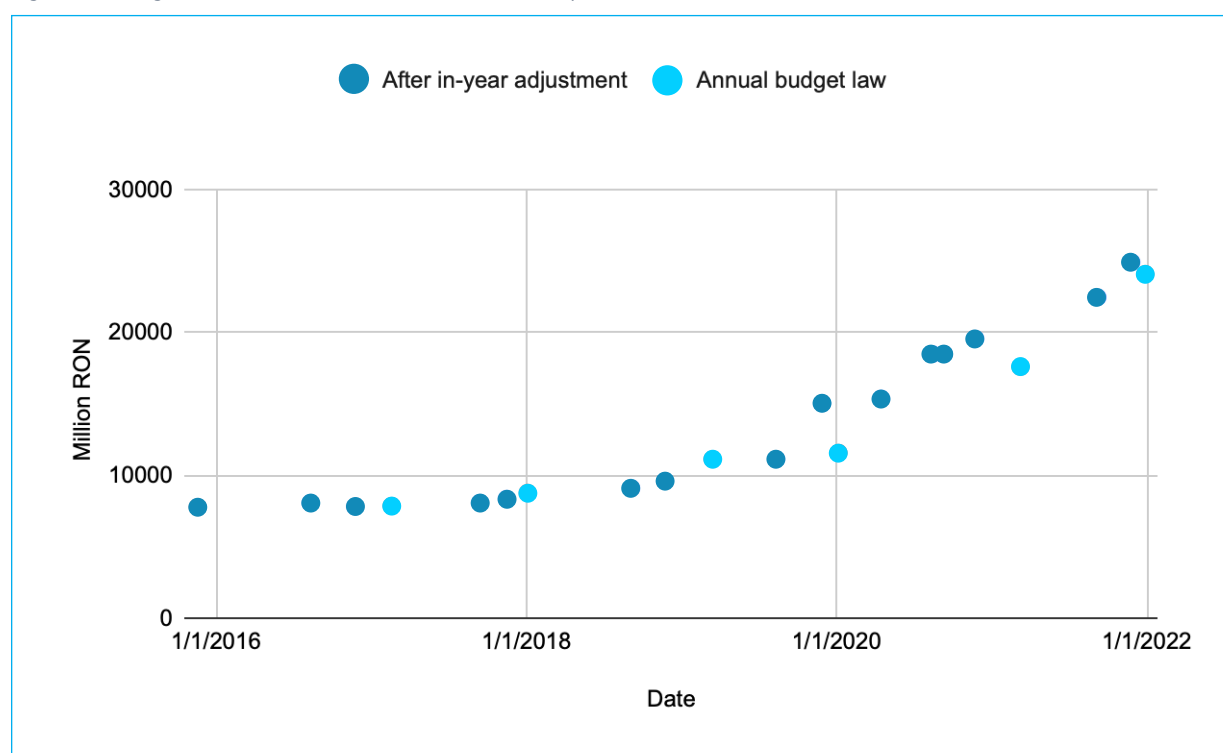
Figure 1. Pre-pandemic financing snapshot in the Romanian healthcare system



Source: WHO Global Health Expenditure Database

In-year budget adjustments are common practice for both MOH and NHIH. Two in-year budget adjustments were carried out every year between 2016-2019, the first usually in August-September¹⁰ and the second one in November of each year (**Figure 2. Budget allocations to the Romanian Ministry of Health, 2016-2022**). The cumulative magnitude of in-year adjustments was usually 3-4% of the budget approved for the Ministry of Health in the annual budget law.

Figure 2. Budget allocations to the Romanian Ministry of Health, 2016-2022



¹⁰The budget year in Romania runs from 01 January to 31 December.

However, in-year adjustments to the Ministry of Health's budget in 2020 and 2021 broke previous patterns in terms of both timing and magnitude. Firstly, there was a first in-year adjustment in April, followed by two more in August and November. Secondly, the magnitude of the adjustments was substantially higher than usual i.e., 33% of the budget approved in the annual budget law (April 2020), 27% (August 2020) and 9% (November 2020). The year 2021 marked a return to the usual pattern of two in-year adjustments, but their magnitude remained significantly higher than usual i.e., 28% (September 2021) and 14% (November 2021) of the budget approved in the annual budget law. In-year budget adjustments worth 7,9 and 7,3 billion RON were made to the Ministry of Health's budget in 2020 and 2021, respectively.

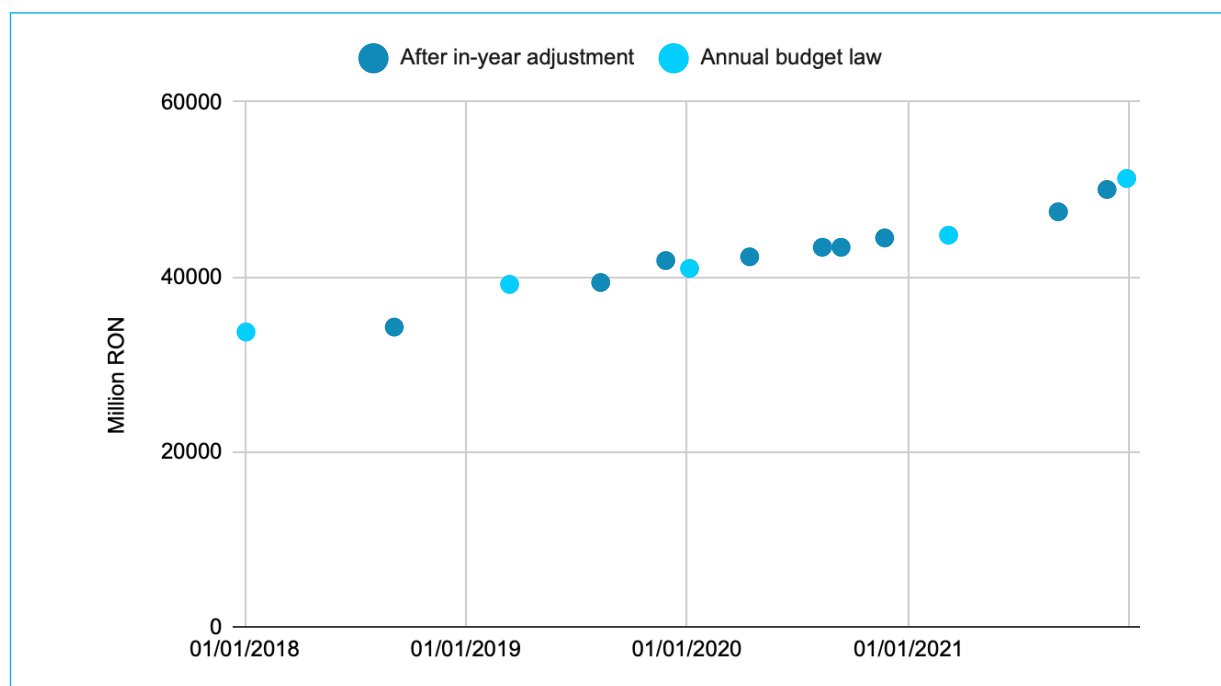
The Ministry of Health was not the only recipient of additional funding through in-year adjustments. In fact, on each occasion other line ministries also received supplementations (**Table 3. In-year budget adjustments in 2020 and 2021 (million RON)**). The Ministry of Labour and Social Protection budget received comparable or even higher amounts of funding than the Ministry of Health, particularly in 2020. These supplementations were largely funded through deficit.

Table 3. In-year budget adjustments in 2020 and 2021 (million RON)

Institution/indicator	Emergency ordinance (EO) number and date				
	EO 50 15/04/2020	EO135 14/08/2020	EO201 23/11/2020	EO97 07/09/2021	EO122 26/11/2021
Ministry of Health	3796,4	3114,2	1078,0	4881,3	2451,2
National Health Insurance House	1250,0	2415,0	906,0	2604,0	2550,0
Selected ministries					
Ministry of Education	576,0	370,5	0,0	964,4	100,0
Ministry of Labour and Social Protection	8103,9	-1892,3	1590,2	-2781,1	2195,7
Ministry of Public Works and Administration	1024,7	1152,6	1044,4	2424,3	210,5
Ministry of Transportation	135,0	814,7	179,0	660,0	-757,3
Ministry of the Interior	626,2	1228,1	-711,4	29,0	22,2
Deficit	-26778,7	-24706,2	-5647,0	-3603,6	-6231,1

The budget of the National Health Insurance House was also supplemented considerably in 2020 and 2021. The amount of additional funding was comparable in absolute amounts to the Ministry of Health, but given the higher baseline this translated in relative increases of about 10% annually in 2020 and 2021, much higher than most in-year adjustments in 2018 and 2019 (**Figure 3. Budget allocations to the Romanian National Health Insurance House, 2018-2022**).

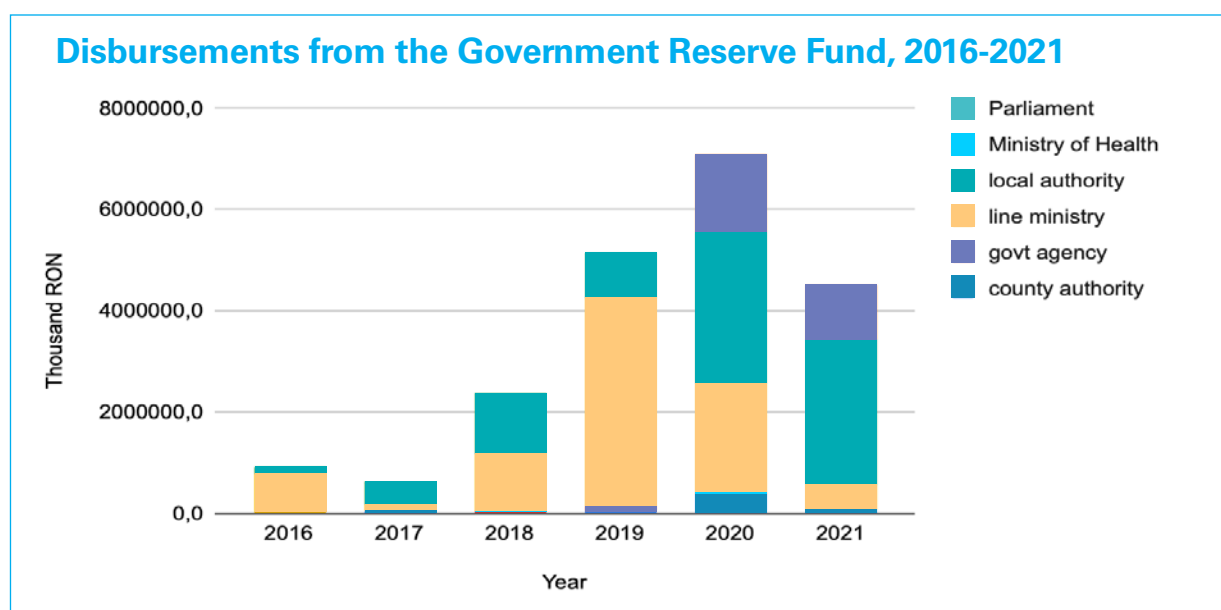
Figure 3. Budget allocations to the Romanian National Health Insurance House, 2018-2022



In the absence of a costed Covid-19 response plan, it is likely that most budget supplementations were carried out on the basis of expenditure projections based on real-time incurred costs. These, in turn, constituted the basis for budget supplementation requests formulated to the Ministry of Finance.

More than 2,6 billion RON were disbursed to the Ministry of Health from the Government Reserve Fund in 2020 and 2021 combined. Historically, the Ministry of Health had not been a recipient from this fund, as demonstrated by disbursements between 2016-2019, the majority of which were directed towards line ministries other than MOH and local authorities directly (**Figure 4. Disbursements from the Government Reserve Fund in Romania, 2016-2021**). However, in 2020 a little over 1,5 billion RON were disbursed to the MOH followed by nearly 1,1 billion RON in 2021.

Figure 4. Disbursements from the Government Reserve Fund in Romania, 2016-2021



Eight disbursements made from the Government Reserve Fund between 2016 and 2021 targeted identifiable child-oriented expenditure. All these disbursements had county authorities as beneficiaries and their formal destination was to finance expenditure with social assistance and the child protection system. There was one disbursement in 2017, three in 2018 and four in 2020 for a total of 1,2 billion RON between 2016 and 2021.

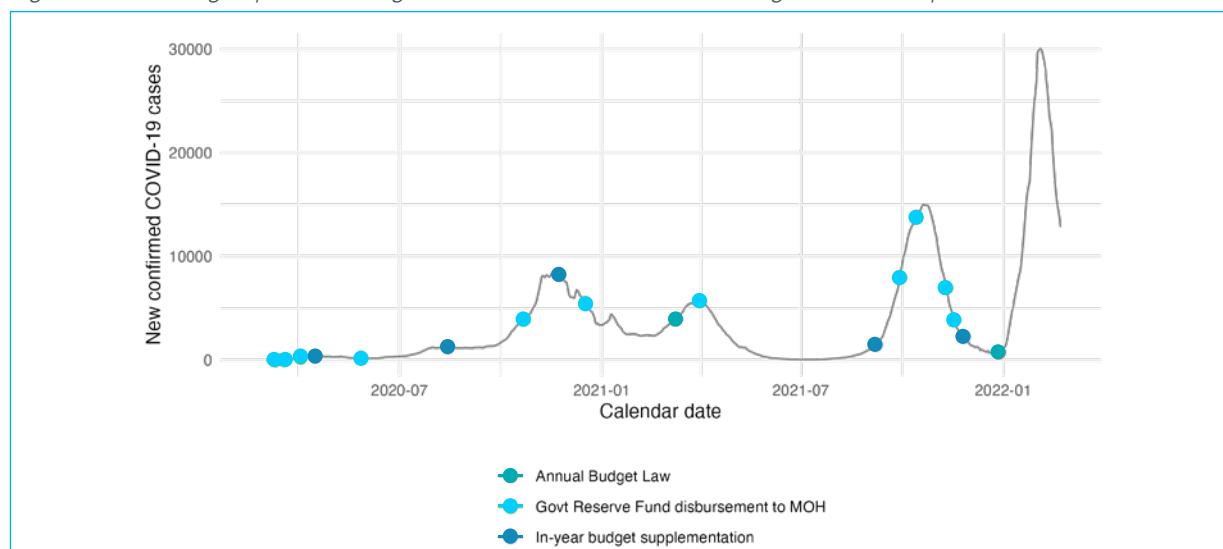
The first Covid-19-related disbursement to the Ministry of Health from the Government Reserve Fund was made through a Government Decision issued on 10 March 2020. The disbursement amounted to 250 million RON and was explicitly destined to prepare health facilities for treating patients with Covid-19. For perspective, this was made nearly two weeks after the first confirmed case of Covid-19 in Romania (26 February 2020), one day before WHO declared Covid-19 a pandemic (11 March 2020) and one week before an emergency state was declared in Romania (16 March 2020).

Ten more disbursements from the Government Reserve Fund followed between March 2020 and December 2021, five in each calendar year. Disbursements made in 2020 focused only on Covid-related resources. After another disbursement later in March 2020 (for costs associated with quarantining foreign travellers), one each followed in May (for costs associated with the food allowance for quarantined vulnerable persons), October (for Covid-19 medication) and December 2020 (for Covid-19 medication and personal protective equipment (PPE), including a donation of drugs and PPE to the Republic of Moldova).

Compared with 2020, disbursements from the Government Reserve Fund in 2021 were more diverse in terms of expenditure destination and more concentrated in time (Q4 2021). Allocations covered new Covid-19-related expenditure items relative to 2020 (e.g., 30 million RON were allocated on 10 November 2021 for operationalizing Covid-19 vaccination centres) and also went beyond Covid-19-related expenditure (e.g., 137,5 million RON were allocated on 10 November 2021 for activities in national public health programs). Except for one disbursement in March 2021, all others were made between 29 September – 17 November 2021.

The timing of exceptional budgetary allocations to the Ministry of Health in 2020-2021 appears to be linked to the timing of the “waves” of confirmed Covid-19 cases. This applies to both in-year budget adjustments and disbursements from the Government Reserve Fund (**Figure 5. The timing of public funding inflows for the health sector during the Covid-19 pandemic in Romania.**). In all three most recent waves there was at least one exceptional disbursement right around the peak in the number of confirmed Covid-19 cases. The latest wave, the so-called “fifth wave” in the autumn of 2021, stands out with six exceptional disbursements (four from the Government Reserve Fund and two in-year adjustments).

Figure 5. The timing of public funding inflows for the health sector during the Covid-19 pandemic in Romania.



Source of confirmed COVID-19 cases: Our World in Data.

4. Conclusions

The Romanian government mobilised a substantial amount of additional financial resources in the health emergency response to the Covid-19 pandemic. The two main resource allocation modalities were in-year budget supplementations (more than RON 15 billion in 2020 and 2021 combined) and the Government Reserve Fund (about RON 2,6 billion), both with the Ministry of Health as primary beneficiary. While in-year budget supplementations were already common practice, the use of the Government Reserve Fund for health purposes was novel. The immediate absorptive capacity of additional funding is difficult to ascertain based on publicly available information, since quarterly budget execution reports issued by the Ministry of Finance only cover personnel expenses. On an annual basis, the absorptive capacity of the NHH has been consistent and comparable to pre-Covid-19 levels i.e., around 99%.

The volume of additional financing mobilised for the health component of the Covid-19 emergency response appears to be comparable to other EU countries. Official, comparable data across countries are still difficult to identify for the year 2021. However, Eurostat data for 2020 indicate that government health spending relative to GDP in EU27 countries increased from 2019 to 2020 on average, from 7% to 8%. In Romania's case, the increase was from 5% (2019) to 5.5% (2020)¹¹.

The Covid-19-related supplementary allocations have more than doubled the pre-pandemic budget of the Ministry of Health and do not appear to be temporary. The latest budget law (December 2021) projects a relatively stable budget for the MOH in the foreseeable future, decreasing slightly from 24 billion RON in 2022 to about 22 billion RON in 2023 and 2024. As such, the 2022 approved budgets for the Ministry of Health and the National Health Insurance House are about 100% and 25% higher, respectively, than the last approved pre-pandemic budgets (December 2019 for budget year 2020). If sustained, this may suggest a reset in public spending level for health in a country where health underspending has long been decried as one of the root causes of poor health outcomes. However, additional funding cannot compensate for years of underinvestment and a lack of coherent, strategic planning to develop the country's public health system. The National Health Strategy 2022-2030, currently at an advanced draft stage and expected to be formally adopted later in 2022, identifies "the sustainability and resilience of the public health system" as one of its eleven general objectives, with "strengthening capacity for surveillance and rapid, coordinated response to public health threats" as a specific objective. If these plans materialise, the prospects for future responses to health emergencies may improve.

Despite the initially quick financing response, subsequent funding inflows came during Covid-19 "waves". The initial response time to the initial allocation of public funding was short even by OECD standards i.e., 10 days since the detection of the first confirmed Covid-19 case in Romania versus 26 days on average in OECD countries¹². However, from the second half of 2020 onwards all additional health funding came either at the beginning or at the peak of spikes in confirmed Covid-19 cases. While it is impossible to determine with any certainty whether the additional funding would have made any difference in mitigating the peaks of Covid-19 cases had it come earlier i.e., before the waves, this sustained pattern signals the need to look closely into the extent to which existing planning and spending modalities can ensure that sufficient funding is made available timely to front line services.

¹¹ https://ec.europa.eu/eurostat/databrowser/view/GOV_10A_EXP_custom_2243551/bookmark/table?lang=en&bookmarkId=8df11907-86e8-4f5b-a62e-a7d09828e303

¹² <https://www.oecd.org/coronavirus/policy-responses/government-financial-management-and-reporting-in-times-of-crisis-3f87c7d8/#section-d1e474>

In preparation of financing the response to potential future health emergencies, Romanian health system stakeholders may wish to consider the following:

Ministry of Health

- Leading a systematic reflection of lessons learned from planning, financing and implementing the Covid-19 emergency response.
- Leading the development of a blueprint, sector-wide health emergency financing response plan, involving and covering all key stakeholders and types of healthcare providers. The current draft (late August 2022) of the public health emergency response plan stipulates that the MOH is responsible in the response phase for *“making available the required material and financial resources to the respective institutions”*¹³. The MOH would also analyse and approve such financial resources. In the preparation phase, a technical-scientific committee will estimate and propose the required resources (including financial resources). The sources and disbursement channels of such funds are not indicated.
- Mapping the available capacity (individual, organizational and institutional) to formulate rapid and robust emergency finance planning based on expected resource needs; prioritizing capacity gaps and considering options for strengthening prioritized capacity areas.
- Identifying synergies and complementarities between the Romanian health financing response to Covid-19 and the experience of other health systems.
- Making use of existing tools for assessment and capacity building. Examples include the International Health Regulations (IHR) 2005 Monitoring and Evaluation Framework: the State Party Self-Assessment Annual Report (SPAR) which countries are required to complete annually, and the Joint External Evaluation (JEE) which is voluntary and recommended to take place every 4-5 years. UNICEF has also developed a Public Finance Toolkit¹⁴ which focuses on supporting governments and partners in selecting and using tools whose use can improve public spending and investment in essential services for children.

Ministry of Finance

- Examining the fitness-for-purpose of existing PFM rules and procedures relating to budget planning, revision, and disbursement for health emergency situations; considering adjusting the areas identified as in need of strengthening e.g., flexibility, timeliness, accountability, transparency.

Centre of Government (Prime Minister’s Office)

- Coordinating a cross-institutional, integrated assessment of the health and non-health impact of the financial response to the Covid-19 pandemic.
- Examining the fitness-for-purpose of existing planning and disbursement mechanisms for future public health threats and health emergencies.
- Developing a cross-institutional platform for dialogue on coordinating the financing response to public health threats and health emergencies.

¹³ *“pune la dispoziție resursele materiale și financiare necesare, instituțiilor implicate”* (page 13 of the draft plan)

¹⁴ <https://www.unicef.org/documents/public-finance-toolkit>