

Funding Public Health Action Programs: Allocations, Budget Execution and Post-Audit Results at the Level of the First Pandemic Year

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Abstract

The 2020 budget year was strongly marked by the Covid-19 pandemic, which brought out the worst in the entire world's economy - a major recession which has profoundly impacted the health and social protection systems, societies as a whole, etc. In this context, we draw upon the analysis of the funding of the Romanian action programs in this field, in terms of allocations, budget execution and post-audit results at the level of the first pandemic year. Our analysis, as expected, reveals some relatively unfavorable aspects. Obviously, the situation has been consistent with what has happened in all the European Union's Member States. However, even if the economic and budgetary context of the financial allocations needed for carrying out public health action programs has been marked by the Excessive Deficit Procedure action, launched by the European Commission, it has not entirely justified the fact that the audit on the use of public financial resources allocated for the year 2020 found non-compliance of such magnitude as those we dwell on in our paper.

Key words: public health; budget allocations; compliance of Ministry of Health's expenditure; public audit; financial statements

J.E.L. classification: H11; H51; H70; I15; I18; M48

1. Introduction

The central authority in Romania authorized to carry out public health action programs is the Ministry of Health (MoH). Having, among other objectives, the achievement of a modern and efficient health system adapted to the needs of the population (compatible with that of European Union's Member States), the continuous improvement of the health status of the population and the equitable access to health services for all the segments of the population, but also the development of the medical act quality system and of the safety of the patient, MoH fulfills major responsibilities, such as (Romanian Government, 2010):

- it develops public health policies, strategies and action programs and it supervises their implementation;
- it assesses and monitors the health status of the population, it takes measures in order to improve it and it informs the Government with regard to health indicators, development trends and the measures which are required;
- it monitors, supervises and evaluates the activity of health institutions and it takes measures so as to improve the quality of health care;
- it contributes to limiting the effects generated by disasters, calamities and epidemics in its area of expertise;
- it develops, implements, and coordinates national health programs, etc.

More recently, the Ministry of Health has become the reform and investment coordinator in the field of health, which would monitor the stage of fulfillment for each milestone / target in Romania's National Recovery and Resilience Plan (Council of the European Union, 2021).

2. Theoretical background

As a result of the mentioned developments, other normative acts were also issued (Romanian Government, 2022), given that there were no structures with such responsibilities within this ministry, after the onset of the SARS-CoV-2 crisis, leading to the modification of the respective organizational chart, especially due to the need to fight against the effects of the COVID-19 pandemic. Thus, the creation of several organizational structures was necessary (Romanian Government, 2020a, 2020b): the Human Resources for Health Policies Department, the Legal Department through the reorganization of the Legislation, Litigation and Corporate Governance Department, the Project Implementation and Monitoring General Department; the Financial and Accounting Service was set up to take over the staff and responsibilities of the Financial Department - Financial Accounting Service relating to specific financial accounting activities in the field of projects and programs with non-reimbursable external financing.

Moreover, among others, the following were established (as a result of the reorganization): the Procurement, Heritage and Health Infrastructure Department, the External Relations and European Affairs Service, the Public Policy Division, the General Directorate of Public Health and Health Programs, the General Directorate of Healthcare, the Personnel Employment and Healthcare Facilities Department, the Salary Rights Office, etc. In the following we will refer to the way of accomplishing the funding of the public health action programs, as well as to the size of the allocations and the budget execution in the case of Romania, at the level of the first pandemic year (2020). However, the issues have been extremely complex, from those faced by specialists, testing, diagnosis, treatment, etc. (Santini et al., 2021; Gopinath et al., 2022), to the pressure on the government factor which was supposed to ensure a level of budget allocation which was not predictable/anticipated in the financial planning phase (Onofrei et al., 2021).

In fact, the difficulties in ensuring the financial resources, which raise problems in terms of guaranteeing the efficiency / quality of the public health system, arose long before the pandemic crisis, many researchers addressing this topic in various papers (Miron, 2020; Tamba et al., 2016; Popa et al., 2017; Drugus et al., 2015 a, 2015b; Drugus et al., 2016). Even some of the authors of this paper have focused a part of their own research on aspects related to funding public health action programs (Bostan, 2016; Hurjui and Bostan, 2014, 2015; Hurjui and Bostan, 2016a, 2016b). At the same time, this paper reveals some post-audit results - internal and external public audit (the one performed by the Court of Accounts), which allow the observation of the strengths and weaknesses of the analyzed system (Ministry of Health, 2021; Romanian Court of Accounts, 2020).

3. Research methodology

The approach to this topic, created by us on a current topic "Funding public health action programs: Allocations, budget execution and post-audit results at the level of the first pandemic year" is based on the investigation of valuable works from the specialized literature, highlighting various elements specific to the descriptive method.

In order to convey full credibility to the aspects presented by us in this paper, we refer to the reports of certain prestigious institutions, which contain relevant and valuable data in support of those presented here. We have in mind, in particular, the documents issued by the Romanian Court of Accounts, some Ministry of Finance reports (MoF), but also explanatory memoranda or statement of reasons regarding some draft normative acts drafted by Romanian legislator forums, which focused on the budget year of the year we studied.

Last but not least, we base our research on the normative framework in force, applicable to the funding of public health action programs.

4. Findings

4.1. The economic and budgetary context of the financial allocations required for the implementation of the public health action programs

In the year 2020, due to the significant challenges posed by the COVID-19 pandemic and the urgency of implementing measures that required budgetary efforts to fight against the social and economic effects caused by the onset of the COVID-19 crisis, government funding needs increased.

They were determined by the level of the consolidated general budget deficit and the volume of public debt refinancing, mainly caused by the increase in the budget deficit as a result of the three budget corrections / rectifications, from 3.6% of GDP – the initial target approved by the State Budget Law no. 5/2020, to 9.14% of GDP - established following the third budget rectification from November and approved by GEO no. 201/2020 on the rectification of the state budget for the year 2020. According to the preliminary execution, the budget deficit for the year 2020 stood at 9.79% of GDP.

Romania in the context of the Excessive Deficit Procedure action (EDP)

Even before the pandemic period, after over four years of budgetary indiscipline (2016-2019), Romania faced EDP (Excessive Deficit Procedure), launched by the European Commission (EC) following the decision of the EU Council (Bostan, 2021). We are recalling the fact that in 2019 the budget deficit reached 4.6% of GDP in cash terms (4.4% in ESA / European System of Accounts terms). This happened in the context in which the European norm requires that the budget deficit, calculated according to ESA methodology, should not exceed 3% of GDP.

The respective norm is Protocol no. 12 on the Excessive Deficit Procedure (annexed to the TFEU) and it stipulates that the structural deficit should not exceed 1% of GDP (MTO / Medium-Term Budgetary Objective) or it should be on a path of convergence to the EC-approved MTO. Initially, the EC proposed to Romania the year 2015 as the limit for reaching the MTO, an objective assumed by Romania, as an EU member state, through the Convergence Programme. However, not even one year from then and up to the end of 2021, there were no structural deficits of at most -1% of GDP, as it had been agreed.

Almost constantly, the annual structural balance of the public administration tended towards 3%. Any Member State who is subject to EDP implementation must apply the recommendations made by the EU institutions aimed at correcting the budget deviation and, implicitly, fulfilling the MTO. Being in this situation since 2017, Romania, even if it did not face the challenge of the health crisis, has not given any significant sign that it is approaching the coordinates of the convergence trajectory agreed with the EC (Bostan, 2021). However, at the end of 2020, the mentioned crisis caused Romania to record a cash budget deficit of 9.79% of GDP (ESA deficit - 9.10% of GDP; structural deficit - 7.76% of GDP, see Table no. 1).

Table no. 1. Results on the main budgetary components (2020, million lei)

Budget	Income (mill. lei)	Expenditure (mill. lei)	Surplus (mill. lei)	Deficit (% GDP)
Consolidated general budget	322,518.1	424,434.8	-101,916.7	-9.79
State budget	141,023.3	246,929.9	-105,906.6	-10.15
Social security budget	80,766.5	82,360.1	-1,593.6	-0.15
National health fund	44,776.3	45,219.0	-442.7	-0.04
Local budgets	92,855.1	95,614.6	-2,759.5	-0.27
Budgets of public institutions	34,699.8	33,074.6	+1,625.1	+0.16

Source: Ministry of Finance, 2021

According to the mentioned source, the income of the consolidated general budget amounted to 322,52 billion lei in 2020, 0.4% above the level collected in the previous year. Expressed as a share in the estimated GDP, budget income recorded an increase by 0.7 percentage points/pp, mainly due to the favorable dynamics of income from European funds (+0.8 pp). On the other hand, current income decreased by 2.4% (year-on-year), amid the contraction of non-tax revenues, VAT and

income tax. However, the evolution in December shows an improvement in the dynamics of insurance contributions (+ 9.3%, year-on-year) and tax revenues (+4.6%, year-on-year).

The explanation of the Ministry of Finance was that the situation was generated by the decrease in budget revenues and by taking some financial measures in support of the employees and economic operators, which we will not discuss here. Although the EC recommended to Romania, within the EDP (following the analysis of the 2019 budget year), to return, by 2022, to a deficit of under 3%, the reasons derived from the need to fight against the effects of the COVID-19 pandemic led to an unexpected measure on the part of EU. Specifically, on March 20, 2020, the EC, with the approval of the European Council, came up with a derogation from the restrictions imposed by the SGP/Stability and Growth Pact (the corrective arm). We are referring to the adoption of the GDC (General Derogation Clause), according to which temporary and orderly deviations from the existing tax regime are allowed. According to the GDC, the respective deviations concern fiscal-budgetary rules "both at European and at national level, for all the Member States in a situation of widespread crisis caused by a severe economic slowdown in the Euro area or in the EU, as a whole" (Romanian Parliament, 2021). Thus, it can be inferred that GDC also facilitates a different treatment for COVID-19 pandemic-generated expenditure, under the EDP.

The planification of the allocation of financial resources from the state budget so as to cover the budget policies and programs needs for the year 2020

The beneficiary (or owner) of such resources for the mentioned purpose is the Ministry of Health, which has the mission to develop policies, strategies, and action programs in the field of public health, while also coordinating and supervizing their implementation at national, regional, and local level and being responsible for carrying out the healthcare reform process (Romanian Parliament, 2020).

The Ministry of Health is also the ministry which organizes, coordinates, guides the activities for ensuring the health of the population and it acts to prevent and fight against practices which are harmful to health. Regarding the medium-term strategic priorities of the Ministry of Health, we note that the interventions in the field of health aim to ensure quality health services and a superior accessibility for all citizens.

According to the mentioned source, "increasing the quality of medical services involves optimizing all the components related to them, from infrastructure and equipment to the actual medical act, from management and information systems to the respect for patients' rights". This is also where we remember the general objective ("A health system that supports and provides the opportunity for citizens to achieve the best possible health and that contributes to increasing their quality of life"), which implies "a series of reforms in the public healthcare system, essential for improving the health of the population, increasing the quality and efficiency of health services and improving the access of the population to healthcare". Policies will be managed in such a way as to lead to "increasing life expectancy, reducing the burden of illness, disability and premature death and, implicitly, increasing the quality of life" (Romanian Parliament, 2020).

In this sense, it was necessary for Romania to establish its strategic development areas for the health sector in the short, medium, and long term (Table no. 2).

Table no. 2. Measures related to strategic development areas for the health sector

A. Public health	B. Health services	C. Transversal measures
<ul style="list-style-type: none"> • Improving the health and nutrition of women and children, including for disadvantaged and vulnerable groups; family planning services; • Development, financing, implementation of prophylactic programs for children in all therapeutic areas, by introducing mandatory consultations for children aged 5-9; 	<ul style="list-style-type: none"> • Increasing the degree of interconnection of medical service providers in order to facilitate the exchange of information useful to patients; • Improving the statistical reporting system in the medical field and developing an early epidemiological alert system; • Strengthening the network of community healthcare services for vulnerable groups; 	<ul style="list-style-type: none"> • Strengthening the forecasting capacity to provide medical services to the population through the development by the Ministry of Health of computer analysis systems for the strategic areas of the system; • Strengthening the administrative capacity at national, regional and local level;

<ul style="list-style-type: none"> • Increasing the neonatal screening capacity for the detection of birth defects, genetic risk, inborn errors of metabolism, sensory deficits, and cystic fibrosis; • Reducing the incidence of noncommunicable diseases through measures such as: risk assessment and active surveillance of the population through prevention services, screening during the early stages of the disease and organized screening interventions, expansion and diversification of services that can be offered at the level of family and specialised medicine; • Reducing the mortality and morbidity caused by communicable diseases, their impact on the individual and the society, and significantly reducing their incidence in the long run; • Drafting of the Prevention Law through which the population would be informed about the harmful effects of certain foods, products or eating or behavioral habits; • Adoption of the Vaccination Law, which would include the obligation to vaccinate the population, but also the obligation of the authorities, first of all the Ministry of Health, to carry out information campaigns, to ensure the supply of vaccines, to guarantee the quality and safety of vaccination according to European standards; • Increasing the screening capacity for communicable infectious diseases: hepatitis, HIV, tuberculosis; • Mental health - improving the quality of life for people with mental disorders by ensuring their access to medical and psychological therapies. 	<ul style="list-style-type: none"> • Increasing the effectiveness and diversification of primary healthcare services, including increasing the share of prevention services, monitoring of chronic patients in the community; • Consolidation of the quality and efficiency of the services provided in the specialized outpatient clinic; • Introducing the obligation of all healthcare providers to create waiting lists for chronic patients based on clear and transparent criteria, differentiated by types of pathologies; • Increasing the degree of safety of the population by consolidating the integrated emergency system and ensuring accessibility to adequate emergency healthcare in an equitable manner; • Extension of the telemedicine system between pre-hospital and hospital, as well as between emergency units and compartments, to which permanence centers can be added; • Regionalization / concentration of hospital healthcare and creation of regional reference networks with hospitals and laboratories of different degrees of competence interconnected with the healthcare sector; • Placing in the center of the hospital network the regional emergency hospitals with a high performance level. 	<ul style="list-style-type: none"> • Implementing a sustainable policy for ensuring human resources in the health field; Residency will be the subject of an analysis in order to start a real reform, by correlating the places and positions put up for competition with a projection of the shortages in specialties for at least 5 years and their geographical distribution; • Implementing a sustainable policy for ensuring financial resources in healthcare, ensuring cost control and the financial protection of the population; • Implementing strategic measures to prevent fraud and corruption in the administration and services of the health system; • Developing and implementing a medicine policy that ensures equitable and sustainable access to evidence-based medication for the population, including by increasing the budget allocated to medicines, which would lead to the reduction of the time needed to introduce new, innovative therapies, as well as stopping the withdrawal from Romania of generic medicine essential for the treatment of many diseases; • Promoting health research and innovation; • Intersectoral collaboration for a better health of the population.
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Source: Romanian Parliament, 2020

Properly implemented, the policies and measures of the type shown are meant to lead to a health system that permanently provides safe and efficient health services, the patient benefiting from the necessary medical services.

At the same time, they would ensure the quality of the medical services, reduce the risks and increase patient safety, creating premises according to which "public policies, from those on resource allocation at the national level, to those on methods of diagnosis and treatment will be based on the best existing scientific and technological knowledge" (Romanian Parliament, 2020).

When drafting the budget of the Ministry of Health for 2020, the synthesis of budgetary policies and programs financed by the state budget was presented according to Table no. 3.

Table no. 3. A synthesis of the budgetary policies and programs financed by the state budget
- thousand lei -

Budget chapter financed by the draft budget / budget programs Code	Code	I. Commitment appropriations II. Budget appropriations	Preliminary execution 2019	2020 proposals
Funded budget chapters - total		I II	9,350,592 9,278,721	9,383,320 8,978,682
Chapter 1	66.01	I II	8,273,642 9,201,771	9,305,200 8,900,582
Chapter 2	66.10	I II	76,950 76,950	78,100 78,100
Budget Chapter 1, of which:	66.01	I II	9,273,642 9,201,771	9,305,700 8,900,582
Prevention and control of diseases with major impact on the health of the population	574	I II	1,443,254 1,442,288	1,404,920 1,404,920
Ensuring the quality of medical services	648	I II	1,102,168 1,031,263	1,014,638 610,000
Ensuring the development of the institutional capacity of the health system	649	I II	6,728,220 6,728,220	6,885,662 6,885,662
Budget Chapter 2, of which:	66.10	I II	76,950 76,950	78,100 78,100
Prevention and control of diseases with major impact on the health of the pop.	574	I II	- -	- -
Ensuring the quality of medical services	648	I II	13,050 13,050	14,200 14,200
Ensuring the development of the institutional capacity of the health system	649	I II	63,900 63,900	63,900 63,900

Source: <http://www.cdep.ro/pdfs/buget/2020/anexa3/Ministerul%20Sanatatii.pdf>

The budget execution for the year we have analyzed (2020, budget execution rate - 94.1%), after three corrections took place, showed that the budget of the Ministry of Health, by funding sources, compared to 2019 and to the approved program, is as presented in Table no. 4.

Table no. 4. Budget of the Ministry of Health, by funding sources, in 2020 (million lei)

	2019 Achievements	2020 Updated program	2020 Execution
Total budget, of which:	14,642.7	20,406.4	19,708.7
Health expenses	14,642.7	20,406.4	19,708.7
State budget	9,199.6	11,250.6	10,583.6
Own income	45.8	78.1	49.0
Non-reimbursable external funds	2.6	16.8	15.2
Other expenditure chapters financed from the state budget, of which:			
Transfers to CNAS/National Health Insurance House to cover the FNUASS/Unique National Health Insurance Fund budget deficit	5,394.7	9,060.9	9,060.9

Source: <https://www.ms.ro/wp-content/uploads/2021/09/Raport-de-activitate-pentru-anul-2020.pdf>

Considering the recent budget allocations for health (under 6% of GDP), the expenditure satisfaction on this destination per capita in Romania is low, exceeding by little 1,300 Euro / year, not even half the average of the the EU Member States (Romanian Court of Accounts, 2022a).

Highlights in the use of financial resources from the state budget in the year 2020

Analyzing the financial reporting documents of the Ministry of Health, by chapters and titles, we find that from the state budget, the following were financed (Ministry of Health, 2021):

- Chapter 56.01 "General transfers between different levels of the administration", including transfers from the state budget to the FNUASS budget for balance and those to the budget of the Unique National Health Insurance Fund to cover the deficit resulting from the application of the legal provisions on medical leave payment;

- Chapter 66.01 "Health", covering: Title 10 "Personnel expenses", more precisely the personnel expenses related to the units subordinated to the Ministry of Health, fully financed from the state budget, Title 20 "Services and goods", Title 51 "Transfers between units of the public administration", Title 55 "Other transfers highlighting the contributions and levies to International Bodies", Title 56 "Projects from External Non-Reimbursable Funds", Title 58 "Projects financed from external non-reimbursable funds related to the financial framework 2014-2020", Title 59 "Other expenses financing the amounts related to non-employed persons with disabilities", Title 65 "Reimbursable financing programs carried out by the Ministry of Health with the World Bank" and Title 70 "Capital expenditures".

Through the latter, investments, building consolidations, independent facilities, capital repairs to the healthcare units subordinated to the of Health are financed, entirely from the state budget, as well as the related projects and feasibility studies.

As shown in Table no. 4, within the total expenditure made by the Ministry of Health, a massive share (which tends towards 2/3) is held by the transfers to other public institutions that carry out specific activities in the field of health. At the level of 2020, they amounted to 10 billion lei, covering those types of expenses found in the second column of the table above.

Beyond the allocation figures, which show certain underfunding, to some extent caused by managerial factors, health infrastructure remains significantly below the European Union's standards.

4.2. The control / audit of the use of public financial resources for the year 2020

In the analyzed year, the activity of the authorizing officer for the budget appropriations was the subject of an audit - internal and external, by the Internal Public Audit Office within the Ministry of Health and the Romanian Court of Accounts.

Internal public audit

The Internal Public Audit Office (13 positions held in the list of positions of the Ministry of Health), which operates under Law no. 672/2002 regarding the internal public audit, of G.D. no. 1086/2013 for the approval of the General Norms regarding the exercise of the internal public audit activity, Order of the MoH no. 683/2014 for the approval of the Specific Methodological Norms regarding the exercise of the internal public audit and of the Internal Audit Charter within the Ministry of Health, performs multiple audit missions annually.

In 2020, the performance of the missions revealed some dysfunctions, the audit identifying the causes that generated them, the consequences / risks that arise due to the non-compliance with the legal framework, while also formulating recommendations for improving the activity.

The conclusion in this regard is that "The approval of the audit reports by the management of the institution and the notification of the audited staff on the obligation to establish plans and timetables for implementing the recommendations, led to remedying the existing problems and preventing the recurrence of dysfunctions" (Ministry of Health, 2021).

External public audit

At the level of the Ministry of Health, the Court of Accounts of Romania, on the occasion of the annual audit mission of the financial statements drawn up and reported by the Ministry of Health (2020) found several deviations from legality and regularity, with a direct impact on the reality and conformity of the financial statements and on the patrimonial result.

Among them is the following, "against the background of the health crisis generated by the COVID-19 pandemic, the budget of the Ministry of Health was supplemented from the Budgetary

Reserve Fund at the disposal of the Government with the amount of 1,836,405 thousand lei, through a series of normative acts. Related to this supplementation, MoH did not properly use the amounts allocated from this fund, immobilizing the amount of 749,383 thousand lei, which means a degree of utilization of 40.80%" (Romanian Court of Accounts, 2022b). Other findings recorded in the respective report:

- The annual centralized financial statements were distorted by reporting inventories that did not reflect reality (an inventory surplus in the case of protective masks, an inventory deficit in terms of Comirnaty Vaccine doses);
- Receivables related to projects with non-reimbursable external financing not recorded in the accounts, in a context in which the Ministry of Health was the leader of the respective projects, and for these receivables there were enforceable titles, as a result of establishing financial corrections;
- Significant receivables reported in the centralized financial statements were not clarified, even though they were more than three years old (subject to prescription);
- The erroneous reporting in the centralized financial statements of the value of the goods belonging to the public domain, by including real estate even though the right to their administration had been lost in court.

Following the findings, the Court of Accounts of Romania, at the level of the Ministry of Health, formulated a qualified opinion (with a paragraph highlighting some aspects) on the financial statements drawn up and reported by the mentioned authorizing officer for the year 2020. On the other hand, the most important recommendation was "The request for the amounts from the Budgetary Reserve Fund at the disposal of the Government to be correlated with the real needs, to be well-founded, and the allocated amounts to be used in strict accordance with the destination and objective established in the normative acts; the specialized departments within the Ministry of Health to carry out monthly analyses on the appropriateness of maintaining budget appropriations in order to take measures to cancel or withdraw unused budget appropriations" (Romanian Court of Accounts, 2022b).

The need to formulate this recommendation, respectively for its implementation, was generated mainly by the fact that in the context of the Covid-19 pandemic, the Ministry of Health "did not properly use the amounts allocated in the year 2020 from the Budgetary Reserve Fund at the disposal of the Government, immobilizing 749,383 thousand lei (40.80% of the total amount allocated). Of the amounts allocated to the Ministry of Health from the Budgetary Reserve Fund at the disposal of the Government, the amount of 53,905 thousand lei was not used according to the destinations provided in the specific normative acts" (Romanian Court of Accounts, 2022a). Moreover, the same Report also records that: "Irregularities were identified in the performance of the contract, amounting to 78,166 thousand lei, concluded by the Ministry of Health for the purchase of surgical masks for disadvantaged families and individuals. The delivery of the surgical masks purchased for the disadvantaged families and persons within this contract was made after the deadline had passed, the performance guarantee in the amount of 1,970 thousand lei not being submitted within the legal term, respectively within maximum five working days from the conclusion of the subsequent contract. Although the Ministry of Health had the possibility to terminate the contract with the supplier for non-compliance with the contractual clauses and to select the runner-up in the procurement procedure, it continued the implementation of the contract" (Romanian Court of Accounts, 2022a).

Obviously, the implementation of the recommendation we have referred to above concerns those requests for amounts - from the Budgetary Reserve Fund at the disposal of the Government - which followed the moment of receiving the financial audit report, i.e., towards the end of 2021.

5. Conclusions

Our study, which focused heavily on the 2020 budget year, has shown that the funding of Romanian public health action programs, in terms of allocations, budget execution and post-audit results in the first pandemic year, has suffered greatly. Obviously, the cause was the Covid-19 Pandemic, which has brought out the worst in the entire world's economy - a major recession which has profoundly impacted the health and social protection systems, as well as societies as a whole.

The analysis of the financing of the Romanian action programs in this field, at the level of the first pandemic year (2020), in terms of allocations, budget execution and post-audit results, shows some relatively unfavorable aspects. The situation was confirmed by the fact that, following the findings, the Romanian Court of Accounts, at the level of the Ministry of Health, formulated a qualified opinion (with a paragraph highlighting some aspects) on the financial statements drawn up and reported by the authorizing officer of this ministry for the year 2020.

Regarding the limits of the research, we have shown that these are generated by the fact that the time interval studied is the first year of the Covid-19 pandemic (2020), although the pandemic manifested itself massively over two years. The explanation is that for the years 2021 and 2022 (partially) we do not have all the necessary data. In fact, for these years, the financial audit actions have not been completed either.

As a result, future research will certainly aim to conduct a full-scale analysis of the funding of public health action programs (allocations, budget execution and post-audit results) throughout the pandemic period.

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