

Budgetary Reform and the Governance of Public Health Institutions: A Study in Light of Organic Law No. 18-15 and the Action Plan for the Patient

الإصلاح الميزانياتي وحوكمة المؤسسات العمومية للصحة: دراسة على ضوء القانون العضوي رقم 15-18 ومخطط العمل من أجل المريض

BOUKEFFA Abderrahmane*

Faculty of Law, University of Algiers 1
Laboratory of Mechanisms for Achieving
Comprehensive Development in Algeria
abderrahmane.boukeffa@univ-alger.dz

KESSAISSIA Aissa

Faculty of Law, University of Algiers 1
Family Law Laboratory

a.kessaissia@univ-alger.dz

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Abstract:

This article examines the Impact of budgetary reform Introduced by Organic Law No. 18-15 on the governance of public health Institutions in Algeria, with a focus on Its interaction with the Action Plan for the Patient. It adopts a descriptive and analytical approach to assess the contribution of the transition from input-based budgeting to performance- and results-based budgeting in enhancing transparency, accountability, and the efficiency of public health expenditure. The findings Indicate that the effectiveness of this reform remains contingent upon achieving coherent alignment between the legal framework, managerial practices, and strategic planning instruments.

Keywords : Budgetary Reform ; Public Health Institutions; Governance; Action Plan for the Patient; Performance-Based Budgeting.

ملخص:

يتناول هذا المقال أثر الإصلاح الميزانياتي الذي أقره القانون العضوي رقم 15-18 على حوكمة المؤسسات العمومية للصحة في الجزائر، مع التركيز على تفاعله مع مخطط العمل من أجل المريض. ويعتمد على المنهج الوصفي والتحليلي لتقييم إسهام الانتقال من ميزانية الوسائل إلى ميزانية الأهداف والنتائج في تعزيز الشفافية والمساءلة وتحسين كفاءة الإنفاق العمومي الصحي. وتُظهر النتائج أن فعالية هذا الإصلاح تبقى رهينة تحقيق انسجام فعلي بين الإطار القانوني والممارسات التسييرية وأدوات التخطيط الاستراتيجي.

الكلمات المفتاحية: الإصلاح الميزانياتي، المؤسسات العمومية للصحة، الحوكمة، مخطط العمل من أجل المريض، ميزانية الأهداف والنتائج.

* Corresponding Author: BOUKEFFA Abderrahmane

Introduction:

Organic Law No. 18-15 on Finance Laws established a comprehensive reform of the Algerian public finance system, marking a fundamental shift from an input-based budgeting framework towards a performance- and results-oriented model. This reform aims to rationalize public expenditure and strengthen transparency and accountability through the modernization of budgetary management, the reconfiguration of public accounting rules, and the reinforcement of performance-based oversight mechanisms.

In the health sector, the implementation of this budgetary reform coincided with the adoption of the Action Plan for the Patient (PAM), which constitutes a strategic reference framework for improving the quality, accessibility, and governance of public healthcare services. The interaction between these two frameworks raises significant legal and institutional issues, particularly in light of the specific organizational, operational, and financial characteristics of public health institutions, which directly affect the application of performance-based budgeting instruments.

Against this background, the central research question addressed by this article is the following: **to what extent can budgetary reform under Organic Law No. 18-15 contribute to strengthening the governance of public health institutions and improving the efficiency of public health expenditure in order to achieve the objectives of the Action Plan for the Patient?**

The study aims to analyze the legal and regulatory foundations of budgetary reform as applied to public health institutions, with particular emphasis on the transition to performance- and results-based budgeting, the modernization of public accounting, and the budget preparation and execution procedures established by Executive Decree No. 21-62. It further seeks to assess the degree of coherence between the instruments of budgetary reform and the strategic objectives pursued by the Action Plan for the Patient.

Methodologically, the article adopts a descriptive-analytical legal approach based on the examination of relevant legislative and regulatory texts, combined with an assessment of their implications for the governance and financial management of public health institutions.

Accordingly, the study is structured into two main sections. Section I examines the legal and theoretical foundations of budgetary reform in public health institutions. Section II analyzes the mechanisms through which budgetary reform, in conjunction with the Action Plan for the Patient, contributes to strengthening governance and enhancing the efficiency of public health expenditure.

Section I: The Theoretical Foundations of Budgetary Reform in Public Health Institutions:

Budgetary reform in public health institutions is grounded in legal foundations deriving primarily from Organic Law No. 18-15, which seeks to introduce a fundamental transformation in the philosophy of public financial management. An analysis of this reform requires an examination of its constitutive legal framework, its implications for the governance of public health services, and the theoretical grounding of budgetary management principles and their application within the health sector.

A) The Legal Framework of Budgetary Reform under Organic Law No. 18-15

Organic Law No. 18-15 constitutes the principal legal reference for the structural transformation of the public finance system. By establishing the principles of performance- and results-oriented management, it necessitates an analysis of the major transformations introduced in the State's budgetary structure, as well as an understanding of the mechanisms for modernizing public

accounting, which together form the methodological foundations governing the implementation of budgetary reform across public sectors.

1. Structural Transformations of the State Budgetary System:

The budgetary reform embodied in Organic Law No. 18-15 on Finance Laws represents a major turning point in the public finance system, as it aims to introduce profound changes in the modalities of public fund management¹. These transformations are structured around three main axes.

1.1. The Transition from Input-Based Budgeting to Performance- and Results-Based Budgeting

The transition from input-based budgeting to performance- and results-based budgeting constitutes the core transformation of the budgetary reform. Under the previous budgetary system established by Law No. 84-17, expenditure allocation was based on spending purposes and administrative units², without regard to achieved results or the efficiency of expenditure. The focus was placed on distributing appropriations across chapters and items, making the execution of allocated funds an end in itself and leading to the absence of managerial accountability for operational efficiency and objective attainment³.

By contrast, Organic Law No. 18-15 establishes a new budgetary system that links public expenditure to predefined objectives within clearly identified programs aligned with the requirements of the public interest⁴. Performance-based budgeting relies on the evaluation of outcomes through precise and measurable performance indicators, thereby defining the responsibility of administrative managers entrusted with budget execution for achieving the expected results⁵. Budgetary management thus becomes a strategic planning process, whereby objectives are defined over short- and medium-term horizons in the form of programs, each associated with specific timelines, financial resources, performance indicators, and responsible implementing entities⁶.

This results-oriented approach establishes a comprehensive and transparent performance control system based on the achievement of objectives at the lowest possible cost, in accordance with predefined indicators. It also clearly delineates responsibilities, as the administrative official responsible for budgetary management bears direct accountability for achieving objectives, pursuant to the commitments set out in the performance and efficiency contract concluded within the framework of management dialogue between the program manager and the activity manager⁷.

1.2. The Restructuring of Budgetary Classifications:

The restructuring of budgetary classifications constitutes one of the most significant manifestations of the transformation of the budgetary system. Instead of the traditional dichotomy between operating expenditure and capital expenditure⁸, which led to inefficient resource allocation and failure to achieve intended objectives⁹, Organic Law No. 18-15 introduced multiple budgetary classifications based on specialized codifications, each serving a specific purpose¹⁰.

Program- and activity-based classification assigns responsibility to ministers or heads of public institutions for portfolios of programs composed of sub-programs, activities, and, where applicable, sub-activities¹¹. This structure is built around coherent and clearly defined objectives, enabling the alignment of activities with the State's strategic priorities.

Economic classification of expenditure comprises seven main headings: personnel, operating costs, investment, transfers, public debt charges, financial operations, and unforeseen expenditure¹². This classification allows for a precise analysis of the structure and impact of public expenditure and facilitates the orientation of public policy and oversight towards optimal resource utilization.

Functional classification enables the analysis of public expenditure according to the State's major functions by identifying the sectors responsible for achieving objectives. It is structured across

several levels, including sector, primary function, and secondary function¹³, thereby facilitating strategic planning and the prioritization of national objectives.

Administrative classification, for its part, distributes appropriations among ministries and public institutions and clarifies their allocation across central services, decentralized services, supervised entities, and local authorities¹⁴. This classification strengthens administrative accountability and clarifies responsibility in the implementation of public policies.

1.3.Reform of the Budget Cycle and Strengthening Parliamentary Oversight:

Budgetary reform also encompassed the modernization of the budget cycle and the reinforcement of parliamentary oversight. Organic Law No. 18-15 introduced the Medium-Term Budgetary Framework¹⁵, a financial programming instrument reflecting the State's financial position for the current year and the following two years in terms of revenue and expenditure projections, budget balance, and public debt levels. This framework provides a multiannual strategic vision of the budget, facilitating financial and economic planning and consolidating financial governance.

The Organic Law reaffirms the constitutional deadlines for the submission of the Finance Bill¹⁶, requiring its submission no later than 7 October of the preceding year¹⁷. Parliament must adopt the bill within a maximum period of seventy-five days from its submission to the National People's Assembly. In the absence of adoption within this timeframe, the President of the Republic enacts the Finance Law by ordinance¹⁸, underscoring the importance of respecting constitutional and legal deadlines to ensure the continuity of the State and public services.

Parliamentary examination of the Finance Bill involves review by the Finance and Budget Committee of the National People's Assembly¹⁹, followed by general debate and article-by-article voting within forty-seven days²⁰. After adoption, the bill is submitted to the Council of the Nation, where it is examined by the Committee on Economic and Financial Affairs²¹ and voted on in its entirety without amendment within twenty days²².

Parliamentary oversight extends to budget execution through the Settlement Law, which establishes the final amounts of revenue collected and expenditure incurred during the fiscal year and includes the evaluation of expenditure performance. The Organic Law requires the submission of the Settlement Bill before 1 August of the following year²³, replacing the discretionary practice that prevailed under Law No. 84-17, which did not set a deadline for its submission²⁴. This reform strengthens transparency and accountability in the execution of the State budget.

The modernization of the budget cycle and the enhancement of parliamentary oversight constitute a fundamental step towards entrenching the principles of democratic governance and transparency in public finance, positioning Parliament as a full partner in financial planning and the oversight of public policy implementation.

2. Modernization of Public Accounting and Financial Management:

The modernization of public accounting and financial management represents a central pillar of the budgetary reform introduced by Organic Law No. 18-15, in line with contemporary international standards of public financial governance. This modernization was concretized through Law No. 23-07 on the rules of public accounting and financial management, which repealed Law No. 90-21 on public accounting and introduced modern mechanisms aimed at enhancing the transparency and effectiveness of public expenditure.

2.1. Establishment of an Integrated Information System and Expansion of Accounting Operations:

Budgetary reform sought to establish an integrated information system ensuring automated linkage between budgetary and accounting operations. This system materialized in the Integrated Budgetary Management System (SIGB), which enhances the rationalization and processing of budgetary and accounting operations while ensuring consistency among the data of all financial stakeholders²⁵.

The system improves transparency and accuracy in the processing of financial data by enabling the integrated handling of all financial operations of the State and public institutions, allowing real-time monitoring of budget execution and continuous assessment of financial performance²⁶.

Under the new legal framework, the scope of public accounting operations was expanded to include four categories: revenue operations, expenditure operations, treasury operations related to liquidity and short-term financing, and asset operations concerning the management and valuation of public assets²⁷, instead of being limited to revenue, expenditure, and treasury operations under Law No. 90-21²⁸.

This expansion reflects a comprehensive vision of public financial management and the legislator's orientation towards applying financial accounting principles within the public sector, whereby public accounting extends beyond the recording of cash movements to encompass asset and liability management and financial risk assessment, thus providing a complete picture of the financial position of the State and public institutions.

2.2. Introduction of the Triple Accounting System:

The introduction of the triple accounting system constitutes one of the most significant innovations of public accounting reform. This system integrates three complementary forms of accounting aimed at achieving advanced and transparent financial management.

2.2.1. Budgetary Accounting:

Budgetary accounting represents the traditional framework of public accounting as applied under Law No. 90-21²⁹. It comprises commitment accounting, which records financial commitments entered into by authorizing officers, and cash accounting, which records actual cash movements by public accountants³⁰. Its purpose is to ensure compliance with budgetary appropriations and to monitor the execution of approved programs and activities.

2.2.2. General Accounting:

General accounting constitutes a qualitative addition to the public accounting system. It records transactions affecting assets, financial position, and results, and is based on the principle of accrued rights and obligations rather than purely cash-based accounting. It is maintained by the public accountant using double-entry bookkeeping based on an official chart of accounts³¹ and supporting documents defined by the Minister of Finance³².

This form of accounting provides an accurate view of the actual financial position of the State or public institution and enables scientific and methodical annual evaluation of financial and economic performance through financial statements comparable to those used in the national financial accounting system.

2.2.3. Cost Accounting (Analytical Accounting):

Cost accounting aims to determine the cost of activities undertaken within programs in order to assess their efficiency and effectiveness. It is maintained by the authorizing officer as part of program and activity management responsibilities³³. It serves as a managerial tool for measuring the real cost of services provided, comparing performance across administrative units and programs, identifying strengths and weaknesses, and assigning responsibility for achieved results³⁴.

In public health institutions, cost accounting has been applied since 2001 in an ineffective and irregular manner, relying on the homogeneous sections method for calculating operating and investment costs and allocating direct and indirect charges³⁵. Experience has shown that this method lacks accuracy in determining the cost of services provided to patients, thereby highlighting the need to adopt modern approaches such as Activity-Based Costing (ABC).

Activity-Based Costing relies on the allocation of costs to cost centers and cost drivers, allowing for equitable and precise distribution of total costs across activities and outputs, it contributes to the determination of standard costs for public services, the evaluation of deviations from these standards, and the identification of their causes and appropriate corrective measures³⁶.

2.3.Oversight Mechanisms and Performance Evaluation:

Budgetary reform introduced modern oversight mechanisms that go beyond traditional legality-based control to encompass performance, efficiency, and effectiveness oversight. These mechanisms include both administrative control and oversight exercised by independent authorities.

2.3.1. Administrative Oversight:

Administrative oversight encompasses mechanisms aimed at ensuring proper application of financial and accounting rules. It is exercised by bodies under the authority of the Ministry of Finance and includes budgetary control by budget controllers, accounting control by public accountants, and internal audit activities carried out by internal audit units within institutions.

The new legal texts clarified the scope of budget controllers' powers, limiting their intervention to verifying the conformity of expenditure with legal rules, without assessing the appropriateness of expenditure, which falls exclusively within the competence of the authorizing officer³⁷. Public accountants were entrusted with ensuring the quality of financial and accounting information through the maintenance of general accounting and the preparation of financial statements³⁸. However, the absence of independent internal audit and management control functions remains a structural shortcoming within public administrations and institutions.

2.3.2. Oversight by Independent Authorities:

Independent oversight is exercised by the Court of Accounts and Parliament. The Court of Accounts conducts both compliance audits and performance audits, and Organic Law No. 18-15 strengthened its mandate in the area of performance oversight, granting it authority to assess the efficiency of public fund utilization and the effectiveness of public policies³⁹.

Parliament exercises external oversight through the Settlement Law mechanism, which includes a comprehensive evaluation of budget execution and expenditure performance. The Organic Law further obliges the Government to submit detailed reports on performance and achieved results for each budgetary program⁴⁰.

2.4. Performance Indicators and Efficiency Assessment:

Performance indicators constitute the basis for assessing efficiency and effectiveness. They include effectiveness indicators measuring the achievement of defined objectives, efficiency indicators evaluating the relationship between inputs and outputs, and quality indicators assessing the level of services delivered to citizens⁴¹.

These indicators are subject to strict criteria of definition and measurement: they must be measurable, verifiable, faithfully reflect the intended objectives, and be available in a timely manner to support corrective decision-making processes⁴².

B) The Implications of Budgetary Reform for the Management of Public Health Services:

The implementation of budgetary reform within public health institutions raises significant legal and regulatory challenges, due to the specific nature of healthcare activities and their operational requirements. This situation calls for an examination of the regulatory framework governing these institutions, as well as an analysis of budget preparation and execution procedures under Executive Decree No. 21-62, with particular attention to the necessary balance between the requirements of reform and the imperative of continuity in healthcare service delivery.

1. The Regulatory Framework Governing Public Health Institutions under Budgetary Reform:

Executive Decree No. 21-62 constitutes the principal regulatory framework governing the preparation and execution of budgets of public health institutions within the context of the budgetary reform established by Organic Law No. 18-15. This decree was adopted pursuant to Article 25 of the Organic Law, which requires that the modalities for preparing and executing the budgets of such institutions be determined by a regulatory instrument.

1.1. Inclusion of Public Health Institutions within the Scope of Budgetary Reform:

Public health institutions are characterized by specific legal and administrative features linked to the nature of their activities and operational particularities, which directly affect the application of budgetary reform. They are administrative entities endowed with legal personality and financial autonomy, governed in their organization and functioning by the legal texts establishing them, and entrusted with missions aimed at serving the public interest in the health sector⁴³.

Public health institutions comprise a range of public facilities engaged in preventive, curative, diagnostic, and related healthcare activities, enjoying legal personality and administrative and financial autonomy. While the Health Law confers upon their management a specific and health-oriented character⁴⁴, the regulatory texts establishing these institutions remain insufficiently aligned with this legislative framework, as executive decrees generally confer upon them an administrative character⁴⁵, with the exception of university hospital institutions and public hospital establishments.

Law No. 18-11 on health introduced new classifications and procedures for public health institutions. However, its lack of effective implementation has generated legal uncertainties in the financial and accounting management of these institutions, particularly following the adoption of Law No. 23-07 on the rules of public accounting and financial management, which explicitly subjected their budgets to its provisions⁴⁶. This approach conflicts with the specific management regime that would require the application of the financial accounting system, except with respect to personnel expenditure⁴⁷.

Public health institutions are classified under the first category of public administrative institutions and equivalent entities subject to the provisions of Executive Decree No. 21-62⁴⁸. This

classification raises legal issues related to inconsistencies with prior governing texts, particularly Article 165 of the Finance Law for 1995⁴⁹, as amended by Article 127 of the Finance Law for 2015⁵⁰, which subjected the budgets of these institutions to special procedures regarding preparation, approval, endorsement, and amendment, detailed in Joint Ministerial Instruction No. 07 of 13 May 2015 concerning the modalities for allocating and adjusting revenue, expenditure, and staffing positions of public health institutions.

This overlap of legal norms led to the adoption of a transitional regime. The Directorate General of the Budget confirmed, through Circular No. 2539 of 13 April 2023, that approval procedures for the budgets of public health institutions remain governed by the provisions of Joint Ministerial Instruction No. 07. This exception, however, does not preclude the application of the general principles of budgetary reform to these institutions, particularly with regard to the new budgetary classifications and the triple accounting system.

The application of budgetary reform to public health institutions is thus characterized by gradual adaptation, supported by several implementing texts aimed at facilitating the transition. Among the most notable is Circular No. 2896 of 16 May 2024, which sets out the specific terms and conditions governing the management of budgetary appropriations of public health institutions and clarifies the practical modalities for applying the reform within this vital sector.

This gradual approach is further reflected in the temporary exemption granted to public health institutions from submitting certain core reform documents, such as the contractual framework, the performance and efficiency contract, and the activity-based classification, pursuant to Circular No. 1405 of 7 December 2022. This exceptional measure seeks to ensure a smooth transition without disrupting the functioning of health institutions, pending the preparation of budgets for the 2026 financial year, which are expected to be prepared in accordance with Executive Decree No. 21-62. This timeframe is considered sufficient to enable managers to acquire the necessary training to implement the new regulatory framework.

1.2.The Relationship between Public Health Institutions and Supervisory Authorities in Budgetary Management:

Public health institutions constitute a form of functional decentralization and are subject to multidimensional supervision affecting their budgetary management under the reform framework. This supervision takes three main forms: structural supervision exercised by the Ministry of Health as the ministry responsible for the program, technical supervision related to specialized healthcare activities, and financial supervision exercised by the services of the Ministry of Finance⁵¹.

Supervisory authority is primarily manifested through the power to approve budgets. Public health institutions enjoy discretionary authority in preparing draft budgets by allocating appropriations within the same activity and expenditure heading, with allocations determined by institutional priorities and submitted for approval to the board of directors⁵².

In order to streamline approval procedures and simplify administrative processes while maintaining financial oversight, approval authority for the budgets of public health institutions has been delegated to the Director of Health and Population, or to the Director of Finance and Resources or the Sub-Director of Budget and Accounting at the Ministry of Health in cases where the position of Director of Health and Population is vacant, acting on behalf of the Minister of Health⁵³, as well as to the competent budget controller acting on behalf of the Minister of Finance⁵⁴. An exception applies to university hospital centers and mixed public hospital institutions, whose budgets remain subject to approval by central services and the budget controller attached to the central administration of the Ministry of Health⁵⁵.

Executive Decree No. 21-62 institutionalizes the contractual framework as a modern instrument governing relations between public health institutions and supervisory authorities. This framework defines institutional missions, activity-based objectives, and performance indicators used to measure objective attainment, in accordance with the principles of performance- and results-based budgeting.

The contractual framework requires specification of the activity-based classification, reporting content and periodicity, procedures for reviewing the framework, consequences of failing to achieve defined results, and the ministerial department responsible for program oversight. These requirements aim to ensure transparency and accountability in the use of financial resources.

The performance and efficiency contract complements the contractual framework by defining the allocation of financial appropriations by expenditure category and the target values for each performance indicator⁵⁶. Such contracts may be annual or multiannual, covering up to three years, and enable the prioritization of health challenges and public services while modernizing institutional governance and external relations.

However, the application of these instruments to public health institutions faces practical challenges. These institutions have been temporarily exempted from submitting the contractual framework and performance and efficiency contracts⁵⁷. This temporary exemption aims to ensure a smooth transition toward reform without disrupting institutional operations, pending full preparedness for compliance with the requirements of budgetary reform.

2. Procedures for Preparing and Executing the Budgets of Public Health Institutions:

The financial management of public health institutions constitutes a practical illustration of budgetary reform. The major transformations introduced in budget preparation are revealed through a comparison between previous procedures and newly established mechanisms, reflecting a gradual transition toward results- and performance-based management.

2.1.Preparation of Operating Budgets prior to Budgetary Reform:

Before the reform, operating budgets of public health institutions were prepared in accordance with Executive Decree No. 89-198, which determined the conditions for allocating revenues and expenditures in the budgets of public administrative institutions subject to common basic legal provisions. Budget preparation followed a multi-stage process⁵⁸.

This process relied on the issuance of a joint ministerial decision by the Minister of Finance and the Minister of Health distributing revenues, expenditures, and staffing positions among specialized hospital institutions, public hospital institutions, local public health institutions, and university hospital centers for the relevant financial year, through standardized allocation tables. Subsequently, health directorates at the wilaya level distributed revenues and expenditures among institutions according to budgetary chapters and headings defined by ministerial decision⁵⁹.

Based on these allocations, institutional managers distributed appropriations among budgetary items, submitted the draft budget for approval by the board of directors, and transmitted it for endorsement by the Director of Health and Population acting on behalf of the wali. Copies of the approved budget were then forwarded to the public accountant, budget controller, and health directorate.

This framework entrenched a centralized model of financial management based on predetermined allocations, without adequate consideration of the specific needs of individual institutions, and was characterized by complex, multi-level procedural constraints.

2.2. Budget Preparation under Budgetary Reform:

Following the entry into force of Organic Law No. 18-15, the adoption of Executive Decree No. 21-62, and the issuance of several implementing texts by the Ministry of Finance⁶⁰, significant changes were introduced to budget preparation procedures for public health institutions.

Under the new framework, institutions receive advance notification of revenues, including State contributions and social security funding. Institutional managers then allocate appropriations among budgetary items and submit the draft budget for approval by the board of directors. The approved budget is transmitted to the budget controller for endorsement, followed by approval by the Director of Health and Population acting on behalf of the Minister of Health.

This procedural reform eliminates the intermediary role previously played by health directorates in the allocation of appropriations, thereby strengthening financial decentralization and enabling direct budget notification to institutions, which facilitates the timely commencement of budget execution at the beginning of the financial year. The integration of budgetary and supervisory approval mechanisms ensures a balance between administrative autonomy and financial oversight.

Nevertheless, these procedural changes alone do not fully achieve the objectives of budgetary reform. Effective implementation requires the establishment of the contractual framework, the conclusion of performance and efficiency contracts, and the adoption of activity-based classifications, which constitute the core instruments of performance-oriented accountability and oversight.

Section II: Mechanisms for Strengthening Governance in Public Health Institutions:

Strengthening governance in public health institutions requires the implementation of mechanisms consistent with the principles of modern public management and budgetary reform. This process entails restructuring organizational dimensions of management and improving the efficiency of public expenditure through the application of contemporary concepts of good governance. It therefore calls for an analysis of the interaction between the requirements of budgetary reform and the objectives of the Action Plan for the Patient.

A) Organizational Dimensions of Modernizing the Management of Public Health Institutions:

Modernizing the management of public health institutions is based on redesigning traditional organizational models and enhancing institutional transparency and accountability mechanisms. In this regard, the Action Plan for the Patient constitutes the reference framework, as it defines the strategic orientations for reforming the public health management system.

1. Reforming Organizational and Management Models in Light of the Action Plan

The Action Plan for the Patient, in both its first and second versions, constitutes a strategic framework for reforming the public healthcare system⁶¹. It goes beyond the traditional concept of administrative reform by adopting an integrated approach that links health objectives with organizational and managerial mechanisms.

1.1. Reform of Organizational Models in the First Version of the Action Plan:

The reform of organizational and management models in public health institutions is grounded in an approach based on the principles of modern management and good governance, with the aim of ensuring citizens' right to healthcare⁶². Within the framework of the first axis of the Action Plan for the Patient, it becomes clear that improving access to healthcare services requires the redesign of administrative processes in a manner that facilitates patient pathways and ensures coherent and sequential healthcare delivery.

The transition from traditional management models—characterized by complex administrative bureaucracy—to modern models focused on results and performance necessitates a reconfiguration of organizational structures within health institutions. This transformation is reflected in the second axis of the Plan, relating to prevention and medical services, which seeks to promote contractual arrangements within public health institutions and to embed performance standards in the improvement of healthcare quality.

The importance of organizational reform is further illustrated by the third axis of the Plan concerning professional statuses. The adoption of specific statutory frameworks for health professionals constitutes a legal mechanism for ensuring institutional stability and enhancing professional performance. Moreover, the activation of social dialogue with trade union partners represents a key factor in stabilizing the social climate and ensuring sustainable professional development.

In this context, the fourth axis relating to skills enhancement plays a central role in organizational reform. It aims to strengthen the competencies of managerial staff and inspectors in line with the requirements of their functions, while improving the quality of initial medical and paramedical training. This contributes to organizational reform and human resource development in a manner responsive to the evolving needs and challenges of the health sector.

The fifth axis of the Plan, relating to the indebtedness of health institutions, requires a reassessment of financial and administrative management models. Reducing the debts of the Central Pharmacy for Hospitals and the Pasteur Institute necessitates the adoption of sound financial management mechanisms to ensure optimal use of appropriations allocated to medicines and preventive activities. It also calls for the institutionalization of good technical and financial management practices through the unification of management standards and rules across public health institutions.

The sixth axis concerning emergency services constitutes a concrete model for organizational reform. It aims to improve access to emergency care and reduce response times. Achieving optimal patient flow within emergency structures requires the redesign of administrative and medical processes to ensure smooth patient circulation and enhanced quality of care.

The seventh axis, relating to the support for the establishment of activity clusters, highlights the importance of organizational integration in management reform. The expansion of twinning and referral activities requires restructuring inter-institutional relationships and strengthening coordination and cooperation mechanisms. It also necessitates the revitalization of telemedicine activities through the development of innovative organizational models based on the use of modern technologies in healthcare delivery.

1.2. Institutional Development in the Second Version of the Action Plan:

The second version of the Action Plan for the Patient reflects a significant evolution in the approach to organizational reform. Its first axis focuses on prevention and medical services through objectives linked to priority national health programs and the strengthening of health institutions and infrastructures. Achieving these objectives requires management models based on project management principles and strategic planning.

The second axis of the revised Plan aims to improve access to healthcare services by ensuring equitable and facilitated access, continuity of reception, enhanced responsiveness, improved quality of care, and reduction of regional disparities.

Reforming organizational and management models in light of the Plan requires the adoption of a participatory governance approach that ensures the involvement of all stakeholders in decision-

making processes. In this respect, the third axis relating to professional statuses seeks to guarantee continuous professional development for health professionals and to institutionalize social dialogue with all representative partners.

Organizational reform under the Plan faces several challenges, including resistance to change and the need to strengthen human and technical capacities. However, the fourth axis of the second version, devoted to skills enhancement, provides a practical framework for addressing these challenges by reinforcing competencies among healthcare workers and improving the skills of managerial and inspection staff.

The sixth axis of the second version, concerning emergency services management, establishes a comprehensive plan to improve the organization and delivery of emergency care through the implementation of structured patient pathways, reduction of waiting times, and development of emergency mapping and communication plans at both regional and local levels.

Overall, reforming organizational and management models under the Action Plan for the Patient constitutes a comprehensive process of institutional transformation requiring coordinated efforts at all levels. Analysis of the Plan's axes demonstrates that the reform seeks to improve healthcare quality and enhance performance efficiency within public health institutions. Achieving these objectives requires flexible organizational structures capable of adapting to technological and professional developments, as well as strengthened coordination mechanisms across organizational levels to ensure effective implementation of health policies and programs.

2. Transparency and Accountability Mechanisms in the Implementation of the Action Plan for the Patient:

The Action Plan for the Patient represents a strategic framework aimed at developing the public healthcare system through multidimensional mechanisms focused on improving healthcare quality and strengthening governance. Its effective implementation requires the establishment of robust transparency and accountability mechanisms to ensure the achievement of defined objectives and the rational use of financial resources allocated to the health sector.

2.1.Modernization of Budgetary Management as a Core Axis of the Plan:

The modernization of budgetary management constitutes a central axis of the second version of the Action Plan for the Patient. It seeks to modernize financial management practices in public health institutions through the development of electronic platforms facilitating budgetary operations, the creation of a digital platform for monitoring and managing operations, the reform of budget management processes, performance improvement, and the enhancement of transparency in public procurement.

This modernization is reflected in the transition from traditional financial management methods to digital systems, with the objective of accelerating budgetary transactions, reducing administrative and material errors, and strengthening internal financial control mechanisms⁶³.

Budgetary digitalization within health institutions requires the establishment of advanced technological infrastructure⁶⁴, including integrated information systems capable of handling diverse financial and accounting data. It also necessitates training financial management personnel in the use of these systems and adopting strict security measures to protect sensitive financial data from potential cyber risks⁶⁵.

2.2.Information Systems and Digitalization as Pillars for Implementation and Monitoring:

Information systems and digitalization constitute the backbone of transparency and accountability mechanisms. Digital transformation is not limited to converting paper-based procedures into electronic formats; it involves a fundamental redesign of administrative and financial process chains to enhance efficiency and transparency⁶⁶.

Digital monitoring and management platforms require the establishment of performance indicators enabling the assessment of objective achievement. These indicators include rates of budget appropriation consumption, levels of implementation of health programs and projects, compliance with applicable regulatory procedures, and indicators measuring the quality of services provided to patients.

Integrated information systems enable the production of comprehensive periodic reports containing detailed analyses of the institution's financial and operational performance⁶⁷. This enhances transparency and ensures effective oversight by providing reliable information in a timely manner.

Digitalization also allows for the implementation of early warning mechanisms that alert decision-makers to execution deviations or expenditure overruns, thereby enabling timely corrective action⁶⁸. This requires the definition of thresholds and benchmarks for various indicators, along with clear procedures to be followed when such thresholds are exceeded.

2.3.Coordination between Different Administrative Levels in Implementation:

Effective implementation of the Action Plan for the Patient requires the establishment of coordination mechanisms among different administrative levels: the central level represented by the Ministry of Health, the deconcentrated level embodied by the Directorates of Health and Population, and the decentralized level represented by public health institutions in their various forms.

At the central level, the Ministry of Health is responsible for formulating general strategies, developing legislative and regulatory frameworks, defining national indicators, allocating financial and human resources, establishing information systems for data flow and analysis, and instituting periodic monitoring and evaluation mechanisms to assess policy effectiveness and introduce adjustments where necessary⁶⁹.

At the wilaya level, Directorates of Health and Population serve as the essential link between central strategies and field implementation. They coordinate the activities of health institutions, monitor program and project execution, prepare periodic reports, and provide technical and administrative support to institutions⁷⁰.

Public health institutions, in their various forms, constitute the direct operational level for implementing the Plan's programs and activities. They translate strategic orientations into concrete actions through the development of action plans, execution of ministerial directives, and continuous adaptation to ongoing reforms in their managerial, financial, and organizational practices.

Ensuring integration and coordination among these administrative levels is a fundamental condition for the effective implementation of the Action Plan for the Patient and the achievement of its objectives for developing the public healthcare system, particularly in light of the profound transformations introduced by budgetary reform in financial and administrative management practices.

B) Efficiency of Public Health Expenditure between Strategic Planning Imperatives and the Requirements of Budgetary Reform:

Ensuring the efficiency of public health expenditure requires aligning strategic planning with the requirements of budgetary reform through the rationalization of resources and the improvement of performance. This alignment necessitates an examination of the role of planning in directing expenditure toward health priorities, as well as an analysis of the impact of the integration between budgetary reform and the Action Plan for the Patient on the governance of the health system.

1. The Role of Strategic Planning in Rationalizing Public Health Expenditure:

Within the framework of budgetary reform, strategic planning seeks to channel financial resources toward the achievement of predefined objectives. This approach requires reconsidering traditional methods of allocating appropriations based on input logic and shifting toward a model that links health objectives to the financial resources allocated for their achievement.

1.1. The Contribution of Strategic Planning to Defining Priorities and Objectives:

Strategic planning under budgetary reform is grounded in the principle of results-oriented management, which requires the formulation of clear, time-bound objectives accompanied by measurable performance indicators. This approach is consistent with the provisions of Organic Law No. 18-15, which mandate the application of State budgetary principles to the budgets of public administrative institutions, including public health institutions ⁷¹.

In this context, strategic planning goes beyond the formulation of theoretical plans to encompass the identification of health priorities based on an accurate assessment of needs and available capacities. This process requires the establishment of a legal relationship between public health institutions and supervisory authorities through the contractual framework, which defines institutional missions and the objectives to be achieved ⁷².

Within this perspective, the Action Plan for the Patient constitutes a comprehensive strategic roadmap for identifying health sector priorities. It serves as the reference framework for guiding health policies through seven axes representing national health priorities, ranging from improving access to healthcare services to prevention, medical services, and the modernization of budgetary management ⁷³.

Defining objectives within these axes enables public health institutions to direct financial appropriations toward priority areas of the health system, in line with the principles of Organic Law No. 18-15, which established the linkage between public expenditure and clearly defined objectives within program-based budgeting. Each objective of the Plan thus becomes a performance indicator subject to measurement and evaluation at the end of each budgetary cycle ⁷⁴.

1.2. Linking Health Objectives to Allocated Financial Resources:

Rationalizing public health expenditure requires establishing a direct and coherent relationship between defined health objectives and the financial resources allocated for their implementation. In this regard, the Action Plan for the Patient provides an effective mechanism by defining quantitative and qualitative objectives that are measurable and assessable.

Effective strategic planning necessitates the development of precise mechanisms to link health objectives with allocated financial resources at multiple legal and organizational levels. At the budget preparation stage, this requires adopting an activity-based classification that specifies the purpose of appropriations, whether related to a specific activity or a broader policy or strategic objective, within the contractual framework concluded between the institution and the supervisory authority, and taking

into account the structure of the budgetary programs from which institutions receive funding⁷⁵. In this respect, health sector programs for the fiscal years 2023⁷⁶, 2024⁷⁷, and 2025⁷⁸ were structured around three main programs: prevention and treatment, health sector training, and general administration⁷⁹.

This approach also requires the establishment of measurable performance indicators enabling the monitoring of objective achievement. These indicators must be directly linked to the objectives set out in the Action Plan for the Patient and reflect tangible improvements in the quality of healthcare services provided.

Furthermore, the establishment of a performance evaluation system based on achieving objectives at the lowest possible cost, using predefined performance indicators, is essential. This system clarifies responsibilities by holding the administrative manager responsible for budget execution accountable for achieving objectives, in accordance with commitments undertaken within the framework of the performance and efficiency contract.

1.3.Enhancing the Efficiency of Public Investment through Strategic Planning:

Achieving strategic objectives requires the effective implementation of modern budgetary management instruments introduced by Organic Law No. 18-15, particularly the performance- and results-based budgeting system. This system links public expenditure to predefined objectives and evaluates performance using clear indicators, thereby contributing to the achievement of health objectives outlined in the Action Plan for the Patient at lower cost and with higher impact.

Strategic planning enhances the efficiency of public investment in the health sector by concentrating resources on priority health areas identified in the Action Plan for the Patient. It prevents the dispersion of financial appropriations across secondary activities and directs them toward areas with the greatest impact on public health. This approach, however, requires rigorous cost-benefit analysis for each program or activity to support informed decisions on expenditure prioritization.

Strategic planning also facilitates the achievement of economies of scale through coordination among public health institutions in implementing joint programs. The Action Plan for the Patient reinforces this coordination across central, deconcentrated, and decentralized levels, as well as through the promotion of twinning initiatives, thereby reducing duplication of activities and improving the utilization of available resources.

2. Effects of the Integration between Budgetary Reform and the Action Plan for the Patient on Governance:

The integration between budgetary reform and the Action Plan for the Patient represents a critical turning point in the development of governance mechanisms within public health institutions. The convergence of results-oriented management principles with strategic objectives aimed at improving healthcare services generates multidimensional effects on governance arrangements.

2.1.Impact of Integration on Transparency in Management:

The integration between budgetary reform and the Action Plan for the Patient is particularly evident in the fifth axis of the second version of the Plan, which focuses on the modernization of budgetary management and reflects the State's strategic vision for updating financial management practices in health institutions.

The primary effect of this integration lies in strengthening transparency mechanisms grounded in the core principles of budgetary reform. The transition from input-based budgeting to results-based

budgeting enhances the clarity of objectives assigned to health institutions. Instead of focusing on the allocation of appropriations by budgetary chapters and items, management becomes oriented toward measurable objectives aligned with the purposes of the Action Plan for the Patient, particularly in improving access to healthcare services and the quality of patient care.

Financial transparency is further reinforced through the implementation of the triple accounting system. Budgetary accounting enables the monitoring of appropriation execution, general accounting provides a comprehensive view of the actual financial position of health institutions, and cost accounting determines the real cost of healthcare activities, thereby strengthening oversight of expenditure effectiveness in achieving patient care objectives.

The establishment of an integrated information system, as required by budgetary reform, aligns with the objective of creating electronic platforms to facilitate budgetary operations under the fifth axis of the Action Plan. This integration ensures transparency of financial and budgetary information and facilitates monitoring and evaluation of health programs.

2.2.Effects of Modernizing Budgetary Management on the Transparency of Public Procurement:

The modernization of budgetary management has a significant impact on the transparency of public procurement within health institutions. The objective of ensuring transparency in public purchasing set out in the Action Plan for the Patient finds its legal foundation in Law No. 23-12 governing the general rules applicable to public procurement.

The adoption of the new activity-based budgetary classification contributes to more precise identification of health needs, enabling institutions to develop procurement programs linked to predefined objectives. Instead of conducting procurement procedures based on general appropriations, procurement becomes targeted toward achieving specific objectives under the Action Plan, such as improving the infrastructure of health facilities or supplying pharmaceutical products.

The digital platform for monitoring and managing operations provided for under the fifth axis of the Action Plan enhances transparency in public procurement processes by enabling the tracking of procurement stages from planning to execution. This supports the Algerian legislator's orientation toward the digitalization of public procurement through the national electronic procurement portal⁸.

Moreover, the application of cost accounting improves the estimation of procurement needs by enabling health institutions to determine the actual cost of healthcare activities. This allows for accurate and realistic estimation of financial, administrative, and technical requirements for public contracts, thereby contributing to the drafting of more objective and transparent tender specifications.

Conclusion:

This study analyzed the impact of budgetary reform on the governance of public health institutions in Algeria in light of Organic Law No. 18-15 and the Action Plan for the Patient. It demonstrates that budgetary reform provides a genuine legal and managerial framework for improving governance and enhancing the efficiency of public health expenditure, subject to proper implementation and institutional adaptation. The transition from input-based budgeting to performance- and results-based budgeting, together with the modernization of public accounting and oversight mechanisms, enables a more rational allocation of resources aligned with clearly defined health objectives.

The analysis further shows that the effectiveness of budgetary reform is closely linked to its integration with the Action Plan for the Patient, particularly with regard to the modernization of budgetary management, digital transformation, and strategic planning. However, this integration

remains constrained by legal inconsistencies, transitional regulatory arrangements, and uneven institutional capacities within public health institutions.

The study leads to the following main findings:

- Organic Law No. 18-15 introduced a structural shift in public financial management toward performance, transparency, and accountability.
- The modernization of public accounting reflects a move from legal compliance to results-oriented financial management.
- The application of budgetary reform to public health institutions faces legal and organizational challenges requiring a gradual and adapted implementation.
- The Action Plan for the Patient constitutes an appropriate strategic framework for operationalizing budgetary reform in the health sector.
- Strategic planning enhances the efficiency of public health expenditure when effectively linked to allocated financial resources.

In light of these findings, the study proposes the following perspectives:

- Accelerate the issuance of implementing regulations for Executive Decree No. 21-62, particularly those relating to activity-based classifications and contractual and performance frameworks adapted to the health sector.
- Establish advanced and integrated information systems to support financial decision-making, monitoring, and evaluation.
- Develop comprehensive and sector-specific performance indicators reflecting both efficiency and quality of healthcare services, including patient satisfaction.
- Implement an integrated health-sector information system capable of effectively supporting the triple accounting framework while ensuring interoperability.
- Strengthen participatory approaches in planning and programming by involving healthcare professionals, patients, and civil society.

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