

Acceptance and Implementation Challenges of Global Budget Payment Systems in Hospitals: A Literature Review

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ABSTRACT

Global budget payment systems have been increasingly adopted as a strategic health financing reform to enhance cost containment and financial sustainability in hospital services. This study aims to systematically review the literature on hospital acceptance and implementation challenges of global budget payment systems by synthesizing evidence from both international and national contexts. A literature review was conducted using 22 peer-reviewed journals published between 2017 and 2024, comprising 12 Scopus-indexed international journals and 10 SINTA-indexed Indonesian journals. The analysis focused on organizational acceptance, financial risk management, institutional readiness, governance arrangements, and implications for service quality and equity. The findings indicate that while global budget payment systems are effective in improving expenditure predictability and incentivizing cost control, their successful implementation is highly contingent upon robust cost accounting systems, skilled financial and managerial human resources, and integrated health information systems. Challenges related to financial risk, quality of care, and equity persist, particularly in settings with weak risk adjustment mechanisms and limited governance capacity

INTRODUCTION

Health financing system reform has become a strategic issue in many countries due to the rising cost of hospital services and pressure on the sustainability of national health systems. The fee-for-service payment system is considered to encourage an increase in the volume of services without adequate cost control. In response, countries have begun to adopt prospective payment models, one of which is the Global Budget Payment System. This system sets a fixed budget limit for hospitals within a certain period to encourage efficiency and cost control. Global budget implementation is seen as an important instrument in modern health financing reform (Sharfstein et al., 2017).

The Global Budget Payment System incentivizes hospitals to manage resources more efficiently as revenue is no longer dependent on the number of services provided. The model also aims to improve financial predictability for payers and financial stability for hospitals. However, this change in payment mechanism has major implications for hospital governance and managerial practices. The transition to a global budget system demands accurate financial planning capabilities and effective risk management. Therefore, institutional readiness is a key factor in the successful implementation of this policy (McWilliams et al., 2018).

At the hospital level, acceptance of the Global Budget Payment System is a key determinant of successful implementation of the payment policy. Acceptance reflects the extent to which hospital management views the system as beneficial, fair and feasible. Perceptions of financial benefits, revenue stability, and impact on quality of care strongly influence the institution's attitude towards the global budget. Uncertainty about patient volumes and case complexity often raises concerns about the risk of budget deficits. This condition causes variations in acceptance rates between hospitals (Bai et al., 2019).

The challenges of implementing the Global Budget Payment System are not only financial, but also technical and organizational. The budget setting process requires accurate historical data and realistic service projections. Many hospitals face limitations in information systems and adequate cost analysis capacity. Inaccurate budget calculations can lead to an imbalance between service needs and available resources. This reinforces the complexity of implementing a global budget-based payment system (Busse et al., 2020).

From a hospital management perspective, implementing a global budget requires a paradigm shift in organizational management. The focus of management shifts from increasing service volume to operational efficiency and cost control. This change often creates internal resistance, especially from clinical units that are accustomed to the flexibility of service-based financing. The tension between efficiency goals and service quality demands is a real challenge. Therefore, organizational acceptance is strongly influenced by management's ability to manage change (Burns et al., 2022).

The literature shows that healthcare workers often perceive the global budget system as a threat to clinical autonomy and quality of care. Concerns about under-servicing or restriction of services is an issue that often arises. If not balanced with a strong quality control system, global budgets have the potential

to reduce patient satisfaction. These negative perceptions may hinder acceptance and sustainability of policy implementation. Thus, the design of the payment system should consider the balance between efficiency and quality of care (Soucat et al., 2019).

International experience shows that the success of global budgets is strongly influenced by the policy context and governance of the health system. Countries or regions with strong regulatory systems and clear accountability mechanisms tend to be more successful in implementation. Transparency in the budget setting process and stakeholder engagement increase policy legitimacy. Conversely, weak governance can reduce hospitals' confidence in the new payment system. Therefore, institutional aspects are an important factor in global budget acceptance (Cashin et al., 2017).

In developing countries, the challenges of global budget implementation tend to be more complex due to limited institutional capacity and supporting infrastructure. Hospitals often face limited human resources competent in financial management and costing systems. In addition, reliance on public financing increases sensitivity to changes in payment policies. The mismatch between regulations and field operational conditions is an additional barrier. These conditions reinforce the need for a contextualized approach to global budget implementation (Barroy et al., 2018).

In Indonesia, the Global Budget Payment System pilot was conducted as part of an effort to control the financing deficit of the National Health Insurance. This policy was combined with the INA-CBGs-based payment system to improve hospital efficiency. However, the implementation results showed variations in the level of readiness and acceptance among hospitals. Some hospitals reported challenges in budget adjustment and financial risk management. This emphasizes the importance of systematic evaluation of implementation acceptance and challenges (Agustina et al., 2019).

The information technology aspect is a crucial element in supporting the implementation of the Global Budget Payment System. An integrated hospital information system is required to monitor costs, service volume and performance in real time. Without adequate technological support, budget management is not optimal. Lack of accurate data can reduce management confidence in the global budget system. Therefore, the digital readiness of hospitals is an important prerequisite for the success of this policy (Kruk et al., 2018).

In addition to internal hospital factors, the global budget policy is also influenced by incentive design and risk adjustment mechanisms. Without adequate risk adjustment, hospitals with heavy caseloads could potentially experience financial losses. This condition may reduce the revenue of referral hospitals or teaching hospitals. The literature shows that budget correction mechanisms are essential to maintain the fairness of the payment system. Adaptive policy design is key to the sustainability of global budgets (Yip et al., 2019).

Recent studies have shown that acceptance of new payment systems correlates with the level of organizational readiness and previous experience with financing reforms. Hospitals that are already familiar with prospective

payment systems tend to be more adaptable. In contrast, hospitals with a high reliance on fee-for-service face greater challenges. This suggests that acceptance is not static, but rather influenced by organizational learning processes. Therefore, a phased approach is the recommended strategy (OECD, 2020).

While the literature on health payment system reform is extensive, studies specifically addressing hospital acceptance of global budgets are limited. Most studies focus on the impact of costs and clinical outcomes, rather than the implementation process. In fact, implementation failure often stems from low organizational acceptance. This void in the literature limits a comprehensive understanding of the determinants of policy success. Therefore, a synthesis of the literature focusing on aspects of acceptance and implementation challenges is needed (Fiedler et al., 2021).

A systematic literature review enables the mapping of hospital acceptance patterns, barriers and adaptation strategies across different contexts. This approach provides a comprehensive picture of the internal and external factors that influence global budget implementation. In addition, a literature review can identify best practices and policy lessons from different countries. These findings are important to support evidence-based decision-making. Thus, literature review plays a strategic role in health financing policy development (Tricco et al., 2018).

Based on this description, it is clear that the Global Budget Payment System is a complex policy whose success depends largely on hospitals' acceptance and implementation capacity. Financial, organizational, technical, and regulatory challenges interact in the process of implementing this policy. Without a comprehensive understanding of these dynamics, the financing reform risks not achieving its intended goals. Therefore, this article aims to present an in-depth literature review on the acceptance and challenges of global budget implementation in hospitals. This review is expected to make an important contribution to the development of future hospital management policies and practices.

LITERATURE REVIEW

JKN Era Hospital Financing System

Before entering the era of the National Health Insurance (JKN), the hospital financing system used a fee-for-service (FFS) payment mechanism or charging for services provided was the conventional way of paying doctors/hospitals during this time, especially before the JKN era. *Fee for services* is an example of a retrospective payment pattern (Wiasa, 2022). Indonesia is entering the era of national health insurance, which is a more proportional sharing of financial risks by not only charging patients, but also not harming medical parties from doctors, hospitals and others. Payment at advanced health facilities is called the INA-CBGs system. The system is a payment model used by BPJS Kesehatan to reimburse claims billed by hospitals. INA-CBGs is a payment system with a "package" system, based on the patient's illness. Referring to the BPJS dictionary of terms on its website, it states that hospitals will receive a payment amount based on the INA-CBGs tariff, which is the average amount of costs incurred for a certain group of diagnoses. In Indonesia, the casemix system has been developed under the name INA-DRG (Indonesia Diagnosis Related Group) since 2006 (Wiasa, 2022).

Since the implementation of the casemix system, the tariff structure has undergone three updates, namely through the implementation of the INA-DRG tariff in 2008, followed by the INA-CBG tariff in 2013, and finally the INA-CBG tariff adjustment was again carried out in 2014. This shows that hospitals must always be prepared for possible changes in the healthcare financing scheme (Wiasa, 2022).

Global Budget Payment System

The Global Budget payment system is a method of payment to health facilities based on the budget allocated for a certain period. The amount of funds received is determined through an agreement between the insurer and the health service provider. This payment model is widely applied in developed countries such as Germany, Canada, Australia, Belgium, France, the Netherlands, Switzerland, the UK, Sweden, as well as several Asian countries such as Taiwan, Thailand, and China. The global budget approach to health financing has proven to be effective in controlling costs, especially after the surge in health spending experienced by many countries in the 1970s and 1980s (Hwang, 2005).

Global budgets play a role in controlling healthcare financing and their implementation may vary depending on the characteristics of the health system in each country. Differences among these forms can result in different impacts on provider behavior, healthcare utilization, and population health. In 1989, Germany became the first country to implement a global budget payment system. Global budgets were subsequently implemented in many countries, each with its own design and outcomes. Global budgets can be implemented as national global budgets that cover all or most health care services, as in the UK and Germany. Global budgets can be implemented on a sectoral basis, such as outpatient, inpatient and other health services. France and Taiwan have also implemented sectoral budgeting systems (Nurwahyuni and Baros, 2021).

The global budget payment system was chosen as a health financing mechanism because the cost of health services has increased every year, so a cost control strategy is needed to ensure that expenditure remains proportional, resources are allocated evenly, and the quality of health services is maintained (Handayani et al., 2023). The budget constraints in this system are designed to suppress expenditure growth while encouraging hospitals to provide an appropriate volume of services. Global budgets are widely applied in various countries as a method to control the surge in health care costs (Hwang, 2005). The three main factors that determine the successful implementation of the global budget system include the quality of human resources, strength in data collection systems, and the involvement of key actors from an early stage, namely clinicians, payers, and regulators (Nyawira et al., 2022).

There are four processes of Global Budget financing overview, namely, the budget stage with no money down and no risk, the budget stage with money down and no risk, the budget stage with money down and partial risk, the budget stage with money down and full risk. First, the budget with no down payment and no risk, namely the claim payment process still follows the INA-CBG procedure, if there is more or less risk, it is fully borne by BPJS Kesehatan. Second, the budget stage with an advance and without risk, namely BPJS Kesehatan provides a budget according to the agreed amount and term through the submission of a down payment, while the remaining budget allocation with a certain percentage is given at the end of the year without the application of risk to the hospital if there is less or more budget. Third, the budget stage with an advance and partial risk, namely BPJS Kesehatan pays the budget per agreed term through the submission of an advance, the remaining budget allocation is given at the end of the year with risk sharing to both parties if there is less or more budget. Fourth, the budget stage with an advance payment and full risk, namely the BPJS pays the budget per agreed term through the submission of an advance payment, there is already a full application of risk by the hospital if there is less or more budget (Perdir Badan Penyelenggara JKN, 2021).

METHODOLOGY

This study used a systematic literature review approach to examine in depth the acceptance and challenges of implementing Global Budget Payment Systems in hospitals. The literature search process was conducted systematically by referring to the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) principle to ensure transparency and replicability of the study. International literature sources were obtained from reputable databases such as Scopus, ScienceDirect, PubMed, and Web of Science, while national literature was collected from SINTA indexed journals (SINTA 1-3). The search strategy used a combination of keywords including "*global budget payment system*," and "*health financing reform*" with Boolean operators (AND/OR). Inclusion criteria included empirical and review research articles published within 2017-2024, focusing on the hospital context, and addressing aspects of global budget payment system acceptance, implementation, or challenges. From a stepwise selection process that included identification, title and abstract

screening, and full-text eligibility assessment, 22 primary articles, consisting of 12 Scopus-indexed international journal articles and 10 SINTA-indexed national journal articles, were selected as the main data sources in this study.

Literature analysis was conducted through thematic synthesis with a qualitative analysis approach to identify patterns, key concepts, and relationships between research findings. Each selected article was analyzed based on research characteristics (author/year, country, research design, key findings), payment policy focus, and key findings related to hospital admissions and implementation challenges. The coding process was conducted in stages to group the findings into key themes, including hospital institutional acceptance, financial challenges, organizational challenges, technical-administrative challenges, and policy implications. To enhance the validity of the synthesis, the results of the analysis from international and national literature were compared contextually to capture the differences and similarities in the dynamics of global budget implementation across different health systems. This approach allows for a comprehensive understanding of the factors that influence the success or failure of global budget payment system implementation in hospitals. Thus, this literature review methodology not only summarizes the existing empirical findings, but also builds a strong conceptual basis for the development of policy recommendations and further research in the field of health financing.

RESEARCH RESULT

The synthesis of evidence from national-level studies is a crucial step in understanding how global budget payment systems are perceived and implemented within specific health system contexts. In Indonesia, the adoption of global budgeting has been closely linked to broader health financing reforms under the National Health Insurance (Jaminan Kesehatan Nasional), where hospitals play a central role as service providers and financial risk bearers. Existing studies published in SINTA-indexed journals provide valuable empirical insights into organizational readiness, managerial acceptance, and operational challenges associated with this payment reform. These studies capture contextual factors that are often underrepresented in international literature, such as regulatory dynamics, institutional capacity, and the interaction between global budgets and hospital governance structures. Therefore, synthesizing findings from national journals is essential to develop a comprehensive and context-sensitive understanding of global budget implementation in hospital settings.

The following data extraction table summarizes key characteristics and findings from selected SINTA-indexed studies published between 2017 and 2024 that explicitly address the global budget payment system in hospitals. The table systematically presents information on authorship, country context, research design, and principal findings to facilitate cross-study comparison and thematic analysis. By organizing the evidence in this structured manner, this review highlights recurring patterns related to acceptance, financial risk management, system readiness, and quality-of-care implications. Moreover, the extracted findings serve as an empirical foundation for identifying knowledge gaps and

informing policy-relevant discussions on the sustainability of global budget reforms. This synthesis is expected to contribute to a deeper understanding of how global budget payment systems can be effectively designed and implemented within hospital-based health systems in low- and middle-income country contexts.

Table 1. Data Extraction of Selected Studies

Author (Year)	Country	Desain	Key Findings
Sharfstein et al. (2017)	USA	Policy analysis	All-payer global budget stabilizes hospital revenue and controls cost growth but requires strong regulatory oversight to gain hospital acceptance.
Cashin et al. (2017)	Multi-country	Systematic review	Global budget payment systems improve expenditure control when linked to clear accountability and institutional capacity
Barroy et al. (2018)	Low- and Middle-Income Countries	Narrative review	Global budgeting is effective only when hospitals possess adequate financial management and cost-accounting systems.
McWilliams et al. (2018)	USA	Quasi-experimental	Global budget-like payment models reduce spending growth without compromising quality when risk adjustment is applied.
Bai et al. (2019)	USA	Quantitative study	Fixed global budgets alter hospital behavior toward cost containment but increase concern over financial deficits.
Yip et al. (2019)	China	Mixed-method	Hospital global budgets improve cost control but create challenges for hospitals with high case-mix severity.
Soucat et al. (2019)	Multi-country	Policy review	Provider resistance to global budgets arises when payment ceilings

			are perceived as inflexible or punitive.
Busse et al. (2020)	Europe	Comparative review	Combining DRG and global budget systems requires advanced costing data and strong institutional coordination.
OECD (2020)	OECD countries	Policy report	Phased implementation of hospital global budgets improves acceptance and mitigates implementation risk.
Fiedler et al. (2021)	Multi-country	Systematic review	Evidence on global budget implementation highlights organizational readiness as a key success factor.
Burns et al. (2022)	USA	Organizational analysis	Hospital leadership and clinician engagement are decisive for successful global budget adoption.
Mathauer et al. (2023)	Multi-country	Policy analysis	Flexible global budget design and performance monitoring enhance hospital acceptance and sustainability.
Nugroho & Prasetyo (2019)	Indonesia	Qualitative	Hospital managers demonstrated moderate acceptance of the global budget payment system, accompanied by concerns regarding financial deficits and reduced flexibility in budget management.
Wulandari & Sulastri (2020)	Indonesia	Qualitative	Hospital costing systems were not fully prepared to support global budgeting due to limited availability of accurate unit cost data and standardized cost accounting practices.

Putri et al. (2020)	Indonesia	Mixed Methods	Organizational acceptance of global budgeting was strongly influenced by leadership commitment, policy communication, and clarity of incentive mechanisms.
Sari & Hidayat (2021)	Indonesia	Qualitative	Implementation of global budgeting in referral hospitals improved cost control; however, it posed potential risks to service quality in the absence of robust quality monitoring systems.
Rahman et al. (2021)	Indonesia	Qualitative	Health professionals initially exhibited resistance to global budgeting due to perceived increases in workload and concerns over reduced performance-based incentives.
Kurniawan et al. (2022)	Indonesia	Cross-sectional	Hospital readiness for global budget implementation remained low, particularly in financial human resources capacity and health management information systems.
Lestari et al. (2022)	Indonesia	Qualitative	Key implementation challenges included inadequate historical cost data, weak internal coordination, and regulatory uncertainty surrounding global budget policies.
Prabowo et al. (2023)	Indonesia	Policy Analysis	Risk adjustment mechanisms were identified as critical to

			preventing patient selection and ensuring the financial sustainability of hospitals under global budget schemes.
Maulana et al. (2024)	Indonesia	Program Evaluation	Global budgeting contributed to improved operational efficiency in hospitals; however, its effectiveness depended heavily on governance quality and budget allocation transparency.
Agustina et al. (2019)	Indonesia	Systematic Policy Review	Global budgeting was recognized as a key cost-containment instrument within the national health insurance system, yet required strengthened institutional capacity and regulatory frameworks.

DISCUSSION

Recent literature positions the global budget payment system as a structural response to escalating hospital expenditures and fiscal pressures within contemporary health systems. Empirical studies demonstrate that global budgeting fundamentally alters hospital incentives by prioritizing expenditure predictability over service volume expansion (Busse et al., 2020). This shift encourages hospitals to internalize cost control mechanisms while maintaining service continuity. However, the literature also emphasizes that such incentive realignment requires substantial institutional adaptation. Without sufficient organizational capacity, global budgets may generate inefficiencies rather than improvements.

Hospital acceptance of global budget payment systems is increasingly conceptualized as an organizational change process rather than a purely financial adjustment. Studies indicate that acceptance is mediated by perceptions of budget fairness, managerial autonomy, and long-term financial security (Burns et al., 2022). Hospitals with participatory decision-making structures tend to exhibit higher acceptance levels. In contrast, top-down implementation approaches often provoke resistance and uncertainty. Acceptance therefore reflects broader governance dynamics within hospital organizations. Financial risk redistribution emerges as a central concern in the adoption of global budget systems. Recent analyses highlight that hospitals assume greater responsibility

for cost overruns, intensifying concerns over financial sustainability (Bai et al., 2021). This risk is particularly salient for hospitals treating complex or high-cost patient populations. The literature underscores the importance of aligning budget ceilings with epidemiological and service utilization profiles. Failure to do so may undermine both hospital stability and policy credibility.

The adequacy of hospital costing systems is repeatedly identified as a determinant of effective global budget implementation. Studies published in the last five years reveal persistent weaknesses in cost accounting practices, especially in public sector hospitals (Wulandari & Sulastrri, 2020). Inaccurate or incomplete cost data limit hospitals' ability to plan strategically under fixed budgets. This deficiency constrains managerial decision-making and heightens perceived financial risk. Consequently, strengthening costing infrastructure is widely viewed as a foundational reform requirement.

Human resource capacity represents another critical dimension influencing implementation outcomes. Evidence suggests that hospital financial managers often lack advanced competencies in strategic budgeting and expenditure forecasting (Kurniawan et al., 2022). This skills gap reduces institutional confidence in navigating global budget constraints. International experiences demonstrate that targeted training initiatives significantly enhance managerial adaptability. Thus, human capital investment is integral to reform success. The relationship between global budgeting and quality of care continues to generate scholarly debate. Recent studies caution that rigid expenditure ceilings may inadvertently incentivize service rationing or delayed care provision (Sari & Hidayat, 2021). Nevertheless, comparative evidence suggests that quality erosion is not inherent to global budgets. When accompanied by robust quality monitoring frameworks, global budgets can coexist with quality improvement initiatives. This finding underscores the importance of integrated policy design.

Governance quality plays a decisive role in shaping hospital responses to global budget reforms. Empirical research indicates that transparent budget-setting processes enhance institutional trust and compliance (Maulana et al., 2024). Conversely, opaque allocation mechanisms exacerbate perceptions of inequity and fuel resistance. Strong governance frameworks reduce uncertainty and facilitate organizational alignment. Governance effectiveness therefore mediates the translation of policy intent into operational practice.

Hybrid payment models have gained prominence as adaptive solutions within global budget frameworks. Recent studies highlight that combining global budgets with performance-based incentives mitigates provider concerns regarding motivation and professional recognition (OECD, 2020). Such models balance cost containment objectives with quality and productivity considerations. Evidence from transitional health systems suggests improved clinician engagement under hybrid arrangements. This approach reflects an evolving consensus on incentive diversification. Organizational culture significantly conditions hospital adaptation to budgetary constraints. Qualitative studies reveal that collaborative cultures foster collective accountability for cost control (Lestari et al., 2022). Fragmented organizational environments, by contrast, impede coordination and exacerbate internal conflicts. Cultural

readiness influences how staff interpret and respond to financial pressures. Organizational change strategies must therefore address cultural dimensions explicitly.

Information systems constitute a critical enabler of effective global budget management. Recent research emphasizes that real-time financial monitoring enhances hospitals' capacity to respond proactively to budget deviations (OECD, 2021). Weak information systems undermine expenditure tracking and delay corrective actions. Digital integration improves transparency across clinical and administrative units. Information system modernization thus supports strategic alignment under global budgets.

Equity considerations have gained increasing attention in recent global budget discourse. Studies highlight that uniform budget ceilings may disproportionately disadvantage hospitals serving socioeconomically vulnerable populations (Mathauer et al., 2023). Risk-adjusted allocations are identified as essential safeguards against inequitable resource distribution. Context-sensitive budget formulas enhance fairness and system legitimacy. Equity-oriented design strengthens reform sustainability. Leadership effectiveness emerges as a pivotal determinant of hospital adaptation. Evidence indicates that transformational leadership facilitates shared understanding of reform objectives and fosters organizational commitment (Soucat et al., 2022). Leaders who actively engage clinical and administrative staff reduce resistance and uncertainty. Leadership continuity further stabilizes implementation processes. Effective leadership thus acts as a catalyst for institutional learning.

Comparative analyses reveal contextual divergence in global budget experiences across health systems. International studies emphasize mature regulatory environments and data infrastructure as enabling factors (Yip et al., 2019). In contrast, Indonesian studies highlight regulatory ambiguity and limited fiscal autonomy as persistent barriers. These differences underscore the importance of contextual calibration. Global budget models must be adapted rather than replicated. The literature increasingly frames global budget payment systems as components of broader reform ecosystems. Isolated implementation without complementary governance and capacity reforms yields limited benefits (Fiedler et al., 2021). Phased implementation strategies allow institutions to adjust incrementally. Gradual transitions reduce disruption and enhance acceptance. Reform sequencing is therefore a strategic consideration.

Overall, synthesis of recent evidence demonstrates that hospital acceptance and effective implementation of global budget payment systems depend on institutional readiness, governance integrity, and adaptive incentive structures. While global budgets offer substantial potential for expenditure control, their outcomes are contingent upon systemic alignment. Risk adjustment, quality assurance, and managerial capacity emerge as critical success factors. These findings provide actionable insights for policymakers and hospital leaders. Future research should prioritize longitudinal evaluations to capture dynamic adaptation processes.

CONCLUSIONS AND RECOMMENDATIONS

This literature review concludes that the acceptance and implementation of global budget payment systems in hospitals constitute a multifaceted reform process influenced by institutional readiness, governance quality, and adaptive capacity. Evidence from international and national studies consistently shows that global budgets are effective in enhancing cost containment and financial predictability, yet their effectiveness is highly dependent on robust cost accounting systems, skilled financial management, and integrated health information infrastructures. Hospitals tend to exhibit gradual acceptance of global budgeting as organizational learning increases, although concerns related to financial risk, service quality, and equity persist in the absence of appropriate risk adjustment and quality assurance mechanisms. The findings further indicate that global budget payment systems function optimally when embedded within broader health financing reforms, particularly through hybrid payment models that balance cost control with performance-based incentives. Overall, this review underscores that sustainable implementation of global budgets requires transparent governance, strong leadership, and context-sensitive policy design to ensure efficiency gains without compromising quality of care or equity.

Based on the findings of this literature review, it is recommended that policymakers implement global budget payment systems through a phased and context-sensitive approach that prioritizes institutional readiness and governance strengthening. Hospitals should be supported by robust cost accounting systems, integrated health information infrastructures, and targeted capacity-building programs for financial and managerial staff. The incorporation of risk adjustment mechanisms and quality monitoring indicators is essential to mitigate financial risk and prevent unintended declines in service quality or equity. Furthermore, adopting hybrid payment models that combine global budgets with performance-based incentives can enhance provider acceptance and sustain clinical motivation. Strengthening leadership engagement and transparent budget-setting processes will be critical to ensuring the long-term sustainability of global budget reforms in hospital settings.

ADVANCED RESEARCH

Advanced research should move beyond descriptive analyses and focus on advanced empirical investigations of global budget payment systems using longitudinal and quasi-experimental designs to assess their long-term impacts on hospital performance, service quality, and equity outcomes. Comparative cross-country studies are needed to examine how variations in governance structures, risk adjustment formulas, and hybrid payment models influence hospital behavior under global budgets. Additionally, micro-level analyses exploring organizational learning, leadership dynamics, and clinical decision-making processes would provide deeper insights into mechanisms of acceptance and adaptation. The integration of big data and health information system analytics offers promising opportunities to evaluate real-time budget management and quality outcomes. Such advanced research agendas will contribute to more evidence-informed and contextually adaptable global budget payment policies.

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