

## Supplementary File 4 – Overview of the non-empirical studies

Reference	Year of publication	Country	Objective	Results	Conclusions
(35)	2011	The Netherlands	to analyse the characteristics of the Dutch hospital market in the context of hospital financial distress and risk of bankruptcy	Hospital liquidation do not occur, yet recently several hospitals have reported financial problems. Most of them received financial support, directly or indirectly, from state or local governments.	Current public governance of Dutch general hospitals is negatively affecting the efficiency of bankruptcy procedures
(33)	2012	Poland	to present and discuss the legal environment related of financial instability of public hospitals in Poland	The legal and organizational framework of an SPZOZ (dominant legal form of public hospital) is a classic example of an organization exposed to soft budget constraints. This leads i.a. to inability to cover liabilities.	Efforts aimed at improving hospital efficiency might not be effective due to system level legal constraints.
(34)	2014	Poland	to identify the root causes of hospitals debts problem in Poland and suggest possible policy option to mitigate the problem	The factors which influence hospitals FP can be categorized into four domains: governance, regulation, purchasing of health services, and the interface with other health service providers. To improve financial sustainability of hospitals reforms in each domain are needed.	Increasing the accountability of hospital founders is only one part of the reform matrix needed to improve the situation. A more complex governance reforms are needed and both micro, mezo and macro levels.
(32)	2017	Italy	to evaluate the introduction by the central government in Italy a recovery plans for hospitals, aimed i.a. on improving their FP	the recovery plans will focus i.a. on analysing hospitals FP, identifying the causes that led to the deficit, and developing and planning adequate recovery plans	<i>The Italian hospital recovery plans reinforces the international evidence that financial prerogatives constitute a major driver of re-centralization tendencies in regionalized health systems.</i>
(36)	2017	UK	to assesses the financial health of NHS providers in England	the NHS hospital system is in financial crisis (in 2017/18 financial year they generated a deficit of £5.9 billion)	The problem cannot be solved by the pressure to cut costs. <i>Even under optimistic assumptions for inflation and continued high levels of savings, NHS providers will continue to run a large collective underlying deficit.</i>
(31)	2018	multicountry: Croatia and Poland	to define policy recommendation on preventing hospital arrears, based on analysis of situation in Croatia and Poland	<i>There is no single underlying determinant in the two countries and most of the systemic risk factors for hospital deficits are common to Croatia and Poland</i>	Diverse reforms have been implemented to address the causes of hospital deficits in both countries, mostly with limited effects. A more comprehensive set of measures is needed.
(18)	2020	Poland	to evaluate the key reforms (2000-2019) aimed at improving the FP of hospitals in Poland and identify the main determinants of	top-down approaches/reforms applied between 2000 and 2019 (debt-relief programs with restructuration or corporatization elements; hospital network reform) provided limited results in	<i>more comprehensive and evidence-based approach is needed in developing policies aimed at supporting hospitals' financial sustainability in Poland</i>

			hospitals' financial standing	terms of the improvement of the individual hospitals' FP	
(20)	2020	Slovenia	to review the reform attempt aimed at improving financial sustainability of hospitals in Slovenia (the recovery plans for 15 Slovenian hospitals for the period 2018-2021)	There are four dimensions/perspectives of measures needed to improve situation: infrastructural, financial, service and patient perspective.	For the recovery plans to be successful, they need to be comprehensive with clear progress indicators and do not adversely affect the hospital services quality.
(19)	2021	Croatia	to provide an overview of the issues driving the financial unsustainability of the Croatian health care system	<i>Between 1994-2021, a total of HRK 23.9 billion was spent on bailing out the health service. Hospital are generator of health care debts. The debt of hospitals covers liabilities to wholesalers for pharmaceuticals, suppliers of medical equipment, materials, and diagnostics, liabilities to employees.</i>	Financial bailouts are not effective measures. A more comprehensive, system level changes are needed.