ORIGINAL ARTICLE

Toward Sustainable Health Financing: A Qualitative Study of Iranian Medical Universities

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Received: 30 January 2026
Revised: 25 February 2026
Accepted: 29 March 2026

Abstract

Background: Sustainable financing of medical universities is crucial for achieving universal health coverage. This study aimed to develop a strategic roadmap for the financing of Iran's medical sciences universities.

Methods: A qualitative approach employing thematic analysis was used, featuring a semi-structured questionnaire administered via snowball sampling until theoretical saturation was reached. The study involved 17 experts, and data were analyzed using MAXQDA software version 20 to extract relevant components. Etical Consideration:https://ethics.research.ac.ir/IR.IAU.TNB.REC.1403.002.

Results: In the domain of financial resource provision, 22 initial themes were categorized into 4 organized themes and 1 overarching theme reflecting the primary challenges. Additionally, 26 initial themes were grouped into 9 organized themes and 1 overarching theme representing key financial strategies. Major challenges identified included insufficient and unstable funding, inefficiencies in resource allocation, inadequate infrastructure, and fragmented payment systems. Proposed key strategies encompass increasing the health sector's share of GDP, implementing operational budgeting, promoting sustainable financing mechanisms, reforming payment systems, ensuring equitable resource distribution, and enhancing public-private partnerships.

Conclusion: The findings underscore the urgent need for comprehensive financial reforms in Iran's medical universities. Developing a strategic plan for sustainable financing can provide a unified and transparent framework to guide decision-making, align goals with available resources, and enhance the efficiency, equity, and resilience of the health system.

Please cite this article as: Chezani- Sharahi N, Hosseini SM, Mohammadzadeh KA, Shaban Khamseh AH, Bahadori MK. Toward Sustainable Health Financing: A Qualitative Study of Iranian Medical Universities. J Health Sci Surveillance Sys. 2026;14(2):170-177. doi: 10.30476/jhsss.2025.107165.2063.

Keywords: Financing, Health Policy, Iran, Medical Universities, Strategic Planning

Introduction

Governance and leadership, financing, human resources, equipment and supplies, information, and health service delivery are essential prerequisites for achieving health goals.[1] Health system financing refers to the process of collecting, pooling, and managing financial resources to purchase health services.[2]

Iran's health system is a mixed model in which governmental, private, and non-profit sectors participate in financing, resource generation, service delivery, and the purchasing of health services. The Ministry of Health and Medical Education plays a

central role in financing, providing health services, and evaluating health and treatment organizations nationwide. This ministry is responsible for financing and delivering free primary healthcare through governmental health centers. In contrast, the private and non-profit sectors are more actively involved in financing and delivering specialized health services.[3] To achieve universal health coverage, the use of prepayment mechanisms—such as taxes and mandatory social insurance—together with the development of financial reserves and efficient resource utilization in the health sector, should be considered.[4]

One of the most catastrophic and complex challenges facing many low- and lower-middle-income countries is how to finance and provide healthcare for over one billion poor people. In regions such as Africa and the Eastern Mediterranean, more than 80% (in 1995) and 65% (in 2014) of total private healthcare expenditures were financed through direct out-of-pocket payments. Evidence from multiple countries indicates that medical costs—particularly those related to drugs and medical equipment—are among the primary drivers of catastrophic and impoverishing health expenditures in the poorest settings.[5]

A review of Iran's health sector budget allocations during the Sixth Development Plan indicates that, on average, approximately 76% of resources were allocated to the treatment sector. Moreover, the share of specific credits decreased from around 63% in 2017 to 35% in the 2021 budget bill. Although inflation in the health and treatment sectors has been lower than overall inflation, credit growth in 2017, 2018, and 2021 was sufficient to offset this difference. In addition, credit growth exceeded overall inflation in 2017 and 2021. Key challenges associated with allocated health sector credits include instability, treatment-oriented budgeting, insufficient resource allocation, and the neglect of family physician and electronic health record programs.[6]

In the current context of the Islamic Republic of Iran, ensuring the sustainability of health system financing—particularly by directing public resources toward vulnerable and lower-income groups—is crucial for achieving Paragraph 10–4 of the General Health Policies and, ultimately, universal health coverage. A "multi-layered health system financing" model based on household economic status may provide a practical solution in this regard.[7] Furthermore, previous global experiences during health crises have shown that strengthening primary health care (PHC) can substantially reduce the financial burden of hospital-based care and improve the sustainability of health systems.[8]

Strategic planning helps provide a clear and integrated vision of the direction universities intend to follow. Through strategic management, organizations can act creatively and proactively in shaping their future rather than passively reacting to external pressures. This approach enables institutions to take control of their destiny. Accordingly, medical universities need to develop robust strategies to achieve their long-term objectives.[9]

Health systems worldwide face fundamental financing challenges that contribute to rising healthcare costs. These challenges are driven by factors such as population aging, the emergence of new technologies, increased consumer expectations for high-quality care, and changes in household structure, including the growth of single-person households linked to delayed marriage.[7]

In many developing countries, health financing relies heavily on out-of-pocket payments. However, owing to the inequities and injustices associated with such mechanisms, there is a shift toward tax-based financing. In developed countries, although the private sector continues to expand, even national health systems have sometimes allowed a gradual increase in out-of-pocket payments. The choice of financing approach is strongly related to a country's level of economic development. In settings with low per capita income, high rates of informal employment, and inequitable wealth distribution, tax-based systems may be more effective. Tools such as earmarked taxes, special levies, and bond sales can further support improved resource mobilization for health.[10]

Finally, structural indicators have long been critical determinants of health outcomes. Therefore, to achieve equitable and balanced health status and to reduce disparities in healthcare access across different regions of Iran, the development of evidence-based plans is essential. Identifying challenges and strategies for designing a financial roadmap is a necessary step in this process. Accordingly, this study was conducted to develop a financing roadmap for universities of medical sciences in Iran.

Methods

This study employed a qualitative research design, using thematic analysis, to explore and identify financial challenges and strategies. This approach was appropriate because it enabled an in-depth examination of complex, nuanced concepts related to financial resource planning in the health sector. Thematic analysis was used to uncover challenges and strategies and to generate insights into the perceptions and experiences of senior and middle managers.

Thematic analysis was adopted as the primary method to systematically identify and organize patterns and themes in the qualitative data, providing a structured framework for interpreting the rich, detailed information obtained from interview participants.

The study was conducted in a research environment comprising the Ministry of Health and Medical Education, universities of medical sciences, and affiliated hospitals where the selected stakeholders were employed. Experts with substantial management experience and strategic insight in national planning and university administration were purposively identified. Semi-structured interviews were conducted with managers who held doctoral degrees and had relevant management experience in the health sector. Snowball sampling was used to recruit participants.

Because of the qualitative nature of the study, no predetermined sample size was used. Participants were recruited until data saturation was achieved—i.e., when newly obtained data became repetitive, and no additional information emerged, and when all relevant and emerging concepts had been sufficiently explored.

Sampling began with purposive sampling and progressed to theoretical sampling with maximum variation to capture a wide range of perspectives. In qualitative research, the researcher serves as the primary data collection instrument by engaging directly with participants to elicit experiences and develop concepts. A semi-structured interview guide was used to support this process. The researcher ensured that the study objectives were faithfully represented by analyzing the data with honesty and integrity.

To strengthen credibility during both data collection and analysis, individual assessments and peer reviews were conducted by a second researcher. The primary researcher was a health system expert with 17 years of experience in the headquarters of the Deputy Minister of Health at the Ministry of Health and Medical Education, and had served as a member of a university strategic council for 10 years. Credibility was further enhanced through prolonged engagement with the study setting and extended data collection and analysis from May to November 2024.

Three additional researchers—university professors with both academic and executive experience in health services management—reviewed the extracted themes and components. After data analysis, selected participants were re-contacted and provided with a summary of the preliminary results to confirm whether the findings aligned with their experiences. Parts of interviews, as well as initial codes and categories, were reviewed by the research team (including the primary researcher, supervisors, and advisors) using qualitative methods. In addition, ongoing data comparison during analysis helped validate emerging categories.

Data were analyzed using Braun and Clarke's six-step framework for thematic analysis. As shown in Figure 1, the steps were:

1. Familiarization with the data,

2. Generating initial codes,

3. Searching for themes,

4. Reviewing themes,

5. Defining and naming themes, and

6. Producing the final report

The researcher conducted these steps under the guidance of an academic advisor. The extracted components were managed and analyzed using MAXQDA software, version 20.

Additionally, a PhD student and a university faculty member specializing in health services management contributed to content selection and data extraction.

Results

The challenges and strategies for formulating health sector financing for medical universities, as viewed by experts, are presented in the tables below (Tables 1, 2 and Figure 2).

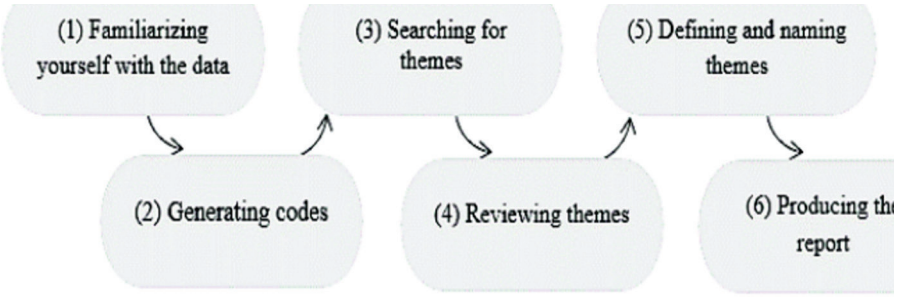

Figure 1: The thematic analysis framework (Braun & Clarke) was used for analyzing components and elements of financial planning in health system governance.[11]

Table 1: Financing challenges in medical universities from the perspective of experts

Basic themes	Organizing themes	Inclusive themes
Lack of physical space and capital, and non-capital equipment	Physical space	Budget and financing, physical space, equipment, and supplies (capital and non-capital)
Shortage of per capita health budget compared to the total national budget	Budget and financing	
Lack of clarity on budget allocation and budgeting methods		
Lack of clarity on funding sources for development programs		
Inconsistency in the share of health and medical care GDP with the volume of tasks of the Ministry of Health		
Low GDP and its effect on out-of-pocket spending		
Health projects remain unfinished due to budget imbalances.		
Delayed and trickle-down financial resources in various health sectors		
Unstable funding sources		
The imbalance between the dedicated budget of the planning organization and the cost of services		
High depreciation of equipment and supplies	Capital equipment and supplies	
Lack of proper infrastructure		
Deterioration of buildings and equipment		
Providing parallel services with independent equipment and no resource management	Resource development	
Lack of financial discipline		
Low productivity in the health sector		
Failure to determine the allocation of insurance contributions and the increase in universities' accumulated losses		
Lack of accurate budgeting for various areas of health and treatment		
The medical tariff is disproportionate to the service.		
Inefficient labor distribution system		
The medical tariff is disproportionate to the service.		
Irregular, late, and arbitrary insurance payments		

Table 2: Financing strategies for medical universities from the perspective of experts

Primary themes	Organized themes	Inclusive themes
Medical tariff commensurate with the service	Reforming the payment system	Budget and financing, physical space, equipment, and capital and non-capital requirement
Correction System Payment		
Payment Hi, Regular, On time, Preparation Mechanisms, Reasonable reimbursement for insurance		
Review Rules, Payment, and Today's Update.		
Appropriate mechanism for insurance reimbursement		
Calculating services based on the cost of services and allocating the budget accordingly		
Increase Budget Health and Treatment	Increasing the share of health from GDP	
Increase the ShareHealth sector of GDP		
Making the health share of GDP proportional		
Outsourcing health services to the private sector	Outsourcing services	
Use From Section Private		
Reducing the volume of services provided by government departments		
Functional to do the Budget HiHealthcare, especially in the field of hospitals	Operational budgeting	
Organizing the supply system of medicines and medical equipment	Supply of medical and non-medical equipment	
Fair participation of the people in providing health financial resources	Providing sustainable financial resources	
Effective health insurance coverage		
Making insurance systems more efficient		
Supply Resources Financial Stable With Correction Rules		
Strengthening the technical offices of medical universities, making their decisions binding, and allocating funds for building renovations	Optimal resource allocation	
Consolidate units that can use common equipment.		
Increasing financial resources for the country's health sector and prohibiting the spending of these resources on expenses other than health programs	Fair allocation of resources	
Allocation Fair Budget Ministerial Country and Provincial and Lack of Intervention Factors Exterior Non-Related		
Decentralization Resources and Equipment		
Correction Rules and Allocation Budget based on Productivity Coefficient		
Increasing capital returns in the health sector to attract domestic and foreign investment from the community	Capital gains	

Figure 2: Conceptual Model of Financial Strategies in the Country's Medical Universities

Discussion

In this study, challenges and financial strategies related to the formulation of health sector financing for Iran's medical science universities were identified. The findings show that budget and financing, physical space, and equipment and supplies (both capital and non-capital) emerged as the main challenges. From the experts' perspectives, key strategies included increasing the health sector's share of GDP, implementing operational budgeting, securing sustainable financial resources, ensuring equitable resource allocation, reforming the payment system, outsourcing services, providing medical and non-medical equipment, optimizing resource allocation, and ensuring return on investment (ROI).

Daneshvar's study indicates that although the overarching aim of national health policies is to provide coverage for the entire population, there is a substantial disparity in capital and service distribution between major cities and smaller towns, districts, and rural areas.[12]

Sedighi emphasized that in low- and middle-income countries, universal health coverage and achievement of health-related Sustainable Development Goals are hindered by fragile health systems, insufficient resources, and the need for comprehensive evaluation and performance improvement strategies.[13] Similarly, Langlois highlighted major barriers in low-income contexts, including underfunded preventive services, shortages of community health workers, high out-of-pocket household health costs (often exceeding 40% of household budgets), fragmented insurance schemes, and weak community engagement, especially in privatized service environments.[14]

Consistent with this, Alajlan reported that low-income countries often experience limited health-care access due to geographic barriers, inadequate infrastructure, workforce shortages, insufficient funding, dependence on foreign aid, and a high burden of preventable diseases, which further intensify inequity in access.[15] Collectively, these studies indicate that financial, infrastructural, and equipment-related challenges substantially affect both the quality and accessibility of healthcare—particularly in low- and middle-income settings. Therefore, developing and applying effective strategies for health financing is essential.

Pan's study in China emphasized the rational and equitable distribution of resources to improve both efficiency and equity in health systems,[16] a strategy that aligns with the present study's findings.

In the context of Iran, prior evaluations of the Health Transformation Plan (HTP) reported that although hospital resources such as active beds and nursing staff increased, overall technical efficiency did not improve significantly.[17] This suggests that expanding inputs alone is insufficient; rather, it underscores the need for more sustainable financing and stronger governance and management mechanisms, as reflected in the present study's focus on sustainable funding, operational budgeting, and optimizing allocation.

Akhavan's review of Iran's national development plans further supports this interpretation. It showed that early planning approaches largely focused on expanding physical health care infrastructure from a government-centered perspective. Over time—especially from the Third Development Plan onward—the policy emphasis gradually shifted toward service delivery and distributive justice, with the Fourth and Fifth Plans explicitly introducing concepts such as health equity and financial protection.[18] These policy directions are consistent with the present study's findings regarding investment in infrastructure and equipment, as well as the need to ensure equity in access.

From a broader economic perspective, a World Bank report indicated that health and medical expenses in Iran accounted for 7.8% of GDP in 2018, compared with the global average of 8.9% (19) (e.g., Monaco 1.6% and the U.S. 16.9%).[19] In addition, Miriam's study reported that in 2019, health

expenditures accounted for 11.7% of Germany's GDP, placing Germany among the top five spenders in the EU and the WHO European Region. Additionally, Germany maintained a relatively low level of out-of-pocket expenditures at 12.7%.[20] This finding supports the relevance of the study's strategy for increasing the health sector's share of GDP.

Damari's study identified a misalignment between program objectives and budget allocations, largely due to limited planning capacity—especially at the city level. Furthermore, the concept of comprehensive health planning (Health in All Policies) had yet to be institutionalized across national, provincial, and local levels.[21] supporting the need for operational budgeting as emphasized in this study.

Nematshahi's evaluation of budget trends across Iran's Five-Year Development Plans showed that although the health budget increased in absolute terms, its share relative to other sectors (e.g., industry) declined. This underscores the need for greater policymaker attention to health sector financing.[22] Their recommendations for sustainable resource mobilization and increased tax revenues align with the sustainable financing strategy proposed in this study.

Mohammadi highlighted the need for optimal management of financial resources, noting that when resources are limited, allocations must align with strategic priorities.[23] This directly supports the study's recommendations for efficient and targeted funding, including optimizing allocations across universities' competing needs.

Barfer's analysis of the relationship between health and economic indicators suggested that higher per capita income and increased health investment can improve health outcomes.[23] This lends additional support to adopting policies that increase health investment as a share of national economic resources, consistent with the current study's strategy.

Mehr al-Hasani categorized health financing and financial protection policies into four major domains: resource collection, accumulation and management, allocation, and strategic purchasing. The study emphasized integrating insurance funds, using targeted subsidies, prioritizing essential services, and implementing performance-based payment systems. Importantly, it argued that the main barrier is implementation capacity and political commitment, rather than the absence of policy ideas. This perspective strengthens the credibility of the present study's focus on outsourcing services, operational budgeting, and payment system reform.[24]

Maher proposed a broader financing approach, including tax-based financing, upward financing mechanisms, an integrated health information system, and tariffs based on actual service costs. He also emphasized collaboration between the public and private sectors, transparency in government spending, and the role of charities. These recommendations align with multiple strategies identified in the present study.[25] This is consistent with evidence from Iran's dental care sector, where fee-setting practices are heavily influenced by non-regulated factors such as physician skill, time requirements, material costs, and disease severity. The resulting lack of transparency and competition produces substantial discrepancies between official tariffs and real service prices. Such findings further justify the need for a performance-based and equity-oriented payment model, as proposed in the present study.[26]

Finally, Mosaddegh Rad identified 40 solutions to strengthen the sustainability of Iran's health system, grouped into resource collection, pooling, and purchasing. Key recommendations included increasing the health sector's GDP share, expanding tax bases, adopting prepayment mechanisms, improving efficiency, reducing costs, consolidating insurance funds, and using value-based and performance-based payment systems.[27] These recommendations are fully consistent with the present study's strategic directions—especially those regarding GDP share, payment reform, and equitable allocation.

Conclusion

Low-income countries experience major challenges in financing and accessing healthcare services. The evidence reviewed and the findings of this study indicate that improving financial sustainability requires, in particular, increasing the health sector's share of GDP, strengthening public–private partnerships, and setting service tariffs based on actual service costs. Alongside these measures, the study emphasizes the importance of rational and equitable allocation of resources to healthcare and treatment services to improve both efficiency and equity of access.

In Iran, the proportion of health and treatment expenditures relative to GDP—especially when compared with other settings—highlights the need for more focused investment in health financing. Moreover, the observed misalignment between program objectives and available budgets, together with insufficient planning capacity across levels, underscores the need for optimal financial resource management to achieve sustainable financing for the health system. Overall, the findings of this study point to an urgent need for greater attention to health policy and the improvement of financing mechanisms within Iran's universities of medical sciences.

Suggestions

• **Promote public–private partnerships:** Given resource constraints, collaboration with the private sector—especially in the construction and management of public hospitals—can be used as an approach to improve cost control and expand service capacity.

• **Conduct cost–benefit analyses:** Economic evaluations of healthcare programs are necessary to identify initiatives with the highest return on investment, thereby supporting evidence-based prioritization of resources.

• **Assess the impact of financial policies:** Evaluating how funding and resource provision policies affect health system efficiency can help identify strategies that improve resource allocation and overall performance.

• **Explore models of community engagement:** Research into practical models for public participation—along with the enabling factors required—can strengthen community involvement and improve support for health initiatives.

Acknowledgment

This study is based on the doctoral dissertation at Azad University, North Tehran Branch, with ethics code https://ethics.research.ac.ir/IR.IAU.TNB.REC.1403.002.

Conflict of Interest

The authors declare no competing interests.

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