

The Study Designing A Sustainable Financing Model For Health Promotion Services In Iran

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Abstract

Background: Sustainable financing for Health Promotion Services (HPS) has always been challenged and attracted the attention of health domain politicians. This study was conducted to aim at designing a sustainable health financing model for HPS in Iran

Methods: This combined study was conducted in two phases. First, the published comparative study of sustainable financing for HPS and comprehensive study of the related current documents with this subject from 2005 to 2017 were used. In the second phase, the qualitative interviews for Iran's current situation and capacities for sustainable health financing of HPS and Focus Group Discussion (FGD) meetings for finalized the aforementioned model were used.

Results: The rules and advantages of levying sin tax, the related stakeholders in sustainable health financing, challenges and solutions of gathering, pooling, and purchasing of sustainable financial resources have been extracted.

Conclusion: According to the results, there is no political and national commitment to executing sustainable health financing regulations in Iran. Lack of necessary infrastructures for their execution, resistance, and disagreement of harmful good industries are the barriers to executing these regulations. The model was suggested establishing a health promotion foundation and the permanent law for execution necessity and legitimacy of receiving public budget, sin tax, health tax, and duties will be provided.

Background

According to the related reports to the Universal Health Coverage, five categories of services were considered as follows: preventive, curative, rehabilitation, palliative, and HPS (1). Health Promotion is one of the principles of community health development that helps to improve health. Health Promotion not only involves directs actions to strengthen the skills and abilities of individuals but also focuses on changing social, environmental, and economic situations to reduce their impact on the health of individuals and the general population (2).

HPS are significant as of their capability about prevention of non-communicable diseases, pathogenic reduction, improving quality of life, and reducing the burden of diseases in the society and they are divided into two groups of general HPS including quitting smoking, reducing alcohol consumption, increasing physical activities, improving the diet and the allocated HPS for specific groups of patients (3–5). In addition to being precise in selecting interventions aiming at executing cost-effective interventions (6), sustainable long-term supports are needed to achieve sustainable consequences of health promotion interventions at the individual and public level and many interventions have no long-term effect because of no sustainable supports of the financial kind (7). Depending on the regulation system, effective organization, and decentralization issue, the kind of intervention in the field of HPS financing have been

different (8) and includes a wide range of central government`s capacities, local governments, social health insurance, or a combination of these methods (9).

In Iran, the financial resources are not sufficient for HPS (10, 11) and there is no appropriate balance between treatment resources and health promotion (12, 13). Covering these programs in social health insurance was difficult and these resources are often financed by general taxes and they may be transferred to other programs in the allocation process (14). Among the countries which are the members of OECD, more than 90 % of health general costs have been allocated to healthcare, health promotion, and prevention programs. These have devoted on average 3.1% of these costs (Iceland with 0.7% is the minimum and Canada with 6.6% is the maximum) to themselves (15) .Also among 120 countries were surveyed during a study, only 2.9% of the total health expenditures have been spent on health promotion and prevention and regarding the change of disease pattern from communicable to non-communicable, resource transfer to health promotion and prevention is needed (16).

Regarding the status of Iran`s health system financing and incremental trends in the costing rate in health (17), achieving the sustainable HPS financing needs a serious determinants and health-oriented approach. On the other side, although Iran now has a young population regarding the elderly population in the future, it needs to develop HPS for preventing diseases and reducing treatment costs. These will have a positive effect on the contribution of elderly people to the society (14).

However, there is no specific model to achieve Iran`s sustainable financing for HPS and safe mechanisms for this, resource sustainability, and long-term financing necessitates the need for research in countries. Therefore, this study was conducted aiming at designing a sustainable health financing model for HPS in Iran.

Methods

This is a mixed-method study that was conducted in two consequent phases during 2017–2019.

In the first phase, the laws and regulations related to the provision of sustainable financing for HPS in Iran and selected countries were determined using a comparative study since 1990 and content analysis of Iran`s published documents related to health promotion financing from 2005 to 2017 (18, 19).

In the second phase, examining the current situation of Iran`s health system in HPS financing was done through qualitative interviews. To do this, the effective factors on HPS financing and public health scope, effective and new strategies, and also the current capacities with emphasis on sustainable health financing were examined qualitatively and based on semi-structured interviews aiming at determining the research pattern. The research population in this phase was all experts who were qualified considering theoretical or practical viewpoints in financing HPS and they were mainly in two groups of experts and decision-maker managers in financing HPS that could enter the research in case they have five years of work experience, minimum two years of management experience, executive experience and or research activities in the field of financing HPS and related fields and also the tendency to participate and

collaborate in the interview. To determine the research sample, purposeful sampling and snowball approaches were used and data collection was continued up to saturation. 35 people were interviewed face to face who include the experts of Ministry of Health and Medical Education(MOHME) (10 people), Ministry of Economy and Finance (3 people), Tax Affairs Organization (1 person), Social Security Organization (2 people), Council Research Center (2 people), Ministry of Budget and Planning (2 people), Tehran University of Medical Sciences (2 people), Institute of Nutritional Research (2 people), Islamic Supreme council representatives (4 people), Ministry of Labor and Social Welfare (2 people), Ministry of Industry, Mine and Trade (2 people), Health Insurance Organization (1 person), Research Center of Non-communicable Diseases (1 person) and Association of Non-smoking Life (1 person). Data collection tools in this phase were a semi-structured interview guide and voice recording equipment to record voice and event log forms related to the interview. Questions asked from the interviewees were somehow different based on their expertise in the field of health financing or health promotion.

Interview guide form including demographic information and the voluntary written consent was given to the participants to study and sign and aware satisfaction was considered so that the people are satisfied with recording the voice. Also, note-taking was done during the meetings and interviews. To be certain about data correctness and credibility in this research, different methods like getting help from supplementary opinions of two colleagues and one expert familiar with qualitative research, sending the written content of the interviews and the extracted codes to each of participants to revise and confirm the findings, purposeful sampling, concurrent analysis with information collection and implementing the interview texts as soon as possible were used. The text of each interview was studied several times to achieve general perception. Interview analysis was done through framework analysis including five stages of familiarization, recognition of conceptual framework, coding, table drawing, and mapping and interpretation. The researcher has coded each interview separately and extracted a list of these codes together with their relationship with the conceptual framework and a minimum of one code was allocated to each one of the sections with related information in the interviews. Then the codes were examined and changed when necessary. This process was repeated for each interview several times. In addition to the analysis during and after the study, to finalize the allocated codes to interview contents, a period of deep analysis in the contents of all interviews was done after the end of the interviews. To continue concluding the contents, each of the general concepts and their subcategories, table drawing was done so that the interviewee's opinions about each component of the conceptual pattern could be compared and the relationship between the pattern components and its subcategories determined. Wherever necessary, to understand the people's speech better, the original interview was referred to and the necessary contents were added. Then, finally, the interview texts were entered into ATLAS. Ti software to be classified.

In the final step, using FGD, regarding the output of the previous phase, the preliminary model was provided in terms of suggested scenarios, and to finalize the presented model, two three-hour FGD meetings with the presence of professional experts in the Secretariat of Supreme Council of Food and Health Security of MOHME were held. In these meetings, the dimensions of the preliminary model, the list of potential and de facto sustainable financial resources, and pooling and allocation mechanisms of gathered sustainable financial resources were discussed. The organizations on the opposite stance with

different resources of sustainable health financing and sin tax and also moderate and expert people were invited to have all viewpoints. At the beginning of the meetings, the dimensions of the preliminary model of sustainable health financing and the process of their pooling and costing for HPS that extracted from individual interviews were consulted and discussed so that the discussion was concentrated on better and to have the best conclusion from the meetings. To provide the solution to solve the challenges and disagreements among the stakeholders, the regulations and upstream documents of sustainable health financing and the status of a burden of non-communicable diseases in Iran, and the number of death during the recent years were given to the participant's members. The fundamental and necessary challenges for sustainable health financing and executing the regulations related to levy sin tax were discussed and the people gave different solutions and each solution was discussed with complementary discussions so that each solution is analyzed enough and examined from the different dimensions like advantages, disadvantages, and feasibility. During the meetings of politicians and experts who were familiar with the extracted challenges and prerequisites from the study results and the suggested executive model, they demonstrated their ideas in terms of research questions and meeting's aim. Getting permission from the people in the meetings and assuring the privacy of their information, the participants' talks were recorded. Also, during the interviews, note-taking was used. Finally, after receiving the revision points and the complementary explanations, the suggested executive model was finalized.

Results

We skip the findings of the comparative study and content analysis of documents because these findings have been published in previous studies by Javadinasab et al (18, 19).

After interviewing with experts in the field of sustainable financing and HPS or both, the features of sustainable health financing and also HPS to which revenue of these resources can be allocated that have the biggest effect in reduction burden of non-communicable disease.

Main theme 1: sustainable health financing for Iran

The resources through which sustainable financing for health can be provided were somehow the same from the viewpoints of different interviewees; however, some of them suggested resources that are now not used in Iran. Some resources of sustainable health financing which were suggested are as follows:

"The resources of health financing are entered from four sources; 10% targeted subsidies (that was not included in MOHME' budget and is allocated to rural insurance coverage and other affairs related to basic insurance), public budget, 1% of value-added tax (VAT), tobacco and beverages tax" (i4).

"One other resource of sustainable health financing is a VAT that we went for it, but we did not act well" (i3).

"Another one is targeted subsidies. In the treatment system, the social welfare system and education system of targeted subsidies are paid special attention to. The investment of 1% of tax and VAT for

health is a strong investment and the tax and VAT in other countries are between 17 to 20 percent of which a big share was specified for health. Charities and international help are also considered as resources, but in case of targeting them; some countries even targeted the resources of religious money" (i13).

"According to the budget law, the factories have a part of corporate social responsibility and according to the contract, they must spend 5% of their interest on corporate social responsibility that is now too scattered" (i11).

The interviewees also gave their opinions and reasons why some resources are called sustainable and also about the features of sustainable financial resources as follows:

"The reason for the sustainability of these resources is people participation in paying them and tax can be levied on the goods and services till they are consumed in the society" (i2).

Main theme 2: challenges of gathering sustainable financial resources

Three subjects of resource gathering, pooling, and allocating must be regarded about sustainable health financing for each of which some challenges and solutions have been suggested in interviewees' talks. The interviewees said about the government and its role in the levying sin tax:

"The revenue share resulting from sin tax from our public budget is too little and therefore our policy to earn revenue is not an intelligent policy. Intelligent here means we earn from in a way that it has the highest benefit for the government. Certainly, tariff increase, trafficking prevention, and sin tax are three good resources for government revenue" (i15).

"This budget viewpoint of the government about tobacco tax that it wants to use it as revenue and supply of its shortages makes a problem for us. We cannot count on the tobacco tax as a sustainable financial resource for health. Last year, no budget of tobacco tax was allocated to health; of course, an amount was allocated to the health sector, but not for health" (i6).

"Our policy is not to harm the industry and to close the factories at all. We must replace harmful goods with healthy products. Maybe at first people's taste changes a little, but little by little, they will be eager for healthy goods and it is possible to allocate part of the tax to factory refinement" (i5).

Lack of general support is another current challenge of levying tax on harmful goods that some interviewees mentioned:

"Public support to pay health tax is low as people believe that the government does not use its resources properly or they are looted and their costing is not specified. For instance, it is possible to give the whole tax to the Department of Education that is popular and the people will satisfactorily pay the tax" (i7).

"Certainly, resistance exists. These days in the bad economic conditions, wherever you tell the people we intend to raise the prices even for completely obvious tobacco, they resist as the consumer never tends to

face price increase even for the most harmful goods” (i8).

“In Iran, there is no general support for the activity which must be done by the government, but in other countries, general support is there because they trust the government” (i17).

Main theme 3: solutions for gathering sustainable financial resources

The interviewees said about political support attraction for gathering sin tax:

“Last year, we examined the effect of fiscal policy on non-communicable disease prevention. The question was that it must become really clear for the society that why they pay this money? And the other question is that Arab countries around us have doubled the price of cigarettes, but in Iran, the price is still low. The reason is that the budget is low, but it was not the real reason and the people must know its real reason. For example, the discussion which was posed for a year or two about fizzy drinks was that we got the tax from the producer, but if the consumer does not understand what he paid the money for, it will not have any effect on consumption” (i21).

Main theme 4: pooling solutions for sustainable financial resources

Regarding pooling, the interviewees often agreed with the General Treasury of the country: “I do not agree with Plan and Budget Organization, but I agree with the Treasury; it means that the money enters the Treasury and was specified and then directly enters MOHME i.e. the Treasury deposits the money directly into MOHME or any other organization that will do the tasks and country models” (i1).

Main theme 5: the challenge of costing sustainable financial resources

“Usually the government gets the tax, but it does not allocate it to health and it is the same about beverage tax. The main culprit in this regard is the Budget and Plan Organization. In Hungary, 1.6% of tax is sin tax. Health policies in our country are several decades behind comparing the other countries. In the region, we are the last country regarding cigarette tax. In 2016, the cigarette tax decreased by 50%, but based on the law, it must be increased by 10% every year” (i5).

Main theme 6: solutions for costing sustainable financial resources

“The tax must be allocated to the source of production of pollution or harmful goods; for example, if we levy a tax on cigarette, we should spend part of that for increasing the quality of that or we can refine pollution units. Therefore, the allocation for prevention is better than the allocation for treatment and it means preventing the effects” (i2).

“If the referral system and family physician are allowed to allocate part of these costs to themselves, we entered the purchasing stage. Also, it is possible to use it as subsidies for healthy products and health service development” (i1).

Main theme 7: challenges of HPS

“Our problem is mostly the approach and attitude; the politicians have mostly treatment viewpoint that is not health-oriented and global. Maybe, there are also other issues, but the most important issue is their viewpoint is not comprehensive and not about health promotion” (i9).

Main theme 8: solutions for HPS

“Certainly in the insurance system and public response system, we must allocate a box to health promotion. If there is a little tact in the prevention section, it is always said that prevention is better than treatment; if this is the motto, why does not this happen in the budget?” (i10).

“We have health promotion hospitals that were penetrated by treatment and health service management and they are working or we have health promotion schools or health promotion prisons and we can observe health promotion based on its physical space” (i20).

Main theme 9: the advantages of levying sin tax

“When health promotion is done, several years later the third level diseases will be lowered and the doctors are forced to produce induced demand and all of these are related. You should not let the people out of that system earn money. You should decide if you want to do that work or not and the problem here is that the people who want to do health promotion are the same people who are doing a treatment. You should define your expectation of health promotion in return for the money you are given to” (i6).

“We have two aims by levying sin tax; one is the reduction of their consumption and second, earning money. If we want to detract the main part of health system revenue from sin tax, we expect that high consumption goes away so that we have high revenue. All ways must be used for sustainable health financing and they are all complimenting each other; this tax is the sin tax which means the tax for guilt” (i9).

In the final step of the research, according to the comparative study, recognition of the current situation of sustainable health financing in the country and examination of the regulations related to this subject, the dimensions of the preliminary model of sustainable financing for HPS were written that was shown in Figure 1.

3-1. Features of written models

In this model and regarding the fact that financial resources of Iran's health system and also the research aims, some resources were selected for HPS financing that has relative sustainability. The main dimensions of the research model include the following items:

A: gathering sustainable financial resources

- Government general revenue that is received from the following routes and deposited into State General Treasury or Tax Affairs Organization.

- Health duties: includes sin tax (based on article 48 of incorporation law (2)) and providing the list is the responsibility of MOHME; maximum of 10% was determined for the tax. Based on the studies, the rate is not very effective on the main goal that is the reduction of the demands of the harmful goods in developing countries and the maximum must be increase. This tax must be received from the consumer. As a result, by levying a tax on harmful goods, the demand for these goods will be reduced that is directly effective on the reducing burden of non-communicable disease and also, it provides a resource for health financing, increases nutrition literacy and the people will replace harmful goods with healthy goods.
 - Health tax: includes tobacco tax and fizzy drink tax (according to clause a and c of article 69 of incorporation law (2))
 - Health fines: includes the fine of infringement of advertising harmful goods in media and other infringements of which the fines are deposited to the devoted revenue account of MOHME in the country's General Treasury.
 - Pollution tax
 - General tax
 - Public budget
- The families through health donators or directly through people participation and participation in registration (investment foundation)
 - International and national help like Emam Khomeini charity, the executive staff of Emam Khomeini decree, UN agencies, and WHO
 - Religious money: as a potential resource of the sustainable health financing part of that can be allocated for HPS through a mechanism.
 - Trade and social responsibility insurances of the companies: insurances as a third party are responsible to allocate part of the insurances received from people to prevention services and public health. This matter not only makes no additional costs for insurance but also it has been proved that it causes saving treatment costs, healthy elderliness and reduction burden of disease and it saves many financial resources for this organization.

B: pooling

The suggestion of this model is establishing a foundation of society health promotion that pools all the received resources of the mentioned cases. This foundation can be of investment type. If an investment foundation is established, it will be under stock supervision that in addition to financial transparency provides the possibility to invest part of resources and earning money from that. In the statute of the foundation, investment mechanism and how to buy HPS, etc. will be determined. This foundation will be under the supervision of the Supreme Council of Health and Food Security that based on clause seven of the permanent law of the president's development plans of Iran as the Council's director and the Ministers and directors of 13 Ministries are also counted as the main members of this Council.

C: allocation

Regarding the approval of national programs for four diseases (disease risk factors) of cardiovascular, cancer, respiratory and diabetes in the national committee of prevention and control of non-communicable diseases, executing level one services of the national programs of these four diseases (risk factor) as promotion interventions will be financed. In addition to general empowerment, culture and health literacy promotion, tobacco control, public exercise increase, nutrition improvement, and doing practical researches in line with the goals of national programs including programs to which the resources of health promotion foundation can be allocated. Finally, the result of conducted interventions for health promotion will be the reduction of four main risk factors of nutrition, physical activity, tobacco consumption, and lifestyle that results in society's health level promotion and reduction of non-communicable diseases in the country.

Discussion

Considering the Iran`s health system financing and the changing trends in the cost of health, achieving sustainable financing for HPS requires serious determination and a holistic approach. The purpose of this study was to design a sustainable financing model for HPS in Iran to help rectify this situation.

The research findings showed that the revenue of tobacco, alcohol, gambling, non-alcoholic beverages, and luxury cars' tax in most countries are counted as a sustainable financial resource of health promotion (1, 9, 18, 20, 21). There are different ideas in this regard in Iran and what was called a sustainable financial resource in the documents and regulations and health general policies is sin tax. Moreover, we can name health donators, VAT, targeted subsidies, religious money, part of a trade, and social responsibility insurances of factories and companies as sustainable financial resources in case the regulations will be executed well (19). In Iran, a very small part of tobacco tax and sweetened drinks have been allocated to MOHME, and based on the determined task in Article 48 of incorporation law (2), only in 2018 succeeded to provide a list of harmful goods that regarding the economic and political conditions of the country, not even a penny of that was received (18). Denmark in 2011 was the first country to introduce a fat tax and then levied a tax on non-alcoholic drinks, tobacco, and sugar-sweetened beverages (22). In France, worry about high consumption of sugar among French people resulted in considering drink tax by the French government and then sweetener or sugar-sweetened beverages tax. At first, this tax aimed to reduce overweight and obesity, especially in children and teenagers (23). Therefore, in an overview and through examining many current texts regarding food products which are the probable candidates of taxation, it seems that sugar-sweetened beverages and convenience foods are the most common food products considered for taxation (24).

On the other side, tobacco and alcohol tax is levied in almost all countries and different percentages have been determined for the sin tax. For example, in Denmark that has high tax revenue, 25% VAT for non-alcoholic drinks (0.02 euro per 330 milliliters), tobacco tax as 0.4 Euro per every 20 cigarettes, sweetened drinks tax, 25% for ice cream and chocolate, and saturated fat 1.81 Euro per kilogram is levied. In the

article 48 of incorporation law (2), this percentage for Iran has been determined as a maximum of 10%. About tobacco also the tax per every cigarette of internal production, internal production with the shared brand and imported ones is different in different regulations that are determined based on the retail price and it is much lower than the tax rate in the other countries. It should be noticed that tax increases must be in a way that can cause consumption reduction. Unfortunately, in Iran, this rate has been fixed for years and because of the little price increase that it causes, it is not very deterrent. A partial increase in tax causes the probability of unsuccessful cigarette consumption reduction. In this situation, people need big price shocks. This issue was examined in research and it was shown that a 10% increase in harmful products price in developed countries resulted in a 4% reduction and developing countries caused an 8% reduction of consumption (25). This issue in Iran where tobacco is usually sold at a lower price is challenging.

In terms of regulations and policies in the sustainable health financing domain in Iran, there is no major lack of regulation and policy; however, the fundamental challenge is in the executive method and commitment about that of which the promotion requires sufficient political support and unit consensus among stakeholders in different political levels. The existence of high supervision policies is of significance in execution and in the end, it is necessary to follow up the policy to take responsibility, transparency, trust, evaluation, and their effects (26, 27).

Also, the findings showed that one of the main and important barriers of executing regulation of levying tax and duties on harmful goods is lack of general support and resistance of public thinking regarding this subject especially when there would be no trust in government capability in this field. Therefore, it is necessary to attract general support by increasing transparency and reporting correctly about costing these resources and showing health benefits resulting from the execution of HPS at the society level. Political economy and stakeholder analysis in recognizing priorities in the special field of each country can be helpful (28). In the study by Casper et al. in the Philippines, the strategy was to pay attention to the years saving after cigarette consumption reduction (29). Also, in Thailand, voting showed that the public highly supports the government's suggestion to establish a health promotion foundation with the budget resulting from added tobacco and alcohol tax and its allocation to health promotion activities including tobacco and alcohol consumption control, road accidents, nutrition, and exercise. Votes showed that civil society and non-profit organizations supported tobacco control and other health promotion actions completely (16).

In some countries, even more than one foundation in different states were established for sustainable health financing, the common aspect of most health promotion foundations is using tobacco or alcohol tax or sin tax as a financial resource and also the goals of these foundations are the execution of activities and programs of health promotion including education, screening non-communicable diseases, fighting against tobacco and alcohol, nutrition improvement, physical activity increase and other activities of health and prevention. As it was said, the main aims of levying tobacco tax and sin tax are in the first stage of consumption reduction and using healthy replaced goods (30), and in the second stage, sustainable financing for HPS. Requesting for more resources to support health promotion activities

through a formal budgeting system has many problems for approval. The low rate of the annual budget of HPS has changed every year and it changes in line with different government policies. It is believed that HPS are not effective and achievable only by MOHME. The reason is the executive policy of the MOHME may be limited in collaboration with other ministries involved and the organizations and companies which are not directly related to public institutes. Also, the bureaucratic system in the public structure may be delayed in executing health promotion activities. The other limitation is political interference and conflict of interest of people who have a high effect on the political process (17).

According to the research findings, after gathering sustainable financial resources and their pooling in the health promotion foundation, we must take action to buy the considered services related to health promotion using strategic purchase criteria that is one of the main components of financing the health system. In strategic purchasing, service kind, quality, supplier, price, and payment method to the service provider are paid attention to and it is tried to buy the best services with the best quality and the best prices proportionate to consumers' needs (service recipients). Regarding that our goal in this research is buying HPS which are provided as universal health services and primary health care, we can buy service in the form of certain contracts with centers of these service providers including comprehensive centers of health services in the scope of described for primary health care services in the considered 4 national programs (a national program of diabetes, chronic respiratory diseases, cancer, and cardiovascular diseases) with determining quality and price.

Conclusions

The most important findings of the research showed that there is a belief in sustainable financing for HPS in Iran, but lack of political and national commitment to execute these regulations, the necessary infrastructures to execute and resistance, and disagreement of harmful goods industry especially tobacco industry in Iran prevents from executing these regulations. Based on financing functions, after determining the rate of revenue, it must be decided about how to gather and also pooling location and purchase. Necessary transparency and responsiveness in these two dimensions are not very clear and also, the efficiency of its costing in different departments is questionable. Resource allocation does not follow a special goal or approach and in different years, allocation of resources with a wide range of changes has been distributed among this plans. Therefore, it seems that to organize this situation, we need a centralized structure and power to do resource pooling and management. Therefore it is suggested that the act of establishing a health promotion foundation and changing that to a permanent law for executive necessity and legitimacy of receiving public budget, health tax and duties is will be provided. On the other side, designing a model to provide a list of harmful goods and services seems necessary regarding the current problems in the field of providing a list of harmful goods and services

Limitations

One of the limitations of the study qualitative stage was the lack of tendency of some participants to participate in face-to-face interviews in which the researcher tried to eliminate the research limitation by

replacing a peer person. Also, regarding the fact of being qualitative, it was tried to consider the special ethical considerations of these types of studies as much as possible and doing individual interviews, explaining the significance of the study and voice record to analyze the interviews together with aware satisfaction was done. Referring to related organizations to collect data, an introduction letter was used.

Abbreviations

HPS: Health Promotion Services;

VAT: value-added tax;

MOHME: Ministry of Health and Medical Education

FGD: Focus Group Discussion

Declarations

Ethics approval and consent to participate

Ethics approval for this study was granted by the ethics committee of Science and Research Branch, Azad University as number IR.IAU.SRB.REC.1397.082. Individual informed consent was obtained before all interviews. Confidentiality for all study participants was assured. Also all methods were carried out in accordance with relevant guidelines and regulations.

Consent for publication

Not applicable.

Availability of data and material

All data generated or analyzed during this study are included in this published article. More details are available via formal writing to the correspondence author.

Competing interests

The authors declare that they have no competing interests.

Funding

There was no funding.

Authors' contributions

HJ and RH have designed the study and supervised the whole work. HJ and KP and AN have collected the data, analyzed the data, and prepared the initial draft of the study. ARY has technically edited and

finalized the article. The authors read and approved the final manuscript.

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Figures

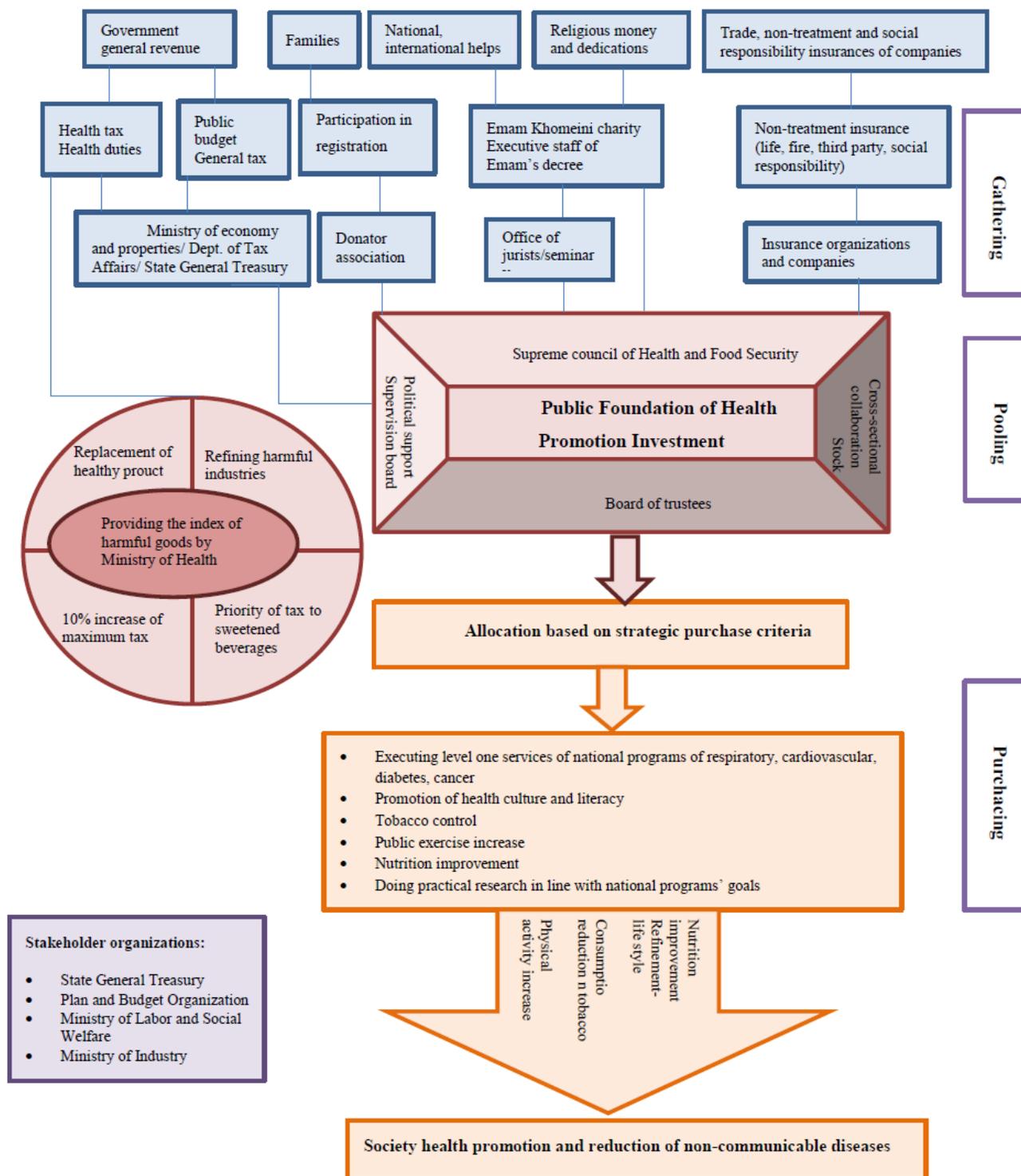


Figure 1

Sustainable health financing model of health promotion in IR. Iran