



Qualitative Analysis of Barriers and Strategies for Fair Resource Allocation in Economic Policymaking in Iran (Case Study: Ministry of Economic Affairs and Finance)

Hossein Matranlooe¹ , Karam Sina^{2*} , Gholamhossein Agha Golzadeh³ 

¹ Department of Public Administration, Sar.C, Islamic Azad University, Sari, Iran

² Assistant Professor, Accounting Department, National University of Skills, Imam Mohammad Baqer (AS) Technical College, Sari, Iran

³ Assistant Professor, Department of Management, Amin University of Law Enforcement Sciences, Tehran, Iran

* Corresponding author email address: sinakaram@yahoo.com

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Abstract

This study aimed to identify barriers and propose strategies for the fair allocation of resources in Iran's economic policymaking, with a focus on the Ministry of Economic Affairs and Finance. A qualitative approach employing thematic analysis was used. Through purposive and snowball sampling, semi-structured interviews were conducted with 15 experts and specialists in the field. Data were analyzed using MAXQDA software. According to the findings, the initial standards for fair resource and service allocation in the Ministry of Economic Affairs and Finance consisted of five main organizing themes: performance management, employee consideration, strategy development, needs assessment, and human resources. Regarding actions to improve the fair allocation of resources and services and to ensure all employees benefit from equity, ten main themes emerged: compensation of services, cost saving, priority setting, transparency, performance-based payment, participation, implementation of operational budgeting systems and resource allocation to services, control and management, output review, and establishment of a justice committee. In terms of ensuring the efficient implementation of resource and service allocation, three main themes were identified: holding meetings, receiving reports, and performance comparison. For adopting measures to monitor and correct deficiencies or inefficiencies, six main themes emerged: prevention, process revision, review of previous periods' performance, delegation of responsibility, support and collaboration, and planning. As for the barriers to the effective implementation of fair resource and service allocation, the study categorized them into the following organizing themes: executive and procedural barriers, structural and organizational barriers, legal and policy barriers, human and managerial barriers, and cultural and social barriers.

Keywords: Fair resource allocation, economic policymaking, transparency, Ministry of Economic Affairs and Finance

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1. Introduction

Efficient and fair allocation of public resources stands at the core of good economic governance and sustainable development. Public policy implementation, particularly in the area of economic policymaking and budgeting, determines whether policy goals such as poverty reduction, equitable growth, and social justice can be achieved [1]. Policymaking without a robust and fair resource distribution mechanism often leads to inefficiencies, inequality, and

erosion of public trust in government institutions [2]. In Iran, where the Ministry of Economic Affairs and Finance plays a pivotal role in designing and implementing economic policies, understanding and addressing the barriers to equitable resource allocation is essential for improving both macroeconomic stability and public sector effectiveness [3].

One of the persistent challenges in Iran's policy environment is the gap between policy design and implementation. Research has shown that although policies



may be well-intended and theoretically robust, their translation into practice often deviates due to institutional, structural, and managerial constraints [4, 5]. This “implementation gap” undermines performance, weakens accountability, and results in an inequitable distribution of resources. The complexity of economic systems, intertwined with political influences and bureaucratic inertia, further intensifies these challenges [6].

Globally, the literature on public policy implementation emphasizes the move from hierarchical governance to multi-level and network-based models [7]. These approaches highlight collaboration, stakeholder engagement, and interorganizational networks as tools to overcome fragmentation and improve coherence [8]. However, studies on the Iranian context suggest that centralized and rigid structures still dominate budgeting and resource allocation processes, limiting the adaptability and responsiveness of public agencies [9].

Budgeting reform is an integral part of policy implementation improvement. Iran’s budgeting system has historically faced issues such as weak performance-based mechanisms, limited transparency, and disconnects between strategic plans and actual resource distribution [3]. Scholars argue for the transition toward timely performance-based budgeting systems to enhance accountability and ensure that allocated funds align with organizational outcomes [3, 10]. Performance-based budgeting also creates incentives for efficiency and fairness in distributing resources among departments and personnel [11].

At the same time, risk management and capital budgeting principles—widely applied in the private sector—can inform the public sector’s approach to resource allocation. Integrating risk-aware strategies ensures that limited resources are allocated in a way that minimizes uncertainty and enhances resilience [12]. Such approaches can also strengthen fiscal discipline, an important element in economies facing volatility and sanctions like Iran’s.

Beyond budgeting mechanics, policymaking requires a deep understanding of the interplay between political oversight, legal frameworks, and economic goals. Parliamentary supervision plays a critical role in shaping budgeting processes and ensuring compliance with macroeconomic policies and national legislation [13]. However, frequent policy changes, legal ambiguities, and political interference can disrupt implementation consistency and reduce trust among implementers and stakeholders [2, 6].

Another dimension influencing fair resource allocation is the capacity and motivation of human resources. Effective policy execution depends on the competency of public managers and employees, their commitment to organizational goals, and the presence of incentive systems that reward performance rather than hierarchical position [14]. Previous research has indicated that lack of skilled professionals, weak motivation systems, and inefficient leadership structures contribute significantly to the failure of policy implementation [15]. Investing in specialized training, talent management, and participatory decision-making is crucial to overcome these barriers.

Transparency and stakeholder participation are also indispensable for fair resource allocation. When resource distribution processes are opaque, opportunities for corruption and favoritism increase, eroding equity and organizational integrity [6, 8]. International experiences show that adopting collaborative governance models—where decision-makers engage with employees, experts, and beneficiaries—can lead to better alignment of resource allocation with real needs [7]. These participatory approaches are vital for organizations like the Ministry of Economic Affairs and Finance, which must balance macroeconomic goals with the welfare of public employees and service recipients [1].

From a systems perspective, using dynamic modeling tools can support decision-makers in simulating the effects of various budgeting and policy choices. Recent studies have demonstrated the potential of system dynamics to predict the long-term impact of budget policies on organizational performance and economic sustainability [16]. Such models enable policymakers to test scenarios, identify bottlenecks, and evaluate fairness in resource allocation before actual implementation.

Moreover, aligning budgetary decisions with sustainable development goals (SDGs) has emerged as a global benchmark for effective and just resource distribution [11]. By linking budget allocations to social and economic outcomes, policymakers can create transparent accountability mechanisms and ensure that financial resources support inclusive growth. In the Iranian context, embedding SDG-oriented indicators into the Ministry’s budgeting and monitoring processes could promote equity and long-term national development [1].

Despite the conceptual advances and global insights, Iran faces context-specific challenges that require tailored solutions. The legacy of centralized control, policy volatility, and weak interagency coordination continues to hinder the

Ministry of Economic Affairs and Finance in implementing equitable resource distribution [9, 17]. Lessons from previous efforts in regional development and balanced financial distribution highlight the need for more adaptive, region-sensitive approaches [17]. Additionally, gaps in transparency and participatory governance create conditions where resource allocation can become politicized or driven by non-performance-based criteria [18].

Recent scholarship underscores that bridging the policy-implementation divide requires both structural and cultural transformation [1, 6]. Structurally, Iran must reform its budgeting system, decentralize resource allocation where appropriate, and institutionalize performance evaluation [3]. Culturally, organizations should foster collaboration, trust, and employee engagement to ensure that policies translate into equitable action [15].

The Ministry of Economic Affairs and Finance, as the central organ responsible for economic resource management, is under increasing pressure to modernize its policymaking and implementation mechanisms. Recent efforts to propose policy models for combating inequality and improving governance reflect an awareness of these systemic weaknesses [1]. However, evidence-based frameworks tailored to Iran’s administrative and economic realities are still limited.

Given this background, the present study seeks to qualitatively analyze the barriers and develop practical strategies for fair resource allocation in Iran’s economic policymaking system, focusing on the Ministry of Economic Affairs and Finance.

2. Methodology

The aim of this study was to qualitatively analyze the barriers and strategies for fair resource allocation in Iran’s economic policymaking (case study: Ministry of Economic Affairs and Finance) so that, by identifying these factors, the officials and experts of the Ministry can plan and make informed decisions. The present research is applied in terms of purpose and qualitative in nature. In the qualitative section, thematic analysis was used. Thematic analysis is a method for analyzing qualitative data, usually applied to a set of transcribed texts from interviews or focus group discussions.

The statistical population of the qualitative section included experts, specialists, senior officials of the Ministry of Economic Affairs and Finance, and professionals in the field of economics and finance. The rationale for selecting experts was that in studies based on expert opinions and judgments, the number of participants is not as critical as their relevance and expertise. Because the responses of participants relate to the main criteria, sub-indicators, and the degree of importance of each, including non-experts can cause problems in the decision-making process, while excluding knowledgeable and skilled individuals can reduce the study’s efficiency. Accordingly, this study relied on the viewpoints of experts and specialists in the Ministry of Economic Affairs and Finance.

In the qualitative phase, purposive sampling and the snowball method were used, and 15 individuals were selected. The inclusion criteria were having relevant work experience, expertise and subject-matter knowledge, availability, willingness to participate, analytical ability, and verbal communication skills.

Table 1. Determination of Research Sample

Expertise Index	Symbol	Condition	Experts Meeting the Condition
Relevant experience	α	More than 15 years or $\alpha \geq 5$	21
Educational level	β	Graduate education ($\beta \geq$ Master’s degree)	18
Final selected experts	$\alpha \cap \beta$	More than 15 years of experience and graduate degree	15

In the qualitative section, data were collected through exploratory semi-structured interviews. A set of questions was designed and provided to the interviewees. The collected interview data were transcribed into text, and then, for systematic examination, the large volume of data was unified and categorized. First, open coding was performed carefully. In the initial coding stage, primary concepts were extracted from the data; in the secondary coding stage, common concepts were grouped into categories. After

completing open coding, axial coding began. In this phase, using the constant comparative method, the extracted categories were compared, and their dimensions were identified. Then, in the selective coding stage, the main categories were finalized.

In this study, the validity of the qualitative data was ensured through credibility, transferability, and confirmability, which were confirmed by subject-matter experts. Regarding reliability, it can be stated that another

researcher studying the same phenomenon would reach similar theoretical explanations, and if discrepancies arose, they could be addressed by reviewing the data and identifying the different conditions that might affect each case (Strauss & Corbin, 2006). The qualitative data analysis in this study was performed using thematic analysis, and MAXQDA software was employed for qualitative content analysis.

3. Findings and Results

In this section, the demographic variables and the main research variables are described using descriptive statistical techniques.

Table 2. Demographic Characteristics of the Qualitative Section

No.	Age	Gender	Education Level
1	45	Male	Master's degree
2	51	Female	Doctorate
3	49	Male	Master's degree
4	47	Male	Master's degree
5	46	Female	Doctorate
6	54	Male	Doctorate
7	55	Male	Doctorate
8	52	Male	Master's degree
9	50	Male	Doctorate
10	50	Male	Master's degree
11	47	Female	Master's degree
12	48	Male	Doctorate
13	50	Male	Master's degree
14	58	Male	Master's degree
15	51	Male	Doctorate

Regarding the initial standards for fair resource and service allocation in the Ministry of Economic Affairs and Finance, five main organizing themes were identified: performance, employee consideration, strategy development, needs assessment, and human resources. These five organizing themes included a total of 26 basic themes, described as follows:

- The “performance” theme consisted of seven components.
- The “employee consideration” theme consisted of five components.
- The “strategy development” theme consisted of four components.
- The “needs assessment” theme consisted of three components.
- The “human resources” theme consisted of seven components.

Table 3. Initial Standards for Fair Resource and Service Allocation in the Ministry of Economic Affairs and Finance

Organizing Theme	Basic Themes
Performance	Employee performance; Amount of payment to employees according to expertise; Economic indicators affecting employee performance; Productivity and effectiveness; Improvement of financial management and budgeting; Individual capability level; Ideas and creativity
Employee consideration	Order and discipline of employees; Employee hygiene; Health and safety; Attention to employee problems; Family responsibilities and number of children
Strategy development	Formulating an overall strategy; Determining actionable programs and activities; Preparing and allocating resources to executive programs based on priorities and necessities; Designing an appropriate system and structure for resource and service distribution
Needs assessment	Needs assessment and fair distribution based on it; Examining the current infrastructure and context; Legal and policy reforms
Human resources	Academic degree; Years of service; Utilizing specialized human resources to achieve organizational goals and distribute appropriately according to credibility and significance of the subject; Specialized training for employees; Output of the executive body; Organizational position; Talent recruitment

The qualitative model of initial standards for fair resource and service allocation in the Ministry of Economic Affairs and Finance is illustrated in Figure (1).



Figure 1. Barriers to the Efficient Implementation of Resource and Service Allocation

Regarding actions to improve fair resource and service allocation and ensure equitable access to justice among all employees, ten main organizing themes and 48 subthemes were identified. These ten main themes include: compensation of services, cost saving, priority setting, transparency, performance-based payment, participation, implementation of operational budgeting systems and resource allocation to services, control and management, output review relative to performance, and establishment of a justice committee.

- The “compensation of services” theme consisted of four components.
- The “cost saving” theme consisted of two components.
- The “priority setting” theme consisted of four components.

- The “transparency” theme consisted of three components.
- The “performance-based payment” theme consisted of four components.
- The “participation” theme consisted of four components.
- The “implementation of operational budgeting systems and resource allocation to services” theme consisted of three components.
- The “control and management” theme consisted of eleven components.
- The “output review relative to performance” theme consisted of seven components.
- The “justice committee establishment” theme consisted of six components.

Table 4. Actions to Improve Fair Resource and Service Allocation and Ensure All Employees Benefit from Equity

Organizing Theme	Basic Themes
Compensation of Services	Motivational actions for active employees and new recruits to achieve organizational goals; Fair and competitive compensation relative to workload; Establishment of consumer and housing cooperatives for employees to benefit from organizational resources; Balanced redistribution of resources and services
Cost Saving	Reducing costs; Narrowing the payment gap between managers, specialists, and staff
Priority Setting	Determining essential actions; Assigning special coefficients for specific tasks; Setting priorities and strategies; Creating a personnel payment scoring system based on expertise factors

Transparency	Transparency in personnel payments; Periodic evaluation of employee performance; Financial labeling and tax allocation
Performance-Based Payment	Implementing performance-based payment; Establishing an appropriate payment system; Considering employee performance; Considering work experience
Participation	Employee participation in payment processes, explanation of payment methods, accepting and reviewing suggestions; Resource allocation based on assigned responsibilities; Optimal use of talents; Collecting employee feedback
Implementation of Operational Budgeting and Resource Allocation to Services	Implementing operational budgeting and resource allocation to services; Identifying weaknesses among employees and providing specialized training to less competent staff; Appointing capable and efficient managers at operational and middle levels
Control and Management	Controlling and managing payment systems (e.g., Pakna, Article 29, etc.); Monitoring efficiency through administrative hierarchy and department heads; Appropriate use of human resources; Designing compensation and payroll systems; Creating organizational order; Developing and maintaining healthy work relationships among all employees; Adopting an optimal organizational structure; Integrating individual and group goals within the organization; Achieving organizational objectives; Sharing organizational goals; Monitoring during program implementation; Controlling payment reports and sub-manager reports
Output Review Relative to Performance	Reviewing achieved results; Using feedback; Determining the minimum level of access to facilities and payments; Measuring indicators and comparing them with evaluations; Employee development; Defining rewards and benefits based on position, seniority, work experience, responsibility, and positive performance; Gathering suggestions and identifying unmotivated or low-motivation employees and their motivational factors
Establishment of a Justice Committee	Responsibility for justice orientation and responding to all employees and their appeals; Designing questionnaires and collecting responses from part of or the entire target population across the ministry; Gathering feedback; Collecting viewpoints; Conducting employee surveys; Ensuring equal access to opportunities

The qualitative model of actions to improve fair resource and service allocation is presented in Figure (2).



Figure 2. Actions to Improve Fair Resource and Service Allocation

Regarding the adoption of measures for monitoring and correcting any deficiencies or inefficiencies, six main organizing themes were identified: prevention, process revision, review of previous periods’ performance, delegation of responsibility, collaboration, and planning. These six main themes included a total of 24 subthemes, described as follows:

- The “prevention” theme consisted of three components.
- The “process revision” theme consisted of six components.
- The “review of previous periods’ performance” theme consisted of three components.
- The “delegation of responsibility” theme consisted of two components.

- The “collaboration” theme consisted of four components.
- The “planning” theme consisted of six components.

Table 5. Measures for Monitoring and Correcting Deficiencies or Inefficiencies

Organizing Theme	Basic Themes
Prevention	Summarizing mistakes and inefficiencies and communicating with central authorities to propose corrective forecasts; Anticipating needs to prevent future problems; Explaining conditions and task difficulty levels of different units
Process Revision	Correcting previous ineffective procedures; Nationalizing provincial credits; Identifying deficiencies and working to resolve them; Developing differentiated reward programs for employees with varying performance levels; Defining frameworks and guidelines for personnel payments and aligning actual payments accordingly; Reducing resource waste
Review of Previous Periods’ Performance	Evaluating performance in previous periods; Field assessments of effectiveness; Feedback from time-tracking reports on resources and services
Delegation of Responsibility	Assigning parts of solution development and program implementation to all colleagues; Appointing capable and efficient managers to critical positions
Collaboration	Creating organizational synergy; Using employee suggestion and feedback systems; Improving interaction with human resources; Encouraging teamwork
Planning	Achieving objectives and improving resource alignment; Preserving and developing resources; Establishing balance and appropriate planning; Corresponding with the Ministry of Finance and responsible authorities regarding resource distribution; Succession planning and preparing qualified individuals for key positions; Evaluating the number of qualified individuals for promotion

The qualitative model of measures for monitoring and correcting deficiencies or inefficiencies is illustrated in Figure (3).



Figure 3. Measures for Monitoring and Correcting Deficiencies or Inefficiencies

Regarding ensuring the efficient implementation of resource and service allocation, three main organizing themes were identified: holding meetings, receiving reports, and performance comparison. These three main themes

included a total of 15 subthemes. The “holding meetings” theme consisted of three components, the “receiving reports” theme consisted of four components, and the “performance comparison” theme consisted of eight components.

Table 6. Ensuring the Efficient Implementation of Resource and Service Allocation

Organizing Theme	Basic Themes
Holding Meetings	Holding regular monthly or quarterly public meetings and listening to employees’ voices; Conducting regular scheduled meetings; Holding joint meetings
Receiving Reports	Receiving reports from deputy directors-general; Reviewing achieved results; After implementation and during supervision, obtaining feedback on model results; Using up-to-date software
Performance Comparison	Reviewing and comparing performances across different periods; Collecting feedback; Conducting monthly surveys of subordinates; Establishing a feedback system for payments; Overall and case-specific evaluations; Outcome-based performance assessment and comparing with past records; Reviewing overall organizational performance; Comparing organizational performance before and after policy model implementation

The qualitative model of ensuring the efficient implementation of resource and service allocation is presented in Figure (4).

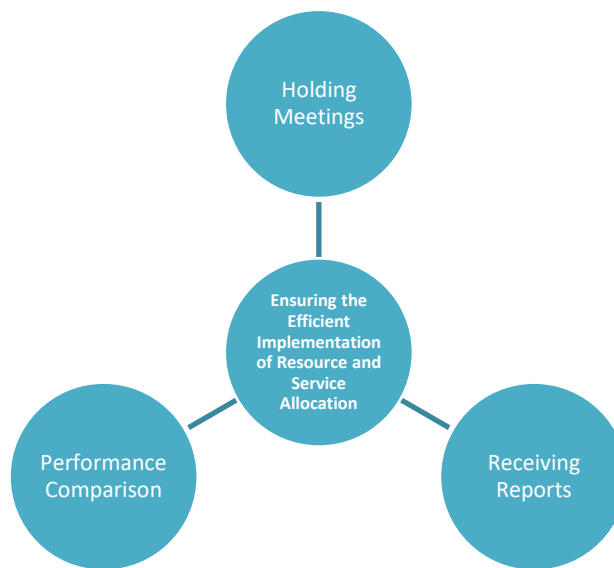


Figure 4. Ensuring the Efficient Implementation of Resource and Service Allocation

Regarding the barriers to the efficient implementation of resource and service allocation, the following organizing themes were identified: executive and procedural barriers, structural and organizational barriers, legal and policy barriers, human and managerial barriers, and cultural and social barriers. Executive and procedural barriers consisted

of three components, structural and organizational barriers of four components, legal and policy barriers of three components, human and managerial barriers of three components, and cultural and social barriers of three components.

Table 7. Barriers to the Efficient Implementation of Resource and Service Allocation

Organizing Theme	Basic Themes
Executive and Procedural Barriers	Misalignment between implementation and policy objectives; Gap between decision-making levels and execution; Disagreements between policymakers and implementers
Structural and Organizational Barriers	Centralization in resource distribution; Inefficient budgeting system; Corruption and insufficient transparency; Incomplete implementation of operational budgeting
Legal and Policy Barriers	Restrictive and cumbersome regulations; Instability of economic policies; Frequent changes in policies
Human and Managerial Barriers	Shortage of specialized workforce; Weak motivational system; Inefficient management
Cultural and Social Barriers	Lack of employee participation in decision-making; Inequities in compensation and payments; Failure to consider expert and stakeholder opinions in the policymaking process

The qualitative model of barriers to the efficient implementation of resource and service allocation is shown in Figure (5).

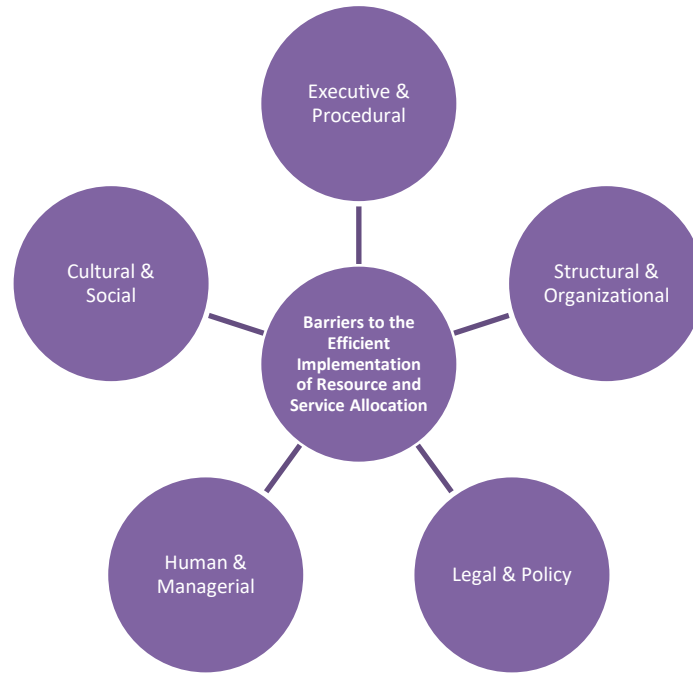


Figure 5. Barriers to the Efficient Implementation of Resource and Service Allocation

4. Discussion and Conclusion

The findings of this study provided a nuanced understanding of the barriers and strategies influencing the fair allocation of resources and services in the Ministry of Economic Affairs and Finance. Through a rigorous thematic analysis of expert interviews, several key organizing themes were identified, including the development of clear performance standards, strengthening employee-oriented policies, strategy formulation, needs assessment, and human resource optimization. These findings are consistent with prior studies emphasizing the centrality of coherent implementation frameworks in overcoming the persistent “design–implementation” gap in public policies [4, 5]. The analysis shows that when performance is not explicitly defined and linked to resource allocation, discretionary practices and inconsistencies increase, leading to inefficiencies and perceived inequities—an issue widely acknowledged in policy implementation research [6].

A critical insight relates to the role of human resource management in achieving fair allocation. This study found that the use of specialized personnel, merit-based recruitment, and targeted training were viewed as essential for equitable distribution of financial and non-financial

benefits. These findings echo the conclusions of Ahadzadeh and colleagues, who underscored that policy implementation success in Iranian ministries, including the Ministry of Energy, depends strongly on professional capacity and workforce motivation [14, 15]. Similarly, Monavvarian’s work on combating inequality highlights that reform efforts cannot succeed without organizational capacity building and leadership development [1]. Our results further extend this literature by showing that beyond technical skills, fairness perceptions among employees also require mechanisms such as transparent promotion pathways and inclusive participation in decision-making.

Another important finding concerns budgeting and financial governance mechanisms. Experts emphasized the need for performance-based budgeting, transparency in payments, and operational budgeting systems. This aligns closely with Pourghaffar and colleagues’ call for a timely, performance-based budgeting framework to improve resource efficiency and fairness in Iran’s public sector [3]. The emphasis on linking budget allocation to measurable outcomes also resonates with Sisto et al.’s quantitative models connecting budget indicators to sustainable development goals [11]. Moreover, our findings reaffirm Varmzyar’s earlier critique of Iran’s historically centralized

and non-operational budgeting system, which has hindered fair resource distribution [9].

The participants in this study stressed that risk management and long-term planning are essential to overcome uncertainty in economic policymaking. This echoes the argument of Froot, who proposed integrating risk-sensitive capital budgeting to strengthen fiscal discipline and resilience [12]. In the context of Iran's volatile economy, where sanctions, inflation, and policy instability persist, such approaches can support ministries in safeguarding resources while still maintaining fairness and adaptability.

Another prominent theme in our results is the role of participatory governance and transparency. The experts advocated for establishing justice committees, holding regular feedback sessions, and enabling employee participation in payment-related decisions. These strategies align with international research emphasizing collaborative governance and interorganizational networks to improve policy outcomes [6, 8]. Sætren and Hupe's governance analysis also suggests that inclusive and multi-level governance structures reduce resistance and implementation gaps [7]. In Iran's context, where hierarchical decision-making has often marginalized employee voices [18], these participatory measures could enhance trust and reduce conflicts during policy execution.

The identification of systemic barriers—executive, structural, legal, managerial, and cultural—is another key contribution of this study. Experts pointed to issues such as centralization of resource distribution, bureaucratic rigidity, policy volatility, and weak motivation systems. These results parallel previous research by Monavvarian and colleagues, who noted that persistent policy instability and top-down approaches undermine long-term reform efforts [2]. Similarly, the gap between legislative frameworks and practical execution, as identified by Taghvai Najib and co-authors, remains a challenge in Iran's budgeting processes [13]. Legal inconsistencies and frequent shifts in economic priorities disrupt accountability and discourage proactive managerial behavior [6].

The study also adds to the understanding of organizational culture's impact on fairness. Cultural barriers such as low trust, limited participation, and informal decision-making were highlighted. These findings align with Qing and Quing's discussion of how cultural and institutional norms shape implementation deviation [4, 5]. Building a culture that values transparency, shared goals, and collective accountability appears to be a precondition for

successful policy reform, particularly in resource-sensitive organizations like the Ministry of Economic Affairs and Finance.

Moreover, the study suggests that adopting systems thinking and advanced analytical tools could significantly aid reform. Using system dynamics modeling to test resource allocation scenarios, as proposed by Pouya and Bagheri, could improve planning, anticipate unintended consequences, and align budgets with strategic objectives [16]. Such models also help bridge the knowledge gap between policymakers and implementers by making assumptions and trade-offs explicit.

Finally, aligning budget allocation with broader sustainability and development goals emerged as an underutilized yet promising avenue. By linking fairness indicators to national development metrics, ministries can build stronger accountability frameworks and foster a performance culture consistent with both domestic and international best practices [1, 11].

Taken together, these findings underscore that fair resource allocation is not merely a technical budgeting issue but a systemic governance challenge requiring simultaneous reforms in structures, processes, and culture. They also confirm the relevance of international theoretical frameworks while contextualizing them to Iran's political-economic reality.

This research, while offering valuable insights, is not without limitations. The study relied on a qualitative design with semi-structured interviews from a relatively small but highly specialized sample. Although expert-based sampling is justified for exploring complex policy phenomena, it limits the generalizability of findings across all governmental organizations. Another limitation is the focus on a single ministry; the dynamics of fair resource allocation may differ across other sectors such as health, education, or infrastructure. Additionally, the analysis depended on self-reported experiences and perceptions, which may be influenced by respondents' organizational positions and potential biases. Contextual changes, such as shifts in national economic policy or leadership transitions, may also alter the applicability of some recommendations over time. Finally, while MAXQDA-supported thematic analysis ensured methodological rigor, integrating complementary methods such as comparative case studies or quantitative validation could have strengthened the robustness of the findings.

Future studies should consider expanding the scope of investigation to other ministries and public organizations to

enable cross-sectoral comparisons of fair resource allocation practices. Combining qualitative insights with quantitative approaches, such as surveys or econometric modeling, could validate the identified themes and test their predictive relationships with policy outcomes. Longitudinal research is recommended to examine how institutional reforms or budgetary innovations impact fairness and effectiveness over time. Furthermore, studies could explore the influence of political economy dynamics—such as party politics, lobbying, and international sanctions—on resource distribution and policy stability. Comparative research with other countries experiencing similar governance and fiscal challenges may also yield transferable strategies. Integrating advanced simulation and system dynamics modeling into empirical studies would allow testing different budgeting scenarios and evaluating their social and economic implications before implementation.

Practitioners, particularly policymakers and administrators in the Ministry of Economic Affairs and Finance, can draw on these findings to design and institutionalize transparent, performance-based budgeting frameworks. Investing in workforce development through training, clear career paths, and participatory mechanisms can foster fairness perceptions and increase employee engagement. Establishing independent justice committees and feedback systems can create accountability and reduce resource allocation disputes. Moreover, integrating risk assessment and system dynamics tools into planning can strengthen long-term fiscal resilience and adaptability. Aligning budgeting and allocation mechanisms with sustainable development indicators will enhance legitimacy and improve public trust. Finally, fostering a culture of collaboration, open communication, and evidence-based decision-making is essential to close the gap between policy design and equitable implementation.

Authors' Contributions

Authors equally contributed to this article.

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Declaration of Interest

The authors report no conflict of interest.

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Ethical Considerations

All procedures performed in this study were under the ethical standards.

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