



## **A Comprehensive Model for the Assignment of Unfinished Development Projects with their Economic Approach: Qualitative Study**

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**Abstract** The purpose of this study is to provide a comprehensive model for the assignment of unfinished construction projects with their economicization approach. This research was conducted qualitatively with the data theory of the foundation. For this purpose, a researcher with 26 experts and specialists in the fields of Management and Planning Organization, the Majlis Research Center and the provincial civil affairs department coordination that purposive sampling (snowball) were interviewed. The text of the interviews was uploaded in MAXQDA10 software and then open coded using the software. After extracting the codes, the main categories were extracted using axial coding. Then, by discovering the relationship between the central categories, and then by performing selective coding and identifying the central category, the desired model based on data theory is presented as a paradigm. The results of data analysis in the form of a template are: Underlying conditions (classification of unfinished construction projects, their economization and assignment of unfinished construction projects), causal conditions (the first step is to control and limit the approval of new projects, the next step is to classify and present a schedule, economic For all incomplete development projects and transfers based on the existing legal instruments of transfers and participation), intervention conditions (lack of proper use of the

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capacities of existing laws and failure to specify the general policy law of the forty-fourth principle in the transfer of projects, lack of Effective entry of the Privatization Organization due to the difficulties of assigning development projects to companies, lack of accurate information on development projects of state-owned companies and provincial projects, between the systemic nature of the issue and the unclear method of pricing projects), strategies (codification of legal prerequisites, preparation of regulations and systems related to the transfer, preparation of a list of the most probable cases of transferable projects, coordination of responsible bodies due to the inter-institutional nature of the issue and determination of prices through auctions, negotiations, etc. Depending on the application of each method) and the outcome (creating sufficient motivation for managers, operators and current stakeholders of projects and projects by creating a method of returning the saved resources from investment with the participation of the private sector, aggregation and refinement A set of relevant and effective regulations and the availability of all laws and regulations governing private sector investment in development projects, the dissemination of information on all projects in the electronic system and public access to all investable applications as well as contract terms and all subsequent contract developments. The entire duration of the construction, operation or transfer, full transparency of the transfer process to reduce rent-seeking behaviors and pave the way for private sector activity).

**Keywords** *Unfinished Construction Projects, Economicization, Assignment, Public-Private Partnership*

## Introduction

Capital asset acquisition schemes, which are part of the public budget, are defined in order to develop the country's infrastructure, especially construction infrastructure. These plans are defined and approved in an interaction between the government and the parliament. According to Article 77 of the Law regulating part of the government's financial regulations, the validity of a capital assets acquisition plan is the validity of a specific set of operations and services based on justification, technical, economic and social

studies carried out by the executive body for a specified period and validity. Definite is implemented in the form of fixed investment or study to create capital assets to achieve the goals of the five-year development plan, and the resources required for its implementation are provided from credits related to the acquisition of capital assets, and in two types of profit and Non-profit is divided. Development projects aim to reduce poverty and include various sectors such as agriculture, infrastructure, water and sanitation, health care, education, social welfare (Khang, D.B., Moe, T.L., 2008). Public sector development projects are specifically designed to meet the economic and social needs of developing countries. Development projects funded by donations from other countries are called International Development (ID) projects (Ahsan, K., Gunawan, I., 2010). International projects are usually funded by the World Bank and its subsidiaries, such as the Islamic Development Bank, the Asian Development Bank, or foreign aid. Development projects have a significant impact on economic growth, and research on Iran shows that public investment has a positive effect on private investment growth. Conversely, lengthening the delay could have a negative impact on economic growth (Abdoli Ghahraman2001). variables such as having a suitable vision for technology development, recognizing basic technological priorities, ability to use and control technology effectively in main and support processes, ability to learn from one technology to another, ability to identify, evaluate, negotiate and finalize the terms of technology acquisition and support facilities, the ability to identify customers, announce auction prices and negotiate terms of sale, the ability to plan, monitor and control research and development projects and having a proper system for evaluating technological projects, have great impact ( Zolaikhaei and Radfar.2020).

### Background

Government investment has a significant effect on economic growth, even in developed countries such as the United States. The decline in US government investment in public infrastructure in the 1970s and 1980s had a significant impact on economic growth (Mankiw G., Romer D., and Weil D., 1992). Infrastructure projects have a major impact on the social, environmental and economic development of urban and rural areas (Khang, D.B., Moe, T.L., 2008). And in recent years, the active actions of the US government in the construction of roads, water, electricity and other infrastructure have played an important role in reducing the distance between cities and villages (Li, Q., Zhang, Y.H., Zhang, J., 2009). Large projects often suffer from the following problems. Large projects are inherently dangerous because of long planning horizons and complex interfaces. Often, projects are led by inexperienced planners and managers who change over long project periods that apply to large projects, leaving weak leadership behind. Decision-making, planning and management are usually multi-sectoral processes involving several stakeholders, both public and private, with conflicting interests. Technology and design are often substandard, leading to a “ unique bias “ among planners and managers who tend to view their projects in isolation, which hinders learning from other projects. Given the huge amounts available in this area, the main problems of the broker and the behavior of rent-seeking and optimism bias are also common. Delivery is a risky and accidental activity that is too exposed to the so-called “ black swans “, that's mean severe events with widespread negative consequences. Managers tend to [ risks ] to ignore, and projects are treated as if they are in a deterministic world of Newtonian cause and effect and control there. As a result, misinformation about costs, plans, benefits and risks during project development and decision-making process is a rule. The result is additional costs, delays, and shortages of benefits that undermine project durability

during project implementation and operations (flyvbjerg,2014). For many years, semi-finished projects have been a problem in the country's budgeting system. Lack of timely completion of construction projects causes, firstly, due to the inflationary economic conditions of the country, the initial estimates for the projects need to be reviewed and forecasted more credits every year, and secondly, due to delays in operation, the benefits of the project by several years Delay the country and actually confront the country with the phenomenon of non-refundable investments. Thirdly, due to the extension of the construction period, the quality of construction will be overshadowed due to changes in the elements of employers, consultants and contractors, the type of materials and construction technology, even the depreciation of some basic structures. The main reason for the phenomenon of semi-finished projects was the start of new development projects beyond the financial and executive capacity of the government. What has made this phenomenon possible over the years is the abundance of oil revenues, which, like other areas, has covered the inefficiencies in the development plan and the problem of semi-finished projects by injecting oil dollars. The escalation of oil sanctions in 2012 and the subsequent sharp decline in oil revenues has practically brought the problem of semi-finished development projects to a stage where finding a solution for the current system of defining, approving, financing and implementing development projects has become an urgent necessity. Two simultaneous trends, namely the increase in inputs and the decrease in outputs in the past few years, have put too much pressure on the government's financial and executive capacity. Continuation of this trend along with the reduction of oil revenues can eventually cause the semi-finished projects to remain on the ground for many years and increase the average completion of projects from the current decade to more than two decades. Although statistics show that the continuation of trends, even without a drop in oil revenues, led to the current problem, but the decline in oil revenues, the emergence of this

phenomenon and the need for a serious solution to it has become a little more visible and urgent. If in the past, improving the status of development projects and assigning semi-finished projects was a choice, now it is an inevitable necessity. The performance of construction projects in the last two years (in allocating funds and completing projects) indicates that the current procedure is not sustainable and urgent action must be taken in this regard. The first step in this regard is to control and limit the approval of new projects, the next step is to classify and provide a schedule for all semi-finished projects based on existing legal tools such as assignment, participation and finally its prioritization. Naturally, since the Deputy for Strategic Planning and Supervision is the main trustee and financial supervisor of the country's development projects, it has the main responsibility in this issue, but due to the complex and multidimensional dimensions of the discussion, agencies such as the Privatization Organization, the Securities Exchange Organization and the private sector They should also participate in this process (Fatehizadeh et al., 2014). The last two decades have seen an increase worldwide interest in public investment management (PIM) and Public Private Partnership (PPP) have seen. Public investment projects, which are implemented through public or private partnerships, should aim to support the establishment of appropriate economic infrastructure such as roads, airports and railways, or the provision of social infrastructure and public services such as hospitals And schools. The World Bank's Public Investment Management has developed the Public-Private Partnership Diagnostic Tool (PIM4PPP) to help governments develop a unified approach to public investment that includes the financing of traditional projects and public-private partnerships (Kim, Biltska, & Darcy 2015). In the last three years, in the form of Note 19 of the Annual Budget Laws, several provisions have been repeatedly emphasized for the transfer of semi-finished development projects and the use of the Public-Private Partnership (PPP) format, but in practice it has not had significant results.

According to some researchers, one of the important reasons for this is the lack of a comprehensive and workable intellectual model to determine the task of these plans (Abu Hamzeh and Meammar, 2014). Given the large number of incomplete development projects in the country and the lack of development budget for their completion, finding solutions to provide a comprehensive model for the transfer and economicization of unfinished development projects, which is one of the priorities of the Islamic Consultative Assembly, is very important and vital For the economy and development of the country. According to research literature the research hypotheses are as follows: How can the unfinished construction projects of the country be classified? What are the methods of economizing unfinished construction projects? What proposed measures can the Islamic Consultative Assembly and the government take to remove the obstacles to the transfer and participation of incomplete development projects? What is the pattern of transfer over unfinished construction projects?

### Method

This research has been done qualitatively with the data theory of the foundation. The statistical population of this research is all specialists in three areas of the Program and Budget Organization, the Parliamentary Research Center and the Deputy Governor for Civil Affairs. The study of 26 experts, academics and relevant experts (employed in the Plan and Budget Organization and Parliamentary Research Center) are. Which were selected by purposive sampling method (snowball) and until they reached theoretical saturation, which is shown in the table below, the characteristics of the interviewees. Coordination was conducted to conduct interviews with the interviewees, and after determining the time and place of the interview, the interview was conducted. The text of each interview related to the classification of unfinished construction projects, economization of

construction projects and assignment of construction projects was coded after loading in MAXQDA10 software, and after loading in the software, open coding was performed. In open coding, the text of the interviews was broken down into semantic units (codes). The initial codes were listed, then grouped based on conceptual and semantic similarity, and each category was named with titles that described its characteristics. Gradually, with continuous comparison and integration, the data were placed in the main classes and finally the categories were extracted. Then, in order to form categories, each of these concepts was compared with each other to identify their similarities and differences. By comparing different concepts, the researcher concluded that similar concepts used in different interviews refer to a topic to which, after continuous comparisons and conceptualization at a higher level of abstraction, a more general concept can be assigned to it. The axial categories were found and identified, and in the next step and selective coding, the process of integrating and improving the categories was performed. Finally, the researcher examined the relationship between the categories obtained in the axial coding, the pattern as a paradigm (selective coding) has provided. The acceptance of the data was achieved by reviewing the manuscripts by the participants and the researcher's long-term conflict with the participants. Also, sampling with maximum diversity (professors and experts related to the subject of employees in the Program and Budget Organization and the Research Center of the Islamic Consultative Assembly) increased the validity of the data. The verifiability was confirmed by observing the neutrality of the researcher, agreeing on the codes and themes, reviewing the text of the interviews, codes and classes extracted by two experts. The reliability of the data was provided by using the opinions of experts and re-reading the whole data, and also the ability to transfer data through interviews with different participants and provide direct quotations, rich explanation of the data was possible (Mehrdad, Ouskoue & Seyed Fatemi, 2015). To validate the



interviews, the coding was done by two people and the dissimilar codes were removed, and then, the researcher conducted the interviews using the extracted codes. One of the methods for evaluating qualitative research is to use the acceptance criteria method. The acceptance criterion means that the presented model reflects the opinions of the interviewees. Therefore, after analyzing the data and presenting the model using data theory, the presented model is available to 4 experts, professors and related experts. The issue of employees in the Program and Budget Organization and the Research Center of the Islamic Consultative Assembly and their corrective opinions were applied and the validity of the proposed model was confirmed.

### Findings

Question 1: How can the incomplete development plans of the country be classified? To answer this question, experts, professors and experts related to the subject and employees in the Program and Budget Organization and the Research Center of the Islamic Consultative Assembly were interviewed. With data analysis, open and pivotal coding was performed and a total of 10 main categories and 33 Subcategory identified.

Table 1.

#### *Identify the Main Categories of Classification*

The Main Category	Subcategory	Open Source
Lack of proper management and supervision in the implementation of classification and prioritization of unfinished construction projects	New input control in the implementation of classification and prioritization of unfinished construction projects	General and customary approach to development projects \ depreciation of equipment, the problem of unfinished construction projects \ inadequacy of resources for approved projects, lack of implementation of all projects under the current
	Weak management and proper	Problem in implementing the classification of unfinished construction

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The Main Category	Subcategory	Open Source
	supervision in the implementation of the classification of unfinished construction projects	projects \ Lack of support and serious determination necessary in the implementation of classification and prioritization \ Lack of management and supervision in the classification of unfinished construction projects
	Weakness in the justification plan due to the passage of several years of Implementation of unfinished construction projects	Loss of economic justification \ declining oil revenues and intensified resolve a project
	Inadequate budget and funding sources in the implementation of unfinished development projects	The problem in the implementation of the Civil \ lack of appropriate funds in development projects \ lack of appropriate funds in development projects \ mismatch budget with a number of development projects, the importance of allocating appropriate funding to Implementation of new technologies, infrastructure in development projects
Lack of necessary infrastructure in the implementation of unfinished construction projects	Lack of proper infrastructure in the implementation of unfinished development projects	Legal problems and practical problems in the implementation of projects \ problem of incompatibility dominant approach to prioritize strategies development projects \ absence of systemic relation between Sections \ lack of clear information design and the lack of benefit from development pattern \ benefited not From skilled and experienced manpower in the field of using ICT to clarify information,
	Complexity of assigning development projects	The large number of projects \ volume of financial credits \ variety of designs and Failure to provide a single copy for all designs
	The need to prepare infrastructure in	Credit development projects \ performance development budget development projects that timely

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The Main Category	Subcategory	Open Source
	the implementation of unfinished development projects	completion have been \ development projects that timely completion have not found \ cost to public funds for the lack of timely completion of development projects in the previous year \ costs the country for failure to timely completion of development projects in the coming years \ decline in oil revenues \ externalities positive \ dependence plans to each other \ schemes in compliance with the development and progress
	Prioritization and review of design studies in the classification of unfinished construction projects	Systematic and intelligent review of the set of plans with up-to-date information \ Economic justification of the plans \ Awarding side points in the operation of the plans \ Classification in a range with interval a full allocation and Complete closure \ Using the optimal maximum allocation pattern, maintaining the status quo, complete closure, Snooze \ produced no plan right from the outset
Increase efficiency in the use of limited resources in the classification of unfinished development projects	Increase efficiency in using limited resources Priorities	Promptness and urgency of projects that are completed by a certain year \ Physical achievement at a significant level \ Projects with positive externalities \ Projects that are interdependent and are implemented and completed simultaneously \ Projects that Helps reduce the risks of natural disasters and compensate for the resulting damage \ Information and communication technology projects in line with change and progress
	Control and limit the approval of new plans	Stop approving new development plans \ Achieving balance of inputs and outputs of development plans \ Government financial and executive capacity \ Reducing oil revenues \ Exercising strict controls for approving new development plans \ Increasing the average completion

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The Main Category	Subcategory	Open Source
		of construction projects from the current decade to two decades
	Prioritization and review of design studies in the classification of unfinished construction projects	Inefficient procedure for approving and implementing development projects \ Many problems and costs for the country's economy \ Reviewing the economic justification of semi-finished projects \ Prioritizing non-economic projects and stopping projects without high priority \ Transferring to the private sector or implementation with the participation of the private sector In economic or economic plans
	Plans without economic justification	Non-refundable investment plan \ Non-return cost plan \ Lack of transparent and published information of plans without economic justification \
	Review the economic justification of incomplete projects	Economic plans \ Projects that are still economical to implement with the current routine \ Private sector willingness to own or implement \ Provide the desired profitability of the private sector \ Projects that can be done with some economic advantages \ Non-economic plans \ Projects that can be made economical not \ reluctance of the private sector to the completion and operation plan
Inefficiency costs of unfinished construction projects	Economic costs	Raise the price bids delayed government payments \ Add account the cost of risk by contractors \ adjustment costs due to prolonged implementation \ costs such as increased cost \ depreciation of investments earlier \ the opportunity cost of delayed interest Vector
	Non-economic (social) costs	Liabilities contractors to the banking system as a result of failure to pay on time \ lack of timely payment of obligations to contractors \ failure to perform the obligations of contractors to

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The Main Category	Subcategory	Open Source
		the banking system \ owed a large number of contractors \ outstanding claim the banking system \ Unemployment employees Contractors threat of layoffs wide By contractors \ Environmental costs \ Creating significant environmental costs for the country in the implementation of many projects \ Environmental pollution \ Degradation of environmental resources such as forests and pastures
	Damage reduction	National delay damage reduction projects \ determination and national courage to stop some projects \ Preference of national macro interests of the minor and short-term region or part
	Sell semi-finished designs	Selling semi-finished or economic projects to the private sector for completion and operation \ Purchasing projects that can be exploited economically by the private sector \ Generating revenue for the government \ No need to allocate funds in the coming years \ Execution and interest Optimal vectorization by the private sector \ Possible low selling price of the project and other possible damage to public sector transactions \ Generally implemented projects with low efficiency \ Payment of less than the total investment made in the projects compared to the price of private sector ownership
	Focus on the shipping season as the first priority	Granting some concessions to attract investment in the field of road and rail, including granting concessions for the establishment and operation of “ terminals in dry ports “ to these investors \

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The Main Category	Subcategory	Open Source
		Granting some exemptions, including financial and tax exemptions to the transport sector \ Granting the necessary pricing powers to the activists of this sector \ Allocating part of the increase in fuel prices to the transport sector as tolls for using the infrastructure of this sector \ Accelerating Establishment of Transportation Development Fund (subject of Article (48) of the Law on Permanent Provisions of Country Development Programs \ Establishment of a comprehensive revenue-expenditure system in the entire transport sector and aggregation of total revenues of the transport sector (such as ports and maritime) in the Development Fund transport and distribution of resources based on the priorities of the comprehensive plan transportation \ legislation to prevent the allocation of resources development fund transportation to any project outside the master plan of transportation along with the establishment of a transparency on this issue in order to strengthen Resources for granting global credit to priority projects \ Not paying attention to all projects \ Economic affairs Public affairs Social affairs Defense affairs \ Focusing more on economic affairs which have a high volume of projects \ High volume of projects approved in Economic affairs compared to other affairs
Establish evaluation and monitoring methods for approval and implementation of plans	Requirements and shortcomings of the monitoring and implementation process	Open too much unnecessary projects \ pressure officials to regional and local \ unjustifiable latest designs \ lack of supervision of operations of the House \ limit parliamentary oversight of the financial review in the cost of the credit

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The Main Category	Subcategory	Open Source
		in place by the \ lack of system execution of transactions Public Sector \ Lack of permitting system (similar to what is stated in Article (70) of the Fifth Plan Law entitled “ Single Window “ \ Entry of the Program and Budget Organization to the executive details of projects \ Less attention to major issues of development projects \ Modification of regulatory methods Court of Accounts \ Review of the entry method and level of effectiveness of the Program and Budget Organization in defining, advancing and managing development projects \ Upgrading from the level of everyday to the level of real policy
	Limiting the volume and dimensions of projects by the Islamic Consultative Assembly and the government	Create leverage deterrent enough \ deterrent penalties for increasing the size of projects outside of any studies and approvals primary \ required to meet legal \ The doers Preliminary studies and approvers \ stand them against any increase in the size of the project \ reviewing the input style And the level of effectiveness of the program and budget organization \
	Lack of motivation of the private sector to participate due to the prevailing view	Inadequacy of studies and excessive defect of feasibility reports for transfer or participation \ The lack of a comprehensive command center and agility to provision of decisions and legal environment, economic and technical cooperation and transfer of appropriate methods \ lack of legal clarity for the calls, evaluation and selection of the investor
	Lack of staff of supervisory, managerial and executive bodies	Interference monitoring devices and bosses in detail the process of implementation rather than controlling output and product specifications due to

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The Main Category	Subcategory	Open Source
	of public sector resources	lack of familiarity with methods to monitor \ lack of education and lack of necessary mechanisms \ lack of clarity authority Devices (investment) in the processes referred to Work laws terms tenders today \ legislation and ensures proportional participation methods and transfer projects in parliament and government focus monitoring devices to output designs (instead of entering into the details of the process of implementation) through staff training executive agencies and Relevant regulatory
	Regulatory and executive solutions	Urgent action prior to amendment and completion of studies and reports on the feasibility projects for Correction of other decisions \ established a strategic command for agile and facilitator of taking advantage of the accumulated knowledge of all devices in order to design and develop solutions and avoid inconsistency in the decisions of \ the parliament and the government in order to amend certain articles of the law of tenders and modified procedures for the implementation in accordance with the methods of the partnership contracts and Finance \ the parliament and the government in amending the bylaws government transactions and revision of the regulations to ensure public trading \ laws and regulations job (law and regulations which tenders) compatible with participatory methods and investing in parliament and the government
	Increase security and guarantee the private sector and investors	Adoption of laws and regulations for referring the work of the law on holding tenders in the body of the public sector as well as the private sector and its



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The Main Category	Subcategory	Open Source
		regulations are appropriate and compatible with the methods of participation and to establish a partnership for investment in parliament and government. In a public and accessible decision-making system, investment and investing \ Lack of sufficient and comprehensive rules and regulations to entrust the guarantees of the parties to the partnership \ Any change in dimensions and increase of project volume in a publicly available and publicly available decision-making system
Managing development projects and resolving conflicts of interest	Adopt laws and resolve all kinds of conflicts of interest	Define, promote and manage development projects and upgrading the level of routine in policy level actual \ Resolve all kinds of conflicts of interest in the sectors \ expediting the preparation and bill management of conflicts of interest \ expedite legislation to manage conflicts of interest \ conflicts of interest directors of executive agencies \ Assignment and participation of projects reduces the authority and employer facilities of device managers
	Lack of confidence in fulfilling obligations	Lack of confidence in the financial and non-financial obligations of the lack of adequate and comprehensive rules and regulations \ The high cost of financing projects that maximize return on investment to alternative options such as bank deposit interest made absolutely no economic justification
	Excessive expansion of unfinished development projects and lack of supervision	Excessive expansion of projects due to pressure from regional and local officials \ Unjustifiable projects \ Lack of operational oversight of parliament and limited oversight of financial review in the form of spending credits at the

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The Main Category	Subcategory	Open Source
		approved location \ Lack of system for conducting various transactions public sector \ Lack of licensing Similar to what is stated in Article (70) of the Fifth Plan Law entitled "Single Window" \ Log Management and Planning Organization project details and pay less attention to issues of major development projects
Necessary infrastructure to attract foreign investment	Attract foreign investor	Preparing the necessary conditions for issuing government guarantees (Overeign guarantee) in order to attract foreign capital \ Creating attractiveness for investors by granting some privileges to special licenses in the ecotourism industry \ Forming independent units for the transfer and participation of these projects
	Lack of sufficient and comprehensive rules and regulations for the required guarantees	Action of the Parliament in amending the Law on Government Transactions Regulations \ Government Action in revising the Law on Government Transaction Guarantee \ Action of the Parliament and the Government to amend the Law on Tenders and amend its executive regulations in accordance with the methods of participation and investment, respectively
Comprehensive electronic market system for construction projects	Establishment of prioritization system and assignment unit	Create a system of prioritization of development projects for proposals for cooperation and for the remaining projects in the state \ formation of an independent and specialized units responsible for the assignment and participation in each of the executive agencies
	Inform and obtain the necessary permits	Approval of the law of the comprehensive system of electronic market of development plans and abrogation of conflicting laws

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The Main Category	Subcategory	Open Source
		Public information and free access of all people and experts to “ Technical and economic justification reports “ and “ Feasibility studies \ Obtaining all necessary permits from various devices of this system \ Execution of government transactions so that public sector transactions and all their changes And increase their volume during the performance is completely transparent and exposed to public information and freely available.
Training and simplification of supervisory and executive affairs	Simplify matters using information and communication technology	Possibility of better and easier use of new facilities and technologies in the society \ Integrated management based on information and communication technology \ Integrated management based on ICT \ Simplification of affairs \ Management of strategic plan for providing services based on information and communication technology \ Various ICT capabilities \ Use of technological facilities \ Appropriate use of information and communication technology
	Development and training	Development and training of new methods to all experts and those involved in supervisory, managerial and executive bodies \ Establishment of a specialized institution or unit at the national level for accumulation of information and experiences \ Design of effective and efficient methods and redistribution of produced rules and regulations

Question 2: What are the methods of economizing unfinished construction projects? To answer this question, experts, professors and experts related to the issue of employees in the Program and Budget Organization and the Research Center of the Islamic Consultative Assembly were interviewed and

data analysis, open and axial coding was done and a total of 6 main categories and 18 categories. Subsidiary identified.

Table 2.

*Identify the Main Categories of Economicization*

<b>The Main Category</b>	<b>Subcategory</b>	<b>Code</b>
Improving the quality of revenue generation for the government through the economization of unfinished development projects	Reduce the financial burden on the expenditure side	Assigning the types of assets and resources \ Adding to budget sources \ Pricing in proportion to incomplete development projects Releasing government resources in the implementation of development projects \ Motivating managers by returning resources through the resources created from the transfer of projects \ No need to allocate funds to these projects in the coming years
	Economic costs of projects for the government	Suggested price increases due to delay in payment of government contractors \ price increases depreciation \ the opportunity cost of delay in operation \ loss of economic justification
	Social or non-economic costs	Debtors of contractors to the banking system \ Unemployment of contractors \ Environmental costs
	Sale of unfinished construction projects	Adequate authority of the privatization organization Partnership with the private sector Possible low price No need to allocate funds Elimination of useless projects No social priority of the project Allocate free resources to non-economic priority projects
Creating Motivation and incentive tools for investors through the economization of unfinished development projects	Identify transferable plans with for-profit capability	Inaccuracy of the justification plan \ Review and economization of the plan \ Add points to plan\ Over time, a lot of designs \ nonprofit nature of some projects from scratch
	Tax exemption and exemption from customs duties and taxes	VAT for the purchase of machinery \ help investment \ exemption from customs duties on equipment investment Financial and tax facilities

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The Main Category	Subcategory	Code
	Provide a safe environment and cover the risk of divestiture plans	Warranty coverage some risks \ membership in some international organizations \ guarantee income or functional \ guarantee foreign direct investment Concluding bilateral and multilateral agreements with the World Trade Organization, the World Bank
	Limitations and lack of incentive to invest	Intrinsic unattractiveness of some plans \ Lack of sufficient rules and regulations for guarantees \ Conflict of interest and lack of motivation in device managers The lack of independence of the trustee divestiture \ lack of access to information for investors and trends
	Add economy capability points	Tolls for using freeways \ Providing water supply services \ Electricity generation fees \ Licenses and exploitation privileges of complementary projects
	By increasing the budget expenditures to provide services or infrastructure in the same period	Encourage transfer policies \ provide services or infrastructure in the same time period \ realize project benefits \ achieve intergenerational promotion
	Increase performance using PPP	Implement PPP to increase project delivery efficiency \ Transfer of significant risks from governments to private businesses \ Encourage better project management and results \ Increasing economic improvement
Promoting intergenerational justice with public-private participation and handing over unfinished development projects	Increase foreign investment	Financing is an element of foreign direct investment
	Assess and implement the assignment	Integrated system to identify, assess and project \ funded through taxpayer funding or Public Private Partnership \ ensure consistency in selection during the project life cycle
Increase motivation in device managers	Giving incentives and attracting	Giving some incentives along with the plan to make it attractive (economicization) \

## A COMPREHENSIVE MODEL FOR THE ASSIGNMENT OF UNFINISHED DEVELOPMENT

The Main Category	Subcategory	Code
		Financial facilities and tax concessions licenses and operation of supplementary schemes \ exploitation of ports, recreational, tourist \ return of savings to the sectors and regions that have contributed to the assignment
	Lack of proper use of rules and definition of plans	Lack of proper use of the capacity of the existing rules \ interpretations strict, and the lack of comprehensive technical and economic reading of the law \ return improper financial projects and the lack of stimulus to engage in nonsense \ define and initiate projects relying on rents and Communications And with the least economic justification
Limitations of economicization and assignment of unfinished development projects	Restrictions and obstacles to the transfer of unfinished construction projects	Lack of motivation on the part of managers to transfer (conflict of interest) \ Tendency to maintain the status quo, interventions of the management organization and other regulatory bodies in the details of project implementation instead of monitoring work output, \ Intrinsic unattractiveness of some projects for private sector investors \ lack of rules and regulations and comprehensive enough to ensure the required assignment and participation in projects \ absence of detailed information of the development projects of public companies and projects, the provincial \ Non-economic the projects \ absence of detection schemes transferable \ inability Adaptation of companies and plans in the transfer process.
Facilitate the transfer of projects and private sector participation	Creating an electronic market system for construction projects	Publish information of all projects in this system \ Possibility of commenting and criticizing or correcting information \ Public access to all investable requests and contract conditions \ Possibility of commenting and criticizing or correcting information and completing project justification reports
	Participation and assignment	Facilitate and expedite the issuance of “ government guarantees “ to gain the trust of

## A COMPREHENSIVE MODEL FOR THE ASSIGNMENT OF UNFINISHED DEVELOPMENT

The Main Category	Subcategory	Code
	of unfinished construction projects	investors \ Arrange all kinds of appropriate matching contracts and supplementary documents and their development in the technical and executive system of the country \ Prohibition of trading and entrusting the affairs and contracts of government agencies to different companies and subsidiary organizations \ Establishment of a fund for financial support of projects with technical, social and environmental justification

Question 3: What proposed measures can the Islamic Consultative Assembly and the government take to remove the obstacles to the transfer and participation of incomplete development projects? To answer this question, experts, professors and experts related to the subject and employees in the Program and Budget Organization and the Research Center of the Islamic Consultative Assembly were interviewed and data analysis, open and central coding was performed and a total of 5 main categories and 16 categories. Subsidiary identified.

Table 3.

*Identify the Main Categories of Actions of the Islamic Consultative Assembly and the Government*

The Main Category	Subcategory	Code
Review of plans and systems for handing over unfinished development plans by the Deputy of Planning	Actions and review of plans by the Deputy of Planning	Ask the Parliament of the Department of Planning presidential \ review the economic justification of project \ introduction of the transferable to the Organization \ considering ways Public Private Partnership \ Acting Deputy Planning reform project contracts in collaboration with relevant executive \ Release transparent information for the public plan \ acting parliament and government regulations in the reform of state

## A COMPREHENSIVE MODEL FOR THE ASSIGNMENT OF UNFINISHED DEVELOPMENT

The Main Category	Subcategory	Code
		trading and revision of regulations to ensure public trading
		Action of the parliament and the government, respectively, to amend some articles of the law on holding tenders and to amend its executive regulations in accordance with the methods of concluding partnership and investment contracts. Requiring the Privatization Organization to prepare regulations and procedures required for the transfer of the projects.
	Lack of definition of new design	Preventing the definition of new plans by the Islamic Consultative Assembly \ Preventing government action \ Preventing the proposals of the deputies
	Identify transferable designs	Design transferable With for-profit operation \ inaccuracies plan \ lapse of time from the date of preparation of plan \ losing economic justification \ scrutiny economic projects identified for transfer \ economic potential of projects uneconomic by adding scores Next to the plan
	Transparency of the transfer process	Action of the Privatization Organization in cooperation with the Deputy of Planning to prepare the most probable transferable plans Reduce rent-seeking behavior \ platform suitable for private sector \ improve the divestiture process
	Regulation and management of project assignment	Transparency and management of the processes of transfer and participation of development projects as a permanent law \ Establishment and deepening of serious and technical (content) oversight of the legislature on how to implement it Transparency and consistency in trading schemes by the system “ run line “ transactions and not just “ informing “ them \ monitor the performance and progress of serious technical and legislative



## A COMPREHENSIVE MODEL FOR THE ASSIGNMENT OF UNFINISHED DEVELOPMENT

The Main Category	Subcategory	Code
Optimal resource management using budget modification		Amend the legal article and rewrite it in order to prevent new confusions (types of legal errors and the ability to interpret the opinion in the text of the article) \ Change the scope of development projects and change the mechanism of regulation and management of projects by merging the powers of ministries in one Offices of the Program and Budget Organization
	Propose a long-term solution for the assignment of plans	Propose a long-term solution for the transfer of projects in an annual law \ Develop a comprehensive and independent legal permanent \ obligation to prioritize development projects, redesign, develop and approve it in a lawful permanent comprehensive and careful monitoring of implementation
	Budget reform and budget process	Move from cash to accrual system of registration and maintenance of accounts, Country financial management \ underwrite construction budget \ reform public accounting and financial laws of the country \ biennial budget \ preparation of operating budget for possible construction budget and meet the financial needs
	Optimal resource management	The coefficients fair for funding the acquisition of capital assets and credits this year \ ensure the fairness of the coefficients \ supervising the work of the Planning Council \ laws and regulations relating to income system-the cost of and monitoring \ increase the income of the province through Obtaining legal licenses and trying to remove certain barriers to income and role-playing by representatives
	Optimal use of resources	Insufficient allocation of funds to complete the development projects of the province \ Incompatibility between the legal powers of ministers and central agencies and provincial decisions \

## A COMPREHENSIVE MODEL FOR THE ASSIGNMENT OF UNFINISHED DEVELOPMENT

The Main Category	Subcategory	Code
		Provincial Auxiliary Treasury because of his affiliation to the central treasury little role in the management of provincial resources and uses no \ commitments outside the logical course of the previous year's budget \ drafting tables and use resources in a program approved by the State Planning Council
Increase investment security and facilitate participation and assignment of unfinished development projects	Increase management and control	Identify buyers and necessary items \ determine the complete exploitation of the project for the buyer \ determine pricing through auctions negotiation \ full transparency of the process of ceding \ public information access free reports economic feasibility, technical feasibility studies
	Increase security and guarantees	Reduce rent-seeking behavior \ Create a suitable environment for private sector activity \ Adopt laws and regulations for guarantees required in the transfer and participation in projects
Public-private partnership infrastructure	The importance of infrastructure in private investment and public participation	Lack of motivation of the private sector to participate due to the prevailing view in the transfer of projects \ Development and training of new methods to all transfer experts\ Lack of training and lack of necessary mechanisms \ Approval of laws and regulations for referral of the law on holding tenders in the public and private sector \and its regulations are appropriate and compatible with the methods of participation and to establish a partnership for investment in parliament and government investment invest \ lack of clarity authority devices (investment) in the processes of referral work in terms of the tenders today \ interfere with monitoring devices and bosses in detail the process of implementation rather than controlling output \ specifications \ unfamiliarity with suitable techniques for monitoring \ lack of prioritization system for

## A COMPREHENSIVE MODEL FOR THE ASSIGNMENT OF UNFINISHED DEVELOPMENT

The Main Category	Subcategory	Code
Assignment of unfinished construction projects		optimal allocation of resources and benefits of development projects
	Agility and facilitation	Establishment of an agile and facilitating strategic command center \ Setting up a headquarters for assigning tasks and prioritizing development projects in the presence of a representative of the Ministry of Economic Affairs and Finance and a representative of the project executive body by the Vice President for Strategic Planning and Supervision \ Supervising two representatives from the commission program and budget computing and civil Commission of parliament \ the lack of a command center of inclusive and agility to decision-making and the provision of legal environment, economic and technical suitable for participatory methods and assignment \ lack of transparency law to the calls, evaluation and selection of investment Transition
	Advantages of using headquarters	Utilizing the accumulation of knowledge of all devices in order to design and provide solutions and prevent fragmentation in decisions \ Designing management models of semi-finished projects \ Developing principles and criteria for each of their models and executive regulations

Question 4: What is the pattern of handing over unfinished construction projects with their economic approach? The process of coding and data analysis was performed in 4 stages: interview, open coding, and axial coding, which were used in response to the previous questions. At this stage, by discovering the relationships between the categories and being in a specific structure and in fact performing selective coding and identifying the central category using data foundation theory, the model was presented in the form of a paradigm. Given that each of the conditions refers to a part of the pattern,

but the relationship between each part with the other part is not clear, so it is necessary to draw a plan to arrange the relations between the categories. Such a design is called a paradigm model in the data theorizing process, meaning that concepts and categories are connected using a paradigm. The components of a paradigm model are contextual conditions, causal conditions, intervening conditions, strategies and consequences.

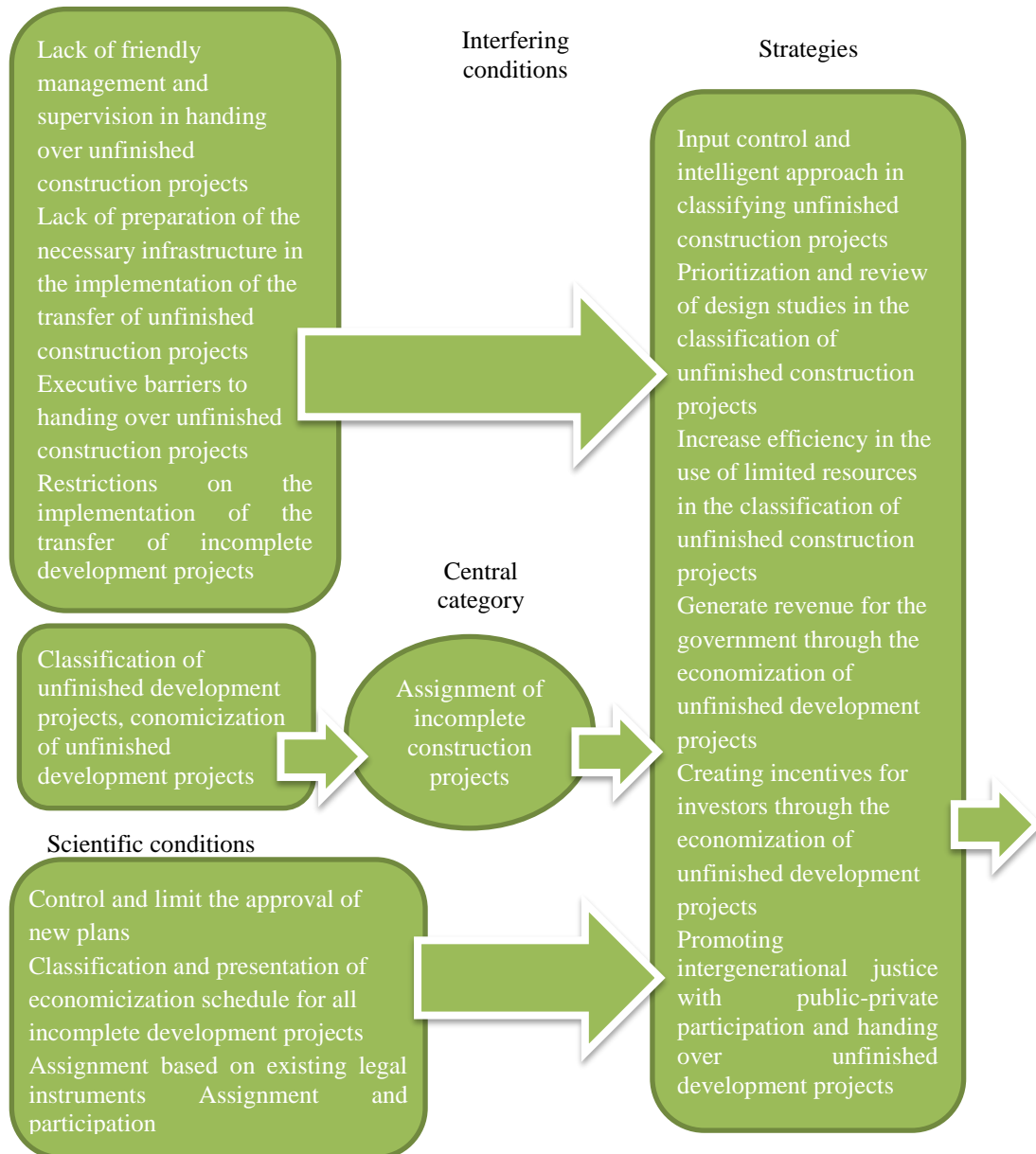


Figure 1.

*The Pattern of Assigning Unfinished Development Projects with their Economic Approach*

### Conclusions

The purpose of this study is to provide a comprehensive model for the transfer of incomplete construction projects with their economicization approach. For this purpose, experts and experts in three areas of the Program and Budget Organization, the Parliamentary Research Center and the Deputy Governor for Civil Affairs were interviewed. The interviews were analyzed during the open, pivotal, and finally selective coding steps, and finally a model based on this was presented. This model was presented by identifying the factors affecting the assignment of incomplete construction projects with their economic approach, in the form of categories and finally establishing a relationship between categories. Much research has been done on unfinished construction projects. (Ahmad Tavakoli 2004) In his book entitled What to do with incomplete construction plans, he states that government construction investment is a necessary prelude to the productive function of the private sector, provided that it is compatible with productivity and macroeconomic situation in terms of volume and composition. (Saraf 2005) The World Bank Guide to Frequent Budget Mergers and Capital “ Development “ identifies four elements needed to achieve fully integrated budgeting. Organization and integration of staff in a single ministry, the preparation of an integrated budget for organizational integration alone is not enough and should generally be accompanied by the collection of budget preparation staff in a single department with a single manager. Integrated Budgeting and Documentation Budgeting that brings together recurring capital and costs in a single location, using a common classification, is an important basis for integrated budgeting. Integrated Budgeting, Accounting, and Reporting Systems Must be supported by an integrated flow of financial information. (Lienert and Ljungman 2009) on unused budget facilities for capital projects states that slower-than-planned execution due to unforeseen factors may lead to project funding cuts over the years. One way to deal with this problem is to allow unused funds to be

transferred. From one year to another (2014, Rajaram). In a study, the benefits of merging PIM and PPP are explained. First, a single framework can help ensure consistency in the evaluation and decision-making of public investment projects while preserving the value for money. Second, a single framework helps to achieve optimal risk transfer. Third, a single framework may help prevent unknown and uncontrolled financial risks and improve transparency in the public financial management system. (Dariush Abu Hamzeh et al. 2014) in a study entitled Organizing Development Plans state that the inefficient procedure of approval and implementation of development plans has created many problems and costs for the country's economy. These costs can be mentioned in two categories: economic and non-economic. (Mohammad Mardi et al. 2014) In a study entitled Review of the 2013 budget bill, the whole country determines the task of semi-finished development projects states that so far there has been no proper performance regarding the transfer of semi-finished development projects. In order to do this, it is necessary for the Privatization Organization to design the systems, regulations and processes required for the transfer of projects according to the experience of transferring state-owned companies. (Dariush Abu Hamzeh et al. 2014) in a study entitled Assignment of development projects (performance, challenges and requirements) Preparation and development of systems related to the identification of transferable projects, pricing of projects, identification of buyers and related constraints, as well as the requirements for completion and Exploitation of projects is considered necessary after the transfer. Mohammad Mardi et al. (2014) in a study entitled Comparative Studies of the Experience of Other Countries in Organizing Development Projects (Turkey), which three main strategies adopted in organizing development projects in Turkey are: 1- Using various public-private partnership methods 2- Prioritizing in allocating resources to projects 3- Providing different guarantees in the implementation of projects. (Nasser Amanzadeh et al. 2014) In a study entitled Comparative

Studies of the Experience of Other Countries in Financing Development Projects (Australia), which in this report discusses the experience of Australia in infrastructure project budgeting. One of the most important things that this country has done to improve the infrastructure and organization of the establishment of the Infrastructure Australia in 2008 is (Ica and Hudson 2014) in an article entitled Learning for International Development projects: The combination of critical project studies as well as critical development studies considers the issues of international development projects as institutional problems such as corruption, capacity building, lack of political support, lack of institutional and executive capacity and overemphasis on achieving visible results by Political actors and lenders also believe that traditional approaches do not meet expectations, and that despite projects costing billions and managers' efforts, projects continue to disappoint stakeholders. (Yu, Jingo 2015) in an article entitled Examining the Factors for Creating Public Preparation for Large-Scale Development Projects by Studying the Focus Group on Increasing Public Involvement (PE) to increasingly assess public opinion and support projects Planning and development is used on a large scale. (Ika 2012) in a study entitled Project Management for Development in Africa believes that the reason why projects fail so much in achieving their goals is due to various issues of managerial/organizational nature such as incorrect design, poor stakeholder management, implementation delays Project, cost increase, poor risk analysis, inadequate monitoring and lack of evaluation This is why many authors believe that the problems of international development projects are more institutional than technical. Kamral Ehsan (2010) states in an article entitled Cost Analysis and Planning for the Implementation of International Development Projects that public sector development projects or plans are specifically designed to meet the economic and social needs of developing countries. The main reasons for delays in international development projects are long contracts, procurement, land



acquisition and implementation, consultant recruitment, climate, and the bureaucracy of the host country. (Flybjrg 2007) in a study as policy planning for large infrastructure projects has identified three factors to explain the lack of precision of the estimates. Technical factors: Such as lack of information and inexperience in estimating, psychological factors: Mistakes in planning and optimism instead of a logical study of political-economic factors: Planners and politicians deliberately overestimate the benefits of the project and underestimate the costs in order to win over competitors and receive approval and funding for the project.

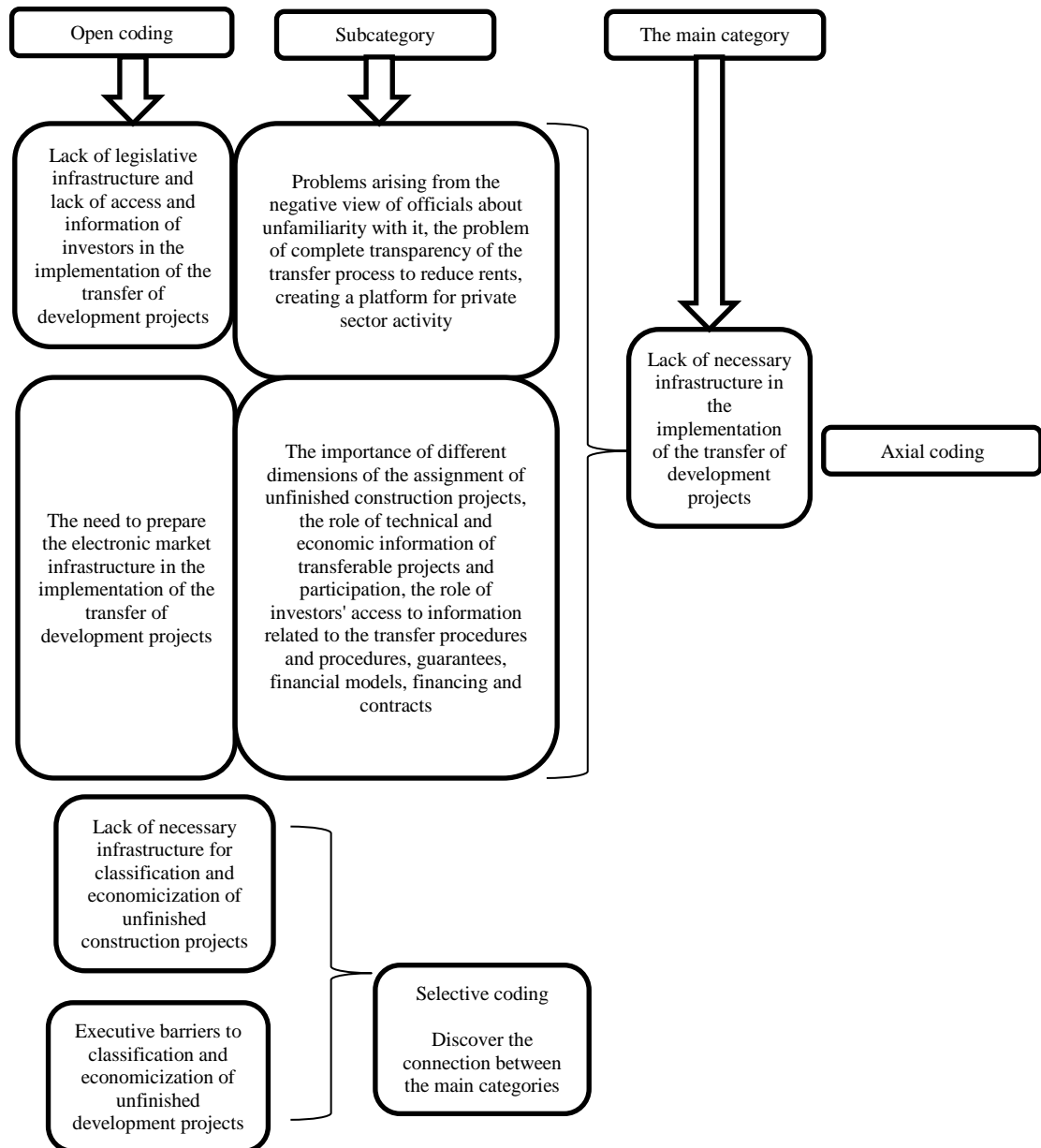


Figure 2.

*The Final Model of Research*

The first proposal is to prevent the parliament from defining the new plan by relying on public resources, to formulate legal and legal prerequisites, and to demand from the Vice President for Planning to review the plans in order to implement the solutions. Review the economic justification of the projects in their classification and classification and introduce the transferable projects to the privatization organization to carry out the necessary processes. The second proposal is to prepare a list of the most probable cases of transferable plans and implementation of legal processes, which requires the coordination of the three institutions of the Privatization Organization, the Planning Deputy and the relevant executive body. It will also be useful to use private rehabilitation such as financing companies to re-evaluate projects and introduce them as investment opportunities. The third proposal is to set up an electronic market system for construction projects that includes information on all projects and the possibility of commenting and criticizing or correcting information and completing project justification reports by all stakeholders and public access to all investable applications as well as contractual conditions. And all subsequent developments of the contract during the entire period of construction, operation or transfer.

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