TÍTULO: Priorizar las estrategias de ingresos sostenibles de los municipios intermedios con un enfoque de buen gobierno en la formulación de políticas.

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RESUMEN: El propósito de este estudio fue priorizar las estrategias de ingresos medios de los municipios sostenibles con un enfoque de buen gobierno en la formulación de políticas a través del método de encuesta. Se obtuvieron cuestionarios de 57 opiniones de expertos, utilizando el método AHP y el software SPSS, la prueba de Friedman, el método t student y AHP. Según los resultados, la prioridad y la importancia de la categoría son: reformar la estructura y el proceso de formulación de políticas con una media de 0.2620 que incluye 17 dimensiones, capacidad de gestión con una media de 0.222 que incluye 6 dimensiones, y capacidad de personalidad y gestión de contingencias con un promedio ponderado de 2121 y 5 dimensiones.

PALABRAS CLAVES: Ingresos sostenibles, formulación de políticas, estrategia, buen gobierno, municipios intermedios

TITLE: Prioritizing sustainable income strategies of middle municipalities with a good governance approach in policy formulation.

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ABSTRACT: The purpose of this study was to prioritize sustainable municipalities' middle-income strategies with good governance approach in policy formulation through a survey method. Questionnaires were obtained from 57 experts' opinions using AHP method and SPSS software, Friedman test, t student and AHP method. According to the results, priority and importance of the category are: reforming the structure and process of policy formulation with a mean of 0.2620 including 17 dimensions, management capacity with a mean of 0.222 including 6 dimensions, personality capacity and contingency management with a weighted average of 2121 It contains 5 dimensions.

INTRODUCTION.

The environment seems to be changing rapidly and middle-income sustainable policymakers need methods and tools that can understand these changes and move forward with the prospect of achieving stakeholder well-being and developing good governance. In the policy formulation process, from the issue identification phase to the formulation and preparation of each policy

package, new approaches and tools must be used; on the one hand, it also considered the macro and micro environmental conditions affecting the policy process (Baniassad, 2014). These issues come from the analysis of national, international environment, tangible and intangible intra-organizational resources (policy makers, knowledge, culture) as well as interaction with relevant institutions and other stakeholders (Bani Assad, 2014).

Most middle-income policy makers are often poorly managed due to the lack of management consistency, the interference in day-to-day affairs, the variations in stakeholder and stakeholder desires, the lack of appropriate benchmarks to measure utility, no longer have the opportunity to understand the problem, conceptualize, visualize the policy formulated in reality (Maroufi et al., 2016). Formulating the Sustainable Income Policy of Middle Municipalities with a Good Governance Approach is essentially the policy maker's creative power in building the future through innovation and the creation of sustainable incomes and it is not a one-time task to remain silent, but rather a continuous activity and process (Yeganegi et al., 2016).

Formulating the Sustainable Income Municipalities policy is based on a continuous, dynamic and comprehensive approach, distributive justice, desirability, low economic opportunity cost, participation, flexibility, innovation and creativity. Hence, policy makers for the realization of good governance, they must be constantly innovating, innovating, designing and formulating appropriate policies to generate sustainable revenues and provide the resources needed to create prosperity, development, and citizen satisfaction or good governance or the realization of good governance (Pour Zarandi et al., 2016).

In the model of formulating the middle-income sustainable policies, Prioritizing strategies predicts the future (futures) of municipalities and the readiness of municipalities to deliver desirable services to citizens and face the challenges facing organizations in a dynamic environment which links the present to the future like a bridge and leads to the realization of good governance (Ebrahimi et al.,

2015). The trends in the formulation of the sustainable income policies of the middle municipalities in the past period indicate: Lack of sustainable income growth, self-sufficiency, self-reliance, lack of functional coherence, lack of sustainable sustainable income structure, inadequate distribution, and lack of attention to environmental and physical issues in middle cities (Zarabi et al., 2015).

In the formulation of policies and strategies, the subjective criteria of intuition discovery (the conceptualization of the facts) are very important (Alvani & Ghezel, 2016), because of environment dynamics, complexity and ambiguity in variables, expanding cities, increasing the opportunity cost of economic decisions and its negative impact on urban identity, the downturn in municipal services and the inaccessibility of municipal services, increasing unavoidable fixed costs, as well as the lack of a proper sustainable earnings policy with a good governance approach, changing policy formulators, which have led to the formation of middle-income municipalities, to the unstable incomes of congestion and land use change, to the commission of Article 100 crimes and to the reliance on unstable sources of income (Ziyari et al. 2014).

Formulation of a conscious and rigorous activity policy is based on a realistic analysis of the time and the internal and external conditions of the organization which requiring the accompanying of other departments and the development of human resources and stakeholder and supplier partnerships and an increased sense of responsibility and involvement which This is a change in the improvement and development of the services of public organizations and as a result good governance (Alvani et al., 2015).

Policymaking and thinking about the future hve at least the benefit of being less surprised and surprised by changes (Dai 1, 2016). According to the results of the studies, municipalities currently lack proper policy in providing sustainable income sources, severe economic fluctuations and as a result, they provide sustainable sources of income to fulfill the organizational mission and prosperity of citizens (Yeganegi et al., 2016). Therefore, the purpose of this research is to present a

model of formulation of sustainable municipalities' middle income policies with good governance approach, in order to avoid severe fluctuations in the sustainable financing of middle municipalities and fulfill the mission and mission of municipalities and, as a result, increasing the services and welfare of citizens as real suppliers and stakeholders and improving the indicators of economic, social, cultural and political development.

Given the limitations of sustainable middle-income municipalities, in the face of overwhelming spending, it is imperative to select and prioritize strategies under the law of ultimate utility and social preferences (Maroufi et al, 2017). In this research, we attempt to determine the weight and priority of each of the main strategies (main category) and sub strategies (subcategories) using AHP method and appropriate software and methods.

DEVELOPMENT.

Background.

Monvarian, Mohammadi, Mohammadi Fateh (2016) in an article entitled: Good Policy in the Executive, attempt to present an appropriate model, formulate a good policy in the executive power. In this research he considers good policy making as an idea that seeks open and transparent policy making that is important in this (process) and (content or quality) strategy. That is, some strategies for enhancing the policy process include problem identification, and some for improving policy content including policy coherence, component fit. This paper examines the good policy making strategy in the executive branch and identifies the underlying and confounding variables associated with it so that a smart policy can be formulated and implemented.

Yeganegi, Mahmoudzadeh, Khazaei (2015) in an article entitled: Explaining Patterns of Financing in Sustainable Development of Tehran with Emphasis on Bank City, the characteristics of sustainable earnings are expressed in terms of partnerships, flexibility, continuity and desirability.

In the presented model, they focus on economic factors influencing sustainable development strategies of Tehran municipality's sources of income. This article emphasizes the process of understanding and compiling strategic policymakers.

Zarabi, Saberi, Mohammadi (2015) in an article entitled: Prioritizing Urban Development Strategies (CDS) Using AHP Hierarchical Analysis Process - Case Study: Isfahan Metropolis, prioritize urban development strategies using the AHP process. The main strategies of Isfahan metropolitan development are 6 main strategies: Physical Arrangement and Spatial Form, Dynamics of Urban Economy, Social Sustainability, Sustainable Access, Improving Environmental Quality, Good Governance and 38 sub-strategies based on the hierarchical tree are drawn.

Rahnama, Shokouhi, Sharifi (2014) in an article titled: Landscape of Ashnoyeh City in CDS Urban Development Strategy Process, the process of urban development strategy is introduced by CDS as a new approach to urban planning and landscaping is at the heart of the process of urban development strategy and with the descriptive method, four steps: 1- Understanding the city's current status 2- Examining the downstream and downstream projects 3- Introducing global and domestic experiences 4- Interviewing and surveying people, officials and elites, to determine the landscape. The weakness of this research is the lack of attention to the process of strategic management (strategic plan formulation, strategic implementation, control and evaluation) and strategic thinking (descriptive analysis) and it is mostly decided on the basis of the status quo and the current structure and past trends, considering the environment in a constant fashion, with no prospects.

Akhundi and Hadi Zenour (2014), in the report "Structural Review and Design of Tehran's Metropolitan Policy and Taxes", examined the revenue system of municipalities around the world, especially the OECD. Then, it evaluates the rules and methods of detection and collection of tolls and costs of public services in Iran based on the criteria obtained in previous stages of research,

finally, they propose to increase the rate of renovation duties to reform the Tehran municipal income system.

Sharzeey et al. (2014), in a study titled "Revising Municipalities' Revenue Policy" found that: In other municipalities, the use of resources such as tax and local taxes is at the forefront. Resources such as the sale of services and borrowing, the use of specialized funds or assistance, and the receipt of government grants are major sources of revenue for municipalities around the world. In addition, urban development funds or specialized banks, which are used in some cities around the world, make local governments credible and a good source of revenue for municipalities. Other research results show that: To tackle municipal budget deficits more effectively, we need to increase the efficiency of the existing system by introducing new policies to collect tolls and by redefining the tax base; he began to create new tax sources.

Mahmoudi et al. (2014), in the article "Investigating Factors Related to Sustainable Income of Tehran Municipality and Prioritizing It", the following factors are identified as the four most important and influential factors in achieving sustainable municipal revenues in Tehran: 1- Increase the rate of adverse effects on land value (which is suggested to replace instability effects such as congestion), 2- The system of detection and collection of tolls in the municipality of Tehran, 3- Financial relations between the government and the municipality of Tehran, 4- Finally, access to financial monetary markets, this way.

Chattan Vidy and Hitsch Vidy (2015) formulate sustainable revenue policy and creative financing methods for urban infrastructure in India based on public and private partnerships and they cite the formulation of a proper policy for the tax system as an essential tool in shaping the formulation of appropriate municipal financing strategies. For Govinda and Brad (2014), the growing trend in the need for public utilities requires resources such as bank borrowing, physical development costs, land sales, and partnerships.

Nkatachalam (2015) considers the role of the ULBs in the creation of sustainable revenues and the financing of Indian urban projects through innovative ways very effective. These methods are: Types of local taxes and duties, green taxes, international bank loans, private and public sector partnerships for investment.

Vladimir Vyadik (2013) states in an article entitled: Formulating Sustainable Income Policy in Russian Municipalities and Comparing it with Northern European Municipalities: In Russia, due to problems of inconsistency in the goals of local policy makers with macro policy makers (the difference between local government and central government), there is a policy gap and low citizen participation and cultural problems. Also due to the lack of devolution of policy to local governments and the lack of laws and regulations to stimulate policy formulation (the same as external environmental problems) local government is not successful in formulating and implementing a sustainable revenue policy and in a comparative comparison, compared to the Nordic countries such as Norway, Sweden and Finland, the country under study, Russia, has not been successful.

Based on UN statistics on social benefits, taxes, budgets and citizen participation, the top meta-countries are ranked first to third and Russia is ranked 50th; therefore, in this paper, the contradiction in the goals of the formulators of sustainable income policy (external environment) is considered to be the cause of sustainable income reduction and public participation.

Smith (2013) states in an article titled: Formulating Sustainable Income Policy in Irving, Texas: In many US cities, a sustainable governance approach has been formulated with good governance, but policy performance is poor or not at all. In the city under study, due to the continuity and timeliness of formulating local government performance policies, the four dimensions of productivity, effectiveness and quality of service and efficiency have increased and formulate a sustainable revenue policy based on operating budgets and employee motivation and citizen satisfaction and

optimal resource allocation and people's participation has increased and control, monitoring and evaluation increased and 90% of the population surveyed found it appropriate to prioritize sustainable revenue strategies and 89% of them prioritized strategies for evaluating desirable services and profits, and 70% considered financial stability and operational program efficiency as key factors. This article states that citizens are effective as stakeholder groups; Of course, the social structure and policy of providing sustainable income sources in American cities are very different from those in Iran.

Methodology.

This survey is a type of applied and structural research. Given that the number of concepts, categories, and sub-categories influencing sustainable municipalities' middle-income strategies with good governance approaches is high; therefore, using the statistical population consisting of 57 members of the Islamic Consultative Assembly, honorable Islamic city councils, university professors, municipalities and the Islamic Council, based on the obtained information, the priorities of appropriate strategies in formulating sustainable municipalities' income model are determined by good governance approach.

To answer the question, are the weight, degree, and importance of the main and sub-categories influencing sustainable municipalities' middle-income strategies consistent with a good governance approach? We use the rating given on the importance of each factor by the Friedman test. The assumptions are:

H0: Zero assumption: The mean score of factors or weight, degree, and importance of the main and sub-categories affecting sustainable municipalities' middle-income strategies are equivalent to good governance approaches.

H1: Contrary assumption: A least the mean score of the two effective factors or weight and degree and importance of the main and sub-categories affecting the sustainable revenue strategies of the middle municipalities are not equal to the good governance approach.

Results.

Table 1 shows the results of the importance and weight equality test of 8 main and 57 sub-categories (concepts) affecting sustainable revenue strategy in middle municipalities with good governance approach.

Table 1. results of the importance and weight equality test.

Friedman test statistic (k2)	Sample number	Degrees of freedom	Significance level	Test result
435/889	57	7	0/000	Reject the zero hypothesis

Table 2 Test Results 57 Sub-categories Affecting Sustainable Income Strategy in Middle Municipalities with Good Governance Approach.

Table 2. Test Results 57 Sub-categories Affecting Sustainable Income Strategy.

Friedman test statistic (k2)	Sample number	Degrees of freedom	Significance level	Test result
45/944	57	56	0/000	Reject the zero hypothesis

Tables 1 and 2 contain the statistic K2, number of observations, degrees of freedom, and minimum significance level for the two 57 subcategories and 8 main categories, respectively, given the significance level of the test which is less than 0.05, the null hypothesis that the mean score of the status quo is equal is rejected. That is, there is a significant difference between the statuses of the factors. The validity of the questionnaire was assessed by a questionnaire of experts and university professors and the reliability of the questionnaire was measured by Cronbach's alpha test.

The data were collected by questionnaire and entered into SPSS software. Since the data were qualitative, data were analyzed using qualitative methods and Kolmogorov-Smirnov methods (to prove the assumption of normality of society) and t-student test were used.

Second question: How important is the importance and weight of each of the main and sub-categories of effective middle-income strategies in good governance with a good governance approach?

To answer this question; Designing a Questionnaire for 57 Experts (Including MPs and Islamic Mayors and Academic Mayors) Using AHP, Nominal samples are asked to rate each of the major and sub-categories affecting sustainable earnings strategies in the researcher's proposed conceptual model and determine the preference of each criterion. The geometric mean of each answer is computed and then obtained through the Expert Choice weights of each of the major and subcategories, and with the goal of prioritizing the strategies of formulating sustainable revenue policies of middle municipalities with a good governance approach, respectively.

Weighting criteria and sub-criteria.

To determine the significance coefficient (weight) of the criteria and sub-criteria, we compare them two by two using the AHP method. Their binary comparisons were used to obtain a CR coefficient AL saati 9-point scale and the binary comparisons of criteria according to the objective under consideration are the basis of judgment. All criteria are compared one by one. Experts are asked to rate based on Table 3 below the standard.

Table 3. AL satti 9-point scale to compare binary criteria.

Points	1	3	5	7	9	8-6-4-2
Definition	Same preference	A little preferred	More preferred	Much more preferred	Totally preferred	Intermediate Preference

Table 4. Matrix Comparison of Main Strategies for Formulating Sustainable Income Policies of Middle Cities with Good Governance Approach.

The main criteria	Reform	Management Capacity	Personal capacity of editors	Content and quality of policy formulation	The economic situation	Situation of cultural and social environment	The state of science and technology environment	The state of the political and international environment
Reform	1	2	3	4	2	4	4	5
Management Capacity	0/5	1	1/5	2	1	2	2	2/5
Personal capacity of editors	0/33	0/66	1	1/33	0/66	1/33	1/33	1/66
Content and quality of policy formulation	0/25	0/5	0/75	1	0/5	1	1	1/25
The economic situation	0/5	1	1/5	2	1	2	2	2/5
Situation of cultural and social environment	0/25	0/5	0/75	1	0/5	1	1	1/25
The state of science and technology environment	0/25	0/5	0/75	1	0/5	1	1	1/25
The state of the political and international environment	0/2	0/4	0/6	0/8	0/4	0/8	0/8	1

From Table 4, we can conclude that: Weight and importance of the main criterion of the strategy of reforming the Sustainable Revenue Policy of the middle municipalities twice the economic conditions, managerial capacity conditions and 3 times the personal capacity of policy editors and 4 times the state of the cultural and social environment, the state of the scientific and technological environment and 5 times the state of the political and international environment, likewise, the key criterion is the managerial capacity to formulate a sustainable revenue strategy twice the content and quality of the policy, the status of the cultural and social environment, the status of science and technology of value. That is, the content and quality of the policy, the state of the cultural and social environment, the status of science and technology are half the measure of managerial capacity in the strategies of formulating sustainable municipalities' middle-income policies with good governance approach. In this research, relative weight calculation method is used for approximation of hierarchical analysis and geometric mean due to more accuracy (Tables 4 and 5).

Table 5. Calculate the geometric mean of the criteria.

$(5)(2)(3)(2)(1)(4)(4)(4)^{1/8} = 1/923$	$(0.5)(1)(1.5)(2)(1)(2)(2)(2.5)^{\frac{1}{8}} = 1/913$
$(0.33)(0.66)(1)(1.33)(0.66)(1.33)(1.33)(1.66)^{1/8}$ $= 1/826$	$(0.25)(0.5)(0.75)(1)(0.5)(1)(1)(1.25)^{1/8} = 1/654$
$(0.25)(0.5)(0.75)(1)(0.5)(1)(1)(1.25)^{1/8} = 1/587$	$(0.25)(0.5)(0.75)(1)(0.5)(1)(1)(1.25)^{1/8} = 1/442$
$(0.5)(1)(1.5)(2)(1)(2)(2)(2.5)^{1/8} = 1/623$	$(0.2)(0.4)(0.6)(0.8)(0.4)(0.8)(0.8)(1)^{1/8} = 1/012$

The criticality factor of the criteria is obtained by normalizing these numbers by dividing each number by their sum.

Table 6. Calculation of criterion importance coefficient.

Economic situation and conditions = 0/356	Modify the structure and process of = 0/486 policy formulation
Personal capacity and contingent management = 0/284 of the editors	Management Capacity = 0/224
Content, quality of the nature of policy = 0/216 formulation	Situation of cultural and social = 0/194 environment
The state of the political and international = 0/178 environment	The state of science and technology = 0/164 environment

In addition, the sub-criterion significance coefficient is also presented in separate tables for the three criteria of the eight main criteria.

At the same time, all the steps that are taken to determine the significance coefficient of the criteria are also performed to determine the significance factor of the sub-criteria.

Table 7. Researcher Source.

Subsidiary Criteria	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1- Decentralization	1	0/16	0/14	0/12	0/12	0/14	0/24	0/16	0/5	0/2	0/24	0/14	0/24	0/16	0/5	0/16	0/2
2- Executive Guarantee	6	1	0/86	0/75	0/75	0/86	1/5	1	3	1/2	1/5	0/86	1/5	1	2	1	1/2
3-Strategic planning	7	1/17	1	0/875	0/875	1	1/75	1/17	3/5	1/4	1/75	1	1/75	1/17	2/3	1/17	1/4
4- Modify the structure of diagnosis and estimate baseline complications	8	1/33	1/14	1	1	1/14	2	1/33	4	1/6	2	1/14	2	1/14	2/66	1/33	1/6
5- Modifying the structure of collection of tolls.	8	1/33	1/14	1	1	1/14	2	1/33	4	1/6	2	1/14	2	1/14	2/66	1/33	1/6

6- Modify the structure of the diagnosis, estimate the complication rate.	7	1/16	1	0/875	0/875	1	1/75	1/17	3/5	1/4	1/75	1	1/75	1/17	2/3	1/17	1/4
7- Load capacity of complications.	4	0/66	0/57	0/5	0/5	0/57	1	0/66	2	0/8	1	0/57	1	0/66	2	0/66	0/8
8- Flexibility	6	1	0/86	0/75	0/75	0/86	1/5	1	3	1/2	1/5	0/86	1/5	1	2	1	1/2
9- Satisfaction of Stakeholders and Suppliers	2	0/33	0/28	0/25	0/25	0/28	0/5	0/33	1	0/4	0/5	0/28	0/5	0/33	1	0/33	0/4
10- Innovation and Creativity	5	0/83	0/71	0/625	0/625	0/71	1/25	0/83	2/5	1	1/25	0/71	1/25	0/83	2/5	0/83	1
11- Looking ahead	4	0/66	0/57	0/5	0/5	0/57	1	0/66	2	0/8	1	0/57	1	0/66	2	0/66	0/8
12- Self-reliance	7	1/16	1	0/875	0/875	1	1/75	1/17	3/5	1/4	1/75	1	1/75	1/17	2/3	1/17	1/4
13- Self-sufficient	4	0/66	0/57	0/5	0/5	0/57	1	0/66	2	0/8	1	0/57	1	0/66	2	0/66	0/8
14- Being desirable	6	1	0/86	0/75	0/75	0/86	1/5	1	3	1/2	1/5	0/86	1/5	1	2	1	1/2
15- Stakeholder and supplier partnerships	3	0/33	0/28	0/25	0/25	0/28	0/5	0/33	1	0/4	0/5	0/28	0/5	0/33	1	0/33	0/4
16- Continuity and continuity	6	1	0/86	0/75	0/75	0/86	1/5	1	3	1/2	1/5	0/86	1/5	1	2	1	1/2
17-The policy gap	5	0/83	0/71	0/625	0/625	0/71	1/25	0/83	2/5	1	1/25	0/71	1/25	0/83	2/5	0/83	1

In Table 7, Structure Reform The task of identifying and estimating tolls, modifying the structure of tolls in the sub-strategies of reforming sustainable revenue policy structures in middle municipalities with good governance approaches has received the number 8. And that means: the importance of restructuring the task of diagnosing and estimating the baseline of complications is 8 times the decentralization of complications and 4 times the satisfaction of stakeholders and suppliers and the involvement of stakeholders and suppliers and 2 times the foreseeable item, self-sufficiency, is the toll-carrying capacity and in the sub-criteria analysis of reforming the structure of a sustainable revenue policy formulation with a good governance approach, decentralization has the least effect. This is due to the independence of the policy of the middle municipalities and the Islamic councils as local governments in the realization of a good governance approach.

Table 8. Binary Comparison of Sub-categories of the Main Sub-Strategy of the Economic Status in Formulating the Sustainable Income Policy of Middle Municipalities with Good Governance Approach.

Subsidiary category of economic conditions	1	2	3	4	5	6	7	8
1- Investment and return on capital in the construction sector	1	2	1/4	0/2	0/25	0/5	1/25	0/5
2- Economic stability	0/5	1	0/66	10	8	4	0/625	0/25
3- Economic Capacity	0/75	1/5	1	0/18	0/19	0/37	0/94	0/375
4- Resistance economy	5	10	6/66	1	1/25	2/5	6/25	2/5
5- Variation in Sustainable Income Sources	4	8	5/33	0/8	1	2	5	2
6- Tax revenue	2	4	2/66	0/4	0/5	1	2/5	1
7-Human capital	0/8	1/6	1/07	0/16	0/2	0/4	1	0/4
8- Cost of economic opportunity	2	4	2/66	0/4	0/5	1	2/5	1

According to Table 8, a comparison of the binary sub-categories of the underlying strategy set of economic conditions shows that; Weight and importance of the sub-category of the resistive economy; 10 times the economic stability, 6.66 times the economic capacity, 6.25 times the human capital, 2.5 times tax revenue and opportunity cost and the 1.25 Diversity in Sustainable Income Sources is important.

Table 9. Binary Comparison of Subcategories of the Main Strategy Capacity of the Individuals Capacity Building Policy of Sustainable Revenue Policies of Middle Municipalities with Good Governance Approach.

Sub criterion	1	2	3	4	5
1. Conceptualizing facts and understanding problems	1	0/5	0/33	1	0/5
2. The personality type of the editors (individual capacity)	2	1	0/66	2	1
3. Organizational Commitment, Administrative Health, Ethical and Value	3	1/5	1	3	1/5
4. Mental conceptualization and policy visualization	1	0/5	0/33	1	0/5
5. Strategic thinking of the editors	2	1	0/66	2	1

Based on the results of Table 8, based on binary comparisons of subsets of the main personality capacity strategy subset show that weight and priority, importance of subgroup organizational commitment, administrative health, ethics and value of middle-income sustainable policymakers with 3-fold good governance approach, the sub-categories of conceptualizing facts and understanding problems, mental conceptualization, and visualization of the policy 1.5 times, the editorial personality type are the strategic thinking of the editors.

To identify the weight and importance of the main criteria of the strategies as well as the weight and importance of the sub-criteria or sub-criteria in the strategies of formulating sustainable municipalities' middle income policies with a good governance approach; in the first step, the hierarchical tree is plotted, and then, each of them is compared binary in the form of the tables above.

The sub-criteria of sustainable income strategies are highly diverse and each one has a certain weight factor. Combined with the purpose of the research to prioritize each of the criteria and sub-criteria and the weight preference of each of the sub-criteria is also determined.

Table 10 presents the main and secondary strategies outlined in the model of sustainable municipalities' middle-income policy formulation with a governance approach.

Table 10. Ranking of the main and secondary strategies in the model of sustainable municipalities' middle-income policy formulation with good governance approach.

	The main category or strategy	Subcategory or sub strategies	Subcategory Weight	Weight of the main category	Combined weight	Strategy rank
Develop a sustainable middle income municipalities policy with good governance.	Modify the structure of the policy formulation process.	Modify the structure of toll collection	0/94	0/78	0/733	1
		Modify the basic diagnosis structure to receive complications	0/64	0/78	0/499	33
		Strategic planning	0/68	0/78	0/53	28
		Modification of complication rate detection structure	0/74	0/78	0/5774	23
		Self-reliance	0/92	0/78	0/717	3

		Self-sufficiency	0/83	0/78	0/647	12
		Executive Guarantee	0/76	0/78	0/592	22
		flexibility	0/89	0/78	0/694	7
		to suite	0/91	0/78	0/71	5
		To be continuous	0/90	0/78	0/702	6
		Policy slot	0/86	0/78	0/671	9
		Innovation and creativity	0/79	0/78	0/616	17
		Toll load capacity	0/78	0/78	0/608	19
		Looking ahead	0/81	0/78	0/631	13
		Stakeholder Engagement and Suppliers	0/72	0/78	0/561	26
		Stakeholder Satisfaction	0/73	0/78	0/57	25
	Management Capacity.	strategic Managment	0/74	0/70	0/5184	29
		Relationships between executives and policy makers	0/67	0/70	0/47	37
		Reduce the number of policy formulation references	0/87	0/70	0/61	18
		Managerial stability of policy makers	0/74	0/70	0/5181	30
		Leadership and motivational capacity of the editors	0/72	0/70	0/504	33
		Horizontal cohesion	0/62	0/70	0/434	
	The economic situation	Economic Strength	0/96	0/76	0/729	2
		Diversity in Sustainable Income Sources	0/82	0/76	0/623	14
		Tax system reform and tax revenue	0/87	0/76	0/661	10
		Opportunity cost	0/73	0/76	0/554	27
		Investment and Return on Construction	0/76	0/76	0/5771	24
		Human Capital	0/68	0/76	0/516	31
		Potential Opportunities (Economic Capacity)	0/57	0/76	0/433	40
		Economic stability	0/52	0/76	0/395	42
	Personal capacity and contingency management	Organizational commitment, bureaucratic, ethical and value for the editors	0/96	0/74	0/71	4

		Personality type and individual capacity	0/89	0/74	0/658	11
		Strategic thinking of the editors	0/92	0/74	0/681	8
		Conceptualizing reality and understanding problems	0/84	0/74	0/621	15
		Mental conceptualization and visualization of the proposed policy in implementation	0/81	0/74	0/599	20
	The content, quality and nature of the formulation policy	Effectiveness and Policy Effectiveness	0/88	0/68	0/598	21
		Backup Analysis Documents (Law Enforcement and Policy Adjustment)	0/91	0/68	0/619	16
		Transparency of policy goals and strategies	0/47	0/68	0/320	49
		Understand the policy	0/47	0/68	0/319	51
		Internal cohesion	0/48	0/68	0/326	47
		Reliance on scientific theory	0/46	0/68	0/311	52
	Situation of cultural and social environment	social trust	0/74	0/57	0/422	40
		environmental issues	0/68	0/57	0/388	43
		Citizenship Culture	0/64	0/57	0/365	44
		Organizational Culture	0/62	0/57	0/353	45
		Comprehensive, detailed plans and land preparation	0/52	0/57	0/296	53
	The state of the science and technology environment	With information on income recognition, VAT and consumption	0/73	0/56	0/41	41
		Specialist workgroup and consultants	0/57	0/56	0/320	50
		Real estate audit technology	0/58	0/56	0/324	48
		A scientific approach to looking at issues	0/86	0/56	0/481	34
		The cause and effect relationship is formulated in the policy	0/92	0/56	0/515	32
	The political and international situation and environment	Globalization of the economy	0/86	0/52	0/456	38
		Market capacity and absolute and relative advantage	0/66	0/52	0/343	46

		Membership in regional and international treaties	0/91	0/52	0/473	36

		Supporting affected groups	0/87	0/52	0/452	39
		Facilitating political space	0/92	0/52	0/478	35
		Switching Governments	0/56	0/52	0/291	54

CONCLUSIONES.

According to the analysis carried out, the priority and importance of the main categories and the dimensions of appropriate strategies in the new conceptual model formulate the sustainable revenue policy of the middle municipalities for achieving good vision and governance: Modify the structure and process of policy formulation as the first priority of the main category with a weighted average of 0.486 including 17 dimensions or subcategories, Economic status as the second priority of the main category with a mean of 0.356 including 8 dimensions or subcategories, The personality capacity and contingency management of policy makers as the third priority of the main category with a weighted average of 0.228 including 5 dimensions or subcategories; Fourth priority management capacity of the main category with a mean of 0.222 including 6 dimensions or subcategories, Content, quality, and nature of policy strategies formulated with a weighted average of 0.221 in the top five priority categories including 5 dimensions or subcategories; The status of cultural and social environment in the sixth priority of the main category with a weighted average of 0.820 and including 5 dimensions or subcategories; Political and international environmental conditions in the seventh priority of the main category with a weighted average of 0.178 and including 6 aspects of the category; Environmental and technological environment conditions are in the eighth priority of the main category with a weighted average of 0.164, including 5 sub-categories; and among the subcategories, the top 10 subcategories are: Modify the structure of first

priority toll collection, Resistance economy is the second priority, Third priority self-reliance, Organizational Commitment, Administrative Health, Ethical Priority Four, The fifth priority is desirable, To be continuous Priority sixth, Seventh priority flexibility, Strategic Thinking of Eighth Policy Developers, Policy gap, ninth priority, and reforming the tax system and tax revenue is a top 10 priority.

Given that taxes play an important role in financing municipalities in developed countries (Pour Zarandi et al., 2016), it is; therefore suggested, that future research on restructuring policy be entrusted to municipalities, which are public entities, on the task of collecting and receiving taxes and duties. The effectiveness of the tax system and the participation of citizens in paying taxes and changing the sources of revenue for municipalities and the government are being scrutinized.

Since the local councils levy local taxes on many of the revenue codes, they have been canceled based on the opinions of the General Board of Administrative Justice. It is; therefore recommended, that future scholars present their analysis on policy inconsistency by policy-making authorities and delegating policy-making to local organizations (Islamic Councils) and researchers should fully consider this funding constraint.

Regarding the need for more efficient resources and sustainable financing methods, there is a need to amend the rules, It is also about the passage of supportive laws by the Islamic Consultative Assembly for municipalities; unfortunately, since the year 1364 after the removal of municipalities from the state institutions so far, contrary to the aforementioned law, support laws for the creation of sustainable sources of revenue for municipalities have not been enacted.

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