Abstract

By transition in industry and market economical structures, flattens the path for development of national economy and flowering of potential capacities as well as improvement of consumption pattern; and the extensive effects of this great economical transition will be observable on various activities of social, developmental, urban services, urban transportation and organization’s financial and official realms. Operational strategies which contribute to improvement of economical effects of performing this plan are presented through five general groups. Generally, though according to classics view, decrease in revenues results necessarily in service reduction in order to preserve the budget balance, but according to the new finance theories, in current year albeit prediction of revenue reduction, in order to make balance in urban socio-economic situation, not only municipality can reduce its attempts and activities but also it must be responsible for social expectation as desirable as possible and finance the budget deficite due to new expectations and circumstances from other resources; thus, we observe the minimum disturbance volume within municipality’s activities and public aggregations so that we can get rid of this necessary economical operation with the minimum cost.

Keywords: Subsidies, management, targeted subsidies, urban management

1. Introduction

In all worlds’ countries of the most important goals of the states creation general welfare in general and vulnerable group of society Has in particular. Therefore governments in order to achieve the above objectives in addition to addressing State Social Security uses of the subsidy that is one of the tools Social Security. In The governments of oil and relies on natural resources The following are The easiest way for the public subsidies have That sometimes has created difficulties because of the lack of real prices of goods subsidy. According to these that Would pay large sums in the form indirect of subsidies yearly in our country therefore had Payment system that Have many defects, Government will lead to alleviate the economic problems of the people to reform the paying subsidies system. That was introduced this law, the bill by the Government of the Islamic Republic of Iran In the winter of 2008 that Receipt With the changes to pass the Islamic Consultative Assembly After a long stretch and Bend, is The bill part of an economic development plan that has suggested Ahmadinejad's government. No doubt we will face targeted with targeted subsidies with Construction of the slowdown Which is causes failure of income urban management. Become associated with the price increase many goods had subsidized with Plan of Pay cash subsidies. Now must see that loss of income and Higher costs of urban management In effect, more and more citizens Public fleets of other factors, the problems with municipal and what measures can think of for this problem. The municipal administration of cultural and social issues that matter Deeper significance and which require careful planning. Subsidies Hears Particularly in urban management And consequently the costs of all other parts in this sections will be Not much impact on the psychological experience of the last decades Considers to be a small share your swelling and estimated direct and indirect.

2. Subsidy
In glossary subsidy generally means free support and (financial) assistance from Government to people in certain times and includes typical advocacy for a special Group by government (in some cases whole the society) in special or emergency Time periods in order to provide social welfare by reducing the costs support. Financial support assistance help or its equivalence that is given to special service Although this service might not be economical from the profit view point but it is Necessary from public welfare point. Free financial grants and supports from government to its subordinate units as Enhance a public service also mean the same. Subsidy also means financial support assistance and for gratuitous to producers And consumers of some goods and services Also it has been put forward that payment of financial support (subsidy) can have Various reasons such as keeping price level down (via increasing the real afford of Buyers) and/or preserving tendency of producing certain goods Any now subsidy payment can result in unfavorable resource allocation by distortion of market values and production cost. Although it is possible to compensate these interferences (via external effects) we seek to investigate the subsidy setting goal and its effects on urban management.

3. Urban management

There are different and diverse definitions for management and some of them include management Means synchronization of financial and human resources to achieve the objectives. Management means carrying out the works by and via others. If management is compared to a tree with various branches such as industrial management, financial management and etc; one of new branches of this tree, will be urban management. it is clear that characteristics and structure of legal institutions which govern the city are different from one country to the other and every society has a special definition or attitude about urban management according to its economical, social and political structure. Criteria’s of city identification generally included population, predominant career of habitants, and existence of municipality and so on.

Nowadays, cities are important from two aspects: one as a center for localization of a great deal of people and the other as the most major player of economic role, to tally national economy. Hence, their problems and affairs should be noticed more precise because, while precise and proper planning result in economical growth, political establishment. And increase in citizen participation in city affairs, failure to solve the city problems and affairs causes Economic slump, social and political discontent, power try, unemployment and environment Destruction. Combination of management and city inspires organizing, planning affairs ordering, Mobilization of sources and facilities, control and direction within city; a concept which in different Countries involves different institutions with different patterns because of political structures and economical approaches. Steren (1993) in an article from cities review reports that there is no general principle for understanding urban management and the main concept of this term is bewildering. According to people tastes and wisdom as well as political – social sufficiency of different times, urban management has had different meanings; similar, at present, we observe differential meanings and concepts. Global bank considers urban management as a quasi commercial for governments. In other words, urban management means direction of city affairs and greater efficiency to use the Loans of global bank. Sometimes, urban management is considered as a tool for performing the urban policy – settings and its concept is the same as science of society direction. Urban management is a process which totally results is a decision system. Degree of success or failure of urban management depends on the power, legitimacy and social, economical and law structures of respective society. Form one point, this type of management for appealing the public participation which the governments burden. It is necessary to note the combination of urban and management words for understanding the concept of urban management.

Management includes the art of doing works with the aid of others and it can be known as the process of planning, organizing, leading and controlling the organizations member in order to achieve the defined goals. But, the concept, the concept of urban is very complicated. From one it refers to a life type and form the other side it refers to a building style and combination of artificial and natural environments. Demographic thresholds common employment, general autonomy and population density are observed within definitions presented about urban. Of course, because of social and geographical considerations, different definitions are provided for this life type. Combination of urban management shows stabilization of planning process towards controlling
all urban-related dimensions whether social, economical, physical or environmental. This task is divided among different organizations and institutes because of its extension.

In Iran, urban management that has been reduced to municipal affairs managing involves municipality, city council, citizens and institutes of civil society. However, the fact of this concepts denotes an extensive variety of institutes responsible for urban managing.

4. Subsidy placing in national accounts

In most of countries, state payments are divided to their groups and current (checking) pay mints are one of them. Also, current (checking) payment are classified to commodity coats, capital charge and transfer payments. Transfer payments consist of 3 parts, that is subventions, current and capital grants that subsidy is among transfer payments. State subventions include the grant that privacy activities from state current account and it substantially indicates supplements to income of producer from their current production.

5. Distinction between direct and indirect subsidies

Because of approximation of subsidy and tax mechanisms, subsidy also can be called a kind of negative tax. Division of subsidy as direct and indirect is due to the mentioned approximation. Depending upon the method of tax collection and the tax is imposed either on commodity or income; tax is divided into direct and indirect. Indirect tax or commodity tax is always more simple and collectable. However, for subsidy case, the situation is different, that is subsidy is divided as divided as direct and indirect depending upon the payment and upon the payment is for commodity or for money. For direct subsidy, calculations are simpler and its abuse is very low, because firstly it is monetary and secondly the collector organization or firm is clear. Conversely, indirect subsidy often belongs to commodity and its receivers are determinist.

But, whenever public interest of direct subsidy is spent for operational differentiation and public utility with national aspect and public direct subsidy is preferred to indirect one. In Iran's economy, direct subsidy is played according to the loss of public corporations which offend are responsible for production of commodity and service. Most of the loss is due to improper pricing system and low-efficiency management in the corporations and direct subsidy is never preferable to commodity subsidy that is indirect and imposes great effect on income distribution and economy stability. Some time, indirect subsidy and concealed subsidy are supposed as synonyms, but this is a false understanding.

Classification of subsidy according to reflection or unreflection of its cost in budget.

6. Concealed subsidy

Sometimes, a commodity or service is supported by government, however the costs of the support are not reflected in accounts of subsidy payment, therefore, it is called concealed subsidy. It is different of indirect subsidy because while the latter is calculable and is presented in financial accounts but the method of its calculation is difficult, concealed subsidy is not actually considered as subsidy or operation loss, fur the mare it is a bonus that is provided for parts by organization this type of subsidy has become extended in Iran’s economy especially since there was a great difference between par rate of exchange and its real price.

7. Obvious subsidy

All subsidies which are within state costs and called subventions are obvious subsidy, therefore, all direct and indirect subsidies are also obvious.
8. Classification according to the objective and the method of subsidy payment

Generally, subsidy can be divided according to the objective and the method of subsidy payment. A classification that is presented in the form of a heptad model in 1975 has divided the subsidy into seven parts:
Cash subsidy or cash grants: include direct payment to producers or consumers.
Credit subsidies: such as state decisions, interest rate of subsidy to institution or loans with low interest rate. This category includes loans that are given with less interests to deprived centers or loans given to agriculture or other sector with rates less than official exchange rate.

8.1. Tax subsidies

Their objective is to lessen tax liabilities or to encourage industry or economical activities in special zones so that their tax reduction provides more profit for producers or service providing by government at a price less then market price.
Equity Subsidies: Government assistance is for equality.
In-Kind Subsidies: Supply of goods and services by the government at a price lower than the market price.

8.2. Procurement subsidies

Buying commodity or services by government at a price more than market price or guaranteed price and this type of subsidies are imposed on items such as wheat or 25 various it.

8.3. Regulatory subsidies

Implicit payments through attempts of government which affect market prices. According to these classifications, subsidy for a commodity may be found more than one class. For example, subsidy played for wheat is considered as economical subsidy, because government buys it from farmer at regulatory price in order to establish economical stability, a portion of this subsidy that is played to producing corporations is called producing subsidy and the portion related to lowering the price of consumed bread is called consumption one. Furthermore, from the viewpoint of national accounts, it is, a part of indirect subsidies and also in another classification it is called obvious subsidy.

9. Problems related subsidy payment in Iran

Some problems of the current system of subsidy payment can be summarized as following;

9.1. High level of subsidy amount

The volume of government support of commodities and energy carrier’s covers 29 percent of gross domestic product and 26 percent of the mentioned percent belongs to energy. About 110 thousand billion romans are distributed annually in the form of non – purposive subsidies in the society. In 2006 budget law of whole the country, the amount of predicted subsidies is estimated about 449 thousand billion Rials which consist about 76.5 percent of general budget of whole the country.
From this amount, energy subsidy of 86.6 percent has the highest proportion and following that commodities and agricultural input of 10.3 and 2.3 respectively are in the next placing. These results in turn missing the useful opportunities, source losses and ineffective usage of them.
9.2. Unjust prosperity of income (revenue) groups from subsidies

Despite every year, a significant proportion of governments mealy budget is dedicated to subsidies, but in most cases deserving groups are not aimed and affluent strata get more benefit from subsidies because of more consumption. According to the statistics published from official sources, 70 percent of these subsidies go to only 30 percent affluent stratum. For example, 2005 energy balance sheet of whole the country shows that most indigent urban households (first docile) and most indigent village household receive 0.8 and 0.4 percent of whole the petrol subsidy, respectively. These figures for affluent urban households (tenth docile) and affluent villager households reaches to 20.6 and 12.8 percent, respectively. In other words, the more the level of households income, the more proportion of receiving the petrol subsidy, so that petrol subsidy of an affluent household in whole the country is about 28 times the subsidy of an indigent household. Additionally the urban tenth docile consumes petrol, gasoline, electricity and gas, 22, 35, 14 and 3 times more than the first docile, respectively. In rural areas also, tenth docile consumes petrol, gasoline, electricity and gas, 49, 25, 5 and times more than the first docile, respectively.

9.3. Overuse aggravation

In past years, low price of subsidiary goods has resulted in unreasonable consumption patterns related to energy carriers especially petrol and subsidiary commodities and its most proportion has spent for consumption rather than flowing into production sector.

9.4. Imports increase

General payment of subsidy has resulted in import increase as well as negative effects on consumption, production and employment patterns. In fact, increasing demand due to population growth, new needs and lack of investment in production grounds, sub structures and stable – productive employment because of applying the policy lowering the prices of the goods non – purposive payment of subsidy and lack of incentive for production in agriculture and industry sectors, case importing to be noted as the simplest solution for responding the public needs. This is originated from 1973 as the first year of subsidy payment which concluded imports increase as 100 % in 1974. It is noteworthy that the most proportion of the above import has been related to foodstuffs. Investigations indicate that the amount of petrol importing in 2005 with an increase of 13-8 percent compared to 2004, has reached to 93.5 billion liters and its cost has spent a credit as much as 4.74 million dollars. It should be noted that in present, every day 22 million liter of petrol is imported and according to the current consumption until 1404 and we have to import gas and crude oil.

9.5. Contraband of subsidiary goods

Low price of some subsidiary goods such as oil products, wheat, flour and drug has intensified the abroad contraband these goods. In other words, the subsidies have been belonged external consumers, too. It is noteworthy that in response to increasing demands for petrol, government pays a significant subsidy for importing this product, whereas, a portion of the imported petrol is transferred to adjacent countries as contraband.

9.6. Source losses

One of the most important issues is intensive loss of sources in various economical sectors, so that the most portion of source loss is related to energy sector.
According to the current statistics, about 60 percent of fuel subsidies is wasted at enterprises and while government pays annually 4 thousand billion tomans for electricity subsidy, 30-40 percent of the electricity produced in power plant is wasted. The following table shows the percentage of energy loss in different power networks of country.

9.7. Other factors

Significant increase in distance between subsidiary prices and actual prices and thus greater pressure upon public sources of budget for providing the subsidies.

Population growth and increase in demand for public services and facilities coupled resource constraints.

Being the subsidies not purposive and being affluent groups are more beneficial from subsidies especially subsidy of some energy carriers.

Being the consumption pattern of household’s disturbed and environmental effects due to over use of energy carriers. Emergence of technologies wasting the scarce resources (energy, water,...) and becoming production non – competing in global markets and not conducting developmental researches and decrease in applying novel and modern technologies.

Extension of administrative system and governments organizations and its introduction into enterprise activities. From one side, subsidies by alteration of prices inhibited the optimum allocation of resources and will decrease economical growth and from the other side, through budget deficit and rising the social costs, leave macro effects on national economy.

Development of economical activities without technical economical justification and competitive advantage.

In general, the current system of subsidy payment has disturbed consumption pattern, production and investment.

10. Subsidy and urban management

Subsidy can be viewed as the gap between paid price and finished cost of goods and services or opportunity cost for some good and services and its amount is dependent on degree of support from objectives and subsidiary policies. In some cases, subsidy is defined as every kind of transfer payment from exchequer and cases whatever can be paid to it belongs to households and producers in the form of cash or kind in order to support indigent start and to improve income distribution. One of the objectives of subsidy payment in various societies is supporting indigent strata and improve income distribution. However what is generally considered in the context of subsidy payment in the country is high proportion of payment gained by affluent strata and low proportion of payment gained by indigent strata payment of general subsidy in resources and in private sector, it is accompanied by less competition and investment in production of goods which their prices are artificially kept lowered due to payment of consuming subsidy.

Unavoidable result of this advocacy policy in long – term is inefficiency of production and waste of resources and production facilities.

In consuming sector, subsidy payment also influences the preferences of consumer through effect on relative prices and increases consumption of subsidiary goods. Thus, in long – term improper pattern of production and consumption is institutionalized in economy and over the time, elimination of its defects become more difficult. According to the economical effects of subsidy (increase in consumption and decrease in efficiency, decrease in investment efficiency and as a result less motivation for investment and in long-term decrease in economic growth and tax revenues), social effects (such as more profit for affluent and urban households rather than indigent and villager households) and environmental effect (such as encourage for consuming for consuming fossil fuel), it is necessary to develop a comprehensive plan in the frame of making subsidies purposive. Purposive subsidy means subsidy paid to satisfy a certain objective, in certain time and place as well as with certain credit and the best solution, and for this target group is initially identified and are paid relevant subsidy according to their plantings. In other words, subsidy of production sector, distribution sector and consuming sector should be allocated to production, distribution, and consuming sectors, respectively. Making subsidies purposive leads to calculation of percentage of cost to profit, cost loss of social opportunities, productivity in
work places, revision of raw material and energy carriers consumption and even of human resources and will allow for all the processes to be engineered and revised. Hence, making subsidies purposive pushes country to competition through transition in economical structures of industry and market and flattens the path for national economy development and flowering the potential the path for national economy development and flowering the potential capacities as well as modification of consumption pattern. Extensive effects of this great economical transition will be observable in various social, developmental activities, urban transportation and financial and official realm of organization, Operational strategies which contribute to improvement of economic effects of economic effects of performing this plan.

11. Operational strategies

The following executive strategies would be presented in different realms such as urban development and building efforts, urban efforts, urban transportation, financial and cultural and social realms in order facilitate and improve this great economical occurrence.

11.1. Planning strategies

Identification of optimum places for resource consumption since one of the resources and prosperity of the maximum production power, urban management of course is not isolated of this rule and should seek to identify optimum places for its own resource consumption, further, by adjustment of forces over the time and applying more efficient forces with higher added-value, urban institutions can provide a positive more in this context in mentioned institutions. Also, in this case the ways of evaluating the value chain must be considered significantly by urban economy planners and responsible institution. Holding the meetings of thoughts flow, the expertise sittings and conferences with the attendance of clear – sighted persons and experts in necessary in order provide a suitable bed and making timely decisions about solving the challenges resulted from enactment of this rule.

Improvement of public transportations structure, enactment of the rule of making the subsidies purposive and rise in the prices of energy – carriers lead to rise in the prices of transportation and urban management must provide basic modifications in order to reduce the prices.

These modifications include making wore and torn automobiles obsolesce center, meeting the minimum production standard and applying technical control over automobiles. Development of electronic infrastructures, general and purposive shift towards infers structural development of electronic government, administrative automation and demand and reply through internet result in decree of interurban traffic resulted from doing the municipality – related affairs such as confirmations, license issuance. The other advantages of development of electronic infrastructures include saving in energy and fuel consumption, and reduction of urban air – pollution and decrease in the costs of above efforts.

Planning towards achievement to integrated urban management:
Planning is necessary to increase the efficiency of urban management, increase the revenues and decrease the costs of urban moaning – that is one of the main objectives for making the subsidies purposive – as well as to achieve the integrated urban management.

Delegation of public transportation to private sector:
Since enactment of this rule has led to increase in demand for public transportations which in twin increases the municipality’s costs, it is suggested to delegate the public transportation network to private sector in order to decrease the cost of municipality significantly.

11.2. Out delegation of same activate of municipality:

Since most of activities conducted daily by urban management are accompanied by a lot of costs for this set, it is recommended to out delegate some activities of municipality such as license issuance whit an appropriate controlling mechanism.
11.3. Planning for garbage separation from origin:

Gathering municipal garbage accounts for a high proportion of municipality’s costs. Garbage separation from origin decreases transportation costs as well as the costs of recycling.

More application of the projects of inters tops of residuals transfer:

In order to decrease the traffic resulted from small cars going to recycling and landfill places, projects of inters tops of residual’s transfer should be applied more seriously.

12. Investment strategies:

Considering the costs of maintenance horizon when urban development projects are performed:

Some urban development projects are accompanied by maintenance costs therefore this point should be noted when preference of such projects are determined and at least in short term it is recommend to perform the projects with low maintenance cost.

Investment for replacing energy:

Usage of replacing energies such as fuel made by residual and solar energy and investment for then not only reduces the costs related to consumption of energy carriers but also upgrades the environmental indices and also flattens the path for stable urban development.

13. Executive strategies

Meeting the national codes of building:

Meeting the national codes of building such as 19th code which helps to energy saving, results in maintenance of national interest in long term and can compensate for construction subsidies.

Building materials importing and storage by government:

Building materials importing to regulate the price beside its storage by government and its gradual selling to speculative builders can secure construction from cost growth. Research conducted by national association of speculative builders guild pointed out that prediction of buildings price after elimination of subsidies is difficult but it has been emphasized that if subsidies for construction industry are eliminated gradually. There will be price equilibrium in building market.

14. Applying skilled forces

Applying skilled forces with high college degrees in management body and providing managerial stability in municipality contribute effectively to cost reduction because of higher efficiency.

Rule and its executive codes in order to support the recycling industry as an infant and marginal industry and to inhibit the recession and bankruptcy of such industry.

15. Financial strategies

Presenting the actual price for services:

Since the costs imposed to municipalities is increased because of the plan of making subsidies purposive and increase in energy-carriers prices, the prices of services such as gathering and garb Ayşe should be seriously revised.

Attempt to absorb a proportion of 30 percent of financial resources resulted from making subsidies purposive:

According to the subsidy rule, 30 percent of financial resources is allocated to investment for improving the infrastructures.
Since urban development projects are included in this rule, an appropriate strategy should be considered for absorption of these resources. Convincing the government to support the municipality purposively:
As a result of costs due to making subsidies purposive, municipalities should attempt to present a clear imagination to government about constraints and their financial resource shortage and convince the government to support them purposively.

16. Social strategies

Adoption of long-term policies for less consumption:
Studies show that energy is low-elasticity goods in our country. It means that as energy price increases, demand is not reduced significantly. Under such circumstances, less consumption policy would not be effective without coordination of educational aspects and optimization of consumption technology. Even though it may reduce Consumption in short-term, but because of transfer of its financial burden to other sectors in mid and long term, consumption will be restored. therefore, the most effective way for pattern changing is application of long-term policies and it would be useful to think that resource endowments should be maintained as custody for next generation before they are consumed instantly and also it would useful to focus public thoughts on instability of such resources.

Concentration on improvement of consumption pattern cultural activities.
Culture is defined as a set of symbols, institution and methods in a society which determine and regulate the human behaviors of that society. Improvement of energy consumption culture is achieved through following methods:
- upgrading general awareness of consumers about original energies.
- leading the consumers to consume energy timely and logically.
- improving the cal tare of application of energy consumption facilities and tools (technical knowledge) and paying attention to proper affiliation and maintenance and preventive repairmen's for energy consumption facilities.

Timely informing and training for public by mass media
There should be timely information and training for public by mass media about positive and negative effects of making subsidies purposive and improvement of consumption pattern. training can be conducted in two ways: general training: by applying a general and extensive program in mass and advertising media and text-books, government should inform public about loss of energy resources and foster the caller of saving such resources in people and especially young and teenagers and teach them how to use these resources properly.

17. Expertise training

Training and expertise courses should be held according to the experiences of pioneer and successful countries as well as desirable conclusions of evaluation and also the courses of energy management should be considered for experts and energy manages in 2nd an 3rd five-years organizational development programs. Persistence and upgrade of these fundamental courses in the form of expertise and applicable training for energy management is necessary.

18. Objectives and strategies of urban management

Which objectives and strategies are included in urban management system? How these objectives are satisfied? Which criteria are used to measure and analyze the achievement of objectives? Answer to these question involves firstly identification and description of urban management problem and secondly reorganization of its the governing problems.
19. Objectives of urban management

The original objective of urban management is to enhance urban development process so that in usual level of surety, content and space are provided for efficient and convenience life for citizens proportionate to social and economic characteristics. Within this macro objective, three comprehensive micro objectives can be determined for all urban management systems: protection of urban physical environment, encourage for stable social and economical development, upgrading circumstances of work and life for all citizens with particular attention to indigent individual and groups.

20. Strategies of urban management

To achieve the above objectives, following basic strategies will be presented:
- transfer of responsibility and planning tasks, management, collection and allocation of resources by government and central organizations for urban management, participation of public in urban management, improvement and development of organizational structure and legal and staffing affairs, improvement of financial and economical methods, focus on strategic and comprehensive planning and management, mobilization of all the resources of urban development beside active participation of private sector and local organizations, emphasize on (rehabilitation) in relation to building and infrastructural equipments with particular assistance for indigent strata, organizing and improvement of the quality of urban physical environment especially for majority of urban indigents.

21. Conclusion

Enacting the rule of making subsidies purposive will be an effective step for optimum usage of resources such as energy-carriers provided that its pre-requirements are satisfied and appropriate beds are provided for its enactment. According to the investigations, necessity for integrated urban management is suggested for facilitation and reduction of negative effects. Rise in petrol price that is one of the basic expected changes in the rule of making subsidies purposive, increases demand for trip with public vehicles and increases what is expected of bus-service management and since now the bus-service level is not responsible for trip volume, social discontent about the current situation will be doubled. Increase in trip price can be considered as opportunity for enhancement of cycling and walking culture which requires facilitating decision and contrivance and elimination of existing constraints. Rise in transportation price leads in unnecessary trip which in turn decreases traffic and is accompanied by advantages such as noise and environmental pollution reduction. Generally, although classics believe that decrease in revenues essentially results in service reduction to maintain budget balance, according to new theories of finance, in current year despite the prediction of revenue reduction municipality can not only reduce its own activities and attempts to make balance in urban socioeconomically situation, but also it should be responsible for social expectation as possible and should finance the budget deficit due to new expectations and situations through other resources. In this way we observe the minimum distortion volume in activities of municipality and public aggregation so that we can get rid of this necessary economical operation with the minimum cost.

References

Zahedifar, M.H. (1996 ), Analysis of Tehran's decision to investigate the feasibility of centralization in decision-making, master's thesis, urban and regional planning, martyr Shahid Beheshti University, pp. 10.
MRC. (2009), the direct impact of energy price increases on industrial production and transportation costs, the Office of Energy, Mining and Industry, code 310, Serial No. 10112, January.
Hashemi, Fazlollah. (Civil law and civil law), Department of Housing and Urban Development, the Center for Urban Studies and Architecture, First Edition 1988, pp. 11-10.