

Introduction

Budget statistics came to existence as the Ministry of Finance undertook formulation of the government budget in the year 1289. The produced statistics drew on the organizations revenues and expenditures data until the year 1342.

In the year 1342, the responsibility was shifted to the then Plan and Budget Organization. Now, along with formulating the Government general budget (primary approved, amended approved, and realized), provides for the budget of public corporations and banks, as well as the government affiliated for-profit enterprises which were transferred to the public sector after the Islamic Revolution.

The statistical information provided here is from budget laws of different years and include various receipts and payments of the government general budget, the performance of Ostans' expenses, summary of the public corporations budget, banks and government affiliated for-profit enterprises budgets.

Definitions and concepts

Government total budget: the government's financial program for a fiscal year, which corresponds with the Iranian calendar year. It contains the government general budget as well as budgets for banks, government corporations, and government affiliated for-profit enterprises.

Government general budget: the budget in which financial resources required for implementing the annual program as well as expense (current) and the acquisition of non-financial assets (development expenditures) for

government agencies are formulated and projected.

Approved and realized budget: the budget for each fiscal year is estimated and proposed to the Cabinet in the previous year by the Plan and Budget Organization and is offered to the Majlis for approval as the budget bill. The bill is then communicated to the government as the budget law before the beginning of the new year (primary approved figures or estimate). With regard to possible changes in economic, social, and political conditions and fluctuations in receipts and payments, another budget for departments and organizations is offered to the Majlis by the government as the supplementary bill, which should be approved before the end of the year (amended approved figures). At the end of every fiscal year, the government's actual and realized budget becomes clear with regard to the amount of actual receipts and the sum of payments by the Treasury.

Payments of the government general budget: all expenditures including expenses (current), acquisition of non-financial assets (development expenditures) and expenses(current) paid by government from general and special revenues during a fiscal year.

Receipts of the government general budget: all sums known as general and special revenues, other sources of finances and funds that legally must be accumulated in the Treasury General's accounts.

General revenues: refers to revenues received from incomes of ministries, public institutions,

tax and dividends of public corporations, government monopolies and ownership, and other revenues that are included in the total state budget law.

Special revenues: refers to revenues legally allotted to special expenditure(s) in the total state budget law.

Miscellaneous sources of finance: sources considered in the government total budget under the titles of loans, issuing government bonds, returns from previous years payments, and similar titles, and not of the nature of income.

Appropriation: a sum approved by Majlis for special expenditures to achieve certain goals of government's programs.

Payments for acquisition of non-financial assets (development expenditure): refers to the payments allocated by government to specific operations and services which are carried out based on technical, social and economic studies by government agency. These operations and services are conducted during a specific period of time with a specific appropriation to realize the goals of the 5-Year Development Plan as a fixed investment or conduct a study to create non-financial asset. The needed resources for conducting these operations and services are funded through appropriations allotted to the acquisition of non-financial assets. This appropriation is divided into two types: for-profit and non-profit.

Payments for expenses (current): appropriations considered in the 5-Year Development Plan as a whole and in the government general budget in parts to finance government current expenditures as well as expenditures of maintaining the level of government's socio-economic activities.

Prepayment: a payment satisfied before undertaking fulfillment, out of the concerned appropriations, based on the ordinances and agreements and according to the regulations.

Tax: includes all obligatory and non-reimbursable payments by legal and natural

entities to the government which are spent according to the law for governance and general expenses.

Project: a correlated and specified set of operations and services carried out in a certain period and at a certain cost for achieving a particular goal.

National projects: strategic, high-technology and extensive projects with supra-regional benefits.

Ostani (provincial) projects: projects planned in Ostans and implemented using both local and national facilities.

Selected information

National budget resources for the year 1397 were projected to form over 12231.5 thousand billion rials, indicating a rise of 6.1 percent.

Government revenues and disposal of non-financial and financial assets were projected about 4438.6 thousand billion rials in the year 1397, which increased by 11.3% in comparison with the previous year.

Based on the projections made in this year, tax revenues with 32.6%, the disposal of non-financial assets with 24.3%, and revenues from disposal of financial assets with 14.2% account for the highest share of government revenues, respectively.

Expenses (current) performance for government agencies in Ostans in the year 1396 was about 92 thousand billion rials which increased by 58.5 percent compared to the previous year.

In the year 1396, payments by the government for the acquisition of non-financial assets (development expenditures) in Ostans were about 131.7 thousand billion rials showing a rise of 49.4 percent in comparison to the previous year.

20.1. SUMMARY OF TOTAL COUNTRY BUDGET

(bln rials)

| Description | 1385 | 1390 | 1393 | 1394 | 1395 | 1396 | 1397 |
|--|------------------|------------------|------------------|--------------------------|------------------|-------------------|-------------------|
| Total budget resources | 1915105.1 | 5083938.7 | 8033484.5 | 8467411.4 | 9785529.9 | 11524565.9 | 12231523.7 |
| Government general budget resources | 587596.8 | 1697225.1 | 2350084.6 | 2744101.6 | 3354895.1 | 3988531.3 | 4438604.6 |
| Government general resources | 548571 | 1545870.0 | 2111659.2 | 2362817.1 ⁽¹⁾ | 2943937.1 | 3467521.0 | 3867866.1 |
| General revenues..... | 244455.3 | 609989.5 | 1003487.5 | 1288509.2 | 1573797.7 | 1740961.9 | 2161850.8 |
| Disposal of non-financial assets .. | 154878.2 | 590711.3 | 798795.0 | 564824.4 | 790518 | 1189515.0 | 1075614.4 |
| Disposal of financial assets | 149237.5 | 345169.2 | 309376.7 | 347033.5 | 579621.5 | 537044.0 | 630400.9 |
| Government special resources | 39025.8 | 151355.0 | 238425.4 | 381284.4 | 410957.9 | 521010.3 | 570738.5 |
| Special revenues..... | 39025.8 | 151355.0 | 238425.4 | 381284.4 | 410957.9 | 521010.3 | 570738.5 |
| Resources of public corporations, banks and government –affiliated for-profit institutions..... | 1372837.7 | 3550656.3 | 5971257.7 | 6019377.0 | 6828171.8 | 8005021.0 | 8391247.2 |
| Public corporations | 1226633.2 | 3319142.2 | 5446870.7 | 5360434.7 | 6027174.2 | 7147779.9 | 7271643.4 |
| Banks..... | 122513.4 | 194275.9 | 466170.2 | 582734.2 | 710136.9 | 771808.8 | 1030363.4 |
| Government- affiliated for- profit institutions..... | 23691.0 | 37238.1 | 58216.8 | 76207.9 | 90860.6 | 85432.1 | 89240.3 |
| Less: Duplications | 45329.4 | 163942.7 | 287857.8 | 296067.1 | 397537 | 468986.4 | 598328.3 |
| Total country budget uses | 1915105.1 | 5083938.7 | 8033484.5 | 8467411.4 | 9785529.9 | 11524565.9 | 12231523.7 |
| Government general budget uses | 587596.8 | 1697225.1 | 2350084.6 | 2744101.6 | 3354895.1 | 3988531.3 | 4438604.6 |
| Government general uses | 548571.0 | 1545870.1 | 2111659.2 | 2362817.1 | 2943937.1 | 3467521.0 | 3867866.1 |
| Expenditures..... | 377935.2 | 897920.6 | 1493325 | 1747228.7 | 2137628.2 | 2538193.4 | 2939947.4 |
| Acquisition of non- financial assets | 156551.4 | 349749.4 | 412508.6 | 508854.3 | 574808.9 | 713677.5 | 620020.7 |
| Acquisition of financial assets | 14084.4 | 298200.0 | 205825.5 | 106734.0 | 231500.0 | 215650.0 | 307898 |
| Public special uses | 39025.8 | 151355.0 | 238425.4 | 381284.4 | 410957.9 | 521010.3 | 570738.5 |
| From government special revenues | 39025.8 | 151355.0 | 238425.4 | 381284.4 | 410957.9 | 521010.3 | 570738.5 |
| Uses of public corporations, banks and government-affiliated for-profit enterprises | 1372837.7 | 3550656.3 | 5971257.7 | 6019377.0 | 6828171.8 | 8005021.0 | 8391247.2 |
| Public corporations | 1226633.2 | 3319142.2 | 5446870.7 | 5360434.7 | 6027174.2 | 7147779.9 | 7271643.4 |
| Banks..... | 122513.4 | 194275.9 | 466170.2 | 582734.2 | 710136.9 | 771808.8 | 1030363.4 |
| Government affiliated for- profit enterprise..... | 23691.0 | 37238.1 | 58216.8 | 76207.9 | 90860.6 | 85432.1 | 89240.3 |
| Less: Duplications | 45329.4 | 163942.7 | 287857.8 | 296067.1 | 397537.0 | 468986.4 | 598328.2 |

1.The amount of 162450 billion Rials, was included in the total as other resources for the second semester, if realized .

Source: Vice Presidency for Strategic Planning and Supervision

Presidency, Plan and Budget Organization.

20.2. SUMMARY OF GOVERNMENT REVENUES AND EXPENDITURES (PRIMARY APPROVED FIGURES) (bln rials)

| Description | 1385 | 1390 | 1393 | 1394 | 1395 | 1396 | 1397 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | 244455.3 | 609989.5 | 1003487.5 | 1288509.2 | 1573797.7 | 1740961.9 | 2161850.8 |
| Tax revenues | 177617.3 | 404441.9 | 702545.1 | 883859.9 | 1038280.7 | 1164584.5 | 1420774.9 |
| Social contributions..... | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Grants..... | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Revenues received from government ownership | 50344.5 | 150823.9 | 188956.6 | 217940.3 | 238894.6 | 275658.4 | 377258.8 |
| Revenues received from services and sale of goods | 9413.0 | 24885.4 | 54882.9 | 68707.8 | 76795.2 | 94508.9 | 109856 |
| Revenues from fines and penalties.... | 2708.5 | 11316.7 | 20228.9 | 67095.1 | 84627.6 | 71527.1 | 76706 |
| Miscellaneous revenues | 4372.0 | 18521.5 | 36873.8 | 50906.0 | 135199.5 | 134682.9 | 177255 |
| Expenditures | 377935.2 | 897920.6 | 1493325.0 | 1747228.7 | 2137628.2 | 2538193.4 | 2939947.4 |
| Chapter 1. Employees compensation . | 116659.0 | 278955.0 | 651518.7 | 649511.1 | 811990.2 | 973668.4 | 737254.3 |
| Chapter 2. Utilization of goods and services..... | 32263.3 | 117179.7 | 192375.0 | 261819.0 | 332926.4 | 380308.5 | 264734.3 |
| Chapter 3. Expenditures of properties and assets..... | 463.2 | 3252.8 | 9152.3 | 1525.0 | 12126.0 | 24071.8 | 1366.3 |
| Chapter 4. Subsidies..... | 60599.6 | 167950.1 | 212646.7 | 159238.7 | 165567.8 | 206978.4 | 93871.2 |
| Chapter 5. Grants | 43856.7 | 39229.9 | 69162.7 | 38381.5 | 57313.1 | 51573.3 | 76753.5 |
| Chapter 6. Social welfare | 69959.1 | 265163.1 | 312206.5 | 494239.0 | 679674.8 | 792243.5 | 1021871.2 |
| Chapter 7. Other expenditures..... | 54134.3 | 26189.6 | 46262.8 | 142514.3 | 78029.5 | 109349.2 | 744096.3 |
| Operating balance | -133479.9 | -287931.1 | -489837.4 | -458719.5 | -563830.5 | -797231.4 | -778096.6 |

Source: Vice Presidency for Strategic Planning and Supervision
Presidency, Plan and Budget Organization.

20.3. SUMMARY OF DISPOSAL AND ACQUISITION OF GOVERNMENT NON-FINANCIAL ASSETS (PRIMARY APPROVED FIGURES) (bln rials)

| Description | 1385 | 1390 | 1393 | |
|--|------------------------|------------------|------------------|--|
| Disposal of non-financial assets | 154878 .2 | 590711 .3 | 798795.0 | |
| Section 1. Oil revenue | 151801 .0 | 571117 .9 | 777993.0 | |
| Section 2. Receipts from sale of movable and immovable assets | 3077 .2 ⁽¹⁾ | 19593 .4 | 10802 .0 | |
| Para.1. Sale of public buildings and establishments..... | 000 ⁽¹⁾ | 1145.0 | 3500.0 | |
| Para 2. Sale and cession of lands..... | 000 ⁽¹⁾ | 380.0 | 400.0 | |
| Para 3. Sale of machinery and equipment | 000 ⁽¹⁾ | 106.0 | 250.0 | |
| Para 4. Sale and disposal of other non-financial assets | 3077 .2 | 17962 .4 | 6652.0 | |
| Section 3. Receipts from disposal of acquisition of non-financial assets projects..... | 0 .0 | 0 .0 | 10000 .0 | |
| Acquisition of non-financial assets..... | 156551 .4 | 349749 .4 | 412508 .6 | |
| Chapter1. Buildings and other new buildings | 80149 .2 | 251425 .8 | 256386 .3 | |
| Chapter 2. Machinery and equipment | 19325 .1 | 47143 .3 | 139198.0 | |
| Chapter 3. Other fixed assets..... | 1503 .3 | 2168 .6 | 2651 .7 | |
| Chapter 4. Stocks..... | 432.0 | 16 .4 | 91 .3 | |
| Chapter 5. Precious goods | 14 .5 | 74 .2 | 46 .7 | |
| Chapter 6. Land | 2005 .5 | 2171 .3 | 1680 .4 | |
| Chapter 7. Other assets not produced..... | 53121 .8 | 46749 .8 | 12454 .3 | |
| Net non-financial assets | -1673 .2 | 240961 .8 | 386286 .4 | |

| Description | 1394 | 1395 | 1396 | 1397 |
|--|------------------|------------------|------------------|-------------------|
| Disposal of non-financial assets | 564824 .4 | 790518.0 | 1189515.0 | 1075614 .4 |
| Section 1. Oil revenue | 537366 .4 | 745018.0 | 1138990.0 | 1010114 .4 |
| Section 2. Receipts from sale of movable and immovable assets | 17458 .0 | 15500 .0 | 15525 .0 | 25500 .0 |
| Para.1. Sale of public buildings and establishments..... | 8733 .4 | 9115.0 | 8888 .5 | 8621 .0 |
| Para 2. Sale and cession of lands..... | 2986.0 | 1250.0 | 0 .1980 | 4594 .0 |
| Para 3. Sale of machinery and equipment | 415.0 | 667.0 | 663 .5 | 7 .0 |
| Para 4. Sale and disposal of other non-financial assets | 5323 .6 | 4468.0 | 3993 | 12278.0 |
| Section 3. Receipts from disposal of acquisition of non-financial assets projects..... | 10000 .0 | 30000 .0 | 35000 .0 | 40000 .0 |
| Acquisition of non-financial assets..... | 508854 .3 | 574808 .9 | 713677 .5 | 620020 .7 |
| Chapter1. Buildings and other new buildings | 319102 .9 | 418054 .2 | 515294 .4 | 451091 .4 |
| Chapter 2. Machinery and equipment | 128603.0 | 119247 | 112649.0 | 78745 .7 |
| Chapter 3. Other fixed assets..... | 1399 .3 | 1887 .7 | 3420 .6 | 853 .1 |
| Chapter 4. Stocks..... | 1134.0 | 2 .3 | 5 .9 | 104 .0 |
| Chapter 5. Precious goods | 19 .4 | 14.0 | 191 .1 | 79 .7 |
| Chapter 6. Land | 8475 .9 | 2894.0 | 3480 .1 | 2428 .0 |
| Chapter 7. Other assets not produced..... | 50119 .6 | 32709 .7 | 78636 .6 | 86718 .6 |
| Net non-financial assets | 55970.0 | 215709.0 | 475837 .4 | 455593 .6 |

1. In Budget Law for the year 1385, the information by Paras first, second and third in Section 2 (receipts from sale of movable and immovable assets) is not separable.

Source: Vice Presidency for Strategic Planning and Supervision
Presidency, Plan and Budget Organization.

20.4. SUMMARY OF TRANSACTION OF GOVERNMENT FINANCIAL ASSETS (PRIMARY APPROVED FIGURES)

(bln rials)

| Description | 1385 | 1390 | 1393 | 1394 | 1395 | 1396 | 1397 |
|--|----------------------|-------------------------------|-------------------------------|-------------------------------|-----------------|-----------------|-----------------|
| Disposal of financial assets | 149237.5 | 345169.2 | 309376.7 | 347033.5 | 579621.4 | 537044.0 | 630400.9 |
| Sale of participation papers..... | 8400.0 | 0.0 | 60000.0 | 110000.0 | 400000.0 | 345000.0 | 385000.0 |
| Utilization of foreign loans | 4979.3 | 2610.4 | 1644.0 | 64.2 | 1491.7 | 3550.0 | 3550.0 |
| Utilization of exchange reserve account | 122416.3 | 10000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Receipts from principal of government loans abroad | 000 ⁽¹⁾ | 4.5 | 5.2 | 30.0 | 0.0 | 0.0 | 0.0 |
| Receipts from privatization of public companies..... | 7400.0 | 290000.0 | 231000.0 | 176000.0 | 160500.0 | 101500.0 | 67500.0 |
| Receipt from principal of government domestic loans..... | 741.8 ⁽¹⁾ | 2549.2 | 3415.0 | 3511.0 | 2768.0 | 3970.5 | 22414.4 |
| Refunds carried over from previous years | 5300.0 | 22505.0 | 9000.0 | 9678.3 | 3867.7 | 3623.5 | 4686.4 |
| Receipts from National Development Fund utilization..... | × | × | 4312.5 | 42750.0 | 5994.0 | 75900.0 | 143750.0 |
| Receipts from the settlement of definitive claim of natural and legal persons..... | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 |
| Receipt from other disposals..... | 0.0 | 17500.1 | 0.0 | 5000.0 | 5000.0 | 3500.0 | 3500.0 |
| Acquisition of financial assets | 14084.4 | 298200.0⁽²⁾ | 205825.6⁽²⁾ | 106734.0⁽²⁾ | 231500.0 | 215650.0 | 307898.0 |
| Offering of shares..... | 0.0 | 262400.0 | 174000.0 | 70500.0 | 198360.0 | 96360.0 | 61560.0 |
| Repayment of principal of participation papers | 4020 | 8600.2 | 13769.0 | 15870.8 | 17530.0 | 95830.0 | 230100.0 |
| The previous years' commitments not paid..... | 472 | 2700.0 | 5600.0 | 10350.0 | 7810.0 | 4460.0 | 2160.0 |
| Payments of commitments made for dispatching Great Hajj pilgrims | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Repayments of principal of loans provided by banking system..... | 400.0 | 1330.0 | 1625.0 | 1130.0 | 580.0 | 580.0 | 1580.0 |
| Repayment of principal of loans abroad and commitments | 9192.4 | 4849.8 | 10031.6 | 8083.2 | 7220.0 | 18419.9 | 12498.0 |
| Net acquisition of financial assets | 135153.1 | 46969.2 | 103551.1 | 240299.5 | 348121.4 | 321394.1 | 322502.9 |

1. Since government receipt of principal of loans by domestic and foreign resources was not included in the Budget Law for the year 1385, the related data are included in this section because of the larger share of domestic loans.

2. The amounts of 18320 billion rials for the year 1390, and amount of 800 billion rials for the years 1393 and 1394 relate to the investment and international economic and cultural contributions included in the total.

Source: Vice Presidency for Strategic Planning and Supervision

Presidency, Plan and Budget Organization

20.5. REVENUES AND DISPOSAL OF GOVERNMENT NON-FINANCIAL AND FINANCIAL ASSETS BY SECTION AND PARAGRAPH (bln rials)

| Description | 1385 (Realized) | 1390 (Approved) | 1393 (Approved) | 1394 (Approved) | 1395 (Approved) | 1396 (Approved) | 1397 (Approved) |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues and disposal of non-financial and financial assets | 587596 .8 | 1697225 .1 | 2350084 .6 | 2581651 .6 | 3354895 .1 | 3988531 .3 | 4438604 .6 |
| Section 1. Tax revenues | 178306 .4 | 408522 .0 | 713842 .5 | 898320 .5 | 1055379 .5 | 1184478 .2 | 1445238 .9 |
| Para 1: Corporate tax | 80089 .6 | 174099 .7 | 239245 .2 | 300955 .2 | 337687 .4 | 369194 .3 | 408690 .1 |
| Para 2: Income tax | 18834 .3 | 53320 .4 | 102407 .4 | 117085 .9 | 142132 .9 | 174132 .3 | 195905 .2 |
| Para 3: Wealth tax | 6368 .7 | 13724 .9 | 27146 .6 | 23760 .2 | 25334 .6 | 29848 .3 | 35258 .8 |
| Para 4: Tax on imports | 57168 .5 | 98431 .0 | 111733 .8 | 140700 .2 | 173420 .0 | 179056 .5 | 300628 .0 |
| Para 5: Tax on goods and services | 15845 .2 | 68945 .8 | 233309 .3 | 315819 .0 | 376804 .4 | 432246 .7 | 504756 .7 |
| Section 2. Social contributions ... | 1000 .0 | 3000 .0 | 13000 .0 | 15000 .0 | 15000 .0 | 15000 .0 | 14990 .0 |
| Para 1: Insurance premiums ⁽¹⁾ | 1000 .0 | 3000 .0 | 13000 .0 | 15000 .0 | 15000 .0 | 15000 .0 | 14990 .0 |
| Section 3. Revenues from government ownership | 50394 .5 | 150829 .4 | 189274 .6 | 218952 .1 | 239655 .6 | 277585 .4 | 379573 .8 |
| Para 1: Public corporations dividend..... | 47928 .1 | 87705 .1 | 115000 .0 | 136042 .0 | 161811 .8 | 151250 .4 | 250788 .8 |
| Para 2: Return on government loans | 0 .9 | 0 .4 | 0 .5 | 1 .3 | 0 .0 | 0 .0 | 0 .0 |
| Para 3: Receipt from rent | 176 .3 | 460 .9 | 974 .1 | 1467 .0 | 1565 .0 | 2723 .0 | 3135 .0 |
| Para 4: Other revenues received from government ownership | 2289 .2 | 62663 | 73300 .0 | 81442 .0 | 76278 .8 | 123612 .0 | 125650 .0 |
| Section 4. Revenues from sale of services and goods..... | 28363 .1 | 87227 .9 | 190759 .9 | 326744 .6 | 372760 .3 | 429778 .5 | 473760 .9 |
| Para 1: Receipts from sale of services..... | 28202 .7 | 85395 .6 | 187842 .4 | 322431 .4 | 368408 .5 | 426161 .2 | 469515 .1 |
| Para 2: Receipts from sale of goods..... | 160 .4 | 1832 .2 | 2917 .4 | 4313 .2 | 4351 .8 | 3617 .3 | 4245 .8 |
| Section 5. Revenues from fines and penalties..... | 2708 .8 | 11317 .7 | 20229 .0 | 67095 .2 | 84777 .6 | 71677 .1 | 76891 .0 |
| Para 1: Receipts from fines and penalties | 2708 .8 | 11317 .7 | 20229 .0 | 67095 .2 | 84777 .6 | 71677 .1 | 76891 .0 |
| Section 6. Miscellaneous revenues | 22308 .4 | 98992 .5 | 114556 .8 | 142891 .0 | 216342 .5 | 282612 .9 | 339294 .5 |
| Para 1. Miscellaneous revenues | 22308 .4 | 98992 .5 | 114556 .8 | 142891 .0 | 216342 .5 | 282612 .9 | 339294 .5 |
| Para 2. Total county's miscellaneous revenues..... | 0 .0 | 0 .0 | 0 .0 | 0 .0 | 0 .0 | 0 .0 | 0 .0 |

20.5. REVENUES AND DISPOSAL OF GOVERNMENT NON-FINANCIAL AND FINANCIAL ASSETS BY SECTION AND PARAGRAPH BY SECTION AND PARAGRAPH (continued)
(bln rials)

| Description | 1385 (Realized) | 1390 (Approved) | 1393 (Approved) | 1394 (Approved) | 1395 (Approved) | 1396 (Approved) | 1397 (Approved) |
|---|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|--------------------|
| <i>Disposal of non-financial assets</i> | 155278.2 | 592166.3 ⁽²⁾ | 799045.0 ⁽²⁾ | 565614.4 ⁽²⁾ | 791358.0 ⁽²⁾ | 1190355.0 ⁽²⁾ | 1078454.4 |
| Section1: Oil revenues | 151801.0 | 571117.9 | 777993.0 | 537366.4 | 745018.0 | 1138990.0 | 1010114.4 |
| <i>Section 2. Receipts from sale of movable and immovable assets</i> | 3077.2 | 19593.4 | 10802.0 | 17458.0 | 15500.0 | 15525.0 | 28340.0 |
| Para 1: Sale of government buildings and establishments.. | 3477.2 ⁽³⁾ | 2145.0 | 3500.0 | 8733.4 | 9115.0 | 8888.5 | 8621.0 |
| Para 2: Sale and cession of land | 000 ⁽³⁾ | 380.0 | 400.0 | 2986.0 | 1250.0 | 1980.0 | 4594.0 |
| Para3: Sale of machinery and equipment..... | 000 ⁽³⁾ | 211.0 | 250.0 | 755.0 | 667.0 | 663.5 | 347.0 |
| Para 4: Sale and disposal of other non-financial assets..... | 000 ⁽³⁾ | 10252.4 | 1801.1 | 1272.6 | 4468.0 | 3993.0 | 14778.0 |
| <i>Section 3. Receipts from disposal of projects related to acquisition of non-financial assets</i> | 0.0 | 0.0 | 10000.0 | 10000.0 | 30000.0 | 35000.0 | 40000.0 |
| <i>Disposal of financial assets</i> | 149237.5 | 345169.2 ⁽⁴⁾ | 309376.7 ⁽⁵⁾ | 347033.5 ⁽⁵⁾ | 579621.4 ⁽⁵⁾ | 537044.0 ⁽⁵⁾ | 630400.9 |
| Sale of participation papers.... | 8400.0 | 0.0 | 60000.0 | 110000.0 | 400000.0 | 345000.0 | 385000.0 |
| Utilization of foreign loans | 4979.3 | 2610.4 | 1644.0 | 64.2 | 1491.7 | 3550.0 | 3550.0 |
| Utilization of exchange reserve account..... | 122416.3 | 10000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Receipts from principal of government loans abroad | 000 ⁽⁶⁾ | 4.5 | 5.2 | 29.6 | 0.0 | 0.0 | 0.0 |
| Receipts from privatization of public companies | 7400.0 | 290000.0 | 231000 | 176000.0 | 160500.0 | 101500.0 | 67500.0 |
| Receipt from principal of government domestic loans.... | 741.8 ⁽⁶⁾ | 2549.2 | 3415.0 | 3511.3 | 2768.0 | 3970.5 | 22414.4 |
| Refunds carried over from previous years | 5300.0 | 22505.0 | 9000.0 | 9678.3 | 3867.7 | 3623.5 | 4686.4 |

1. Relates to Government special revenues.

2. The amount of 400 billion rials in the year 1385, 1455 billion rials in the year 1390, 250 billion rials in the year 1393, 790 billion rials in the year 1394 and 840 billion rials in the years 1395 and 1396 relate to the receipts from sale of movable and immovable assets included in the total.

3. The information for Paras 2, 3 and 4 is included in Para1.

4. The amount of 17500 billion rials in the year 1390 relates to the receipts from privatization of mines and the projects related to acquisition of non-financial assets included in the total.

5. The amount of 4312.5 billion rials in the year 1393 and the amount of 47750 billion rials in the year 1394 and amount of 10994 in the year 1395, amount of 794000 billion rials in the year 1396 and amount of 147250 billion rials in the year 1397 relate to the receipts from National Development Fund utilization and the receipts from other disposals included in the total.

6. Receipt of the principal of government domestic and foreign loans changed into the resources from the receipt of the principal of loans. Moreover, due to the large share of the domestic loans, the related information is included in this line.

Source: Vice Presidency for Strategic Planning and Supervision
Presidency, Plan and Budget Organization.

20.6. GOVERNMENT AGENCIES APPROPRIATIONS AND NATIONAL AND OSTANI'S LINE ITEMS

(bln rials)

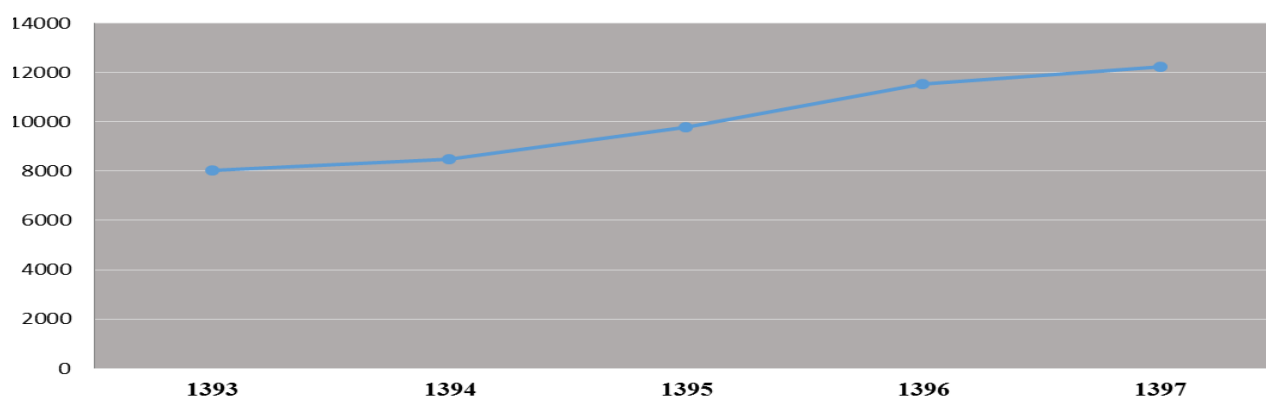
| Description | 1380 (Realized) | 1385 (Approved) | 1390 (Approved) | 1393 (Approved) |
|---|--------------------|--------------------|--------------------|--------------------|
| Total..... | 152670.2 | 901284.3 | 1399025.1 | 2144259.0 |
| Organizations appropriations and line items | 101604.6 | 587976.8 | 1032791.9 | 1684832.0 |
| Expense (current) and the acquisition of non-financial assets (development expenditures) of local government agencies in Ostans | 33714.9 | 000 | 000 | 000 |
| Miscellaneous expenditures and other line items | 17350.7 | 313307.5 | 366233.1 | 459427.0 |
| Acquisition of financial assets | 000 | 000 | 000 | 000 |

| Description | 1394 (Approved) | 1395 (Approved) | 1396 (Approved) | 1397 (Approved) |
|---|--------------------|--------------------|--------------------|--------------------|
| Total..... | 2637367.6 | 3123395.1 | 3772881.3 | 4438604.6 |
| Organizations appropriations and line items | 2127081.6 | 2528011.1 | 3089392.6 | 3488087.6 |
| Expense (current) and the acquisition of non-financial assets (development expenditures) of local government agencies in Ostans | 000 | 000 | 000 | 235564.6 |
| Miscellaneous expenditures and other line items | 510286.0 | 595384.0 | 683488.6 | 407054.4 |
| Acquisition of financial assets | 000 | 000 | 000 | 307898.0 |

Source: Plan and Budget Organization
 Management and Planning Organization
 Vice Presidency for Strategic Planning and Supervision
 Presidency, Plan and Budget Organization

1000 bln rials

20.1 NATIONAL BUDGET RESOURCES



For Data See Table 20.1.

20.7. APPROPRIATIONS IN GOVERNMENT'S GENERAL BUDGET BY AFFAIRS (bln rials)

| Description | 1380 | 1385 | 1390 | 1393 |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Appropriations(primary approved figures) | | | | |
| Total..... | 164266.9⁽²⁾ | 572950.9⁽²⁾ | 1399025.1⁽²⁾ | 2144259⁽²⁾ |
| General services affairs..... | 16252.6 | 17663.4 | 76167.0 | 120665.0 |
| Defence and security affairs..... | 22336.0 | 59287.8 | 196353.3 | 271844.7 |
| Judiciary affairs..... | 000 | 000 | 000 | 000 |
| Economic affairs..... | 16905.4 | 87147.9 | 187638.7 | 216557.7 |
| Environmental affairs..... | 000 | 000 | 000 | 000 |
| Housing, urban and rural development Affairs..... | 000 | 000 | 000 | 000 |
| Health affairs..... | 000 | 000 | 000 | 000 |
| Cultural, physical education and tourism affairs..... | 000 | 000 | 000 | 000 |
| Education & research affairs..... | 000 | 000 | 000 | 000 |
| Social welfare Affairs..... | 73318.0 | 98415.5 | 568741.7 | 1070681.7 |
| Appropriations(primary approved figures) | | | | |
| Total..... | 2637367.6⁽²⁾ | 2528011.0⁽²⁾ | 3089392.6⁽²⁾ | 3488087.6⁽²⁾ |
| General services affairs..... | 163085.7 | 88229.6 | 110573.9 | 114445.4 |
| Defence and security affairs..... | 326059.2 | 419895.8 | 581825.9 | 629867.3 |
| Judiciary affairs..... | 000 | 64625.6 | 72842.8 | 97521.3 |
| Economic affairs..... | 261451.6 | 245765.8 | 313686.5 | 268698.5 |
| Environmental affairs..... | 000 | 4491.4 | 5729.5 | 2830.1 |
| Housing, urban and rural development Affairs..... | 000 | 58153.5 | 82414.7 | 39912.7 |
| Health affairs..... | 000 | 417938.5 | 86158.54 | 580775.9 |
| Cultural, physical education and tourism affairs..... | 000 | 84354 | 109022.9 | 89909.3 |
| Education & research affairs..... | 000 | 509593 | 571292.4 | 631376.2 |
| Social welfare Affairs..... | 1369200.0 | 626492.4 | 744764.0 | 905011.9 |

1. Including expense (current), special, miscellaneous, acquisition of non- financial assets (development expenditures) of affairs from government general revenues.

2. The amount of 35455 billion rials for the year 1380, the amount of 310436 billion rials for the year 1385, 370124 billion rials for the year 1390, 464510 billion rials for the year 1393, 517571 billion rials for the year 1394, 8471 billion rials for the year 1395 and 11081.5 billion rials for the year 1396 were appropriated to Ostan's expenses and are not available by affairs and the amounts of 127739 billion rials of the appropriations are related to special development appropriations which are not available by affairs and are included with the total.

Source: Plan and Budget Organization

Management and Planning Organization

Vice Presidency for Strategic Planning and Supervision.

Presidency, Plan and Budget Organization

20.8. APPROPRIATIONS IN GOVERNMENT'S GENERAL BUDGET BY AFFAIRS-CHAPTER
(bln rials)

| Description | 1393 | 1394 | 1395 |
|--|------------|------------|--------------------------------|
| Total..... | 000 | 000 | 2528011.1⁽¹⁾ |
| General services affairs..... | 000 | 000 | 88229.6 |
| Chapter: Legislation..... | 000 | 000 | 8228 |
| Chapter: Administration of public affairs | 000 | 000 | 41160.1 |
| Chapter: Financial and tax services..... | 000 | 000 | 34906.4 |
| Chapter: Research and development in public services affairs | 000 | 000 | 3935 |
| Defence and security affairs | 000 | 000 | 419895.8 |
| Chapter: Defence..... | 000 | 000 | 322360.7 |
| Chapter: Public law enforcement and security | 000 | 000 | 96382.9 |
| Chapter: Research and development in defence and security affairs | 000 | 000 | 1152.1 |
| Judiciary affairs | 000 | 000 | 64625.6 |
| Chapter: Administration of judiciary affairs | 000 | 000 | 63687.4 |
| Chapter: Research and development in judiciary affairs | 000 | 000 | 938.2 |
| Economic affairs | 000 | 000 | 245765.8 |
| Chapter: Energy | 000 | 000 | 21501.9 |
| Chapter: Information and communication technology..... | 000 | 000 | 4231.2 |
| Chapter: Transportation | 000 | 000 | 87849.7 |
| Chapter: Manufacturing and mining | 000 | 000 | 11401.4 |
| Chapter: Commerce | 000 | 000 | 10563.9 |
| Chapter: Agricultural and natural resources | 000 | 000 | 46537.3 |
| Chapter: Water resources | 000 | 000 | 49073.7 |
| Chapter: labour affairs | 000 | 000 | 2302.9 |
| Chapter: Cooperatives..... | 000 | 000 | 876.2 |
| Chapter: Research and development in economic affairs | 000 | 000 | 11427.1 |
| Environmental affairs..... | 000 | 000 | 4491.4⁽²⁾ |
| Chapter: Waste management..... | 000 | 000 | 353.8 |
| Chapter: Pollution reduction | 000 | 000 | 356.2 |
| Chapter: Biological species protection..... | 000 | 000 | 1827.7 |
| Chapter: Research and development in environmental affairs..... | 000 | 000 | 180.7 |
| Housing and urban and rural development affairs | 000 | 000 | 58153.5 |
| Chapter: Housing | 000 | 000 | 1361.8 |
| Chapter Urban, rural and nomadic services and development..... | 000 | 000 | 32160 |
| Chapter: Water and wastewater | 000 | 000 | 23070.2 |
| Chapter: Research and development in housing and urban and rural development affairs | 000 | 000 | 1561.2 |
| Health affairs | 000 | 000 | 417938.5 |
| Chapter: medical care..... | 000 | 000 | 310210.8 |
| Chapter sanitation | 000 | 000 | 104103.7 |
| Chapter: Research and development in health affairs | 000 | 000 | 3623.9 |

20.8. APPROPRIATIONS IN GOVERNMENT'S GENERAL BUDGET BY AFFAIRS-CHAPTER
(continued) **(bln rials)**

| Description | 1396 | 1397 |
|---|--------------------------------|--------------------------------|
| Total | 3089392.6⁽¹⁾ | 3488087.6⁽¹⁾ |
| General services affairs | 110573.9 | 114445.4 |
| Chapter: Legislation..... | 9498.1 | 8604.2 |
| Chapter: Administration of public affairs..... | 59061 | 44255.9 |
| Chapter: Financial and tax services..... | 38290.4 | 58656.4 |
| Chapter: Research and development in public services affairs..... | 3724.2 | 2928.8 |
| Defence and security affairs | 581825.9 | 629867.3 |
| Chapter: Defence..... | 461333.8 | 433375.9 |
| Chapter: Public law enforcement and security..... | 118994.8 | 192543 |
| Chapter: Research and development in defence and security affairs..... | 1497.1 | 3948.3 |
| Judiciary affairs | 72842.8 | 97521.3 |
| Chapter: Administration of judiciary affairs..... | 72733.6 | 97386.1 |
| Chapter: Research and development in judiciary affairs..... | 109.2 | 135.2 |
| Economic affairs | 313686.5 | 268698.5 |
| Chapter: Energy..... | 18453.8 | 23285 |
| Chapter: Information and communication technology..... | 3540.4 | 38618.5 |
| Chapter: Transportation..... | 103028.3 | 74922.9 |
| Chapter: Manufacturing and mining..... | 11722.2 | 14313.1 |
| Chapter: Commerce..... | 17620.3 | 29194.1 |
| Chapter: Agricultural and natural resources..... | 80323.7 | 34119.5 |
| Chapter: Water resources..... | 63028.7 | 39626.4 |
| Chapter: labour affairs..... | 2691.7 | 1313 |
| Chapter: Cooperatives..... | 951.3 | 532 |
| Chapter: Research and development in economic affairs..... | 12325.7 | 12773.5 |
| Environmental affairs | 5729.5 | 2830.1 |
| Chapter: Waste management..... | 661.1 | 153.6 |
| Chapter: Pollution reduction..... | 1107.1 | 747.6 |
| Chapter: Biological species protection..... | 3589.3 | 1664.3 |
| Chapter: Research and development in environmental affairs..... | 371.9 | 264.4 |
| Housing and urban and rural development affairs | 82414.7 | 39912.7 |
| Chapter: Housing..... | 629.2 | 1564.7 |
| Chapter Urban, rural and nomadic services and development..... | 42461.3 | 20234.2 |
| Chapter: Water and wastewater..... | 38467.2 | 16947.2 |
| Chapter: Research and development in housing and urban and rural development affairs..... | 856.9 | 1166.4 |
| Health affairs | 486158.5 | 580775.9 |
| Chapter: medical care..... | 371433.7 | 441792.8 |
| Chapter sanitation..... | 108133.2 | 132051.9 |
| Chapter: Research and development in health affairs..... | 6591.4 | 6931.2 |

20.8. APPROPRIATIONS IN GOVERNMENT'S GENERAL BUDGET BY AFFAIRS-CHAPTER
(continued) (bln rials)

| Description | 1393 | 1394 | 1395 |
|---|------------|------------|-----------------|
| <i>Culture, physical education and tourism</i> | 000 | 000 | 84354 |
| Chapter: Religion | 000 | 000 | 17463.1 |
| Chapter: Sports and recreation | 000 | 000 | 14951.7 |
| Chapter: Culture and arts | 000 | 000 | 20865.3 |
| Chapter: Cultural heritage | 000 | 000 | 6866.3 |
| Chapter: Media | 000 | 000 | 17752.8 |
| Chapter: Tourism | 000 | 000 | 3399.8 |
| Chapter: Handicrafts | 000 | 000 | 1092.8 |
| Chapter: Research and development in culture, physical education and tourism | 000 | 000 | 1961.9 |
| <i>Education and research affairs</i> | 000 | 000 | 509593 |
| Chapter: Public education and training | 000 | 000 | 278831.4 |
| Chapter: Technical and vocational education and training and skills training | 000 | 000 | 47208.5 |
| Chapter: Higher education | 000 | 000 | 144153 |
| Chapter: Basic researches | 000 | 000 | 17684.9 |
| Chapter: Developmental researches | 000 | 000 | 20331.3 |
| Chapter: Research and development in education affairs | 000 | 000 | 1383.7 |
| <i>Social welfare affairs</i> | 000 | 000 | 626492.4 |
| Chapter: Relief and rescue | 000 | 000 | 7881.4 |
| Chapter: Social insurances | 000 | 000 | 140418.9 |
| Chapter: Supporting | 000 | 000 | 463704.8 |
| Chapter: Rehabilitation | 000 | 000 | 14107.4 |
| Chapter: Research and development in social welfare affairs | 000 | 000 | 379.8 |

20.8. APPROPRIATIONS IN GOVERNMENT'S GENERAL BUDGET BY AFFAIRS-CHAPTER
(continued) (bln rials)

| Description | 1396 | 1397 |
|--|-----------------|-----------------|
| <i>Culture, physical education and tourism</i> | 109022.9 | 89909.3 |
| Chapter: Religion | 24072.5 | 23202.1 |
| Chapter: Sports and recreation | 21648.7 | 13798.4 |
| Chapter: Culture and arts | 23420.6 | 19946.3 |
| Chapter: Cultural heritage | 8896.9 | 4671.6 |
| Chapter: Media | 20755.3 | 21996.2 |
| Chapter: Tourism | 6465.4 | 3089 |
| Chapter: Handicrafts | 1658.7 | 908.3 |
| Chapter: Research and development in culture, physical education and tourism | 2104.5 | 2297 |
| <i>Education and research affairs</i> | 571292.4 | 631376.2 |
| Chapter: Public education and training | 313083.6 | 355435.4 |
| Chapter: Technical and vocational education and training and skills training | 52746.7 | 54299.5 |
| Chapter: Higher education | 161815.1 | 177510.8 |
| Chapter: Basic researches | 18150.3 | 13741.8 |
| Chapter: Developmental researches | 22896.5 | 27598.1 |
| Chapter: Research and development in education affairs | 2600 | 2790.4 |
| <i>Social welfare affairs</i> | 744764 | 905011.9 |
| Chapter: Relief and rescue | 13043.2 | 14039 |
| Chapter: Social insurances | 211312.9 | 290788.4 |
| Chapter: Supporting | 504760.5 | 583824 |
| Chapter: Rehabilitation | 15522.5 | 16261.2 |
| Chapter: Research and development in social welfare affairs | 124.6 | 99.1 |

1. The reason for the difference between the total of appropriations and grand total with the amounts of 8471 and 11081.5 billion rials for the years 1395 and 1396, respectively is related to Ostani's special appropriations and the amount of 127739 billion rials for the year 1397 is special appropriations for acquisition of non-financial assets (development expenditures) which are not available by affairs and chapter.

2. The difference in the total is related to waste management of environmental affairs which is the sum of the chapters of waste management and urban, rural and industrial waste management.

Source: Presidency, Plan and Budget Organization

Vice Presidency for Strategic Planning and Supervision.

**20.9 EXPENSES (CURRENT) PERFORMANCE OF GOVERNMENT AGENCIES IN OSTANS
FROM GENERAL REVENUES BY OSTAN** (million rials)

| Ostan | 1380 | 1385 | 1390 | 1392 |
|--|------------------------|-------------------------|-----------------|-----------------|
| Total country⁽¹⁾ | 29671043 | 107109079 | 43401164 | 50750911 |
| East Azarbayejan..... | 1432138 | 4883077 | 1800388 | 1986235 |
| West Azarbayejan | 1087143 | 4014690 | 1710524 | 1913152 |
| Ardebil..... | 601972 | 2112813 | 864107 | 1243460 |
| Esfahan..... | 2089697 | 7007798 | 2339030 | 2587146 |
| Alborz..... | 000 ⁽²⁾ | 000 ⁽²⁾ | 786524 | 1062079 |
| Ilam | 380244 | 1388644 | 776133 | 1007353 |
| Bushehr | 499739 | 1914354 | 1152397 | 1338319 |
| Tehran | 3810838 ⁽²⁾ | 14033801 ⁽²⁾ | 3667396 | 3424573 |
| Chaharmahal&Bakhtiari..... | 482739 | 1771768 | 786064 | 1013308 |
| South Khorasan | 000 ⁽³⁾ | 1225517 | 791427 | 1122198 |
| Khorasan-e-Razavi..... | 2931108 ⁽³⁾ | 8853501 | 2778986 | 2947437 |
| North Khorasan | 000 ⁽³⁾ | 1493798 | 692109 | 892859 |
| Khuzestan..... | 1694277 | 6191088 | 2464023 | 2858163 |
| Zanjan..... | 453143 | 1628410 | 863139 | 1105134 |
| Semnan..... | 359282 | 1190152 | 851898 | 1014253 |
| Sistan&Baluchestan | 726771 | 2963801 | 1390685 | 1795109 |
| Fars..... | 2120244 | 7241533 | 2503420 | 2932280 |
| Qazvin | 401178 | 1692085 | 762468 | 941156 |
| Qom..... | 415061 | 1452694 | 587598 | 704820 |
| Kordestan | 722502 | 2479786 | 1053592 | 1334963 |
| Kerman..... | 1289515 | 4190334 | 1732829 | 2055759 |
| Kermanshah..... | 933050 | 3458882 | 1421239 | 1692372 |
| Kohgiluyeh&Boyerahmad | 431405 | 1488580 | 802383 | 1022723 |
| Golestan..... | 803761 | 2542191 | 1268851 | 1543473 |
| Gilan..... | 1169638 | 4416059 | 1894149 | 2298848 |
| Lorestan..... | 821691 | 3052441 | 1139951 | 1373689 |
| Mazandaran | 1392246 | 5195982 | 2180529 | 2545319 |
| Markazi | 711239 | 2092736 | 957973 | 1199625 |
| Hormozgan..... | 554375 | 2373687 | 1226592 | 1306788 |
| Hamedan | 794849 | 2770447 | 1156951 | 1371626 |
| Yazd | 561201 | 1988430 | 997809 | 1116692 |

**20.9 EXPENSES (CURRENT) PERFORMANCE OF GOVERNMENT AGENCIES IN OSTANS
FROM GENERAL REVENUES BY OSTAN (continued) (million rials)**

| Ostan | 1393 | 1394 | 1395 | 1396 |
|--|-----------------|-----------------|-----------------|-----------------|
| Total country⁽¹⁾ | 49780545 | 53209840 | 58041807 | 92001095 |
| East Azarbayejan..... | 2007528 | 2004027 | 2652200 | 3961241 |
| West Azarbayejan | 1898067 | 1942807 | 1926698 | 3519230 |
| Ardebil..... | 1046120 | 1263896 | 1255780 | 2140444 |
| Esfahan..... | 2553544 | 3136745 | 3153961 | 4828076 |
| Alborz..... | 962393 | 852531 | 1012501 | 1910681 |
| Ilam | 1011777 | 1001833 | 1135590 | 1998069 |
| Bushehr | 1181973 | 1351794 | 1583107 | 2132587 |
| Tehran | 3496204 | 3881870 | 4088285 | 5854305 |
| Chaharmahal&Bakhtiyari..... | 962503 | 1058780 | 1111702 | 1917554 |
| South Khorasan | 1049378 | 1137891 | 1303673 | 2023918 |
| Khorasan-e-Razavi | 2978245 | 2966340 | 3247755 | 5520013 |
| North Khorasan | 878965 | 917627 | 1038792 | 1674014 |
| Khuzestan..... | 2819698 | 2959577 | 3009285 | 5164697 |
| Zanjan..... | 998300 | 1105353 | 1142594 | 1865526 |
| Semnan..... | 1032037 | 1046375 | 1117599 | 1792821 |
| Sistan&Baluchestan | 1662771 | 1816129 | 1692315 | 3060169 |
| Fars..... | 2991516 | 2977855 | 3791514 | 5460988 |
| Qazvin | 846929 | 944969 | 1114454 | 1836909 |
| Qom..... | 666765 | 704857 | 720194 | 1324915 |
| Kordestan | 1233201 | 1348239 | 1339645 | 2472122 |
| Kerman..... | 2061158 | 2502529 | 2852361 | 3932930 |
| Kermanshah..... | 1729629 | 1712297 | 2182358 | 3192933 |
| Kohgiluyeh & Boyerahmad | 993725 | 1043367 | 1090656 | 1798344 |
| Golestan..... | 1562386 | 1550484 | 1625582 | 1943698 |
| Gilan..... | 2262283 | 2531027 | 2453603 | 4152776 |
| Lorestan..... | 1373537 | 1382500 | 1512551 | 2928251 |
| Mazandaran..... | 2836675 | 2874282 | 3185778 | 4827565 |
| Markazi | 1115783 | 1209996 | 1242305 | 2094445 |
| Hormozgan | 1227289 | 1328729 | 1309692 | 2285305 |
| Hamedan | 1315761 | 1393216 | 1660055 | 2490022 |
| Yazd | 1024406 | 1261918 | 1489223 | 1896547 |

1. Since the year 1387, expenses (current expenses) of Education Organization and Foundation of Martyrs and Devotees' Affairs has become nationalized and not been included in Ostan's expenses (current expenses).

2. Statistics for Alborz were included with Tehran .

3. Statistics for South Khorasan and North Khorasan were included with Khorasan-e-Razavi in the year 1380.

Source: Presidency, Management and Planning Organization

Presidency, Vice Presidency for Strategic Planning and Supervision.

Presidency, Plan and Budget Organization

20.10. EXPENSES (CURRENT) BY AFFAIRS**(bln rials)**

| Description | 1390 | 1393 | 1394 | 1395 | 1396 | 1397 |
|--|------|------|------|--------------------------------|--------------------------------|------------------|
| <i>Appropriations(primary approved figures)</i> | | | | | | |
| Total..... | 000 | 000 | 000 | 2171602.1⁽¹⁾ | 2626644.4⁽¹⁾ | 3004621.6 |
| General services affairs..... | 000 | 000 | 000 | 71028.2 | 86751.4 | 95925.6 |
| Defence and security affairs..... | 000 | 000 | 000 | 406528.2 | 571506.7 | 621765.7 |
| Judiciary affairs..... | 000 | 000 | 000 | 58010.7 | 64553.4 | 87906.5 |
| Economic affairs | 000 | 000 | 000 | 61623.5 | 77895.4 | 69985.3 |
| Environmental affairs..... | 000 | 000 | 000 | 2490.1 | 2875 | 896.1 |
| Housing, urban and rural development Affairs | 000 | 000 | 000 | 2087.1 | 3504.8 | 2497.8 |
| Health affairs..... | 000 | 000 | 000 | 407325.9 | 474981 | 552654.1 |
| Cultural, physical education and tourism affairs | 000 | 000 | 000 | 52913.7 | 63593.7 | 72011.8 |
| Education & research affairs..... | 000 | 000 | 000 | 475701.3 | 529457 | 596959.1 |
| Social welfare Affairs | 000 | 000 | 000 | 624421.9 | 740444.5 | 904019.2 |

1. The reason for the difference between the total of appropriations and grand total with the amounts of 8471 and 11081 billion rials for the years 1395 and 1396 respectively is related to Ostani's special appropriations which are not available by affairs.

Source: Presidency, Vice Presidency for Strategic Planning and Supervision.
Presidency, Plan and Budget Organization

20.11. PAYMENTS FOR ACQUISITION OF NON-FINANCIAL ASSETS (DEVELOPMENT)**(mln rials)**

| Description | 1390 | 1393 | 1394 | 1395 | 1396 | 1397 |
|--|------------|------------|------------|------------------|------------------|------------------|
| <i>Payments (primary approved figures)</i> | | | | | | |
| Total..... | 000 | 000 | 000 | 286409000 | 315228794 | 234850165 |
| General services affairs..... | 000 | 000 | 000 | 12657092 | 15209656 | 9806771 |
| Defence and security affairs..... | 000 | 000 | 000 | 12774080 | 8610000 | 2878736 |
| Judiciary affairs..... | 000 | 000 | 000 | 5373534 | 5881006 | 7394606 |
| Economic affairs..... | 000 | 000 | 000 | 158616953 | 188209678 | 129425081 |
| Environmental affairs..... | 000 | 000 | 000 | 1260000 | 1602000 | 1830000 |
| Housing, urban and rural development Affairs..... | 000 | 000 | 000 | 38508796 | 38853791 | 29010247 |
| Health affairs..... | 000 | 000 | 000 | 8605720 | 6313616 | 7638557 |
| Cultural, physical education and tourism affairs..... | 000 | 000 | 000 | 19557217 | 19796773 | 13267088 |
| Education & research affairs..... | 000 | 000 | 000 | 28246130 | 29859474 | 33063977 |
| Social welfare Affairs..... | 000 | 000 | 000 | 809478 | 892800 | 535102 |
| <i>Performance</i> | | | | | | |
| Total..... | 000 | 000 | 000 | 208475309 | 210711417 | - |
| General services affairs..... | 000 | 000 | 000 | 2989248 | 4546875 | - |
| Defence and security affairs..... | 000 | 000 | 000 | 5752756 | 3579356 | - |
| Judiciary affairs..... | 000 | 000 | 000 | 707875 | 2592695 | - |
| Economic affairs..... | 000 | 000 | 000 | 147358324 | 139371582 | - |
| Environmental affairs..... | 000 | 000 | 000 | 231929 | 757870 | - |
| Housing, urban and rural development Affairs..... | 000 | 000 | 000 | 20069389 | 22598125 | - |
| Health affairs..... | 000 | 000 | 000 | 7666058 | 3368584 | - |
| Cultural, physical education and tourism affairs..... | 000 | 000 | 000 | 9184137 | 11321605 | - |
| Education & research affairs..... | 000 | 000 | 000 | 14096000 | 22223873 | - |
| Social welfare Affairs..... | 000 | 000 | 000 | 419592 | 350852 | - |

Source: Presidency, Vice Presidency for Strategic Planning and Supervision.
Presidency, Plan and Budget.

20.12. PERFORMANCE OF PAYMENTS BY GOVERNMENT FOR THE ACQUISITION OF NON-FINANCIAL ASSETS (DEVELOPMENT) BY AFFAIRS AND CHAPTERS

(mln rials)

| Description | 1392 | 1393 | 1394 | 1395 | 1396 |
|---|------------|------------|------------|------------------|------------------|
| Total | 000 | 000 | 000 | 208475309 | 210711417 |
| General services affairs | 000 | 000 | 000 | 2989248 | 4546875 |
| Chapter: Legislation..... | 000 | 000 | 000 | 875000 | 1090600 |
| Chapter: Administration of public affairs | 000 | 000 | 000 | 1268915 | 2686819 |
| Chapter: Financial and tax services..... | 000 | 000 | 000 | 316096 | 766656 |
| Chapter: Research and development in public services affairs | 000 | 000 | 000 | 529237 | 2800 |
| Defence and security affairs | 000 | 000 | 000 | 5752756 | 3579356 |
| Chapter: Defence..... | 000 | 000 | 000 | 2824740 | 1453806 |
| Chapter: Public law enforcement and security | 000 | 000 | 000 | 2928016 | 2125550 |
| Chapter: Research and development in defence and security affairs..... | 000 | 000 | 000 | 0 | 0 |
| Judiciary affairs | 000 | 000 | 000 | 707875 | 2592695 |
| Chapter: Administration of judiciary affairs | 000 | 000 | 000 | 607875 | 2592695 |
| Chapter: Research and development in judiciary affairs | 000 | 000 | 000 | 100000 | 0 |
| Economic affairs | 000 | 000 | 000 | 147358324 | 139371582 |
| Chapter: Energy | 000 | 000 | 000 | 18738286 | 10930338 |
| Chapter: Information and communication technology.... | 000 | 000 | 000 | 0 | 695000 |
| Chapter: Transportation | 000 | 000 | 000 | 82606395 | 83453386 |
| Chapter: Manufacturing and mining | 000 | 000 | 000 | 778713 | 2603052 |
| Chapter: Commerce | 000 | 000 | 000 | 237732 | 281753 |
| Chapter: Agricultural and natural resources | 000 | 000 | 000 | 7931773 | 11316855 |
| Chapter: Water resources | 000 | 000 | 000 | 36118312 | 29264896 |
| Chapter: labour affairs | 000 | 000 | 000 | 0 | 0 |
| Chapter: Cooperatives..... | 000 | 000 | 000 | 0 | 0 |
| Chapter: Research and development in economic affairs | 000 | 000 | 000 | 947113 | 826302 |
| Environmental affairs | 000 | 000 | 000 | 231929 | 757870 |
| Chapter: Waste management..... | 000 | 000 | 000 | 0 | 0 |
| Chapter: Pollution reduction | 000 | 000 | 000 | 170129 | 301270 |
| Chapter: Biological species protection..... | 000 | 000 | 000 | 45500 | 401600 |
| Chapter: Research and development in environmental affairs | 000 | 000 | 000 | 16300 | 55000 |
| Housing and urban and rural development affairs | 000 | 000 | 000 | 20069389 | 22598125 |
| Chapter: Housing | 000 | 000 | 000 | 0 | 170000 |
| Chapter Urban, rural and nomadic services and development..... | 000 | 000 | 000 | 7873469 | 11311317 |
| Chapter: Water and wastewater | 000 | 000 | 000 | 12063283 | 11017808 |
| Chapter: Research and development in housing and urban and rural development affairs | 000 | 000 | 000 | 132637 | 99000 |
| Health affairs | 000 | 000 | 000 | 7666058 | 3368584 |
| Chapter: medical care..... | 000 | 000 | 000 | 7666058 | 3354584 |
| Chapter sanitation | 000 | 000 | 000 | 0 | 14000 |
| Chapter: Research and development in health affairs | 000 | 000 | 000 | 0 | 0 |

**20.12. PERFORMANCE OF PAYMENTS BY GOVERNMENT FOR THE ACQUISITION OF
NON-FINANCIAL ASSETS (DEVELOPMENT) BY AFFAIRS AND CHAPTERS (continued)**
(mln rials)

| Description | 1392 | 1393 | 1394 | 1395 | 1396 |
|---|------------|------------|------------|-----------------|-----------------|
| <i>Culture, physical education and tourism</i> | 000 | 000 | 000 | 9184137 | 11321605 |
| Chapter: Religion | 000 | 000 | 000 | 1403915 | 1491882 |
| Chapter: Sports and recreation | 000 | 000 | 000 | 3528842 | 3418305 |
| Chapter: Culture and arts | 000 | 000 | 000 | 1403836 | 2205687 |
| Chapter: Cultural heritage | 000 | 000 | 000 | 2472854 | 2543480 |
| Chapter: Media | 000 | 000 | 000 | 227997 | 900190 |
| Chapter: Tourism | 000 | 000 | 000 | 116568 | 619561 |
| Chapter: Handicrafts | 000 | 000 | 000 | 0 | 130000 |
| Chapter: Research and development in culture, physical education and tourism | 000 | 000 | 000 | 30125 | 12500 |
| <i>Education and research affairs</i> | 000 | 000 | 000 | 14096000 | 22223873 |
| Chapter: Public education and training | 000 | 000 | 000 | 1590487 | 4972078 |
| Chapter: Technical and vocational education and training and skills training | 000 | 000 | 000 | 1225015 | 2676438 |
| Chapter: Higher education | 000 | 000 | 000 | 9567430 | 12251696 |
| Chapter: Basic researches | 000 | 000 | 000 | 176202 | 259340 |
| Chapter: Developmental researches | 000 | 000 | 000 | 1326357 | 1823183 |
| Chapter: Research and development in education affairs | 000 | 000 | 000 | 210509 | 241138 |
| <i>Social welfare affairs</i> | 000 | 000 | 000 | 419592 | 350852 |
| Chapter: Relief and rescue | 000 | 000 | 000 | 0 | 11167 |
| Chapter: Social insurances | 000 | 000 | 000 | 0 | 0 |
| Chapter: Supporting | 000 | 000 | 000 | 380500 | 316039 |
| Chapter: Rehabilitation | 000 | 000 | 000 | 19092 | 23646 |
| Chapter: Research and development in social welfare affairs | 000 | 000 | 000 | 20000 | 0 |

Source: Vice Presidency for Strategic Planning and Supervision
Plan and Budget organization

20.13. PERFORMANCE OF PAYMENTS BY GOVERNMENT FOR THE ACQUISITION OF NON-FINANCIAL ASSETS (DEVELOPMENT EXPENDITURES) IN OSTANS (mln rials)

| Ostan | 1380 | 1385 | 1390 | 1392 | 1393 | 1394 ⁽¹⁾ | 1395 | 1396 |
|-----------------------------|-----------------------|------------------------|-----------------|-----------------|-----------------|---------------------|-----------------|------------------|
| Total country | 9752387 | 59774827 | 96747442 | 47075873 | 83703486 | 55266820 | 88162405 | 131699827 |
| East Azarbayejan..... | 428422 | 2122917 | 2751518 | 1472460 | 2667542 | 1946241 | 2997433 | 4901176 |
| West Azarbayejan | 290149 | 2601050 | 3088887 | 1385023 | 2992883 | 1863914 | 2723450 | 4912426 |
| Ardebil | 285985 | 1432360 | 1284137 | 634049 | 1948916 | 776968 | 990028 | 2274457 |
| Esfahan | 499145 | 1787512 | 3549033 | 1599188 | 3882579 | 3120980 | 4120256 | 5439413 |
| Alborz | 000 ⁽²⁾ | 000 ⁽²⁾ | 1492140 | 000 | 910793 | 710982 | 1044390 | 2092153 |
| Ilam | 196351 | 1516518 | 1451040 | 737101 | 1858127 | 1037380 | 1227102 | 2505709 |
| Bushehr | 299966 | 2351112 | 3659746 | 2265240 | 5265190 | 3308448 | 4968586 | 5602368 |
| Tehran | 611898 ⁽²⁾ | 2340724 ⁽²⁾ | 8297486 | 3466888 | 3749567 | 1927439 | 3876892 | 7612558 |
| Chaharmahal & Bakhtiyari .. | 195294 | 1196965 | 1319867 | 782031 | 1695273 | 868721 | 987150 | 2669302 |
| South Khorasan | 000 ⁽³⁾ | 992871 | 1883418 | 632052 | 1572593 | 1081296 | 1373467 | 2636262 |
| Khorasan-e-Razavi..... | 814354 ⁽³⁾ | 3468482 | 5719489 | 2194580 | 4996467 | 3167445 | 4176407 | 6178780 |
| North Khorasan..... | 000 ⁽³⁾ | 977651 | 1525271 | 3161601 | 000 | 2030134 | 3787357 | 3588111 |
| Khuzestan | 1001540 | 7760732 | 9023453 | 4287673 | 7226417 | 4460434 | 5378725 | 9352824 |
| Zanjan | 166392 | 1215392 | 1826653 | 699030 | 000 | 695515 | 1116133 | 1896691 |
| Semnan..... | 134584 | 881861 | 1237855 | 710044 | 1216362 | 574656 | 1207884 | 1682545 |
| Sistan & Baluchestan | 440900 | 2591709 | 5102615 | 2209393 | 6206276 | 2398312 | 3573400 | 6115904 |
| Fars | 585623 | 2992520 | 5023998 | 2314888 | 5200386 | 3036330 | 4447565 | 7368355 |
| Qazvin | 160343 | 920248 | 1312604 | 553447 | 1051737 | 658790 | 1409151 | 1972400 |
| Qom | 129194 | 795943 | 2764088 | 1123832 | 1748079 | 3343971 | 8573640 | 2288891 |
| Kordestan | 287997 | 1759090 | 4002591 | 1166872 | 2296419 | 1615177 | 1836977 | 3169493 |
| Kerman | 435011 | 2886779 | 4538275 | 2294087 | 3503949 | 2282327 | 2807067 | 6319855 |
| Kermanshah | 429397 | 2706040 | 4171729 | 2273533 | 3961476 | 2172778 | 2878976 | 6430338 |
| Kohgiluyeh & Boyerahmad | 198903 | 1284244 | 1917107 | 858560 | 1807448 | 1280893 | 2018788 | 2800751 |
| Golestan | 336440 | 1669249 | 1889249 | 749445 | 2233040 | 1049214 | 2734510 | 2962141 |
| Gilan..... | 319263 | 1656871 | 2298049 | 1650620 | 2344317 | 1893229 | 4642691 | 4508594 |
| Lorestan..... | 294194 | 2082484 | 2398801 | 979211 | 2842843 | 1556204 | 1791410 | 4137161 |
| Mazandaran..... | 353228 | 1678687 | 4421481 | 2283631 | 3238982 | 2047916 | 4388677 | 5819814 |
| Markazi | 280878 | 1231450 | 1487577 | 782357 | 1396709 | 917485 | 1389964 | 2722332 |
| Hormozgan..... | 289086 | 2164438 | 3084568 | 1918396 | 3220443 | 2121092 | 3134962 | 7035535 |
| Hamedan | 173450 | 1421354 | 2423857 | 795281 | 1292540 | 633997 | 1115124 | 2441097 |
| Yazd | 114399 | 1287571 | 1800860 | 1095360 | 1376133 | 688552 | 1444243 | 2262391 |

1. Data for Alborz are included with Tehran.

2. Data for Qom and Qazvin are included with Tehran.

3. Data for South Khorasan and North Khorasan are included with Khorasan-e-Razavi.

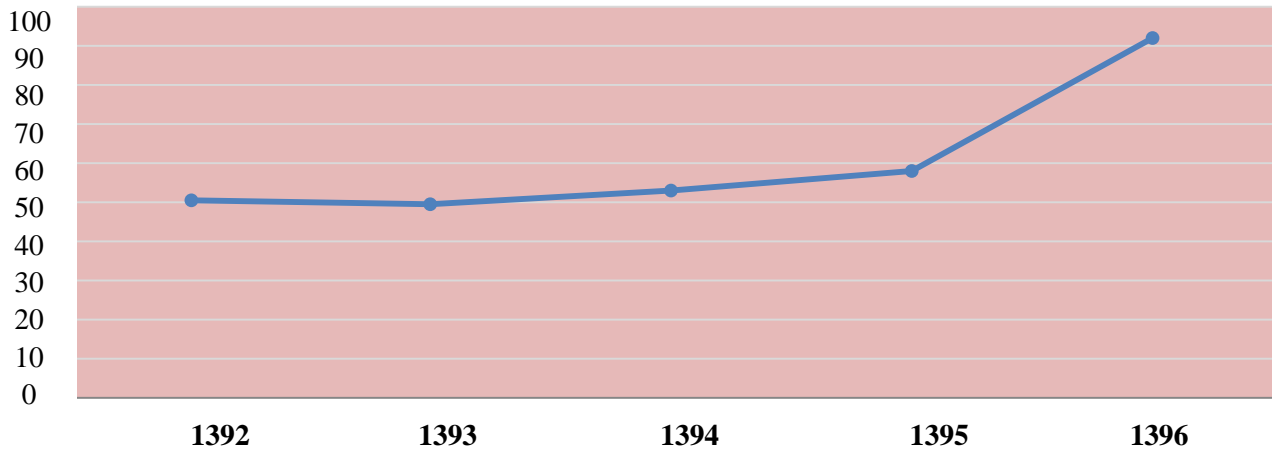
Source: Management and Planning Organization

Vice Presidency for Strategic Planning and Supervision.

Presidency, Plan and Budget Organization.

20.2. EXPENSES (CURRENT) PERFORMANCE OF GOVERNMENT AGENCIES IN OSTANS FROM GENERAL REVENUES OSTAN

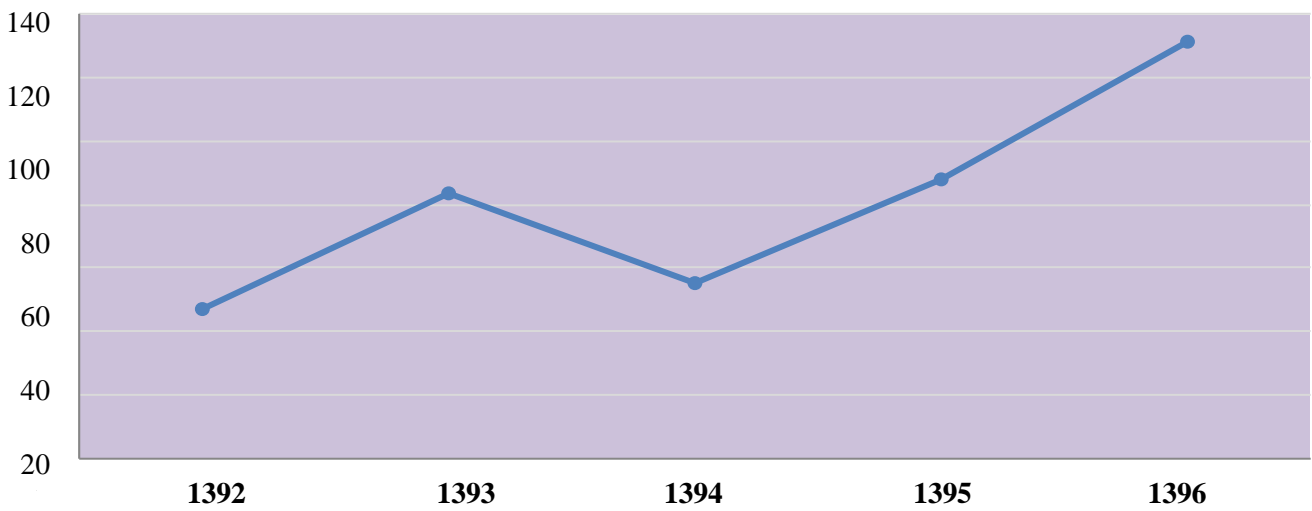
1000 bln rials



For Data See Table 20.9.

20.3. PERFORMANCE OF PAYMENTS GOVERNMENT FOR THE ACQUISITION OF NON-FINANCIAL ASSETS (DEVELOPMENT EXPENDITURES) IN OSTANS

1000 bln rials



For Data See Table 20.13.

20.14. PERFORMANCE OF PAYMENTS BY GOVERNMENT FOR THE ACQUISITION OF NON-FINANCIAL ASSETS (DEVELOPMENT EXPENDITURES) AT NATIONAL LEVEL BY GOVERNMENT AGENCIES (mln rials)

| Description | 1390 | 1392 | 1393 | 1394 | 1395 | 1396 |
|---|------------------|------------------|------------|------------------|------------------|------------------|
| Total country | 163235185 | 152909484 | 000 | 164983661 | 208375309 | 210711417 |
| Presidency | 818736 | 863998 | 000 | 218172 | 50000 | 152500 |
| Expediency Discernment Council..... | 2185 | 2350 | 000 | 680 | 0 | 0 |
| Islamic Consultative Assembly..... | 1994111 | 291772 | 000 | 44000 | 14319 | 300000 |
| Guardian council..... | 126111 | 85000 | 000 | 160000 | 0 | 0 |
| Ministry of Intelligence..... | 638578 | 0 | 000 | 0 | 2898016 | 1606000 |
| State Plan and Budget Organization | 190727 | 349471 | 000 | 565495 | 314408 | 450913 |
| Ministry of the Interior..... | 11902514 | 10278871 | 000 | 4389101 | 1005000 | 1682000 |
| Police of I. R. Iran..... | 1721279 | 3397886 | 000 | 378317 | 30000 | 518825 |
| Ministry of Foreign Affairs..... | 2134746 | 560791 | 000 | 160448 | 30000 | 97910 |
| Ministry of Justice..... | 37247 | 29281 | 000 | 3120 | 0 | 0 |
| Administration of Justice | 3482003 | 5288148 | 000 | 1930786 | 245000 | 865070 |
| Ministry of Economic Affairs | 1719760 | 1598039 | 000 | 1147039 | 134945 | 84000 |
| Ministry of Defense | 845890 | 764869 | 000 | 142182 | 50000 | 618700 |
| Joint Staff of Army | 774971 | 1310192 | 000 | 95050 | 0 | 470000 |
| Joint Staff of the Islamic Revolutionary Guard Corps | 646078 | 240142 | 000 | 1950 | 0 | 0 |
| General Staff of the Armed Forces of the Islamic Republic of Iran..... | 161077 | 550983 | 000 | 2043294 | 2539740 | 0 |
| Ministry of Cooperatives, Labour and Social Welfare..... | 2539095 | 2483159 | 000 | 291728 | 236050 | 151396 |
| Ministry of Science, Research, and Technology | 4434397 | 3785226 | 000 | 5879878 | 537964 | 1075589 |
| Cultural Heritage, Handicrafts and Tourism Organization | 1400004 | 1027817 | 000 | 780979 | 2436104 | 3078771 |
| Ministry of Culture and Islamic Guidance | 1696111 | 2056805 | 000 | 904600 | 1135750 | 1626982 |
| High Council of Seminary Schools..... | 436702 | 279467 | 000 | 101069 | 0 | 47890 |
| Islamic Propagation Organization..... | 105972 | 21956 | 000 | 5630 | 2082 | 26054 |
| Ministry of Education | 8758271 | 7222145 | 000 | 7888355 | 0 | 862572 |
| Ministry of Sports and Youth | 4297258 | 2509770 | 000 | 1505598 | 960406 | 1292520 |
| Ministry of Health, Treatment, and Medical Education | 2924660 | 2405018 | 000 | 2569104 | 524456 | 271432 |
| Martyr's Foundation..... | 247137 | 695562 | 000 | 73804 | 164450 | 153474 |
| Ministry of Roads and Urban Development | 31805882 | 51420597 | 000 | 75783754 | 14457968 | 7569490 |
| Islamic Revolution Housing Foundation | 2404389 | 2295812 | 000 | 1051643 | 854609 | 1735000 |
| Department of Environment | 392353 | 763668 | 000 | 210300 | 196848 | 644100 |
| Ministry of Oil | 652589 | 321100 | 000 | 143582 | 0 | 0 |
| Ministry of Energy | 38670528 | 31054255 | 000 | 47892918 | 2865741 | 976278 |
| Atomic Energy Organization of Iran ... | 2810559 | 0 | 000 | 1128390 | 490385 | 2677988 |
| Ministry of Industry, Mine & Trade | 3649511 | 3068259 | 000 | 1229881 | 36637 | 213000 |
| Ministry of Communication and Information Technology | 3022364 | 3981319 | 000 | 457992 | 0 | 427523 |
| Ministry of Agriculture –Jahad..... | 24069832 | 10724421 | 000 | 4288132 | 7463660 | 9136656 |
| Islamic Republic of Iran Broadcasting | 1258992 | 675961 | 000 | 1240505 | 203976 | 877526 |
| Other agencies..... | 462566 | 505377 | 000 | 276184 | 168496795 | 171021258 |

Source: Vice Presidency for Strategic Planning and Supervision
Plan and Budget Organization.

20.15. SUMMARY OF THE PRIMARY APPROVED BUDGET OF PUBLIC CORPORATIONS⁽¹⁾

(bln rials)

| Description | 1380 | 1385 | 1390 | 1393 |
|---|-----------------|------------------|--------------------------------|--------------------------------|
| Receipts | 265247.9 | 1226633.2 | 3319142.2 | 5446870.7 |
| Operating revenues | 159058.7 | 898454.1 | 2419094.7 | 4356488.8 |
| From expenses (current) | 1888.6 | 4170 | 6660.9 | 10854.8 |
| From acquisition of non-financial assets (development expenditures) | 6793.9 | 41159.3 | 78278.9 | 87657.1 |
| Banking facilities and other domestic loans | 29969.1 | 52114.5 | 212134.6 | 220585.2 |
| Foreign loans | 30562.6 | 134162.1 | 279590.6 | 168153.4 |
| Utilization of current assets | 3219.2 | 25250.8 | 11845.8 | 5648.1 |
| Other receipts..... | 33755.6 | 71322.2 | 311536.5 | 597483.1 |
| Payments | 265247.9 | 1226633.2 | 3319142.2⁽²⁾ | 5446870.7⁽²⁾ |
| Current operations expenditures | 133175.7 | 788607.4 | 2238361.3 | 406885 |
| Government's share from dividends of for-profit- institutes | 0.0 | 0.0 | 0.0 | 0.0 |
| Taxes paid by public corporations.. | 1022.5 | 33095.2 | 22655.6 | 31169 |
| Dividends of public corporations ... | 837 | 28140.6 | 26118.8 | 36584.7 |
| Repayment of banking facilities and other domestic loans | 22671.3 | 37733.4 | 91181.1 | 272937.4 |
| Repayment of foreign loans..... | 5494.8 | 64070.6 | 72659.1 | 105525.9 |
| Managed funds | 0.0 | 0.0 | 1100 | 650 |
| Other dividend accounts (except for the provision of reserves)..... | 34.8 | 1013.3 | 470.1 | 541.3 |
| Repayment of deposits, debts and other payments..... | 10658.9 | 23886 | 119781.8 | 146073.4 |
| Non-financial expenditures..... | 96934.1 | 308546.6 | 788441.7 | 828220 |
| Increase in current assets | 4561.6 | 6968.3 | 14808.1 | 4816 |
| Less: Depreciation reserve included in current expenditures..... | 10142.7 | 65428.1 | 78541.9 | 92144.3 |

20.15. SUMMARY OF THE PRIMARY APPROVED BUDGET OF PUBLIC CORPORATIONS⁽¹⁾(continued) (bln rials)

| Description | 1394 | 1395 | 1396 | 1397 |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Receipts | 5360434.7 | 6027174.2 | 7147779.9 | 7271643.4 |
| Operating revenues | 404352 | 4263983 | 4444529.3 | 5301141.1 |
| From expenses (current)..... | 12605.2 | 15466.2 | 20220.9 | 24751.4 |
| From acquisition of non-financial assets (development expenditures). | 117794.4 | 134031.9 | 162921 | 128955.8 |
| Banking facilities and other domestic loans..... | 668217.6 | 817476.9 | 707446.7 | 601968.3 |
| Foreign loans..... | 134631.6 | 290795.4 | 650320 | 413968.6 |
| Utilization of current assets..... | 11187.1 | 4896.2 | 21759.2 | 22065.8 |
| Other receipts | 372478.6 | 500524.4 | 1140582.5 | 778792.2 |
| Payments | 5360434.7⁽²⁾ | 6027174.2⁽²⁾ | 7147779.9⁽²⁾ | 7271643.4⁽²⁾ |
| Current operations expenditures..... | 3759161.2 | 4102222.9 | 4226113.5 | 5046546 |
| Government's share from dividends of for-profit- institutes ... | 0.0 | 0.0 | 0.0 | 0.0 |
| Taxes paid by public corporations . | 42685.7 | 43351.7 | 46817.6 | 47044.2 |
| Dividends of public corporations ... | 48853.5 | 36736.7 | 42516.9 | 43198.9 |
| Repayment of banking facilities and other domestic loans | 317980.8 | 189657.2 | 0. 410133 | 404825.4 |
| Repayment of foreign loans | 0.108035 | 65453.8 | 188591.2 | 168936/3 |
| Managed funds | 1050 | 22837.3 | 24851 | 3490 |
| Other dividend accounts (except for the provision of reserves) | 78.2 | 9.3 | 2.4 | 0.25 |
| Repayment of deposits, debts and other payments | 111677.6 | 243182.1 | 351064.6 | 291407.3 |
| Non-financial expenditures | 1008021 | 1391717.1 | 1937139.9 | 1380730.7 |
| Increase in current assets..... | 41676.5 | 38887.1 | 54935.6 | 32931.2 |
| Less: Depreciation reserve included in current expenditures | 120064.2 | 160817.8 | 187100.9 | 199470.2 |

1. Comprising institutions, public corporations and insurance companies included in the nation's Total Budget Law in the mentioned years.

2. The amounts of 22107, 33647, 41279, 53937, 52715, and 52003 billion rias for the years 1390, 1393, 1394, 1395 and 1396 respectively are related to the 50 percent of the special profit which are included in the total.

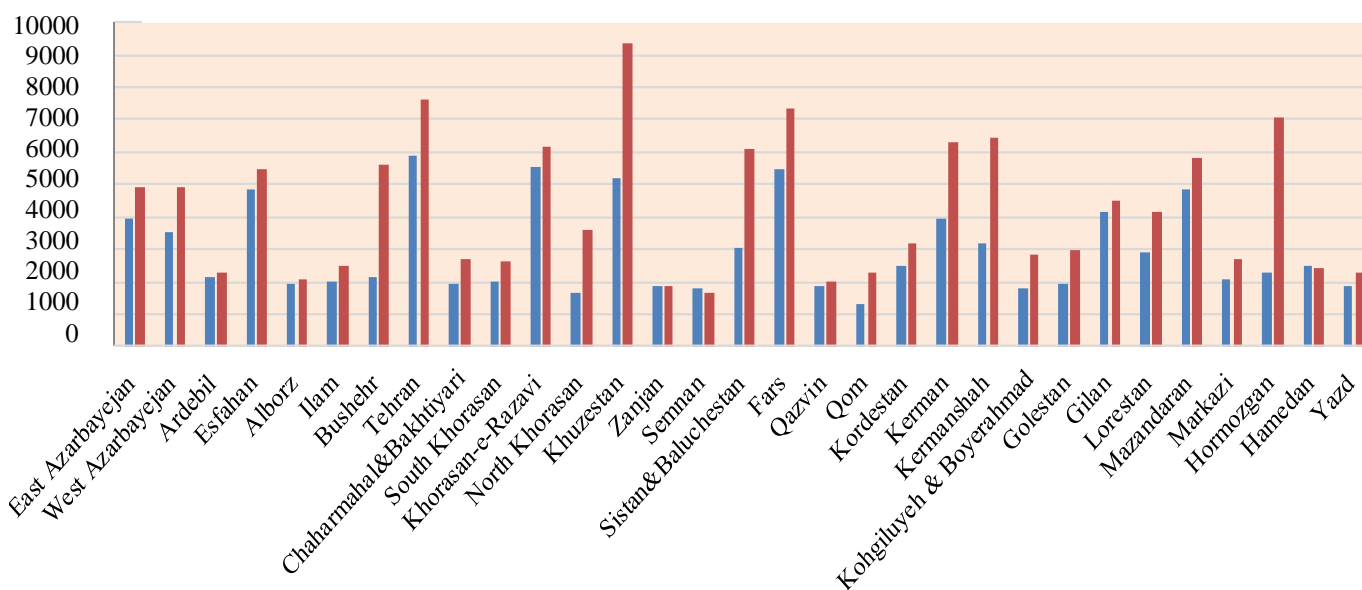
Source. Plan and Budget Organization:

Management and Planning Organization

Vice Presidency for Strategic Planning and Supervision.

Presidency, Plan and Budget Organization.

Billion rials 20.4. PERFORMANCE OF PAYMENTS BY GOVERNMENT FOR EXPENSES (CURRENT) THE ACQUISITION OF NON- FINANCIAL ASSETS (DEVELOPMENT), THE YEAR 1396



■ Performances of expenses (current)

■ Performances of payments for the acquisition of non-financial assets (development)

For data see Tables 20.9 and 20.13.

20.16. SUMMARY OF THE PRIMARY APPROVED BUDGET OF BANKS⁽¹⁾ (bln rials)

| Description | 1380 | 1385 | 1390 | 1393 |
|--|----------------|-----------------|-------------------------------|-------------------------------|
| Receipts | 28317.2 | 122513.4 | 194275.9 | 466170.2 |
| Revenues | 26501.8 | 122513.4 | 193375.9 | 465170.2 |
| From acquisition of non-financial assets (development expenditures) | 0.0 | 0.0 | 0.0 | 0.0 |
| Banking facilities and other domestic loans | 0.0 | 0.0 | 0.0 | 0.0 |
| Foreign loans | 0.0 | 0.0 | 0.0 | 0.0 |
| Utilization of current assets | 985.1 | 0.0 | 0.0 | 0.0 |
| Other receipts | 830.4 | 0.0 | 900 | 1000 |
| Payments | 28317.2 | 122513.4 | 194275.9⁽²⁾ | 466170.2⁽²⁾ |
| Operating expenditures | 25738.5 | 107140 | 168545.6 | 417148.9 |
| Non-operating expenditures | 0.0 | 0.0 | 0.0 | 0.0 |
| Taxes | 85.7 | 3615.9 | 6182.5 | 12005.3 |
| Dividends (governments share and other stockholders) | 32 | 4199.5 | 224 | 200.5 |
| Repayment of banking facilities and other domestic loans | 0.0 | 0.0 | 0.0 | 0.0 |
| Repayment of foreign loans | 0.0 | 0.0 | 0.0 | 0.0 |
| Repayment of deposits, debts and other payments | 0.0 | 0.0 | 0.0 | 0.0 |
| Other dividend accounts (except for the provision of reserves) | 0.7 | 193.2 | 43.5 | 240.1 |
| Non-financial expenditures | 3266.5 | 6872.6 | 7666.9 | 7226.8 |
| Increase in current assets | 346.9 | 5969.1 | 3610.9 | 8918.8 |
| Less: Depreciation reserve included in current expenditures | 1153.2 | 5476.9 | 1930.0 | 3581.0 |

20.16. SUMMARY OF THE PRIMARY APPROVED BUDGET OF BANKS⁽¹⁾ (continued)
(bln rials)

| Description | Year | | | |
|--|-------------------------------|-------------------------------|-------------------------------|--------------------------------|
| | 1394 | 1395 | 1396 | 1397 |
| Receipts | 582734.2 | 710136.9 | 771808.8 | 1030363.4 |
| Revenues | 581722.6 | 710136.9 | 771308.8 | 1026848.4 |
| From acquisition of non-financial assets (development expenditures)... | 0.0 | 0.0 | 0.0 | 0.0 |
| Banking facilities and other domestic loans..... | 0.0 | 0.0 | 0.0 | 0.0 |
| Foreign loans..... | 0.0 | 0.0 | 0.0 | 0.0 |
| Utilization of current assets..... | 0.0 | 0.0 | 0.0 | 0.0 |
| Other receipts | 1000 | 0.0 | 500.0 | 3515 |
| Payments..... | 582734.2⁽²⁾ | 710136.9⁽²⁾ | 771808.8⁽²⁾ | 1030363.4⁽²⁾ |
| Operating expenditures | 537894.1 | 653099.4 | 737572.8 | 820277.5 |
| Non-operating expenditures | 0.0 | 0.0 | 0.0 | 0.0 |
| Taxes | 10957.1 | 14259.3 | 8434 | 51642.7 |
| Dividends (governments share and other stockholders)..... | 213 | 238.4 | 219.6 | 122.5 |
| Repayment of banking facilities and other domestic loans..... | 0.0 | 0.0 | 0.0 | 0.0 |
| Repayment of foreign loans | 0.0 | 0.0 | 0.0 | 0.0 |
| Repayment of deposits, debts and other payments | 0.0 | 0.0 | 0.0 | 0.0 |
| Other dividend accounts (except for the provision of reserves)..... | 219.1 | 237.6 | 168.6 | 1032.8 |
| Non-financial expenditures | 11380.2 | 11138 | 11822 | 15740.7 |
| Increase in current assets..... | 4248.3 | 7800.4 | 2904.9 | 45355.5 |
| Less: Depreciation reserve included in current expenditures..... | 4092.0 | 5155.2 | 6181.3 | 7093.8 |

1. Including Central Bank and other banks included in the nation's Total Budget Law for the mentioned years.

2. The amounts of 9933, 24011, 21914, 28519, 16868 and 103286 billion rials for the years 1390, 1393, 1394, 1395, 1396 and 1397 billion rials, respectively, are related to the 50 percent of the special profit which are included in the total.

Source: Plan and Budget Organization

Management and Planning Organization

Vice Presidency for Strategic Planning and Supervision.

Presidency, Management and Planning Organization.

20.17. SUMMARY OF THE PRIMARY APPROVED BUDGET OF THE GOVERNMENT**AFFILIATED FOR- PROFIT INSTITUTES⁽¹⁾****(bln rials)**

| Description | 1380 | 1385 | 1390 | 1393 |
|---|---------------|--------------|------------------------------|------------------------------|
| Receipts | 6861.3 | 23691 | 37238.1 | 58216.8 |
| Main revenues | 6048.8 | 15978.7 | 24139.9 | 36834.2 |
| Miscellaneous revenues..... | 0.0 | 0.0 | 0.0 | 0.0 |
| From acquisition of non-financial assets (development expenditures)... | 32.5 | 0.0 | 11.1 | 0.1 |
| Banking facilities and other domestic Foreign loans..... | 40 | 2746 | 4040 | 7945 |
| Utilization of current assets..... | 0.0 | 0.0 | 0.0 | 0.0 |
| Other receipts | 740 | 1966.3 | 8047 | 12437.5 |
| Payments..... | 6861.3 | 23691 | 37238.1⁽²⁾ | 58216.8⁽³⁾ |
| Producing expenditures | 5645 | 15978.7 | 24139.9 | 36834.2 |
| Non-producing expenditures | 0.0 | 0.0 | 0.0 | 0.0 |
| Taxes | 0.0 | 0.0 | 0.0 | 0.0 |
| Dividends (governments share and other stockholders)..... | 0.0 | 0.0 | 0.0 | 0.0 |
| Repayment of banking facilities and other domestic loans..... | 40 | 1060 | 2276 | 2645 |
| Repayment of foreign loans | 0.0 | 0.0 | 0.0 | 0.0 |
| Repayment of deposits, debts and other payments | 0.0 | 0.0 | 0.0 | 0.0 |
| Other dividend accounts (except for the provision of reserves)..... | 332.8 | 755.3 | 2390 | 5640 |
| Non-financial expenditures | 1921.6 | 8480.8 | 13240.2 | 22045.4 |
| Increase in current assets..... | 0.0 | 47.4 | 0.0 | 0.0 |
| Less: Depreciation reserve included in current expenditures..... | 1078.1 | 2631.3 | 5108.1 | 9247.7 |

20.17. SUMMARY OF THE PRIMARY APPROVED BUDGET OF THE GOVERNMENT**AFFILIATED FOR- PROFIT INSTITUTES ⁽¹⁾ (continued)****(bln rials)**

| Description | 1394 | 1395 | 1396 | 1397 |
|---|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Receipts..... | 76208 | 90860.6 | 85432.1 | 89240.3 |
| Main revenues | 47931.3 | 65471.6 | 66242.6 | 72860.2 |
| Miscellaneous revenues..... | 0.0 | 0.0 | 0.0 | 0.0 |
| From acquisition of non-financial assets (development expenditures).... | 0.1 | 0.0 | 0.0 | 0.0 |
| Banking facilities and other domestic loans | 8620 | 9389 | 7830 | 3830 |
| Foreign loans..... | 1000 | 1000 | 3000 | 2000 |
| Utilization of current assets..... | 0.0 | 0.0 | 0.0 | 0.0 |
| Other receipts | 18656.5 | 15000 | 8359.5 | 10550.1 |
| Payments..... | 76208.0⁽³⁾ | 90860.6^(2,3) | 85432.1^(2,3) | 89240.3^(2,3) |
| Producing expenditures | 47931.3 | 64730.4 | 65633.9 | 72249.1 |
| Non-producing expenditures | 0.0 | 0.0 | 0.0 | 0.0 |
| Taxes | 0.0 | 143.7 | 120.9 | 127.3 |
| Dividends (governments share and other stockholders)..... | 0.0 | 0.0 | 18.3 | 17.8 |
| Repayment of banking facilities and other domestic loans..... | 7620 | 8389 | 6630 | 4830 |
| Repayment of foreign loans | 0.0 | 0.0 | 0.0 | 0.0 |
| Repayment of deposits, debts and other payments | 0.0 | 0.0 | 0.0 | 0.0 |
| Other dividend accounts (except for the provision of reserves)..... | 3000.0 | 3400.0 | 1000.0 | 1200.0 |
| Non-financial expenditures | 28975 | 26631.2 | 25422.8 | 28775.1 |
| Increase in current assets..... | 4.6 | 158.3 | 83.1 | 0.0 |
| Less: Depreciation reserve included in current expenditures..... | 11923.1 | 13562.7 | 14781.4 | 18864.6 |

1. Including "Defence Industries Organization", "Ports and Shipping Organization" and other institutions included in the nation's Total Budget Law for the mentioned years.

2. The amount of 300.1 billion rials for the year 1390 is related to the 40 percent of special profits, and the amounts of 370, 304, 305 billion rials for the years 1395, 1396 and 1397 respectively, are related to the 50 percent of special profits which are included in the total.

3. The amount of 300 billion rials for the year 1393 and 600.2 billion rials for the year 1394, 600 billion rials for the year 1395, 1000 billion rials for the year 1396 and 600 billion rials for the year 1397 are related to managed fund which are included in the total.

Source: Plan and Budget Organization

Management and Planning Organization

Vice Presidency for Strategic Planning and Supervision.

Presidency, Plan and Budget Organization .