

Introduction

Budget statistics came into existence as the Ministry of Finance undertook the 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, a 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). Concerning 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 supplemental 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 concerning the amount in 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 the 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 the 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 the 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 the 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 a 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 17443.2 thousand billion rials, indicating a rise of 42.6 percent.

Government general budget resources for the year 1398 were projected to form over 52000 thousand billion rials, indicating a rise of 17.2 percent.

Based on the projections made in this year, tax revenues with 33.9%, the disposal of non-financial assets with 30.5%, and revenues from disposal of financial assets with 9.8% account for the highest share of government revenues, respectively.

Expenses (current) performance for government agencies in Ostans in the year 1397 was over 107.7 thousand billion rials which increased by 17.1 percent compared to the previous year.

In the year 1397, payments by the government for the acquisition of non-financial assets (development expenditures) in Ostans were over 69.2 thousand billion rials which decreased by 7.8 percent in comparison with the previous year.

20.1. SUMMARY OF TOTAL COUNTRY BUDGET**(bln rials)**

Description	Year						
	1385	1390	1394	1395	1396	1397	1398
Total budget resources	1915105.1	5083938.7	8467411.4	9785529.9	11524565.9	12231523.7	17443160 .2
Government general budget resources	587596.8	1697225.1	2744101.6	3354895.1	3988531.3	4438604.6	5200083 .6
Government general resources	548571	1545870.0	2362817.1 ⁽¹⁾	2943937.1	3467521.0	3867866.1	4485811 .1
Government general revenues.....	244455.3	609989.5	1288509.2	1573797.7	1740961.9	2161850.8	2389829 .1
Disposal of non-financial assets ..	154878.2	590711.3	564824.4	790518	1189515.0	1075614.4	1585232 .0
Disposal of financial assets	149237.5	345169.2	347033.5	579621.5	537044.0	630400.9	510750 .0
Government special resources	39025.8	151355.0	381284.4	410957.9	521010.3	570738.5	714272 .4
Special revenues.....	39025.8	151355.0	381284.4	410957.9	521010.3	570738.5	714272 .4
Resources of public corporations, banks and government –affiliated for- profit institutions	1372837.7	3550656.3	6019377.0	6828171.8	8005021.0	8391247.2	12771433 .1
Public corporations	1226633.2	3319142.2	5360434.7	6027174.2	7147779.9	7271643.4	11602032 .6
Banks.....	122513.4	194275.9	582734.2	710136.9	771808.8	1030363.4	1066609 .7
Government- affiliated for- profit institutions.....	23691.0	37238.1	76207.9	90860.6	85432.1	89240.3	102790 .7
Less: Duplications	45329.4	163942.7	296067.1	397537	468986.4	598328.3	528356 .5
Total country budget uses	1915105.1	5083938.7	8467411.4	9785529.9	11524565.9	12231523.7	17443160 .2
Government general budget uses	587596.8	1697225.1	2744101.6	3354895.1	3988531.3	4438604.6	5200083 .6
Government general uses	548571.0	1545870.1	2362817.1	2943937.1	3467521.0	3867866.1	4485811 .1
Expenditures(current).....	377935.2	897920.6	1747228.7	2137628.2	2538193.4	2939947.4	3523759 .1
Acquisition of non- financial assets	156551.4	349749.4	508854.3	574808.9	713677.5	620020.7	668572 .6
Acquisition of financial assets	14084.4	298200.0	106734.0	231500.0	215650.0	307898	293479 .3
Government special uses.....	39025.8	151355.0	381284.4	410957.9	521010.3	570738.5	714272.0
From government special revenues	39025.8	151355.0	381284.4	410957.9	521010.3	570738.5	136466 .8
Uses of public corporations, banks and government-affiliated for-profit enterprises.....	1372837.7	3550656.3	6019377.0	6828171.8	8005021.0	8391247.2	12771433 .1
Public corporations	1226633.2	3319142.2	5360434.7	6027174.2	7147779.9	7271643.4	11602032 .6
Banks.....	122513.4	194275.9	582734.2	710136.9	771808.8	1030363.4	1066609 .7
Government affiliated for- profit enterprise.....	23691.0	37238.1	76207.9	90860.6	85432.1	89240.3	102790 .7
Less: Duplications	45329.4	163942.7	296067.1	397537.0	468986.4	598328.2	528356 .5

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	Year						
	1385	1390	1394	1395	1396	1397	1398
General revenues.....	244455.3	609989.5	1288509.2	1573797.7	1740961.9	2161850.8	2389829.1
Tax revenues	177617.3	404441.9	883859.9	1038280.7	1164584.5	1420774.9	1725367.5
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	217940.3	238894.6	275658.4	377258.8	275235.5
Revenues received from services and sale of goods	9413.0	24885.4	68707.8	76795.2	94508.9	109856	102128.8
Revenues from fines and penalties....	2708.5	11316.7	67095.1	84627.6	71527.1	76706	82245.6
Miscellaneous revenues	4372.0	18521.5	50906.0	135199.5	134682.9	177255	204851.6
Expenditures.....	377935.2	897920.6	1747228.7	2137628.2	2538193.4	2939947.4	3523759.1
Chapter 1. Employees compensation .	116659.0	278955.0	649511.1	811990.2	973668.4	737254.3	975462.5
Chapter 2. Utilization of goods and services.....	32263.3	117179.7	261819.0	332926.4	380308.5	264734.3	253706.3
Chapter 3. Expenditures of properties and assets.....	463.2	3252.8	1525.0	12126.0	24071.8	1366.3	1139.8
Chapter 4. Subsidies.....	60599.6	167950.1	159238.7	165567.8	206978.4	93871.2	116684.0
Chapter 5. Grants	43856.7	39229.9	38381.5	57313.1	51573.3	76753.5	72367.8
Chapter 6. Social welfare	69959.1	265163.1	494239.0	679674.8	792243.5	1021871.2	1279280.9
Chapter 7. Other expenditures.....	54134.3	26189.6	142514.3	78029.5	109349.2	744096.3	825117.4
Operating balance	-133479.9	-287931.1	-458719.5	-563830.5	-797231.4	-778096.6	-1133929.9

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	Year		
	1385	1390	1394
Disposal of non-financial assets	154878 .2	590711 .3	564824 .4
Section 1. Oil revenue	151801 .0	571117 .9	537366 .4
Section 2. Receipts from sale of movable and immovable assets	3077 .2 ⁽¹⁾	19593 .4	17458 .0
Para.1. Sale of public buildings and establishments	000 ⁽¹⁾	1145.0	8733 .4
Para 2. Sale and cession of lands	000 ⁽¹⁾	380.0	2986.0
Para 3. Sale of machinery and equipment	000 ⁽¹⁾	106.0	415.0
Para 4. Sale and disposal of other non-financial assets	3077 .2	17962 .4	5323 .6
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	508854 .3
Chapter1. Buildings and other new buildings	80149 .2	251425 .8	319102 .9
Chapter 2. Machinery and equipment	19325 .1	47143 .3	128603.0
Chapter 3. Other fixed assets	1503 .3	2168 .6	1399 .3
Chapter 4. Stocks	432.0	16 .4	1134.0
Chapter 5. Precious goods	14 .5	74 .2	19 .4
Chapter 6. Land	2005 .5	2171 .3	8475 .9
Chapter 7. Other assets not produced	53121 .8	46749 .8	50119 .6
Net disposal of non-financial assets	-1673 .2	240961 .8	55970.0

Description	Year			
	1395	1396	1397	1398
Disposal of non-financial assets	790518.0	1189515.0	1075614 .4	1585232 .0
Section 1. Oil revenue	745018.0	1138990.0	1010114 .4	1530732 .0
Section 2. Receipts from sale of movable and immovable assets	15500 .0	15525 .0	25500 .0	44500 .0
Para.1. Sale of public buildings and establishments	9115.0	8888 .5	8621 .0	5560 .0
Para 2. Sale and cession of lands	1250.0	0 .1980	4594 .0	1806 .9
Para 3. Sale of machinery and equipment	667.0	663 .5	7 .0	209 .0
Para 4. Sale and disposal of other non-financial assets	4468.0	3993	12278.0	36924 .0
Section 3. Receipts from disposal of acquisition of non-financial assets projects	30000 .0	35000 .0	40000 .0	10000 .0
Acquisition of non-financial assets	574808 .9	713677 .5	620020 .7	668572 .6
Chapter1. Buildings and other new buildings	418054 .2	515294 .4	451091 .4	488019 .9
Chapter 2. Machinery and equipment	119247	112649.0	78745 .7	87325 .9
Chapter 3. Other fixed assets	1887 .7	3420 .6	853 .1	965 .0
Chapter 4. Stocks	2 .3	5 .9	104 .0	0 .0
Chapter 5. Precious goods	14.0	191 .1	79 .7	648 .4
Chapter 6. Land	2894.0	3480 .1	2428 .0	2665 .3
Chapter 7. Other assets not produced	32709 .7	78636 .6	86718 .6	88947 .9
Net disposal of non-financial assets	215709.0	475837 .4	455593 .6	916659 .3

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	Year						
	1385	1390	1394	1395	1396	1397	1398
Disposal of financial assets	149237 .5	345169 .2	347033 .5	579621 .4	537044 .0	630400 .9	510750 .0
Sale of participation papers.....	8400.0	0.0	110000.0	400000.0	345000.0	385000.0	430000.0
Utilization of foreign loans	4979.3	2610.4	64.2	1491.7	3550.0	3550.0	500.0
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	30.0	0.0	0.0	0.0	0.0
Receipts from privatization of public companies.....	7400.0	290000.0	176000.0	160500.0	101500.0	67500.0	46750.0
Receipt from principal of government domestic loans.....	741.8 ⁽¹⁾	2549.2	3511.0	2768.0	3970.5	22414.4	21328.8
Refunds carried over from previous years	5300.0	22505.0	9678.3	3867.7	3623.5	4686.4	8171.1
Receipts from National Development Fund utilization.....	×	×	42750.0	5994.0	75900.0	143750.0	1.0
Receipts from the settlement of definitive claim of natural and legal persons.....	0.0	0.0	0.0	0.0	0.0	1.0	1.0
Receipt from other disposals.....	0.0	17500.1	5000.0	5000.0	3500.0	3500.0	4000.0
Acquisition of financial assets .	14084.4	298200.0⁽²⁾	106734.0⁽²⁾	231500.0	215650.0	307898.0	293479.3
Offering of shares.....	0.0	262400.0	70500.0	198360.0	96360.0	61560.0	43450.0
Repayment of principal of participation papers	4020	8600.2	15870.8	17530.0	95830.0	230100.0	219041.7
The previous years' commitments not paid.....	472	2700.0	10350.0	7810.0	4460.0	2160.0	1060.0
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	1130.0	580.0	580.0	1580.0	1580.0
Repayment of principal of loans abroad and commitments	9192.4	4849.8	8083.2	7220.0	18419.9	12498.0	28347.6
Net disposal of financial assets	135153.1	46969.2	240299.5	348121.4	321394.1	322502.9	217270.6

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	Year						
	1385 (Performance)	1390 (Approved)	1394 (Approved)	1395 (Approved)	1396 (Approved)	1397 (Approved)	1398 (Approved)
Revenues and disposal of non-financial and financial assets	587596.8	1697225.1	2581651.6	3354895.1	3988531.3	4438604.6	5200083.0
Part 1. Revenues.....	283081.2	759889.5	1669003.4	1983915.5	2261132.1	2729749.1	3101176.4
Section 1. Tax revenues	178306.4	408522.0	898320.5	1055379.5	1184478.2	1445238.9	1761059.9
Para 1: Corporate tax	80089.6	174099.7	300955.2	337687.4	369194.3	408690.1	412141.4
Para 2: Income tax	18834.3	53320.4	117085.9	142132.9	174132.3	195905.2	249656.5
Para 3: Wealth tax	6368.7	13724.9	23760.2	25334.6	29848.3	35258.8	41367.6
Para 4: Tax on imports	57168.5	98431.0	140700.2	173420.0	179056.5	300628	335053.0
Para 5: Tax on goods and services	15845.2	68945.8	315819.0	376804.4	432246.7	504756.7	722841.3
Section 2. Social contributions.....	1000.0	3000.0	15000.0	15000.0	15000.0	14990.0	19000.0
Para 1: Insurance premiums ⁽¹⁾ ...	1000.0	3000.0	15000.0	15000.0	15000.0	14990.0	19000.0
Section 3. Revenues from government ownership.....	50394.5	150829.4	218952.1	239655.6	277585.4	379573.8	338451.5
Para 1: Public corporations dividend.....	47928.1	87705.1	136042.0	161811.8	151250.4	250788.8	120000.0
Para 2: Return on government loans	0.9	0.4	1.3	0.0	0.0	0.0	0.0
Para 3: Receipt from rent	176.3	460.9	1467.0	1565.0	2723.0	3135.0	4075.5
Para 4: Other revenues received from government ownership	2289.2	62663.0	81442.0	76278.8	123612.0	125650.0	214376.0
Section 4. Revenues from sale of services and goods	28363.1	87227.9	326744.6	372760.3	429778.5	473760.9	507437.8
Para 1: Receipts from sale of services.....	28202.7	85395.6	322431.4	368408.5	426161.2	469515.1	500775.6
Para 2: Receipts from sale of goods	160.4	1832.2	4313.2	4351.8	3617.3	4245.8	6662.2
Section 5. Revenues from fines and penalties.....	2708.8	11317.7	67095.2	84777.6	71677.1	76891.0	92430.6
Para 1: Receipts from fines and penalties	2708.8	11317.7	67095.2	84777.6	71677.1	76891.0	92430.6
Section 6. Miscellaneous revenues	22308.4	98992.5	142891.0	216342.5	282612.9	339294.5	382796.6
Para 1. Miscellaneous revenues .	22308.4	98992.5	142891.0	216342.5	282612.9	339294.5	382796.6
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	Year						
	1385 (Performance)	1390 (Approved)	1394 (Approved)	1395 (Approved)	1396 (Approved)	1397 (Approved)	1398 (Approved)
Part 2. Receipts from disposal of non-financial assets	155278.2⁽¹⁾	592166.3⁽¹⁾	565614.4⁽¹⁾	791358.0⁽¹⁾	1190355.0⁽¹⁾	1078454.4	1588157.0
Section1: Oil revenues	151801.0	571117.9	537366.4	745018.0	1138990.0	1010114.4	1530732.0
Section 2. Receipts from sale of movable and immovable assets	3077.2	19593.4	17458.0	15500.0	15525.0	28340.0	47425.0
Para 1: Sale of government buildings and establishments...	3477.2 ⁽²⁾	2145.0	8733.4	9115.0	8888.5	8621.0	5560.0
Para 2: Sale and cession of land	000 ⁽²⁾	380.0	2986.0	1250.0	1980.0	4594.0	1806.9
Para3: Sale of machinery and equipment.....	000 ⁽²⁾	211.0	755.0	667.0	663.5	347.0	634.0
Para 4: Sale and disposal of other non-financial assets.....	000 ⁽²⁾	10252.4	1272.6	4468.0	3993.0	14778.0	39424.0
Section 3. Receipts from disposal of projects related to acquisition of non-financial assets	0.0	0.0	10000.0	30000.0	35000.0	40000.0	10000.0
Part 3. Receipts from disposal of financial assets.....	149237.5	345169.2⁽³⁾	347033.5⁽⁴⁾	579621.4⁽⁴⁾	537044.0⁽⁴⁾	630400.9⁽⁴⁾	510750.0⁽⁴⁾
Sale of financial instruments...	8400.0	0.0	110000.0	400000.0	345000.0	385000.0	430000.0
Utilization of foreign loans	4979.3	2610.4	64.2	1491.7		3550.0	500.0
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 ⁽⁵⁾	4.5	29.6	0.0	0.0	0.0	0.0
Receipts from privatization of public companies.....	7400.0	290000.0	176000.0	160500.0	101500.0	67500.0	46750.0
Receipt from principal of government domestic loans.....	741.8 ⁽⁵⁾	2549.2	3511.3	2768.0	3970.5	22414.4	21328.8
Refunds carried over from previous years	5300.0	22505.0	9678.3	3867.7	3623.5	4686.4	8171.1

1. 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.

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

3. 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.

4. The amount of 47750 billion rials in the year 1394 and amount of 10994 billion rials in the year 1395, amount of 794000 billion rials in the year 1396, amount of 147250 billion rials in the year 1397 and 4000 billion rials in the year 1398 relate to the receipts from National Development Fund utilization and the receipts from other disposals included in the total.

5. Receipt of the principal of government domestic and foreign loans changed into the receipts from 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.

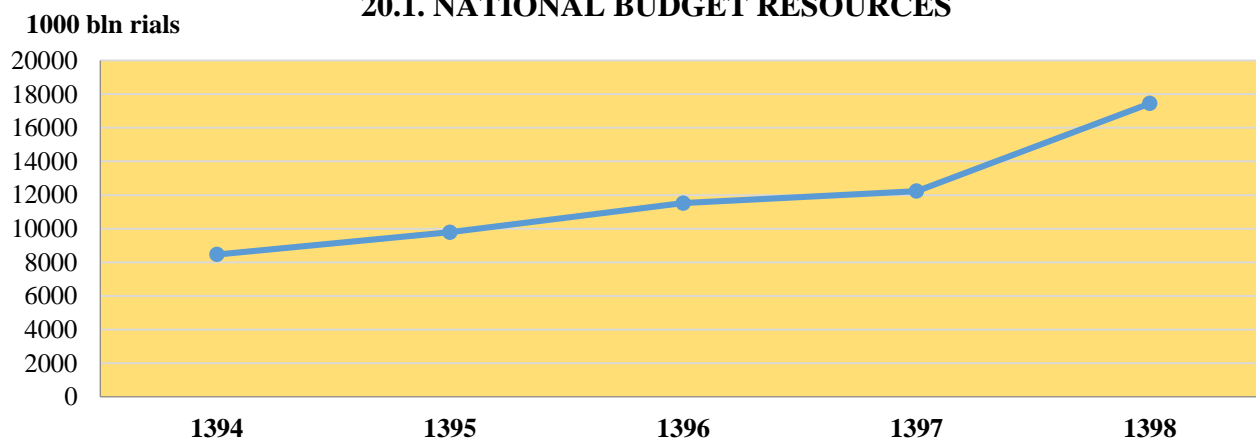
20.6. GOVERNMENT AGENCIES APPROPRIATIONS AND NATIONAL AND OSTANI'S LINE ITEMS (bln rials)

Description	Year			
	1380 (Performance)	1385 (Approved)	1390 (Approved)	1394 (Approved)
Total	152670.2	901284.3	1399025.1	2637367.6
Organizations appropriations and line items.....	101604.6	587976.8	1032791.9	2127081.6
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	510286.0
Acquisition of financial assets	000	000	000	000

Description	Year			
	1395 (Approved)	1396 (Approved)	1397 (Approved)	1398 (Approved)
Total	3123395.1	3772881.3	4438604.6	5200083.6
Organizations appropriations and line items.....	2528011.1	3089392.6	3488087.6	4141865.1
Expense (current) and the acquisition of non-financial assets (development expenditures) of local government agencies in Ostans	000	000	235564.6	271801.5
Miscellaneous expenditures and other line items	595384.0	683488.6	407054.4	492937.5
Acquisition of financial assets	000	000	307898.0	293479.3

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

20.1. NATIONAL BUDGET RESOURCES



For data see Table 2.1.

20.7. APPROPRIATIONS IN GOVERNMENT'S GENERAL BUDGET ⁽¹⁾ BY AFFAIRS (bln rials)

Description	Year			
	1380	1385	1390	1394
Primary approved figures				
Total.....	164266.9⁽²⁾	572950.9⁽²⁾	1399025.1⁽²⁾	2637367.6⁽²⁾
General services affairs	16252.6	17663.4	76167.0	163085.7
Defence and security affairs.....	22336.0	59287.8	196353.3	326059.2
Judiciary affairs.....	000	000	000	000
Economic affairs	16905.4	87147.9	187638.7	261451.6
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	1369200.0

Description	Year			
	1395	1396	1397	1398
Primary approved figures)				
Total.....	2528011.0⁽²⁾	3089392.6⁽²⁾	3488087.6⁽²⁾	4141865/1⁽²⁾
General services affairs.....	88229.6	110573.9	114445.4	148301/0
Defence and security affairs	419895.8	581825.9	629867.3	724790/8
Judiciary affairs	64625.6	72842.8	97521.3	126232/4
Economic affairs.....	245765.8	313686.5	268698.5	287538/4
Environmental affairs	4491.4	5729.5	2830.1	4101/7
Housing, urban and rural development Affairs	58153.5	82414.7	39912.7	54343/1
Health affairs	417938.5	486158.5	580775.9	644494/0
Cultural, physical education and tourism affairs	84354	109022.9	89909.3	87977/5
Education & research affairs	509593	571292.4	631376.2	794795/7
Social welfare Affairs	626492.4	744764.0	905011.9	1138025/1

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, 517571 billion rials for the year 1394, 8471 billion rials for the year 1395, 11081.5 billion rials for the year 1396, 127739 billion rials for the year 1397 and 131264 billion rials for the year 1398 are related to special development appropriations and 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	Year		
	1394	1395	1396
Total	000	2528011.1⁽¹⁾	3089392.6⁽¹⁾
General services affairs	000	88229.6	110573.9
Chapter: Legislation.....	000	8228	9498.1
Chapter: Administration of public affairs.....	000	41160.1	59061
Chapter: Financial and tax services.....	000	34906.4	38290.4
Chapter: Research and development in public services affairs.....	000	3935	3724.2
Defence and security affairs	000	419895.8	581825.9
Chapter: Defence.....	000	322360.7	461333.8
Chapter: Public law enforcement and security.....	000	96382.9	118994.8
Chapter: Research and development in defence and security affairs.....	000	1152.1	1497.1
Judiciary affairs	000	64625.6	72842.8
Chapter: Administration of judiciary affairs.....	000	63687.4	72733.6
Chapter: Research and development in judiciary affairs.....	000	938.2	109.2
Economic affairs	000	245765.8	313686.5
Chapter: Energy.....	000	21501.9	18453.8
Chapter: Information and communication technology.....	000	4231.2	3540.4
Chapter: Transportation.....	000	87849.7	103028.3
Chapter: Manufacturing and mining.....	000	11401.4	11722.2
Chapter: Commerce.....	000	10563.9	17620.3
Chapter: Agricultural and natural resources.....	000	46537.3	80323.7
Chapter: Water resources.....	000	49073.7	63028.7
Chapter: labour affairs.....	000	2302.9	2691.7
Chapter: Cooperatives.....	000	876.2	951.3
Chapter: Research and development in economic affairs.....	000	11427.1	12325.7
Environmental affairs	000	4491.4⁽²⁾	5729.5
Chapter: Waste management.....	000	353.8	661.1
Chapter: Pollution reduction.....	000	356.2	1107.1
Chapter: Biological species protection.....	000	1827.7	3589.3
Chapter: Research and development in environmental affairs.....	000	180.7	371.9
Housing and urban and rural development affairs	000	58153.5	82414.7
Chapter: Housing.....	000	1361.8	629.2
Chapter Urban, rural and nomadic services and development.....	000	32160	42461.3
Chapter: Water and wastewater.....	000	23070.2	38467.2
Chapter: Research and development in housing and urban and rural development affairs.....	000	1561.2	856.9
Health affairs	000	417938.5	486158.5
Chapter: medical care.....	000	310210.8	371433.7
Chapter sanitation.....	000	104103.7	108133.2
Chapter: Research and development in health affairs.....	000	3623.9	6591.4

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

Description	Year	
	1397	1398
Total.....	3488087.6⁽¹⁾	4141865.1⁽¹⁾
General services affairs.....	114445.4	148301.0
Chapter: Legislation.....	8604.2	8016.3
Chapter: Administration of public affairs.....	44255.9	6347.1
Chapter: Financial and tax services.....	58656.4	73985.6
Chapter: Research and development in public services affairs.....	2928.8	2861.7
Defence and security affairs.....	629867.3	724790.8
Chapter: Defence.....	433375.9	481261.4
Chapter: Public law enforcement and security.....	192543	237188.0
Chapter: Research and development in defence and security affairs.....	3948.3	6341.3
Judiciary affairs.....	97521.3	126232.4
Chapter: Administration of judiciary affairs.....	97386.1	126071.9
Chapter: Research and development in judiciary affairs.....	135.2	160.5
Economic affairs.....	268698.5	287538.4
Chapter: Energy.....	23285	16122.1
Chapter: Information and communication technology.....	38618.5	37534.0
Chapter: Transportation.....	74922.9	89108.1
Chapter: Manufacturing and mining.....	14313.1	17298.6
Chapter: Commerce.....	29194.1	27051.0
Chapter: Agricultural and natural resources.....	34119.5	33503.4
Chapter: Water resources.....	39626.4	51095.0
Chapter: labour affairs.....	1313	1574.9
Chapter: Cooperatives.....	532	1179.1
Chapter: Research and development in economic affairs.....	12773.5	13071.8
Environmental affairs.....	2830.1	4101.7
Chapter: Waste management.....	153.6	142.4
Chapter: Pollution reduction.....	747.6	845.2
Chapter: Biological species protection.....	1664.3	2676.3
Chapter: Research and development in environmental affairs.....	264.4	437.6
Housing and urban and rural development affairs.....	39912.7	54343.1
Chapter: Housing.....	1564.7	1378.4
Chapter Urban, rural and nomadic services and development.....	20234.2	28993.7
Chapter: Water and wastewater.....	16947.2	22540.6
Chapter: Research and development in housing and urban and rural development affairs.....	1166.4	1430.3
Health affairs.....	580775.9	644494.0
Chapter: medical care.....	441792.8	495716.4
Chapter sanitation.....	132051.9	140270.7
Chapter: Research and development in health affairs.....	6931.2	8506.8

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

Description	Year		
	1394	1395	1396
<i>Culture, physical education and tourism</i>	<i>000</i>	<i>84354</i>	<i>109022.9</i>
Chapter: Religion	000	17463.1	24072.5
Chapter: Sports and recreation	000	14951.7	21648.7
Chapter: Culture and arts	000	20865.3	23420.6
Chapter: Cultural heritage	000	6866.3	8896.9
Chapter: Media	000	17752.8	20755.3
Chapter: Tourism	000	3399.8	6465.4
Chapter: Handicrafts	000	1092.8	1658.7
Chapter: Research and development in culture, physical education and tourism	000	1961.9	2104.5
<i>Education and research affairs</i>	<i>000</i>	<i>509593</i>	<i>571292.4</i>
Chapter: Public education and training	000	278831.4	313083.6
Chapter: Technical and vocational education and training and skills training	000	47208.5	52746.7
Chapter: Higher education	000	144153	161815.1
Chapter: Basic researches	000	17684.9	18150.3
Chapter: Developmental researches	000	20331.3	22896.5
Chapter: Research and development in education affairs	000	1383.7	2600
<i>Social welfare affairs</i>	<i>000</i>	<i>626492.4</i>	<i>744764</i>
Chapter: Relief and rescue	000	7881.4	13043.2
Chapter: Social insurances	000	140418.9	211312.9
Chapter: Supporting	000	463704.8	504760.5
Chapter: Rehabilitation	000	14107.4	15522.5
Chapter: Research and development in social welfare affairs	000	379.8	124.6

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

Description	Year	
	1397	1398
<i>Culture, physical education and tourism</i>	89909.3	87977 .5
Chapter: Religion	23202.1	16584 .3
Chapter: Sports and recreation	13798.4	13619 .0
Chapter: Culture and arts	19946.3	20398 .8
Chapter: Cultural heritage	4671.6	6209 .3
Chapter: Media.....	21996.2	23496 .6
Chapter: Tourism	3089	4359 .1
Chapter: Handicrafts	908.3	970 .5
Chapter: Research and development in culture, physical education and tourism	2297	2339 .7
<i>Education and research affairs</i>	631376.2	794795 .7
Chapter: Public education and training	355435.4	457247 .9
Chapter: Technical and vocational education and training and skills training	54299.5	66181 .7
Chapter: Higher education	177510.8	215903 .3
Chapter: Basic researches	13741.8	20233 .5
Chapter: Developmental researches.....	27598.1	31914 .6
Chapter: Research and development in education affairs	2790.4	3314 .5
<i>Social welfare affairs</i>	905011.9	1138025 .1
Chapter: Relief and rescue	14039	15750 .9
Chapter: Social insurances	290788.4	338971 .0
Chapter: Supporting	583824	759026 .9
Chapter: Rehabilitation	16261.2	24120 .4
Chapter: Research and development in social welfare affairs	99.1	155 .7

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 and the amount of 131265 billion rials for the year 1398 are 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	Year			
	1380	1385	1390	1393
Total country⁽¹⁾	29671043	107109079	43401164	49780545
East Azarbayejan.....	1432138	4883077	1800388	2007528
West Azarbayejan	1087143	4014690	1710524	1898067
Ardebil	601972	2112813	864107	1046120
Esfahan.....	2089697	7007798	2339030	2553544
Alborz	000 ⁽²⁾	000 ⁽²⁾	786524	962393
Ilam	380244	1388644	776133	1011777
Bushehr	499739	1914354	1152397	1181973
Tehran	3810838 ⁽²⁾	14033801 ⁽²⁾	3667396	3496204
Chaharmahal&Bakhtiari	482739	1771768	786064	962503
South Khorasan	000 ⁽³⁾	1225517	791427	1049378
Khorasan-e-Razavi.....	2931108 ⁽³⁾	8853501	2778986	2978245
North Khorasan	000 ⁽³⁾	1493798	692109	878965
Khuzestan.....	1694277	6191088	2464023	2819698
Zanjan	453143	1628410	863139	998300
Semnan.....	359282	1190152	851898	1032037
Sistan&Baluchestan	726771	2963801	1390685	1662771
Fars.....	2120244	7241533	2503420	2991516
Qazvin	401178	1692085	762468	846929
Qom.....	415061	1452694	587598	666765
Kordestan	722502	2479786	1053592	1233201
Kerman.....	1289515	4190334	1732829	2061158
Kermanshah	933050	3458882	1421239	1729629
Kohgiluyeh&Boyerahmad	431405	1488580	802383	993725
Golestan	803761	2542191	1268851	1562386
Gilan.....	1169638	4416059	1894149	2262283
Lorestan.....	821691	3052441	1139951	1373537
Mazandaran.....	1392246	5195982	2180529	2836675
Markazi	711239	2092736	957973	1115783
Hormozgan.....	554375	2373687	1226592	1227289
Hamedan	794849	2770447	1156951	1315761
Yazd	561201	1988430	997809	1024406

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

Ostan	Year			
	1394	1395	1396	1397
Total country⁽¹⁾	53209840	58041807	92001095	107736737
East Azarbayejan.....	2004027	2652200	3961241	4379608
West Azarbayejan	1942807	1926698	3519230	4137054
Ardebil	1263896	1255780	2140444	2578304
Esfahan.....	3136745	3153961	4828076	5311151
Alborz	852531	1012501	1910681	2225003
Ilam	1001833	1135590	1998069	2241348
Bushehr	1351794	1583107	2132587	2515115
Tehran	3881870	4088285	5854305	6741142
Chaharmahal&Bakhtiyari	1058780	1111702	1917554	2184082
South Khorasan	1137891	1303673	2023918	2402756
Khorasan-e-Razavi.....	2966340	3247755	5520013	6085775
North Khorasan	917627	1038792	1674014	2022135
Khuzestan.....	2959577	3009285	5164697	5574511
Zanjan	1105353	1142594	1865526	2136360
Semnan.....	1046375	1117599	1792821	2239129
Sistan&Baluchestan	1816129	1692315	3060169	3706202
Fars.....	2977855	3791514	5460988	6266251
Qazvin	944969	1114454	1836909	2068457
Qom.....	704857	720194	1324915	1594741
Kordestan	1348239	1339645	2472122	3057480
Kerman.....	2502529	2852361	3932930	4847491
Kermanshah	1712297	2182358	3192933	3753591
Kohgiluyeh & Boyerahmad	1043367	1090656	1798344	2167537
Golestan	1550484	1625582	1943698	3438284
Gilan.....	2531027	2453603	4152776	4635047
Lorestan.....	1382500	1512551	2928251	3262238
Mazandaran.....	2874282	3185778	4827565	5737140
Markazi	1209996	1242305	2094445	2416208
Hormozgan.....	1328729	1309692	2285305	2858097
Hamedan	1393216	1660055	2490022	2798019
Yazd	1261918	1489223	1896547	2356481

1. Statistics for Alborz were included with Tehran.

2. 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	Year				
	1394	1395	1396	1397	1398
<i>Primary approved figures</i>					
Total.....	000	2171602.1⁽¹⁾	2626644.4⁽¹⁾	3004621.6	3607390.5
General services affairs.....	000	71028.2	86751.4	95925.6	128657.3
Defence and security affairs.....	000	406528.2	571506.7	621765.7	712584.8
Judiciary affairs.....	000	58010.7	64553.4	87906.5	114455.3
Economic affairs.....	000	61623.5	77895.4	69985.3	76150.5
Environmental affairs.....	000	2490.1	2875.0	896.1	1486.1
Housing, urban and rural development Affairs.....	000	3087.1	3504.8	2497.8	2072.6
Health affairs.....	000	407325.9	474981.0	552654.1	630935.6
Cultural, physical education and tourism affairs.....	000	52913.7	63593.7	72011.8	65494.5
Education & research affairs.....	000	475701.3	529457	596959.1	740722.5
Social welfare Affairs.....	000	624421.9	740444.5	904019.2	1134830.8

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	Year				
	1394	1395	1396	1397	1398
Primary approved figures					
Total.....	000	286409000	315228794	234850165	403209762
General services affairs.....	000	12657092	15209656	9806771	19643699
Defence and security affairs.....	000	12774080	8610000	2878736	12205996
Judiciary affairs.....	000	5373534	5881006	7394606	11777132
Economic affairs.....	000	158616953	188209678	129425081	211387901
Environmental affairs.....	000	1260000	1602000	1830000	2615630
Housing, urban and rural development Affairs	000	38508796	38853791	29010247	52270470
Health affairs.....	000	8605720	6313616	7638557	13558434
Cultural, physical education and tourism affairs	000	19557217	19796773	13267088	22483063
Education & research affairs.....	000	28246130	29859474	33063977	54073175
Social welfare Affairs.....	000	809478	892800	535102	3194262
Performance					
Total.....	000	208475309	210711417	216492955	-
General services affairs.....	000	2989248	4546875	6139291	-
Defence and security affairs.....	000	5752756	3579356	1664085	-
Judiciary affairs.....	000	707875	2592695	5178823	-
Economic affairs.....	000	147358324	139371582	134875439	-
Environmental affairs.....	000	231929	757870	1031141	-
Housing, urban and rural development Affairs	000	20069389	22598125	21807574	-
Health affairs.....	000	7666058	3368584	7637589	-
Cultural, physical education and tourism affairs	000	9184137	11321605	8673612	-
Education & research affairs.....	000	14096000	22223873	28739066	-
Social welfare Affairs.....	000	419592	350852	746335	-

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	Year				
	1393	1394	1395	1396	1397
Total	000	000	208475309	210711417	216492955
General services affairs	000	000	2989248	4546875	6139291
Chapter: Legislation.....	000	000	875000	1090600	2083550
Chapter: Administration of public affairs.....	000	000	1268915	2686819	2209920
Chapter: Financial and tax services.....	000	000	316096	766656	914471
Chapter: Research and development in public services affairs.....	000	000	529237	2800	931350
Defence and security affairs	000	000	5752756	3579356	1664085
Chapter: Defence.....	000	000	2824740	1453806	584450
Chapter: Public law enforcement and security.....	000	000	2928016	2125550	1079635
Chapter: Research and development in defence and security affairs.....	000	000	0	0	0
Judiciary affairs	000	000	707875	2592695	5178823
Chapter: Administration of judiciary affairs.....	000	000	607875	2592695	5178823
Chapter: Research and development in judiciary affairs.....	000	000	100000	0	0
Economic affairs	000	000	147358324	139371582	134875439
Chapter: Energy.....	000	000	18738286	10930338	9098983
Chapter: Information and communication technology.....	000	000	0	695000	398000
Chapter: Transportation.....	000	000	82606395	83453386	74706118
Chapter: Manufacturing and mining.....	000	000	778713	2603052	1099600
Chapter: Commerce.....	000	000	237732	281753	297700
Chapter: Agricultural and natural resources.....	000	000	7931773	11316855	9926561
Chapter: Water resources.....	000	000	36118312	29264896	۳۸۷۱۲۶۹۰
Chapter: labour affairs.....	000	000	0	0	0
Chapter: Cooperatives.....	000	000	0	0	0
Chapter: Research and development in economic affairs.....	000	000	947113	826302	635787
Environmental affairs	000	000	231929	757870	1031141
Chapter: Waste management.....	000	000	0	0	0
Chapter: Pollution reduction.....	000	000	170129	301270	370684
Chapter: Biological species protection.....	000	000	45500	401600	608475
Chapter: Research and development in environmental affairs.....	000	000	16300	55000	51982

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

(mln rials)

Description	Year				
	1393	1394	1395	1396	1397
<i>Housing and urban and rural development affairs</i>	000	000	20069389	22598125	21807574
Chapter: Housing	000	000	0	170000	50000
Chapter Urban, rural and nomadic services and development	000	000	7873469	11311317	6929546
Chapter: Water and wastewater	000	000	12063283	11017808	14430083
Chapter: Research and development in housing and urban and rural development affairs	000	000	132637	99000	397945
<i>Health affairs</i>	000	000	7666058	3368584	7637589
Chapter: medical care	000	000	7666058	3354584	7634589
Chapter: Health	000	000	0	14000	3000
Chapter: Research and development in health affairs	000	000	0	0	0
<i>Culture, physical education and tourism</i>	000	000	9184137	11321605	8673612
Chapter: Religion	000	000	1403915	1491882	1145547
Chapter: Sports and recreation	000	000	3528842	3418305	3509049
Chapter: Culture and arts	000	000	1403836	2205687	1610439
Chapter: Cultural heritage	000	000	2472854	2543480	1120797
Chapter: Media	000	000	227997	900190	691500
Chapter: Tourism	000	000	116568	619561	536280
Chapter: Handicrafts	000	000	0	130000	60000
Chapter: Research and development in culture, physical education and tourism	000	000	30125	12500	0
<i>Education and research affairs</i>	000	000	14096000	22223873	28739066
Chapter: Public education and training	000	000	1590487	4972078	17892306
Chapter: Technical and vocational education and training and skills training	000	000	1225015	2676438	1223618
Chapter: Higher education	000	000	9567430	12251696	8268380
Chapter: Basic researches	000	000	176202	259340	180450
Chapter: Developmental researches	000	000	1326357	1823183	1040947
Chapter: Research and development in education affairs	000	000	210509	241138	133365
<i>Social welfare affairs</i>	000	000	419592	350852	746335
Chapter: Relief and rescue	000	000	0	11167	10500
Chapter: Social insurances	000	000	0	0	0
Chapter: Supporting	000	000	380500	316039	717835
Chapter: Rehabilitation	000	000	19092	23646	18000
Chapter: Research and development in social welfare affairs	000	000	20000	0	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	Year							
	1380	1385	1390	1393	1394 ^(1,2)	1395 ^(1,2)	1396 ^(1,2)	1397 ⁽¹⁾
Total country	9752387	59774827	96747442	83703486	37274437	37931051	75092761	69238444
East Azarbayejan.....	428422	2122917	2751518	2667542	1295102	1537827	2957600	2019100
West Azarbayejan	290149	2601050	3088887	2992883	1349536	1287060	2506521	3699225
Ardebil	285985	1432360	1284137	1948916	604051	651238	1693662	1090691
Esfahan	499145	1787512	3549033	3882579	1426409	1564476	3146899	2049424
Alborz	000 ⁽³⁾	000 ⁽³⁾	1492140	910793	488325	651276	1441840	598377
Ilam	196351	1516518	1451040	1858127	651169	608846	1614507	1620063
Bushehr	299966	2351112	3659746	5265190	2889177	2837932	3867920	3648994
Tehran	611898 ⁽³⁾	2340724 ⁽³⁾	8297486	3749567	1184281	1605179	2697274	1446473
Chaharmahal & Bakhtiyari ..	195294	1196965	1319867	1695273	434736	556477	1435350	851684
South Khorasan.....	000 ⁽⁴⁾	992871	1883418	1572593	924786	875686	1726705	1684011
Khorasan-e-Razavi.....	814354 ⁽⁴⁾	3468482	5719489	4996467	2291873	2098740	3555004	3672888
North Khorasan.....	000 ⁽⁴⁾	977651	1525271	000	1319587	1365000	1793800	1212562
Khuzestan	1001540	7760732	9023453	7226417	3886757	3416506	6267473	12052673
Zanjan	166392	1215392	1826653	000	580277	615240	1318838	1070631
Semnan.....	134584	881861	1237855	1216362	463273	557169	1199934	798267
Sistan & Baluchestan	440900	2591709	5102615	6206276	2137972	1809328	3232289	4537555
Fars	585623	2992520	5023998	5200386	2691268	2416962	4110261	3758688
Qazvin	160343	920248	1312604	1051737	469522	574347	1332730	832439
Qom	129194	795943	2764088	1748079	447081	565666	1222889	731100
Kordestan	287997	1759090	4002591	2296419	916732	839318	1880195	1924532
Kerman	435011	2886779	4538275	3503949	1744331	1592251	3255920	3486327
Kermanshah	429397	2706040	4171729	3961476	976725	998029	3857062	1717664
Kohgiluyeh & Boyerahmad..	198903	1284244	1917107	1807448	1052625	922777	1918859	2478668
Golestan	336440	1669249	1889249	2233040	788585	831993	1965226	1299691
Gilan.....	319263	1656871	2298049	2344317	941035	1116354	2441867	1308151
Lorestan.....	294194	2082484	2398801	2842843	1118219	1190946	2515694	2033572
Mazandaran.....	353228	1678687	4421481	3238982	1196492	1554597	3208943	1857552
Markazi	280878	1231450	1487577	1396709	629803	759965	1471576	1044847
Hormozgan.....	289086	2164438	3084568	3220443	1419377	1266325	2476071	2534758
Hamedan	173450	1421354	2423857	1292540	507337	666900	1644100	1137245
Yazd	114399	1287571	1800860	1376133	447994	596641	1335750	1040592

1. Including the figures from Ostani budget only.

2. Revised figures

3. Data for Alborz are included with Tehran.

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

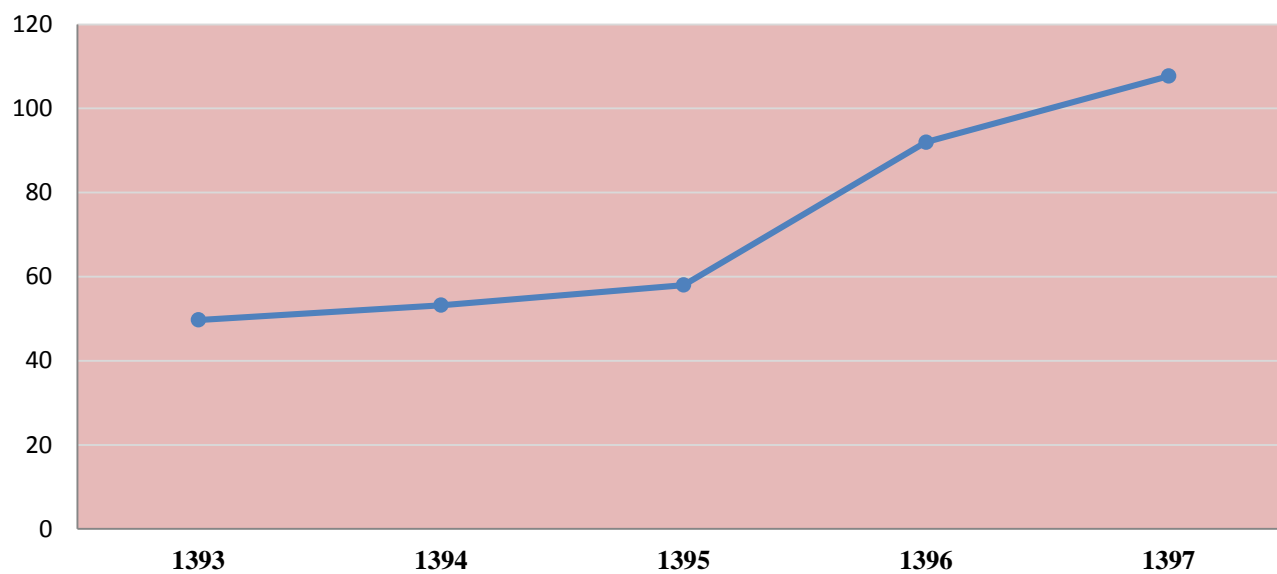
Source: Management and Planning Organization

-Vice Presidency for Strategic Planning and Supervision.

-Presidency, Plan and Budget Organization.

20.2. EXPENSES (CURRENT) PERFORMANCE OF OSTANS

1000 bln rials



For data see Table 2.19.

20.3. PERFORMANCE OF PAYMENTS BY 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	Year					
	1390	1393	1394	1395	1396	1397
Total country	163235185	000	164983662	208375309	210711417	216492955
Presidency	818736	000	218172	50000	152500	75000
Expediency Discernment Council.....	2185	000	680	0	0	0
Islamic Consultative Assembly.....	1994111	000	44000	14319	300000	225000
Guardian council.....	126111	000	160000	0	0	324800
Ministry of Intelligence.....	638578	000	0	2898016	1606000	0
State Plan and Budget Organization ...	190727	000	565495	314408	450913	191242
Ministry of the Interior.....	11902514	000	4389101	1005000	1682000	768000
Police of I. R. Iran.....	1721279	000	378317	30000	518825	1075235
Ministry of Foreign Affairs.....	2134746	000	160448	30000	97910	613375
Ministry of Justice.....	37247	000	3120	0	0	10000
Administration of Justice	3482003	000	1930786	245000	865070	2628873
Ministry of Economic Affairs.....	1719760	000	1147039	134945	84000	64501
Ministry of Defense	845890	000	142182	50000	618700	263730
Joint Staff of Army	774971	000	95050	0	470000	235290
Joint Staff of the Islamic Revolutionary Guard Corps	646078	000	1950	0	0	0
General Staff of the Armed Forces of the Islamic Republic of Iran.....	161077	000	2043294	2539740	0	0
Ministry of Cooperatives, Labour and Social Welfare.....	2539095	000	291728	236050	151396	17000
Ministry of Science, Research, and Technology	4434397	000	5879878	537964	1075589	1154018
Cultural Heritage, Handicrafts and Tourism Organization	1400004	000	780979	2436104	3078771	1605661
Ministry of Culture and Islamic Guidance	1696111	000	904600	1135750	1626982	1382608
High Council of Seminary Schools.....	436702	000	101069	0	47890	28000
Islamic Propagation Organization.....	105972	000	5630	2082	26054	2000
Ministry of Education	8758271	000	7888355	0	862572	74025
Ministry of Sports and Youth	4297258	000	1505598	960406	1292520	1100621
Ministry of Health, Treatment, and Medical Education	2924660	000	2569104	524456	271432	293837
Martyr's Foundation	247137	000	73804	164450	153474	496476
Ministry of Roads and Urban Development.....	31805882	000	75783754	14457968	7569490	2636897
Islamic Revolution Housing Foundation	2404389	000	1051643	854609	1735000	2085625
Department of Environment	392353	000	210300	196848	644100	945753
Ministry of Oil	652589	000	143582	0	0	0
Ministry of Energy.....	38670528	000	47892918	2865741	976278	2005351
Atomic Energy Organization of Iran ...	2810559	000	1128390	490385	2677988	802539
Ministry of Industry, Mine & Trade	3649511	000	1229881	36637	213000	217700
Ministry of Communication and Information Technology	3022364	000	457992	0	427523	212500
Ministry of Agriculture –Jahad.....	24069832	000	4288132	7463660	9136656	7575163
Islamic Republic of Iran Broadcasting.	1258992	000	1240505	203976	877526	688500
Other agencies.....	462566	000	276184	168496795	171021258	186693635

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	Year			
	1380	1385	1390	1394
Receipts	265247 .9	1226633 .2	3319142 .2	5360434 .7
Operating revenues	159058 .7	898454 .1	2419094 .7	4043520.0
From expenses (current).....	1888 .6	4170.0	6660 .9	12605 .2
From acquisition of non-financial assets	6793 .9	41159 .3	78278 .9	117794 .4
Banking facilities and other domestic loans	29969 .1	52114 .5	212134 .6	668217 .6
Foreign loans.....	30562 .6	134162 .1	279590 .6	134631 .6
Utilization of current assets.....	3219 .2	25250 .8	11845 .8	11187 .1
Other receipts	33755 .6	71322 .2	311536 .5	372478 .6
Payments	265247 .9	1226633 .2	3319142 .2	5360434 .7
Current operations expenditures	133175 .7	788607 .4	2238361 .3	3759161 .2
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	42685 .7
50 percent of special dividend	0 .0	0 .0	22107 .0 ⁽²⁾	41279 .0
Dividends of public corporations	837.0	28140 .6	26118 .8	48853 .5
Repayment of banking facilities and other domestic loans.....	22671 .3	37733 .4	91181 .1	317980 .8
Repayment of foreign loans	5494 .8	64070 .6	72659 .1	108035.0
Managed funds.....	0.0	0.0	1100.0	1050.0
Other dividend accounts (except for the provision of reserves).....	34 .8	1013 .3	470 .1	78 .2
Repayment of deposits, debts and other payments	10658 .9	23886	119781 .8	111677 .6
Non-financial expenditures	96934 .1	308546 .6	788441 .7	1008021.0
Increase in current assets.....	4561 .6	6968 .3	14808 .1	41676 .5
Less: Depreciation reserve included in current expenditures.....	10142 .7	65428 .1	78541 .9	120064 .2

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

Description	Year			
	1395	1396	1397	1398
Receipts.....	6027174 .2	7147779 .9	7271643 .4	11602032 .6
Operating revenues	4263983.0	4444529 .3	5301141 .1	9326455 .7
From expenses (current).....	15466 .2	20220 .9	24751 .4	33036 .9
From acquisition of non-financial assets	134031 .9	162921.0	128955 .8	161214 .1
Banking facilities and other domestic loans.....	817476 .9	707446 .7	601968 .3	767463 .4
Foreign loans.....	290795 .4	650320.0	413968 .6	419414 .1
Utilization of current assets.....	4896 .2	21759 .2	22065 .8	41687 .7
Other receipts	500524 .4	1140582 .5	778792 .2	852760 .4
Payments.....	6027174 .2	7147779 .9	7271643 .4	11602032 .6
Current operations expenditures	4102222 .9	4226113 .5	5046546 .0	8822203 .3
Government's share from dividends of for-profit- institutes.....	0.0	0.0	0.0	0.0
Taxes paid by public corporations ..	43351 .7	46817 .6	47044 .2	46764 .5
50 percent of special dividend	53937 .0	52715 .0	52003 .0	52038 .0
Dividends of public corporations	36736 .7	42516 .9	43198 .9	45058 .1
Repayment of banking facilities and other domestic loans.....	189657 .2	410133.0	404825 .4	825255 .2
Repayment of foreign loans	65453 .8	188591 .2	168936 .3	190759 .2
Managed funds	22837 .3	24851.0	3490 .0	4943 .4
Other dividend accounts (except for the provision of reserves).....	9 .3	2 .4	0 .25	2 .5
Repayment of deposits, debts and other payments	243182 .1	351064 .6	291407 .3	264784 .9
Non-financial expenditures	1391717 .1	1937139 .9	1380730 .7	1542203 .0
Increase in current assets.....	38887 .1	54935 .6	32931 .2	49342 .5
Less: Depreciation reserve included in current expenditures.....	160817 .8	187100 .9	199470 .2	241322 .4

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

2. *Relating to 40 percent of the special dividend.*

Source. *Plan and Budget Organization:*

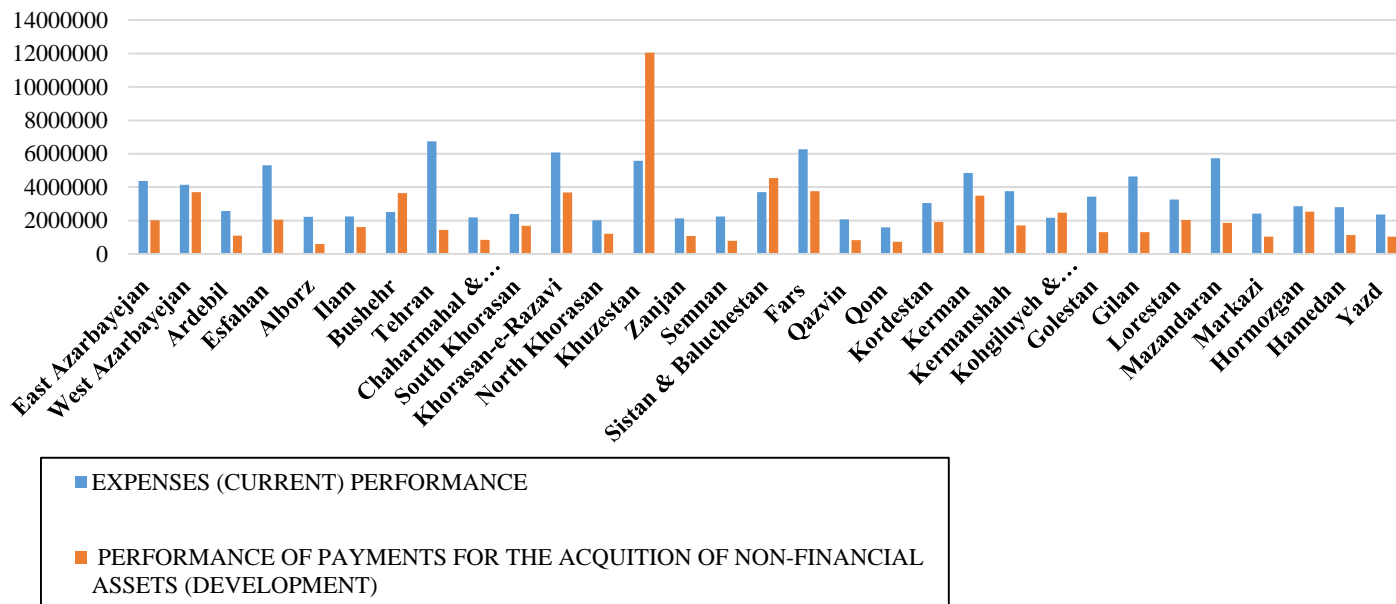
-*Management and Planning Organization.*

-*Vice Presidency for Strategic Planning and Supervision.*

-*Presidency, Plan and Budget Organization.*

20.4. EXPENSES (CURRENT) PERFORMANCE AND THE ACQUISITION OF NON-FINANCIAL ASSETS (DEVELOPMENT EXPENDITURES) BY OSTAN, THE YEAR 1397

Bln rials



For data see Tables 20.9
and 20.13

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

Description	Year			
	1380	1385	1390	1394
Receipts	28317 .2	122513 .4	194275 .9	582734 .2
Revenues	26501 .8	122513 .4	193375 .9	581722 .6
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	11 .6
Other receipts	830 .4	0 .0	900.0	1000.0
Payments.....	28317 .2	122513 .4	194275 .9	582734 .2
Producing expenditures	25738 .5	107140.0	168545 .6	537894 .1
Non-producing expenditures	0 .0	0 .0	0 .0	0 .0
Taxes	85 .7	3615 .9	6182 .5	10957 .1
50 percent of special dividend.....	0 .0	0 .0	9933 .0 ⁽²⁾	21914 .0
Dividends (governments share and other stockholders)	32.0	4199 .5	224.0	213.0
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
Managed funds.....	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	219 .1
Non-financial expenditures	3266 .5	6872 .6	7666 .9	11380 .2
Increase in current assets.....	346 .9	5969 .1	3610 .9	4248 .3
Less: Depreciation reserve included in current expenditures.....	1153 .2	5476 .9	1930 .0	4092 .0

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

Description	Year			
	1395	1396	1397	1398
Receipts	710136 .9	771808 .8	1030363 .4	1066609 .7
Revenues	710136 .9	771308 .8	1026848 .4	1056573 .3
From acquisition of non-financial assets (development expenditures)...	0 .0	0 .0	0 .0	0 .0
Banking facilities and other domestic	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	0 .0	500.0	3515 .0	10036 .3
Payments.....	710136 .9	771808 .8	1030363 .4	1066609 .7
Producing expenditures	653099 .4	737572 .8	820277 .5	1026753 .3
Non-producing expenditures	0 .0	0 .0	0 .0	0 .0
Taxes	14259 .3	8434.0	51642 .7	7455 .0
50 percent of special dividend.....	28519 .0	16868 .0	103286.0	14910 .0
Dividends (governments share and other stockholders).....	238 .4	219 .6	122 .5	95 .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
Managed funds	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).....	237 .6	168 .6	1032 .8	149 .1
Non-financial expenditures	11138 .0	11822.0	15740 .7	25834 .3
Increase in current assets.....	7800 .4	2904 .9	45355 .5	381 .2
Less: Depreciation reserve included in current expenditures.....	5155 .2	6181 .3	7093 .8	8968.8

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

2. Relating to 40 percent of the special dividend.

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	Year			
	1380	1385	1390	1394
Receipts	6861 .3	23691 .0	37238 .1	76208 .0
Main revenues	6048 .8	15978 .7	24139 .9	47931 .3
Other 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 loans.	40 .0	2746 .0	4040 .0	8620 .0
Foreign loans.....	0 .0	3000 .0	1000 .0	1000 .0
Utilization of current assets.....	0 .0	0 .0	0 .0	0 .0
Other receipts	740.0	1966 .3	8047 .0	18656 .5
Payments.....	6861 .3	23691 .0	37238 .1	76208.0
Producing expenditures	5645 .0	15978 .7	24139 .9	47931 .3
Non-producing expenditures	0 .0	0 .0	0 .0	0 .0
Taxes	0 .0	0 .0	0 .0	0 .0
50 percent of special dividend.....	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 .0	1060 .0	2276 .0	7620 .0
Repayment of foreign loans	0 .0	0 .0	0 .0	0 .0
Managed funds.....	0 .0	0 .0	300.0	600 .2
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 .0	3000 .0
Non-financial expenditures	1921 .6	8480 .8	13240 .2	28975.0
Increase in current assets.....	0 .0	47 .4	0 .0	4 .6
Less: Depreciation reserve included in current expenditures	1078 .1	2631 .3	5108 .1	11923 .1

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

Description	Year			
	1395	1396	1397	1398
Receipts	90860 .6	85432 .1	89240 .3	102790 .7
Main revenues	65471 .6	66242 .6	72860 .2	76026 .7
Other revenues	0 .0	0 .0	0 .0	0 .0
From acquisition of non-financial assets (development expenditures).....	0 .0	0 .0	0 .0	0 .0
Banking facilities and other domestic loans....	9389 .0	7830 .0	3830 .0	3800 .0
Foreign loans.....	1000 .0	3000 .0	2000 .0	1000 .0
Utilization of current assets.....	0 .0	0 .0	0 .0	0 .0
Other receipts	15000 .0	8359 .5	10550 .1	21964 .0
Payments.....	90860 .6	85432 .1	89240 .3	102790 .7
Producing expenditures	64730 .4	65633 .9	72249 .1	75548 .3
Non-producing expenditures	0 .0	0 .0	0 .0	0 .0
Taxes	143 .7	120 .9	127 .3	25 .1
50 percent of special dividend.....	370 .0	304 .0	305 .0	239 .0
Dividends (governments share and other stockholders)	0 .0	18 .3	17 .8	21 .4
Repayment of banking facilities and other domestic loans.....	8389 .0	6630 .0	4830 .0	800 .0
Repayment of foreign loans	0 .0	0 .0	0 .0	0 .0
Managed funds.....	600.0	1000.0	600 .0	700 .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).....	3400 .0	1000 .0	1200 .0	13650 .0
Non-financial expenditures	26631 .2	25422 .8	28775 .1	30874 .7
Increase in current assets.....	158 .3	83 .1	0 .0	0 .0
Less: Depreciation reserve included in current expenditures	13562 .7	14781 .4	18864 .6	19068 .2

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

Source: Plan and Budget Organization.

-Management and Planning Organization.

-Vice Presidency for Strategic Planning and Supervision.

-Presidency, Plan and Budget Organization.