

### *Introduction*

**B**udget 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. Since the year 1342, the responsibility has been shifted to the 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 statistics provided in this chapter are from budget laws of different years and includes 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:** This is 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:** This is 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:** This is 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:** These are 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:** This 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:** This refers to revenues legally allotted to special expenditure(s) in the total state budget law.

**Miscellaneous sources of finance:** They are 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:** This refers to a sum of money approved by Parliament for specified consumption/uses to achieve certain goals and carrying out the government's programs at provincial and national levels which includes payments for expenses (current), payments for acquisition of non-financial assets *and* payments for acquisition of financial assets).

**Payments for acquisition of non-financial assets (development expenditure):** This 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):** *This is an appropriations` projected 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.*

**Tax:** It 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:** It is 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:** They are strategic, high-technology and extensive projects with supra-regional benefits.

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

#### *Selected information*

National budget resources for the year 1400 were projected to form over 2882.3 thousand billion rials, indicating a rise of 42.2 percent.

Government general budget resources for the year 1400 were projected to form over 13738 thousand billion rials, indicating a rise of 111.4 percent.

Based on the projections made in this year, tax revenues with 24%, the disposal of non-financial assets with 28.8%, and revenues from disposal of financial assets with 31.1% account for the highest share of government revenues, respectively.

Expenses (current) performance for government agencies in Ostans in the year 1399 was over 168.8 thousand billion rials which increased by 24.8 percent compared to the previous year.

In the year 1399, payments by the government for the acquisition of non-financial assets (development expenditures) in Ostans were over 58.7 thousand billion rials which increased by 68 percent in comparison with the previous year.

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

Description	Year							
	1385	1390	1395	1396	1397	1398	1399	1400
<b>Total budget resources .....</b>	<b>1915105</b>	<b>5083939</b>	<b>9785530</b>	<b>11524566</b>	<b>12231524</b>	<b>17443160</b>	<b>20266534</b>	<b>28823398</b>
<b>Government general budget resources .....</b>	<b>587597</b>	<b>1697225</b>	<b>3354895</b>	<b>3988531</b>	<b>4438605</b>	<b>5200084</b>	<b>6498094</b>	<b>13737699</b>
<b>Government general resources</b>	<b>548571</b>	<b>1545870</b>	<b>2943937</b>	<b>3467521</b>	<b>3867866</b>	<b>4485811</b>	<b>5710136</b>	<b>12779209</b>
Government general revenues.	244455	609990	1573798	1740962	2161851	2389829	2887991	4548989
Disposal of non-financial assets	154878	590711	790518	1189515	1075614	1585232	1074895	3955470
Disposal of financial assets ....	149238	345169	579622	537044	630401	510750	1747250	4274749
<b>Government special resources</b>	<b>39026</b>	<b>151355</b>	<b>410958</b>	<b>521010</b>	<b>570739</b>	<b>714272</b>	<b>787957</b>	<b>958490</b>
Special revenues.....	39026	151355	410958	521010	570739	714272	787957	958490
<b>Resources of public corporations, banks and government-affiliated for-profit institutions .....</b>	<b>1372838</b>	<b>3550656</b>	<b>6828172</b>	<b>8005021</b>	<b>8391247</b>	<b>12771433</b>	<b>14363265</b>	<b>15713217</b>
Public corporations .....	1226633	3319142	6027174	7147780	7271643	11602033	13070405	13322303
Banks.....	122513	194276	710137	771809	1030363	1066610	1191930	2260453
Government-affiliated for-profit institutions .....	23691	37238	90861	85432	89240	102791	100930	130461
<b>Less: Duplications .....</b>	<b>45329</b>	<b>163943</b>	<b>397537</b>	<b>468986</b>	<b>598328</b>	<b>528357</b>	<b>594824</b>	<b>627520</b>
<b>Total country budget uses .....</b>	<b>1915105</b>	<b>5083939</b>	<b>9785530</b>	<b>11524566</b>	<b>12231524</b>	<b>17443160</b>	<b>20266534</b>	<b>28823398</b>
<b>Government general budget uses .....</b>	<b>587597</b>	<b>1697225</b>	<b>3354895</b>	<b>3988531</b>	<b>4438605</b>	<b>5200084</b>	<b>6498094</b>	<b>13737699</b>
<b>Government general uses ....</b>	<b>548571</b>	<b>1545870</b>	<b>2943937</b>	<b>3467521</b>	<b>3867866</b>	<b>4485811</b>	<b>5710136</b>	<b>12779209</b>
Expenditures (current).....	377935	897921	2137628	2538193	2939947	3523759	4360316	9189163
Acquisition of non-financial assets .....	156551	349749	574809	713678	620021	668573	879821	1762646
Acquisition of financial assets	14084	298200	231500	215650	307898	293479	470000	1827400
<b>Government special uses.....</b>	<b>39026</b>	<b>151355</b>	<b>410958</b>	<b>521010</b>	<b>570739</b>	<b>714272</b>	<b>787957</b>	<b>958490</b>
Expenses.....	39026	151355	410958	521010	438440	577805	753135	895093
Capital .....	0	0	0	0	132299	136467	34822	63397
<b>From government special revenues .....</b>	<b>39026</b>	<b>151355</b>	<b>410958</b>	<b>521010</b>	<b>570739</b>	<b>714272</b>	<b>787957</b>	<b>958490</b>
<b>Uses of public corporations, banks and government-affiliated for-profit enterprises.....</b>	<b>1372838</b>	<b>3550656</b>	<b>6828172</b>	<b>8005021</b>	<b>8391247</b>	<b>12771433</b>	<b>14363265</b>	<b>15713217</b>
Public corporations .....	1226633	3319142	6027174	7147780	7271643	11602033	13070405	13322303
Banks.....	122513	194276	710137	771809	1030363	1066610	1191930	2260452
Government affiliated for-profit enterprise.....	23691	37238	90861	85432	89240	102791	100930	130461
<b>Less: Duplications .....</b>	<b>45329</b>	<b>163943</b>	<b>397537</b>	<b>468986</b>	<b>598328</b>	<b>528357</b>	<b>594824</b>	<b>627518</b>

Source: Vice Presidency for Strategic Planning and Supervision.

- Plan and Budget Organization.

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

Description	Year							
	1385	1390	1395	1396	1397	1398	1399	1400
<b>General revenues.....</b>	<b>244455</b>	<b>609990</b>	<b>1573798</b>	<b>1740962</b>	<b>2161851</b>	<b>2389829</b>	<b>2887991</b>	<b>4548989</b>
Tax revenues .....	177617	404442	1038281	1164585	1420775	1725368	2045185	3252372
Social contributions.....	0	0	0	0	0	0	0	0
Revenues received from government ownership .....	50345	150824	238895	275658	377259	275236	412213	484987
Revenues received from services and sale of goods .....	9413	24885	76795	94509	109856	102129	128532	148068
Revenues from fines and penalties	2709	11317	84628	71527	76706	82246	88956	108220
Miscellaneous revenues .....	4372	18522	135200	134683	177255	204852	213106	555341
<b>Expenditures.....</b>	<b>377935</b>	<b>897921</b>	<b>2137628</b>	<b>2538193</b>	<b>2939947</b>	<b>3523759</b>	<b>4360316</b>	<b>9189163</b>
Chapter 1. Employees compensation .....	116659	278955	811990	973668	737254	975463	1186703	2035093
Chapter 2. Utilization of goods and services.....	32263	117180	332926	380309	264734	253706	319401	738155
Chapter 3. Expenditures of properties and assets.....	463	3253	12126	24072	1366	1140	67	67
Chapter 4. Subsidies.....	60600	167950	165568	206978	93871	116684	32813	307572
Chapter 5. Grants .....	43857	39230	57313	51573	76754	72368	152359	191851
Chapter 6. Social welfare .....	69959	265163	679675	792244	1021871	1279281	1361351	3291947
Chapter 7. Other expenditures.....	54134	26190	78030	109349	744096	825117	1307623	2624475
<b>Operating balance .....</b>	<b>-133480</b>	<b>-287931</b>	<b>-563831</b>	<b>-797231</b>	<b>-778097</b>	<b>-1133930</b>	<b>-1472324</b>	<b>-4640174</b>

Source: Vice Presidency for Strategic Planning and Supervision.

- Plan and Budget Organization.

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

Description	Year		
	1385	1390	1395
<b><i>Disposal of non-financial assets .....</i></b>	<b>154878</b>	<b>590711</b>	<b>790518</b>
Part 1. Oil revenue .....	151801	571118	745018
Part 2. Receipts from sale of movable and immovable assets.....	3077	19593	15500
Part 3. Receipts from disposal of acquisition of non-financial assets projects.....	0	0	30000
<b><i>Acquisition of non-financial assets .....</i></b>	<b>156551</b>	<b>349749</b>	<b>574809</b>
Chapter1. Buildings and other new buildings .....	80149	251426	418054
Chapter 2. Machinery and equipment .....	19325	47143	119247
Chapter 3. Other fixed assets .....	1503	2169	1888
Chapter 4. Stocks .....	432	16	2
Chapter 5. Precious goods.....	15	74	14
Chapter 6. Land.....	2006	2171	2894
Chapter 7. Other assets not produced.....	53122	46750	32710
<b><i>Net disposal of non-financial assets .....</i></b>	<b>-1673</b>	<b>240962</b>	<b>215709</b>

Description	Year				
	1396	1397	1398	1399	1400
<b><i>Disposal of non-financial assets .....</i></b>	<b>1189515</b>	<b>1075614</b>	<b>1585232</b>	<b>1074895</b>	<b>3955470</b>
Part1. Oil revenue.....	1138990	1010114	1530732	569436	3492720
Part 2. Receipts from sale of movable and immovable assets.....	15525	25500	44500	495459	452750
Part 3. Receipts from disposal of acquisition of non-financial assets projects.....	35000	40000	10000	10000	10000
<b><i>Acquisition of non-financial assets.....</i></b>	<b>713678</b>	<b>620021</b>	<b>668573</b>	<b>879821</b>	<b>1762645</b>
Chapter1. Buildings and other new buildings .....	515294	451091	488020	581483	1297156
Chapter 2. Machinery and equipment .....	112649	78746	87326	165853	369590
Chapter 3. Other fixed assets.....	3421	853	965	1598	2679
Chapter 4. Stocks.....	6	104	0	72	38
Chapter 5. Precious goods.....	191	80	648	137	8
Chapter 6. Land.....	3480	2428	2665	21820	5687
Chapter 7. Other assets not produced.....	78637	86719	88948	108858	87484
<b><i>Net disposal of non-financial assets .....</i></b>	<b>475837</b>	<b>455594</b>	<b>916659</b>	<b>195074</b>	<b>2192824</b>

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

**20.4. SUMMARY OF APPROVED TRANSACTION OF GOVERNMENT FINANCIAL (bln rials)**

Description	Year							
	1385	1390	1395	1396	1397	1398	1399	1400
<b><i>Disposal of financial assets</i></b>	<b>149238</b>	<b>345169</b>	<b>579621</b>	<b>537044</b>	<b>630401</b>	<b>510750</b>	<b>1747250</b>	<b>4274749</b>
Sale and disposal of Islamic financial instruments .....	8400	0	400000	345000	385000	430000	880000	1325000
Utilization of foreign resources	4979	2610	1492	3550	3550	500	500	500
Utilization of foreign exchange reserves.....	122416	10000	0	0	0	0	0	0
Receipts from privatization of public companies.....	7400	290000	160500	101500	67500	46750	115871	2559000
Receipt from principal of loans .....	742	2549	2768	3971	22414	21329	13073	12243
Resources received returns from previous years.....	5300	22505	3868	3624	4686	8171	12500	16007
Receipts from National Development Fund utilization	×	×	5994	75900	143750	1	721306	362000
Receipt from other disposals..	0	17500	5000	3500	3500	4000	4000	0
<b><i>Acquisition of financial assets .....</i></b>	<b>14084</b>	<b>298200<sup>(1)</sup></b>	<b>231500</b>	<b>215650</b>	<b>307898</b>	<b>293479</b>	<b>470000</b>	<b>1827400</b>
Offering of shares.....	0	262400	198360	96360	61560	43450	27750	35750
Repayment of principal of financial instruments .....	4020	8600	17530	95830	230100	219042	400100	701500
The previous years' commitments not paid .....	472	2700	7810	4460	2160	1060	1060	905060
Repayments of principal of facilities extended by banking system .....	400	1330	580	580	1580	1580	1580	33547
Repayment of principal of loans abroad and commitments .....	9192	4850	7220	18420	12498	28348	39510	151543
<b><i>Net disposal of financial assets .....</i></b>	<b>135153</b>	<b>46969</b>	<b>348121</b>	<b>321394</b>	<b>322503</b>	<b>217271</b>	<b>1277250</b>	<b>2447349</b>

1. The amounts of 18320 billion rials for the year 1390 relate to the investment and international economic and cultural contributions included in the total.

Source: Vice Presidency for Strategic Planning and Supervision.

- 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)	1395 (Approved)	1396 (Approved)
<b>Revenues and disposal of non-financial and financial assets</b> .....	<b>587597</b>	<b>1697225</b>	<b>3354895</b>	<b>3988531</b>
<b>Part 1. Revenues</b> .....	<b>283081</b>	<b>759890</b>	<b>1983916</b>	<b>2261132</b>
<b>Section 1. Tax revenues</b> .....	<b>178306</b>	<b>408522</b>	<b>1055380</b>	<b>1184478</b>
Para 1: Tax on legal entities .....	80090	174100	337687	369194
Para 2: Income tax.....	18834	53320	142133	174132
Para 3: Wealth tax .....	6369	13725	25335	29848
Para 4: Tax on imports .....	57169	98431	173420	179057
Para 5: Tax on goods and services .....	15845	68946	376804	432247
<b>Section 2. Social contributions</b> .....	<b>1000</b>	<b>3000</b>	<b>15000</b>	<b>15000</b>
Para 1: Insurance premiums .....	1000	3000	15000	15000
<b>Section 3. Revenues received from government ownership</b> .....	<b>50395</b>	<b>150829</b>	<b>239656</b>	<b>277585</b>
Para 1: Public corporations dividend .....	47928	87705	161812	151250
Para 2: Return on government loans .....	1	0	0	0
Para 3: Receipt from rent .....	176	461	1565	2723
Para 4: Other revenues received from government ownership .....	2289	62663	76279	123612
<b>Section 4. Revenues from sale of services and goods</b> .....	<b>28363</b>	<b>87228</b>	<b>372760</b>	<b>429779</b>
Para 1: Receipts from sale of services.....	28203	85396	368409	426161
Para 2: Receipts from sale of goods .....	160	1832	4352	3617
<b>Section 5. Revenues from fines and penalties</b> ..	<b>2709</b>	<b>11318</b>	<b>84778</b>	<b>71677</b>
Para 1: Receipts from fines and penalties .....	2709	11318	84778	71677
<b>Section 6. Miscellaneous revenues</b> .....	<b>22308</b>	<b>98993</b>	<b>216343</b>	<b>282613</b>
Para 1. Miscellaneous revenues .....	22308	98993	216343	282613
<b>Part 2. Receipts from disposal of non-financial assets</b> .....	<b>155278<sup>(1)</sup></b>	<b>592166</b>	<b>791358</b>	<b>1190355</b>
Para 1. Receipts from oil and oil products	151801	571118	745018	1138990
Para 2. Receipts from sale of movable and immovable assets .....	3077	21048	16340	16365
Para 3: Receipts from disposal of projects related to acquisition of non-financial assets	0	0	30000	35000
<b>Part 3. Receipts from disposal of financial assets</b> .....	<b>149238</b>	<b>345169<sup>(2)</sup></b>	<b>579621</b>	<b>537044</b>
Sale and disposal of Islamic financial instruments .....	8400	0	400000	345000
Utilization of foreign facilities .....	4979	2610	1492	3550
Utilization of foreign exchange reserves	122416	10000	0	0
Receipts from privatization of public companies	7400	290000	160500	101500
Receipt from principal of loans .....	742	2549	2768	3971
Receipts from National Development Fund utilization .....	0	0	10994	79400
Returns from previous years .....	5300	22505	3868	3624

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

Description	Year			
	1397 (Performance)	1398 (Approved)	1399 (Approved)	1400 (Approved)
<b>Revenues and disposal of non-financial and financial assets</b> .....	<b>4438605</b>	<b>5200083</b>	<b>6498094</b>	<b>13737699</b>
<b>Part 1. Revenues</b> .....	<b>2729749</b>	<b>3101176</b>	<b>3673164</b>	<b>5504932</b>
<b>Section 1. Tax revenues</b> .....	<b>1445239</b>	<b>1761060</b>	<b>2078391</b>	<b>3298389</b>
Para 1: Tax on legal entities .....	408690	412141	446901	596946
Para 2: Income tax .....	195905	249657	350672	547928
Para 3: Wealth tax .....	35259	41368	85622	345576
Para 4: Tax on imports .....	300628	335053	256318	558563
Para 5: Tax on goods and services .....	504757	722841	938877	1249376
<b>Section 2. Social contributions</b> .....	14990	19000	19000	17000
Para 1: Insurance premiums .....	14990	19000	19000	17000
<b>Section 3. Revenues received from government ownership</b> .....	<b>379574</b>	<b>338452</b>	<b>480147</b>	<b>557398</b>
Para 1: Public corporations dividend .....	250789	120000	135845	153064
Para 2: Return on government loans .....	0	0	0	0
Para 3: Receipt from rent .....	3135	4076	4135	4910
Para 4: Other revenues received from government ownership .....	125650	214376	340168	399424
<b>Section 4. Revenues from sale of services and goods</b> .....	<b>473761</b>	<b>507438</b>	<b>579522</b>	<b>676757</b>
Para 1: Receipts from sale of services .....	469515	500776	573268	664326
Para 2: Receipts from sale of goods .....	4246	6662	6254	12431
<b>Section 5. Revenues from fines and penalties</b> ..	<b>76891</b>	<b>92431</b>	<b>101716</b>	<b>140320</b>
Para 1: Receipts from fines and penalties .....	76891	92431	101716	140320
<b>Section 6. Miscellaneous revenues</b> .....	339295	382797	414388	815068
Para 1. Miscellaneous revenues .....	339295	382797	414388	815068
<b>Part 2. Receipts from disposal of non-financial assets</b> .....	<b>1078454</b>	<b>1588157</b>	<b>1077680</b>	<b>3958017</b>
Para 1. Receipts from oil and oil products .....	1010114	1530732	569436	3492720
Para 2. Receipts from sale of movable and immovable assets .....	28340	47425	498244	455297
Para 3: Receipts from disposal of projects related to acquisition of non-financial assets	40000	10000	10000	10000
<b>Part 3. Receipts from disposal of financial assets</b> ..	<b>630401</b>	<b>510750</b>	<b>1747250</b>	<b>4274749</b>
Sale and disposal of Islamic financial instruments .....	385000	430000	880000	1325000
Utilization of foreign facilities .....	3550	500	500	500
Utilization of foreign exchange reserves .....	0	0	0	0
Receipts from privatization of public companies	67500	46750	115871	2559000
Receipt from principal of loans .....	22414	21329	13073	12243
Receipts from National Development Fund utilization .....	147250	4000	725306	362000
Returns from previous years .....	4686	8171	12500	16007

1. The amount of 400 billion rials in the year 1385 relates to the receipts from sale of movable and immovable assets included in the total.

3. The amount of 17505 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.

Source: Vice Presidency for Strategic Planning and Supervision.

- Plan and Budget Organization.



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

Description	Year			
	1385 (Approved)	1390 (Approved)	1395 (Approved)	1396 (Approved)
<b>Total</b> .....	<b>901284</b>	<b>1697225</b>	<b>3354895</b>	<b>3988531</b>
Organizations appropriations and line items.....	587977	930645	2374440	2842568
Expense (current) and the acquisition of non-financial assets (development expenditures) of local government agencies in Ostans .....	0	102147	153571	246825
Miscellaneous expenditures and other line items ...	313308	366233	595384	683488
Acquisition of financial assets .....	0	298200	231500	215650

Description	Year			
	1397 (Approved)	1398 (Approved)	1399 <sup>(1)</sup> (Approved)	1400 <sup>(1)</sup> (Approved)
<b>Total</b> .....	<b>4438605</b>	<b>5200084</b>	<b>6498098</b>	<b>13737699</b>
Organizations appropriations and line items.....	3488088	4141865	4893854	7824728
Expense (current) and the acquisition of non-financial assets (development expenditures) of local government agencies in Ostans .....	235565	271802	284066	553250
Miscellaneous expenditures and other line items ..	407054	492938	850174	3532320
Acquisition of financial assets .....	307898	293479	470000	1827400

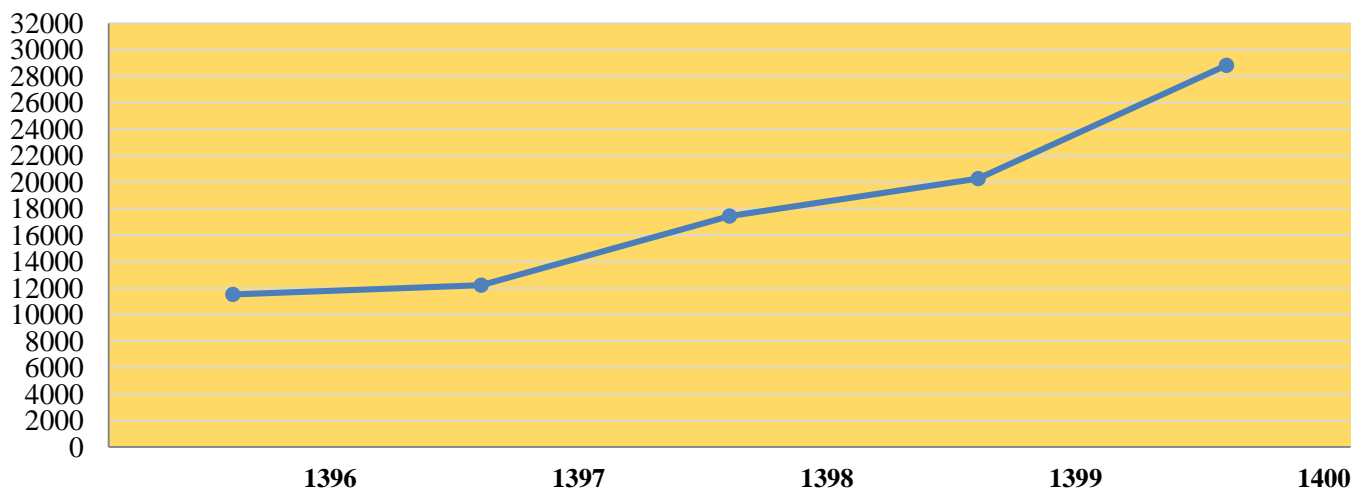
1. Excluding appropriations from subsidy sources out of general budget included in this table.

Source: Management and Planning Organization.

- Vice Presidency for Strategic Planning and Supervision.

## 20.1. NATIONAL BUDGET RESOURCES

1000 bln rials



For data see Table 20.1.

**20.7. APPROPRIATIONS IN GOVERNMENT'S GENERAL BUDGET BY AFFAIRS <sup>(1)</sup> (bln rials)**

Description	Year			
	1385	1390	1395	1396
<b>Primary approved figures</b>				
<b>Total <sup>(3)</sup> .....</b>	<b>572951</b>	<b>1399025</b>	<b>2528011</b>	<b>3089393</b>
General services affairs .....	17663	76167	88230	110574
Defence and security affairs .....	59288	196353	419896	581826
Judiciary affairs .....	0	0	64626	72843
Economic affairs .....	87148	187639	245766	313687
Environmental affairs .....	0	0	4491	5730
Housing, urban and rural development Affairs .....	0	0	58154	82415
Health affairs .....	0	0	417939	486159
Cultural, physical education and tourism affairs .....	0	0	84354	109023
Education & research affairs .....	0	0	509593	571292
Social welfare Affairs .....	98416	568742	626492	744764

Description	Year			
	1397	1398	1399 <sup>(2)</sup>	1400 <sup>(2)</sup>
<b>Primary approved figures</b>				
<b>Total <sup>(3)</sup> .....</b>	<b>3488088</b>	<b>4141865</b>	<b>4893854</b>	<b>7824728</b>
General services affairs .....	114445	148301	194209	274112
Defence and security affairs .....	629867	724791	1203276	2043666
Judiciary affairs .....	97521	126232	188337	289015
Economic affairs .....	268699	287538	340062	529470
Environmental affairs .....	2830	4102	9286	17540
Housing, urban and rural development Affairs .....	39913	54343	63685	87980
Health affairs .....	580776	644494	678974	1008430
Cultural, physical education and tourism affairs .....	89909	87978	105018	199110
Education & research affairs .....	631376	794796	960901	1640837
Social welfare Affairs .....	905012	1138025	1119322	1676200

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

2. Excluding appropriations from subsidy sources out of general budget included in this table.

3. The amount of 310436 billion rials for the year 1385, 370124 billion rials for the year 1390, 8470 billion rials for the year 1395, 11080 billion rials for the year 1396 related to Ostani's allocation, and 127740 billion rials for the year 1397, 131265 billion rials for the year 1398 and 30784 billion rials for the year 1399 and 58368 billion rials are related to special development appropriations and are not available by affairs and are included with the total.

Source: Management and Planning Organization.

-Vice Presidency for Strategic Planning and Supervision.

- Plan and Budget Organization.

## 20.8. APPROPRIATIONS IN GOVERNMENT'S GENERAL BUDGET BY AFFAIRS-CHAPTER

(bln rials)

Description	Year		
	1395	1396	1397
<b>Total<sup>(2)</sup></b> .....	<b>2528011</b>	<b>3089393</b>	<b>3488088</b>
<b>General services affairs</b> .....	<b>88230</b>	<b>110574</b>	<b>114445</b>
Chapter: Legislation .....	8228	9498	8604
Chapter: Administration of public affairs .....	41160	59061	44256
Chapter: Financial and tax services.....	34906	38290	58656
Chapter: Research and development in public services affairs.....	3935	3724	2929
<b>Defence and security affairs</b> .....	<b>419896</b>	<b>581826</b>	<b>629867</b>
Chapter: Defence.....	322361	461334	433376
Chapter: Public law enforcement and security .....	96383	118995	192543
Chapter: Research and development in defence and security affairs.....	1152	1497	3948
<b>Judiciary affairs</b> .....	<b>64626</b>	<b>72843</b>	<b>97521</b>
Chapter: Administration of judiciary affairs .....	63687	72734	97386
Chapter: Research and development in judiciary affairs .....	938	109	135
<b>Economic affairs</b> .....	<b>245766</b>	<b>313687</b>	<b>268699</b>
Chapter: Energy .....	21502	18454	23285
Chapter: Information and communication technology.....	4231	3540	38619
Chapter: Transportation .....	87850	103028	74923
Chapter: Manufacturing and mining .....	11401	11722	14313
Chapter: Commerce .....	10564	17620	29194
Chapter: Agricultural and natural resources .....	46537	80324	34120
Chapter: Water resources .....	49074	63029	39626
Chapter: labour affairs .....	2303	2692	1313
Chapter: Cooperatives.....	876	951	532
Chapter: Research and development in economic affairs .....	11427	12326	12774
<b>Environmental affairs</b> .....	<b>4491</b>	<b>5730</b>	<b>2830</b>
Chapter: Waste management.....	410 <sup>(3)</sup>	661	154
Chapter: Pollution reduction .....	862	1107	748
Chapter: Biological species protection.....	2707	3589	1664
Chapter: Research and development in environmental affairs.....	513	372	264
<b>Housing and urban and rural development affairs</b> .....	<b>58154</b>	<b>82415</b>	<b>39913</b>
Chapter: Housing .....	1362	629	1565
Chapter Urban, rural and nomadic services and development.....	32160	42461	20234
Chapter: Water and wastewater .....	23070	38467	16947
Chapter: Research and development in housing and urban and rural development affairs.....	1561	857	1166

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

Description	Year		
	1398	1399 <sup>(1)</sup>	1400 <sup>(1)</sup>
<b>Total.....</b>	<b>4141865</b>	<b>4893854</b>	<b>7824728</b>
<b>General services affairs.....</b>	<b>148301</b>	<b>194209</b>	<b>274112</b>
Chapter: Legislation.....	8016	9595	14422
Chapter: Administration of public affairs.....	63437	77466	120608
Chapter: Financial and tax services.....	73986	103646	134552
Chapter: Research and development in public services affairs..	2862	3503	4530
<b>Defence and security affairs.....</b>	<b>724791</b>	<b>1203276</b>	<b>2043666</b>
Chapter: Defence.....	481261	879333	1533578
Chapter: Public law enforcement and security.....	237188	316136	492853
Chapter: Research and development in defence and security affairs.....	6341	7808	17235
<b>Judiciary affairs.....</b>	<b>126232</b>	<b>188337</b>	<b>289015</b>
Chapter: Administration of judiciary affairs.....	126072	187983	288506
Chapter: Research and development in judiciary affairs.....	161	353	508
<b>Economic affairs.....</b>	<b>287538</b>	<b>340062</b>	<b>529470</b>
Chapter: Energy.....	16122	19725	26866
Chapter: Information and communication technology.....	37534	40647	60045
Chapter: Transportation.....	89108	119759	162796
Chapter: Manufacturing and mining.....	17299	22432	45335
Chapter: Commerce.....	27051	23121	36577
Chapter: Agricultural and natural resources.....	33503	40151	72458
Chapter: Water resources.....	51095	52951	93029
Chapter: labour affairs.....	1575	2171	2929
Chapter: Cooperatives.....	1179	1663	2028
Chapter: Research and development in economic affairs.....	13072	17442	27405
<b>Environmental affairs.....</b>	<b>4102</b>	<b>9286</b>	<b>17540</b>
Chapter: Waste management.....	142	0	0
Chapter: Pollution reduction.....	845	2024	3219
Chapter: Biological species protection.....	2676	6064	11990
Chapter: Research and development in environmental affairs..	438	1198	2331
<b>Housing and urban and rural development affairs.....</b>	<b>54343</b>	<b>63685</b>	<b>87980</b>
Chapter: Housing.....	1378	528	1693
Chapter Urban, rural and nomadic services and development..	28994	38561	48323
Chapter: Water and wastewater.....	22541	23105	36319
Chapter: Research and development in housing and urban and rural development affairs.....	1430	1491	1645

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

Description	Year		
	1395	1396	1397
<b><i>Health affairs</i></b> .....	<b>417939</b>	<b>486159</b>	<b>580776</b>
Chapter: medical care.....	310211	371434	441793
Chapter sanitation .....	104104	108133	132052
Chapter: Research and development in health affairs .....	3624	6591	6931
<b><i>Culture, physical education and tourism</i></b> .....	<b>84354</b>	<b>109023</b>	<b>89909</b>
Chapter: Religion .....	17463	24073	23202
Chapter: Sports and recreation .....	14952	21649	13798
Chapter: Culture and arts .....	20865	23421	19946
Chapter: Cultural heritage .....	6866	8897	4672
Chapter: Media.....	17753	20755	21996
Chapter: Tourism .....	3400	6465	3089
Chapter: Handicrafts .....	1093	1659	908
Chapter: Research and development in culture, physical education and tourism.....	1962	2105	2297
<b><i>Education and research affairs</i></b> .....	<b>509593</b>	<b>571292</b>	<b>631376</b>
Chapter: Public education and training .....	278831	313084	355435
Chapter: Technical and vocational education and training and skills training .....	47209	52747	54300
Chapter: Higher education .....	144153	161815	177511
Chapter: Basic researches .....	17685	18150	13742
Chapter: Developmental researches.....	20331	22897	27598
Chapter: Research and development in education affairs .....	1384	2600	2790
<b><i>Social welfare affairs</i></b> .....	<b>626492</b>	<b>744764</b>	<b>905012</b>
Chapter: Relief and rescue .....	7881	13043	14039
Chapter: Social insurances .....	140419	211313	290788
Chapter: Supporting .....	463705	504761	583824
Chapter: Rehabilitation .....	14107	15523	16261
Chapter: Research and development in social welfare affairs .....	380	125	99

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

Description	Year		
	1398	1399 <sup>(1)</sup>	1400 <sup>(1)</sup>
<b>Health affairs</b> .....	<b>644494</b>	<b>678974</b>	<b>1008430</b>
Chapter: medical care.....	495716	528979	743522
Chapter sanitation .....	140271	143769	256698
Chapter: Research and development in health affairs.....	8507	6226	8209
<b>Culture, physical education and tourism</b> .....	<b>87978</b>	<b>105018</b>	<b>199110</b>
Chapter: Religion .....	16584	23401	44746
Chapter: Sports and recreation .....	13619	18271	37043
Chapter: Culture and arts .....	20399	22259	32384
Chapter: Cultural heritage.....	6209	7807	10031
Chapter: Media.....	23497	23486	62666
Chapter: Tourism .....	4359	5396	4112
Chapter: Handicrafts .....	971	1241	1750
Chapter: Research and development in culture, physical education and tourism .....	2340	3158	6376
<b>Education and research affairs</b> .....	<b>794796</b>	<b>960901</b>	<b>1640837</b>
Chapter: Public education and training .....	457248	567414	996213
Chapter: Technical and vocational education and training and skills training .....	66182	87308	132502
Chapter: Higher education .....	215903	247268	405241
Chapter: Basic researches .....	20234	22145	31236
Chapter: Developmental researches.....	31915	36118	74646
Chapter: Research and development in education affairs .....	3315	648	998
<b>Social welfare affairs</b> .....	<b>1138025</b>	<b>1119322</b>	<b>1676200</b>
Chapter: Relief and rescue .....	15751	13530	14647
Chapter: Social insurances .....	338971	190092	172588
Chapter: Supporting .....	759027	895050	1464603
Chapter: Rehabilitation .....	24120	20426	24229
Chapter: Research and development in social welfare affairs .....	156	224	131

1. Excluding appropriations from subsidy sources out of general budget included in this table.

2. The reason for the difference between the total of appropriations and grand total with the amounts of 8470 and 11080 billion rials for the years 1395 and 1396, respectively is related to Ostani's special appropriations and the amount of 127740 billion rials for the year 1397, the amount of 131265 billion rials for the year 1398, the amount of 30784 billion rials for the year 1399, and the amount of 58368 billion rials for the year 1400 are related to appropriations for acquisition of non-financial assets which lack affairs and chapter.

3. Including waste management and urban, rural and industrial waste management, too.

Source: Vice Presidency for Strategic Planning and Supervision.

- Plan and Budget Organization.

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

Ostan	Year			
	1380	1385	1390	1395
<b>Total country .....</b>	<b>29671043</b>	<b>107109079</b>	<b>43401164</b>	<b>58041807</b>
East Azarbayejan.....	1432138	4883077	1800388	2652200
West Azarbayejan .....	1087143	4014690	1710524	1926698
Ardebil .....	601972	2112813	864107	1255780
Esfahan.....	2089697	7007798	2339030	3153961
Alborz .....	000 <sup>(1)</sup>	000 <sup>(1)</sup>	786524	1012501
Ilam .....	380244	1388644	776133	1135590
Bushehr .....	499739	1914354	1152397	1583107
Tehran .....	3810838 <sup>(1)</sup>	14033801 <sup>(1)</sup>	3667396	4088285
Chaharmahal & Bakhtiari .....	482739	1771768	786064	1111702
South Khorasan .....	000 <sup>(2)</sup>	1225517	791427	1303673
Khorasan-e-Razavi.....	2931108 <sup>(2)</sup>	8853501	2778986	3247755
North Khorasan .....	000 <sup>(2)</sup>	1493798	692109	1038792
Khuzestan.....	1694277	6191088	2464023	3009285
Zanjan .....	453143	1628410	863139	1142594
Semnan.....	359282	1190152	851898	1117599
Sistan&Baluchestan .....	726771	2963801	1390685	1692315
Fars.....	2120244	7241533	2503420	3791514
Qazvin .....	401178	1692085	762468	1114454
Qom.....	415061	1452694	587598	720194
Kordestan .....	722502	2479786	1053592	1339645
Kerman.....	1289515	4190334	1732829	2852361
Kermanshah .....	933050	3458882	1421239	2182358
Kohgiluyeh & Boyerahmad .....	431405	1488580	802383	1090656
Golestan .....	803761	2542191	1268851	1625582
Gilan.....	1169638	4416059	1894149	2453603
Lorestan.....	821691	3052441	1139951	1512551
Mazandaran .....	1392246	5195982	2180529	3185778
Markazi .....	711239	2092736	957973	1242305
Hormozgan.....	554375	2373687	1226592	1309692
Hamedan .....	794849	2770447	1156951	1660055
Yazd .....	561201	1988430	997809	1489223

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

Ostan	Year			
	1396	1397	1398	1399
<b>Total country .....</b>	<b>92001095</b>	<b>107736737</b>	<b>135282063</b>	<b>168824780</b>
East Azarbayejan.....	3961241	4379608	5453564	7023770
West Azarbayejan .....	3519230	4137054	5204964	6308848
Ardebil .....	2140444	2578304	3095007	4253301
Esfahan.....	4828076	5311151	6658554	8239560
Alborz .....	1910681	2225003	2693303	3619807
Ilam .....	1998069	2241348	2870178	3828116
Bushehr .....	2132587	2515115	3218061	3839732
Tehran .....	5854305	6741142	8968207	12493519
Chaharmahal & Bakhtiari .....	1917554	2184082	2776912	3311477
South Khorasan .....	2023918	2402756	2964709	3651218
Khorasan-e-Razavi.....	5520013	6085775	7757074	9650311
North Khorasan .....	1674014	2022135	2415512	3134233
Khuzestan.....	5164697	5574511	7224104	8805127
Zanjan .....	1865526	2136360	2573219	3337102
Semnan.....	1792821	2239129	2674968	3238471
Sistan&Baluchestan .....	3060169	3706202	4665204	5599503
Fars.....	5460988	6266251	7843281	9626294
Qazvin .....	1836909	2068457	2506598	3304639
Qom.....	1324915	1594741	1898312	2608392
Kordestan .....	2472122	3057480	3823077	4689480
Kerman.....	3932930	4847491	5928397	7256741
Kermanshah .....	3192933	3753591	4728104	5796698
Kohgiluyeh & Boyerahmad .....	1798344	2167537	2853904	3496533
Golestan .....	1943698	3438284	4380475	5259762
Gilan.....	4152776	4635047	5864583	6500170
Lorestan.....	2928251	3262238	3933310	4873515
Mazandaran .....	4827565	5737140	7418233	8894660
Markazi .....	2094445	2416208	2913753	3660170
Hormozgan.....	2285305	2858097	3592989	4668894
Hamedan .....	2490022	2798019	3485615	4154678
Yazd .....	1896547	2356481	2897892	3700059

1. Statistics for Alborz were included with Tehran.

2. Statistics for South Khorasan and North Khorasan were included with Khorasan-e-Razavi.

Source: Management and Planning Organization

- Vice Presidency for Strategic Planning and Supervision.

- Plan and Budget Organization.



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

Description	Year					
	1395	1396	1397	1398	1399 <sup>(1)</sup>	1400 <sup>(1)</sup>
<i>Primary approved figures</i>						
<b>Total.....</b>	<b>2171602<sup>(2)</sup></b>	<b>2626644<sup>(2)</sup></b>	<b>3004622</b>	<b>3607391</b>	<b>4380206</b>	<b>7039159</b>
General services affairs.....	71028	86751	95926	128657	171836	236105
Defence and security affairs.....	406528	571507	621766	712585	1193514	2024672
Judiciary affairs.....	58011	64553	87907	114455	165810	252562
Economic affairs.....	61624	77895	69985	76151	84142	142716
Environmental affairs.....	2490	2875	896	1486	6473	12389
Housing, urban and rural development Affairs.....	3087	3505	2498	2073	2129	2884
Health affairs.....	407326	474981	552654	630936	665256	981138
Cultural, physical education and tourism affairs.....	52914	63594	72012	65495	82083	164005
Education & research affairs.....	475701	529457	596959	740723	891944	1549131
Social welfare Affairs.....	624422	740445	904019	1134831	1117019	1673554

1. Excluding appropriations from subsidy sources out of general budget included in this table.

2. The reason for the difference between the total of appropriations and grand total with the amounts of 8470 and 11080 billion rials for the years 1395 and 1396 respectively is related to Ostani's special appropriations which lack affairs.

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

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

Description	Year					
	1395	1396	1397	1398	1399	1400
<b><i>Primary approved figures</i></b>						
<b>Total.....</b>	<b>286409000</b>	<b>315228794</b>	<b>234850165</b>	<b>403209762</b>	<b>482862802</b>	<b>727204204</b>
General services affairs .....	12657092	15209656	9806771	19643699	22373333	38006672
Defence and security affairs.....	12774080	8610000	2878736	12205996	9762737	18994455
Judiciary affairs.....	5373534	5881006	7394606	11777132	22526791	36453366
Economic affairs .....	158616953	188209678	129425081	211387901	255919735	386754541
Environmental affairs.....	1260000	1602000	1830000	2615630	2812849	5150849
Housing, urban and rural development Affairs .....	38508796	38853791	29010247	52270470	61555833	85095929
Health affairs.....	8605720	6313616	7638557	13558434	13717132	27292394
Cultural, physical education and tourism affairs .....	19557217	19796773	13267088	22483063	22934496	35104322
Education & research affairs.....	28246130	29859474	33063977	54073175	68957395	91705559
Social welfare Affairs .....	809478	892800	535102	3194262	2302501	2646117
<b><i>Performance</i></b>						
<b>Total.....</b>	<b>208475309</b>	<b>210711417</b>	<b>269017659</b>	<b>253171785</b>	<b>497452431</b>	<b>-</b>
General services affairs .....	2989248	4546875	12187347	8338779	15991134	-
Defence and security affairs.....	5752756	3579356	4236853	5748628	7343206	-
Judiciary affairs.....	707875	2592695	8155383	5315005	15062724	-
Economic affairs .....	147358324	139371582	159120993	142552308	281210592	-
Environmental affairs.....	231929	757870	1353928	1065601	1925802	-
Housing, urban and rural development Affairs .....	20069389	22598125	26228626	18915440	52756232	-
Health affairs.....	7666058	3368584	16194715	18598058	40327488	-
Cultural, physical education and tourism affairs .....	9184137	11321605	10880732	11048025	39972149	-
Education & research affairs.....	14096000	22223873	30348702	40389022	41528972	-
Social welfare Affairs .....	419592	350852	310380	1200919	1334132	-

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

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

Description	Year				
	1395	1396	1397	1398	1399
<b>Total</b> .....	<b>208475309</b>	<b>210711417</b>	<b>269017659</b>	<b>253171785</b>	<b>497452431</b>
<b>General services affairs</b> .....	<b>2989248</b>	<b>4546875</b>	<b>12187347</b>	<b>8338779</b>	<b>15991134</b>
Chapter: Legislation .....	875000	1090600	1520860	609600	927363
Chapter: Administration of public affairs .....	1268915	2686819	7117914	4708071	4200519
Chapter: Financial and tax services.....	316096	766656	2716797	2450452	10794256
Chapter: Research and development in public services affairs .....	529237	2800	831776	570656	68996
<b>Defence and security affairs</b> .....	<b>5752756</b>	<b>3579356</b>	<b>4236853</b>	<b>5748628</b>	<b>7343206</b>
Chapter: Defence.....	2824740	1453806	2592250	1603192	2268225
Chapter: Public law enforcement and security .....	2928016	2125550	1607603	4088016	5074581
Chapter: Research and development in defence and security affairs.....	0	0	37000	57420	400
<b>Judiciary affairs</b> .....	<b>707875</b>	<b>2592695</b>	<b>8155383</b>	<b>5315005</b>	<b>15062724</b>
Chapter: Administration of judiciary affairs .....	607875	2592695	8147005	5300805	15059931
Chapter: Research and development in judiciary affairs .....	100000	0	8378	14200	2793
<b>Economic affairs</b> .....	<b>147358324</b>	<b>139371582</b>	<b>159120993</b>	<b>142552308</b>	<b>281210592</b>
Chapter: Energy .....	18738286	10930338	8774648	8671361	11320823
Chapter: Information and communication technology.....	0	695000	11684593	12108130	18702785
Chapter: Transportation .....	82606395	83453386	80771531	85152868	188225094
Chapter: Manufacturing and mining .....	778713	2603052	5122271	3487258	8797784
Chapter: Commerce .....	237732	281753	498018	408000	342212
Chapter: Agricultural and natural resources .....	7931773	11316855	14666435	8662470	28007697
Chapter: Water resources .....	36118312	29264896	36870117	23515807	24549362
Chapter: labour affairs .....	0	0	0	0	0
Chapter: Cooperatives.....	0	0	0	0	0
Chapter: Research and development in economic affairs .....	947113	826302	733380	546414	1264835
<b>Environmental affairs</b> .....	<b>231929</b>	<b>757870</b>	<b>1353928</b>	<b>1065601</b>	<b>1925802</b>
Chapter: Waste management.....	0	0	0	0	0
Chapter: Pollution reduction .....	170129	301270	340797	144601	0
Chapter: Biological species protection.....	45500	401600	876411	744000	1925802
Chapter: Research and development in environmental affairs .....	16300	55000	136720	177000	0

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

Description	Year				
	1395	1396	1397	1398	1399
<b><i>Housing and urban and rural development affairs .....</i></b>	<b>20069389</b>	<b>22598125</b>	<b>26228626</b>	<b>18915440</b>	<b>52756232</b>
Chapter: Housing .....	0	170000	50000	889419	896000
Chapter Urban, rural and nomadic services and development .....	7873469	11311317	9407199	6959025	33998493
Chapter: Water and wastewater .....	12063283	11017808	16373482	10611996	17181739
Chapter: Research and development in housing and urban and rural development affairs.....	132637	99000	397945	455000	680000
<b><i>Health affairs .....</i></b>	<b>7666058</b>	<b>3368584</b>	<b>16194715</b>	<b>18598058</b>	<b>40327488</b>
Chapter: medical care.....	7666058	3354584	16191715	18576868	40283172
Chapter: Health .....	0	14000	3000	21190	44316
Chapter: Research and development in health affairs.....	0	0	0	0	0
<b><i>Culture, physical education and tourism .....</i></b>	<b>9184137</b>	<b>11321605</b>	<b>10880732</b>	<b>11048025</b>	<b>39972149</b>
Chapter: Religion .....	1403915	1491882	1024861	339605	1171452
Chapter: Sports and recreation .....	3528842	3418305	4127479	3610294	4439440
Chapter: Culture and arts .....	1403836	2205687	2442710	2308641	28288995
Chapter: Cultural heritage .....	2472854	2543480	1450129	3072521	3687171
Chapter: Media.....	227997	900190	891735	734301	1130000
Chapter: Tourism .....	116568	619561	913048	862517	1152441
Chapter: Handicrafts .....	0	130000	30000	111905	82000
Chapter: Research and development in culture, physical education and tourism .....	30125	12500	770	8241	20650
<b><i>Education and research affairs .....</i></b>	<b>14096000</b>	<b>22223873</b>	<b>30348702</b>	<b>40389022</b>	<b>41528972</b>
Chapter: Public education and training .....	1590487	4972078	18648428	21279002	20544788
Chapter: Technical and vocational education and training and skills training.....	1225015	2676438	1266243	1813862	411300
Chapter: Higher education .....	9567430	12251696	8836350	15248300	18372427
Chapter: Basic researches .....	176202	259340	327390	363881	440864
Chapter: Developmental researches.....	1326357	1823183	1270291	1683977	1759593
Chapter: Research and development in education affairs .	210509	241138	0	0	0
<b><i>Social welfare affairs .....</i></b>	<b>419592</b>	<b>350852</b>	<b>310380</b>	<b>1200919</b>	<b>1334132</b>
Chapter: Relief and rescue .....	0	11167	7000	30000	20000
Chapter: Social insurances .....	0	0	0	580517	176074
Chapter: Supporting .....	380500	316039	271640	519370	1005050
Chapter: Rehabilitation .....	19092	23646	30750	70000	133000
Chapter: Research and development in social welfare affairs .....	20000	0	990	1032	8

Source: Management and planning organization.

-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	1395 <sup>(1)</sup>	1396	1397	1398	1399
<b>Total country .....</b>	<b>9752387</b>	<b>59774827</b>	<b>96747442</b>	<b>37931051</b>	<b>75092761</b>	<b>69238444</b>	<b>34951157</b>	<b>58706795</b>
East Azarbayejan.....	428422	2122917	2751518	1537827	2957600	2019100	1284511	2686047
West Azarbayejan .....	290149	2601050	3088887	1287060	2506521	3699225	1658665	2829040
Ardebil .....	285985	1432360	1284137	651238	1693662	1090691	634505	1266989
Esfahan .....	499145	1787512	3549033	1564476	3146899	2049424	1267427	2431757
Alborz .....	000 <sup>(2)</sup>	000 <sup>(2)</sup>	1492140	651276	1441840	598377	524561	1105599
Ilam .....	196351	1516518	1451040	608846	1614507	1620063	737740	1234674
Bushehr .....	299966	2351112	3659746	2837932	3867920	3648994	1492287	452597
Tehran .....	611898 <sup>(2)</sup>	2340724 <sup>(2)</sup>	8297486	1605179	2697274	1446473	1181038	3074331
Chaharmahal & Bakhtiari ..	195294	1196965	1319867	556477	1435350	851684	541671	1474033
South Khorasan .....	000 <sup>(3)</sup>	992871	1883418	875686	1726705	1684011	714408	1214085
Khorasan-e-Razavi.....	814354 <sup>(3)</sup>	3468482	5719489	2098740	3555004	3672888	1731763	2856145
North Khorasan.....	000 <sup>(3)</sup>	977651	1525271	1365000	1793800	1212562	674282	1301399
Khuzestan .....	1001540	7760732	9023453	3416506	6267473	12052673	4198475	4964735
Zanjan .....	166392	1215392	1826653	615240	1318838	1070631	565457	965992
Semnan.....	134584	881861	1237855	557169	1199934	798267	836976	906041
Sistan & Baluchestan .....	440900	2591709	5102615	1809328	3232289	4537555	2353739	3821472
Fars .....	585623	2992520	5023998	2416962	4110261	3758688	1911709	3170396
Qazvin .....	160343	920248	1312604	574347	1332730	832439	521611	1004208
Qom .....	129194	795943	2764088	565666	1222889	731100	512487	1102569
Kordestan .....	287997	1759090	4002591	839318	1880195	1924532	940568	1572718
Kerman .....	435011	2886779	4538275	1592251	3255920	3486327	1873439	3355704
Kermanshah .....	429397	2706040	4171729	998029	3857062	1717664	868240	1561834
Kohgiluyeh & Boyerahmad.	198903	1284244	1917107	922777	1918859	2478668	963710	1376069
Golestan .....	336440	1669249	1889249	831993	1965226	1299691	789586	1339545
Gilan.....	319263	1656871	2298049	1116354	2441867	1308151	1044850	2020528
Lorestan.....	294194	2082484	2398801	1190946	2515694	2033572	1011595	1803330
Mazandaran.....	353228	1678687	4421481	1554597	3208943	1857552	1128439	2509087
Markazi .....	280878	1231450	1487577	759965	1471576	1044847	628889	1159355
Hormozgan.....	289086	2164438	3084568	1266325	2476071	2534758	1112667	1846419
Hamedan .....	173450	1421354	2423857	666900	1644100	1137245	641200	1123522
Yazd .....	114399	1287571	1800860	596641	1335750	1040592	604662	1176575

1. Including the figures from Ostani budget only since the year 1395.

2. Data for Alborz are included with Tehran.

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

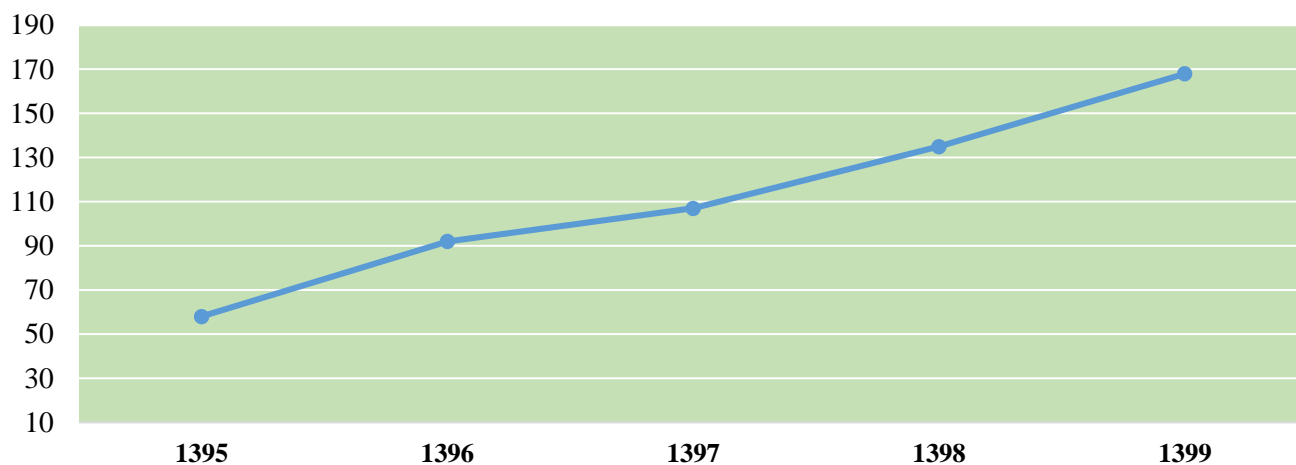
Source: Management and Planning Organization.

-Vice Presidency for Strategic Planning and Supervision.

- Plan and Budget Organization.

**20.2. EXPENSES (CURRENT) PERFORMANCE OF OSTANS**

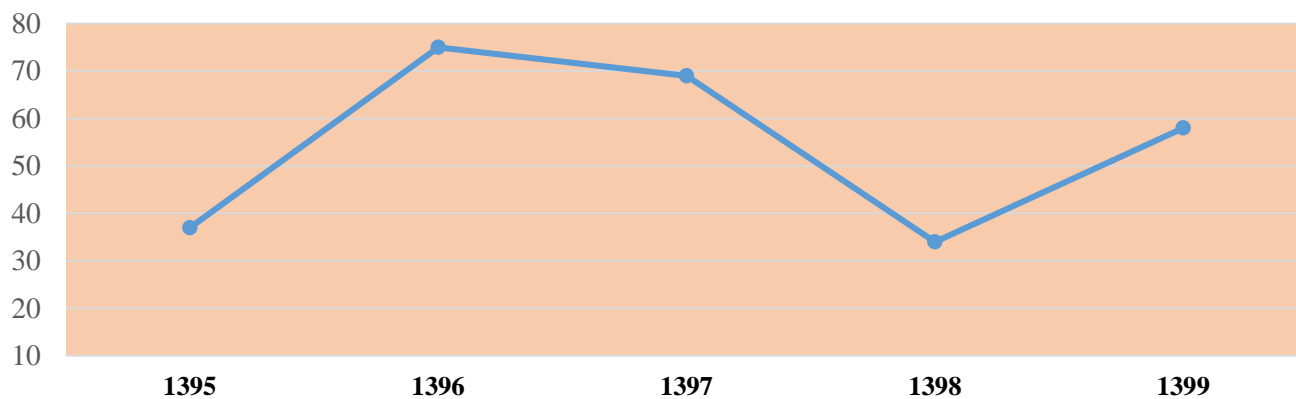
1000 bln rials



For data see Table 2. 9.

**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	1395	1396	1397	1398	1399
<b>Total country</b> .....	<b>163235185</b>	<b>208375309</b>	<b>210711417</b>	<b>485854063</b>	<b>530606283</b>	<b>497452431</b>
Presidency.....	818736	50000	152500	75000	27119	454720
Expediency Discernment Council .....	2185	0	0	0	1900	3650
Islamic Consultative Assembly .....	1994111	14319	300000	170750	180000	27650
Guardian council.....	126111	0	0	0	187700	323000
Ministry of Intelligence .....	638578	2898016	1606000	0	0	0
State Plan and Budget Organization ....	190727	314408	450913	108054	372203	531806
Ministry of the Interior .....	11902514	1005000	1682000	768000	1179829	1996300
Police of I. R. Iran .....	1721279	30000	518825	1620853	4222506	4737831
Ministry of Foreign Affairs .....	2134746	30000	97910	751500	207957	232308
Ministry of Justice .....	37247	0	0	16000	3500	80600
Administration of Justice.....	3482003	245000	865070	3663239	2352705	5135318
Ministry of Economic Affairs.....	1719760	134945	84000	153654	123869	1187069
Ministry of Defense .....	845890	50000	618700	2291430	1495283	1620550
Joint Staff of Army .....	774971	0	470000	247290	77000	182600
Joint Staff of the Islamic Revolutionary Guard Corps .....	646078	0	0	0	0	2600
General Staff of the Armed Forces of the Islamic Republic of Iran .....	161077	2539740	0	450	200	4475
Ministry of Cooperatives, Labour and Social Welfare .....	2539095	236050	151396	283640	434249	809345
Ministry of Science, Research, and Technology .....	4434397	537964	1075589	1234934	1430041	9434464
Cultural Heritage, Handicrafts and Tourism Organization.....	1400004	2436104	3078771	2379919	3814404	4853443
Ministry of Culture and Islamic Guidance.....	1696111	1135750	1626982	1249282	951069	2989436
High Council of Seminary Schools .....	436702	0	47890	8261	41749	83550
Islamic Propagation Organization .....	105972	2082	26054	650	6000	54806
Ministry of Education .....	8758271	0	862572	579919	406151	3637209
Ministry of Sports and Youth .....	4297258	960406	1292520	1149551	1009307	4439440
Ministry of Health, Treatment, and Medical Education.....	2924660	524456	271432	778668	689369	10182338
Martyr's Foundation.....	247137	164450	153474	0	78479	209000
Ministry of Roads and Urban Development.....	31805882	14457968	7569490	50000	6117397	4186987
Islamic Revolution Housing Foundation.....	2404389	854609	1735000	2864830	1577676	20200500
Department of Environment .....	392353	196848	644100	1368829	1063601	1925802
Ministry of Oil.....	652589	0	0	0	0	0
Ministry of Energy.....	38670528	2865741	976278	2424952	2101932	225000
Atomic Energy Organization of Iran ...	2810559	490385	2677988	715212	510272	7568775
Ministry of Industry, Mine & Trade....	3649511	36637	213000	3984100	2380000	7504599
Ministry of Communication and Information Technology .....	3022364	0	427523	11578000	11891930	16873200
Ministry of Agriculture –Jahad.....	24069832	7463660	9136656	9281134	5400720	15676501
Islamic Republic of Iran Broadcasting	1258992	203976	877526	698500	711953	1130000
Other agencies .....	462566	168496795	171021258	435357462	479558213	368947559

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

**20.15. SUMMARY OF THE PRIMARY APPROVED BUDGET OF PUBLIC CORPORATIONS <sup>(1)</sup>**  
**(bln rials)**

Description	Year			
	1385	1390	1395	1396
<b>Receipts.....</b>	<b>1226633</b>	<b>3319142</b>	<b>6027174</b>	<b>7147780</b>
Operating revenues .....	898454	2419095	4263983	4444529
From expenses (current).....	4170	6661	15466	20221
From acquisition of non-financial assets .....	41159	78279	134032	162921
Banking facilities and other domestic loans .....	52115	212135	817477	707447
Foreign loans.....	134162	279591	290795	650320
Utilization of current assets.....	25251	11846	4896	21759
Other receipts .....	71322	311537	500524	1140583
<b>Payments.....</b>	<b>1226633</b>	<b>3319142</b>	<b>6027174</b>	<b>7147780</b>
Current operations expenditures ....	788607	2238361	4102223	4226114
Government's share from dividends of for-profit- institutes.....	0	0	0	0
Taxes paid by public corporations ..	33095	22656	43352	46818
50 percent of special dividend	0	22107 <sup>(2)</sup>	53937	52715
Dividends of public corporations ....	28141	26119	36737	42517
Repayment of banking facilities and other domestic loans.....	37733	91181	189657	410133
Repayment of foreign loans .....	64071	72659	65454	188591
Managed funds.....	0	1100	22837	24851
Other dividend accounts (except for the provision of reserves).....	1013	470	9	2
Repayment of deposits, debts and other payments .....	23886	119782	243182	351065
Non-financial expenditures .....	308547	788442	1391717	1937140
Increase in current assets.....	6968	14808	38887	54936
Less: Depreciation reserve included in current expenditures.....	65428	78542	160818	187101



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

Description	Year			
	1397	1398	1399	1400
<b>Receipts.....</b>	<b>7271643</b>	<b>11602033</b>	<b>13070405</b>	<b>13322303</b>
Operating revenues .....	5301141	9326456	10696803	9460175
From expenses (current).....	24751	33037	34041	72916
From acquisition of non-financial assets .....	128956	161214	193405	269079
Banking facilities and other domestic loans.....	601968	767463	739629	841046
Foreign loans.....	413969	419414	395634	617946
Utilization of current assets.....	22066	41688	65698	149804
Other receipts .....	778792	852760	945196	1911336
<b>Payments.....</b>	<b>7271643</b>	<b>11602033</b>	<b>13070405</b>	<b>13322303</b>
Current operations expenditures ....	5046546	8822203	10114045	8546671
Government's share from dividends of for-profit- institutes.....	0	0	0	0
Taxes paid by public corporations ..	47044	46765	49375	61817
50 percent of special dividend	52003	52038	59353	73003
Dividends of public corporations ....	43199	45058	44908	59338
Repayment of banking facilities and other domestic loans.....	404825	825255	624669	659045
Repayment of foreign loans .....	168936	190759	84803	205727
Managed funds.....	3490	4943	2885	7278
Other dividend accounts (except for the provision of reserves).....	0	3	71	554
Repayment of deposits, debts and other payments .....	291407	264785	307211	865655
Non-financial expenditures .....	1380731	1542203	2038197	3139318
Increase in current assets.....	32931	49343	35522	62155
Less: Depreciation reserve included in current expenditures.....	199470	241322	290633	358261

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

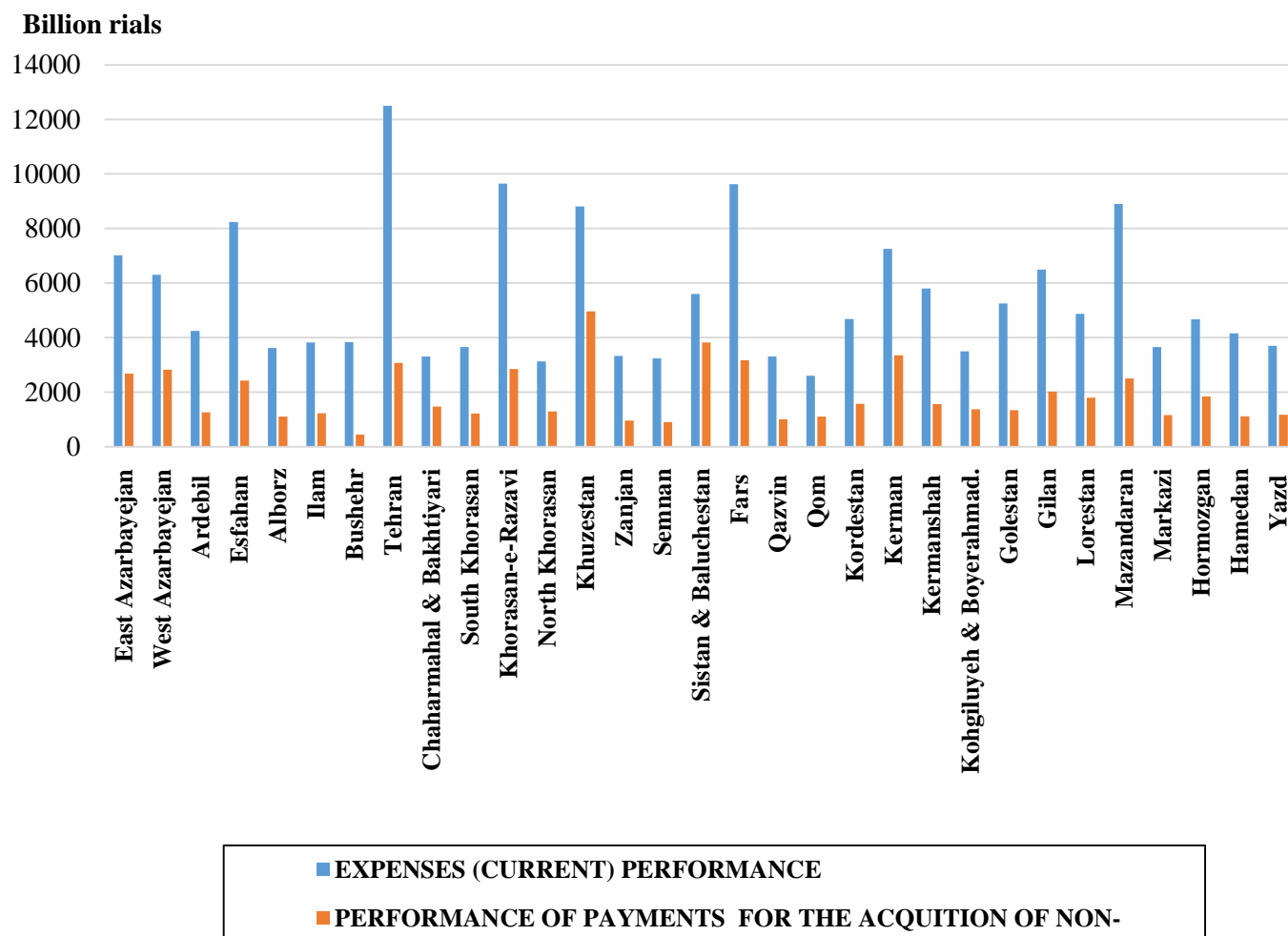
2. Relating to 40 percent of the special dividend.

Source: Management and Planning Organization.

-Vice Presidency for Strategic Planning and Supervision.

- Plan and Budget Organization.

### 20.4. EXPENSES (CURRENT) PERFORMANCE AND THE ACQUISITION OF NON-FINANCIAL ASSETS (DEVELOPMENT EXPENDITURES) BY OSTAN, THE YEAR 1399



For data see Tables 20.9 and 20.13.

**20.16. SUMMARY OF THE PRIMARY APPROVED BUDGET OF BANKS <sup>(1)</sup> (bln rials)**

Description	Year			
	1385	1390	1395	1396
<b>Receipts .....</b>	<b>122513</b>	<b>194276</b>	<b>710137</b>	<b>771809</b>
Revenues .....	122513	193376	710137	771309
From acquisition of non-financial assets (development expenditures).....	0	0	0	0
Banking facilities and other domestic loans .....	0	0	0	0
Foreign loans.....	0	0	0	0
Utilization of current assets.....	0	0	0	0
Other receipts .....	0	900	0	500
<b>Payments.....</b>	<b>122513</b>	<b>194276</b>	<b>710137</b>	<b>771809</b>
Producing expenditures.....	107140	168546	653099	737573
Non-producing expenditures.....	0	0	0	0
Taxes .....	3616	6183	14259	8434
50 percent of special dividend.....	0	9933 <sup>(2)</sup>	28519	16868
Dividends (governments share and other stockholders) .....	4200	224	238	220
Repayment of banking facilities and other domestic loans.....	0	0	0	0
Repayment of foreign loans .....	0	0	0	0
Managed funds.....	0	0	0	0
Repayment of deposits, debts and other payments .....	0	0	0	0
Other dividend accounts (except for the provision of reserves).....	193	44	238	169
Non-financial expenditures .....	6873	7667	11138	11822
Increase in current assets.....	5969	3611	7800	2905
Less: Depreciation reserve included in current expenditures .....	5477	1930	5155	6181

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

Description	Year			
	1397	1398	1399	1400
<b>Receipts</b> .....	<b>1030363</b>	<b>1066610</b>	<b>1191930</b>	<b>2260452</b>
Revenues .....	1026848	1056573	1164997	1840026
From acquisition of non-financial assets (development expenditures)...	0	0	0	0
Banking facilities and other domestic	0	0	0	0
Foreign loans.....	0	0	0	0
Utilization of current assets.....	0	0	0	384697
Other receipts .....	3515	10036	26932	35729
<b>Payments</b> .....	<b>1030363</b>	<b>1066610</b>	<b>1191930</b>	<b>2260452</b>
Producing expenditures .....	820278	1026753	1131381	2179153
Non-producing expenditures .....	0	0	0	0
Taxes .....	51643	7455	8392	10270
50 percent of special dividend.....	103286	14910	16784	20540
Dividends (governments share and other stockholders).....	123	96	21	58
Repayment of banking facilities and other domestic loans.....	0	0	0	0
Repayment of foreign loans .....	0	0	0	0
Managed funds .....	0	0	0	0
Repayment of deposits, debts and other payments .....	0	0	0	0
Other dividend accounts (except for the provision of reserves) .....	1033	149	168	208
Non-financial expenditures .....	15741	25834	43169	73659
Increase in current assets.....	45356	381	2443	0
Less: Depreciation reserve included in current expenditures.....	7094	8969	10428	23436

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: Management and Planning Organization.

- Vice Presidency for Strategic Planning and Supervision.

- Management and Planning Organization.

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

Description	Year			
	1385	1390	1395	1396
<b>Receipts .....</b>	<b>23691</b>	<b>37238</b>	<b>90861</b>	<b>85432</b>
Main revenues .....	15979	24140	65472	66243
Other revenues .....	0	0	0	0
From acquisition of non-financial assets (development expenditures) .....	0	11	0	0
Banking facilities and other domestic loans.	2746	4040	9389	7830
Foreign loans.....	3000	1000	1000	3000
Utilization of current assets.....	0	0	0	0
Other receipts .....	1966	8047	15000	8360
<b>Payments.....</b>	<b>23691</b>	<b>37238</b>	<b>90861</b>	<b>85432</b>
Producing expenditures .....	15979	24140	64730	65634
Non-producing expenditures .....	0	0	0	0
Taxes .....	0	0	144	121
50 percent of special dividend.....	0	0	370	304
Dividends (governments share and other stockholders) .....	0	0	0	18
Repayment of banking facilities and other domestic loans.....	1060	2276	8389	6630
Repayment of foreign loans .....	0	0	0	0
Managed funds.....	0	300	600	1000
Repayment of deposits, debts and other payments .....	0	0	0	0
Other dividend accounts (except for the provision of reserves).....	755	2390	3400	1000
Non-financial expenditures .....	8481	13240	26631	25423
Increase in current assets.....	47	0	158	83
Less: Depreciation reserve included in current expenditures .....	2631	5108	13563	14781

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

Description	Year			
	1397	1398	1399	1400
<b>Receipts</b> .....	<b>89240</b>	<b>102791</b>	<b>100930</b>	<b>130462</b>
Main revenues .....	72860	76027	85597	110973
Other revenues .....	0	0	0	0
From acquisition of non-financial assets (development expenditures) .....	0	0	0	0
Banking facilities and other domestic loans....	3830	3800	5600	5700
Foreign loans.....	2000	1000	0	0
Utilization of current assets.....	0	0	0	0
Other receipts .....	10550	21964	9733	13789
<b>Payments</b> .....	<b>89240</b>	<b>102791</b>	<b>100930</b>	<b>130462</b>
Producing expenditures .....	72249	75548	84976	110006
Non-producing expenditures .....	0	0	0	0
Taxes .....	127	25	50	41
50 percent of special dividend.....	305	239	310	483
Dividends (governments share and other stockholders) .....	18	21	21	44
Repayment of banking facilities and other domestic loans .....	4830	800	6100	6100
Repayment of foreign loans .....	0	0	0	0
Managed funds .....	600	700	1000	1000
Repayment of deposits, debts and other payments .....	0	0	0	0
Other dividend accounts (except for the provision of reserves).....	1200	13650	600	1000
Non-financial expenditures .....	28775	30875	29538	47965
Increase in current assets.....	0	0	2	0
Less: Depreciation reserve included in current expenditures .....	18865	19068	21668	36179

Source: Management and Planning Organization.

-Vice Presidency for Strategic Planning and Supervision.

- Plan and Budget Organization.