

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. 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: The budget of the total country, which is prepared by the government in accordance with Article 52 of the Constitution and submitted to the Islamic Council through the budget bill, is approved as a budget law after applying comments and is notified to the government for implementation after the approval of the Guardian Council.

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

General revenue: 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.

Specific revenue: According to Article 14 of the nation's general accounting Law, revenue is the revenues that is allotted to special for specific consumption or expenses by law in the total nation's budget.

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): According to the provisions of Article 77 of the Law on Formulation of Government Financial Regulations, payments for expenses are those types of public sector transactions that reduce the net value.

National projects: This refers to a set of projects that have a strategic aspect, and their implementation effects also exceed the limits of a region.

Ostani (provincial) projects: This refers to a set of projects planned and implemented in Ostans using both local and national facilities.

Selected information

National budget resources for the year 1401 were projected to form over 36532 thousand billion rials, indicating a rise of 26.7 percent.

Government general budget resources for the year 1401 were projected to form over 15274 thousand billion rials, indicating a rise of 11.2 percent.

Based on the projections made in this year, tax revenues with 54.1%, the disposal of non-financial assets with 34.3%, and revenues from disposal of financial assets with 11.6% account for the highest share of government revenues, respectively.

Expenses (current) performance for government agencies in Ostans in the year 1400 was over 261.7 thousand billion rials which increased by 55.0 percent compared to the previous year.

In the year 1400, payments by the government for the acquisition of non-financial assets (development expenditures) in Ostans were over 224.3 thousand billion rials which increased by 282.1 percent in comparison with the previous year.

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

Description	Year							
	1385	1390	1395	1397	1398	1399	1400	1401
Total budget resources	1915105	5083939	9785530	12231524	17443160	20266534	28823398	36532023
Government general budget resources	587597	1697225	3354895	4438605	5200084	6498094	13737699	15273714
Government general resources	548571	1545870	2943937	3867866	4485811	5710136	12779209	13941318
Government general revenues.....	244455	609990	1573798	2161851	2389829	2887991	4548989	6995954
Disposal of non-financial assets	154878	590711	790518	1075614	1585232	1074895	3955470	5176459
Disposal of financial assets	149238	345169	579622	630401	510750	1747250	4274749	1768905
Government special resources	39026	151355	410958	570739	714272	787957	958490	1332396
Special revenues.....	39026	151355	410958	570739	714272	787957	958490	1332396
Resources of public corporations, banks and government-affiliated for-profit institutions	1372838	3550656	6828172	8391247	12771433	14363265	15713217	22314079
Public corporations	1226633	3319142	6027174	7271643	11602033	13070405	13322303	19316118
Banks.....	122513	194276	710137	1030363	1066610	1191930	2260453	2759421
Government-affiliated for-profit institutions.....	23691	37238	90861	89240	102791	100930	130461	238540
Less: Duplications	45329	163943	397537	598328	528357	594824	627520	1055771
Total country budget uses	1915105	5083939	9785530	12231524	17443160	20266534	28823398	36532023
Government general budget uses.....	587597	1697225	3354895	4438605	5200084	6498094	13737699	15273715
Government general uses	548571	1545870	2943937	3867866	4485811	5710136	12779209	13941319
Expenditures (current).....	377935	897921	2137628	2939947	3523759	4360316	9189163	9990086
Acquisition of non-financial assets	156551	349749	574809	620021	668573	879821	1762646	2601167
Acquisition of financial assets	14084	298200	231500	307898	293479	470000	1827400	1350065
Government special uses.....	39026	151355	410958	570739	714272	787957	958490	1332396
Expenses.....	39026	151355	410958	438440	577805	753135	895093	1143145
Capital	0	0	0	132299	136467	34822	63397	189251
Uses of public corporations, banks and government-affiliated for-profit enterprises	1372838	3550656	6828172	8391247	12771433	14363265	15713217	22314079
Public corporations	1226633	3319142	6027174	7271643	11602033	13070405	13322303	19316118
Banks.....	122513	194276	710137	1030363	1066610	1191930	2260452	2759421
Government affiliated for-profit enterprise	23691	37238	90861	89240	102791	100930	130461	238540
Less: Duplications	45329	163943	397537	598328	528357	594824	627518	1055771

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	1397	1398	1399	1400	1401
General revenues.....	244455	609990	1573798	2161851	2389829	2887991	4548989	6995955
Tax revenues	177617	404442	1038281	1420775	1725368	2045185	3252372	5616970
Social contributions.....	0	0	0	0	0	0	0	0
Revenues received from government ownership	50345	150824	238895	377259	275236	412213	484987	874673
Revenues received from services and sale of goods	9413	24885	76795	109856	102129	128532	148068	186568
Revenues from fines and penalties	2709	11317	84628	76706	82246	88956	108220	86467
Miscellaneous revenues	4372	18522	135200	177255	204852	213106	555341	231276
Expenditures.....	377935	897921	2137628	2939947	3523759	4360316	9189163	9990086
Chapter 1.Employees compensation	116659	278955	811990	737254	975463	1186703	2035093	2999395
Chapter 2. Utilization of goods and services.....	32263	117180	332926	264734	253706	319401	738155	657279
Chapter 3.Expenditures of properties and assets.....	463	3253	12126	1366	1140	67	67	434621
Chapter 4. Subsidies.....	60600	167950	165568	93871	116684	32813	307572	81126
Chapter 5. Grants	43857	39230	57313	76754	72368	152359	191851	382158
Chapter 6. Social welfare	69959	265163	679675	1021871	1279281	1361351	3291947	3249087
Chapter 7.Other expenditures.....	54134	26190	78030	744096	825117	1307623	2624475	2186422
Operating balance	-133480	-287931	-563831	-778097	-1133930	-1472324	-4640174	-2994132

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
Disposal of non-financial assets	154878	590711	790518
Part 1. Oil revenue	151801	571118	745018
Part 2. Receipts from sale of movable and immovable assets.....	3077 ⁽¹⁾	19593	15500
Part 3. Receipts from disposal of acquisition of non-financial assets projects.....	0	0	30000
Acquisition of non-financial assets	156551	349749	574809
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
Net disposal of non-financial assets	-1673	240962	215709

Description	Year				
	1397	1398	1399	1400	1401
Disposal of non-financial assets	1075614	1585232	1074895	3955470	5176459
Part1. Oil revenue	1010114	1530732	569436	3492720	4844002
Part 2. Receipts from sale of movable and immovable assets	25500	44500	495459	452750	327457
Part 3. Receipts from disposal of acquisition of non-financial assets projects	40000	10000	10000	10000	5000
Acquisition of non-financial assets	620021	668573	879821	1762645	2601167
Chapter1. Buildings and other new buildings	451091	488020	581483	1297156	1823246
Chapter 2. Machinery and equipment	78746	87326	165853	369590	343744
Chapter 3. Other fixed assets	853	965	1598	2679	1783
Chapter 4. Stocks	104	0	72	38	0
Chapter 5. Precious goods.....	80	648	137	8	73
Chapter 6. Land.....	2428	2665	21820	5687	191884
Chapter 7. Other assets not produced	86719	88948	108858	87484	240437
Net disposal of non-financial assets	455594	916659	195074	2192824	2575292

1. In the budget law of the year 1385, the information cannot be divided into the first, second and third paragraphs in the second part (resources from the sale and disposal of movable and immovable assets).

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	1397	1398	1399	1400	1401
Disposal of financial assets	149238	345169	579621	630401	510750	1747250	4274749	1768905
Sale and disposal of Islamic financial instruments	8400	0	400000	385000	430000	880000	1325000	1030000
Utilization of foreign resources	4979	2610	1492	3550	500	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	67500	46750	115871	2559000	710001
Receipt from principal of loans	742	2549	2768	22414	21329	13073	12243	15618
Resources received returns from previous years.....	5300	22505	3868	4686	8171	12500	16007	10785
Receipts from National Development Fund utilization	×	×	5994	143750	1	721306	362000	0
Receipt from other disposals..	0	17500	5000	3500	4000	4000	0	2000
Acquisition of financial assets	14084	298200⁽¹⁾	231500	307898	293479	470000	1827400	1350065
Offering of shares.....	0	262400	198360	61560	43450	27750	35750	26901
Repayment of principal of financial instruments	4020	8600	17530	230100	219042	400100	701500	1182463
The previous years' commitments not paid	472	2700	7810	2160	1060	1060	905060	4807
Repayments of principal of facilities extended by banking system	400	1330	580	1580	1580	1580	33547	3240
Repayment of principal of loans abroad and commitments	9192	4850	7220	12498	28348	39510	151543	132653
Net disposal of financial assets	135153	46969	348121	322503	217271	1277250	2447349	418840

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)	1397 (Approved)
<i>Revenues and disposal of non-financial and financial assets</i>	<i>587597</i>	<i>1697225</i>	<i>3354895</i>	<i>4438605</i>
<i>Part 1. Revenues.....</i>	<i>283081</i>	<i>759890</i>	<i>1983916</i>	<i>2729749</i>
<i>Section 1. Tax revenues</i>	<i>178306</i>	<i>408522</i>	<i>1055380</i>	<i>1445239</i>
Para 1: Tax on legal entities	80090	174100	337687	408690
Para 2: Income tax.....	18834	53320	142133	195905
Para 3: Wealth tax	6369	13725	25335	35259
Para 4: Tax on imports	57169	98431	173420	300628
Para 5: Tax on goods and services	15845	68946	376804	504757
<i>Section 2. Social contributions</i>	<i>1000</i>	<i>3000</i>	<i>15000</i>	<i>14990</i>
Para 1: Insurance premiums	1000	3000	15000	14990
<i>Section 3. Revenues received from government ownership.....</i>	<i>50395</i>	<i>150829</i>	<i>239656</i>	<i>379574</i>
Para 1: Public corporations dividend	47928	87705	161812	250789
Para 2: Return on government loans	1	0	0	0
Para 3: Receipt from rent	176	461	1565	3135
Para 4: Other revenues received from government ownership	2289	62663	76279	125650
<i>Section 4. Revenues from sale of services and goods.....</i>	<i>28363</i>	<i>87228</i>	<i>372760</i>	<i>473761</i>
Para 1: Receipts from sale of services.....	28203	85396	368409	469515
Para 2: Receipts from sale of goods.....	160	1832	4352	4246
<i>Section 5. Revenues from fines and penalties</i>	<i>2709</i>	<i>11318</i>	<i>84778</i>	<i>76891</i>
Para 1: Receipts from fines and penalties	2709	11318	84778	76891
<i>Section 6. Miscellaneous revenues</i>	<i>22308</i>	<i>98993</i>	<i>216343</i>	<i>339295</i>
Para1. Miscellaneous revenues	22308	98993	216343	339295
<i>Part 2. Receipts from disposal of non-financial assets</i>	<i>155278⁽¹⁾</i>	<i>592166</i>	<i>791358</i>	<i>1078454</i>
Para 1. Receipts from oil and oil products	151801	571118	745018	1010114
Para 2. Receipts from sale of movable and immovable assets	3077	21048	16340	28340
Para 3: Receipts from disposal of projects related to acquisition of non-financial assets	0	0	30000	40000
<i>Part 3. Receipts from disposal of financial assets..</i>	<i>149238</i>	<i>345169⁽²⁾</i>	<i>579621</i>	<i>630401</i>
Sale and disposal of Islamic financial instruments	8400	0	400000	385000
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	67500
Receipt from principal of loans.....	742	2549	2768	22414
Receipts from National Development Fund utilization	0	0	10994	147250
Returns from previous years	5300	22505	3868	4686
Receipt from other disposals.....	0	0	0	0
Issuance of rent Sukuk bonds in order to settle the definite claims of natural and legal persons	0	0	0	0

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

Description	Year			
	1398 (Approved)	1399 (Approved)	1400 (Approved)	1401 (Approved)
Revenues and disposal of non-financial and financial assets	5200083	6498094	13737699	15273715
Part 1. Revenues.....	3101176	3673164	5504932	8262151
Section 1. Tax revenues	1761060	2078391	3298389	5679674
Para 1: Tax on legal entities	412141	446901	596946	1347946
Para 2: Income tax.....	249657	350672	547928	850587
Para 3: Wealth tax	41368	85622	345576	277949
Para 4: Tax on imports	335053	256318	558563	1096755
Para 5: Tax on goods and services	722841	938877	1249376	2106437
Section 2. Social contributions	19000	19000	17000	30000
Para 1: Insurance premiums	19000	19000	17000	30000
Section 3. Revenues received from government ownership.....	338452	480147	557398	907649
Para 1: Public corporations dividend	120000	135845	153064	260200
Para 2: Return on government loans	0	0	0	0
Para 3: Receipt from rent	4076	4135	4910	6357
Para 4: Other revenues received from government ownership	214376	340168	399424	641092
Section 4. Revenues from sale of services and goods	507438	579522	676757	898859
Para 1: Receipts from sale of services.....	500776	573268	664326	834798
Para 2: Receipts from sale of goods	6662	6254	12431	64061
Section 5. Revenues from fines and penalties	92431	101716	140320	133067
Para 1: Receipts from fines and penalties	92431	101716	140320	133067
Section 6. Miscellaneous revenues	382797	414388	815068	612901
Para1. Miscellaneous revenues	382797	414388	815068	612901
Part 2. Receipts from disposal of non-financial assets	1588157	1077680	3958017	5242659
Para 1. Receipts from oil and oil products	1530732	569436	3492720	4844002
Para 2. Receipts from sale of movable and immovable assets	47425	498244	455297	393657
Para 3: Receipts from disposal of projects related to acquisition of non-financial assets	10000	10000	10000	5000
Part 3. Receipts from disposal of financial assets ..	510750	1747250	4274749	1768905
Sale and disposal of Islamic financial instruments	430000	880000	1325000	1030000
Utilization of foreign facilities	500	500	500	500
Utilization of foreign exchange reserves.....	0	0	0	0
Receipts from privatization of public companies....	46750	115871	2559000	710001
Receipt from principal of loans	21329	13073	12243	15618
Receipts from National Development Fund utilization	4000	725306	362000	0
Returns from previous years	8171	12500	16007	10785
Receipt from other disposals.....	0	0	0	2000
Issuance of rent Sukuk bonds in order to settle the definite claims of natural and legal persons	0	0	0	0

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.

2. 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 OSTANI'S LINE ITEMS (bln rials)

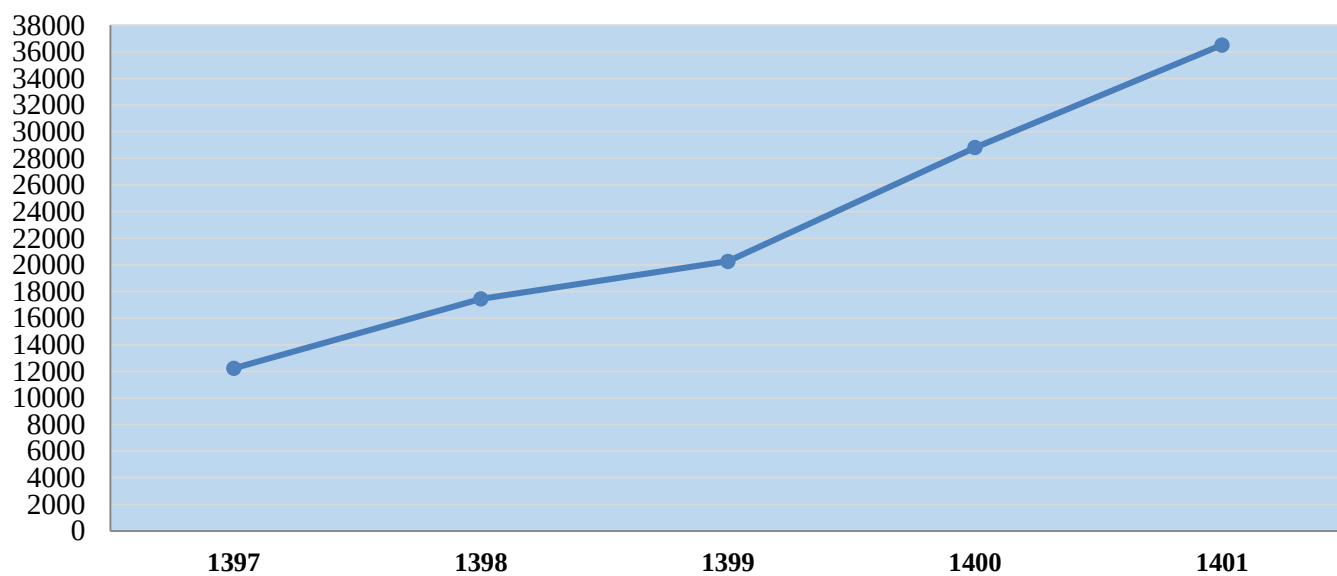
Description	Year			
	1385	1390	1395	1397
Total	901284	1697225	3354895	4438605
Organizations appropriations and line items	587977	930645	2374440	3488088
Expense (current) and the acquisition of non-financial assets (development expenditures) of local government agencies in Ostans	000	102147	153571	235565
Miscellaneous expenditures and other line items ...	313308	366233	595384	407054
Acquisition of financial assets	000	298200	231500	307898

Description	Year			
	1398	1399 ⁽¹⁾	1400 ⁽¹⁾	1401 ⁽¹⁾
Total	5200084	6498098	13737699	15273715
Organizations appropriations and line items	4141865	4893854	7824728	10251030
Expense (current) and the acquisition of non-financial assets (development expenditures) of local government agencies in Ostans	271802	284066	553250	685866
Miscellaneous expenditures and other line items ...	492938	850174	3532320	2986754
Acquisition of financial assets	293479	470000	1827400	1350065

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 billion rials**

For data see Table 20.1.

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

Description	Year			
	1385	1390	1395	1397
Primary approved figures				
Total ⁽³⁾	572951	1399025	2528011	3488088
General services affairs	17663	76167	88230	114445
Defence and security affairs	59288	196353	419896	629867
Judiciary affairs	0	0	64626	97521
Economic affairs	87148	187639	245766	268699
Environmental affairs	0	0	4491	2830
Housing, urban and rural development Affairs	0	0	58154	39913
Health affairs	0	0	417939	580776
Cultural, physical education and tourism affairs	0	0	84354	89909
Education & research affairs	0	0	509593	631376
Social welfare Affairs	98416	568742	626492	905012

Description	Year			
	1398	1399 ⁽²⁾	1400 ⁽²⁾	1401 ⁽²⁾
Primary approved figures				
Total ⁽³⁾	4141865	4893854	7824728	10250730
General services affairs	148301	194209	274112	401768
Defence and security affairs	724791	1203276	2043666	2080916
Judiciary affairs	126232	188337	289015	367163
Economic affairs	287538	340062	529470	925903
Environmental affairs	4102	9286	17540	24977
Housing, urban and rural development Affairs	54343	63685	87980	120108
Health affairs	644494	678974	1008430	1258177
Cultural, physical education and tourism affairs	87978	105018	199110	244962
Education & research affairs	794796	960901	1640837	1952963
Social welfare Affairs	1138025	1119322	1676200	2873793

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 and 8470 billion rials for the year 1395 related to Ostani's allocation, and also 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 for the year 1400 relate 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	1397	1398
Total⁽²⁾	2528011	3488088	4141865
General services affairs	88230	114445	148301
Chapter: Legislation	8228	8604	8016
Chapter: Administration of public affairs	41160	44256	63437
Chapter: Financial and tax services.....	34906	58656	73986
Chapter: Research and development in public services affairs.....	3935	2929	2862
Defence and security affairs	419896	629867	724791
Chapter: Defence.....	322361	433376	481261
Chapter: Public law enforcement and security	96383	192543	237188
Chapter: Research and development in defence and security affairs.....	1152	3948	6341
Judiciary affairs	64626	97521	126232
Chapter: Administration of judiciary affairs	63687	97386	126072
Chapter: Research and development in judiciary affairs	938	135	161
Economic affairs	245766	268699	287538
Chapter: Energy	21502	23285	16122
Chapter: Information and communication technology.....	4231	38619	37534
Chapter: Transportation	87850	74923	89108
Chapter: Manufacturing and mining	11401	14313	17299
Chapter: Commerce	10564	29194	27051
Chapter: Agricultural and natural resources	46537	34120	33503
Chapter: Water resources	49074	39626	51095
Chapter: labour affairs	2303	1313	1575
Chapter: Cooperatives.....	876	532	1179
Chapter: Research and development in economic affairs	11427	12774	13072
Environmental affairs	4491⁽³⁾	2830	4102
Chapter: Waste management.....	410	154	142
Chapter: Pollution reduction	862	748	845
Chapter: Biological species protection.....	2707	1664	2676
Chapter: Research and development in environmental affairs.....	513	264	438
Housing and urban and rural development affairs	58154	39913	54343
Chapter: Housing	1362	1565	1378
Chapter Urban, rural and nomadic services and development.....	32160	20234	28994
Chapter: Water and wastewater	23070	16947	22541
Chapter: Research and development in housing and urban and rural development affairs.....	1561	1166	1430

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

Description	Year		
	1399 ⁽¹⁾	1400 ⁽¹⁾	1401 ⁽¹⁾
Total⁽²⁾	4893854	7824728	10250730
General services affairs	194209	274112	401768
Chapter: Legislation	9595	14422	22877
Chapter: Administration of public affairs	77466	120608	162308
Chapter: Financial and tax services.....	103646	134552	209102
Chapter: Research and development in public services affairs	3503	4530	7481
Defence and security affairs	1203276	2043666	2080916
Chapter: Defence.....	879333	1533578	1488293
Chapter: Public law enforcement and security	316136	492853	587039
Chapter: Research and development in defence and security affairs	7808	17235	5585
Judiciary affairs	188337	289015	367163
Chapter: Administration of judiciary affairs	187983	288506	366824
Chapter: Research and development in judiciary affairs	353	508	339
Economic affairs	340062	529470	925903
Chapter: Energy	19725	26866	77929
Chapter: Information and communication technology.....	40647	60045	142809
Chapter: Transportation	119759	162796	228555
Chapter: Manufacturing and mining	22432	45335	97006
Chapter: Commerce	23121	36577	55543
Chapter: Agricultural and natural resources	40151	72458	108204
Chapter: Water resources	52951	93029	129908
Chapter: labour affairs	2171	2929	2915
Chapter: Cooperatives.....	1663	2028	1826
Chapter: Research and development in economic affairs	17442	27405	81208
Environmental affairs	9286	17540	24977
Chapter: Waste management.....	0	0	0
Chapter: Pollution reduction	2024	3219	0
Chapter: Biological species protection.....	6064	11990	24708
Chapter: Research and development in environmental affairs..	1198	2331	268
Housing and urban and rural development affairs	63685	87980	120108
Chapter: Housing	528	1693	1774
Chapter Urban, rural and nomadic services and development..	38561	48323	47469
Chapter: Water and wastewater	23105	36319	68872
Chapter: Research and development in housing and urban and rural development affairs	1491	1645	1993

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

Description	Year		
	1395	1397	1398
<i>Health affairs</i>	<i>417939</i>	<i>580776</i>	<i>644494</i>
Chapter: medical care.....	310211	441793	495716
Chapter sanitation	104104	132052	140271
Chapter: Research and development in health affairs	3624	6931	8507
<i>Culture, physical education and tourism</i>	<i>84354</i>	<i>89909</i>	<i>87978</i>
Chapter: Religion	17463	23202	16584
Chapter: Sports and recreation	14952	13798	13619
Chapter: Culture and arts	20865	19946	20399
Chapter: Cultural heritage	6866	4672	6209
Chapter: Media.....	17753	21996	23497
Chapter: Tourism	3400	3089	4359
Chapter: Handicrafts	1093	908	971
Chapter: Research and development in culture, physical education and tourism.....	1962	2297	2340
<i>Education and research affairs</i>	<i>509593</i>	<i>631376</i>	<i>794796</i>
Chapter: Public education and training	278831	355435	457248
Chapter: Technical and vocational education and training and skills training	47209	54300	66182
Chapter: Higher education	144153	177511	215903
Chapter: Basic researches	17685	13742	20234
Chapter: Developmental researches	20331	27598	31915
Chapter: Research and development in education affairs	1384	2790	3315
<i>Social welfare affairs</i>	<i>626492</i>	<i>905012</i>	<i>1138025</i>
Chapter: Relief and rescue	7881	14039	15751
Chapter: Social insurances	140419	290788	338971
Chapter: Supporting	463705	583824	759027
Chapter: Rehabilitation	14107	16261	24120
Chapter: Research and development in social welfare affairs	380	99	156

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

Description	Year		
	1399 ⁽¹⁾	1400 ⁽¹⁾	1401 ⁽¹⁾
Health affairs	678974	1008430	1258177
Chapter: medical care.....	528979	743522	950570
Chapter sanitation	143769	256698	305430
Chapter: Research and development in health affairs.....	6226	8209	2177
Culture, physical education and tourism	105018	199110	244962
Chapter: Religion	23401	44746	35051
Chapter: Sports and recreation	18271	37043	39552
Chapter: Culture and arts	22259	32384	72981
Chapter: Cultural heritage.....	7807	10031	13387
Chapter: Media.....	23486	62666	66417
Chapter: Tourism	5396	4112	6565
Chapter: Handicrafts	1241	1750	2274
Chapter: Research and development in culture, physical education and tourism	3158	6376	8734
Education and research affairs	960901	1640837	1952963
Chapter: Public education and training	567414	996213	1083757
Chapter: Technical and vocational education and training and skills training	87308	132502	172411
Chapter: Higher education	247268	405241	566150
Chapter: Basic researches	22145	31236	47988
Chapter: Developmental researches	36118	74646	81199
Chapter: Research and development in education affairs	648	998	1457
Social welfare affairs	1119322	1676200	2873793
Chapter: Relief and rescue	13530	14647	18796
Chapter: Social insurances	190092	172588	169094
Chapter: Supporting	895050	1464603	2648510
Chapter: Rehabilitation	20426	24229	37051
Chapter: Research and development in social welfare affairs	224	131	342

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 billion rials for the year 1395, 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			
	1385	1390	1395	1396
Total country	107109079	43401164	58041807	92001095
East Azarbayejan.....	4883077	1800388	2652200	3961241
West Azarbayejan	4014690	1710524	1926698	3519230
Ardebil	2112813	864107	1255780	2140444
Esfahan.....	7007798	2339030	3153961	4828076
Alborz	000 ⁽¹⁾	786524	1012501	1910681
Ilam	1388644	776133	1135590	1998069
Bushehr	1914354	1152397	1583107	2132587
Tehran	14033801 ⁽¹⁾	3667396	4088285	5854305
Chaharmahal & Bakhtiari	1771768	786064	1111702	1917554
South Khorasan	1225517	791427	1303673	2023918
Khorasan-e-Razavi.....	8853501	2778986	3247755	5520013
North Khorasan	1493798	692109	1038792	1674014
Khuzestan.....	6191088	2464023	3009285	5164697
Zanjan	1628410	863139	1142594	1865526
Semnan.....	1190152	851898	1117599	1792821
Sistan & Baluchestan	2963801	1390685	1692315	3060169
Fars.....	7241533	2503420	3791514	5460988
Qazvin	1692085	762468	1114454	1836909
Qom.....	1452694	587598	720194	1324915
Kordestan	2479786	1053592	1339645	2472122
Kerman.....	4190334	1732829	2852361	3932930
Kermanshah	3458882	1421239	2182358	3192933
Kohgiluyeh & Boyerahmad	1488580	802383	1090656	1798344
Golestan	2542191	1268851	1625582	1943698
Gilan.....	4416059	1894149	2453603	4152776
Lorestan.....	3052441	1139951	1512551	2928251
Mazandaran.....	5195982	2180529	3185778	4827565
Markazi	2092736	957973	1242305	2094445
Hormozgan.....	2373687	1226592	1309692	2285305
Hamedan	2770447	1156951	1660055	2490022
Yazd	1988430	997809	1489223	1896547

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

Ostan	Year			
	1397	1398	1399	1400
Total country	107736737	135282063	168824780	261659334
East Azarbayejan.....	4379608	5453564	7023770	10132203
West Azarbayejan	4137054	5204964	6308848	9966610
Ardebil	2578304	3095007	4253301	6402640
Esfahan.....	5311151	6658554	8239560	14839974
Alborz	2225003	2693303	3619807	5095918
Ilam	2241348	2870178	3828116	5915680
Bushehr	2515115	3218061	3839732	5904370
Tehran	6741142	8968207	12493519	17524266
Chaharmahal & Bakhtiari	2184082	2776912	3311477	5350533
South Khorasan	2402756	2964709	3651218	5540843
Khorasan-e-Razavi.....	6085775	7757074	9650311	13629580
North Khorasan	2022135	2415512	3134233	4945573
Khuzestan.....	5574511	7224104	8805127	17460727
Zanjan	2136360	2573219	3337102	5104709
Semnan.....	2239129	2674968	3238471	5132938
Sistan & Baluchestan	3706202	4665204	5599503	9101770
Fars.....	6266251	7843281	9626294	14305922
Qazvin	2068457	2506598	3304639	4928873
Qom.....	1594741	1898312	2608392	3897698
Kordestan	3057480	3823077	4689480	7356604
Kerman.....	4847491	5928397	7256741	11287819
Kermanshah	3753591	4728104	5796698	8516522
Kohgiluyeh & Boyerahmad	2167537	2853904	3496533	5118126
Golestan	3438284	4380475	5259762	7706592
Gilan.....	4635047	5864583	6500170	9760143
Lorestan.....	3262238	3933310	4873515	7225475
Mazandaran.....	5737140	7418233	8894660	13111715
Markazi	2416208	2913753	3660170	5778529
Hormozgan.....	2858097	3592989	4668894	8111440
Hamedan	2798019	3485615	4154678	6379411
Yazd	2356481	2897892	3700059	6126131

1. Statistics for Alborz were included with Tehran.

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	1397	1398	1399 ⁽¹⁾	1400 ⁽¹⁾	1401 ⁽¹⁾
<i>Primary approved figures</i>						
<i>Total.....</i>	2171602⁽²⁾	3004622	3607391	4380206	7039159	8944839
General services affairs.....	71028	95926	128657	171836	236105	325070
Defence and security affairs.....	406528	621766	712585	1193514	2024672	2039567
Judiciary affairs.....	58011	87907	114455	165810	252562	314176
Economic affairs.....	61624	69985	76151	84142	142716	197927
Environmental affairs.....	2490	896	1486	6473	12389	17983
Housing, urban and rural development Affairs.....	3087	2498	2073	2129	2884	3655
Health affairs.....	407326	552654	630936	665256	981138	1202369
Cultural, physical education and tourism affairs.....	52914	72012	65495	82083	164005	164140
Education & research affairs.....	475701	596959	740723	891944	1549131	1810650
Social welfare Affairs.....	624422	904019	1134831	1117019	1673554	2869301

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 8471 rials for the year 1395 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	1397	1398	1399	1400	1401
<i>approved</i>						
<i>Total.....</i>	286409000	234850165	403209762	482862802	727204204	1305890731
General services affairs.....	12657092	9806771	19643699	22373333	38006672	76698011
Defence and security affairs.....	12774080	2878736	12205996	9762737	18994455	41349582
Judiciary affairs.....	5373534	7394606	11777132	22526791	36453366	52986740
Economic affairs	158616953	129425081	211387901	255919735	386754541	727976833
Environmental affairs.....	1260000	1830000	2615630	2812849	5150849	6993267
Housing, urban and rural development Affairs.....	38508796	29010247	52270470	61555833	85095929	116452617
Health affairs.....	8605720	7638557	13558434	13717132	27292394	55807998
Cultural, physical education and tourism affairs...	19557217	13267088	22483063	22934496	35104322	80821664
Education & research affairs.....	28246130	33063977	54073175	68957395	91705559	142312553
Social welfare Affairs	809478	535102	3194262	2302501	2646117	4491466
<i>Performance</i>						
<i>Total.....</i>	208475309	269017659	253171785	497452431	780208000	-
General services affairs.....	2989248	12187347	8338779	15991134	4148792	-
Defence and security affairs.....	5752756	4236853	5748628	7343206	12022929	-
Judiciary affairs.....	707875	8155383	5315005	15062724	17583693	-
Economic affairs	147358324	159120993	142552308	281210592	444673885	-
Environmental affairs.....	231929	1353928	1065601	1925802	4423508	-
Housing, urban and rural development Affairs.....	20069389	26228626	18915440	52756232	115178466	-
Health affairs.....	7666058	16194715	18598058	40327488	56420208	-
Cultural, physical education and tourism affairs ..	9184137	10880732	11048025	39972149	61543896	-
Education & research affairs.....	14096000	30348702	40389022	41528972	62916688	-
Social welfare Affairs	419592	310380	1200919	1334132	1295935	-

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	1400
Total.....	208475309	210711417	269017659	253171785	497452431	780208000
General services affairs.....	2989248	4546875	12187347	8338779	15991134	4148792
Chapter: Legislation.....	875000	1090600	1520860	609600	927363	1412414
Chapter: Administration of public affairs	1268915	2686819	7117914	4708071	4200519	1566717
Chapter: Financial and tax services.....	316096	766656	2716797	2450452	10794256	1112176
Chapter: Research and development in public services affairs.....	529237	2800	831776	570656	68996	57485
Defence and security affairs	5752756	3579356	4236853	5748628	7343206	12022929
Chapter: Defence.....	2824740	1453806	2592250	1603192	2268225	1605782
Chapter: Public law enforcement and security	2928016	2125550	1607603	4088016	5074581	10415947
Chapter: Research and development in defence and security affairs.....	0	0	37000	57420	400	1200
Judiciary affairs	707875	2592695	8155383	5315005	15062724	17583693
Chapter: Administration of judiciary affairs	607875	2592695	8147005	5300805	15059931	17531489
Chapter: Research and development in judiciary affairs	100000	0	8378	14200	2793	52204
Economic affairs.....	147358324	139371582	159120993	142552308	281210592	444673885
Chapter: Energy	18738286	10930338	8774648	8671361	11320823	15547000
Chapter: Information and communication technology.....	0	695000	11684593	12108130	18702785	24539491
Chapter: Transportation	82606395	83453386	80771531	85152868	188225094	241286729
Chapter: Manufacturing and mining	778713	2603052	5122271	3487258	8797784	18676695
Chapter: Commerce	237732	281753	498018	408000	342212	1077479
Chapter: Agricultural and natural resources ...	7931773	11316855	14666435	8662470	28007697	34796853
Chapter: Water resources	36118312	29264896	36870117	23515807	24549362	104829282
Chapter: labour affairs	0	0	0	0	0	0
Chapter: Cooperatives.....	0	0	0	0	0	0
Chapter: Research and development in economic affairs.....	947113	826302	733380	546414	1264835	3920356
Environmental affairs.....	231929	757870	1353928	1065601	1925802	4423508
Chapter: Waste management.....	0	0	0	0	0	0
Chapter: Pollution reduction	170129	301270	340797	144601	0	0
Chapter: Biological species protection.....	45500	401600	876411	744000	1925802	4403508
Chapter: Research and development in environmental affairs	16300	55000	136720	177000	0	20000

**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	1400
<i>Housing and urban and rural development affairs.</i>	20069389	22598125	26228626	18915440	52756232	115178466
Chapter: Housing	0	170000	50000	889419	896000	123000
Chapter Urban, rural and nomadic services and development	7873469	11311317	9407199	6959025	33998493	66146546
Chapter: Water and wastewater	12063283	11017808	16373482	10611996	17181739	47893237
Chapter: Research and development in housing and urban and rural development affairs	132637	99000	397945	455000	680000	1015683
<i>Health affairs</i>	7666058	3368584	16194715	18598058	40327488	56420208
Chapter: medical care	7666058	3354584	16191715	18576868	40283172	56367206
Chapter: Health	0	14000	3000	21190	44316	53002
Chapter: Research and development in health affairs	0	0	0	0	0	0
<i>Culture, physical education and tourism</i>	9184137	11321605	10880732	11048025	39972149	61543896
Chapter: Religion	1403915	1491882	1024861	339605	1171452	6447330
Chapter: Sports and recreation	3528842	3418305	4127479	3610294	4439440	14021894
Chapter: Culture and arts	1403836	2205687	2442710	2308641	28288995	29360207
Chapter: Cultural heritage	2472854	2543480	1450129	3072521	3687171	6321634
Chapter: Media	227997	900190	891735	734301	1130000	3162811
Chapter: Tourism	116568	619561	913048	862517	1152441	1989210
Chapter: Handicrafts	0	130000	30000	111905	82000	204913
Chapter: Research and development in culture, physical education and tourism	30125	12500	770	8241	20650	35897
<i>Education and research affairs</i>	14096000	22223873	30348702	40389022	41528972	62916688
Chapter: Public education and training	1590487	4972078	18648428	21279002	20544788	23206523
Chapter: Technical and vocational education and training and skills training	1225015	2676438	1266243	1813862	411300	2790715
Chapter: Higher education	9567430	12251696	8836350	15248300	18372427	31953996
Chapter: Basic researches	176202	259340	327390	363881	440864	1110441
Chapter: Developmental researches	1326357	1823183	1270291	1683977	1759593	3850243
Chapter: Research and development in education affairs	210509	241138	0	0	0	4770
<i>Social welfare affairs</i>	419592	350852	310380	1200919	1334132	1295935
Chapter: Relief and rescue	0	11167	7000	30000	20000	54000
Chapter: Social insurances	0	0	0	580517	176074	0
Chapter: Supporting	380500	316039	271640	519370	1005050	1043627
Chapter: Rehabilitation	19092	23646	30750	70000	133000	195188
Chapter: Research and development in social welfare affairs	20000	0	990	1032	0	3120

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							
	1385	1390	1395 ⁽¹⁾	1396	1397	1398	1399	1400
Total country	59774827	96747442	37931051	75092761	69238444	34951157	58706795	224339073
East Azarbayejan.....	2122917	2751518	1537827	2957600	2019100	1284511	2686047	8418562
West Azarbayejan	2601050	3088887	1287060	2506521	3699225	1658665	2829040	11185798
Ardebil	1432360	1284137	651238	1693662	1090691	634505	1266989	5867113
Esfahan	1787512	3549033	1564476	3146899	2049424	1267427	2431757	6347557
Alborz	000 ⁽²⁾	1492140	651276	1441840	598377	524561	1105599	3307917
Ilam	1516518	1451040	608846	1614507	1620063	737740	1234674	4679559
Bushehr	2351112	3659746	2837932	3867920	3648994	1492287	452597	6730262
Tehran	2340724 ⁽²⁾	8297486	1605179	2697274	1446473	1181038	3074331	6448805
Chaharmahal & Bakhtiari ..	1196965	1319867	556477	1435350	851684	541671	1474033	3253661
South Khorasan.....	992871	1883418	875686	1726705	1684011	714408	1214085	4421830
Khorasan-e-Razavi.....	3468482	5719489	2098740	3555004	3672888	1731763	2856145	10331733
North Khorasan.....	977651	1525271	1365000	1793800	1212562	674282	1301399	4768461
Khuzestan	7760732	9023453	3416506	6267473	12052673	4198475	4964735	18789004
Zanjan	1215392	1826653	615240	1318838	1070631	565457	965992	3733563
Semnan.....	881861	1237855	557169	1199934	798267	836976	906041	2378775
Sistan & Baluchestan	2591709	5102615	1809328	3232289	4537555	2353739	3821472	19862319
Fars	2992520	5023998	2416962	4110261	3758688	1911709	3170396	12119009
Qazvin	920248	1312604	574347	1332730	832439	521611	1004208	3883319
Qom	795943	2764088	565666	1222889	731100	512487	1102569	3325757
Kordestan	1759090	4002591	839318	1880195	1924532	940568	1572718	7049421
Kerman	2886779	4538275	1592251	3255920	3486327	1873439	3355704	13128971
Kermanshah	2706040	4171729	998029	3857062	1717664	868240	1561834	7453584
Kohgiluyeh & Boyerahmad.	1284244	1917107	922777	1918859	2478668	963710	1376069	4651105
Golestan	1669249	1889249	831993	1965226	1299691	789586	1339545	6432002
Gilan.....	1656871	2298049	1116354	2441867	1308151	1044850	2020528	9029524
Lorestan.....	2082484	2398801	1190946	2515694	2033572	1011595	1803330	7959333
Mazandaran.....	1678687	4421481	1554597	3208943	1857552	1128439	2509087	7612645
Markazi	1231450	1487577	759965	1471576	1044847	628889	1159355	3647651
Hormozgan.....	2164438	3084568	1266325	2476071	2534758	1112667	1846419	8756635
Hamedan	1421354	2423857	666900	1644100	1137245	641200	1123522	5077023
Yazd	1287571	1800860	596641	1335750	1040592	604662	1176575	3688175

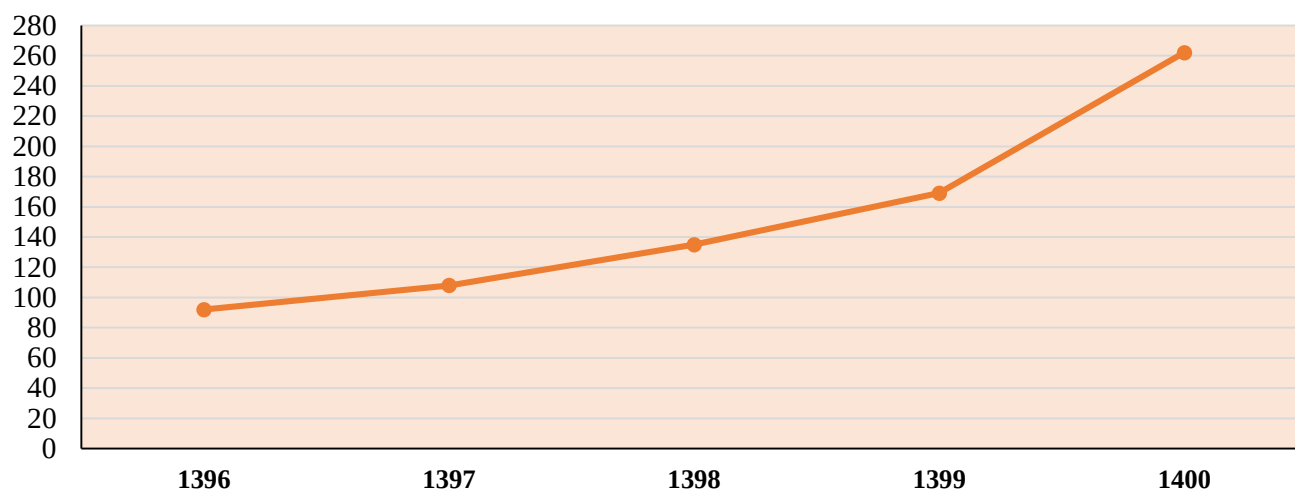
1. Including the figures from Ostani budget only since the year 1395.

2. Data for Alborz are included with Tehran.

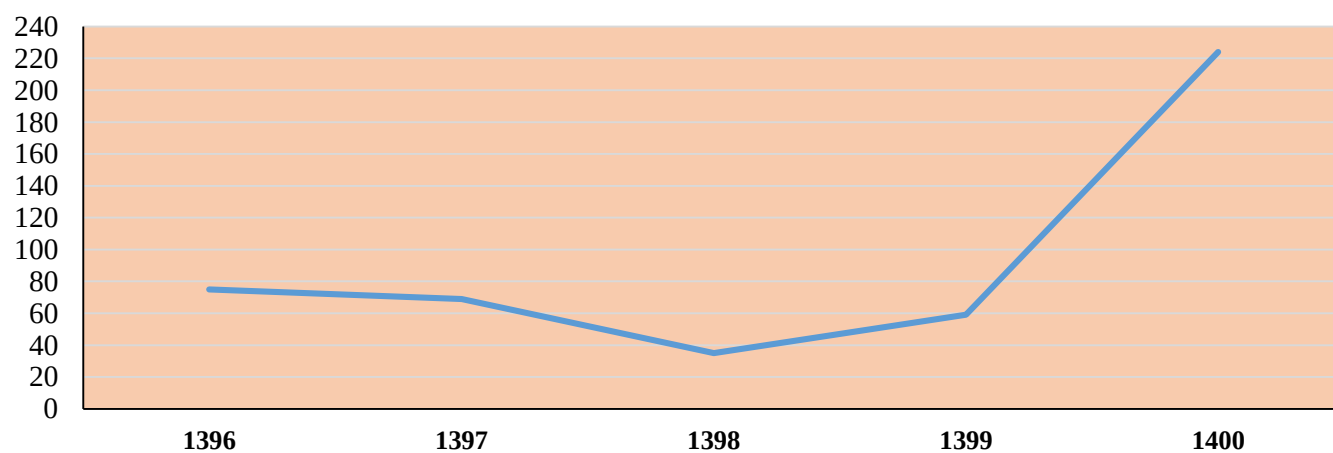
Source: Management and Planning Organization.

-Vice Presidency for Strategic Planning and Supervision.

- Plan and Budget Organization.

20.2. EXPENSES (CURRENT) PERFORMANCE OF OSTANS**1000 billion rials**

For data see Table 20. 9.

20.3. PERFORMANCE OF PAYMENTS BY GOVERNMENT FOR THE ACQUISITION OF NON-FINANCIAL ASSETS (DEVELOPMENT EXPENDITURES) IN OSTANS**1000 billion 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
Total	163235185	208375309	210711417	485854063
Presidency.....	818736	50000	152500	75000
Expediency Discernment Council	2185	0	0	0
Islamic Consultative Assembly	1994111	14319	300000	170750
Guardian council.....	126111	0	0	0
Ministry of Intelligence	638578	2898016	1606000	0
State Plan and Budget Organization	190727	314408	450913	108054
Ministry of the Interior	11902514	1005000	1682000	768000
Police of I. R. Iran	1721279	30000	518825	1620853
Ministry of Foreign Affairs	2134746	30000	97910	751500
Ministry of Justice	37247	0	0	16000
Administration of Justice.....	3482003	245000	865070	3663239
Ministry of Economic Affairs.....	1719760	134945	84000	153654
Ministry of Defense	845890	50000	618700	2291430
Joint Staff of Army	774971	0	470000	247290
Joint Staff of the Islamic Revolutionary Guard Corps	646078	0	0	0
General Staff of the Armed Forces of the Islamic	161077	2539740	0	450
Ministry of Cooperatives, Labour and Social Welfare	2539095	236050	151396	283640
Ministry of Science, Research, and Technology	4434397	537964	1075589	1234934
Cultural Heritage, Handicrafts and Tourism Organization	1400004	2436104	3078771	2379919
Ministry of Culture and Islamic Guidance	1696111	1135750	1626982	1249282
High Council of Seminary Schools	436702	0	47890	8261
Islamic Propagation Organization	105972	2082	26054	650
Ministry of Education	8758271	0	862572	579919
Ministry of Sports and Youth	4297258	960406	1292520	1149551
Ministry of Health, Treatment, and Medical Education	2924660	524456	271432	778668
Martyr's Foundation.....	247137	164450	153474	0
Ministry of Roads and Urban Development.....	31805882	14457968	7569490	50000
Islamic Revolution Housing Foundation.....	2404389	854609	1735000	2864830
Department of Environment	392353	196848	644100	1368829
Ministry of Oil	652589	0	0	0
Ministry of Energy.....	38670528	2865741	976278	2424952
Atomic Energy Organization of Iran	2810559	490385	2677988	715212
Ministry of Industry, Mine & Trade	3649511	36637	213000	3984100
Ministry of Communication and Information Technology	3022364	0	427523	11578000
Ministry of Agriculture –Jahad.....	24069832	7463660	9136656	9281134
Islamic Republic of Iran Broadcasting	1258992	203976	877526	698500
Other agencies	462566	168496795	171021258	435357462

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

Description	Year		
	1398	1399	1400
Total	530606283	497452431	780208000
Presidency.....	27119	454720	209101
Expediency Discernment Council	1900	3650	3882
Islamic Consultative Assembly	180000	27650	470000
Guardian council.....	187700	323000	368079
Ministry of Intelligence	0	0	2098730
State Plan and Budget Organization	372203	531806	631190
Ministry of the Interior	1179829	1996300	2335075
Police of I. R. Iran	4222506	4737831	6073802
Ministry of Foreign Affairs	207957	232308	224150
Ministry of Justice	3500	80600	17860
Administration of Justice.....	2352705	5135318	16011808
Ministry of Economic Affairs.....	123869	1187069	170841
Ministry of Defense	1495283	1620550	355300
Joint Staff of Army	77000	182600	402752
Joint Staff of the Islamic Revolutionary Guard Corps	0	2600	0
General Staff of the Armed Forces of the Islamic Republic of Iran	200	4475	800
Ministry of Cooperatives, Labour and Social Welfare	434249	809345	690778
Ministry of Science, Research, and Technology	1430041	9434464	2442543
Cultural Heritage, Handicrafts and Tourism Organization	3814404	4853443	8405221
Ministry of Culture and Islamic Guidance	951069	2989436	3379639
High Council of Seminary Schools	41749	83550	5061600
Islamic Propagation Organization	6000	54806	337280
Ministry of Education	406151	3637209	575268
Ministry of Sports and Youth	1009307	4439440	8877366
Ministry of Health, Treatment, and Medical Education.....	689369	10182338	3164652
Martyr's Foundation.....	78479	209000	385856
Ministry of Roads and Urban Development.....	6117397	4186987	21451734
Islamic Revolution Housing Foundation	1577676	20200500	29916278
Department of Environment	1063601	1925802	4423508
Ministry of Oil	0	0	0
Ministry of Energy.....	2101932	225000	227000
Atomic Energy Organization of Iran	510272	7568775	9880000
Ministry of Industry, Mine & Trade	2380000	7504599	10899283
Ministry of Communication and Information Technology	11891930	16873200	12011409
Ministry of Agriculture –Jahad.....	5400720	15676501	22136466
Islamic Republic of Iran Broadcasting	711953	1130000	3130770
Other agencies	479558213	368947559	603437979

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			
	1385	1390	1395	1397
Receipts.....	1226633	3319142	6027174	7271643
Operating revenues	898454	2419095	4263983	5301141
From expenses (current).....	4170	6661	15466	24751
From acquisition of non-financial assets	41159	78279	134032	128956
Banking facilities and other domestic loans	52115	212135	817477	601968
Foreign loans.....	134162	279591	290795	413969
Utilization of current assets.....	25251	11846	4896	22066
Other receipts	71322	311537	500524	778792
Payments.....	1226633	3319142	6027174	7271643
Current operations expenditures	788607	2238361	4102223	5046546
Government's share from dividends of for-profit- institutes.....	0	0	0	0
Taxes paid by public corporations ..	33095	22656	43352	47044
50 percent of special dividend	0	22107 ⁽²⁾	53937	52003
Dividends of public corporations	28141	26119	36737	43199
Repayment of banking facilities and other domestic loans.....	37733	91181	189657	404825
Repayment of foreign loans	64071	72659	65454	168936
Managed funds.....	0	1100	22837	3490
Other dividend accounts (except for the provision of reserves).....	1013	470	9	0
Repayment of deposits, debts and other payments	23886	119782	243182	291407
Non-financial expenditures	308547	788442	1391717	1380731
Increase in current assets.....	6968	14808	38887	32931
Less: Depreciation reserve included in current expenditures.....	65428	78542	160818	199470

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

Description	Year			
	1398	1399	1400	1401
Receipts.....	11602033	13070405	13322303	19316118
Operating revenues	9326456	10696803	9460175	13761757
From expenses (current).....	33037	34041	72916	77201
From acquisition of non-financial assets.....	161214	193405	269079	440087
Banking facilities and other domestic loans....	767463	739629	841046	1149281
Foreign loans.....	419414	395634	617946	709211
Utilization of current assets.....	41688	65698	149804	236142
Other receipts	852760	945196	1911336	2942440
Payments.....	11602033	13070405	13322303	19316118
Current operations expenditures	8822203	10114045	8546671	12371354
Government's share from dividends of for-profit- institutes	0	0	0	0
Taxes paid by public corporations	46765	49375	61817	103999
50 percent of special dividend	52038	59353	73003	123531
Dividends of public corporations	45058	44908	59338	100766
Repayment of banking facilities and other domestic loans.....	825255	624669	659045	1216024
Repayment of foreign loans	190759	84803	205727	350200
Managed funds.....	4943	2885	7278	12650
Other dividend accounts (except for the provision of reserves).....	3	71	554	206
Repayment of deposits, debts and other payments	264785	307211	865655	926896
Non-financial expenditures	1542203	2038197	3139318	4598001
Increase in current assets.....	49343	35522	62155	58112
Less: Depreciation reserve included in current expenditures	241322	290633	358261	545621

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

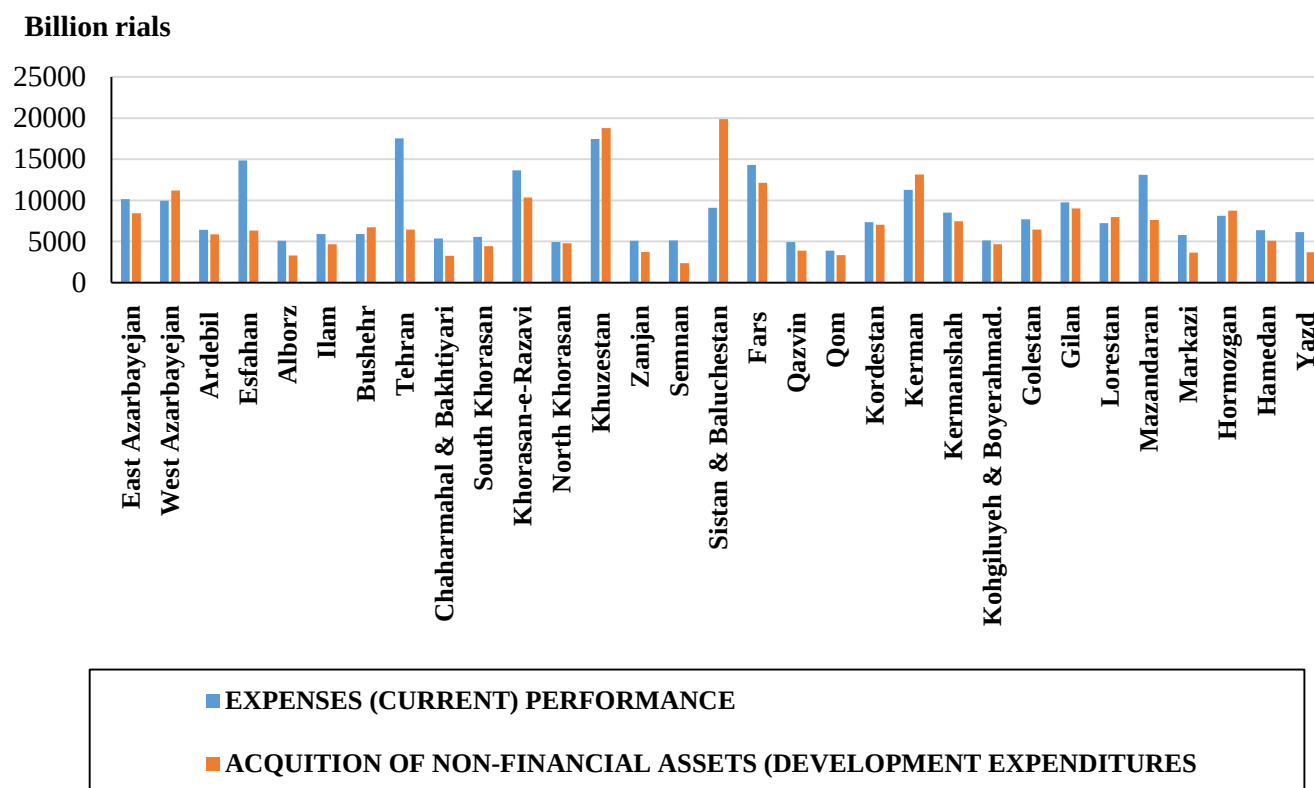
2. Relating to 40 percent of the special dividend.

Source: Management and Planning Organization.

-Vice Presidency for Strategic Planning and Supervision.

- Plan and Budget Organization.

20.4. EXPENSES (CURRENT) PERFORMANCE AND THE ACQUISTION OF NON-FINANCIAL ASSETS (DEVELOPMENT EXPENDITURES) BY OSTAN, THE YEAR 1400



For data see Tables 20. 9. and 20.13.

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

Description	Year			
	1385	1390	1395	1397
<i>Receipts</i>	<i>122513</i>	<i>194276</i>	<i>710137</i>	<i>1030363</i>
Revenues	122513	193376	710137	1026848
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	3515
<i>Payments</i>	<i>122513</i>	<i>194276</i>	<i>710137</i>	<i>1030363</i>
Producing expenditures	107140	168546	653099	820278
Non-producing expenditures	0	0	0	0
Taxes	3616	6183	14259	51643
50 percent of special dividend	0	9933 ⁽²⁾	28519	103286
Dividends (governments share and other stockholders)	4200	224	238	123
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	1033
Non-financial expenditures	6873	7667	11138	15741
Increase in current assets	5969	3611	7800	45356
Less: Depreciation reserve included in current expenditures	5477	1930	5155	7094

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

Description	Year			
	1398	1399	1400	1401
Receipts	1066610	1191930	2260452	2759421
Revenues	1056573	1164997	1840026	2314286
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	384697	380000
Other receipts	10036	26932	35729	65135
Payments.....	1066610	1191930	2260452	2759421
Producing expenditures	1026753	1131381	2179153	2650536
Non-producing expenditures	0	0	0	0
Taxes	7455	8392	10270	10742
50 percent of special dividend.....	14910	16784	20540	21483
Dividends (governments share and other stockholders)	96	21	58	106
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).....	149	168	208	264
Non-financial expenditures	25834	43169	73659	111260
Increase in current assets.....	381	2443	0	200
Less: Depreciation reserve included in current expenditures.....	8969	10428	23436	35169

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	1397
Receipts	23691	37238	90861	89240
Main revenues	15979	24140	65472	72860
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	3830
Foreign loans.....	3000	1000	1000	2000
Utilization of current assets.....	0	0	0	0
Other receipts	1966	8047	15000	10550
Payments.....	23691	37238	90861	89240
Producing expenditures.....	15979	24140	64730	72249
Non-producing expenditures.....	0	0	0	0
Taxes	0	0	144	127
50 percent of special dividend.....	0	0	370	305
Dividends (governments share and other stockholders)	0	0	0	18
Repayment of banking facilities and other domestic loans.....	1060	2276	8389	4830
Repayment of foreign loans	0	0	0	0
Managed funds.....	0	300	600	600
Repayment of deposits, debts and other payments	0	0	0	0
Other dividend accounts (except for the provision of reserves).....	755	2390	3400	1200
Non-financial expenditures	8481	13240	26631	28775
Increase in current assets.....	47	0	158	0
Less: Depreciation reserve included in current expenditures	2631	5108	13563	18865

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

Description	Year			
	1398	1399	1400	1401
Receipts	102791	100930	130462	238540
Main revenues	76027	85597	110973	229358
Other revenues	0	0	0	0
From acquisition of non-financial assets (development expenditures)	0	0	0	0
Banking facilities and other domestic loans....	3800	5600	5700	6700
Foreign loans.....	1000	0	0	0
Utilization of current assets.....	0	0	0	0
Other receipts	21964	9733	13789	2481
Payments.....	102791	100930	130462	238540
Producing expenditures	75548	84976	110006	148307
Non-producing expenditures	0	0	0	0
Taxes	25	50	41	1353
50 percent of special dividend.....	239	310	483	2805
Dividends (governments share and other stockholders)	21	21	44	155
Repayment of banking facilities and other domestic loans.....	800	6100	6100	6900
Repayment of foreign loans	0	0	0	0
Managed funds.....	700	1000	1000	600
Repayment of deposits, debts and other payments	0	0	0	0
Other dividend accounts (except for the provision of reserves).....	13650	600	1000	3500
Non-financial expenditures	30875	29538	47965	87612
Increase in current assets.....	0	2	0	0
Less: Depreciation reserve included in current expenditures.....	19068	21668	36179	12693

Source: Management and Planning Organization.

-Vice Presidency for Strategic Planning and Supervision.

- Plan and Budget Organization.