

Introduction

Budget statistics came into existence when the Ministry of Finance began formulating the government budget in the year 1289.

These statistics were based on revenue and expenditure data from various organizations until the year 1342.

Since the year 1342, the responsibility for budget formulation has been transferred to the Plan and Budget Organization. This organization now formulates the government's general budget (including primary approved, amended approved, and realized budgets) and also manages the budgets of public corporations, banks, and government-affiliated for-profit enterprises that were transferred to the public sector after the Islamic Revolution.

The statistics provided in this chapter are from budget laws of different years and include various receipts and payments of the government's 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's 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 expenses (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 entire 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: This refers to all expenditures paid by the government from general and special revenues during a fiscal year, including current expenses and the acquisition of non-financial assets (development expenditures).

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, taxes, and dividends of the 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, specific revenue refers to the revenue allocated for specific consumption or expenses by law in the total national budget.

Miscellaneous sources of finance: These sources are included in the government's total budget under the categories of loans, issuance of government bonds, returns from previous years' payments, and similar categories, and are not considered as income.

Appropriation: This refers to a sum of money approved by Parliament for specified

consumption/uses to achieve certain goals and carry out the government's programs at the provincial and national levels. This includes payments for expenses (current), payments for the acquisition of non-financial assets, and payments for the acquisition of financial assets.

Payments for the acquisition of non-financial assets (development expenditure): These are government allocations for specific operations and services. These initiatives are based on technical, social, and economic studies conducted by the relevant government agency and are implemented over a defined period with a specific appropriation to achieve the goals of the 5-Year Development Plan. These payments are considered either fixed investments or funds for studies leading to the creation of a non-financial asset. The necessary resources are funded through appropriations specifically designated for the acquisition of non-financial assets, which are categorized into for-profit and non-profit types.

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 1403 were projected to amount to over 64587 thousand billion rials, indicating a rise of 29.3 percent.

Government general budget resources for the year 1403 were projected to amount to about 28371 thousand billion rials, indicating a rise of 25.3 percent.

Based on the projections made this year, tax revenues account for the highest share of government revenues at 66%, followed by the disposal of non-financial assets at 22.7%, and revenues from the disposal of financial assets at 11.3%.

Expenses (current) performance for government agencies in Ostans in the year 1402 was over 442.6 thousand billion rials, which increased by 39.7 percent compared to the previous year.

In the year 1402, payments by the government for the acquisition of non-financial assets (development expenditures) in Ostans were over 535.5 thousand billion rials, which increased by 35.6 percent compared to the previous year.

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

Description	Year			
	1385	1390	1395	1399
Total budget resources	1915105	5083939	9785530	20266534
Government general budget resources	587597	1697225	3354895	6498094
Government general resources	548571	1545870	2943937	5710136
Government general revenues.....	244455	609990	1573798	2887991
Disposal of non-financial assets.....	154878	590711	790518	1074895
Disposal of financial assets	149238	345169	579622	1747250
Government special resources	39026	151355	410958	787957
Special revenues.....	39026	151355	410958	787957
Resources of public corporations, banks and government –affiliated for- profit institutions	1372838	3550656	6828172	14363265
Public corporations	1226633	3319142	6027174	13070405
Banks	122513	194276	710137	1191930
Government- affiliated for- profit institutions.....	23691	37238	90861	100930
Less: Duplications.....	45329	163943	397537	594824
Total country budget uses	1915105	5083939	9785530	20266534
Government general budget uses.....	587597	1697225	3354895	6498094
Government general uses.....	548571	1545870	2943937	5710136
Expenditures (current).....	377935	897921	2137628	4360316
Acquisition of non- financial assets	156551	349749	574809	879821
Acquisition of financial assets	14084	298200	231500	470000
Government special uses.....	39026	151355	410958	787957
Expenses.....	39026	151355	410958	753135
Capital	0	0	0	34822
Uses of public corporations, banks and government-affiliated for-profit enterprises.....	1372838	3550656	6828172	14363265
Public corporations	1226633	3319142	6027174	13070405
Banks.....	122513	194276	710137	1191930
Government affiliated for- profit enterprise	23691	37238	90861	100930
Less: Duplications.....	45329	163943	397537	594824

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

Description	Year			
	1400	1401	1402	1403
Total budget resources.....	28823398	36532023	49947144	64587124
Government general budget resources	13737699	15273714	22634918	28371400
Government general resources.....	12779209	13941318	20823313	25620400
Government general revenues	4548989	6995954	10540839	15983000
Disposal of non-financial assets	3955470	5176459	7322474	6445630
Disposal of financial assets.....	4274749	1768905	2960000	3191770
Government special resources.....	958490	1332396	1811606	2751000
Special revenues	958490	1332396	1811606	2751000
Resources of public corporations, banks and government –affiliated for- profit institutions	15713217	22314079	28839107	37415724
Public corporations	13322303	19316118	25026874	31242540
Banks	2260453	2759421	3430388	5504884
Government- affiliated for- profit institutions...	130461	238540	381845	668300
Less: Duplications	627520	1055771	1526881	1200000
Total country budget uses.....	28823398	36532023	49947144	64587124
Government general budget uses	13737699	15273715	22634918	28371400
Government general uses	12779209	13941319	20823313	25620400
Expenditures (current)	9189163	9990086	15088425	18787400
Acquisition of non- financial assets.....	1762646	2601167	3750008	4000000
Acquisition of financial assets.....	1827400	1350065	1984880	2833000
Government special uses	958490	1332396	1811606	2750999
Expenses	895093	1143145	1652681	2544190
Capital.....	63397	189251	158925	206809
Uses of public corporations, banks and government-affiliated for-profit enterprises	15713217	22314079	28839107	37415724
Public corporations	13322303	19316118	25026874	31242540
Banks	2260452	2759421	3430388	5504884
Government affiliated for- profit enterprise	130461	238540	381845	668300
Less: Duplications	627518	1055771	1526881	1200000

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	1399
General revenues.....	244455	609990	1573798	2887991
Tax revenues	177617	404442	1038281	2045185
Social contributions.....	0	0	0	0
Revenues received from government ownership	50345	150824	238895	412213
Revenues received from services and sale of goods	9413	24885	76795	128532
Revenues from fines and penalties.....	2709	11317	84628	88956
Miscellaneous revenues	4372	18522	135200	213106
Expenditures.....	377935	897921	2137628	4360316
Chapter 1.Employees compensation	116659	278955	811990	1186703
Chapter 2. Utilization of goods and services	32263	117180	332926	319401
Chapter 3.Expenditures of properties and assets	463	3253	12126	67
Chapter 4. Subsidies.....	60600	167950	165568	32813
Chapter 5. Grants	43857	39230	57313	152359
Chapter 6. Social welfare	69959	265163	679675	1361351
Chapter 7.Other expenditures.....	54134	26190	78030	1307623
Operating balance	-133480	-287931	-563831	-1472324

Description	Year			
	1400	1401	1402	1403
General revenues	4548989	6995955	10540839	15983000
Tax revenues	3252372	5616970	8944532	13645000
Social contributions	0	0	0	0
Revenues received from government ownership	484987	874673	1045429	1349310
Revenues received from services and sale of goods	148068	186568	260071	461450
Revenues from fines and penalties	108220	86467	80361	179631
Miscellaneous revenues	555341	231276	210446	347608
Expenditures	9189163	9990086	15088425	18787400
Chapter 1.Employees compensation.....	2035093	2999395	4061033	5052602
Chapter 2. Utilization of goods and services ...	738155	657279	1025199	1712707
Chapter 3.Expenditures of properties and assets	67	434621	333	510000
Chapter 4. Subsidies	307572	81126	224827	385332
Chapter 5. Grants	191851	382158	231375	409307
Chapter 6. Social welfare.....	3291947	3249087	5965771	7228139
Chapter 7.Other expenditures	2624475	2186422	3579887	3489309
Operating balance	-4640174	-2994132	-4547586	-2804400

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	1399
Disposal of non-financial assets.....	154878	590711	790518	1074895
Part 1. Oil revenue.....	151801	571118	745018	569436
Part 2. Receipts from sale of movable and immovable assets.....	3077	19593	15500	495459
Part 3. Receipts from disposal of acquisition of non-financial assets projects.....	0	0	30000	10000
Acquisition of non-financial assets.....	156551	349749	574809	879821
Chapter1. Buildings and other new buildings.....	80149	251426	418054	581483
Chapter 2. Machinery and equipment.....	19325	47143	119247	165853
Chapter 3. Other fixed assets.....	1503	2169	1888	1598
Chapter 4. Stocks.....	432	16	2	72
Chapter 5. Precious goods.....	15	74	14	137
Chapter 6. Land.....	2006	2171	2894	21820
Chapter 7. Other assets not produced.....	53122	46750	32710	108858
Net disposal of non-financial assets.....	-1673	240962	215709	195074

Description	Year			
	1400	1401	1402	1403
Disposal of non-financial assets.....	3955470	5176459	7322474	6445630
Part1. Oil revenue.....	3492720	4844002	6238074	5827430
Part 2. Receipts from sale of movable and immovable assets.....	452750	327457	1084399	618199
Part 3. Receipts from disposal of acquisition of non-financial assets projects.....	10000	5000	1	1
Acquisition of non-financial assets.....	1762645	2601167	3750008	4000000
Chapter1. Buildings and other new buildings.....	1297156	1823246	2434923	2975598
Chapter 2. Machinery and equipment.....	369590	343744	592268	618507
Chapter 3. Other fixed assets.....	2679	1783	3167	32090
Chapter 4. Stocks.....	38	0	0	0
Chapter 5. Precious goods.....	8	73	200	1034
Chapter 6. Land.....	5687	191884	152089	4323
Chapter 7. Other assets not produced.....	87484	240437	567360	368445
Net disposal of non-financial assets.....	2192824	2575292	3572466	2445630

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	1399
Disposal of financial assets	149238	345169	579621	1747250
Sale and disposal of Islamic financial instruments	8400	0	400000	880000
Utilization of foreign resources	4979	2610	1492	500
Utilization of foreign exchange reserves	122416	10000	0	0
Receipts from privatization of public companies	7400	290000	160500	115871
Receipt from principal of loans	742	2549	2768	13073
Resources received returns from previous years	5300	22505	3868	12500
Receipts from National Development Fund utilization	000	000	5994	721306
Receipt from other disposals	0	17500	5000	4000
Acquisition of financial assets	14084	298200⁽¹⁾	231500	470000
Offering of shares	0	262400	198360	27750
Repayment of principal of financial instruments	4020	8600	17530	400100
The previous years' commitments not paid	472	2700	7810	1060
Repayments of principal of facilities extended by banking system	400	1330	580	1580
Repayment of principal of loans abroad and commitments	9192	4850	7220	39510
Net disposal of financial assets	135153	46969	348121	1277250

Description	Year			
	1400	1401	1402	1403
Disposal of financial assets	4274749	1768905	2960000	3191770
Sale and disposal of Islamic financial instruments	1325000	1030000	1870000	2546002
Utilization of foreign resources	500	500	0	1
Utilization of foreign exchange reserves	0	0	0	0
Receipts from privatization of public companies	2559000	710001	1060000	600000
Receipt from principal of loans	12243	15618	18515	14763
Resources received returns from previous years	16007	10785	11485	31004
Receipts from National Development Fund utilization	362000	0	0	0
Receipt from other disposals	0	2000	0	0
Acquisition of financial assets	1827400	1350065	1984880	2833000⁽¹⁾
Offering of shares	35750	26901	37831	47832
Repayment of principal of financial instruments	701500	1182463	1712176	2491096
The previous years' commitments not paid	905060	4807	40057	80760
Repayments of principal of facilities extended by banking system	33547	3240	13240	56225
Repayment of principal of loans abroad and commitments	151543	132653	181575	137088
Net disposal of financial assets	2447349	418840	975120	358770

1. The amounts of 18320 billion rials for the year 1390 and 20000 billion rials for the year 1403 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)	1399 (Approved)
Revenues and disposal of non-financial and financial assets.....	587597	1697225	3354895	6498094
Part 1. Revenues	283081	759890	1983916	3673164
Section 1. Tax revenues.....	178306	408522	1055380	2078391
Para 1: Tax on legal entities	80090	174100	337687	446901
Para 2: Income tax	18834	53320	142133	350672
Para 3: Wealth tax.....	6369	13725	25335	85622
Para 4: Tax on imports.....	57169	98431	173420	256318
Para 5: Tax on goods and services.....	15845	68946	376804	938877
Section 2. Social contributions.....	1000	3000	15000	19000
Para 1: Insurance premiums	1000	3000	15000	19000
Section 3. Revenues received from government ownership.....	50395	150829	239656	480147
Para 1: Public corporations dividend.....	47928	87705	161812	135845
Para 2: Return on government loans.....	1	0	0	0
Para 3: Receipt from rent.....	176	461	1565	4135
Para 4: Other revenues received from government ownership	2289	62663	76279	340168
Section 4. Revenues from sale of services and goods.....	28363	87228	372760	579522
Para 1: Receipts from sale of services	28203	85396	368409	573268
Para 2: Receipts from sale of goods	160	1832	4352	6254
Section 5. Revenues from fines and penalties	2709	11318	84778	101716
Para 1: Receipts from fines and penalties.....	2709	11318	84778	101716
Section 6. Miscellaneous revenues.....	22308	98993	216343	414388
Para1. Miscellaneous revenues.....	22308	98993	216343	414388
Part 2. Receipts from disposal of non-financial assets.....	155278⁽²⁾	592166	791358	1077680
Para 1. Receipts from oil and oil products.....	151801	571118	745018	569436
Para 2. Receipts from sale of movable and immovable assets.....	3077	21048	16340	498244
Para 3: Receipts from disposal of projects related to acquisition of non-financial assets.....	0	0	30000	10000
Part 3. Receipts from disposal of financial assets ...	149238	345169⁽³⁾	579621	1747250
Sale and disposal of Islamic financial instruments .	8400	0	400000	880000
Utilization of foreign facilities	4979	2610	1492	500
Utilization of foreign exchange reserves	122416	10000	0	0
Receipts from privatization of public companies	7400	290000	160500	115871
Receipt from principal of loans	742	2549	2768	13073
Receipts from National Development Fund utilization.....	0	0	10994	725306
Returns from previous years.....	5300	22505	3868	12500
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			
	1400 (Approved)	1401 (Approved)	1402 (Approved)	1403 (Approved)
Revenues and disposal of non-financial and financial assets	13737699	15273715	22635918	28371400
Part 1. Revenues	5504932	8262151	12341945⁽¹⁾	18729709
Section 1. Tax revenues	3298389	5679674	9071143	13836325
Para 1: Tax on legal entities	596946	1347946	2962715	4723804
Para 2: Income tax	547928	850587	1151613	1916253
Para 3: Wealth tax	345576	277949	376469	404748
Para 4: Tax on imports	558563	1096755	1491779	1470649
Para 5: Tax on goods and services	1249376	2106437	3088566	5320870
Section 2. Social contributions	17000	30000	80000	80000
Para 1: Insurance premiums	17000	30000	80000	80000
Section 3. Revenues received from government ownership	557398	907649	1051394	1749747
Para 1: Public corporations dividend	153064	260200	340000	600000
Para 2: Return on government loans	0	0	0	0
Para 3: Receipt from rent	4910	6357	9104	14976
Para 4: Other revenues received from government ownership	399424	641092	702290	1134772
Section 4. Revenues from sale of services and goods	676757	898859	1376317	1971611
Para 1: Receipts from sale of services	664326	834798	1342712	1934932
Para 2: Receipts from sale of goods	12431	64061	33605	36679
Section 5. Revenues from fines and penalties	140320	133067	157661	266672
Para 1: Receipts from fines and penalties	140320	133067	157661	266672
Section 6. Miscellaneous revenues	815068	612901	606430	825351
Para 1. Miscellaneous revenues	815068	612901	606430	825351
Part 2. Receipts from disposal of non-financial assets	3958017	5242659	7331374	6449721
Para 1. Receipts from oil and oil products	3492720	4844002	6238074	5827430
Para 2. Receipts from sale of movable and immovable assets	455297	393657	1093299	622290
Para 3: Receipts from disposal of projects related to acquisition of non-financial assets	10000	5000	1	1
Part 3. Receipts from disposal of financial assets	4274749	1768905	2960600	3191970
Sale and disposal of Islamic financial instruments	1325000	1030000	1870000	2546002
Utilization of foreign facilities	500	500	0	1
Utilization of foreign exchange reserves	0	0	0	0
Receipts from privatization of public companies	2559000	710001	1060000	600000
Receipt from principal of loans	12243	15618	19115	14963
Receipts from National Development Fund utilization	362000	0		0
Returns from previous years	16007	10785	11485	31004
Receipt from other disposals	0	2000	0	0
Issuance of rent Sukuk bonds in order to settle the definite claims of natural and legal persons	0	0	0	0

1. Revised figures.

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

3. The amount of 17,500 billion rials in the year 1390 relates to the receipts from privatization of mines and the projects related to the 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)

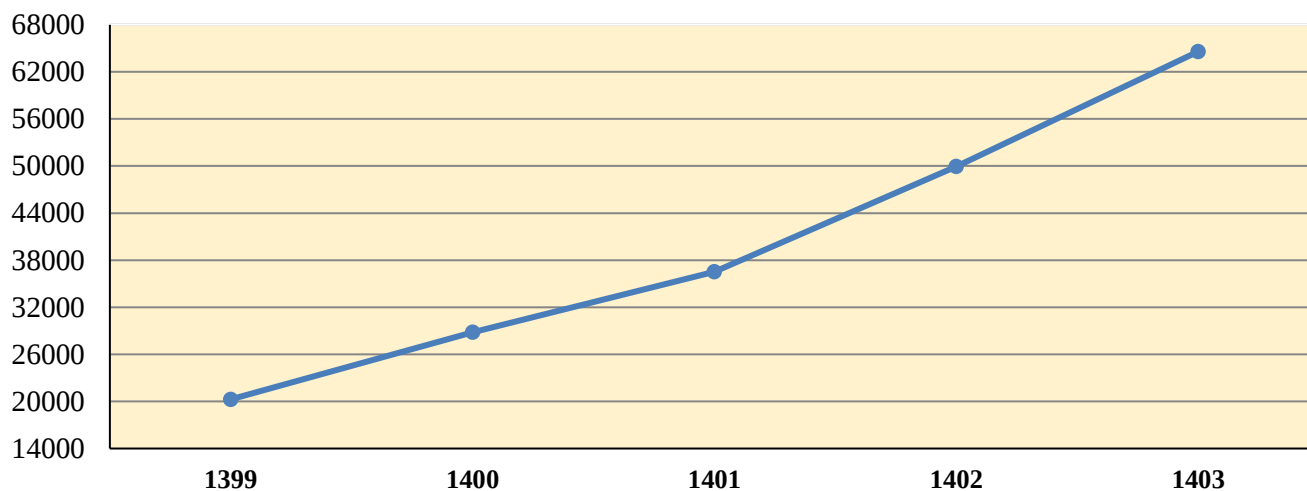
Description	Year			
	1385	1390	1395	1399 ⁽¹⁾
Total.....	901284	1697225	3354895	6498098
Organizations appropriations and line items.....	587977	930645	2374440	4893854
Expense (current) and the acquisition of non-financial assets (development expenditures) of local government agencies in Ostans	000	102147	153571	284066
Miscellaneous expenditures and other line items ...	313308	366233	595384	850174
Acquisition of financial assets	0	298200	231500	470000

Description	Year			
	1400 ⁽¹⁾	1401 ⁽¹⁾	1402	1403
Total.....	13737699	15273715	22634918	28371400
Organizations appropriations and line items.....	7824728	10251030	16328336	22036453
Expense (current) and the acquisition of non-financial assets (development expenditures)of local government agencies in Ostans.....	553250	685866	1032424	1295755
Miscellaneous expenditures and other line items ..	3532320	2986754	3289278	2206192
Acquisition of financial assets	1827400	1350065	1984880	2833000

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

Source: Vice Presidency for Strategic Planning and Supervision.

- Plan and Budget Organization.

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	1399 ⁽²⁾
Primary approved figures				
Total ⁽³⁾	572951	1399025	2528011	4893854
General services affairs	17663	76167	88230	194209
Defence and security affairs	59288	196353	419896	1203276
Judiciary affairs	0	0	64626	188337
Economic affairs	87148	187639	245766	340062
Environmental affairs	0	0	4491	9286
Housing, urban and rural development Affairs	0	0	58154	63685
Health affairs	0	0	417939	678974
Cultural, physical education and tourism affairs	0	0	84354	105018
Education & research affairs	0	0	509593	960901
Social welfare Affairs	98416	568742	626492	1119322

Description	Year			
	1400 ⁽²⁾	1401 ⁽²⁾	1402	1403
Primary approved figures				
Total ⁽³⁾	7824728	10250730	16328334	22036446
General services affairs	274112	401768	548489	849204
Defence and security affairs	2043666	2080916	2893792	3364657
Judiciary affairs	289015	367163	556478	881313
Economic affairs	529470	925903	1178563	1658831
Environmental affairs	17540	24977	37130	52702
Housing, urban and rural development Affairs	87980	120108	210147	530438
Health affairs	1008430	1258177	1918781	3062805
Cultural, physical education and tourism affairs	199110	244962	377350	1017234
Education & research affairs	1640837	1952963	3022665	3949582
Social welfare Affairs	1676200	2873793	5584939	6669680

1. Including expenses (current), special, miscellaneous, acquisition of non-financial assets (development expenditures) of affairs from government general revenues.
2. Excluding appropriations from subsidy sources out of the general budget included in this table.
3. The amount of 310436 billion rials for the year 1385 and 370124 billion rials for the year 1390, and 8470 billion rials for the year 1395 is related to Ostani's special appropriations, the amount of 30785 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: 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	1399 ⁽¹⁾	1400 ⁽¹⁾
Total⁽²⁾	2528011	4893854	7824728
General services affairs	88230	194209	274112
Chapter: Legislation	8228	9595	14422
Chapter: Administration of public affairs	41160	77466	120608
Chapter: Financial and tax services.....	34906	103646	134552
Chapter: Research and development in public services affairs.....	3935	3503	4530
Defence and security affairs	419896	1203276	2043666
Chapter: Defence.....	322361	879333	1533578
Chapter: Public law enforcement and security	96383	316136	492853
Chapter: Research and development in defence and security affairs.....	1152	7808	17235
Judiciary affairs	64626	188337	289015
Chapter: Administration of judiciary affairs	63687	187983	288506
Chapter: Research and development in judiciary affairs	938	353	508
Economic affairs	245766	340062	529470
Chapter: Energy	21502	19725	26866
Chapter: Information and communication technology.....	4231	40647	60045
Chapter: Transportation	87850	119759	162796
Chapter: Manufacturing and mining	11401	22432	45335
Chapter: Commerce	10564	23121	36577
Chapter: Agricultural and natural resources	46537	40151	72458
Chapter: Water resources	49074	52951	93029
Chapter: labour affairs	2303	2171	2929
Chapter: Cooperatives.....	876	1663	2028
Chapter: Research and development in economic affairs	11427	17442	27405
Environmental affairs	4491	9286	17540
Chapter: Waste management.....	410	0	0
Chapter: Pollution reduction	862	2024	3219
Chapter: Biological species protection.....	2707	6064	11990
Chapter: Research and development in environmental affairs.....	513	1198	2331
Housing and urban and rural development affairs	58154	63685	87980
Chapter: Housing	1362	528	1693
Chapter Urban, rural and nomadic services and development.....	32160	38561	48323
Chapter: Water and wastewater	23070	23105	36319
Chapter: Research and development in housing and urban and rural development affairs.....	1561	1491	1645

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

Description	Year		
	1401 ⁽¹⁾	1402	1403
Total⁽²⁾	10250730	16328334	22036446
General services affairs	401768	548489	849204
Chapter: Legislation	22877	45141	65496
Chapter: Administration of public affairs	162308	196675	316871
Chapter: Financial and tax services.....	209102	291189	449348
Chapter: Research and development in public services affairs....	7481	15484	17485
Defence and security affairs	2080916	2893792	3364657
Chapter: Defence.....	1488293	2029971	2180870
Chapter: Public law enforcement and security	587039	857365	1174144
Chapter: Research and development in defence and security affairs	5585	6455	9642
Judiciary affairs	367163	556478	881313
Chapter: Administration of judiciary affairs	366824	555672	880065
Chapter: Research and development in judiciary affairs	339	806	1248
Economic affairs	925903	1178562	1658831
Chapter: Energy	77929	75200	111829
Chapter: Information and communication technology.....	142809	191755	250566
Chapter: Transportation	228555	309436	369027
Chapter: Manufacturing and mining	97006	116878	153132
Chapter: Commerce	55543	84884	110487
Chapter: Agricultural and natural resources	108204	131433	202777
Chapter: Water resources	129908	192713	359075
Chapter: labour affairs	2915	5192	11086
Chapter: Cooperatives	1826	2351	4490
Chapter: Research and development in economic affairs	81208	68717	86358
Environmental affairs	24977	37130	52702
Chapter: Waste management.....	0	0	0
Chapter: Pollution reduction	0	0	0
Chapter: Biological species protection.....	24708	36830	52646
Chapter: Research and development in environmental affairs.....	268	299	56
Housing and urban and rural development affairs	120108	210146	530438
Chapter: Housing	1774	1158	252657
Chapter Urban, rural and nomadic services and development.....	47469	101136	160478
Chapter: Water and wastewater	68872	105158	111510
Chapter: Research and development in housing and urban and rural development affairs	1993	2695	5790

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

Description	Year		
	1395	1399 ⁽¹⁾	1400 ⁽¹⁾
<i>Health affairs</i>	<i>417939</i>	<i>678974</i>	<i>1008430</i>
Chapter: medical care.....	310211	528979	743522
Chapter sanitation	104104	143769	256698
Chapter: Research and development in health affairs	3624	6226	8209
<i>Culture, physical education and tourism</i>	<i>84354</i>	<i>105018</i>	<i>199110</i>
Chapter: Religion	17463	23401	44746
Chapter: Sports and recreation	14952	18271	37043
Chapter: Culture and arts	20865	22259	32384
Chapter: Cultural heritage	6866	7807	10031
Chapter: Media.....	17753	23486	62666
Chapter: Tourism	3400	5396	4112
Chapter: Handicrafts	1093	1241	1750
Chapter: Research and development in culture, physical education and tourism.....	1962	3158	6376
<i>Education and research affairs</i>	<i>509593</i>	<i>960901</i>	<i>1640837</i>
Chapter: Public education and training	278831	567414	996213
Chapter: Technical and vocational education and training and skills training	47209	87308	132502
Chapter: Higher education	144153	247268	405241
Chapter: Basic researches	17685	22145	31236
Chapter: Developmental researches	20331	36118	74646
Chapter: Research and development in education affairs	1384	648	998
<i>Social welfare affairs</i>	<i>626492</i>	<i>1119322</i>	<i>1676200</i>
Chapter: Relief and rescue	7881	13530	14647
Chapter: Social insurances	140419	190092	172588
Chapter: Supporting	463705	895050	1464603
Chapter: Rehabilitation	14107	20426	24229
Chapter: Research and development in social welfare affairs	380	224	131

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

Description	Year		
	1401 ⁽¹⁾	1402	1403
Health affairs	1258177	1918781	3062805
Chapter: medical care.....	950570	1520074	2465733
Chapter sanitation	305430	394574	586145
Chapter: Research and development in health affairs	2177	4133	10924
Culture, physical education and tourism	244962	377350	1017234
Chapter: Religion	35051	72122	97421
Chapter: Sports and recreation	39552	47848	155891
Chapter: Culture and arts	72981	115682	467516
Chapter: Cultural heritage.....	13387	21584	31563
Chapter: Media.....	66417	89906	235802
Chapter: Tourism	6565	10240	10756
Chapter: Handicrafts	2274	2570	3198
Chapter: Research and development in culture, physical education and tourism	8734	17397	15080
Education and research affairs	1952963	3022666	3949582
Chapter: Public education and training	1083757	1991587	2440422
Chapter: Technical and vocational education and training and skills training	172411	35619	50377
Chapter: Higher education	566150	805888	1183769
Chapter: Basic researches	47988	57023	77304
Chapter: Developmental researches	81199	130921	195383
Chapter: Research and development in education affairs	1457	1628	2323
Social welfare affairs	2873793	5584940	6669680
Chapter: Relief and rescue	18796	56212	93484
Chapter: Social insurances	169094	4073672	3545161
Chapter: Supporting	2648510	1327726	2850184
Chapter: Rehabilitation	37051	127310	180830
Chapter: Research and development in social welfare affairs	342	20	19

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

2. The reason for the difference between the total of appropriations and the grand total, with the amount of 8470 billion rials for the year 1395, is related to Ostani's special appropriations, the amount of 30,785 billion rials for the year 1399, and the amount of 58,368 billion rials for the year 1400 relate to special development appropriations and are not available by affairs and chapter.

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	1398
Total country	107109079	43401164	58041807	135282063
East Azarbayejan.....	4883077	1800388	2652200	5453564
West Azarbayejan	4014690	1710524	1926698	5204964
Ardebil	2112813	864107	1255780	3095007
Esfahan.....	7007798	2339030	3153961	6658554
Alborz	000 ⁽¹⁾	786524	1012501	2693303
Ilam	1388644	776133	1135590	2870178
Bushehr	1914354	1152397	1583107	3218061
Tehran	14033801 ⁽¹⁾	3667396	4088285	8968207
Chaharmahal & Bakhtiari	1771768	786064	1111702	2776912
South Khorasan	1225517	791427	1303673	2964709
Khorasan-e-Razavi.....	8853501	2778986	3247755	7757074
North Khorasan	1493798	692109	1038792	2415512
Khuzestan.....	6191088	2464023	3009285	7224104
Zanjan	1628410	863139	1142594	2573219
Semnan.....	1190152	851898	1117599	2674968
Sistan & Baluchestan	2963801	1390685	1692315	4665204
Fars.....	7241533	2503420	3791514	7843281
Qazvin	1692085	762468	1114454	2506598
Qom.....	1452694	587598	720194	1898312
Kordestan	2479786	1053592	1339645	3823077
Kerman.....	4190334	1732829	2852361	5928397
Kermanshah	3458882	1421239	2182358	4728104
Kohgiluyeh & Boyerahmad	1488580	802383	1090656	2853904
Golestan	2542191	1268851	1625582	4380475
Gilan.....	4416059	1894149	2453603	5864583
Lorestan.....	3052441	1139951	1512551	3933310
Mazandaran.....	5195982	2180529	3185778	7418233
Markazi	2092736	957973	1242305	2913753
Hormozgan.....	2373687	1226592	1309692	3592989
Hamedan	2770447	1156951	1660055	3485615
Yazd	1988430	997809	1489223	2897892

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

Ostan	Year			
	1399	1400	1401	1402
Total country	168824780	261659334	316678742	442554832
East Azarbayejan.....	7023770	10132203	13152946	17616215
West Azarbayejan	6308848	9966610	12213464	16732758
Ardebil	4253301	6402640	7817798	10801183
Esfahan.....	8239560	14839974	15859100	20934350
Alborz	3619807	5095918	6495011	9439694
Ilam	3828116	5915680	7316911	10150086
Bushehr	3839732	5904370	7133217	9844451
Tehran	12493519	17524266	22097153	30501403
Chaharmahal & Bakhtiari	3311477	5350533	5881949	8514613
South Khorasan	3651218	5540843	7013545	9711020
Khorasan-e-Razavi.....	9650311	13629580	18313559	24751788
North Khorasan	3134233	4945573	6194925	8511892
Khuzestan.....	8805127	17460727	17378756	23310979
Zanjan	3337102	5104709	6271785	9409458
Semnan.....	3238471	5132938	5951779	8477383
Sistan & Baluchestan	5599503	9101770	11029540	17243594
Fars.....	9626294	14305922	18269348	26232021
Qazvin	3304639	4928873	5841195	8093203
Qom.....	2608392	3897698	4566935	6447576
Kordestan	4689480	7356604	8631314	11570683
Kerman.....	7256741	11287819	14322722	20380566
Kermanshah	5796698	8516522	10736737	15477999
Kohgiluyeh & Boyerahmad	3496533	5118126	6418012	9241367
Golestan	5259762	7706592	9688697	13667474
Gilan.....	6500170	9760143	11798862	16376557
Lorestan.....	4873515	7225475	9607214	13020370
Mazandaran	8894660	13111715	16657956	22951975
Markazi	3660170	5778529	6720954	9598649
Hormozgan.....	4668894	8111440	8670875	12097393
Hamedan	4154678	6379411	7576945	10409707
Yazd	3700059	6126131	7049538	11038425

1. Statistics for Alborz were included with Tehran.

Source: Vice Presidency for Strategic Planning and Supervision.

- Plan and Budget Organization.

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

Description	Year					
	1395	1399 ⁽¹⁾	1400 ⁽¹⁾	1401 ⁽¹⁾	1402	1403
<i>Primary approved figures</i>						
<i>Total.....</i>	<i>2171602⁽²⁾</i>	<i>4380206</i>	<i>7039159</i>	<i>8944839</i>	<i>14582230</i>	<i>15828355</i>
General services affairs.....	71028	171836	236105	325070	425895	708665
Defence and security affairs.....	406528	1193514	2024672	2039567	2833670	3295771
Judiciary affairs.....	58011	165810	252562	314176	470772	744626
Economic affairs.....	61624	84142	142716	197927	255136	338240
Environmental affairs.....	2490	6473	12389	17983	25503	34340
Housing, urban and rural development Affairs.....	3087	2129	2884	3655	5492	27706
Health affairs.....	407326	665256	981138	1202369	1832571	2861660
Cultural, physical education and tourism affairs.....	52914	82083	164005	164140	269102	797398
Education & research affairs.....	475701	891944	1549131	1810650	2912339	374754
Social welfare Affairs.....	624422	1117019	1673554	2869301	5551750	6645195

1. Excluding appropriations from subsidy sources out of the general budget included in this table as of the year 1399.
 2. The reason for the difference between the total of appropriations and the grand total, with the amount 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	1399	1400	1401	1402	1403
<i>approved</i>						
<i>Total.....</i>	286409000	482862802	727204204	1305890731	1746104976	2835591918
General services affairs.....	12657092	22373333	38006672	76698011	122593641	140538099
Defence and security affairs.....	12774080	9762737	18994455	41349582	60123326	68886811
Judiciary affairs.....	5373534	22526791	36453366	52986740	85705842	136686459
Economic affairs.....	158616953	255919735	386754541	727976833	923426930	1320591356
Environmental affairs.....	1260000	2812849	5150849	6993267	11626900	18362495
Housing, urban and rural development Affairs.....	38508796	61555833	85095929	116452617	204654025	502732115
Health affairs.....	8605720	13717132	27292394	55807998	86210357	201145099
Cultural, physical education and tourism affairs.....	19557217	22934496	35104322	80821664	108246871	219835585
Education & research affairs.....	28246130	68957395	91705559	142312553	110326685	202328420
Social welfare Affairs.....	809478	2302501	2646117	4491466	33190399	24485479
<i>Performance</i>						
<i>Total.....</i>	208475309	497452431	780208000	1600247537	1400982385	-
General services affairs.....	2989248	15991134	4148792	11265055	28366295	-
Defence and security affairs.....	5752756	7343206	12022929	28185239	25715688	-
Judiciary affairs.....	707875	15062724	17583693	34499602	75263498	-
Economic affairs.....	147358324	281210592	444673885	864867143	645719548	-
Environmental affairs.....	231929	1925802	4423508	5890720	75529414	-
Housing, urban and rural development Affairs.....	20069389	52756232	115178466	390633722	165932168	-
Health affairs.....	7666058	40327488	56420208	76828668	129125546	-
Cultural, physical education and tourism affairs.....	9184137	39972149	61543896	73276243	69625426	-
Education & research affairs.....	14096000	41528972	62916688	110462419	176190262	-
Social welfare Affairs.....	419592	1334132	1295935	4338726	9514540	-

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	1398	1399	1400	1401	1402
Total.....	208475309	253171785	497452431	780208000	1600247537	-
General services affairs.....	2989248	8338779	15991134	4148792	11265055	-
Chapter: Legislation.....	875000	609600	927363	1412414	2009200	-
Chapter: Administration of public affairs	1268915	4708071	4200519	1566717	4049601	-
Chapter: Financial and tax services.....	316096	2450452	10794256	1112176	4992826	-
Chapter: Research and development in public services affairs.....	529237	570656	68996	57485	213428	-
Defence and security affairs	5752756	5748628	7343206	12022929	28185239	-
Chapter: Defence.....	2824740	1603192	2268225	1605782	10479420	-
Chapter: Public law enforcement and security	2928016	4088016	5074581	10415947	17704719	-
Chapter: Research and development in defence and security affairs.....	0	57420	400	1200	1100	-
Judiciary affairs	707875	5315005	15062724	17583693	34499602	-
Chapter: Administration of judiciary affairs	607875	5300805	15059931	17531489	34443052	-
Chapter: Research and development in judiciary affairs	100000	14200	2793	52204	56550	-
Economic affairs	147358324	142552308	281210592	444673885	864867143	-
Chapter: Energy	18738286	8671361	11320823	15547000	50972848	-
Chapter: Information and communication technology.....	0	12108130	18702785	24539491	53563188	-
Chapter: Transportation	82606395	85152868	188225094	241286729	381583012	-
Chapter: Manufacturing and mining	778713	3487258	8797784	18676695	32867936	-
Chapter: Commerce	237732	408000	342212	1077479	516600	-
Chapter: Agricultural and natural resources ...	7931773	8662470	28007697	34796853	77126457	-
Chapter: Water resources	36118312	23515807	24549362	104829282	188262860	-
Chapter: labour affairs	0	0	0	0	0	-
Chapter: Cooperatives.....	0	0	0	0	0	-
Chapter: Research and development in economic affairs.....	947113	546414	1264835	3920356	2795845	-
Environmental affairs.....	231929	1065601	1925802	4423508	5890720	-
Chapter: Waste management.....	0	0	0	0	0	-
Chapter: Pollution reduction	170129	144601	0	0	0	-
Chapter: Biological species protection.....	45500	744000	1925802	4403508	5880720	-
Chapter: Research and development in environmental affairs	16300	177000	0	20000	10000	-

**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	1398	1399	1400	1401	1402
Housing and urban and rural development affairs.	20069389	18915440	52756232	115178466	390633722	-
Chapter: Housing	0	889419	896000	123000	240326950	-
Chapter Urban, rural and nomadic services and development	7873469	6959025	33998493	66146546	79398282	-
Chapter: Water and wastewater	12063283	10611996	17181739	47893237	70008490	-
Chapter: Research and development in housing and urban and rural development affairs	132637	455000	680000	1015683	900000	-
Health affairs	7666058	18598058	40327488	56420208	76828668	-
Chapter: medical care	7666058	18576868	40283172	56367206	76808668	-
Chapter: Health	0	21190	44316	53002	20000	-
Chapter: Research and development in health affairs	0	0	0	0	0	-
Culture, physical education and tourism	9184137	11048025	39972149	61543896	73276243	-
Chapter: Religion	1403915	339605	1171452	6447330	2494268	-
Chapter: Sports and recreation	3528842	3610294	4439440	14021894	8770961	-
Chapter: Culture and arts	1403836	2308641	28288995	29360207	47305299	-
Chapter: Cultural heritage	2472854	3072521	3687171	6321634	4745580	-
Chapter: Media	227997	734301	1130000	3162811	7006112	-
Chapter: Tourism	116568	862517	1152441	1989210	2374137	-
Chapter: Handicrafts	0	111905	82000	204913	527000	-
Chapter: Research and development in culture, physical education and tourism	30125	8241	20650	35897	52886	-
Education and research affairs	14096000	40389022	41528972	62916688	110462419	-
Chapter: Public education and training	1590487	21279002	20544788	23206523	46169389	-
Chapter: Technical and vocational education and training and skills training	1225015	1813862	411300	2790715	4411041	-
Chapter: Higher education	9567430	15248300	18372427	31953996	50358148	-
Chapter: Basic researches	176202	363881	440864	1110441	1409613	-
Chapter: Developmental researches	1326357	1683977	1759593	3850243	8107228	-
Chapter: Research and development in education affairs	210509	0	0	4770	7000	-
Social welfare affairs	419592	1200919	1334132	1295935	4338726	-
Chapter: Relief and rescue	0	30000	20000	54000	182500	-
Chapter: Social insurances	0	580517	176074	0	0	-
Chapter: Supporting	380500	519370	1005050	1043627	3767315	-
Chapter: Rehabilitation	19092	70000	133000	195188	385900	-
Chapter: Research and development in social welfare affairs	20000	1032	0	3120	3011	-

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

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

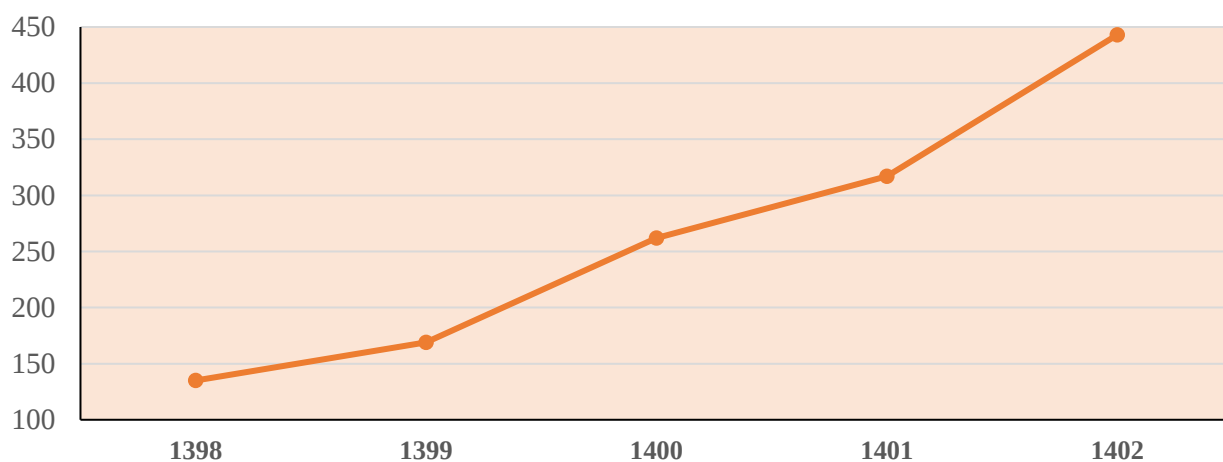
Ostan	Year							
	1385	1390	1395 ⁽¹⁾	1398	1399	1400	1401	1402
Total country	59774827	96747442	37931051	34951157	58706795	224339073	395027644	535506064
East Azarbayejan...	2122917	2751518	1537827	1284511	2686047	8418562	7856044	17839377
West Azarbayejan .	2601050	3088887	1287060	1658665	2829040	11185798	12691127	26360127
Ardebil	1432360	1284137	651238	634505	1266989	5867113	11972901	10990801
Esfahan	1787512	3549033	1564476	1267427	2431757	6347557	15541523	14688817
Alborz	000 ⁽²⁾	1492140	651276	524561	1105599	3307917	20095904	9527778
Ilam	1516518	1451040	608846	737740	1234674	4679559	11805022	11799071
Bushehr	2351112	3659746	2837932	1492287	452597	6730262	39253831	27285058
Tehran	2340724 ⁽²⁾	8297486	1605179	1181038	3074331	6448805	19862084	16223280
Chaharmahal & Bakhtiyari.....	1196965	1319867	556477	541671	1474033	3253661	22089962	8449241
South Khorasan	992871	1883418	875686	714408	1214085	4421830	19912618	11281417
Khorasan-e-Razavi	3468482	5719489	2098740	1731763	2856145	10331733	11320700	27388065
North Khorasan	977651	1525271	1365000	674282	1301399	4768461	15276536	10479324
Khuzestan	7760732	9023453	3416506	4198475	4964735	18789004	27711923	61632238
Zanjan	1215392	1826653	615240	565457	965992	3733563	13538057	8995425
Semnan.....	881861	1237855	557169	836976	906041	2378775	7487261	6128907
Sistan & Baluchestan	2591709	5102615	1809328	2353739	3821472	19862319	12849094	35377880
Fars	2992520	5023998	2416962	1911709	3170396	12119009	8345616	30610255
Qazvin	920248	1312604	574347	521611	1004208	3883319	7361445	8739750
Qom	795943	2764088	565666	512487	1102569	3325757	7372782	5762258
Kordestan	1759090	4002591	839318	940568	1572718	7049421	7985230	17861306
Kerman	2886779	4538275	1592251	1873439	3355704	13128971	4817558	27326649
Kermanshah	2706040	4171729	998029	868240	1561834	7453584	6355106	15919156
Kohgiluyeh & Boyerahmad.	1284244	1917107	922777	963710	1376069	4651105	16637348	12847733
Golestan	1669249	1889249	831993	789586	1339545	6432002	12954158	14608451
Gilan.....	1656871	2298049	1116354	1044850	2020528	9029524	8178624	17340018
Lorestan.....	2082484	2398801	1190946	1011595	1803330	7959333	4418958	16556979
Mazandaran.....	1678687	4421481	1554597	1128439	2509087	7612645	7449345	17259153
Markazi	1231450	1487577	759965	628889	1159355	3647651	11295620	9330278
Hormozgan.....	2164438	3084568	1266325	1112667	1846419	8756635	8719065	18257174
Hamedan	1421354	2423857	666900	641200	1123522	5077023	7051973	10474851
Yazd	1287571	1800860	596641	604662	1176575	3688175	6820229	8165247

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

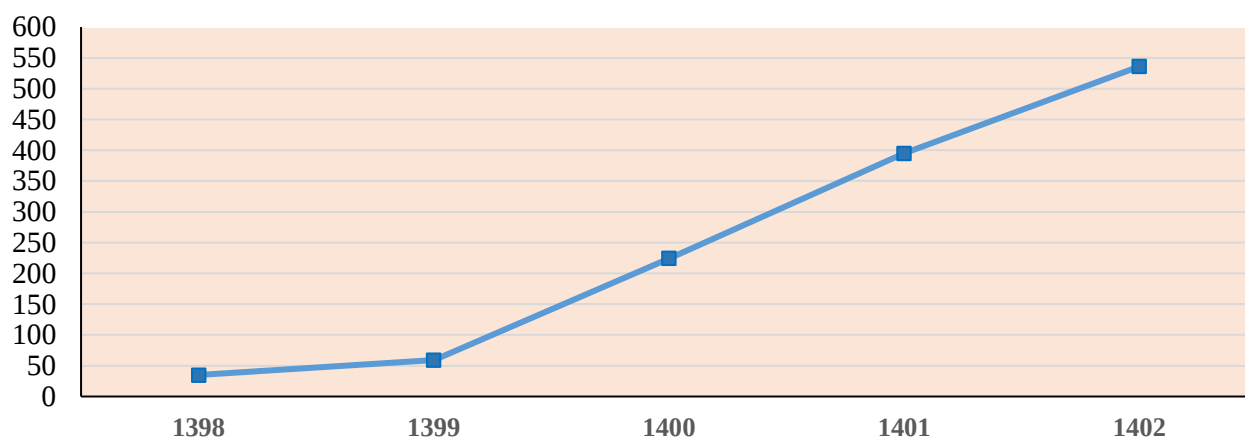
2. Data for Alborz is included with Tehran.

Source: 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	1398	1399
Total	163235185	208375309	530606283	497452431
Presidency.....	818736	50000	27119	454720
Expediency Discernment Council	2185	0	1900	3650
Islamic Consultative Assembly	1994111	14319	180000	27650
Guardian council.....	126111	0	187700	323000
Ministry of Intelligence	638578	2898016	0	0
State Plan and Budget Organization	190727	314408	372203	531806
Ministry of the Interior	11902514	1005000	1179829	1996300
Police of I. R. Iran	1721279	30000	4222506	4737831
Ministry of Foreign Affairs	2134746	30000	207957	232308
Ministry of Justice	37247	0	3500	80600
Administration of Justice.....	3482003	245000	2352705	5135318
Ministry of Economic Affairs.....	1719760	134945	123869	1187069
Ministry of Defense	845890	50000	1495283	1620550
Joint Staff of Army	774971	0	77000	182600
Joint Staff of the Islamic Revolutionary Guard Corps	646078	0	0	2600
General Staff of the Armed Forces of the Islamic	161077	2539740	200	4475
Ministry of Cooperatives, Labour and Social Welfare	2539095	236050	434249	809345
Ministry of Science, Research, and Technology	4434397	537964	1430041	9434464
Cultural Heritage, Handicrafts and Tourism Organization	1400004	2436104	3814404	4853443
Ministry of Culture and Islamic Guidance	1696111	1135750	951069	2989436
High Council of Seminary Schools	436702	0	41749	83550
Islamic Propagation Organization	105972	2082	6000	54806
Ministry of Education	8758271	0	406151	3637209
Ministry of Sports and Youth	4297258	960406	1009307	4439440
Ministry of Health, Treatment, and Medical Education	2924660	524456	689369	10182338
Martyr's Foundation.....	247137	164450	78479	209000
Ministry of Roads and Urban Development.....	31805882	14457968	6117397	4186987
Islamic Revolution Housing Foundation	2404389	854609	1577676	20200500
Department of Environment	392353	196848	1063601	1925802
Ministry of Oil	652589	0	0	0
Ministry of Energy.....	38670528	2865741	2101932	225000
Atomic Energy Organization of Iran	2810559	490385	510272	7568775
Ministry of Industry, Mine & Trade	3649511	36637	2380000	7504599
Ministry of Communication and Information Technology	3022364	0	11891930	16873200
Ministry of Agriculture –Jahad.....	24069832	7463660	5400720	15676501
Islamic Republic of Iran Broadcasting	1258992	203976	711953	1130000
Other agencies	462566	168496795	479558213	368947559

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		
	1400	1401	1402
Total	780208000	1600247537	1400982385
Presidency.....	209101	1228382	698200
Expediency Discernment Council	3882	7500	4000
Islamic Consultative Assembly	470000	502500	5412994
Guardian council.....	368079	834600	580000
Ministry of Intelligence	2098730	2302008	2720000
State Plan and Budget Organization	631190	1196125	1288200
Ministry of the Interior	2335075	2702839	2759909
Police of I. R. Iran	6073802	14363072	17419030
Ministry of Foreign Affairs	224150	381507	580007
Ministry of Justice	17860	96743	78000
Administration of Justice.....	16011808	14686898	33706129
Ministry of Economic Affairs.....	170841	152050	184936
Ministry of Defense	355300	3432100	3424656
Joint Staff of Army	402752	1880888	3340000
Joint Staff of the Islamic Revolutionary Guard Corps	0	182000	5180000
General Staff of the Armed Forces of the Islamic Republic of Iran	800	750	300
Ministry of Cooperatives, Labour and Social Welfare	690778	1207390	3081012
Ministry of Science, Research, and Technology	2442543	4223187	1899086
Cultural Heritage, Handicrafts and Tourism Organization..	8405221	7647897	19073489
Ministry of Culture and Islamic Guidance	3379639	6323809	11723619
High Council of Seminary Schools	5061600	1185200	1176072
Islamic Propagation Organization	337280	79441	147628
Ministry of Education	575268	1573144	9743140
Ministry of Sports and Youth	8877366	3000600	10827053
Ministry of Health, Treatment, and Medical Education	3164652	2342371	3968178
Martyr's Foundation.....	385856	2445110	1752206
Ministry of Roads and Urban Development.....	21451734	273302686	37910341
Islamic Revolution Housing Foundation	29916278	14073000	15874208
Department of Environment	4423508	5890720	9597122
Ministry of Oil	0	17151	50000
Ministry of Energy.....	227000	6792000	353000
Atomic Energy Organization of Iran	9880000	7324240	11653500
Ministry of Industry, Mine & Trade	10899283	27035820	9893262
Ministry of Communication and Information Technology..	12011409	44337569	24959846
Ministry of Agriculture –Jahad.....	22136466	48448693	42160571
Islamic Republic of Iran Broadcasting	3130770	6968526	13106488
Other agencies	603437979	1092079021	1094656203

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	1399
Receipts.....	1226633	3319142	6027174	13070405
Operating revenues	898454	2419095	4263983	10696803
From expenses (current).....	4170	6661	15466	34041
From acquisition of non-financial assets	41159	78279	134032	193405
Banking facilities and other domestic loans	52115	212135	817477	739629
Foreign loans.....	134162	279591	290795	395634
Utilization of current assets.....	25251	11846	4896	65698
Other receipts	71322	311537	500524	945196
Payments.....	1226633	3319142	6027174	13070405
Current operations expenditures	788607	2238361	4102223	10114045
Government's share from dividends of for-profit- institutes.....	0	0	0	0
Taxes paid by public corporations ...	33095	22656	43352	49375
50 percent of special dividend	0	22107 ⁽²⁾	53937	59353
Dividends of public corporations	28141	26119	36737	44908
Repayment of banking facilities and other domestic loans.....	37733	91181	189657	624669
Repayment of foreign loans	64071	72659	65454	84803
Managed funds	0	1100	22837	2885
Other dividend accounts (except for the provision of reserves).....	1013	470	9	71
Repayment of deposits, debts and other payments	23886	119782	243182	307211
Non-financial expenditures	308547	788442	1391717	2038197
Increase in current assets.....	6968	14808	38887	35522
Less: Depreciation reserve included in current expenditures.....	65428	78542	160818	290633

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

Description	Year			
	1400	1401	1402	1403
Receipts.....	13322303	19316118	25026874	31242540
Operating revenues	9460175	13761757	18524502	24129008
From expenses (current).....	72916	77201	100275	228864
From acquisition of non-financial assets.....	269079	440087	514226	917043
Banking facilities and other domestic loans....	841046	1149281	1198202	1094349
Foreign loans.....	617946	709211	657298	349059
Utilization of current assets.....	149804	236142	267917	336882
Other receipts	1911336	2942440	3764454	4187334
Payments.....	13322303	19316118	25026874	31242540
Current operations expenditures	8546671	12371354	16630597	22958351
Government's share from dividends of for-profit- institutes	0	0	0	0
Taxes paid by public corporations	61817	103999	114789	156158
50 percent of special dividend	73003	123531	125670	212145
Dividends of public corporations	59338	100766	111104	112999
Repayment of banking facilities and other domestic loans.....	659045	1216024	1916740	1085900
Repayment of foreign loans	205727	350200	485223	494432
Managed funds	7278	12650	10406	9534
Other dividend accounts (except for the provision of reserves).....	554	206	0	0
Repayment of deposits, debts and other payments	865655	926896	1066504	772842
Non-financial expenditures	3139318	4598001	5521068	6556695
Increase in current assets.....	62155	58112	44131	232446
Less: Depreciation reserve included in current expenditures	358261	545621	999360	1348972

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

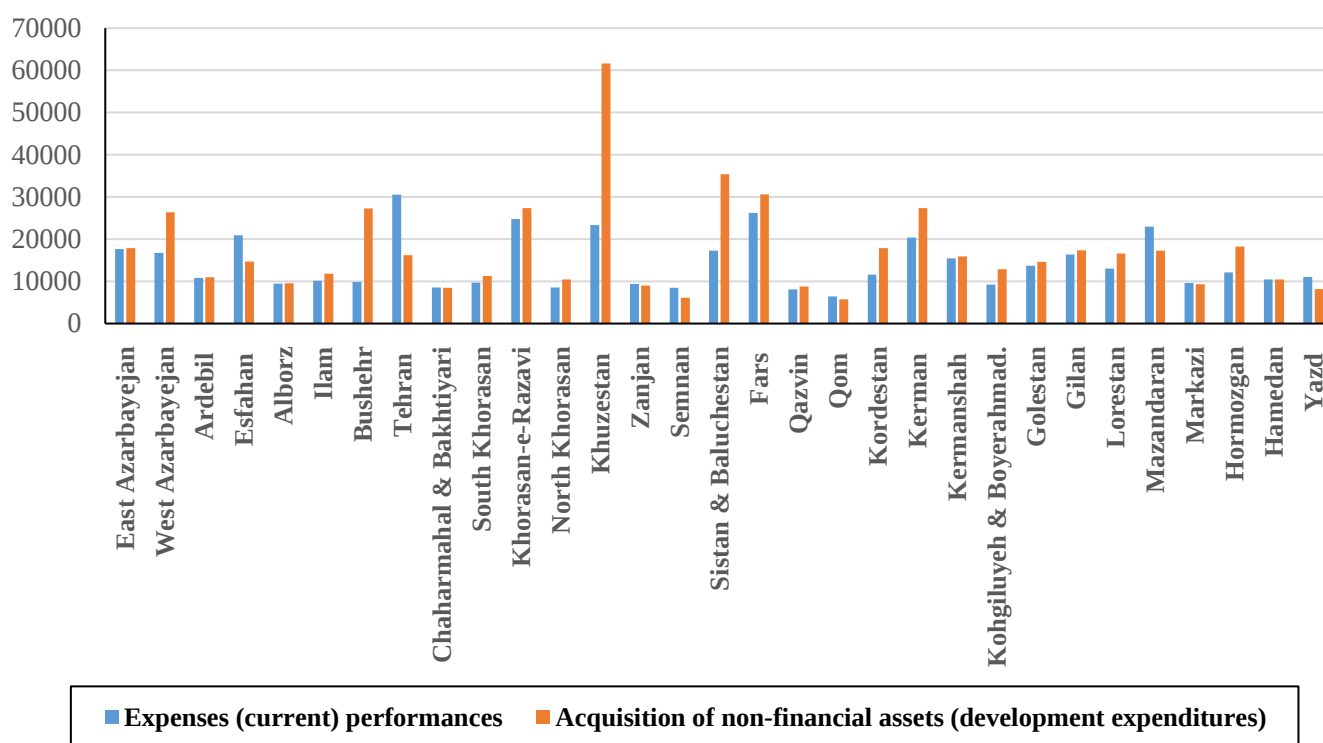
2. Relating to 40 percent of the special dividend.

Source: 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 1402

1000 billion Rials



For data see Tables 20.9 and 20.13.

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

Description	Year			
	1385	1390	1395	1399
Receipts	122513	194276	710137	1191930
Revenues	122513	193376	710137	1164997
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	26932
Payments	122513	194276	710137	1191930
Producing expenditures	107140	168546	653099	1131381
Non-producing expenditures	0	0	0	0
Taxes	3616	6183	14259	8392
50 percent of special dividend	0	9933 ⁽²⁾	28519	16784
Dividends (governments share and other stockholders)	4200	224	238	21
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	168
Non-financial expenditures	6873	7667	11138	43169
Increase in current assets	5969	3611	7800	2443
Less: Depreciation reserve included in current expenditures	5477	1930	5155	10428

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

Description	Year			
	1400	1401	1402	1403
Receipts	2260452	2759421	3430388	4951130
Revenues	1840026	2314286	3247724	4873940
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	384697	380000	103820	0
Other receipts.....	35729	65135	78844	77190
Payments	2260452	2759421	3430388	4951130
Producing expenditures.....	2179153	2650536	3246094	4575880
Non-producing expenditures.....	0	0	0	0
Taxes.....	10270	10742	25959	72800
50 percent of special dividend	20540	21483	51918	145600
Dividends (governments share and other stockholders).....	58	106	161	542
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)	208	264	606	1596
Non-financial expenditures.....	73659	111260	142309	144334
Increase in current assets	0	200	3856	44545
Less: Depreciation reserve included in current expenditures	23436	35169	40515	34168

1. Including the 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: 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	1399
Receipts	23691	37238	90861	100929
Main revenues	15979	24140	65472	85597
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	5600
Foreign loans.....	3000	1000	1000	0
Utilization of current assets.....	0	0	0	0
Other receipts	1966	8047	15000	9732
Payments.....	23691	37238	90861	100929
Producing expenditures.....	15979	24140	64730	84976
Non-producing expenditures.....	0	0	0	0
Taxes	0	0	144	50
50 percent of special dividend.....	0	0	370	310
Dividends (governments share and other stockholders)	0	0	0	21
Repayment of banking facilities and other domestic loans.....	1060	2276	8389	6100
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	600
Non-financial expenditures	8481	13240	26631	29538
Increase in current assets.....	47	0	158	2
Less: Depreciation reserve included in current expenditures.....	2631	5108	13563	21668

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

Description	Year			
	1400	1401	1402	1403
Receipts	130462	238540	381845	668300
Main revenues	110973	229358	373057	657187
Other revenues	0	0	0	0
From acquisition of non-financial assets (development expenditures)	0	0	0	0
Banking facilities and other domestic loans....	5700	6700	6250	7520
Foreign loans.....	0	0	0	0
Utilization of current assets.....	0	0	0	0
Other receipts	13789	2481	2537	3593
Payments.....	130462	238540	381845	668300
Producing expenditures	110006	148307	296406	490179
Non-producing expenditures	0	0	0	0
Taxes	41	1353	2143	2144
50 percent of special dividend.....	483	2805	5286	5289
Dividends (governments share and other stockholders)	44	155	314	314
Repayment of banking facilities and other domestic loans.....	6100	6900	6400	7620
Repayment of foreign loans	0	0	0	0
Managed funds.....	1000	600	600	1500
Repayment of deposits, debts and other payments	0	0	0	0
Other dividend accounts (except for the provision of reserves).....	1000	3500	2500	2600
Non-financial expenditures	47965	87612	82922	185944
Increase in current assets.....	0	0	0	0
Less: Depreciation reserve included in current expenditures.....	36179	12693	14725	27291

Source: Vice Presidency for Strategic Planning and Supervision.

- Plan and Budget Organization.

