

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

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

Approved and realized budget: the budget for each fiscal year is estimated and proposed to the Cabinet

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

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

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

General revenues: refers to revenues received from the incomes of ministries, public institutions, tax and dividends of public corporations, government monopolies and ownership, and other revenues that are included in the total state budget law.

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

Miscellaneous sources of finance: sources considered in the government total budget under the titles of loans, issuing government bonds, returns

from previous years payments, and similar titles, and not of the nature of income.

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

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

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

Tax: includes all obligatory and non-reimbursable payments by legal and natural entities to the government, which are spent according to the law for governance and general expenses.

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

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

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

Selected information

National budget resources for the year 1399 were projected to form over 20266.5 thousand billion rials, indicating a rise of 16.2 percent.

Government general budget resources for the year 1399 were projected to form over 6498 thousand billion rials, indicating a rise of 25 percent.

Based on the projections made in this year, tax revenues with 32.0%, the disposal of non-financial assets with 16.5%, and revenues from disposal of financial assets with 26.9% account for the highest share of government revenues, respectively.

Expenses (current) performance for government agencies in Ostans in the year 1398 was over 135.3 thousand billion rials which increased by 25.6 percent compared to the previous year.

In the year 1398, payments by the government for the acquisition of non-financial assets (development expenditures) in Ostans were about 35 thousand billion rials which decreased by 49.5 percent in comparison with the previous year.

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

Description	Year						
	1385	1390	1395	1396	1397	1398	1399
Total budget resources	1915105.1	5083938.7	9785529.9	11524565.9	12231523.7	17443160.2	20266534.0
Government general budget resources	587596.8	1697225.1	3354895.1	3988531.3	4438604.6	5200083.6	6498093.9
Government general resources	548571.0	1545870.0	2943937.1	3467521.0	3867866.1	4485811.1	5710136.4
Government general revenues.....	244455.3	609989.5	1573797.7	1740961.9	2161850.8	2389829.1	2887991.4
Disposal of non-financial assets ..	154878.2	590711.3	790518.0	1189515.0	1075614.4	1585232.0	1074895.0
Disposal of financial assets	149237.5	345169.2	579621.5	537044.0	630400.9	510750.0	1747250.0
Government special resources ...	39025.8	151355.0	410957.9	521010.3	570738.5	714272.4	787957.4
Special revenues.....	39025.8	151355.0	410957.9	521010.3	570738.5	714272.4	787957.4
Resources of public corporations, banks and government –affiliated for- profit institutions.....	1372837.7	3550656.3	6828171.8	8005021.0	8391247.2	12771433.1	14363265.0
Public corporations	1226633.2	3319142.2	6027174.2	7147779.9	7271643.4	11602032.6	13070405.3
Banks.....	122513.4	194275.9	710136.9	771808.8	1030363.4	1066609.7	1191929.7
Government- affiliated for- profit institutions.....	23691.0	37238.1	90860.6	85432.1	89240.3	102790.7	100929.5
Less: Duplications	45329.4	163942.7	397537.0	468986.4	598328.3	528356.5	594824.0
Total country budget uses	1915105.1	5083938.7	9785529.9	11524565.9	12231523.7	17443160.2	20266534.0
Government general budget uses	587596.8	1697225.1	3354895.1	3988531.3	4438604.6	5200083.6	6498093.9
Government general uses	548571.0	1545870.1	2943937.1	3467521.0	3867866.1	4485811.1	5710136.4
Expenditures(current).....	377935.2	897920.6	2137628.2	2538193.4	2939947.4	3523759.1	4360315.5
Acquisition of non- financial assets	156551.4	349749.4	574808.9	713677.5	620020.7	668572.6	879820.8
Acquisition of financial assets	14084.4	298200.0	231500.0	215650.0	307898	293479.3	470000.0
Government special uses.....	39025.8	151355.0	410957.9	521010.3	570738.5	714272.4	787957.4
From government special revenues	39025.8	151355.0	410957.9	521010.3	570738.5	714272.4	787957.4
Uses of public corporations, banks and government-affiliated for-profit enterprises.....	1372837.7	3550656.3	6828171.8	8005021.0	8391247.2	12771433.1	14363264.5
Public corporations	1226633.2	3319142.2	6027174.2	7147779.9	7271643.4	11602032.6	13070405.3
Banks.....	122513.4	194275.9	710136.9	771808.8	1030363.4	1066609.7	1191929.7
Government affiliated for- profit enterprise.....	23691.0	37238.1	90860.6	85432.1	89240.3	102790.7	100929.5
Less: Duplications	45329.4	163942.7	397537.0	468986.4	598328.2	528356.5	594824.0

Source: Vice Presidency for Strategic Planning and Supervision.

- Presidency, Plan and Budget Organization.

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

Description	Year						
	1385	1390	1395	1396	1397	1398	1399
General revenues.....	244455.3	609989.5	1573797.7	1740961.9	2161850.8	2389829.1	2887991.4
Tax revenues	177617.3	404441.9	1038280.7	1164584.5	1420774.9	1725367.5	2045185.0
Social contributions.....	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Revenues received from government ownership	50344.5	150823.9	238894.6	275658.4	377258.8	275235.5	412212.7
Revenues received from services and sale of goods	9413.0	24885.4	76795.2	94508.9	109856.0	102128.8	128531.5
Revenues from fines and penalties....	2708.5	11316.7	84627.6	71527.1	76706.0	82245.6	88956.0
Miscellaneous revenues	4372.0	18521.5	135199.5	134682.9	177255.0	204851.6	213106
Expenditures.....	377935.2	897920.6	2137628.2	2538193.4	2939947.4	3523759.1	4360315.5
Chapter 1. Employees compensation.	116659.0	278955.0	811990.2	973668.4	737254.3	975462.5	1186702.5
Chapter 2. Utilization of goods and services.....	32263.3	117179.7	332926.4	380308.5	264734.3	253706.3	319400.5
Chapter 3. Expenditures of properties and assets.....	463.2	3252.8	12126.0	24071.8	1366.3	1139.8	67.0
Chapter 4. Subsidies.....	60599.6	167950.1	165567.8	206978.4	93871.2	116684.0	32812.5
Chapter 5. Grants	43856.7	39229.9	57313.1	51573.3	76753.5	72367.8	152358.6
Chapter 6. Social welfare	69959.1	265163.1	679674.8	792243.5	1021871.2	1279280.9	1361351.3
Chapter 7. Other expenditures.....	54134.3	26189.6	78029.5	109349.2	744096.3	825117.4	1307622.7
Operating balance	-133479.9	-287931.1	-563830.5	-797231.4	-778096.6	-1133929.9	-1472324.0

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

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

Description	Year		
	1385	1390	1395
Disposal of non-financial assets	154878 .2	590711 .3	790518.0
Section 1. Oil revenue	151801 .0	571117 .9	745018.0
Section 2. Receipts from sale of movable and immovable assets	3077 .2 ⁽¹⁾	19593 .4	15500 .0
Para.1. Sale of public buildings and establishments	000 ⁽¹⁾	1145.0	9115.0
Para 2. Sale and cession of lands	000 ⁽¹⁾	380.0	1250.0
Para 3. Sale of machinery and equipment.....	000 ⁽¹⁾	106.0	667.0
Para 4. Sale and disposal of other non-financial assets.....	3077 .2	17962 .4	4468.0
Section 3. Receipts from disposal of acquisition of non-financial assets projects.....	0 .0	0 .0	30000 .0
Acquisition of non-financial assets	156551 .4	349749 .4	574808 .9
Chapter1. Buildings and other new buildings	80149 .2	251425 .8	418054 .2
Chapter 2. Machinery and equipment	19325 .1	47143 .3	119247
Chapter 3. Other fixed assets	1503 .3	2168 .6	1887 .7
Chapter 4. Stocks	432.0	16 .4	2 .3
Chapter 5. Precious goods.....	14 .5	74 .2	14.0
Chapter 6. Land.....	2005 .5	2171 .3	2894.0
Chapter 7. Other assets not produced.....	53121 .8	46749 .8	32709 .7
Net disposal of non-financial assets	-1673 .2	240961 .8	215709.0

Description	Year			
	1396	1397	1398	1399
Disposal of non-financial assets.....	1189515.0	1075614 .4	1585232 .0	1074895
Section 1. Oil revenue.....	1138990.0	1010114 .4	1530732 .0	569436
Section 2. Receipts from sale of movable and immovable assets	15525 .0	25500 .0	44500 .0	495458.9
Para.1. Sale of public buildings and establishments	8888 .5	8621 .0	5560 .0	6302.4
Para 2. Sale and cession of lands	1980.0	4594 .0	1806 .9	1310
Para 3. Sale of machinery and equipment.....	663 .5	7 .0	209 .0	258
Para 4. Sale and disposal of other non-financial assets	3993	12278.0	36924 .0	487590.5
Section 3. Receipts from disposal of acquisition of non-financial assets projects	35000 .0	40000 .0	10000 .0	10000
Acquisition of non-financial assets	713677 .5	620020 .7	668572 .6	879820.8
Chapter1. Buildings and other new buildings.....	515294 .4	451091 .4	488019 .9	581483
Chapter 2. Machinery and equipment.....	112649.0	78745 .7	87325 .9	165852.6
Chapter 3. Other fixed assets	3420 .6	853 .1	965 .0	1597.6
Chapter 4. Stocks	5 .9	104 .0	0.0	72.4
Chapter 5. Precious goods	191 .1	79 .7	648 .4	136.7
Chapter 6. Land	3480 .1	2428 .0	2665 .3	21820
Chapter 7. Other assets not produced	78636 .6	86718 .6	88947 .9	108858
Net disposal of non-financial assets.....	475837 .4	455593 .6	916659 .3	195074

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

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

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

(bln rials)

Description	Year						
	1385	1390	1395	1396	1397	1398	1399
Disposal of financial assets	149237 .5	345169 .2	579621 .4	537044 .0	630400 .9	510750 .0	1747250.0
Sale of participation papers.....	8400 .0	0 .0	400000 .0	345000 .0	385000 .0	430000 .0	880000.0
Utilization of foreign loans	4979 .3	2610 .4	1491 .7	3550 .0	3550 .0	500 .0	500.0
Utilization of exchange reserve account	122416 .3	10000 .0	0 .0	0 .0	0 .0	0 .0	0.0
Receipts from principal of government loans abroad	000 ⁽¹⁾	4 .5	0 .0	0 .0	0 .0	0 .0	0.0
Receipts from privatization of public companies.....	7400 .0	290000 .0	160500 .0	101500 .0	67500 .0	46750 .0	115871.0
Receipt from principal of government domestic loans.....	741 .8 ⁽¹⁾	2549 .2	2768 .0	3970 .5	22414 .4	21328 .8	13072.7
Refunds carried over from previous years	5300 .0	22505 .0	3867 .7	3623 .5	4686 .4	8171 .1	12500.0
Receipts from National Development Fund utilization.....	×	×	5994 .0	75900 .0	143750 .0	1 .0	721306.0
Receipts from the settlement of definitive claim of natural and legal persons.....	0 .0	0 .0	0 .0	0 .0	1 .0	1 .0	1.0
Receipt from other disposals.....	0 .0	17500 .1	5000 .0	3500 .0	3500 .0	4000 .0	4000.0
Acquisition of financial assets .	14084 .4	298200.0⁽²⁾	231500 .0	215650 .0	307898 .0	293479 .3	470000.0
Offering of shares.....	0 .0	262400 .0	198360 .0	96360 .0	61560 .0	43450 .0	27750.0
Repayment of principal of participation papers	4020.0	8600 .2	17530 .0	95830 .0	230100 .0	219041 .7	400100.0
The previous years' commitments not paid.....	472.0	2700 .0	7810 .0	4460 .0	2160 .0	1060 .0	1060.0
Payments of commitments made for dispatching Great Hajj pilgrims	0 .0	0 .0	0 .0	0 .0	0 .0	0 .0	0.0
Repayments of principal of loans provided by banking system.....	400 .0	1330 .0	580 .0	580 .0	1580 .0	1580 .0	1580.0
Repayment of principal of loans abroad and commitments	9192 .4	4849 .8	7220 .0	18419 .9	12498 .0	28347 .6	39509.9
Net disposal of financial assets	135153 .1	46969 .2	348121 .4	321394 .1	322502 .9	217270 .6	1277250.0

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

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

Source: Vice Presidency for Strategic Planning and Supervision.

- Presidency, Plan and Budget Organization.

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

Description	Year						
	1385 (Performance)	1390 (Approved)	1395 (Approved)	1396 (Approved)	1397 (Approved)	1398 (Approved)	1399 (Approved)
Revenues and disposal of non-financial and financial assets	587596.8	1697225.1	3354895.1	3988531.3	4438604.6	5200083.0	6498093.9
Part 1.Revenues.....	283081.2	759889.5	1983915.5	2261132.1	2729749.1	3101176.4	3673163.9
Section 1. Tax revenues	178306.4	408522.0	1055379.5	1184478.2	1445238.9	1761059.9	2078390.6
Para 1: Corporate tax	80089.6	174099.7	337687.4	369194.3	408690.1	412141.4	446901.0
Para 2: Income tax	18834.3	53320.4	142132.9	174132.3	195905.2	249656.5	350672.3
Para 3: Wealth tax	6368.7	13724.9	25334.6	29848.3	35258.8	41367.6	85621.7
Para 4: Tax on imports	57168.5	98431.0	173420.0	179056.5	300628.0	335053.0	256318.3
Para 5: Tax on goods and services	15845.2	68945.8	376804.4	432246.7	504756.7	722841.3	938877.0
Section 2. Social contributions.....	1000.0	3000.0	15000.0	15000.0	14990.0	19000.0	19000.0
Para 1: Insurance premiums	1000.0	3000.0	15000.0	15000.0	14990.0	19000.0	19000.0
Section 3. Revenues from government ownership.....	50394.5	150829.4	239655.6	277585.4	379573.8	338451.5	480147.0
Para 1: Public corporations dividend.....	47928.1	87705.1	161811.8	151250.4	250788.8	120000.0	135844.5
Para 2: Return on government loans	0.9	0.4	0.0	0.0	0.0	0.0	0.0
Para 3: Receipt from rent	176.3	460.9	1565.0	2723.0	3135.0	4075.5	4134.5
Para 4: Other revenues received from government ownership	2289.2	62663.0	76278.8	123612.0	125650.0	214376.0	340168.0
Section 4. Revenues from sale of services and goods	28363.1	87227.9	372760.3	429778.5	473760.9	507437.8	579522.0
Para 1: Receipts from sale of services.....	28202.7	85395.6	368408.5	426161.2	469515.1	500775.6	573268.0
Para 2: Receipts from sale of goods	160.4	1832.2	4351.8	3617.3	4245.8	6662.2	6254.0
Section 5. Revenues from fines and penalties.....	2708.8	11317.7	84777.6	71677.1	76891.0	92430.6	101716.0
Para 1: Receipts from fines and penalties	2708.8	11317.7	84777.6	71677.1	76891.0	92430.6	101716.0
Section 6. Miscellaneous revenues	22308.4	98992.5	216342.5	282612.9	339294.5	382796.6	414387.8
Para1. Miscellaneous revenues .	22308.4	98992.5	216342.5	282612.9	339294.5	382796.6	414387.8
Para 2.Total county's miscellaneous revenues.....	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

Description	Year						
	1385 (Performance)	1390 (Approved)	1395 (Approved)	1396 (Approved)	1397 (Approved)	1398 (Approved)	1399 (Approved)
Part 2. Receipts from disposal of non-financial assets	155278.2⁽¹⁾	592166.3	791358.0	1190355.0	1078454.4	1588157.0	1077680.0
Section1: Oil revenues	151801.0	571117.9	745018.0	1138990.0	1010114.4	1530732.0	569436.0
Section 2. Receipts from sale of movable and immovable assets	3077.2	21048.4	16340.0	16365.0	28340.0	47425.0	498243.9
Para 1: Sale of government buildings and establishments...	3077.2 ⁽²⁾	2145.0	9115.0	8888.5	8621.0	5560.0	6302.5
Para 2: Sale and cession of land	000 ⁽²⁾	380.0	1250.0	1980.0	4594.0	1806.9	1310.0
Para3: Sale of machinery and equipment.....	000 ⁽²⁾	211.0	1007.0	1003.5	347.0	634.0	543.0
Para 4: Sale and disposal of other non-financial assets.....	000 ⁽²⁾	18312.4	4968.0	4493.0	14778.0	39424.0	490088.5
Section 3. Receipts from disposal of projects related to acquisition of non-financial assets	0.0	0.0	30000.0	35000.0	40000.0	10000.0	10000.0
Part 3. Receipts from disposal of financial assets.....	149237.5	345169.2⁽³⁾	579621.4⁽⁴⁾	537044.0⁽⁴⁾	630400.9⁽⁴⁾	510750.0⁽⁴⁾	1747250.0⁽⁴⁾
Sale of financial instruments...	8400.0	0.0	400000.0	345000.0	385000.0	430000.0	880000.0
Utilization of foreign loans	4979.3	2610.4	1491.7	3550.0	3550.0	500.0	500.0
Utilization of exchange reserve account.....	122416.3	10000.0	0.0	0.0	0.0	0.0	0.0
Receipts from principal of government loans abroad	000 ⁽⁵⁾	4.5	0.0	0.0	0.0	0.0	0.0
Receipts from privatization of public companies.....	7400.0	290000.0	160500.0	101500.0	67500.0	46750.0	115871.0
Receipt from principal of government domestic loans.....	741.8 ⁽⁵⁾	2549.2	2768.0	3970.5	22414.4	21328.8	13072.7
Refunds carried over from previous years	5300.0	22505.0	3867.7	3623.5	4686.4	8171.1	12500.0

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

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

4. The amount of 10994 billion rials in the year 1395, amount of 79400 billion rials in the year 1396, amount of 147250 billion rials in the year 1397 and 4000 billion rials in the year 1398 and amount of 725306.3 billion rials in the year 1399 relate to the receipts from National Development Fund utilization and the receipts from other disposals included in the total.

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

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

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

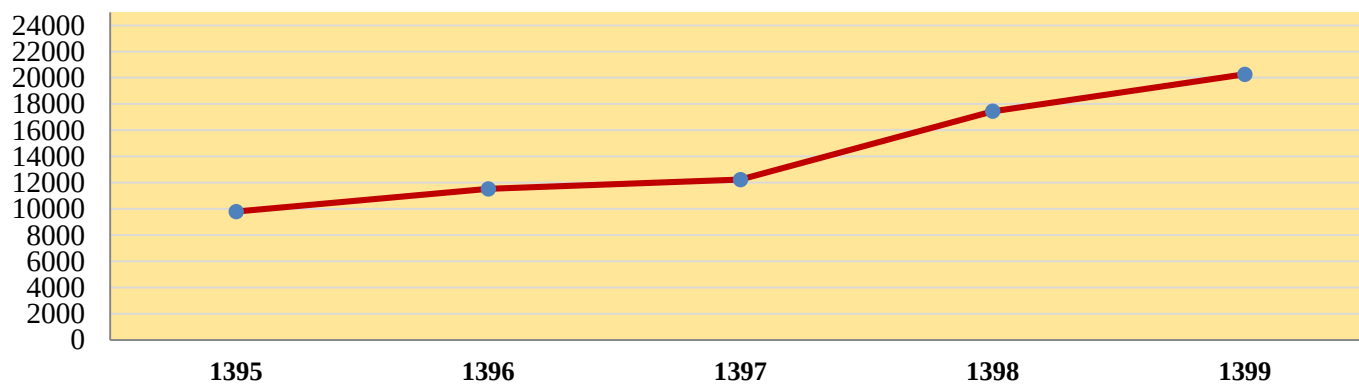
Description	Year			
	1380 (Performance)	1385 (Approved)	1390 (Approved)	1395 (Approved)
Total	152670.2	901284.3	1399025.1	3123395.1
Organizations appropriations and line items	101604.6	587976.8	1032791.9	2528011.1
Expense (current) and the acquisition of non-financial assets (development expenditures) of local government agencies in Ostans	33714.9	000	000	000
Miscellaneous expenditures and other line items ...	17350.7	313307.5	366233.1	595384.0
Acquisition of financial assets	000	000	000	000

Description	Year			
	1396 (Approved)	1397 (Approved)	1398 (Approved)	1399 ⁽¹⁾ (Approved)
Total	3772881.3	4438604.6	5200083 .6	6342738.5
Organizations appropriations and line items	3089392.6	3488087.6	4141865 .1	4893854.0
Expense (current) and the acquisition of non-financial assets (development expenditures) of local government agencies in Ostans	000	235564.6	271801 .5	128711.0
Miscellaneous expenditures and other line items ...	683488.6	407054.4	492937 .5	850173.5
Acquisition of financial assets	000	307898.0	293479 .3	470000.0

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

Source: Plan and Budget Organization.

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

1000 bln rials**20.1. NATIONAL BUDGET RESOURCES**

For data see Table 20.1.

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

Description	Year			
	1380	1385	1390	1395
Primary approved figures				
Total.....	164266.9⁽³⁾	572950.9⁽³⁾	1399025.1⁽³⁾	2528011.0⁽³⁾
General services affairs	16252.6	17663.4	76167.0	88229.6
Defence and security affairs.....	22336.0	59287.8	196353.3	419895.8
Judiciary affairs.....	000	000	000	64625.6
Economic affairs	16905.4	87147.9	187638.7	245765.8
Environmental affairs.....	000	000	000	4491.4
Housing, urban and rural development Affairs	000	000	000	58153.5
Health affairs.....	000	000	000	417938.5
Cultural, physical education and tourism affairs	000	000	000	84354.0
Education & research affairs.....	000	000	000	509593.0
Social welfare Affairs	73318.0	98415.5	568741.7	626492.4

Description	Year			
	1396	1397	1398	1399 ⁽²⁾
Primary approved figures)				
Total.....	3089392.6⁽³⁾	3488087.6⁽³⁾	4141865 .1⁽³⁾	4893854.0⁽³⁾
General services affairs.....	110573.9	114445.4	148301 .0	194209.4
Defence and security affairs.....	581825.9	629867.3	724790 .8	1203276.4
Judiciary affairs.....	72842.8	97521.3	126232 .4	188336.8
Economic affairs	313686.5	268698.5	287538 .4	340061.6
Environmental affairs.....	5729.5	2830.1	4101 .7	9285.8
Housing, urban and rural development Affairs	82414.7	39912.7	54343 .1	63684.9
Health affairs.....	486158.5	580775.9	644494 .0	678973.5
Cultural, physical education and tourism affairs	109022.9	89909.3	87977 .5	105017.6
Education & research affairs.....	571292.4	631376.2	794795 .7	960901.1
Social welfare Affairs	744764.0	905011.9	1138025 .1	1119321.7

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 35455 billion rials for the year 1380, the amount of 310436 billion rials for the year 1385, 370124 billion rials for the year 1390, 8471 billion rials for the year 1395, 11081.5 billion rials for the year 1396, 127739 billion rials for the year 1397 ,131264 billion rials for the year 1398 and 30785 billion rials for the year 1399 are related to special development appropriations and are not available by affairs and are included with the total.

Source: Plan and Budget Organization.

-Management and Planning Organization.

-Vice Presidency for Strategic Planning and Supervision.

- Presidency, Plan and Budget Organization.

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

(bln rials)

Description	Year		
	1395	1396	1397
Total.....	2528011.1⁽²⁾	3089392.6⁽²⁾	3488087. 6⁽²⁾
General services affairs.....	88229.6	110573.9	114445.4
Chapter: Legislation.....	8228.0	9498.1	8604.2
Chapter: Administration of public affairs.....	41160.1	59061.0	44255.9
Chapter: Financial and tax services.....	34906.4	38290.4	58656.4
Chapter: Research and development in public services affairs.....	3935.0	3724.2	2928.8
Defence and security affairs.....	419895.8	581825.9	629867.3
Chapter: Defence.....	322360.7	461333.8	433375.9
Chapter: Public law enforcement and security.....	96382.9	118994.8	192543
Chapter: Research and development in defence and security affairs.....	1152.1	1497.1	3948.3
Judiciary affairs.....	64625.6	72842.8	97521.3
Chapter: Administration of judiciary affairs.....	63687.4	72733.6	97386.1
Chapter: Research and development in judiciary affairs.....	938.2	109.2	135.2
Economic affairs.....	245765.8	313686.5	268698.5
Chapter: Energy.....	21501.9	18453.8	23285.0
Chapter: Information and communication technology.....	4231.2	3540.4	38618.5
Chapter: Transportation.....	87849.7	103028.3	74922.9
Chapter: Manufacturing and mining.....	11401.4	11722.2	14313.1
Chapter: Commerce.....	10563.9	17620.3	29194.1
Chapter: Agricultural and natural resources.....	46537.3	80323.7	34119.5
Chapter: Water resources.....	49073.7	63028.7	39626.4
Chapter: labour affairs.....	2302.9	2691.7	1313.0
Chapter: Cooperatives.....	876.2	951.3	532.0
Chapter: Research and development in economic affairs.....	11427.1	12325.7	12773.5
Environmental affairs.....	4491.4⁽³⁾	5729.5	2830.1
Chapter: Waste management.....	353.8	661.1	153.6
Chapter: Pollution reduction.....	356.2	1107.1	747.6
Chapter: Biological species protection.....	1827.7	3589.3	1664.3
Chapter: Research and development in environmental affairs.....	180.7	371.9	264.4
Housing and urban and rural development affairs.....	58153.5	82414.7	39912.7
Chapter: Housing.....	1361.8	629.2	1564.7
Chapter Urban, rural and nomadic services and development.....	32160.0	42461.3	20234.2
Chapter: Water and wastewater.....	23070.2	38467.2	16947.2
Chapter: Research and development in housing and urban and rural development affairs.....	1561.2	856.9	1166.4

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

(continued) (bln rials)

Description	Year	
	1398	1399 ⁽¹⁾
Total.....	4141865.1⁽²⁾	4863068.7⁽²⁾
General services affairs.....	148301.0	194209.4
Chapter: Legislation.....	8016.3	9595.2
Chapter: Administration of public affairs	63437.1	77465.6
Chapter: Financial and tax services.....	73985.6	103645.5
Chapter: Research and development in public services affairs.....	2861.7	3502.8
Defence and security affairs	724790.8	1203276.4
Chapter: Defence.....	481261.4	879333.0
Chapter: Public law enforcement and security	237188	316135.7
Chapter: Research and development in defence and security affairs....	6341.3	7807.6
Judiciary affairs	126232.4	188336.7
Chapter: Administration of judiciary affairs	126071.9	187983.6
Chapter: Research and development in judiciary affairs	160.5	353.1
Economic affairs	287538.4	340061.6
Chapter: Energy	16122.1	19724.9
Chapter: Information and communication technology.....	37534.0	40647.4
Chapter: Transportation	89108.1	119758.7
Chapter: Manufacturing and mining	17298.6	22431.5
Chapter: Commerce	27051.0	23121.1
Chapter: Agricultural and natural resources	33503.4	40151.1
Chapter: Water resources	51095	52951.1
Chapter: labour affairs	1574.9	2171.3
Chapter: Cooperatives.....	1179.1	1662.7
Chapter: Research and development in economic affairs	13071.8	17441.5
Environmental affairs.....	4101.7	9285.8
Chapter: Waste management.....	142.4	0.0
Chapter: Pollution reduction	845.2	2024.1
Chapter: Biological species protection.....	2676.3	6063.9
Chapter: Research and development in environmental affairs.....	437.6	1197.7
Housing and urban and rural development affairs	54343.1	63684.9
Chapter: Housing	1378.4	527.6
Chapter Urban, rural and nomadic services and development.....	28993.7	38561.1
Chapter: Water and wastewater	22540.6	23105.0
Chapter: Research and development in housing and urban and rural development affairs.....	1430.3	1491.2

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

Description	Year		
	1395	1396	1397
<i>Health affairs</i>	417938.5	486158.5	580775.9
Chapter: medical care.....	310210.8	371433.7	441792.8
Chapter sanitation	104103.7	108133.2	132051.9
Chapter: Research and development in health affairs	3623.9	6591.4	6931.2
<i>Culture, physical education and tourism</i>	84354.0	109022.9	89909.3
Chapter: Religion	17463.1	24072.5	23202.1
Chapter: Sports and recreation	14951.7	21648.7	13798.4
Chapter: Culture and arts	20865.3	23420.6	19946.3
Chapter: Cultural heritage	6866.3	8896.9	4671.6
Chapter: Media.....	17752.8	20755.3	21996.2
Chapter: Tourism	3399.8	6465.4	3089.0
Chapter: Handicrafts	1092.8	1658.7	908.3
Chapter: Research and development in culture, physical education and tourism.....	1961.9	2104.5	2297.0
<i>Education and research affairs</i>	509593.0	571292.4	631376.2
Chapter: Public education and training	278831.4	313083.6	355435.4
Chapter: Technical and vocational education and training and skills training	47208.5	52746.7	54299.5
Chapter: Higher education	144153.0	161815.1	177510.8
Chapter: Basic researches	17684.9	18150.3	13741.8
Chapter: Developmental researches	20331.3	22896.5	27598.1
Chapter: Research and development in education affairs	1383.7	2600.0	2790.4
<i>Social welfare affairs</i>	626492.4	744764.0	905011.9
Chapter: Relief and rescue	7881.4	13043.2	14039.0
Chapter: Social insurances	140418.9	211312.9	290788.4
Chapter: Supporting	463704.8	504760.5	583824.0
Chapter: Rehabilitation	14107.4	15522.5	16261.2
Chapter: Research and development in social welfare affairs	379.8	124.6	99.1

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

Description	Year	
	1398	1399 ⁽¹⁾
Health affairs	644494.0	678973.5
Chapter: medical care.....	495716.4	528979.1
Chapter sanitation	140270.7	143768.6
Chapter: Research and development in health affairs	8506.8	6225.6
Culture, physical education and tourism	87977.5	105017.6
Chapter: Religion	16584.3	23400.6
Chapter: Sports and recreation	13619	18270.8
Chapter: Culture and arts	20398.8	22259.1
Chapter: Cultural heritage	6209.3	7806.5
Chapter: Media.....	23496.6	23485.7
Chapter: Tourism	4359.1	5395.9
Chapter: Handicrafts	970.5	1240.6
Chapter: Research and development in culture, physical education and tourism	2339.7	3157.9
Education and research affairs	794795.7	960901.1
Chapter: Public education and training	457247.9	567414.2
Chapter: Technical and vocational education and training and skills training	66181.7	87307.5
Chapter: Higher education	215903.3	247267.9
Chapter: Basic researches	20233.5	22144.7
Chapter: Developmental researches	31914.6	36118.2
Chapter: Research and development in education affairs	3314.5	648.3
Social welfare affairs	1138025.1	1119321.7
Chapter: Relief and rescue	15750.9	13530.0
Chapter: Social insurances	338971	190092.1
Chapter: Supporting	759026.9	895049.6
Chapter: Rehabilitation	24120.4	20425.5
Chapter: Research and development in social welfare affairs	155.7	224.4

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 and 11081.5 billion rials for the years 1395 and 1396, respectively is related to Ostani's special appropriations and the amount of 127739 billion rials for the year 1397, the amount of 131265 billion rials for the year 1398 and the amount of 30784.8 billion rials for the year 1399 are related to appropriations for acquisition of non-financial assets (development expenditures) which lack affairs and chapter.

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

Source: Vice Presidency for Strategic Planning and Supervision.

-Presidency, Plan and Budget Organization.

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

Ostan	Year			
	1380	1385	1390	1394
Total country	29671043	107109079	43401164	53209840
East Azarbayejan.....	1432138	4883077	1800388	2004027
West Azarbayejan	1087143	4014690	1710524	1942807
Ardebil	601972	2112813	864107	1263896
Esfahan.....	2089697	7007798	2339030	3136745
Alborz	000 ⁽¹⁾	000 ⁽¹⁾	786524	852531
Ilam	380244	1388644	776133	1001833
Bushehr	499739	1914354	1152397	1351794
Tehran	3810838 ⁽¹⁾	14033801 ⁽¹⁾	3667396	3881870
Chaharmahal&Bakhtiari	482739	1771768	786064	1058780
South Khorasan	000 ⁽²⁾	1225517	791427	1137891
Khorasan-e-Razavi.....	2931108 ⁽²⁾	8853501	2778986	2966340
North Khorasan	000 ⁽²⁾	1493798	692109	917627
Khuzestan.....	1694277	6191088	2464023	2959577
Zanjan	453143	1628410	863139	1105353
Semnan.....	359282	1190152	851898	1046375
Sistan&Baluchestan	726771	2963801	1390685	1816129
Fars.....	2120244	7241533	2503420	2977855
Qazvin	401178	1692085	762468	944969
Qom.....	415061	1452694	587598	704857
Kordestan	722502	2479786	1053592	1348239
Kerman.....	1289515	4190334	1732829	2502529
Kermanshah	933050	3458882	1421239	1712297
Kohgiluyeh&Boyerahmad	431405	1488580	802383	1043367
Golestan	803761	2542191	1268851	1550484
Gilan.....	1169638	4416059	1894149	2531027
Lorestan.....	821691	3052441	1139951	1382500
Mazandaran.....	1392246	5195982	2180529	2874282
Markazi	711239	2092736	957973	1209996
Hormozgan.....	554375	2373687	1226592	1328729
Hamedan	794849	2770447	1156951	1393216
Yazd	561201	1988430	997809	1261918

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

Ostan	Year			
	1395	1396	1397	1398
Total country	58041807	92001095	107736737	135282063
East Azarbayejan.....	2652200	3961241	4379608	5453564
West Azarbayejan	1926698	3519230	4137054	5204964
Ardebil	1255780	2140444	2578304	3095007
Esfahan.....	3153961	4828076	5311151	6658554
Alborz	1012501	1910681	2225003	2693303
Ilam	1135590	1998069	2241348	2870178
Bushehr	1583107	2132587	2515115	3218061
Tehran	4088285	5854305	6741142	8968207
Chaharmahal&Bakhtiyari	1111702	1917554	2184082	2776912
South Khorasan	1303673	2023918	2402756	2964709
Khorasan-e-Razavi.....	3247755	5520013	6085775	7757074
North Khorasan	1038792	1674014	2022135	2415512
Khuzestan.....	3009285	5164697	5574511	7224104
Zanjan	1142594	1865526	2136360	2573219
Semnan.....	1117599	1792821	2239129	2674968
Sistan&Baluchestan	1692315	3060169	3706202	4665204
Fars.....	3791514	5460988	6266251	7843281
Qazvin	1114454	1836909	2068457	2506598
Qom.....	720194	1324915	1594741	1898312
Kordestan	1339645	2472122	3057480	3823077
Kerman.....	2852361	3932930	4847491	5928397
Kermanshah	2182358	3192933	3753591	4728104
Kohgiluyeh & Boyerahmad	1090656	1798344	2167537	2853904
Golestan	1625582	1943698	3438284	4380475
Gilan.....	2453603	4152776	4635047	5864583
Lorestan.....	1512551	2928251	3262238	3933310
Mazandaran.....	3185778	4827565	5737140	7418233
Markazi	1242305	2094445	2416208	2913753
Hormozgan.....	1309692	2285305	2858097	3592989
Hamedan	1660055	2490022	2798019	3485615
Yazd	1489223	1896547	2356481	2897892

1. Statistics for Alborz were included with Tehran.

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

Source: Presidency, Management and Planning Organization

-Presidency, Vice Presidency for Strategic Planning and Supervision.

-Presidency, Plan and Budget Organization.

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

Description	Year				
	1395	1396	1397	1398	1399 ⁽¹⁾
Primary approved figures					
Total.....	2171602.1⁽²⁾	2626644.4⁽²⁾	3004621.6	3607390 .5	4380206.3
General services affairs.....	71028.2	86751.4	95925.6	128657 .3	171836
Defence and security affairs.....	406528.2	571506.7	621765.7	712584 .8	1193513.6
Judiciary affairs.....	58010.7	64553.4	87906.5	114455 .3	165810
Economic affairs.....	61623.5	77895.4	69985.3	76150 .5	84141.8
Environmental affairs.....	2490.1	2875.0	896.1	1486 .1	6472.9
Housing, urban and rural development Affairs	3087.1	3504.8	2497.8	2072 .6	2129.1
Health affairs.....	407325.9	474981.0	552654.1	630935 .6	665256.4
Cultural, physical education and tourism affairs	52913.7	63593.7	72011.8	65494 .5	82083.1
Education & research affairs.....	475701.3	529457	596959.1	740722 .5	891943.8
Social welfare Affairs	624421.9	740444.5	904019.2	1134830 .8	1117019.2

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 and 11081 billion rials for the years 1395 and 1396 respectively is related to Ostani's special appropriations which lack affairs.

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

- Presidency, Plan and Budget Organization.

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

Description	Year				
	1395	1396	1397	1398	1399
Primary approved figures					
Total	286409000	315228794	234850165	403209762	482862802
General services affairs	12657092	15209656	9806771	19643699	22373333
Defence and security affairs	12774080	8610000	2878736	12205996	9762737
Judiciary affairs	5373534	5881006	7394606	11777132	22526791
Economic affairs	158616953	188209678	129425081	211387901	255919735
Environmental affairs	1260000	1602000	1830000	2615630	2812849
Housing, urban and rural development Affairs	38508796	38853791	29010247	52270470	61555833
Health affairs	8605720	6313616	7638557	13558434	13717132
Cultural, physical education and tourism affairs	19557217	19796773	13267088	22483063	22934496
Education & research affairs	28246130	29859474	33063977	54073175	68957395
Social welfare Affairs	809478	892800	535102	3194262	2302501
Performance					
Total	208475309	210711417	216492955	-	-
General services affairs	2989248	4546875	6139291	-	-
Defence and security affairs	5752756	3579356	1664085	-	-
Judiciary affairs	707875	2592695	5178823	-	-
Economic affairs	147358324	139371582	134875439	-	-
Environmental affairs	231929	757870	1031141	-	-
Housing, urban and rural development Affairs	20069389	22598125	21807574	-	-
Health affairs	7666058	3368584	7637589	-	-
Cultural, physical education and tourism affairs	9184137	11321605	8673612	-	-
Education & research affairs	14096000	22223873	28739066	-	-
Social welfare Affairs	419592	350852	746335	-	-

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

- Presidency, Plan and Budget.

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

(mln rials)

Description	Year				
	1394	1395	1396	1397	1398
Total	000	208475309	210711417	269017659	253171785
General services affairs	000	2989248	4546875	12187347	8338779
Chapter: Legislation.....	000	875000	1090600	1520860	609600
Chapter: Administration of public affairs	000	1268915	2686819	7117914	4708071
Chapter: Financial and tax services.....	000	316096	766656	2716797	2450452
Chapter: Research and development in public services affairs	000	529237	2800	831776	570656
Defence and security affairs	000	5752756	3579356	4236853	5748628
Chapter: Defence.....	000	2824740	1453806	2592250	1603192
Chapter: Public law enforcement and security	000	2928016	2125550	1607603	4088016
Chapter: Research and development in defence and security affairs	000	0	0	37000	57420
Judiciary affairs	000	707875	2592695	8155383	5315005
Chapter: Administration of judiciary affairs	000	607875	2592695	8147005	5300805
Chapter: Research and development in judiciary affairs	000	100000	0	8378	14200
Economic affairs	000	147358324	139371582	159120993	142552308
Chapter: Energy	000	18738286	10930338	8774648	8671361
Chapter: Information and communication technology.....	000	0	695000	11684593	12108130
Chapter: Transportation	000	82606395	83453386	80771531	85152868
Chapter: Manufacturing and mining	000	778713	2603052	5122271	3487258
Chapter: Commerce	000	237732	281753	498018	408000
Chapter: Agricultural and natural resources	000	7931773	11316855	14666435	8662470
Chapter: Water resources	000	36118312	29264896	36870117	23515807
Chapter: labour affairs	000	0	0	0	0
Chapter: Cooperatives.....	000	0	0	0	0
Chapter: Research and development in economic affairs	000	947113	826302	733380	546414
Environmental affairs	000	231929	757870	1353928	1065601
Chapter: Waste management.....	000	0	0	0	0
Chapter: Pollution reduction	000	170129	301270	340797	144601
Chapter: Biological species protection.....	000	45500	401600	876411	744000
Chapter: Research and development in environmental affairs	000	16300	55000	136720	177000

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

Description	Year				
	1394	1395	1396	1397	1398
<i>Housing and urban and rural development affairs</i>	000	20069389	22598125	26228626	18915440
Chapter: Housing	000	0	170000	50000	889419
Chapter Urban, rural and nomadic services and development	000	7873469	11311317	9407199	6959025
Chapter: Water and wastewater	000	12063283	11017808	16373482	10611996
Chapter: Research and development in housing and urban and rural development affairs.....	000	132637	99000	397945	455000
<i>Health affairs</i>	000	7666058	3368584	16194715	18598058
Chapter: medical care.....	000	7666058	3354584	16191715	18576868
Chapter: Health	000	0	14000	3000	21190
Chapter: Research and development in health affairs.....	000	0	0	0	0
<i>Culture, physical education and tourism</i>	000	9184137	11321605	10880732	11048025
Chapter: Religion	000	1403915	1491882	1024861	339605
Chapter: Sports and recreation	000	3528842	3418305	4127479	3610294
Chapter: Culture and arts	000	1403836	2205687	2442710	2308641
Chapter: Cultural heritage	000	2472854	2543480	1450129	3072521
Chapter: Media.....	000	227997	900190	891735	734301
Chapter: Tourism	000	116568	619561	913048	862517
Chapter: Handicrafts	000	0	130000	30000	111905
Chapter: Research and development in culture, physical education and tourism	000	30125	12500	770	8241
<i>Education and research affairs</i>	000	14096000	22223873	30348702	40389022
Chapter: Public education and training	000	1590487	4972078	18648428	21279002
Chapter: Technical and vocational education and training and skills training.....	000	1225015	2676438	1266243	1813862
Chapter: Higher education	000	9567430	12251696	8836350	15248300
Chapter: Basic researches	000	176202	259340	327390	363881
Chapter: Developmental researches.....	000	1326357	1823183	1270291	1683977
Chapter: Research and development in education affairs...	000	210509	241138	0	0
<i>Social welfare affairs</i>	000	419592	350852	310380	1200919
Chapter: Relief and rescue	000	0	11167	7000	30000
Chapter: Social insurances	000	0	0	0	580517
Chapter: Supporting	000	380500	316039	271640	519370
Chapter: Rehabilitation	000	19092	23646	30750	70000
Chapter: Research and development in social welfare affairs	000	20000	0	990	1032

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

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

Ostan	Year							
	1380	1385	1390	1394 ⁽¹⁾	1395 ⁽¹⁾	1396 ⁽¹⁾	1397 ⁽¹⁾	1398 ⁽¹⁾
Total country	9752387	59774827	96747442	37274437	37931051	75092761	69238444	34951157
East Azarbayejan.....	428422	2122917	2751518	1295102	1537827	2957600	2019100	1284511
West Azarbayejan	290149	2601050	3088887	1349536	1287060	2506521	3699225	1658665
Ardebil	285985	1432360	1284137	604051	651238	1693662	1090691	634505
Esfahan	499145	1787512	3549033	1426409	1564476	3146899	2049424	1267427
Alborz	000 ⁽²⁾	000 ⁽²⁾	1492140	488325	651276	1441840	598377	524561
Ilam	196351	1516518	1451040	651169	608846	1614507	1620063	737740
Bushehr	299966	2351112	3659746	2889177	2837932	3867920	3648994	1492287
Tehran	611898 ⁽²⁾	2340724 ⁽²⁾	8297486	1184281	1605179	2697274	1446473	1181038
Chaharmahal & Bakhtiari ..	195294	1196965	1319867	434736	556477	1435350	851684	541671
South Khorasan.....	000 ⁽³⁾	992871	1883418	924786	875686	1726705	1684011	714408
Khorasan-e-Razavi.....	814354 ⁽³⁾	3468482	5719489	2291873	2098740	3555004	3672888	1731763
North Khorasan.....	000 ⁽³⁾	977651	1525271	1319587	1365000	1793800	1212562	674282
Khuzestan	1001540	7760732	9023453	3886757	3416506	6267473	12052673	4198475
Zanjan	166392	1215392	1826653	580277	615240	1318838	1070631	565457
Semnan.....	134584	881861	1237855	463273	557169	1199934	798267	836976
Sistan & Baluchestan	440900	2591709	5102615	2137972	1809328	3232289	4537555	2353739
Fars	585623	2992520	5023998	2691268	2416962	4110261	3758688	1911709
Qazvin	160343	920248	1312604	469522	574347	1332730	832439	521611
Qom	129194	795943	2764088	447081	565666	1222889	731100	512487
Kordestan	287997	1759090	4002591	916732	839318	1880195	1924532	940568
Kerman	435011	2886779	4538275	1744331	1592251	3255920	3486327	1873439
Kermanshah	429397	2706040	4171729	976725	998029	3857062	1717664	868240
Kohgiluyeh & Boyerahmad.	198903	1284244	1917107	1052625	922777	1918859	2478668	963710
Golestan	336440	1669249	1889249	788585	831993	1965226	1299691	789586
Gilan.....	319263	1656871	2298049	941035	1116354	2441867	1308151	1044850
Lorestan.....	294194	2082484	2398801	1118219	1190946	2515694	2033572	1011595
Mazandaran.....	353228	1678687	4421481	1196492	1554597	3208943	1857552	1128439
Markazi	280878	1231450	1487577	629803	759965	1471576	1044847	628889
Hormozgan.....	289086	2164438	3084568	1419377	1266325	2476071	2534758	1112667
Hamedan	173450	1421354	2423857	507337	666900	1644100	1137245	641200
Yazd	114399	1287571	1800860	447994	596641	1335750	1040592	604662

1. Including the figures from Ostani budget only.

2. Data for Alborz are included with Tehran.

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

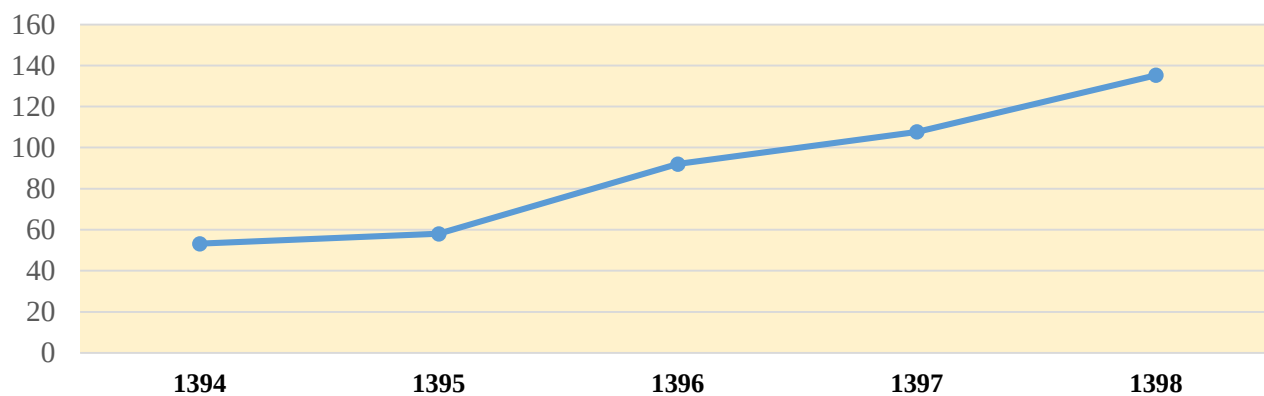
Source: Management and Planning Organization.

-Vice Presidency for Strategic Planning and Supervision.

-Presidency, Plan and Budget Organization.

20.2. EXPENSES (CURRENT) PERFORMANCE OF OSTANS

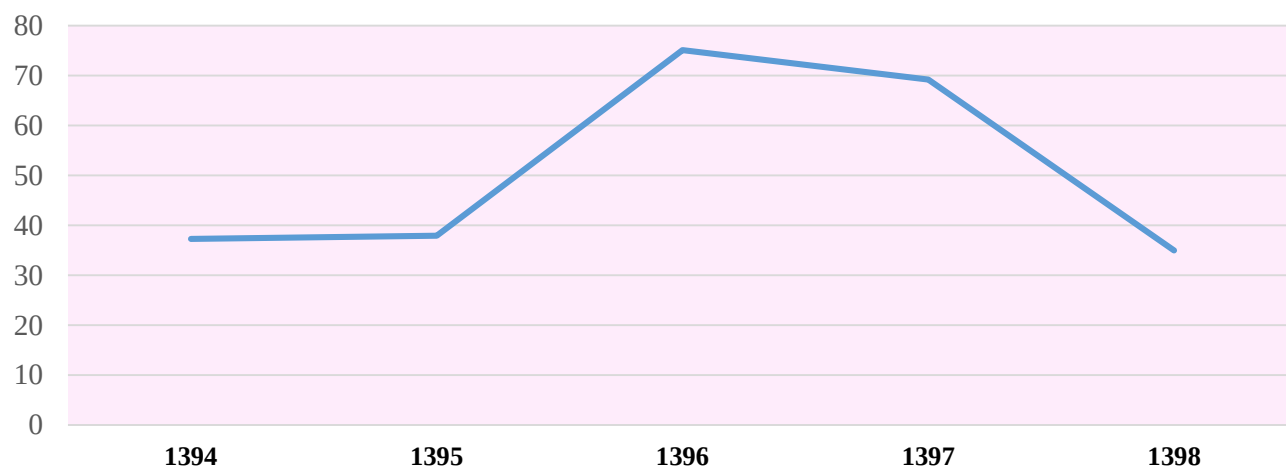
1000 bln rials



For data see Table 2. 9.

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

1000 bln rials



For data see Table 20.13.

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

Description	Year					
	1390	1394	1395	1396	1397	1398
Total country.....	163235185	164983662	208375309	210711417	485854063	530606283
Presidency.....	818736	218172	50000	152500	75000	27119
Expediency Discernment Council	2185	680	0	0	0	1900
Islamic Consultative Assembly	1994111	44000	14319	300000	170750	180000
Guardian council.....	126111	160000	0	0	0	187700
Ministry of Intelligence	638578	000	2898016	1606000	0	0
State Plan and Budget Organization ..	190727	565495	314408	450913	108054	372203
Ministry of the Interior	11902514	4389101	1005000	1682000	768000	1179829
Police of I. R. Iran	1721279	378317	30000	518825	1620853	4222506
Ministry of Foreign Affairs	2134746	160448	30000	97910	751500	207957
Ministry of Justice	37247	3120	0	0	16000	3500
Administration of Justice.....	3482003	1930786	245000	865070	3663239	2352705
Ministry of Economic Affairs.....	1719760	1147039	134945	84000	153654	123869
Ministry of Defense	845890	142182	50000	618700	2291430	1495283
Joint Staff of Army	774971	95050	0	470000	247290	77000
Joint Staff of the Islamic Revolutionary Guard Corps	646078	1950	0	0	0	0
General Staff of the Armed Forces of the Islamic Republic of Iran	161077	2043294	2539740	0	450	200
Ministry of Cooperatives, Labour and Social Welfare.....	2539095	291728	236050	151396	283640	434249
Ministry of Science, Research, and Technology	4434397	5879878	537964	1075589	1234934	1430041
Cultural Heritage, Handicrafts and Tourism Organization.....	1400004	780979	2436104	3078771	2379919	3814404
Ministry of Culture and Islamic Guidance.....	1696111	904600	1135750	1626982	1249282	951069
High Council of Seminary Schools ...	436702	101069	0	47890	8261	41749
Islamic Propagation Organization	105972	5630	2082	26054	650	6000
Ministry of Education.....	8758271	7888355	0	862572	579919	406151
Ministry of Sports and Youth	4297258	1505598	960406	1292520	1149551	1009307
Ministry of Health, Treatment, and Medical Education.....	2924660	2569104	524456	271432	778668	689369
Martyr's Foundation.....	247137	73804	164450	153474	0	78479
Ministry of Roads and Urban Development.....	31805882	75783755	14457968	7569490	50000	6117397
Islamic Revolution Housing Foundation.....	2404389	1051643	854609	1735000	2864830	1577676
Department of Environment	392353	210300	196848	644100	1368829	1063601
Ministry of Oil	652589	143582	0	0	0	0
Ministry of Energy.....	38670528	47892918	2865741	976278	2424952	2101932
Atomic Energy Organization of Iran .	2810559	1128390	490385	2677988	715212	510272
Ministry of Industry, Mine & Trade ..	3649511	1229881	36637	213000	3984100	2380000
Ministry of Communication and Information Technology	3022364	457992	0	427523	11578000	11891930
Ministry of Agriculture –Jahad.....	24069832	4288132	7463660	9136656	9281134	5400720
Islamic Republic of Iran Broadcasting	1258992	1240505	203976	877526	698500	711953
Other agencies	462566	276184	168496795	171021258	435357462	479558213

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

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

Description	Year			
	1380	1385	1390	1395
Receipts.....	265247 .9	1226633 .2	3319142 .2	6027174 .2
Operating revenues	159058 .7	898454 .1	2419094 .7	4263983.0
From expenses (current).....	1888 .6	4170.0	6660 .9	15466 .2
From acquisition of non-financial assets	6793 .9	41159 .3	78278 .9	134031 .9
Banking facilities and other domestic loans	29969 .1	52114 .5	212134 .6	817476 .9
Foreign loans.....	30562 .6	134162 .1	279590 .6	290795 .4
Utilization of current assets.....	3219 .2	25250 .8	11845 .8	4896 .2
Other receipts	33755 .6	71322 .2	311536 .5	500524 .4
Payments.....	265247 .9	1226633 .2	3319142 .2	6027174 .2
Current operations expenditures	133175 .7	788607 .4	2238361 .3	4102222 .9
Government's share from dividends of for-profit- institutes.....	0 .0	0 .0	0 .0	0 .0
Taxes paid by public corporations ..	1022 .5	33095 .2	22655 .6	43351 .7
50 percent of special dividend	0 .0	0 .0	22107 .0 ⁽²⁾	53937 .0
Dividends of public corporations	837.0	28140 .6	26118 .8	36736 .7
Repayment of banking facilities and other domestic loans.....	22671 .3	37733 .4	91181 .1	189657 .2
Repayment of foreign loans	5494 .8	64070 .6	72659 .1	65453 .8
Managed funds.....	0.0	0.0	1100.0	22837 .3
Other dividend accounts (except for the provision of reserves).....	34 .8	1013 .3	470 .1	9 .3
Repayment of deposits, debts and other payments	10658 .9	23886	119781 .8	243182 .1
Non-financial expenditures	96934 .1	308546 .6	788441 .7	1391717 .1
Increase in current assets.....	4561 .6	6968 .3	14808 .1	38887 .1
Less: Depreciation reserve included in current expenditures.....	10142 .7	65428 .1	78541 .9	160817 .8

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

Description	Year			
	1396	1397	1398	1399
Receipts.....	7147779 .9	7271643 .4	11602032 .6	13070405.3
Operating revenues	4444529 .3	5301141 .1	9326455 .7	10696802.8
From expenses (current).....	20220 .9	24751 .4	33036 .9	34040.9
From acquisition of non-financial assets	162921.0	128955 .8	161214 .1	193404.7
Banking facilities and other domestic loans.....	707446 .7	601968 .3	767463 .4	739628.7
Foreign loans.....	650320.0	413968 .6	419414 .1	395634.2
Utilization of current assets.....	21759 .2	22065 .8	41687 .7	65697.7
Other receipts	1140582 .5	778792 .2	852760 .4	945196.1
Payments.....	7147779 .9	7271643 .4	11602032 .6	13070405.3
Current operations expenditures	4226113 .5	5046546 .0	8822203 .3	10114044.5
Government's share from dividends of for-profit- institutes.....	0 .0	0 .0	0 .0	0
Taxes paid by public corporations ..	46817 .6	47044 .2	46764 .5	49374.5
50 percent of special dividend	52715 .0	52003 .0	52038 .0	59352.6
Dividends of public corporations....	42516 .9	43198 .9	45058 .1	44907.7
Repayment of banking facilities and other domestic loans.....	410133.0	404825 .4	825255 .2	624669.1
Repayment of foreign loans	188591 .2	168936 .3	190759 .2	84802.7
Managed funds.....	24851.0	3490 .0	4943 .4	2884.7
Other dividend accounts (except for the provision of reserves).....	2 .4	0.3	2 .5	70.9
Repayment of deposits, debts and other payments	351064 .6	291407 .3	264784 .9	307211.4
Non-financial expenditures	1937139 .9	1380730 .7	1542203 .0	2038197.1
Increase in current assets.....	54935 .6	32931 .2	49342 .5	35522.4
Less: Depreciation reserve included in current expenditures.....	187100 .9	199470 .2	241322 .4	290632.7

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

2. Relating to 40 percent of the special dividend.

Source. Plan and Budget Organization.

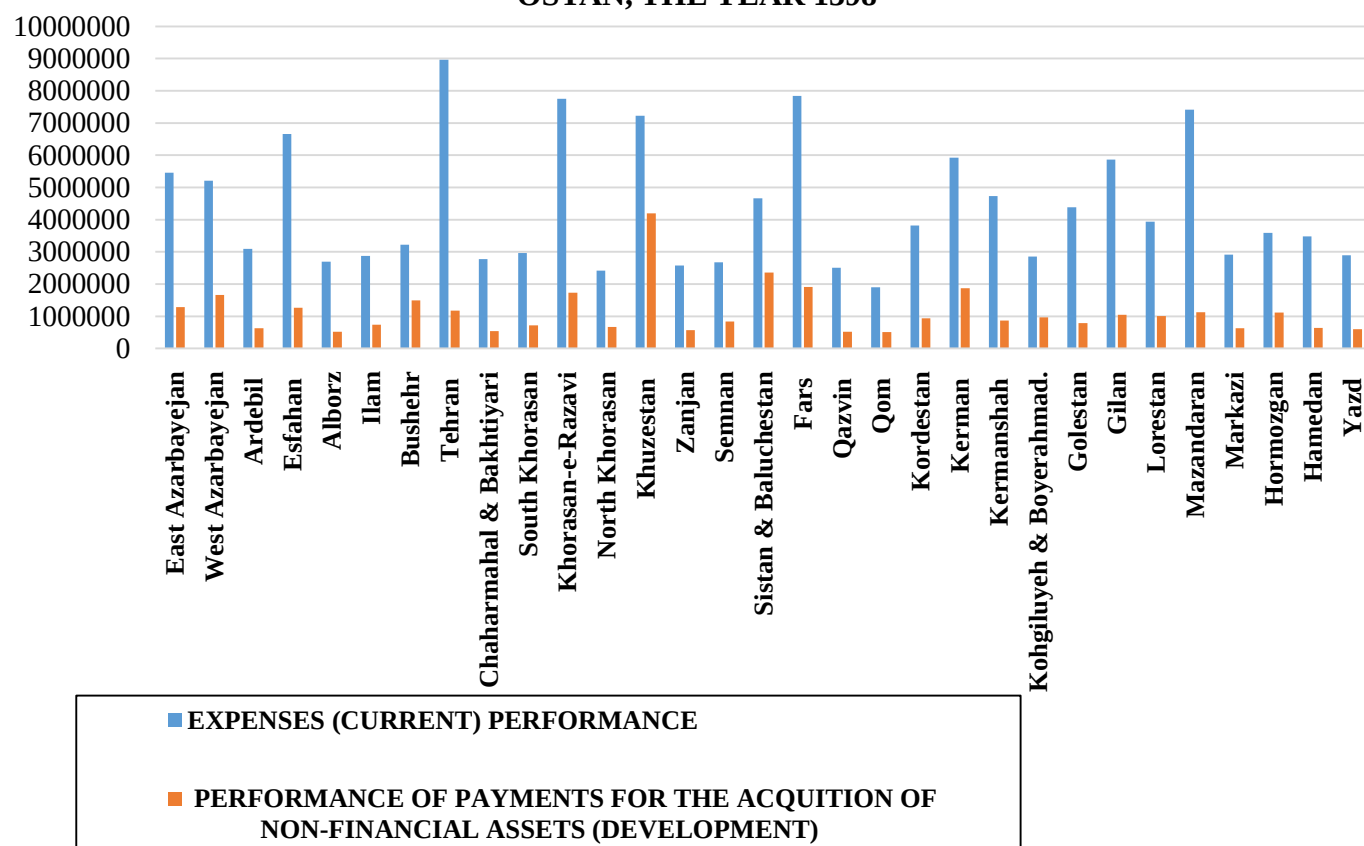
-Management and Planning Organization.

-Vice Presidency for Strategic Planning and Supervision.

-Presidency, Plan and Budget Organization.

20.4. EXPENSES (CURRENT) PERFORMANCE AND THE ACQUISITION OF NON-FINANCIAL ASSETS (DEVELOPMENT EXPENDITURES) BY OSTAN, THE YEAR 1398

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			
	1380	1385	1390	1395
<i>Receipts</i>	28317 .2	122513 .4	194275 .9	710136 .9
Revenues	26501 .8	122513 .4	193375 .9	710136 .9
From acquisition of non-financial assets (development expenditures)	0 .0	0 .0	0 .0	0 .0
Banking facilities and other domestic loans	0 .0	0 .0	0 .0	0 .0
Foreign loans.....	0 .0	0 .0	0 .0	0 .0
Utilization of current assets.....	985 .1	0 .0	0 .0	0 .0
Other receipts	830 .4	0 .0	900.0	0 .0
<i>Payments</i>.....	28317 .2	122513 .4	194275 .9	710136 .9
Producing expenditures	25738 .5	107140.0	168545 .6	653099 .4
Non-producing expenditures	0 .0	0 .0	0 .0	0 .0
Taxes	85 .7	3615 .9	6182 .5	14259 .3
50 percent of special dividend.....	0 .0	0 .0	9933 .0 ⁽²⁾	28519 .0
Dividends (governments share and other stockholders)	32.0	4199 .5	224.0	238 .4
Repayment of banking facilities and other domestic loans.....	0 .0	0 .0	0 .0	0 .0
Repayment of foreign loans	0 .0	0 .0	0 .0	0 .0
Managed funds	0 .0	0 .0	0 .0	0 .0
Repayment of deposits, debts and other payments	0 .0	0 .0	0 .0	0 .0
Other dividend accounts (except for the provision of reserves).....	0 .7	193 .2	43 .5	237 .6
Non-financial expenditures	3266 .5	6872 .6	7666 .9	11138 .0
Increase in current assets.....	346 .9	5969 .1	3610 .9	7800 .4
Less: Depreciation reserve included in current expenditures	1153 .2	5476 .9	1930 .0	5155 .2

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

Description	Year			
	1396	1397	1398	1399
Receipts	771808 .8	1030363 .4	1066609 .7	1191929.7
Revenues	771308 .8	1026848 .4	1056573 .3	1164997.2
From acquisition of non-financial assets (development expenditures)...	0 .0	0 .0	0 .0	0 .0
Banking facilities and other domestic	0 .0	0 .0	0 .0	0 .0
Foreign loans.....	0 .0	0 .0	0 .0	0 .0
Utilization of current assets.....	0 .0	0 .0	0 .0	0 .0
Other receipts	500.0	3515 .0	10036 .3	26932.4
Payments.....	771808 .8	1030363 .4	1066609 .7	1191929.7
Producing expenditures	737572 .8	820277 .5	1026753 .3	1131381.2
Non-producing expenditures	0 .0	0 .0	0 .0	0 .0
Taxes	8434.0	51642 .7	7455 .0	8391.7
50 percent of special dividend.....	16868 .0	103286.0	14910 .0	16783.5
Dividends (governments share and other stockholders).....	219 .6	122 .5	95 .5	21.1
Repayment of banking facilities and other domestic loans.....	0 .0	0 .0	0 .0	0 .0
Repayment of foreign loans	0 .0	0 .0	0 .0	0 .0
Managed funds.....	0 .0	0 .0	0 .0	0 .0
Repayment of deposits, debts and other payments	0 .0	0 .0	0 .0	0 .0
Other dividend accounts (except for the provision of reserves).....	168 .6	1032 .8	149 .1	1168.1
Non-financial expenditures	11822.0	15740 .7	25834 .3	43169.1
Increase in current assets.....	2904 .9	45355 .5	381 .2	2442.9
Less: Depreciation reserve included in current expenditures.....	6181 .3	7093 .8	8968.8	10428.1

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

2. Relating to 40 percent of the special dividend.

Source: Plan and Budget Organization.

-Management and Planning Organization.

- Vice Presidency for Strategic Planning and Supervision.

-Presidency, Management and Planning Organization.

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

Description	Year			
	1380	1385	1390	1395
Receipts	6861 .3	23691 .0	37238 .1	90860 .6
Main revenues	6048 .8	15978 .7	24139 .9	65471 .6
Other revenues	0 .0	0 .0	0 .0	0 .0
From acquisition of non-financial assets (development expenditures)	32 .5	0 .0	11 .1	0 .0
Banking facilities and other domestic loans.	40 .0	2746 .0	4040 .0	9389 .0
Foreign loans.....	0 .0	3000 .0	1000 .0	1000 .0
Utilization of current assets.....	0 .0	0 .0	0 .0	0 .0
Other receipts	740.0	1966 .3	8047 .0	15000 .0
Payments.....	6861 .3	23691 .0	37238 .1	90860 .6
Producing expenditures	5645 .0	15978 .7	24139 .9	64730 .4
Non-producing expenditures	0 .0	0 .0	0 .0	0 .0
Taxes	0 .0	0 .0	0 .0	143 .7
50 percent of special dividend.....	0 .0	0 .0	0 .0	370 .0
Dividends (governments share and other stockholders)	0 .0	0 .0	0 .0	0 .0
Repayment of banking facilities and other domestic loans.....	40 .0	1060 .0	2276 .0	8389 .0
Repayment of foreign loans	0 .0	0 .0	0 .0	0 .0
Managed funds.....	0 .0	0 .0	300.0	600.0
Repayment of deposits, debts and other payments	0 .0	0 .0	0 .0	0 .0
Other dividend accounts (except for the provision of reserves).....	332 .8	755 .3	2390 .0	3400 .0
Non-financial expenditures	1921 .6	8480 .8	13240 .2	26631 .2
Increase in current assets.....	0 .0	47 .4	0 .0	158 .3
Less: Depreciation reserve included in current expenditures	1078 .1	2631 .3	5108 .1	13562 .7

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

Description	Year			
	1396	1397	1398	1399
Receipts	85432 .1	89240 .3	102790 .7	100929.5
Main revenues	66242 .6	72860 .2	76026 .7	85597.0
Other revenues	0 .0	0 .0	0 .0	0 .0
From acquisition of non-financial assets (development expenditures)	0 .0	0 .0	0 .0	0 .0
Banking facilities and other domestic loans....	7830 .0	3830 .0	3800 .0	5600.0
Foreign loans.....	3000 .0	2000 .0	1000 .0	0 .0
Utilization of current assets.....	0 .0	0 .0	0 .0	0 .0
Other receipts	8359 .5	10550 .1	21964 .0	9732.5
Payments.....	85432 .1	89240 .3	102790 .7	100929.5
Producing expenditures	65633 .9	72249 .1	75548 .3	84976.2
Non-producing expenditures	0 .0	0 .0	0 .0	0 .0
Taxes	120 .9	127 .3	25 .1	50.1
50 percent of special dividend.....	304 .0	305 .0	239 .0	310.3
Dividends (governments share and other stockholders)	18 .3	17 .8	21 .4	21.0
Repayment of banking facilities and other domestic loans.....	6630 .0	4830 .0	800 .0	6100.0
Repayment of foreign loans	0 .0	0 .0	0 .0	0 .0
Managed funds.....	1000.0	600 .0	700 .0	1000.0
Repayment of deposits, debts and other payments	0 .0	0 .0	0 .0	0 .0
Other dividend accounts (except for the provision of reserves).....	1000 .0	1200 .0	13650 .0	600.0
Non-financial expenditures	25422 .8	28775 .1	30874 .7	29537.6
Increase in current assets.....	83 .1	0 .0	0 .0	2.0
Less: Depreciation reserve included in current expenditures	14781 .4	18864 .6	19068 .2	21668.0

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

Source: Plan and Budget Organization.

-Management and Planning Organization.

-Vice Presidency for Strategic Planning and Supervision.

-Presidency, Plan and Budget Organization.