

Introduction

Budget statistics came to existence as the Ministry of Finance undertook formulation of the government budget in 1289. The produced statistics drew on the organizations revenues and expenditures data until 1342.

In 1342, the responsibility was shifted to the then Planning Organization (present Vice Presidency for Strategic Planning and Supervision). Now, along with formulating the Government public budget, the Management and Planning Organization provides for the budget of public corporations and banks, as well as the government affiliated for-profit enterprises which were transferred to the public sector after the Islamic Revolution.

The statistical information provided here are from budget laws of different years and include various receipts and disbursements of the government public budget, the actual credits of Ostans, summary of the government corporations, government affiliated for-profit enterprises and banks budgets.

Definitions and concepts

Government total budget: the government's financial programme for a fiscal year, which corresponds with the Iranian calendar year. It contains the government public budget as well as

budgets for banks, government corporations, and government affiliated for-profit enterprises.

Government public budget: the budget in which financial resources required to carry out the annual programme as well as current and development credits for government agencies are formulated and predicted.

Approved and realized budget: the budget for each fiscal year is estimated and proposed to the Cabinet in the previous year by Vice Presidency for Planning and Supervision and is offered to the Majlis for approval as the budget bill. The bill is then communicated to the government as the budget law by the beginning of the new year (primary approved figures or estimate). With regard to 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 supplementary bill, which should be approved by the end of the year (amended approved figures). At the end of every fiscal year, the government's actual and realized budget becomes clear with regard to the amount of actual receipts and the sum of payments by the Treasury.

Payments of the government public budget: all development and current expenditures paid by

the government from general and special revenues during a fiscal year.

Receipts of the government public budget: all sums known as public and special revenues as well as miscellaneous sources of credits, and funds that legally should be accumulated in the Treasury General's accounts.

General revenues: refers to revenues from incomes of ministries, government institutions, tax and dividends for government monopolies and properties, 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 credits: sources considered in the government public budget under the titles of loans, issuing government bonds, returns from previous years payments, and similar titles, and not of the nature of income.

Credit: a sum approved by Majlis for special Expenditures to achieve certain goals of government's programmes.

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

Current credits: credits considered in the five-Year Development Plan as a whole and in the government public budget in parts to meet government current expenditures as well as expenditures of maintaining the level of government's socio-economic activities.

Prepayment: a payment satisfied before undertaking fulfillment, out of the concerned credits, based on the ordinances and agreements and according to the regulations.

Tax: includes all obligatory and non reimbursable payments by legal and natural entities to the government which are spent according to the law for governance and public 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 supraregional benefits.

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

Selected information

National budget resources for the year 1389 were predicted to form an amount of 3685 thousand billion rials, indicating a rise of 32 percent.

Government revenues and cession of government capital and financial assets were about 1271 thousand billion rials in 1389, indicating a rise of 31 percent in comparison to the previous year.

In 1389, cession of capital assets with 36%, tax revenues with 27.9%, cession of financial assets with 19.7% and revenues from government ownership with 8.2% account for the highest share of government revenues respectively.

Actual expenditure (current) credits for government agencies in Ostans in 1388 were 34.2 thousand billion rials with a rise of 32 percent compared to the previous year. Moreover, Ostans' actual provision-of-capital-assets (development) credits were about 75.6 thousand billion rials in 1387 showing a rise of 18.7 percent in comparison to the previous year.

18. 1. SUMMARY OF TOTAL COUNTRY BUDGET

(bln rials)

Description	1385	1386	1387	1388	1389
Budget resources	1915105.1	2316856.6	2902104.6	2791828.8	3684703.5
Government public budget resources	587596.8	691827.7	939122.8	967901	1271330.7
General resources	548571.0	639451.7	⁽¹⁾ 863485.3	892132.8	1179897.6
Revenues	244455.3	277508.4	338753.1	454770.9	505269.2
Cession of capital assets	154878.2	175725.1	179960.6	169837.9	456174.0
Cession of financial assets	149237.5	186218.2	222771.5	267524	218454.5
Special resources	39025.8	52376.1	75637.5	75768.2	91433.1
Special revenues	39025.8	52376.1	75637.5	75768.2	91433.1
Resources of government corporations, banks and affiliated for profit enterprises	1372837.7	1677065.4	2032025.4	1988748	2525238.5
Government corporations	1226633.2	1497072.5	1806461.7	1739764.4	2319998.2
Banks	122513.4	156094.8	196267.7	214853.9	168180.0
Affiliated for profit enterprises	23691.0	23898.1	29296.0	34129.7	37060.3
Less: Duplications	45329.4	52036.6	69043.5	164820.2	111865.7
Budget uses	1915105.1	2316856.6	2902104.6	2791828.8	3684703.5
Government public budget uses	587596.8	691827.7	939122.8	967901	1271330.7
General uses	548571.0	639451.7	⁽²⁾ 863485.3	⁽³⁾ 892132.8	1179897.6
Expenditures	377935.2	399399.7	461126.0	591346.6	732908.7
Ownership of capital assets	156551.4	184437.8	244573.8	283953.9	316900.7
Ownership of financial assets	14084.4	55614.1	35785.5	101832.3	130088.3
Special uses	39025.8	52376.1	75637.5	75768.2	91433.1
From government special revenues	39025.8	52376.1	75637.5	75768.2	91433.1
Uses of government corporations, banks and affiliated for profit enterprises	1372837.7	1677065.4	2032025.4	1988748	2525238.5
Government corporations	1226633.2	1497072.5	1806461.7	1739764.4	2319998.2
Banks	122513.4	156094.8	196267.7	214853.8	168180.0
Affiliated for profit enterprises	23691.0	23898.1	29296.0	34129.6	37060.3
Less: Duplications	45329.4	52036.6	69043.5	164820.2	111865.7

1. The difference of 122000 billion rials between the total and sum of parts is due to the figure for transparency in the price of energy bearers.

2. The difference of 122000 billion rials between the total and sum of parts is due to the figure for transparency in the price (subsidy) of energy bearers.

3. The difference of 85000 billion rials between the total and sum of parts is due to the cut of allocation while implementing budget.

Source: Presidency.

18. 2. SUMMARY OF GOVERNMENT REVENUES AND EXPENDITURES (PRIMARY APPROVED FIGURES)

(bln rials)

Description	1385	1386	1387	1388	1389
Revenues	244455.3	277508.4	338753.1	454770.9	505269.2
Tax revenues	177617.3	197294.8	217155.0	300600.7	351453.9
Social contributions.....	0.0	0.0	0.0	0.0	0.0
Grants.....	0.0	0.0	0.0	0.0	0.0
Revenues from government properties	50344.5	57211.5	97552.6	121404	104417.3
Revenues from sale of goods and services.....	9413.0	12504.2	11752.1	18384.7	26414.9
Revenues from penalties and losses.....	2708.5	3306.0	4553.3	4784.5	5536.0
Miscellaneous revenues	4372.0	7192.0	7740.1	9597.0	17447.0
Expenditures	377935.2	399399.7	583126.0	591346.6	732908.7
Employees compensation	116659.0	140265.6	160678.1	229168.6	228285.4
Utilization of goods and services	32263.3	35872.4	47291.7	71591.5	89800.0
Expenditures of properties and assets	463.2	798.6	557.9	1101.6	1023.5
Subsidies	60599.6	62861.9	213716.7	66932.2	131639.7
Grants	43856.7	13822.7	26810.9	28718.5	43014.3
Social contributions	69959.1	64492.3	110346.6	170038.2	212428.7
Other	54134.3	81286.3	23724.0	23796.0	26717.1
Operational balance	-133479.9	-121891.3	-244372.9	-136575.7	-227639.5

Source: Management and Planning Organization;
- Presidency.

18. 3. SUMMARY OF CESSION AND OWNERSHIP OF GOVERNMENT CAPITAL ASSETS (PRIMARY APPROVED FIGURES)

(bln rials)

Description	1385	1386	1387	1388	1389
Cession of capital assets	154878.2	175725.1	301960.6	169837.9	456174.0
Oil revenue	151801.0	172450.3	298865.6	159647.5	434485.5
Sale and cession of other capital assets	3077.2	3274.8	3095.0	10190.4	21688.5
Ownership of capital assets	156551.4	184437.8	244573.8	283953.9	316900.7
Section 1. Buildings and other constructions	80149.2	106229.5	145143.7	203566.9	232776.1
Section 2. Machinery and equipment	19325.2	28762.1	57116.2	52726.2	37064.3
Section 3. Other fixed assets	1503.3	201.8	619.9	622.0	1415.1
Section 4. Stocks	432.0	0.4	53.1	74.7	905.2
Section 5. Precious goods	14.5	15.0	0.0	0.1	125.5
Section 6. Land	2005.5	3245.6	3709.9	2489.3	3793.5
Section 7. Other assets not produced	53121.8	45983.5	37931.0	24474.7	40820.9
Net capital assets	-1673.2	-8712.8	57386.8	-114116.0	139273.3

Source: Management and Planning Organization;
- Presidency.

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

(bln rials)

Description	1385	1386	1387	1388	1389
<i>Cession of financial assets</i>	149237.5	186218.1	222771.5	267524.0	⁽¹⁾ 218454.5
Sale of participation papers	8400.0	6000.0	4000.0	0.0	0.0
Utilization of foreign facilities	4979.3	3978.2	3582.6	3693.5	3391.2
Utilization of stocks of foreign currencies savings account	122416.3	94621.3	159223.5	133117.0	21666.6
Receipts from cession of public corporations	7400.0	70000.0	46000.0	117000.0	145000.0
Government receipt of principal of domestic loans ⁽¹⁾	⁽²⁾ 741.8	⁽²⁾ 6618.7	⁽²⁾ 2965.5	⁽²⁾ 1713.5	⁽²⁾ 1891.7
Returns from payments of previous years	5300.0	5000.0	7000.0	12000	14005.0
<i>Ownership of financial assets</i>	14084.4	55614.1	35785.5	101832.3	⁽³⁾130088.3
Transfer of shares	0.0	27627.0	12000.0	80900.0	68250.0
Repayment of the principal of participation papers	4020.0	3799.4	9428.7	13014.0	9762.4
The previous years' commitments not paid	472.0	572.0	826.0	891.0	3939.0
Payments of commitments made for dispatching Great Hajj pilgrims	0.0	0.0	0.0	0.0	0.0
Repayments of the principal of loans provided by banking system	400.0	10220.0	1853.1	516.0	8780.0
Repayment of the principal of overseas loans and undertakings	9192.4	13395.8	11677.7	6511.3	8536.9
<i>Net ownership of financial assets</i>	135153.1	130604.1	186986.1	165691.7	88366.2

1. The amount of 32500 billion rials relates to the sources from cession of mines and the projects of capital assets ownership included in the total.

2. The amount of 30000 billion rials relates to the sources from cession of the projects of capital assets ownership and 820 billion rials relates to the investment and international economic and cultural contributions included in the total.

Source: Management and Planning Organization;

- Presidency.

18. 5. REVENUES AND CESSION OF GOVERNMENT CAPITAL AND FINANCIAL ASSETS BY SECTION AND PARAGRAPH

(bln rials)

Description	1380 (Realized)	1385 (Realized)	1386 (Realized)	1387 (Approved)	1388 (Approved)	1389 (Approved)
Revenues and cession of capital and financial assets.....	155821.4	587596.8	691827.7	939122.8	967901.0	1271330.7
Section 1. Tax revenues	42429.8	178306.4	198122.2	218204.2	302631.7	354643.4
Para 1: Corporate tax	12451.2	80089.6	93478.8	109671.8	143611.1	130283.5
Para 2: Income tax	8791.6	18834.3	25320.4	32186.9	42237.4	52172.9
Para 3: Wealth tax	1931.7	6368.7	6659.5	7784.8	9307.1	12237.3
Para 4: Import tax	11887.7	57168.5	56415.0	53542.7	66843.0	102000.0
Para 5: Goods and services tax	7367.6	15845.2	16248.5	15018.0	40633.2	57949.8
Section 2. Social contributions	17581.2	1000.0	1500.0	2000.0	2400.0	2600.0
Para 1: Insurance premiums	17581.2	1000.0	1500.0	2000.0	2400.0	2600.0
Section 4. Revenues from government properties	1292.3	50394.5	57305.4	97740.6	121695.2	104761.3
Para 1: Dividends of government corporations	402.4	47928.1	51629.9	91066.7	107058.7	46635.0
Para 2: Interest on government loans	0.3	0.9	0.8	0.7	0.7	0.5
Para 9: Other revenues from government properties	889.6	(1)2465.5	(1)5674.7	(1)6673.2	(1)14635.9	(1)58125.8
Section 5: Revenues from sale of goods and services	9371.0	28363.1	40476.5	45942.2	57096.4	72997.9
Para 1: Revenues from sale of services	8267.3	28202.7	39746.1	45245.2	55494.1	71051.2
Para 2: Revenues form sale of goods	1090.9	160.4	730.4	697.0	1602.2	1944.8
Para 3: Revenues from rent	12.8	(1)...	(1)...	(1)...	(1)...	(1)...
Section 6. Revenues from penalties and losses	391.7	2708.8	3306.4	4553.5	4784.7	5536.5
Para 1: Revenues from penalties and losses ..	391.7	2708.8	3306.4	4553.5	4784.7	5536.5
Section 7. Miscellaneous revenues	9159.0	22308.4	28670.5	45166.1	40387.9	54568.0
Para 1: Miscellaneous revenues	5270.0	22308.4	28670.5	45166.1	40387.9	54568.0
Para 2: Total country's miscellaneous revenues	3889.0	0.0	0.0	0.0	0.0	0.0
Cession of capital assets	72216.3	155278.2	176228.6	302744.6	171381.1	457769.0
Para 1: Oil revenues	71957.1	151801	172450.3	298865.6	159647.5	434485.5
Para 3: Sale of government buildings and installations	21.3	(2)3477.2	(2)3778.3	(2)3879.0	(2)11733.6	(2)23283.5
Para 4: Sale and cession of land	98.1	(2)...	(2)...	(2)...	(2)...	(2)...
Para 5: Sale of machinery and equipment	3.4	(2)...	(2)...	(2)...	(2)...	(2)...
Para 9: Sale and cession of other capital assets	136.4	(2)...	(2)...	(2)...	(2)...	(2)...
Cession of financial assets	3380.2	149237.5	186218.2	222771.5	267524.0	(4)218454.5
Sale of participation papers	2305.3	8400.0	6000.0	4000.0	0.0	0.0
Utilization of foreign facilities	228.9	4979.3	3978.2	3582.7	3693.5	3391.2
Utilization of stocks of foreign currencies savings account	0.0	122416.3	94621.3	159223.5	133117.0	21666.6
Government receipts of the principal of loans from abroad	0.7	(3)...	(3)...	(3)...	(3)...	(3)...
Receipts from cession of public corporation ..	93.6	7400.0	70000.0	46000.0	117000.0	145000.0
Government receipt of principal of domestic loans	135.8	(3)741.8	(3)6618.7	(3)2965.5	(3)1713.5	(3)1891.7
Returns from payments of previous years	615.8	5300.0	5000.0	7000.0	12000.0	14005.0

1. Revenues from rent in the years 1385, 1386, 1387, 1388 and 1389 amounting to 176.3, 128.9, 210.5, 329.8 and 385.1 billion rials respectively are incorporated in paragraph 9 in Section 4.

2. Statistics for Sections 4, 5 and 9 are presented in the Section 3.

3. Receipt of the principal of government's domestic and overseas loans changed into sources from receipt of the principal of loans. Moreover, due to the large share of the domestic loans, the related information is included in this line.

4. The amount of 32500 billion rials relates to the sources from cession of mines and the projects of capital assets ownership included in the total.

Source: Management and Planning Organization.

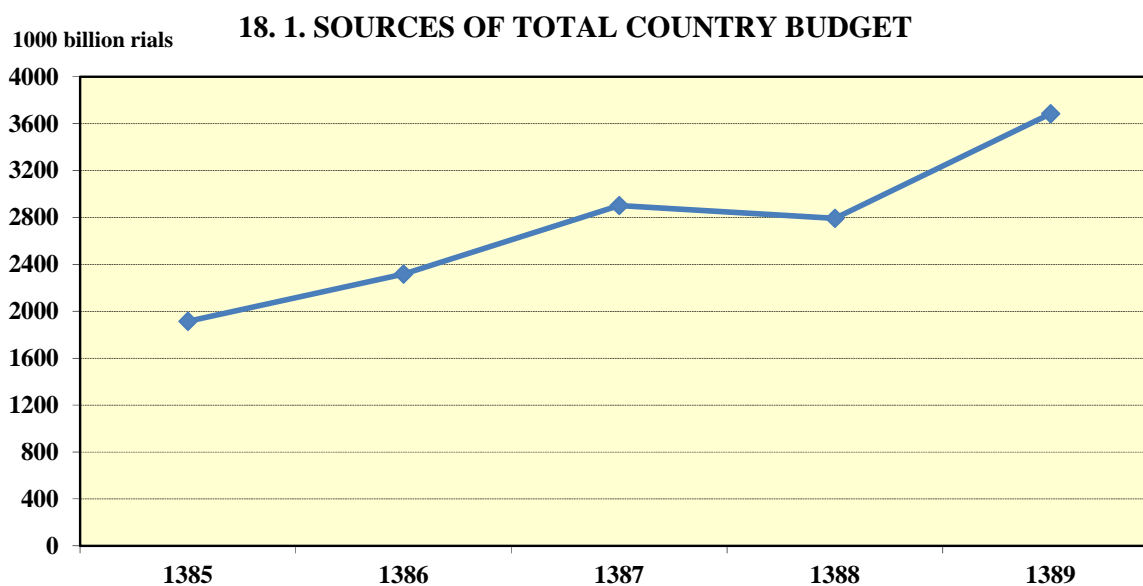
18. 6. CREDITS OF GOVERNMENT ORGANIZATIONS AND BUDGET CLASSIFICATION NUMBERS BY PLAN

(bln rials)

Description	1380 (Realized)	1385 (Approved)	1386 (Approved)	1387 (Approved)	1388 (Approved)	1389 (Approved)
Total.....	152670.2	204702.7	691827.7	901284.3	947649.0	1141242.4
Credits of organizations and budget classification numbers	101604.6	204702.7	322173.5	587976.8	713063.7	855697.4
Current and development credits of local administrative organizations in Ostans	33714.9	0.0	134829.9	0.0	0.0	0.0
Miscellaneous expenditures and other numbers	12853.4	0.0	234824.3	313307.5	234585.3	285545.0
Commission and guaranteed interest of loans	3688.1	0.0	0.0	0.0	0.0	0.0
Repayments of loans and debts and prepayments	809.2	0.0	0.0	0.0	0.0	0.0

Source: Management and Planning Organization;

- Presidency.



For data see Table 18. 1.

18. 7. GOVERNMENT'S PUBLIC BUDGET PAYMENTS⁽¹⁾ BY AFFAIRS (bln rials)

Description	1370	1375	1380	1385	1386	1387	1388	1389
Credits (primary approved figures).	9278.5	61318.1	164266.9	⁽²⁾ 572950.9	⁽²⁾ 636213.6	901284.3	947649.0	⁽²⁾ 1141242.4
General affairs	825.7	4051.5	16252.6	17663.4	24510.3	41889.8	50610.8	56999.5
National defence affairs	892.0	3532.2	22336.0	59287.8	67390.1	90728.0	107784.7	128999.6
Social affairs	3900.2	22489.9	73318.0	98415.5	173549.3	313846.5	371910.4	486553.2
Economic affairs	1726.8	14752.3	16905.4	87147.9	103456.7	141512.5	182757.8	179754.6
Credits for the expenses of Jihad-e-Sazandegi	7.2	0.0	7384.6	0.0	0.0	0.0	0.0	0.0
Miscellaneous expenditures	1855.2	13394.6	22851.3	217713.2	175958.1	313307.5	234585.3	285545.0
Commission and guaranteed interest of loans	4.4	180.9	4151.0	0.0	0.0	0.0	0.0	0.0
Repayment of loans and debts and prepayments	67.0	2916.7	1067.9	0.0	0.0	0.0	0.0	0.0
Credits (amended approved figures)	9319.9	61318.1	164260.9	-	-	-	-	-
General affairs	825.7	4046.5	23637.1	-	-	-	-	-
National defence affairs	892.0	3532.2	22336.0	-	-	-	-	-
Social affairs	3921.0	22494.9	73318.0	-	-	-	-	-
Economic affairs	1727.4	14752.3	16899.4	-	-	-	-	-
Credits for the expenses of Jihad-e-Sazandegi	7.2	0.0	0.0	-	-	-	-	-
Miscellaneous expenditures	1875.2	13394.6	22851.3	-	-	-	-	-
Commission and guaranteed interest of loans.....	4.4	180.9	4151.1	-	-	-	-	-
Repayment of loans and debts and prepayments	67.0	2916.7	1067.9	-	-	-	-	-
Payments(actual and realized figures).....	9008.1	59743.9	*118935.3	-	-	-	-	-
General affairs.....	817.6	4846.9	13620.4	-	-	-	-	-
National defence affairs	848.7	4616.1	22488.3	-	-	-	-	-
Social affairs	4455.6	26510.8	55069.7	-	-	-	-	-
Economic affairs	1954.3	12108.9	10426.2	-	-	-	-	-
Credits for the expenses of Jihad-e-Sazandegi	3.2	0.0	0.0	-	-	-	-	-
Miscellaneous expenditures	877.8	10625.2	12853.4	-	-	-	-	-
Commission and guaranteed interest of loans.....	3.2	12.3	3668.1	-	-	-	-	-
Repayment of loans and debts and prepayments	47.7	1023.7	809.2	-	-	-	-	-

1. Including payments from general and special revenues.

2. Including 92723.1, 91349.2 and 3390.6 billion rials for the years 1385, 1386 and 1389 respectively which are appropriated to Ostan's expenditure credits and are not available by affairs and are included with the total.

Source: Management and Planning Organization;

- Prrsidency.

18. 8. ACTUAL PAYMENTS⁽¹⁾ ON GENERAL AFFAIRS FROM GOVERNMENT'S PUBLIC BUDGET BY CHAPTER

(bln rials)

Description	1365	1370	1375	1379	*1380	1381	1382	1383
Total	315.6	817.6	4846.9	12734.0	13620.4	16065.4	18976.9	22631.7
Chapter 1. Adjusting relations between the three Powers	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chapter 2. Legislation	1.5	4.6	49.4	150.0	178.0	237.7	301.5	362.7
Chapter 3. Administration of public affairs	14.2	15.3	293.0	494.7	527.3	643.6	1076.8	1053.6
Chapter 4. Administration of judiciary, land register and public endowments affairs	32.8	91.2	392.8	1618.0	1830.8	2090.9	2662.0	3467.9
Chapter 5. Domestic policies implementation	13.7	41.1	191.2	453.0	81.3	170.2	222.6	221.6
Chapter 6. Law enforcement and internal security ...	153.9	366.0	1616.6	5594.3	7055.2	8125.8	9143.7	10769.5
Chapter 7. Administration of foreign affairs	7.2	15.1	266.3	385.1	441.7	564.2	1139.4	1814.5
Chapter 8. Administration of financial affairs	21.8	55.6	331.7	1064.0	748.0	500.6	517.1	736.6
Chapter 9. Statistics and general technical services ..	11.0	40.1	238.3	463.7	317.8	411.2	497.8	422.6
Chapter 10. Information and mass communications .	29.8	98.0	735.5	1384.0	1652.3	1627.0	1896.7	2016.4
Chapter 11. Public buildings and installations	26.8	77.9	505.6	605.5	333.2	970.7	743.3	970.1
Chapter 12. Administration of work force affairs	2.8	12.9	226.6	521.7	454.7	723.5	776.1	796.3

1. Including payments from general and special revenues.

Source: Management and Planning Organization.

18. 9. ACTUAL PAYMENTS⁽¹⁾ ON SOCIAL AFFAIRS FROM GOVERNMENT'S PUBLIC BUDGET BY CHAPTER

(bln rials)

Description	1365	1370	1375	1379	*1380	1381	1382	1383
Total	1518.9	4455.6	26510.8	64728.4	55069.7	38495.0	⁽²⁾ 51523.2	⁽²⁾ 57426.4
Chapter 1. Public education and training	535.8	1474.4	8360.3	18656.2	2758.8	1364.9	1766.7	2056.9
Chapter 2. Culture and arts	12.4	47.1	723.6	1812.4	1486.6	1682.2	2545.2	3225.5
Chapter 3. Health, medical care and nutrition	208.3	774.7	4095.9	8729.7	9365.6	3274.5	5694.5	5658.4
Chapter 4. Social security and welfare	565.2	1356.5	7380.2	21409.1	31279.0	16804.1	21933.3	29248.5
Chapter 5. Physical training and juvenile and women affairs	9.3	48.8	401.4	863.7	498.2	648.0	960.6	835.4
Chapter 6. Urban development	13.1	73.9	690.8	2103.3	1252.1	3498.5	3691.8	2421.1
Chapter 7. Rural development and reconstruction	7.4	47.9	1341.1	2267.7	40.3	44.5	54.2	104.6
Chapter 8. Housing	21.5	90.0	484.0	635.5	311.9	1168.0	795.2	489.8
Chapter 9. Environmental protection	3.3	8.8	75.5	172.3	73.9	144.5	280.9	257.7
Chapter 10. Multi-purpose regional development operations	4.2	19.5	170.7	272.5	93.7	2452.2	3801.0	3283.2
Chapter 11. Technical and vocational training	60.1	184.8	1.1	1933.3	1260.7	1052.8	1608.2	1501.0
Chapter 12. Higher education	78.4	329.3	2092.8	4182.9	4769.4	3846.8	4561.2	4292.4
Chapter 13. Research ⁽³⁾	0.0	0.0	693.3	1689.8	1879.5	2507.3	3713.3	3939.5

1. Including payments from general and special revenues.

2. Including 117 and 112.5 billion rials for the years 1382 and 1383 respectively related to cooperative sector.

3. This chapter has been created from incorporation of research plan and all development chapters since 1375.

Source: Management and Planning Organization.

18. 10. GOVERNMENT PUBLIC BUDGET ACTUAL PAYMENTS⁽¹⁾ ON ECONOMIC AFFAIRS BY CHAPTER

(bln rials)

Description	1365	1370	1375	1379
Total.....	597.3	1954.3	12108.9	13589.4
Chapter 1. Agriculture	109.2	312.3	1356.7	2950.8
Chapter 2. Water	55.6	428.1	2045.8	3670.0
Chapter 3. Electricity	67.4	103.7	1051.6	459.1
Chapter 4. Manufacturing	105.0	241.5	401.4	425.9
Chapter 5. Oil	47.8	131.9	2821.8	59.7
Chapter 6. Gas	24.1	2.5	882.4	0.0
Chapter 7. Mining	22.3	98.3	173.5	361.6
Chapter 8. Commerce	15.3	51.3	227.3	464.5
Chapter 9. Roads and transportation	135.6	561.1	2561.3	4122.4
Chapter 10. Post and telecommunications	14.6	19.1	314.1	69.6
Chapter 11. Tourism	0.3	4.6	273.0	129.3
Chapter 12. Nuclear science & technology	0.0	0.0	0.0	876.4
Chapter 13. Natural resources	0.0	0.0	0.0	0.0

Description	1380*	1381	1382	1383
Total.....	10426.2	22854.3	34703.1	30993.0
Chapter 1. Agriculture	986.7	1651.7	2177.7	2157.7
Chapter 2. Water	2603.4	6922.9	10141.6	9464.3
Chapter 3. Electricity	451.9	2289.5	3604.5	3016.8
Chapter 4. Manufacturing	275.0	910.9	2194.4	1970.6
Chapter 5. Oil	59.8	97.9	103.2	61.6
Chapter 6. Gas	188.8	196.7	214.6	123.1
Chapter 7. Mining	259.3	654.1	1836.4	974.6
Chapter 8. Commerce	614.7	691.0	753.2	849.4
Chapter 9. Roads and transportation	3864.4	6595.8	10415.3	9981.8
Chapter 10. Post and telecommunications	42.5	70.1	135.6	141.0
Chapter 11. Tourism	52.7	61.7	72.0	95.3
Chapter 12. Nuclear science & technology	1000.3	2027.8	2195.9	1365.4
Chapter 13. Natural resources	26.7	684.0	858.5	791.5

1. Including payments from general and special revenues.

2. Chapter 13 has been detached from chapter 1 since 1380.

Source: Management and Planning Organization.

18. 11. ACTUAL EXPENDITURE (CURRENT) CREDITS FROM GENERAL REVENUES FOR EXECUTIVE AGENCIES OF OSTANS BY OSTAN (mln rials)

Description	1370	1375	1380	1384	1385	1386	1387	1388
Total country	1732588	8707354	29671043	83940635	107109079	107670234	⁽¹⁾ 25925800	⁽¹⁾ 34223690
East Azarbayejan.....	⁽²⁾ 125343	434138	1432138	4101744	4883077	4923095	1081102	1441598
West Azarbayejan	63504	336863	1087143	3152633	4014690	3952510	1011174	1348920
Ardebil	⁽²⁾ 000	172046	601972	1666617	2112813	2129589	547942	727479
Esfahan.....	113616	573582	2089697	5480076	7007798	6936110	1369090	1866020
Ilam	24696	118056	380244	1114994	1388644	1505427	502924	604488
Bushehr	34517	152076	499739	1399580	1914354	1850932	689369	925770
Tehran	⁽³⁾ 234272	^(3,4) 1251181	3810838	10731567	14033801	13938770	2429329	3190609
Chaharmahal & Bakhtiari	30124	153908	482739	1399496	1771768	1768627	472534	606496
South Khorasan	000	000	000	991946	1225517	1369718	472252	624392
Khorasan-e-Razavi.....	164899	866100	2931108	6933569	8853501	8706026	1623711	2185091
North Khorasan	000	000	000	1155238	1493798	1473435	406249	534273
Khuzestan.....	101442	494381	1694277	4977036	6191088	6428359	1597593	2056252
Zanjan	⁽³⁾ 47886	157798	453143	1283993	1628410	1664977	500822	636160
Semnan.....	26401	115884	359282	943881	1190152	1181917	470667	625151
Sistan & Baluchestan	51816	221946	726771	2247686	2963801	2925839	926072	1199951
Fars.....	111637	619941	2120244	5778476	7241533	7012191	1497242	2018738
Qazvin	⁽³⁾ 0	⁽³⁾ 0	401178	1297058	1692085	1645720	472702	593306
Qom.....	⁽³⁾ 000	⁽²⁾ 000	415061	1142656	1452694	1605917	330818	429022
Kordestan	40374	205060	722502	1919237	2479786	2532950	649649	837942
Kerman.....	73293	379651	1289515	3397384	4190334	4447834	1072082	1459394
Kermanshah	51317	262989	933050	2730890	3458882	3460359	897340	1151687
Kohgiluyeh & Boyerahmad	26370	132202	431405	1207300	1488580	1665455	455239	685783
Golestan	⁽⁵⁾ 0	⁽⁵⁾ 0	803761	1965370	2542191	2571365	718122	922888
Gilan.....	78333	385281	1169638	3403438	4416059	4426810	1181122	1528978
Lorestan.....	46811	254331	821691	2281720	3052441	3082101	689803	933311
Mazandaran.....	⁽⁵⁾ 125322	⁽⁵⁾ 670430	1392246	4087345	5195982	5244793	1264357	1679467
Markazi	40539	198168	711239	1652326	2092736	2090584	564180	757590
Hormozgan.....	37465	152717	554375	1727668	2373687	2174994	797369	982868
Hamedan	50363	239594	794849	2213645	2770447	2961946	669425	905615
Yazd	32247	159029	561201	1556067	1988430	1991884	565520	764454

1. Expenditure credits for the Ministry of Education and Martyr and Devotees Affairs Foundation are national and excluded from Ostans' expenditure credits.

2. Data for Ardebil are included with East Azarbayejan for the year 1370.

3. Data for Qom are included with Tehran for the years 1370 and 1375.

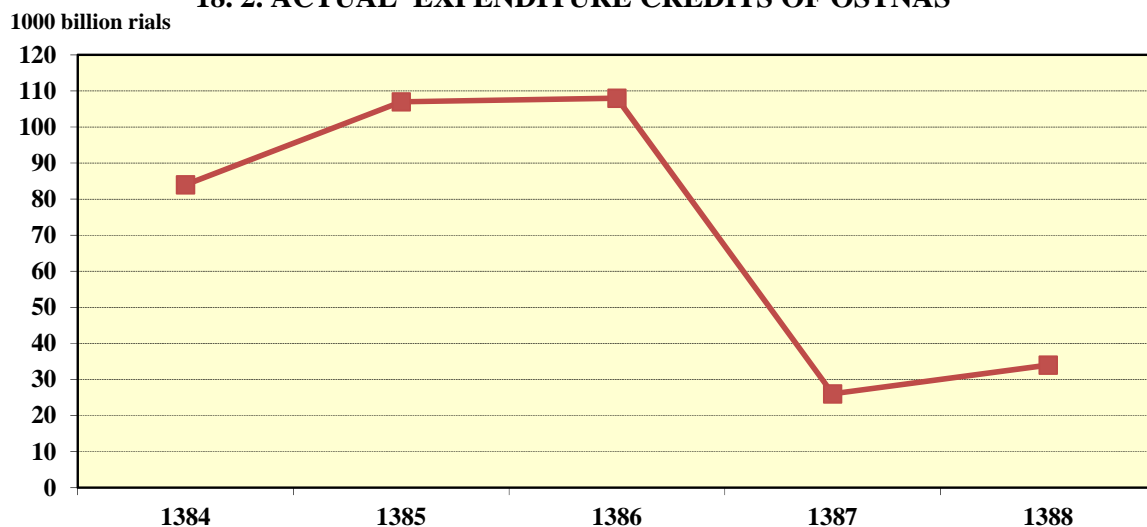
4. Data for Qazvin are included with Zanjan for the year 1370 and with Tehran for the year 1375.

5. Data for North Khorasan and South Khorasan are included with Khorasan-e-Razavi until 1383.

6. Data for Golestan are included with Mazandaran for the years 1370 and 1375.

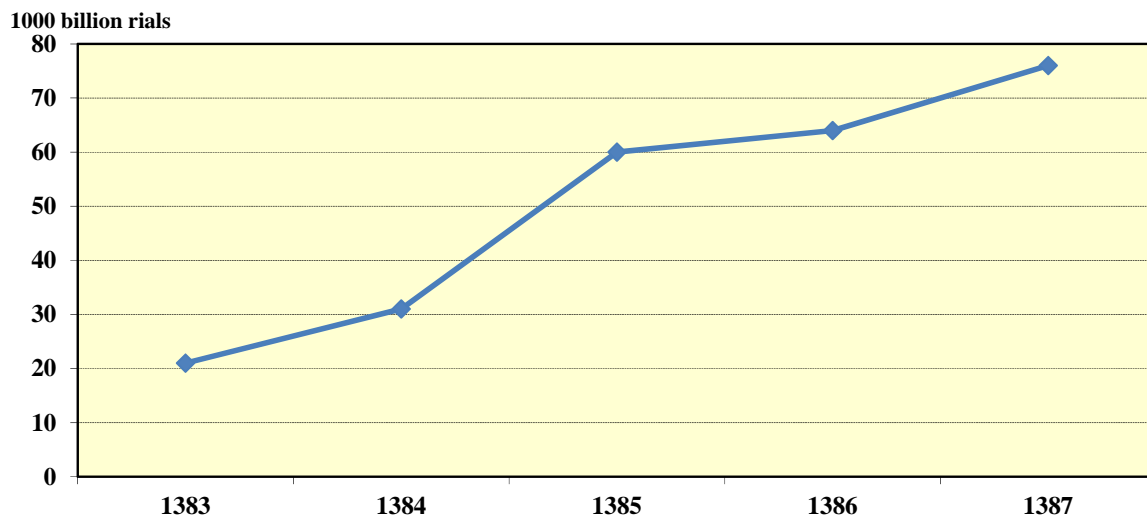
Sources: Management and Planning Organization;
- Presidency.

18. 2. ACTUAL EXPENDITURE CREDITS OF OSTNAS



For data see Table 18. 11.

18. 3. OSTAN'S PROVISION -OF- CAPITAL - ASSETS CREDITS



For data see Table 18. 12.

18.12. OSTANS PROVISION-OF-CAPITAL-ASSETS (DEVELOPMENT) CREDITS BY AFFAIRS
 (mln rials)

Description	1370	1375	1380	1383	1384	1385	1386	1387
Primary approved figures								
Total	535557	2467225	7234570	000	000	000	86837717	91467877
General affairs	9556	74000	179108	000	000	000	2119851	2764276
Social affairs	326162	1807397	4950914	000	000	000	16841804	21936211
Economic affairs	199839	585828	2104548	000	000	000	67876057	66767390
Amended approved figures								
Total	535557	2489473	000	34761188	39126076	000	86837717	91467877
General affairs	9556	75000	000	1404567	1398685	000	2119851	2764276
Social affairs	326162	1821237	000	19730301	9995673	000	16841804	21936211
Economic affairs	199839	593236	000	13626308	27731709	000	67876057	66767390
Actual and realized								
Total	⁽¹⁾ 876034	4018290	⁽¹⁾ 9752387	21459732	30548454	59774820	63627964	75550383
General affairs	37282	118202	309132	1014792	1111164	1720216	1846241	2476068
Social affairs	552218	3127719	6438275	12139172	7382477	12260541	12783543	17564808
Economic affairs	286406	772370	3004885	8305755	22054806	45794063	48998180	55509507

1. Including 128 and 95 million rials for the years 1370 and 1380 respectively appropriated to national defence affairs.

Source: Management and Planning Organization;

-Presidency.

18. 13. OSTANS ACTUAL PROVISION-OF-CAPITAL-ASSETS (DEVELOPMENT) CREDITS FOR GENERAL AFFAIRS FROM GENERAL REVENUES BY CHAPTER (mln rials)

Description	1370	1375	1380	1381	1382	1383
Total.....	37282	118202	309132	636287	779033	1014792
Chapter 1. Adjusting relations between the three Powers	0	0	0	3007	0	0
Chapter 2. Legislation	0	0	0	0	0	0
Chapter 3. Administration of public affairs	0	0	1040	0	8300	2092
Chapter 4. Administration of judiciary, land register and public endowments affairs	0	0	0	0	178	659
Chapter 5. Domestic policies implementation ...	49	0	0	5011	200	830
Chapter 6. Law enforcement and internal security	0	250	0	1375	5280	106599
Chapter 7. Administration of foreign affairs	0	0	0	0	0	0
Chapter 8. Administration of financial affairs ..	20	203	1007	1300	659	0
Chapter 9. Statistics and general technical services	321	8996	38366	42060	85675	91317
Chapter 10. Information and mass communications	133	7420	6780	11369	10828	42127
Chapter 11. Public buildings and installations ..	36742	101333	261938	572065	667913	771168
Chapter 12. Administration of work force affairs	18	0	0	100	0	0

Source: Management and Planning Organization.

**18. 14. OSTANS ACTUAL PROVISION-OF-CAPITAL-ASSETS (DEVELOPMENT) CREDITS
FOR GENERAL AFFAIRS BY CHAPTER** (mln rials)

Description	1384	1385	1386	1387
Total	1111164	1720216	1846241	2476068
Chapter 1. Administration of public affairs	516953	791955	852342	1329002
Chapter 2. Judiciary affairs	239183	583173	588876	708117
Chapter 3. Financial, technical and management affairs	277473	320510	310194	369482
Chapter 4. Fundamental researches	51605	8	1600	16097
Chapter 5. Defence	110	1100	10332	7828
Chapter 6. Law enforcement and public security	25840	23470	82897	45342

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

**18. 15. OSTANS' ACTUAL PROVISION-OF-CAPITAL-ASSETS (DEVELOPMENT) CREDITS
FOR SOCIAL AFFAIRS BY CHAPTER** (mln rials)

Description	1370	1375	1380	1381	1382	1383
Total	552218	3127719	6438275	9217794	12974782	⁽¹⁾ 12139172
Chapter 1. Public education and training	238286	798877	1336438	1897690	2363877	2039966
Chapter 2. Culture and arts	7637	110054	372630	597127	779381	586139
Chapter 3. Health, medical care and nutrition	103830	111526	349587	348181	507472	824350
Chapter 4. Social security and welfare	7115	28545	21642	42404	65874	180188
Chapter 5. Physical training and juvenile affairs	21218	106908	376416	749452	950361	689736
Chapter 6. Urban development	44216	387338	1081524	1439918	3438467	2966905
Chapter 7. Rural development and reconstruction	22007	1160652	2246676	3247493	3563485	3021675
Chapter 8. Housing	72344	295637	136857	193730	272361	703301
Chapter 9. Environmental protection	328	26224	54295	51304	69120	54132
Chapter 10. Multi-purpose regional development operations	16070	91656	202401	315235	333374	354087
Chapter 11. Technical and vocational training	17300	1087	241151	292165	517972	406057
Chapter 12. Higher education	1867	8765	16502	41991	45191	214418
Chapter 13. Research ⁽²⁾	0	449	2155	1104	67847	91186

1. Including 7032 million rials related to cooperative sector included with the total.

2. This chapter has been created from incorporation of research plan and all development chapters since 1375.

Source: Management and Planning Organization.

18. 16. OSTANS ACTUAL PROVISION-OF-CAPITAL-ASSETS (DEVELOPMENT) CREDITS FOR SOCIAL AFFAIRS BY CHAPTER (mln rials)

Description	1384	1385	1386	1387
Total.....	7382477	12260541	12783543	17564808
Chapter 1. Education	4063701	5812775	5870104	6719711
Chapter 2. Culture and arts, mass media and tourism	1649385	2983812	3080338	5273161
Chapter 3. Health	202756	519795	602262	1122568
Chapter 4. Welfare and social security	475342	699638	833087	1617689
Chapter 5. Physical training	991293	2244521	2397752	2831679

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

18. 17. OSTANS ACTUAL PROVISION-OF-CAPITAL-ASSETS (DEVELOPMENT) CREDITS FOR ECONOMIC AFFAIRS FROM GENERAL REVENUES BY CHAPTER (mln rials)

Description	1370	1375	1380	1381	1382	1383
Total.....	286406	772370	3004885	5069863	6849013	8305755
Chapter 1. Agriculture and natural resources .	60399	272222	1119949	1564134	1778150	(1)1845876
Chapter 2. Water	41564	189473	857940	1495655	1808074	1649848
Chapter 3. Electricity	35977	430	792	16612	180	0
Chapter 4. Manufacturing	3914	14611	109326	207667	293357	402047
Chapter 5. Oil	0	0	0	200	0	0
Chapter 6. Gas	0	0	309	150	98	2500
Chapter 7. Mining	839	2798	17741	27620	40534	41647
Chapter 8. Commerce	2014	9710	14335	31781	53220	99028
Chapter 9. Roads and transportation	137204	261666	708309	1436379	2465181	3867308
Chapter 10. Post and telecommunications	3597	20068	38280	35773	42564	33785
Chapter 11. Tourism	897	1391	137904	253892	367655	363716

1. Including 746273 million rials related to natural resources included with the Chapter 1.

Source: Management and Planning Organization.

18. 18. OSTANS ACTUAL PROVISION-OF-CAPITAL-ASSETS (DEVELOPMENT) CREDITS FOR ECONOMIC AFFAIRS BY CHAPTER (mln rials)

Description	1384	1385	1386	1387
Total.....	22054806	45794063	48998180	55509507
Chapter 1. Agriculture and natural resources	2959141	3872461	4189396	8166909
Chapter 2. Water resources	2520871	9946784	14825826	8909033
Chapter 3. Manufacturing and mining	1591050	1556218	1643267	2589335
Chapter 4. Environment	91129	155822	198647	284835
Chapter 5. Commerce and cooperation	418529	261682	338298	406761
Chapter 6. Energy	366717	1787769	2305567	5235961
Chapter 7. Transportation	5973791	11528368	9869538	10386550
Chapter 8. Communications and IT	81549	125569	163771	175669
Chapter 9. Housing and urban development	8052029	16559390	15463870	19354454

Source: Presidency.

18. 19. OSTANS ACTUAL PROVISION-OF-CAPITAL-ASSETS (DEVELOPMENT) CREDITS**(mln rials)**

Description	1370	1375	1380	1383	1384	1385	1386	1387
Total country	876034	4018290	9752387	21459732	30548454	59774827	63627973	75550380
East Azarbayejan	⁽¹⁾ 54279	202899	428422	764905	1010777	2122917	2205259	2852377
West Azarbayejan	34813	161617	290149	634123	906827	2601050	2708742	2127565
Ardebil	⁽¹⁾ 000	114217	285985	381490	724418	1432360	1525166	1297871
Esfahan	30372	150489	499145	743594	1273459	1787512	2204323	3151600
Ilam	40988	74538	196351	442914	882246	1516518	1470189	1251996
Bushehr	24428	77506	299966	1251849	1389869	2351112	2088389	3097977
Tehran	⁽²⁾ 37757	^(2,3) 238362	611898	1038572	845822	2340724	3487128	3653141
Chaharmahal & Bakhtiari	17182	73577	195294	382117	744133	1196965	1039943	1210956
South Khorasan	⁽⁴⁾ 000	⁽⁴⁾ 000	⁽⁴⁾ 000	⁽⁴⁾ 000	848060	992871	1238614	1286948
Khorasan-e-Razavi	54463	291848	814354	1939959	1634514	3468482	3800225	2861588
North Khorasan	⁽⁴⁾ 000	⁽⁴⁾ 000	⁽⁴⁾ 000	⁽⁴⁾ 000	540690	977651	1035435	1074205
Khuzestan	95685	619869	1001540	2204648	2973562	7760732	6893677	9544431
Zanjan	⁽³⁾ 41298	104413	166392	383574	636967	1215392	1195535	1099071
Semnan	12228	47349	134584	275698	376129	881861	1113143	1098234
Sistan & Baluchestan	46588	207162	440900	1280246	1653047	2591709	3395541	2801999
Fars	48066	237275	585623	1035759	1491734	2992520	3421788	3606946
Qazvin	⁽³⁾ 000	⁽³⁾ 000	160343	339771	539711	920248	950280	1094611
Qom	⁽²⁾ 000	⁽²⁾ 000	129194	222307	452972	795943	1300588	1221359
Kordestan	39446	111255	287997	573353	811013	1759090	1698139	1621690
Kerman	29165	153569	435011	1678995	1612822	2886779	3364126	6453971
Kermanshah	55764	199089	429397	728779	1077362	2706040	2183154	2143486
Kohgiluyeh & Boyerahmad	16880	87119	198903	439156	660482	1284244	1349417	1680477
Golestan	⁽⁵⁾ 000	⁽⁵⁾ 000	336440	445779	972573	1669249	1598349	1441138
Gilan	56947	134979	319263	634116	1398160	1656871	1906692	3464759
Lorestan	29426	114426	294194	517555	1021723	2082484	1627103	2250124
Mazandaran	⁽⁵⁾ 35279	⁽⁵⁾ 264544	353228	788688	952968	1678687	2005387	3925326
Markazi	15560	74035	280878	458623	661087	1231450	1281679	1739093
Hormozgan	26845	137291	289086	985487	1205812	2164438	2446170	2911810
Hamedan	20882	87269	173450	472658	703560	1421354	1590294	1957171
Yazd	11695	53594	114399	415003	545940	1287571	1503482	1628460

1. As data for East Azarbayejan and Ardebil for the year 1370 are not available separately, related data are included with East Azarbayejan.

2. Data for Qom are included with Tehran for the years 1370 and 1375.

3. Statistics for Qazvin are included with Zanjan for the year 1370 and with Tehran for the year 1375.

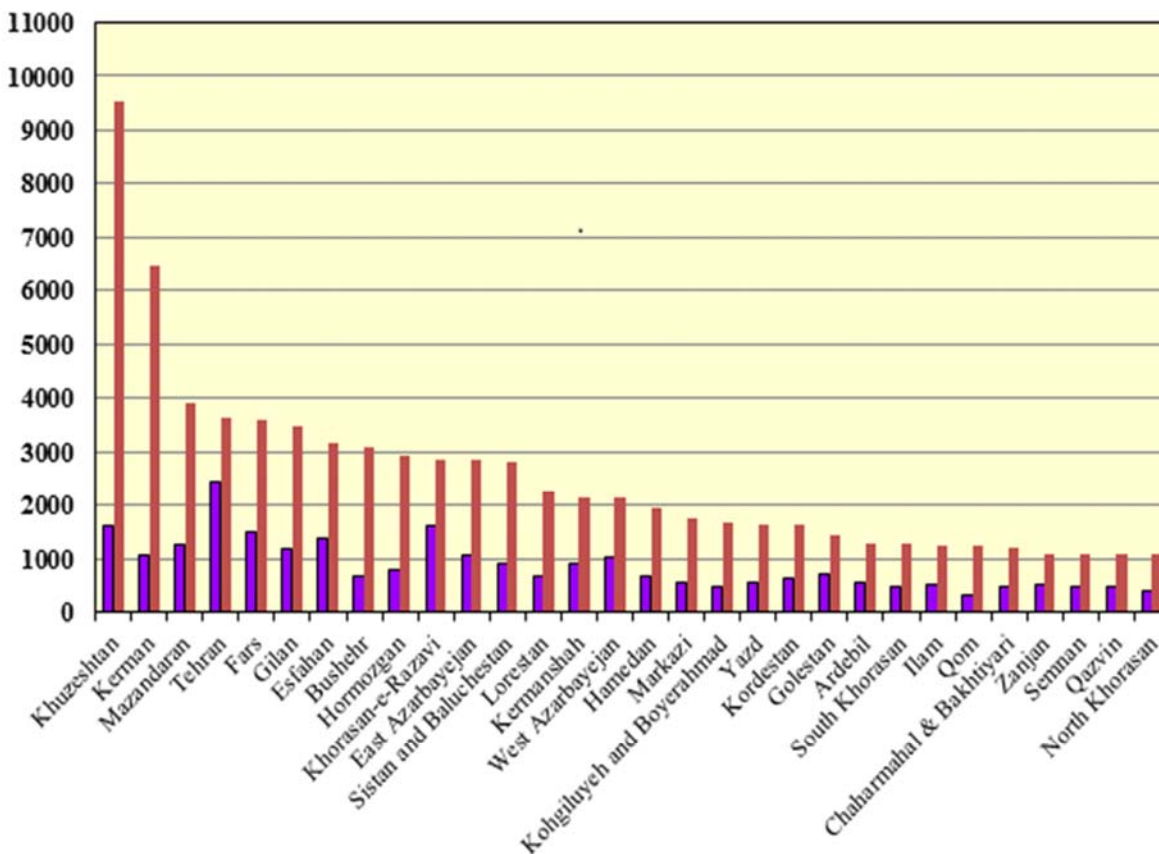
4. Data for South Khorasan and North Khorasan are included with Khorasan-e-Razavi.

5. Data for Golestan are included with Mazandaran for the years 1370 and 1375.

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

18. 4. ACTUAL EXPENDITURE CREDITS AND OSPAN'S PROVISION - OF-CAPITAL ASSETS CREDITS: 1387

Million rials



For data see Tables 18.11 and 18.19.



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

Description	1375	1380	1385	1386	1387	1388	1389
Receipts.....	78758.6	265247.9	1226633.2	1497072.5	1806461.7	1739764.4	2319998.2
Operating revenues	42216.2	159058.7	898454.1	1060478.0	1165760.1	1077848.0	1613869.8
From current appropriations	1626.4	1888.6	4170.0	5902.1	6380.2	7005.3	9125.2
From development appropriations ..	9421.1	6793.9	41159.3	46134.5	62663.3	79198.5	82457.2
Domestic loans	13459.0	29969.1	52114.5	97876.9	148340.2	143626.0	147550.6
Foreign loans	1012.6	30562.6	134162.1	123916.0	166781.7	129217.2	180666.4
Utilization of current assets	2764.5	3219.2	25250.8	12989.9	32882.3	25941.0	20084.5
Other receipts	8258.8	33755.6	71322.2	149775.1	223653.9	276928.5	266244.5
Payments.....	78758.6	265247.9	1226633.2	1497072.5	⁽²⁾ 1806461.7	⁽²⁾ 1739764.4	⁽²⁾ 2319998.2
Current operations expenditures	43626.7	133175.7	788607.4	887850.2	953068.0	952109.7	1477125.1
Government's share from dividends of profit-making institutes.....	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Taxes paid by public corporations ..	1288.3	1022.5	33095.2	40986.4	48239.8	34687.0	16077.8
Dividends of public corporations ...	266.4	837.0	28140.6	38035.6	66144.1	45324.8	15280.8
Repayment of domestic loans	10414.7	22671.3	37733.4	40779.1	52509.8	68152.0	68124.9
Repayment of foreign loans	2913.9	5494.8	64070.6	77231.2	73777.5	61108.6	60741.8
Managed funds	0.0	0.0	0.0	931.7	1420.0	1803.5	2820.0
Other profit distribution accounts (except for the provision of reserves)	15.6	34.8	1013.3	1430.6	27.2	17319.0	318.9
Repayment of deposits, debts and other payments	0.0	10658.9	23886.0	61839.8	94219.5	36457.2	82177.6
Capital expenditures	22530.8	96934.1	308546.6	410792.3	547663.8	594160.6	647759.6
Increase in current assets	1443.6	4561.6	6968.3	10301.6	22739.1	8413.2	7269.2
Less: Depreciation reserves included in current expenditures	3741.6	10142.7	65428.1	73106.1	74595.9	81231.6	75473.9

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

2. The amounts of 21248.7, 1459.6, 17776.5 billion rials for the years 1387, 1388 and 1389 are related to the 40 percent of the special interest included in the total.

Sources: Management and Planning Organization;
- Presidency.

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

Description	1375	1380	1385	1386	1387	1388	1389
Receipts.....	8384.3	28317.2	122513.4	156094.8	196267.7	214853.9	168180.0
Joint	7702.3	26501.8	122513.4	156030.0	194512.6	214253.9	167110.0
Non-joint	0.0	0.0	0.0	0.0	0.0	0.0	0.0
From development appropriations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Domestic loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Foreign loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Utilization of current assets	682	985.1	0.0	64.8	1309.1	0.0	0.0
Other receipts	0.0	830.4	0.0	0.0	446.0	600.0	1070.0
Payments	8384.3	28317.2	122513.4	156094.8	(2)196267.7	(2)214853.7	(2)168180
Operating expenditures	7392.8	25738.5	107140.0	138846.6	175484.8	192803.2	150279.7
Non-operating expenditures	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Taxes	176.8	85.7	3615.9	4311.2	4653.9	5369.4	4185.5
Dividends (government's share and other shareholders)	84.6	32.0	4199.5	5662.8	2071.4	417.7	184.0
Repayment of domestic loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Repayment of foreign loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Repayment of deposits, debts and other payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other profit distribution accounts (except for the provision of reserves) .	0.0	0.7	193.2	306.0	0.0	69.2	67.6
Capital expenditures	1112.8	3266.5	6872.6	9125.1	9585.7	9167.1	8820.3
Increase in current assets.....	0.0	346.9	5969.1	3317.1	1331.8	2419.4	873.0
Less: Depreciation reserves included in current expenditures	382.7	1153.2	5476.9	5474.0	4471.0	3972.4	2962.3

1. Including Central Bank and other banks.

2. The amounts of 7611,1 8580.3 and 6732.1 billion rials for the years 1387, 1388 & 1389 are related to the 40 percent of the special interest included in the total.

Source: Presidency.

18. 22. SUMMARY OF THE PRIMARY APPROVED BUDGET OF THE GOVERNMENT**AFFILIATED FOR- PROFIT ENTERPRISES⁽¹⁾****(bln rials)**

Description	1375	1380	1385	1386	1387	1388	1389
Receipts.....	1935.7	6861.3	23691.0	23898.1	29296.0	34129.7	37060.3
Main revenues	1436.5	6048.8	15978.7	16689.5	20470.3	22624.9	23539.6
Miscellaneous revenues	0.0	0.0	0.0	0.0	0.0	0.0	0.0
From development appropriations	96.0	32.5	0.0	0.0	0.0	20.0	0.0
Domestic loans	50.0	40.0	2746.0	3026.0	1916.0	1580.0	3975.0
Foreign loans	0.0	0.0	3000.0	1500.0	1700.0	1700.0	1000.0
Utilization of current assets	147.8	0.0	0.0	0.0	0.0	0.0	0.0
Other receipts	205.5	740.0	1966.3	2682.6	5209.7	8204.8	8533.2
Payments	1935.7	6861.3	23691.0	23898.1	29296.0	⁽²⁾ 34129.7	⁽²⁾ 37060.3
Producing expenditures	1240.6	5645.0	15978.7	16689.4	20470.2	22546.0	23533.6
Non-producing expenditures	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dividends (share of government and other shareholders)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Repayment of domestic loans	14.7	40.0	1060.0	1629.0	1410.0	580.0	900.0
Repayment of foreign loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other profit distribution accounts (except for the provision of reserves)....	0.0	0.0	0.0	0.0	100.0	400.0	300.0
Repayment of deposits, debts and other payments	0.0	332.8	755.3	224.0	1157.4	1980.7	785.0
Capital expenditures	676.3	1921.6	8480.8	8746.5	9831.3	12543.7	15858.7
Increase in current assets	92.5	0.0	47.4	0.0	0.0	1.2	0.0
Less: Depreciation reserves included in current expenditures	88.4	1078.1	2631.3	3390.8	3672.9	3953.5	4319.3

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

2. The amounts of 31.7 and 2.3 billion rials for the years 1388 and 1389 respectively are related to the 40 percent of the special interest included in the total.

Sources: Management and Planning Organization;
-Presidency.