

### *Introduction*

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

In the year 1342, the responsibility was shifted to the then 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 statistical information provided here are from budget laws of different years and include various receipts and payments of the government general budget, the performance of Ostans' expenses, 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). 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 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 with regard to the amount of 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 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 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 government's programs.

**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 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 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.

**Expenses (current):** appropriations` considered 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.

**Prepayment:** a payment satisfied before undertaking fulfillment, out of the concerned appropriations, 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 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 1396 were projected to form an amount of 11524.5 thousand billion rials, indicating a rise of 17.8 percent.

Government revenues and disposal of non-financial and financial assets were projected about 3988.5 thousand billion rials in the year 1396, which increased by 18.9% in comparison to the previous year.

Based on the projections made in this year, the disposal of non-financial assets with 29.8%, tax revenues with 29.7% and revenues from disposal of financial assets with 13.5% account for the highest share of government revenues respectively.

Expenses (current) performance for government agencies in Ostans in the year 1395 was about 58 thousand billion rials which increased by 9.1 percent compared to the previous year.

In the year 1394, payments by the government for the acquisition of non-financial assets (development expenditures) in ostans were about 55.2 thousand billion rials showing a fall of 34.1 percent in comparison to the previous year.

## 20.1. SUMMARY OF TOTAL COUNTRY BUDGET

(bln rials)

Description	The year 1385	The year 1390	The year 1392	The year 1393	The year 1394	The year 1395	The year 1396
<b>Total budget resources .....</b>	<b>1915105.1</b>	<b>5083938.7</b>	<b>7277064.5</b>	<b>8033484.5</b>	<b>8467411.4</b>	<b>9785529.9</b>	<b>11524565.9</b>
<b>Government general budget resources</b>	<b>587596.8</b>	<b>1697225.1</b>	<b>2360485.5</b>	<b>2350084.6</b>	<b>2744101.6</b>	<b>3354895.1</b>	<b>3988531.3</b>
Government general resources .....	548571	1545870.0	2104381.7	2111659.2 <sup>(1)</sup>	2362817.1	2943937.1	3467521.0
Revenues .....	244455.3	609989.5	906537.4	1003487.5	1288509.2	1573797.7	1740961.9
Disposal of non-financial assets ....	154878.2	590711.3	702856.7	798795.0	564824.4	790518	1189515.0
Disposal of financial assets .....	149237.5	345169.2	494987.6	309376.7	347033.5	579621.5	537044.0
Government special resources .....	39025.8	151355.0	256103.8	238425.4	381284.4	410957.9	521010.3
Special revenues.....	39025.8	151355.0	256103.8	238425.4	381284.4	410957.9	521010.3
<b>Resources of public corporations, banks and government –affiliated for-profit institutions.....</b>	<b>1372837.7</b>	<b>3550656.3</b>	<b>5357964.0</b>	<b>5971257.7</b>	<b>6019377.0</b>	<b>6828171.8</b>	<b>8005021.0</b>
Public corporations .....	1226633.2	3319142.2	4942693.6	5446870.7	5360434.7	6027174.2	7147779.9
Banks.....	122513.4	194275.9	53558.2	466170.2	582734.2	710136.9	771808.8
Government- affiliated for- profit institutions.....	23691.0	37238.1	361712.2	58216.8	76207.9	90860.6	85432.1
Less: Duplications .....	45329.4	163942.7	441385.0	287857.8	296067.1	397537	468986.4
<b>Total country budget uses .....</b>	<b>1915105.1</b>	<b>5083938.7</b>	<b>7277064.5</b>	<b>8033484.5</b>	<b>8467411.4</b>	<b>9785529.9</b>	<b>11524565.9</b>
<b>Government general budget uses..</b>	<b>587596.8</b>	<b>1697225.1</b>	<b>2360485.5</b>	<b>2350084.6</b>	<b>2744101.6</b>	<b>3354895.1</b>	<b>3988531.3</b>
Government general uses .....	548571.0	1545870.1	2104381.7	2111659.2	2362817.1	2943937.1	3467521.0
Expenditures.....	377935.2	897920.6	1280918.1	1493325	1747228.7	2137628.2	2538193.4
Acquisition of non- financial assets .....	156551.4	349749.4	564438.4	412508.6	508854.3	574808.9	713677.5
Acquisition of financial assets .....	14084.4	298200.0	259025.3	205825.5	106734.0	231500.0	215650.0
Public special uses .....	39025.8	151355.0	256103.8	238425.4	381284.4	410957.9	521010.3
From government special revenues .....	39025.8	151355.0	256103.8	238425.4	381284.4	410957.9	521010.3
<b>Uses of public corporations, banks and government-affiliated for-profit enterprises .....</b>	<b>1372837.7</b>	<b>3550656.3</b>	<b>5357964</b>	<b>5971257.7</b>	<b>6019377.0</b>	<b>6828171.8</b>	<b>8005021.0</b>
Public corporations .....	1226633.2	3319142.2	4942693.6	5446870.7	5360434.7	6027174.2	7147779.9
Banks.....	122513.4	194275.9	53558.2	466170.2	582734.2	710136.9	771808.8
Government affiliated for- profit enterprise.....	23691.0	37238.1	361712.2	58216.8	76207.9	90860.6	85432.1
Less: Duplications .....	45329.4	163942.7	441385.0	287857.8	296067.1	397537.0	468986.4

1. The amount of 162450 billion Rials, has been included in the total as other resources for the second semester, if realized .

Sources: 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	The year 1385	The year 1390	The year 1392	The year 1393	The year 1394	The year 1395	The year 1396
<b>Revenues.....</b>	<b>244455.3</b>	<b>609989.5</b>	<b>906537.4</b>	<b>1003487.5</b>	<b>1288509.2</b>	<b>1573797.7</b>	<b>1740961.9</b>
Tax revenues.....	177617.3	404441.9	560774.2	702545.1	883859.9	1038280.7	1164584.5
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	280170.6	188956.6	217940.3	238894.6	275658.4
Revenues received from services and sale of goods.....	9413.0	24885.4	35224.4	54882.9	68707.8	76795.2	94508.9
Revenues from fines and penalties.....	2708.5	11316.7	12412.9	20228.9	67095.1	84627.6	71527.1
Miscellaneous revenues.....	4372.0	18521.5	17955.3	36873.8	50906.0	135199.5	134682.9
<b>Expenditures.....</b>	<b>377935.2</b>	<b>897920.6</b>	<b>1280918.1</b>	<b>1493325.0</b>	<b>1747228.7</b>	<b>2137628.2</b>	<b>2538193.4</b>
Chapter 1. Employees compensation.....	116659.0	278955.0	538022.9	651518.7	649511.1	811990.2	973668.4
Chapter 2. Utilization of goods and services.....	32263.3	117179.7	174187.1	192375.0	261819.0	332926.4	380308.5
Chapter 3. Expenditures of properties and assets.....	463.2	3252.8	10820.5	9152.3	1525.0	12126.0	24071.8
Chapter 4. Subsidies.....	60599.6	167950.1	228454.1	212646.7	159238.7	165567.8	206978.4
Chapter 5. Grants.....	43856.7	39229.9	41893.5	69162.7	38381.5	57313.1	51573.3
Chapter 6. Social welfare.....	69959.1	265163.1	248486.9	312206.5	494239.0	679674.8	792243.5
Chapter 7. Other expenditures.....	54134.3	26189.6	39053.1	46262.8	142514.3	78029.5	109349.2
<b>Operating balance.....</b>	<b>-133479.9</b>	<b>-287931.1</b>	<b>-374380.7</b>	<b>-489837.4</b>	<b>-458719.5</b>	<b>-563830.5</b>	<b>-797231.4</b>

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	The year 1385	The year 1390	The year 1392	The year 1393	The year 1394	The year 1395	The year 1396
<b>Disposal of non-financial assets .....</b>	<b>154878.2</b>	<b>590711.3</b>	<b>702856.7</b>	<b>798795.0</b>	<b>564824.4</b>	<b>790518.0</b>	<b>(2)1189515.0</b>
Section 1. Oil revenue .....	(1)151801.0	571117.9	636656.7	777993.0	537366.4	745018.0	1138990.0
Section 3. Sale of government buildings and installations .....	(1)000	1145.0	4984.8	3500.0	8733.4	9115.0	8888.5
Section 4. Sale and disposal of lands ..	(1)000	380.0	330.0	400.0	2986.0	1250.0	1980.0
Section 5. Sale of machinery and equipment .....	(1)000	106.0	200.0	250.0	415.0	667.0	663.5
Section 9. Sale and disposal of other non-financial assets .....	(1)3077.2	17962.4	60685.2	16652.0	15323.6	4468.0	3993.0
<b>Acquisition of non-financial assets .</b>	<b>156551.4</b>	<b>349749.4</b>	<b>564438.4</b>	<b>412508.6</b>	<b>508854.3</b>	<b>574808.9</b>	<b>713677.5</b>
Section 1. Buildings and other constructions .....	80149.2	251425.8	365028.9	256386.3	319102.9	418054.2	515294.4
Section 2. Machinery and equipment..	19325.2	47142.9	140287.5	139198.0	128603.0	119246.8	112648.4
Section 3. Other fixed assets .....	1503.3	2168.6	15859.5	2651.7	1399.3	1887.7	3420.6
Section 4. Stocks .....	432.0	16.4	0.0	91.3	1134.0	2.3	5.9
Section 5. Precious goods .....	14.5	74.2	50.5	46.7	19.4	14.0	191.1
Section 6. Land .....	2005.5	2171.3	6231.0	1680.4	8475.9	2894.0	3480.1
Section 7. Other assets not produced ..	53121.8	46749.8	36981.0	12454.3	50119.6	32709.7	78636.6
<b>Net non-financial assets .....</b>	<b>-1673.2</b>	<b>240961.8</b>	<b>138418.3</b>	<b>386286.4</b>	<b>55970.0</b>	<b>215709.0</b>	<b>475837.4</b>

1. The disposal of non-financial assets in the National Budget Laws for the year 1385 was cited in two paragraphs. The first paragraph included oil and oil products which were cited in the first section. The title of the second paragraph was "the resource from sale of movable and immovable properties which was cited in the ninth section. Therefore, the information on sections 3,4 and 5 cannot be presented separately.

2. The amount of 35000 billion rials from the disposal of non-financial assets is related to Paragraph 3 of the resources obtained from the disposal of projects related to the acquisition of non-financial assets which was calculated in the total.

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	The year 1385	The year 1390	The year 1392	The year 1393	The year 1394	The year 1395	The year 1396
<b>Disposal of financial assets.....</b>	<b>149237.5</b>	<b><sup>(1)</sup>345169.2</b>	<b>494987.6</b>	<b>309376.7</b>	<b><sup>(1)</sup>347033.5</b>	<b><sup>(1)</sup>579621.4</b>	<b><sup>(1)</sup>537044.0</b>
Sale of participation papers.....	8400.0	0.0	50000.0	60000.0	110000.0	400000.0	345000.0
Utilization of foreign loans .....	4979.3	2610.4	2404.6	1644	64.2	1491.7	3550.0
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 .....	<sup>(2)</sup> 000	4.5	5.1	5.2	30.0	0.0	0.0
Receipts from privatization of public companies.....	7400.0	290000.0	432000.0	231000.0	176000.0	160500.0	101500.0
Receipt from principal of government domestic loans.....	<sup>(2)</sup> 741.8	2549.2	2972.9	3415.0	3511.0	2768.0	3970.5
Refunds carried over from previous years .....	5300.0	22505.0	7605.0	9000.0	9678.3	3867.7	3623.5
Receipts from National Development Fund utilization.....	×	×	×	4312.5	42750.0	5994.0	75900.0
<b>Acquisition of financial assets ....</b>	<b>14084.4</b>	<b><sup>(3)</sup>298200.0</b>	<b><sup>(3)</sup>259025.33</b>	<b><sup>(3)</sup>205825.6</b>	<b><sup>(3)</sup>106734.0</b>	<b>231500.0</b>	<b>215650.0</b>
Offering of shares.....	0.0	262400.0	220000.0	174000.0	70500.0	198360.0	96360.0
Repayment of principal of participation papers .....	4020.0	8600.2	24460.2	13769.0	15870.8	17530.0	95830.0
The previous years' commitments not paid.....	472.0	2700.0	5700.0	5600.0	10350.0	7810.0	4460.0
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	1145.0	1625.0	1130.0	580.0	580.0
Repayment of principal of loans abroad and commitments .....	9192.4	4849.8	6920.1	10031.6	8083.2	7220.0	18419.9
<b>Net acquisition of financial assets .....</b>	<b>135153.1</b>	<b>46969.2</b>	<b>235962.3</b>	<b>103551.1</b>	<b>240299.5</b>	<b>348121.4</b>	<b>321394.1</b>

1. The amount of 17500.1 billion rials for the year 1390 relate to the resources from privatization of mines and the projects relate to acquisition of non-financial assets and amount of 5000 billion rials for the years 1394 and 1395, and 3500 rials for the year 1396 relate to the resources from other disposals which were included in the total.

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

3. The amount of 18320 billion rials for the year 1390, and amount of 800 billion rials for the years 1391, 1392, 1393, and 1394 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	The year 1385 (Realized)	The year 1390 (Approved)	The year 1392 (Approved)	The year 1393 (Approved)	The year 1394 (Approved)	The year 1395 (Approved)	The year 1396 (Approved)
<b>Revenues and disposal of non-financial and financial assets .....</b>	<b>587596.8</b>	<b>1697225.1</b>	<b>2360485.5</b>	<b>2350084.6</b>	<b>2581651.6</b>	<b>3354895.1</b>	<b>3988531.3</b>
<b>Section 1. Tax revenues .....</b>	<b>178306.4</b>	<b>408522.0</b>	<b>569693.3</b>	<b>713842.5</b>	<b>898320.5</b>	<b>1055379.5</b>	<b>1184478.2</b>
Para 1: Corporate tax .....	80089.6	174099.7	231576.3	239245.2	300955.2	337687.4	369194.3
Para 2: Income tax .....	18834.3	53320.4	82395.0	102407.4	117085.9	142132.9	174132.3
Para 3: Wealth tax .....	6368.7	13724.9	20899.5	27146.6	23760.2	25334.6	29848.3
Para 4: Tax on imports .....	57168.5	98431.0	108525.0	111733.8	140700.2	173420.0	179056.5
Para 5: Tax on goods and services .....	15845.2	68945.8	126297.5	233309.3	315819.0	376804.4	432246.7
<b>Section 2. Social contributions .....</b>	<b>1000.0</b>	<b>3000.0</b>	<b>9000.0</b>	<b>13000.0</b>	<b>15000.0</b>	<b>15000.0</b>	<b>15000.0</b>
Para 1: Insurance premiums .....	1000.0	3000.0	9000.0	13000.0	15000.0	15000.0	15000.0
<b>Section 4. Revenues from government ownership .....</b>	<b>50394.5</b>	<b>150829.4</b>	<b>280177.6</b>	<b>189274.6</b>	<b>218952.1</b>	<b>239655.6</b>	<b>277585.4</b>
Para 1: Public corporations dividend.....	47928.1	87705.1	130427.2	115000.0	136042.0	161811.8	151250.4
Para 2: Return on government loans .....	0.9	0.4	0.2	0.5	1.3	0.0	0.0
Para 3: Receipt from rent .....	176.3	460.9	605.7	974.1	1467.0	1565.0	2723.0
Para 9: Other revenues received from government ownership .....	2289.2	62663.0	149144.5	73300.0	81442.0	76278.8	123612.0
<b>Section 5: Revenues from sale of services and goods .....</b>	<b>28363.1</b>	<b>87227.9</b>	<b>132967.0</b>	<b>190759.9</b>	<b>326744.6</b>	<b>372760.3</b>	<b>429778.5</b>
Para 1: Receipts from sale of services.....	28202.7	85395.6	130673.6	187842.4	322431.4	368408.5	426161.2
Para 2: Receipts from sale of goods .....	160.4	1832.2	2293.4	2917.4	4313.2	4351.8	3617.3
<b>Section 6. Revenues from fines and penalties.....</b>	<b>2708.8</b>	<b>11317.7</b>	<b>12413.0</b>	<b>20229.0</b>	<b>67095.2</b>	<b>84777.6</b>	<b>71677.1</b>
Para 1: Receipts from fines and penalties .....	2708.8	11317.7	12413.0	20229.0	67095.2	84777.6	71677.1

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

Description	The year 1385 (Realized)	The year 1390 (Approved)	The year 1392 (Approved)	The year 1393 (Approved)	The year 1394 (Approved)	The year 1395 (Approved)	The year 1396 (Approved)
<b>Section 7. Miscellaneous revenues .....</b>	<b>22308.4</b>	<b>98992.5</b>	<b>158190.3</b>	<b>114556.8</b>	<b>142891.0</b>	<b>216342.5</b>	<b>282612.9</b>
Para 1: Miscellaneous revenues .....	22308.4	98992.5	158190.3	114556.8	142891.0	216342.5	282612.9
Para 2: Total country's miscellaneous revenues .....	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Disposal of non-financial assets .....</b>	<b>155278.2</b>	<b><sup>(1)</sup>592166.3</b>	<b><sup>(1)</sup>703056.7</b>	<b><sup>(1)</sup>799045</b>	<b><sup>(1)</sup>565614.4</b>	<b><sup>(1)</sup>791358.0</b>	<b>1190355.0</b>
Section1: Oil revenues .....	151801.0	571117.9	636656.7	777993.0	537366.4	745018.0	1138990.0
Section 3: Sale of government buildings and installations .....	<sup>(2)</sup> 3477.2	2145.0	4984.8	3500.0	8733.4	9115.0	8888.5
Section 4: Sale and disposal of land .....	<sup>(2)</sup> 000	380.0	330.0	400.0	2986.0	1250.0	1980.0
Section 5: Sale of machinery and equipment .....	<sup>(2)</sup> 000	211.0	200.0	250.0	755.0	667.0	663.5
Section 9: Sale and disposal of other non-financial assets .....	<sup>(2)</sup> 000	10252.4	5334.2	1801.1	1272.6	4468.0	3993.0
<b>Disposal of financial assets .....</b>	<b>149237.5</b>	<b><sup>(3)</sup>345169.2</b>	<b>494987.6</b>	<b><sup>(4)</sup>309376.7</b>	<b><sup>(4)</sup>347033.5</b>	<b><sup>(4)</sup>579621.4</b>	<b><sup>(4)</sup>537044.0</b>
Sale of participation papers .....	8400.0	0.0	50000.0	60000.0	110000.0	400000.0	345000.0
Utilization of foreign loans .....	4979.3	2610.4	2404.6	1644.0	64.2	1491.7	3550.0
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 ....	<sup>(5)</sup> 000	4.5	5.1	5.2	29.6	0.0	0.0
Receipts from privatization of public companies .....	7400.0	290000.0	432000.0	231000.0	176000.0	160500.0	101500.0
Receipt from principal of government domestic loans .....	<sup>(5)</sup> 741.8	2549.2	2972.9	3415.0	3511.3	2768.0	3970.5
Refunds carried over from previous years .....	5300.0	22505.0	7605.0	9000.0	9678.3	3867.7	3633.5

1. The amount of 8060 billion rials for the year 1390 and the amount of 6683 billion rials for the year 1391 and the amount of 55551 billion rials for the year 1392 and 15101 billion rials for the year 1393 and amount of 14501 billion rials for the year 1394 and amount of 840 billion rials for the year 1395 relate to the resources from the sale of movable and immovable assets included in the total.

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

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

4. The amount of 4312.5 billion rials for the year 1393 and the amount of 47750 billion rials for the year 1394 and amount of 10994 for the year 1395 and amount of 794000 billion rials for the year 1396 relate to the resources from National Development Fund utilization and the resources from other disposals included in the total.

5. Receipt of the principal of government domestic and foreign loans changed into the resources 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.

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



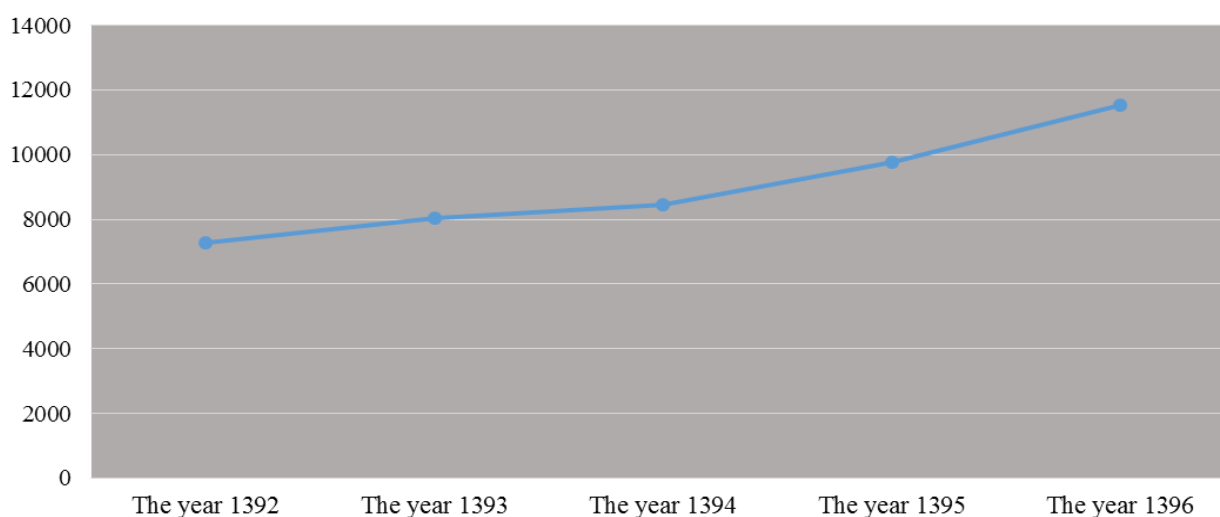
**20.6. GOVERNMENT AGENCIES APPROPRIATIONS AND LINE ITEMS BY PLAN****(bln rials)**

Description	The year 1380 (Realized)	The year 1385 (Approved)	The year 1390 (Approved)	The year 1392 (Approved)	The year 1393 (Approved)	The year 1394 (Approved)	The year 1395 (Approved)	The Year 1396 (Approved)
<b>Total.....</b>	<b>152670.2</b>	<b>901284.3</b>	<b>1399025.1</b>	<b>2101460.2</b>	<b>2144259.0</b>	<b>2637367.6</b>	<b>3123395.1</b>	<b>3772881.3</b>
Organizations appropriations and line items .....	101604.6	587976.8	1032791.9	1598294.3	1684832.0	2127081.6	2528011.1	3089392.6
Current expenses and development expenditures of local government agencies in Ostans .....	33714.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous expenditures and other line items .....	12853.4	313307.5	366233.1	503165.9	459427.0	510286.0	595384.0	683488.6
Commission and guaranteed interest of loans .....	3688.1	0.0	0.0	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	0.0	0.0

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

**20.1. RESOURCES OF TOTAL COUNTRY BUDGET**

1000 Billion Rials



For data see Table 20.1.

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

Description	The year 1380	The year 1385	The year 1390
<b><i>Appropriations(primary approved figures).....</i></b>	<b><i>164266.9</i></b>	<b><i>(2)572950.9</i></b>	<b><i>1399025.1</i></b>
General affairs.....	16252.6	17663.4	76167.0
National defence affairs .....	22336.0	59287.8	196353.3
Social affairs .....	73318.0	98415.5	568741.7
Economic affairs .....	16905.4	87147.9	187638.7
Jahad-e-Sazandegi headquarters and logistics expenses .....	7384.6	0.0	0.0
Miscellaneous expenditures .....	22851.3	217713.2	366233.1
Commission and guaranteed interest of loans .....	4151.0	0.0	0.0
Repayment of loans and debts and prepayments .....	1067.9	0.0	0.0
<b><i>Appropriations (amended approved figures).....</i></b>	<b><i>164260.9</i></b>	<b><i>-</i></b>	<b><i>-</i></b>
General affairs.....	23637.1	-	-
National defence affairs .....	22336.0	-	-
Social affairs .....	73318.0	-	-
Economic affairs .....	16899.4	-	-
Jahad-e-Sazandegi headquarters and logistics expenses .....	0.0	-	-
Miscellaneous expenditures .....	22851.3	-	-
Commission and guaranteed interest of loans .....	4151.1	-	-
Repayment of loans and debts and prepayments .....	1067.9	-	-
<b><i>Payments(actual and realized figures) ..</i></b>	<b><i>118935.3</i></b>	<b><i>-</i></b>	<b><i>-</i></b>
General affairs.....	13620.4	-	-
National defence affairs .....	22488.3	-	-
Social affairs .....	55069.7	-	-
Economic affairs .....	10426.2	-	-
Jahad-e-Sazandegi headquarters and logistics expenses .....	0.0	-	-
Miscellaneous expenditures .....	12853.4	-	-
Commission and guaranteed interest of loans .....	3668.1	-	-
Repayment of loans and debts and prepayments .....	809.2	-	-

**20.7. PAYMENTS<sup>(1)</sup> FROM GOVERNMENT'S GENERAL BUDGET BY AFFAIRS (continued)**  
**(bln rials)**

Description	The year 1392	The year 1393	The year 1394	The year 1395	The year 1396
<b>Appropriations(primary approved figures).....</b>	<sup>(2)</sup> <b>2101460.2</b>	<sup>(2)</sup> <b>2144259.0</b>	<sup>(2)</sup> <b>2637367.6</b>	<sup>(2)</sup> <b>3123395.1</b>	<sup>(2)</sup> <b>3772881.3</b>
General affairs.....	103688.6	120665.0	163085.7	<sup>(3)</sup> 152855.3	<sup>(3)</sup> 183416.8
National defence affairs .....	310820.9	271844.7	326059.2	419895.8	581825.9
Social affairs .....	912358.3	1070681.7	1369200.0	<sup>(3)</sup> 1638378.1	<sup>(3)</sup> 1911238
Economic affairs .....	268881.5	216557.7	261451.6	<sup>(3)</sup> 308410.8	<sup>(3)</sup> 401830.8
Jahad-e-Sazandegi headquarters and logistics expenses .....	0.0	0.0	0.0	0.0	0.0
Miscellaneous expenditures .....	503165.9	459427.0	510286.0	595384.0	683488.6
Commission and guaranteed interest of loans .....	0.0	0.0	0.0	0.0	0.0
Repayment of loans and debts and prepayments .....	0.0	0.0	0.0	0.0	0.0
<b>Appropriations (amended approved figures).....</b>	-	-	-	-	-
General affairs.....	-	-	-	-	-
National defence affairs .....	-	-	-	-	-
Social affairs .....	-	-	-	-	-
Economic affairs .....	-	-	-	-	-
Jahad-e-Sazandegi headquarters and logistics expenses .....	-	-	-	-	-
Miscellaneous expenditures .....	-	-	-	-	-
Commission and guaranteed interest of loans .....	-	-	-	-	-
Repayment of loans and debts and prepayments .....	-	-	-	-	-
<b>Payments(actual and realized figures).....</b>	-	-	-	-	-
General affairs.....	-	-	-	-	-
National defence affairs .....	-	-	-	-	-
Social affairs .....	-	-	-	-	-
Economic affairs .....	-	-	-	-	-
Jahad-e-Sazandegi headquarters and logistics expenses .....	-	-	-	-	-
Miscellaneous expenditures .....	-	-	-	-	-
Commission and guaranteed interest of loans .....	-	-	-	-	-
Repayment of loans and debts and prepayments .....	-	-	-	-	-

1. Including payments from general and special revenues.

2. The amounts of 92723.1, 2545,5083, 7285, 8471 and 11081 billion rials for the years 1385., 1391, 1392, 1393, 1394,1395 and 1396 have been appropriated to Ostan's expenses and are not available by affairs and are included with the total.

3. In the years 1395 and 1396, the approved appropriation for general affairs includes the appropriation for public services affairs and judicial affairs. Moreover, the approved appropriation for social affairs include the appropriation for health affairs, culture affairs, physical education and tourism, the research and education Affairs and social welfare affairs. The approved appropriation for economic affairs include the appropriation for economic affairs, environment affairs, housing affairs, urban and rural development.

Sources: Plan and Budget Organization

Management and Planning Organization

Vice Presidency for Strategic Planning and Supervision.

## 20.8 EXPENSES (CURRENT) PERFORMANCE OF GOVERNMENT AGENCIES IN OSTANS FROM GENERAL REVENUES BY OSTAN

(mln rials)

Ostan	The year 1380	The year 1385	The year 1390	The year 1391	The year 1392	The year 1393	The year 1394	The year 1395
<b>Total country.....</b>	<b>29671043</b>	<b>107109079</b>	<b><sup>(1)</sup>43401164</b>	<b><sup>(1)</sup>41923730</b>	<b><sup>(1)</sup>50750911</b>	<b><sup>(1)</sup>49780545</b>	<b><sup>(1)</sup>53209840</b>	<b><sup>(1)</sup>58041807</b>
East Azarbayejan.....	1432138	4883077	1800388	1701184	1986235	2007528	2004027	2652200
West Azarbayejan.....	1087143	4014690	1710524	1543875	1913152	1898067	1942807	1926698
Ardebil.....	601972	2112813	864107	957014	1243460	1046120	1263896	1255780
Esfahan.....	2089697	7007798	2339030	2304195	2587146	2553544	3136745	3153961
Alborz.....	<sup>(2)</sup> 000	<sup>(2)</sup> 000	786524	809282	1062079	962393	852531	1012501
Ilam.....	380244	1388644	776133	836502	1007353	1011777	1001833	1135590
Bushehr.....	499739	1914354	1152397	1102795	1338319	1181973	1351794	1583107
Tehran.....	<sup>(2)</sup> 3810838	<sup>(2)</sup> 14033801	3667396	2758901	3424573	3496204	3881870	4088285
Chaharmahal&Bakhtiyari	482739	1771768	786064	839007	1013308	962503	1058780	1111702
South Khorasan.....	<sup>(3)</sup> 000	1225517	791427	817428	1122198	1049378	1137891	1303673
Khorasan-e-Razavi.....	<sup>(3)</sup> 2931108	8853501	2778986	2688223	2947437	2978245	2966340	3247755
North Khorasan.....	<sup>(3)</sup> 000	1493798	692109	731008	892859	878965	917627	1038792
Khuzestan.....	1694277	6191088	2464023	2326053	2858163	2819698	2959577	3009285
Zanjan.....	453143	1628410	863139	882576	1105134	998300	1105353	1142594
Semnan.....	359282	1190152	851898	865140	1014253	1032037	1046375	1117599
Sistan&Baluchestan.....	726771	2963801	1390685	1421033	1795109	1662771	1816129	1692315
Fars.....	2120244	7241533	2503420	2435426	2932280	2991516	2977855	3791514
Qazvin.....	401178	1692085	762468	722826	941156	846929	944969	1114454
Qom.....	415061	1452694	587598	580453	704820	666765	704857	720194
Kordestan.....	722502	2479786	1053592	1066556	1334963	1233201	1348239	1339645
Kerman.....	1289515	4190334	1732829	1711242	2055759	2061158	2502529	2852361
Kermanshah.....	933050	3458882	1421239	1424034	1692372	1729629	1712297	2182358
Kohgiluyeh&Boyerahmad	431405	1488580	802383	822304	1022723	993725	1043367	1090656
Golestan.....	803761	2542191	1268851	1280023	1543473	1562386	1550484	1625582
Gilan.....	1169638	4416059	1894149	1860084	2298848	2262283	2531027	2453603
Lorestan.....	821691	3052441	1139951	1124396	1373689	1373537	1382500	1512551
Mazandaran.....	1392246	5195982	2180529	2199102	2545319	2836675	2874282	3185778
Markazi.....	711239	2092736	957973	982128	1199625	1115783	1209996	1242305
Hormozgan.....	554375	2373687	1226592	1021039	1306788	1227289	1328729	1309692
Hamedan.....	794849	2770447	1156951	1076182	1371626	1315761	1393216	1660055
Yazd.....	561201	1988430	997809	1033719	1116692	1024406	1261918	1489223

1. Expenses (current) for the Ministry of Education and the Foundation of Martyrs and Veterans have been national and excluded from Ostans' expenses(current) since the year1387.

2. Data for Alborz are included with Tehran

3. Data for North Khorasan and South Khorasan Ostans for the year 1380 is included with Khorasan-e-Razavi

Source: Management and Planning Organization

Vice Presidency for Strategic Planning and Supervision.

Presidency, Management and Planning Organization

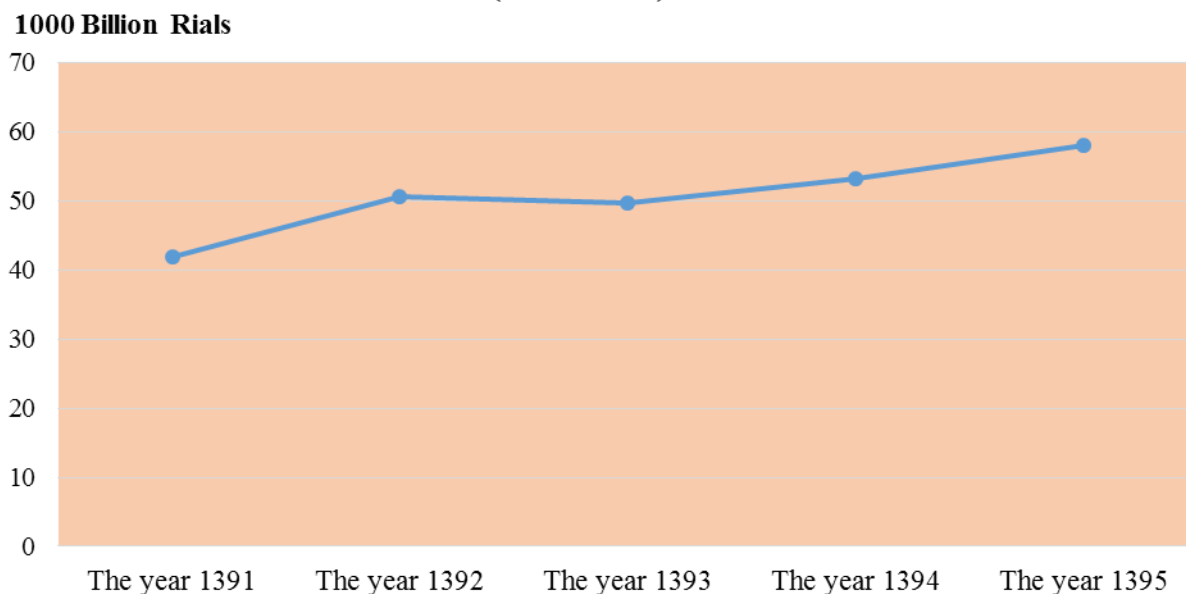
Plan and Budget Organization.

**20.9. PAYMENTS BY THE GOVERNMENT FOR THE ACQUISITION OF NON-FINANCIAL ASSETS IN OSTANS BY AFFAIRS** (mln rials)

Description	The year 1375	The year 1380	The year 1385	The year 1390	The year 1391	The year 1392	The year 1393	The year 1394
<b>Primary approved figures</b>								
<b>Total .....</b>	<b>4216231</b>	<b>12814759</b>	<b>76565240</b>	<b>129365105</b>	<b>97831796</b>	<b>114518657</b>	<b>143643323</b>	<b>132382384</b>
General .....	126298	403609	1977637	5883897	4996577	6061084	6513178	6313252
Social affairs .....	3280478	8526375	16104704	36004510	27926078	30620692	36178452	32394814
Economic affairs .....	809445	3884667	58429432	86153188	64059072	76704340	99918454	92615614
Defense and security affairs .....	0	95	53460	1323510	850069	1132541	1033239	1058704
<b>Amended approved figures</b>								
<b>Total.....</b>	<b>4216231</b>	<b>12814759</b>	<b>76565240</b>	<b>129365105</b>	<b>97831796</b>	<b>114518657</b>	<b>143643323</b>	<b>132382384</b>
General affairs .....	126298	403609	1977637	5883897	4996577	6061084	6513178	6313252
Social affairs .....	3280478	8526375	16104704	36004510	27926078	30620692	36178452	32394814
Economic affairs .....	809445	3884667	58429432	86153188	64059072	76704340	99918454	92615614
Defence and security affairs .....	0	95	53460	1323510	850069	1132541	1033239	1058704
<b>Performance</b>								
<b>Total .....</b>	<b>4018290</b>	<b>9752387</b>	<b>59774827</b>	<b>96747442</b>	<b>34255419</b>	<b>47075873</b>	<b>83703486</b>	<b>55167952</b>
General affairs .....	118200	309131	1695646	4741743	1978594	2808120	4086860	4227879
Social affairs .....	3127713	6438270	12260541	23237742	9289256	11996894	22469182	15421336
Economic affairs .....	772366	3004880	45794063	67613782	22667286	31720372	56413938	34695607
Defence and security affairs .....	0	95	24570	1154175	320283	550487	733506	823130

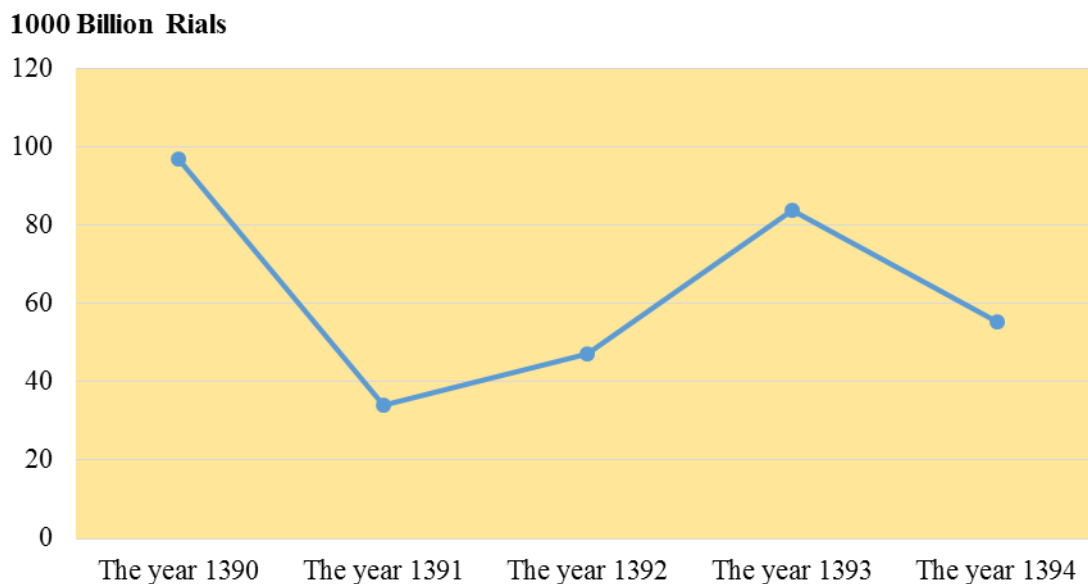
Source: Plan and Budget Organization.  
Management and Planning Organization  
Vice Presidency for Strategic Planning and Supervision.  
Presidency, Plan and Budget.

**20.2 EXPENCES (CURRENT) PERFORMANCE OF OSTANS**



For data see Table 20.8.

**20.3. PERFORMANCE OF PAYMENTS BY GOVERNMENT FOR THE ACQUISITION OF NON-FINANCIAL ASSETS IN OSTANS**



For data see Table 20.9.

**20.10. PERFORMANCE OF PAYMENTS BY GOVERNMENT FOR THE ACQUISITION OF NON-FINANCIAL ASSETS (DEVELOPMENT EXPENDITURES) IN OSTANS FOR GENERAL AFFAIRS BY CHAPTER** (mln rials)

Description	The year 1385	The year 1390	The year 1391	The year 1392	The year 1393	The year 1394
<b>Total</b> .....	<b>1695646</b>	<b>4741743</b>	<b>1978594</b>	<b>2808120</b>	<b>4086860</b>	<b>4227879</b>
Chapter 1. Legislation .....	0	0	0	0	0	0
Chapter 2. Administration of public affairs .....	791955	2792933	1240425	1777038	2489294	2762770
Chapter 3. Judiciary affairs .....	583173	1218885	446296	655523	870442	815512
Chapter 4. Financial, technical and management affairs .....	320510	608281	222264	304845	618185	580938
Chapter 5. Development of science and technology <sup>(1)</sup> .....	8	121644	69609	70714	108939	68659

1. The chapter 5 (Fundamental researches) was renamed "Development of Science and Technology" as of the year 1388.

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

**20.11. PERFORMANCE OF PAYMENTS BY GOVERNMENT FOR THE ACQUISITION OF NON-FINANCIAL ASSETS (DEVELOPMENT EXPENDITURES) IN OSTANS FOR SOCIAL AFFAIRS BY CHAPTER** (mln rials)

Description	The year 1385	The year 1390	The year 1391	The year 1392	The year 1393	The Year 1394
<b>Total</b> .....	<b>12260541</b>	<b>23237742</b>	<b>9289256</b>	<b>11996894</b>	<b>22469182</b>	<b>15421336</b>
Chapter 1. Public education and training	5812775	7365952	3402823	3811310	6991485	4832732
Chapter 2. Culture and arts, mass media and tourism.....	2983812	8586451	3067980	3730175	7110490	5422114
Chapter 3. Health, medical care and nutrition.....	519795	2408775	927645	1831714	3254739	1527824
Chapter 4. Social security and welfare.....	699638	1830599	717774	915310	1326814	1166377
Chapter 5. Physical education .....	2244521	3045965	1173034	1708385	3785654	2472289

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

**20.12. PERFORMANCE OF PAYMENTS BY GOVERNMENT FOR THE ACQUISITION OF NON-FINANCIAL ASSETS (DEVELOPMENT EXPENDITURES) IN OSTANS FOR ECONOMIC AFFAIRS BY CHAPTER** (mln rials)

Description	The year 1385	The year 1390	The year 1391	The year 1392	The year 1393	The year 1394
<b>Total</b> .....	<b>45794063</b>	<b>67613782</b>	<b>22667286</b>	<b>31720372</b>	<b>56413938</b>	<b>34695607</b>
Chapter 1. Agriculture and natural resources..	3872461	6636322	1929816	2670399	4876330	3783736
Chapter 2. Water resources .....	9946784	6287520	3304661	3341897	7137252	4750532
Chapter 3. Manufacturing and mining .....	1556218	3024663	684698	912582	1646548	1569753
Chapter 4. Environment .....	155822	472322	189149	319291	379822	434825
Chapter 5. Commerce and cooperation .....	261682	444750	190528	211415	367489	244533
Chapter 6. Energy.....	1787769	2954704	715711	1163922	1108130	786217
Chapter 7. Transportation.....	11528368	13672562	5414784	7499298	13349742	7960309
Chapter 8. Communications and IT .....	125569	189568	104424	149159	87117	43970
Chapter 9. Housing and urban development ...	16559390	33931371	10133515	15452409	27461508	15121732

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 FOR DEFENSE AND SECURITY AFFAIRS BY CHAPTER** (mln rials)

Description	The year 1385	The year 1390	The year 1391	The year 1392	The year 1393	The year 1394
<b>Total</b> .....	<b>24570</b>	<b>1154175</b>	<b>320283</b>	<b>550487</b>	<b>733506</b>	<b>823130</b>
Chapter 1. Defense .....	1100	608560	167971	295429	402525	458382
Chapter 2. Public order and security.....	23470	545615	152312	255058	330981	364748

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



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

Ostan	The year 1375	The year 1380	The year 1385	The year 1390	The year 1391	The year 1392	The year 1393	The year 1394
<b>Total country .....</b>	<b>4018290</b>	<b>9752387</b>	<b>59774827</b>	<b>96747442</b>	<b>34255419</b>	<b>47075873</b>	<b>83703486</b>	<b>55167952</b>
East Azarbayejan.....	202899	428422	2122917	2751518	949733	1472460	2667542	1979287
West Azarbayejan .....	161617	290149	2601050	3088887	979104	1385023	2992883	1805836
Ardebil .....	114217	285985	1432360	1284137	600228	634049	1948916	768653
Esfahan .....	150489	499145	1787512	3549033	1178127	1599188	3882579	3154390
Alborz .....	<sup>(1)</sup> 000	<sup>(1)</sup> 000	<sup>(1)</sup> 000	1492140	912476	000	910793	709334
Ilam .....	74538	196351	1516518	1451040	616251	737101	1858127	1038924
Bushehr .....	77506	299966	2351112	3659746	1750874	2265240	5265190	3727304
Tehran .....	<sup>(2,1)</sup> 238362	<sup>(1)</sup> 611898	<sup>(1)</sup> 2340724	8297486	1100596	3466888	3749567	1863672
Chaharmahal&Bakhtiyari ...	73577	195294	1196965	1319867	418768	782031	1695273	844090
South Khorasan .....	<sup>(3)</sup> 000	<sup>(3)</sup> 000	992871	1883418	619229	632052	1572593	1081296
Khorasan-e-Razavi.....	<sup>(3)</sup> 291848	<sup>(3)</sup> 814354	3468482	5719489	1940946	2194580	4996467	3160198
North Khorasan .....	<sup>(3)</sup> 000	<sup>(3)</sup> 000	977651	1525271	1113208	3161601	000	2030134
Khuzestan .....	619869	1001540	7760732	9023453	3152071	4287673	7226417	4391886
Zanjan .....	104413	166392	1215392	1826653	1045793	699030	000	693447
Semnan.....	47349	134584	881861	1237855	398187	710044	1216362	564077
Sistan&Baluchestan .....	207162	440900	2591709	5102615	1472494	2209393	6206276	2398875
Fars .....	237275	585623	2992520	5023998	1793561	2314888	5200386	2996755
Qazvin .....	<sup>(2)</sup> 000	160343	920248	1312604	482726	553447	1051737	686765
Qom .....	<sup>(2)</sup> 000	129194	795943	2764088	1185193	1123832	1748079	3175722
Kordestan .....	111255	287997	1759090	4002591	1297415	1166872	2296419	1612592
Kerman .....	153569	435011	2886779	4538275	1465046	2294087	3503949	2260690
Kermanshah .....	199089	429397	2706040	4171729	1355896	2273533	3961476	2168987
Kohgiluyeh&Boyerahmad ..	87119	198903	1284244	1917107	710541	858560	1807448	1286283
Golestan .....	<sup>(4)</sup> 000	336440	1669249	1889249	906071	749445	2233040	1049215
Gilan.....	134979	319263	1656871	2298049	1025326	1650620	2344317	1891241
Lorestan.....	114426	294194	2082484	2398801	1275800	979211	2842843	1522009
Mazandaran.....	<sup>(4)</sup> 264544	353228	1678687	4421481	1298070	2283631	3238982	1979287
Markazi .....	74035	280878	1231450	1487577	513382	782357	1396709	930481
Hormozgan.....	137291	289086	2164438	3084568	1361648	1918396	3220443	2118232
Hamedan .....	87269	173450	1421354	2423857	657197	795281	1292540	618853
Yazd .....	53594	114399	1287571	1800860	679462	1095360	1376133	673421

1. Data for Alborz are included with Tehran.

2. Data for Qom and Qazvin are included with Tehran.

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

4. Data for Golestan are included with Mazandaran.

Source: Plan and Budget Organization.

Management and Planning Organization

Vice Presidency for Strategic Planning and Supervision.

Presidency, Plan and Budget.

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

Description	The year 1388	The year 1389	The year 1390	The year 1391	The year 1392	The year 1393	The year 1394 <sup>(1)</sup>
<b>Total country.....</b>	<b>121240184</b>	<b>101297685</b>	<b>163235185</b>	<b>87168002</b>	<b>152909486</b>	<b>000</b>	<b>164983662</b>
Presidency .....	660180	161969	818736	1185449	863998	000	218172
Expediency Discernment Council .....	3449	2218	2185	646	2350	000	680
Islamic Consultative Assembly .....	72425	153835	1994111	190150	291772	000	44000
Guardian council .....	12887	54772	126111	28000	85000	000	160000
Ministry of Intelligence .....	000	300683	638578	000	000	000	000
Management and Planning Organization .....	117904	127226	190727	111428	349471	000	565495
Ministry of the Interior .....	9719638	8086301	11902514	6357091	10278871	000	4389101
Police of I. R. Iran .....	913588	621492	1721279	943559	3397886	000	378317
Ministry of Foreign Affairs .....	218688	279335	2134746	217503	560791	000	160448
Ministry of Justice .....	35326	24160	37247	21593	29281	000	3120
Administration of Justice.....	1749991	1248800	3482003	1784470	5288148	000	1930786
Ministry of Economic Affairs .....	809215	809278	1719760	1670874	1598039	000	1147039
Ministry of Defense.....	578252	585767	845890	185706	764869	000	142182
Joint Staff of Army.....	330308	531351	774971	1300	1310192	000	95050
Joint Staff of the Islamic Revolutionary Guard Corps .....	327951	353905	646078	400900	240142	000	1950
General Staff of the Armed Forces of the Islamic Republic of Iran .....	133632	150437	161077	2000402	550983	000	2043294
Ministry of Labour and Social Affairs .....	969789	691156	630195	<sup>(2)</sup> 000	<sup>(2)</sup> 2483159	000	<sup>(2)</sup> 291728
Ministry of Science, Research, and Technology .....	4948868	3036015	4434397	2045875	3785226	000	5879878
Cultural Heritage, Handicrafts and Tourism Organization.....	1385100	1556741	1400004	723553	1027817	000	780980
Ministry of Culture and Islamic Guidance.....	550821	634380	1696111	2563055	2056805	000	904600
High Council of Seminary Schools .....	809284	540292	436702	309306	279467	000	101069
Islamic Propagation Organization .....	22234	23108	105972	20825	21956	000	5630
Ministry of Education.....	5951467	1823252	8758271	4847728	7222145	000	7888355
Ministry of Youth Affairs and Sports.....	<sup>(3)</sup> 1909908	<sup>(3)</sup> 1730779	4297258	1908808	2509770	000	1505598
Ministry of Health, Treatment, and Medical Education.....	5318831	2833168	2924660	832250	2405018	000	2569104
Martyr Foundation.....	303079	35852	247137	638232	695562	000	73804
Ministry of Housing .....	2950305	3137124	4687426	<sup>(4)</sup> 000	<sup>(4)</sup> 51420597	000	75783755
Islamic Revolution Housing Foundation .....	620848	232606	2404389	595035	2295812	000	1051643
Department of Environment .....	266975	350099	392353	296248	763668	000	210300
Ministry of Oil.....	617092	641787	652589	94711	321100	000	143582
Ministry of Energy .....	36939506	33446593	38670528	27120181	31054255	000	47892918
Atomic Energy Organization of Iran .....	2616795	2108225	2810559	3405797	000	000	1128390
Ministry of Industry and Mine .....	1172674	1109971	3527123	<sup>(5)</sup> 873344	<sup>(5)</sup> 3068259	000	<sup>(5)</sup> 1229881
Ministry of Commerce .....	179402	196217	122388	<sup>(5)</sup> 000	<sup>(5)</sup> 000	000	<sup>(5)</sup> 000
Ministry of Roads and Transportation.....	29532142	26556605	27118456	<sup>(4)</sup> 1953920	<sup>(4)</sup> 000	000	<sup>(4)</sup> 000
Ministry of Communication and Information Technology .....	1969776	144799	3022364	1711967	3981319	000	457992
Ministry of Cooperatives .....	120721	2873	171791	<sup>(2)</sup> 1179993	<sup>(2)</sup> 000	000	<sup>(2)</sup> 000
Ministry of Jihad-e-Agriculture.....	5340572	6178202	24069832	2791541	10724421	000	4288132
Ministry of Welfare .....	104257	64840	1737109	<sup>(2)</sup> 000	<sup>(2)</sup> 000	000	<sup>(2)</sup> 000
Islamic Republic of Iran Broadcasting .....	839835	597776	1258992	243997	675961	000	1240505
Other agencies .....	116469	133696	462566	327279	505377	000	276184

1. Performance for the year 1394 includes treasury, participation papers and treasury bills

2. Including the information of the Ministry of Cooperatives and the Ministry of Labor which were merged and formed Ministry of Cooperatives, Labour, and Social Welfare.

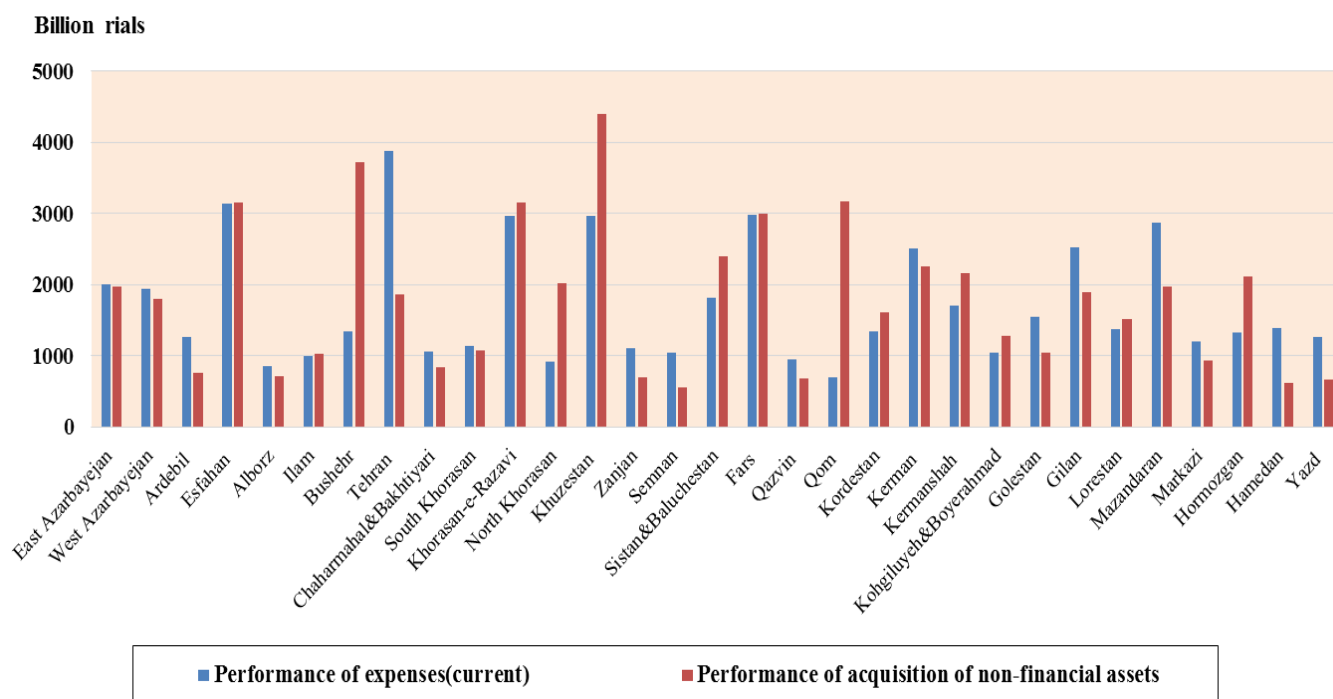
3. Its name was " Physical Education Organization " in this year.

4. Including the information of the Ministry of Roads and Transportation which was formed as the Ministry of Roads and Urban Development.

5. Including the information of the Ministry of Commercial which was formed as the Ministry of Industry, Mine, and Trade.

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

#### 20.4. PERFORMANCE OF EXPENSES (CURRENT) AND ACQUISITION OF NON-FINANCIAL ASSETS BY OSTAN, THE YEAR 1394



For data see Tables 20.8 & 20.14.

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

Description	The year 1380	The year 1385	The year 1390	The year 1392
<b>Receipts .....</b>	<b>265247.9</b>	<b>1226633.2</b>	<b>3319142.2</b>	<b>4942693.6</b>
Operating revenues .....	159058.7	898454.1	2419094.7	3748983
From expenses (current) .....	1888.6	4170.0	6660.9	9665.0
From acquisition of non-financial assets (development expenditures) ..	6793.9	41159.3	78278.9	108171.6
Banking facilities and other domestic loans .....	29969.1	52114.5	212134.6	258775.7
Foreign loans .....	30562.6	134162.1	279590.6	202459.2
Utilization of current assets .....	3219.2	25250.8	11845.8	42362.1
Other receipts.....	33755.6	71322.2	311536.5	572277.1
<b>Payments .....</b>	<b>265247.9</b>	<b>1226633.2</b>	<sup>(2)</sup> <b>3319142.2</b>	<sup>(2)</sup> <b>4942693.6</b>
Current operations expenditures .....	133175.7	788607.4	2238361.3	3523540.8
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	25332.0
Dividends of public corporations ...	837.0	28140.6	26118.8	31985.6
Repayment of banking facilities and other domestic loans .....	22671.3	37733.4	91181.1	152634.1
Repayment of foreign loans.....	5494.8	64070.6	72659.1	60154.0
Managed funds .....	0.0	0.0	1100.0	600.0
Other dividend accounts (except for the provision of reserves).....	34.8	1013.3	470.1	1025.9
Repayment of deposits, debts and other payments.....	10658.9	23886.0	119781.8	63773.8
Non-financial expenditures.....	96934.1	308546.6	788441.7	1121571.2
Increase in current assets .....	4561.6	6968.3	14808.1	16082.1
Less: Depreciation reserve included in current expenditures.....	10142.7	65428.1	78541.9	77415.5

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

Description	The year 1393	The year 1394	The year 1395	The year 1396
<b>Receipts</b> .....	<b>5446870.7</b>	<b>5360434.7</b>	<b>6027174.2</b>	<b>7147779.9</b>
Operating revenues .....	4356488.8	4043520.0	4263983.0	4444529.3
From expenses (current).....	10854.8	12605.2	15466.2	20220.9
From acquisition of non-financial assets (development expenditures) .	87657.1	117794.4	134031.9	162921.0
Banking facilities and other domestic loans .....	220585.2	668217.6	817476.9	707446.7
Foreign loans .....	168153.4	134631.6	290795.4	650320.0
Utilization of current assets .....	5648.1	11187.1	4896.2	21759.2
Other receipts .....	597483.1	372478.6	500524.4	1140582.5
<b>Payments</b> .....	<sup>(2)</sup> <b>5446870.7</b>	<sup>(2)</sup> <b>5360434.7</b>	<sup>(2)</sup> <b>6027174.2</b>	<sup>(2)</sup> <b>7147779.9</b>
Current operations expenditures.....	4068850.0	3759161.2	4102222.9	4226113.5
Government's share from dividends of for-profit- institutes ...	0.0	0.0	0.0	0.0
Taxes paid by public corporations .	31169.0	42685.7	43351.7	46817.6
Dividends of public corporations ...	36584.7	48853.5	36736.7	42516.9
Repayment of banking facilities and other domestic loans .....	272937.4	317980.8	189657.2	410133.0
Repayment of foreign loans .....	105525.9	108035.0	65453.8	188591.2
Managed funds .....	650.0	1050.0	22837.3	24851.0
Other dividend accounts (except for the provision of reserves) .....	541.3	78.2	9.3	2.4
Repayment of deposits, debts and other payments .....	146073.4	111677.6	243182.1	351064.6
Non-financial expenditures .....	828220.0	1008021	1391717.1	1937139.9
Increase in current assets.....	14816.0	41676.5	38887.1	54935.6
Less: Depreciation reserve included in current expenditures ....	92144.3	120064.2	160817.8	187100.9

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

2. The amounts of 22106.5, billion rials for the years 1390 is related to the 40 percent and 23409.4, 33647, 41279, 53936 and 52714, 1392, 1393, 1394, 1395 and 1396 respectively are related to the 50 percent of the special profit which are included in the total.

Source Plan and Budget Organization:

Management and Planning Organization

Vice Presidency for Strategic Planning and Supervision.

Presidency, Plan and Budget Organization.

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

Description	The year 1380	The year 1385	The year 1390	The year 1392
<b>Receipts</b> .....	<b>28317.2</b>	<b>122513.4</b>	<b>194275.9</b>	<b>361712.2</b>
Joint revenues.....	26501.8	122513.4	193375.9	360699.6
Non-joint 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.....	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	12.6
Other receipts .....	830.4	0.0	900.0	1000.0
<b>Payments</b> .....	<b>28317.2</b>	<b>122513.4</b>	<b><sup>(2)</sup>194275.9</b>	<b><sup>(2)</sup>361712.2</b>
Operating expenditures .....	25738.5	107140.0	168545.6	321081.2
Non-operating expenditures .....	0.0	0.0	0.0	0.0
Taxes .....	85.7	3615.9	6182.5	9904.6
Dividends (governments share and other stockholders) .....	32.0	4199.5	224.0	165.5
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
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	198.1
Non-financial expenditures .....	3266.5	6872.6	7666.9	7023.6
Increase in current assets.....	346.9	5969.1	3610.9	7041.0
Less: Depreciation reserve included in current expenditures	1153.2	5476.9	1930.0	3511.0

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

Description	The year 1393	The year 1394	The year 1395	The year 1396
<b>Receipts .....</b>	<b>466170.2</b>	<b>582734.2</b>	<b>710136.9</b>	<b>771808.8</b>
Joint revenues.....	465170.2	581722.6	710136.9	771308.8
Non-joint 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.....	0.0	0.0	0.0	0.0
Foreign loans.....	0.0	0.0	0.0	0.0
Utilization of current assets.....	0.0	11.6	0.0	0.0
Other receipts .....	1000.0	1000.0	0.0	500.0
<b>Payments.....</b>	<b><sup>(2)</sup>466170.2</b>	<b><sup>(2)</sup>582734.2</b>	<b><sup>(2)</sup>710136.9</b>	<b><sup>(2)</sup>771808.8</b>
Operating expenditures .....	417148.9	537894.1	653099.4	737572.8
Non-operating expenditures .....	0.0	0.0	0.0	0.0
Taxes .....	12005.3	10957.1	14259.3	8434.0
Dividends (governments share and other stockholders) .....	200.5	213	238.4	219.6
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
Repayment of deposits, debts and other payments .....	0.0	0.0	0.0	0.0
Other dividend accounts (except for the provision of reserves) .....	240.1	219.1	237.6	168.6
Non-financial expenditures .....	7226.8	11380.2	11138	11822.0
Increase in current assets.....	8918.8	4248.3	7800.4	2904.9
Less: Depreciation reserve included in current expenditures ...	3581.0	4092.0	5155.2	6181.3

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

2. The amounts of 9932.5, billion rials for the years 1390 is related to the 40 percent and 19809.2, 24011, 21914, 28518 and 16868, 1392, 1393, 1394, 1395 and 1396 respectively, are related to the 50 percent of the special profit which are included in the total.

Source: Plan and Budget Organization

Management and Planning Organization

Vice Presidency for Strategic Planning and Supervision.

Presidency, Management and Planning Organization.

**20.18. SUMMARY OF THE PRIMARY APPROVED BUDGET OF THE GOVERNMENT****AFFILIATED FOR- PROFIT INSTITUTES<sup>(1)</sup>****(bln rials)**

Description	The year 1380	The year 1385	The year 1390	The year 1392
<b>Receipts</b> .....	<b>6861.3</b>	<b>23691.0</b>	<b>37238. 1</b>	<b>53558.2</b>
Main revenues .....	6048.8	15978.7	24139. 9	31842.5
Miscellaneous revenues.....	0.0	0.0	0.0	0.0
From acquisition of non-financial assets (development expenditures)...	32.5	0.0	11. 1	2.0
Banking facilities and other domestic	40.0	2746.0	4040. 0	6976.6
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	13737.0
<b>Payments</b> .....	<b>6861.3</b>	<b>23691.0</b>	<sup>(2)</sup> <b>37238. 1</b>	<sup>(3)</sup> <b>53558.2</b>
Producing expenditures .....	5645.0	15978.7	24139. 9	31842.5
Non-producing expenditures .....	0.0	0.0	0.0	0.0
Taxes .....	0.0	0.0	0.0	0.0
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	5976.6
Repayment of foreign loans .....	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).....	332.8	755.3	2390. 0	1460.0
Non-financial expenditures .....	1921.6	8480.8	13240. 2	19750.6
Increase in current assets.....	0.0	47.4	0.0	0.0
Less: Depreciation reserve included in current expenditures.....	1078.1	2631.3	5108. 1	5771.6



**20.18. SUMMARY OF THE PRIMARY APPROVED BUDGET OF THE GOVERNMENT****AFFILIATED FOR- PROFIT INSTITUTES <sup>(1)</sup> (continued)****(bln rials)**

Description	The year 1393	The year 1394	The year 1395	The year 1396
<b>Receipts</b> .....	<b>58216.8</b>	<b>76208.0</b>	<b>90860.6</b>	<b>85432.1</b>
Main revenues .....	36834.2	47931.3	65471.6	66242.6
Miscellaneous revenues.....	0.0	0.0	0.0	0.0
From acquisition of non-financial assets (development expenditures)....	0.1	0.1	0.0	0.0
Banking facilities and other domestic loans .....	7945.0	8620.0	9389.0	7830.0
Foreign loans.....	1000.0	1000.0	1000.0	3000.0
Utilization of current assets.....	0.0	0.0	0.0	0.0
Other receipts .....	12437.5	18656.5	15000.0	8359.5
<b>Payments</b> .....	<b><sup>(3)</sup>58216.8</b>	<b><sup>(3)</sup>76208.0</b>	<b><sup>(2,3)</sup>90860.6</b>	<b><sup>(2,3)</sup>85432.1</b>
Producing expenditures .....	36834.2	47931.3	64730.4	65633.9
Non-producing expenditures .....	0.0	0.0	0.0	0.0
Taxes .....	0.0	0.0	143.7	120.9
Dividends (governments share and other stockholders).....	0.0	0.0	0.0	18.3
Repayment of banking facilities and other domestic loans.....	2645.0	7620.0	8389.0	6630.0
Repayment of foreign loans .....	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) .....	5640.0	3000.0	3400.0	1000.0
Non-financial expenditures .....	22045.4	28975.0	26631.2	25422.8
Increase in current assets.....	0.0	4.6	158.3	83.1
Less: Depreciation reserve included in current expenditures.....	9247.7	11923.1	13562.7	14781.4

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 370 and 18 billion rials for the years 1395 and 1396 respectively, are related to the 50 percent of special profits which are included in the total.

3. The amount of 300.1 billion rials for the year, 1392 and 299.9 billion rials for the year 1393 and 600.2 billion rials for the year 1394 and 970.7 billion rials for the year 1395 and 1000 billion rials for the year 1396 are related to managed fund which are included in the total.

Source: Plan and Budget Organization

Management and Planning Organization

Vice Presidency for Strategic Planning and Supervision.

Presidency, Plan and Budget Organization.

