

### *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 is 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.

**Payments for acquisition of non-financial assets** (development expenditure): refers to the payments allocated by government to specific operations and services which are carried out based on technical, social and economic studies by 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.

**Payments for 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 1397 were projected to form over 12231.5 thousand billion rials, indicating a rise of 6.1 percent.

Government revenues and disposal of non-financial and financial assets were projected about 4438.6 thousand billion rials in the year 1397, which increased by 11.3% in comparison with the previous year.

Based on the projections made in this year, tax revenues with 32.6%, the disposal of non-financial assets with 24.3%, and revenues from disposal of financial assets with 14.2% account for the highest share of government revenues, respectively.

Expenses (current) performance for government agencies in Ostans in the year 1396 was about 92 thousand billion rials which increased by 58.5 percent compared to the previous year.

In the year 1396, payments by the government for the acquisition of non-financial assets (development expenditures) in Ostans were about 131.7 thousand billion rials showing a rise of 49.4 percent in comparison to the previous year.

## 20.1. SUMMARY OF TOTAL COUNTRY BUDGET

(bln rials)

Description	1385	1390	1393	1394	1395	1396	1397
<b>Total budget resources .....</b>	<b>1915105.1</b>	<b>5083938.7</b>	<b>8033484.5</b>	<b>8467411.4</b>	<b>9785529.9</b>	<b>11524565.9</b>	<b>12231523.7</b>
<b>Government general budget resources .....</b>	<b>587596.8</b>	<b>1697225.1</b>	<b>2350084.6</b>	<b>2744101.6</b>	<b>3354895.1</b>	<b>3988531.3</b>	<b>4438604.6</b>
Government general resources .....	548571	1545870.0	2111659.2	2362817.1 <sup>(1)</sup>	2943937.1	3467521.0	3867866.1
General revenues.....	244455.3	609989.5	1003487.5	1288509.2	1573797.7	1740961.9	2161850.8
Disposal of non-financial assets ..	154878.2	590711.3	798795.0	564824.4	790518	1189515.0	1075614.4
Disposal of financial assets .....	149237.5	345169.2	309376.7	347033.5	579621.5	537044.0	630400.9
Government special resources .....	39025.8	151355.0	238425.4	381284.4	410957.9	521010.3	570738.5
Special revenues.....	39025.8	151355.0	238425.4	381284.4	410957.9	521010.3	570738.5
<b>Resources of public corporations, banks and government –affiliated for-profit institutions.....</b>	<b>1372837.7</b>	<b>3550656.3</b>	<b>5971257.7</b>	<b>6019377.0</b>	<b>6828171.8</b>	<b>8005021.0</b>	<b>8391247.2</b>
Public corporations .....	1226633.2	3319142.2	5446870.7	5360434.7	6027174.2	7147779.9	7271643.4
Banks.....	122513.4	194275.9	466170.2	582734.2	710136.9	771808.8	1030363.4
Government- affiliated for- profit institutions.....	23691.0	37238.1	58216.8	76207.9	90860.6	85432.1	89240.3
Less: Duplications .....	45329.4	163942.7	287857.8	296067.1	397537	468986.4	598328.3
<b>Total country budget uses ....</b>	<b>1915105.1</b>	<b>5083938.7</b>	<b>8033484.5</b>	<b>8467411.4</b>	<b>9785529.9</b>	<b>11524565.9</b>	<b>12231523.7</b>
<b>Government general budget uses</b>	<b>587596.8</b>	<b>1697225.1</b>	<b>2350084.6</b>	<b>2744101.6</b>	<b>3354895.1</b>	<b>3988531.3</b>	<b>4438604.6</b>
Government general uses .....	548571.0	1545870.1	2111659.2	2362817.1	2943937.1	3467521.0	3867866.1
Expenditures.....	377935.2	897920.6	1493325	1747228.7	2137628.2	2538193.4	2939947.4
Acquisition of non- financial assets .....	156551.4	349749.4	412508.6	508854.3	574808.9	713677.5	620020.7
Acquisition of financial assets .....	14084.4	298200.0	205825.5	106734.0	231500.0	215650.0	307898
Public special uses .....	39025.8	151355.0	238425.4	381284.4	410957.9	521010.3	570738.5
From government special revenues .....	39025.8	151355.0	238425.4	381284.4	410957.9	521010.3	570738.5
<b>Uses of public corporations, banks and government-affiliated for-profit enterprises .....</b>	<b>1372837.7</b>	<b>3550656.3</b>	<b>5971257.7</b>	<b>6019377.0</b>	<b>6828171.8</b>	<b>8005021.0</b>	<b>8391247.2</b>
Public corporations .....	1226633.2	3319142.2	5446870.7	5360434.7	6027174.2	7147779.9	7271643.4
Banks.....	122513.4	194275.9	466170.2	582734.2	710136.9	771808.8	1030363.4
Government affiliated for- profit enterprise.....	23691.0	37238.1	58216.8	76207.9	90860.6	85432.1	89240.3
Less: Duplications .....	45329.4	163942.7	287857.8	296067.1	397537.0	468986.4	598328.2

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

Source: Vice Presidency for Strategic Planning and Supervision

Presidency, Plan and Budget Organization.

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

Description	1385	1390	1393	1394	1395	1396	1397
<b>Revenues</b> .....	<b>244455.3</b>	<b>609989.5</b>	<b>1003487.5</b>	<b>1288509.2</b>	<b>1573797.7</b>	<b>1740961.9</b>	<b>2161850.8</b>
Tax revenues .....	177617.3	404441.9	702545.1	883859.9	1038280.7	1164584.5	1420774.9
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	188956.6	217940.3	238894.6	275658.4	377258.8
Revenues received from services and sale of goods .....	9413.0	24885.4	54882.9	68707.8	76795.2	94508.9	109856
Revenues from fines and penalties....	2708.5	11316.7	20228.9	67095.1	84627.6	71527.1	76706
Miscellaneous revenues .....	4372.0	18521.5	36873.8	50906.0	135199.5	134682.9	177255
<b>Expenditures</b> .....	<b>377935.2</b>	<b>897920.6</b>	<b>1493325.0</b>	<b>1747228.7</b>	<b>2137628.2</b>	<b>2538193.4</b>	<b>2939947.4</b>
Chapter 1. Employees compensation .	116659.0	278955.0	651518.7	649511.1	811990.2	973668.4	737254.3
Chapter 2. Utilization of goods and services.....	32263.3	117179.7	192375.0	261819.0	332926.4	380308.5	264734.3
Chapter 3. Expenditures of properties and assets.....	463.2	3252.8	9152.3	1525.0	12126.0	24071.8	1366.3
Chapter 4. Subsidies.....	60599.6	167950.1	212646.7	159238.7	165567.8	206978.4	93871.2
Chapter 5. Grants .....	43856.7	39229.9	69162.7	38381.5	57313.1	51573.3	76753.5
Chapter 6. Social welfare .....	69959.1	265163.1	312206.5	494239.0	679674.8	792243.5	1021871.2
Chapter 7. Other expenditures.....	54134.3	26189.6	46262.8	142514.3	78029.5	109349.2	744096.3
<b>Operating balance</b> .....	<b>-133479.9</b>	<b>-287931.1</b>	<b>-489837.4</b>	<b>-458719.5</b>	<b>-563830.5</b>	<b>-797231.4</b>	<b>-778096.6</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	1385	1390	1393	
<b>Disposal of non-financial assets .....</b>	<b>154878 .2</b>	<b>590711 .3</b>	<b>798795.0</b>	
Section 1. Oil revenue .....	151801 .0	571117 .9	777993.0	
Section 2. Receipts from sale of movable and immovable assets .....	3077 .2 <sup>(1)</sup>	19593 .4	10802 .0	
Para.1. Sale of public buildings and establishments.....	000 <sup>(1)</sup>	1145.0	3500.0	
Para 2. Sale and cession of lands.....	000 <sup>(1)</sup>	380.0	400.0	
Para 3. Sale of machinery and equipment .....	000 <sup>(1)</sup>	106.0	250.0	
Para 4. Sale and disposal of other non-financial assets .....	3077 .2	17962 .4	6652.0	
Section 3. Receipts from disposal of acquisition of non-financial assets projects.....	0 .0	0 .0	10000 .0	
<b>Acquisition of non-financial assets.....</b>	<b>156551 .4</b>	<b>349749 .4</b>	<b>412508 .6</b>	
Chapter1. Buildings and other new buildings .....	80149 .2	251425 .8	256386 .3	
Chapter 2. Machinery and equipment .....	19325 .1	47143 .3	139198.0	
Chapter 3. Other fixed assets.....	1503 .3	2168 .6	2651 .7	
Chapter 4. Stocks.....	432.0	16 .4	91 .3	
Chapter 5. Precious goods .....	14 .5	74 .2	46 .7	
Chapter 6. Land .....	2005 .5	2171 .3	1680 .4	
Chapter 7. Other assets not produced.....	53121 .8	46749 .8	12454 .3	
<b>Net non-financial assets .....</b>	<b>-1673 .2</b>	<b>240961 .8</b>	<b>386286 .4</b>	

Description	1394	1395	1396	1397
<b>Disposal of non-financial assets .....</b>	<b>564824 .4</b>	<b>790518.0</b>	<b>1189515.0</b>	<b>1075614 .4</b>
Section 1. Oil revenue .....	537366 .4	745018.0	1138990.0	1010114 .4
Section 2. Receipts from sale of movable and immovable assets .....	17458 .0	15500 .0	15525 .0	25500 .0
Para.1. Sale of public buildings and establishments.....	8733 .4	9115.0	8888 .5	8621 .0
Para 2. Sale and cession of lands.....	2986.0	1250.0	0 .1980	4594 .0
Para 3. Sale of machinery and equipment .....	415.0	667.0	663 .5	7 .0
Para 4. Sale and disposal of other non-financial assets .....	5323 .6	4468.0	3993	12278.0
Section 3. Receipts from disposal of acquisition of non-financial assets projects.....	10000 .0	30000 .0	35000 .0	40000 .0
<b>Acquisition of non-financial assets.....</b>	<b>508854 .3</b>	<b>574808 .9</b>	<b>713677 .5</b>	<b>620020 .7</b>
Chapter1. Buildings and other new buildings .....	319102 .9	418054 .2	515294 .4	451091 .4
Chapter 2. Machinery and equipment .....	128603.0	119247	112649.0	78745 .7
Chapter 3. Other fixed assets.....	1399 .3	1887 .7	3420 .6	853 .1
Chapter 4. Stocks.....	1134.0	2 .3	5 .9	104 .0
Chapter 5. Precious goods .....	19 .4	14.0	191 .1	79 .7
Chapter 6. Land .....	8475 .9	2894.0	3480 .1	2428 .0
Chapter 7. Other assets not produced.....	50119 .6	32709 .7	78636 .6	86718 .6
<b>Net non-financial assets .....</b>	<b>55970.0</b>	<b>215709.0</b>	<b>475837 .4</b>	<b>455593 .6</b>

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

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

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

(bln rials)

Description	1385	1390	1393	1394	1395	1396	1397
<b>Disposal of financial assets .....</b>	<b>149237.5</b>	<b>345169.2</b>	<b>309376.7</b>	<b>347033.5</b>	<b>579621.4</b>	<b>537044.0</b>	<b>630400.9</b>
Sale of participation papers.....	8400.0	0.0	60000.0	110000.0	400000.0	345000.0	385000.0
Utilization of foreign loans .....	4979.3	2610.4	1644.0	64.2	1491.7	3550.0	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 .....	000 <sup>(1)</sup>	4.5	5.2	30.0	0.0	0.0	0.0
Receipts from privatization of public companies.....	7400.0	290000.0	231000.0	176000.0	160500.0	101500.0	67500.0
Receipt from principal of government domestic loans.....	741.8 <sup>(1)</sup>	2549.2	3415.0	3511.0	2768.0	3970.5	22414.4
Refunds carried over from previous years .....	5300.0	22505.0	9000.0	9678.3	3867.7	3623.5	4686.4
Receipts from National Development Fund utilization.....	×	×	4312.5	42750.0	5994.0	75900.0	143750.0
Receipts from the settlement of definitive claim of natural and legal persons.....	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Receipt from other disposals.....	0.0	17500.1	0.0	5000.0	5000.0	3500.0	3500.0
<b>Acquisition of financial assets</b>	<b>14084.4</b>	<b>298200.0<sup>(2)</sup></b>	<b>205825.6<sup>(2)</sup></b>	<b>106734.0<sup>(2)</sup></b>	<b>231500.0</b>	<b>215650.0</b>	<b>307898.0</b>
Offering of shares.....	0.0	262400.0	174000.0	70500.0	198360.0	96360.0	61560.0
Repayment of principal of participation papers .....	4020	8600.2	13769.0	15870.8	17530.0	95830.0	230100.0
The previous years' commitments not paid.....	472	2700.0	5600.0	10350.0	7810.0	4460.0	2160.0
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	1625.0	1130.0	580.0	580.0	1580.0
Repayment of principal of loans abroad and commitments .....	9192.4	4849.8	10031.6	8083.2	7220.0	18419.9	12498.0
<b>Net acquisition of financial assets .....</b>	<b>135153.1</b>	<b>46969.2</b>	<b>103551.1</b>	<b>240299.5</b>	<b>348121.4</b>	<b>321394.1</b>	<b>322502.9</b>

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

2. The amounts of 18320 billion rials for the year 1390, and amount of 800 billion rials for the years 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	1385 (Realized)	1390 (Approved)	1393 (Approved)	1394 (Approved)	1395 (Approved)	1396 (Approved)	1397 (Approved)
<b>Revenues and disposal of non-financial and financial assets .....</b>	<b>587596 .8</b>	<b>1697225 .1</b>	<b>2350084 .6</b>	<b>2581651 .6</b>	<b>3354895 .1</b>	<b>3988531 .3</b>	<b>4438604 .6</b>
<b>Section 1. Tax revenues .....</b>	<b>178306 .4</b>	<b>408522 .0</b>	<b>713842 .5</b>	<b>898320 .5</b>	<b>1055379 .5</b>	<b>1184478 .2</b>	<b>1445238 .9</b>
Para 1: Corporate tax .....	80089 .6	174099 .7	239245 .2	300955 .2	337687 .4	369194 .3	408690 .1
Para 2: Income tax .....	18834 .3	53320 .4	102407 .4	117085 .9	142132 .9	174132 .3	195905 .2
Para 3: Wealth tax .....	6368 .7	13724 .9	27146 .6	23760 .2	25334 .6	29848 .3	35258 .8
Para 4: Tax on imports .....	57168 .5	98431 .0	111733 .8	140700 .2	173420 .0	179056 .5	300628 .0
Para 5: Tax on goods and services .....	15845 .2	68945 .8	233309 .3	315819 .0	376804 .4	432246 .7	504756 .7
<b>Section 2. Social contributions ...</b>	<b>1000 .0</b>	<b>3000 .0</b>	<b>13000 .0</b>	<b>15000 .0</b>	<b>15000 .0</b>	<b>15000 .0</b>	<b>14990 .0</b>
Para 1: Insurance premiums <sup>(1)</sup> .....	1000 .0	3000 .0	13000 .0	15000 .0	15000 .0	15000 .0	14990 .0
<b>Section 3. Revenues from government ownership .....</b>	<b>50394 .5</b>	<b>150829 .4</b>	<b>189274 .6</b>	<b>218952 .1</b>	<b>239655 .6</b>	<b>277585 .4</b>	<b>379573 .8</b>
Para 1: Public corporations dividend.....	47928 .1	87705 .1	115000 .0	136042 .0	161811 .8	151250 .4	250788 .8
Para 2: Return on government loans .....	0 .9	0 .4	0 .5	1 .3	0 .0	0 .0	0 .0
Para 3: Receipt from rent .....	176 .3	460 .9	974 .1	1467 .0	1565 .0	2723 .0	3135 .0
Para 4: Other revenues received from government ownership .....	2289 .2	62663	73300 .0	81442 .0	76278 .8	123612 .0	125650 .0
<b>Section 4. Revenues from sale of services and goods.....</b>	<b>28363 .1</b>	<b>87227 .9</b>	<b>190759 .9</b>	<b>326744 .6</b>	<b>372760 .3</b>	<b>429778 .5</b>	<b>473760 .9</b>
Para 1: Receipts from sale of services.....	28202 .7	85395 .6	187842 .4	322431 .4	368408 .5	426161 .2	469515 .1
Para 2: Receipts from sale of goods.....	160 .4	1832 .2	2917 .4	4313 .2	4351 .8	3617 .3	4245 .8
<b>Section 5. Revenues from fines and penalties.....</b>	<b>2708 .8</b>	<b>11317 .7</b>	<b>20229 .0</b>	<b>67095 .2</b>	<b>84777 .6</b>	<b>71677 .1</b>	<b>76891 .0</b>
Para 1: Receipts from fines and penalties .....	2708 .8	11317 .7	20229 .0	67095 .2	84777 .6	71677 .1	76891 .0
<b>Section 6. Miscellaneous revenues .....</b>	<b>22308 .4</b>	<b>98992 .5</b>	<b>114556 .8</b>	<b>142891 .0</b>	<b>216342 .5</b>	<b>282612 .9</b>	<b>339294 .5</b>
Para 1. Miscellaneous revenues .....	22308 .4	98992 .5	114556 .8	142891 .0	216342 .5	282612 .9	339294 .5
Para 2. Total county's miscellaneous revenues.....	0 .0	0 .0	0 .0	0 .0	0 .0	0 .0	0 .0

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

Description	1385 (Realized)	1390 (Approved)	1393 (Approved)	1394 (Approved)	1395 (Approved)	1396 (Approved)	1397 (Approved)
<i>Disposal of non-financial assets</i> .....	155278.2	592166.3 <sup>(2)</sup>	799045.0 <sup>(2)</sup>	565614.4 <sup>(2)</sup>	791358.0 <sup>(2)</sup>	1190355.0 <sup>(2)</sup>	1078454.4
<b>Section1: Oil revenues</b> .....	151801.0	571117.9	777993.0	537366.4	745018.0	1138990.0	1010114.4
<i>Section 2. Receipts from sale of movable and immovable assets</i> .....	3077.2	19593.4	10802.0	17458.0	15500.0	15525.0	28340.0
Para 1: Sale of government buildings and establishments..	3477.2 <sup>(3)</sup>	2145.0	3500.0	8733.4	9115.0	8888.5	8621.0
Para 2: Sale and cession of land .....	000 <sup>(3)</sup>	380.0	400.0	2986.0	1250.0	1980.0	4594.0
Para3: Sale of machinery and equipment.....	000 <sup>(3)</sup>	211.0	250.0	755.0	667.0	663.5	347.0
Para 4: Sale and disposal of other non-financial assets.....	000 <sup>(3)</sup>	10252.4	1801.1	1272.6	4468.0	3993.0	14778.0
<i>Section 3. Receipts from disposal of projects related to acquisition of non-financial assets</i> .....	0.0	0.0	10000.0	10000.0	30000.0	35000.0	40000.0
<i>Disposal of financial assets</i> .....	149237.5	345169.2 <sup>(4)</sup>	309376.7 <sup>(5)</sup>	347033.5 <sup>(5)</sup>	579621.4 <sup>(5)</sup>	537044.0 <sup>(5)</sup>	630400.9
Sale of participation papers....	8400.0	0.0	60000.0	110000.0	400000.0	345000.0	385000.0
Utilization of foreign loans ....	4979.3	2610.4	1644.0	64.2	1491.7	3550.0	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 .....	000 <sup>(6)</sup>	4.5	5.2	29.6	0.0	0.0	0.0
Receipts from privatization of public companies .....	7400.0	290000.0	231000	176000.0	160500.0	101500.0	67500.0
Receipt from principal of government domestic loans....	741.8 <sup>(6)</sup>	2549.2	3415.0	3511.3	2768.0	3970.5	22414.4
Refunds carried over from previous years .....	5300.0	22505.0	9000.0	9678.3	3867.7	3623.5	4686.4

1. Relates to Government special revenues.

2. The amount of 400 billion rials in the year 1385, 1455 billion rials in the year 1390, 250 billion rials in the year 1393, 790 billion rials in the year 1394 and 840 billion rials in the years 1395 and 1396 relate to the receipts from sale of movable and immovable assets included in the total.

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

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

5. The amount of 4312.5 billion rials in the year 1393 and the amount of 47750 billion rials in the year 1394 and amount of 10994 in the year 1395, amount of 794000 billion rials in the year 1396 and amount of 147250 billion rials in the year 1397 relate to the receipts from National Development Fund utilization and the receipts from other disposals included in the total.

6. Receipt of the principal of government domestic and foreign loans changed into the resources from the 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 NATIONAL AND OSTANI'S LINE ITEMS**

(bln rials)

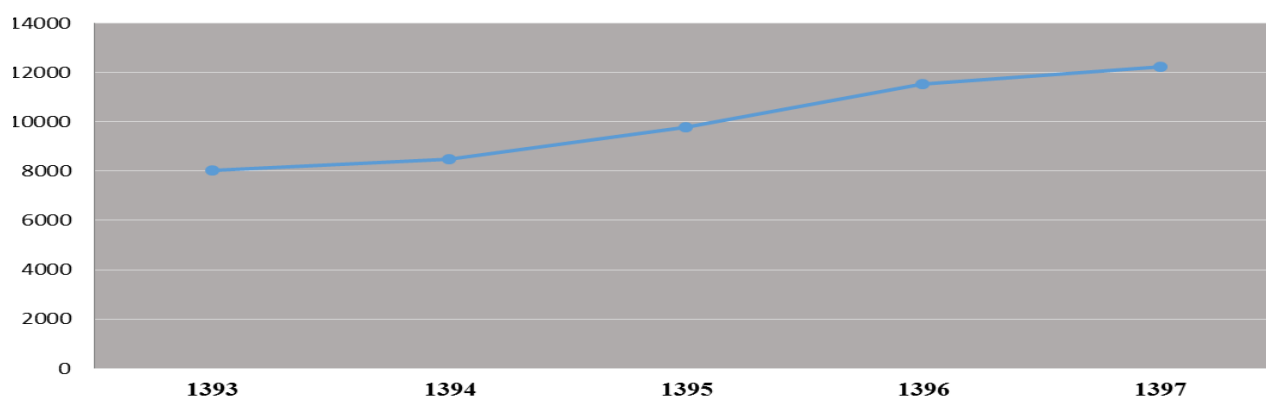
Description	1380 (Realized)	1385 (Approved)	1390 (Approved)	1393 (Approved)
<b>Total.....</b>	<b>152670.2</b>	<b>901284.3</b>	<b>1399025.1</b>	<b>2144259.0</b>
Organizations appropriations and line items .....	101604.6	587976.8	1032791.9	1684832.0
Expense (current) and the acquisition of non-financial assets (development expenditures) of local government agencies in Ostans .....	33714.9	000	000	000
Miscellaneous expenditures and other line items	17350.7	313307.5	366233.1	459427.0
Acquisition of financial assets .....	000	000	000	000

Description	1394 (Approved)	1395 (Approved)	1396 (Approved)	1397 (Approved)
<b>Total.....</b>	<b>2637367.6</b>	<b>3123395.1</b>	<b>3772881.3</b>	<b>4438604.6</b>
Organizations appropriations and line items .....	2127081.6	2528011.1	3089392.6	3488087.6
Expense (current) and the acquisition of non-financial assets (development expenditures) of local government agencies in Ostans .....	000	000	000	235564.6
Miscellaneous expenditures and other line items .....	510286.0	595384.0	683488.6	407054.4
Acquisition of financial assets .....	000	000	000	307898.0

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

1000 bln rials

## 20.1 NATIONAL BUDGET RESOURCES



For Data See Table 20.1.

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

Description	1380	1385	1390	1393
<b>Appropriations(primary approved figures)</b>				
<b>Total.....</b>	<b>164266.9<sup>(2)</sup></b>	<b>572950.9<sup>(2)</sup></b>	<b>1399025.1<sup>(2)</sup></b>	<b>2144259<sup>(2)</sup></b>
General services affairs.....	16252.6	17663.4	76167.0	120665.0
Defence and security affairs.....	22336.0	59287.8	196353.3	271844.7
Judiciary affairs.....	000	000	000	000
Economic affairs.....	16905.4	87147.9	187638.7	216557.7
Environmental affairs.....	000	000	000	000
Housing, urban and rural development Affairs.....	000	000	000	000
Health affairs.....	000	000	000	000
Cultural, physical education and tourism affairs.....	000	000	000	000
Education & research affairs.....	000	000	000	000
Social welfare Affairs.....	73318.0	98415.5	568741.7	1070681.7
<b>Appropriations(primary approved figures)</b>				
<b>Total.....</b>	<b>2637367.6<sup>(2)</sup></b>	<b>2528011.0<sup>(2)</sup></b>	<b>3089392.6<sup>(2)</sup></b>	<b>3488087.6<sup>(2)</sup></b>
General services affairs.....	163085.7	88229.6	110573.9	114445.4
Defence and security affairs.....	326059.2	419895.8	581825.9	629867.3
Judiciary affairs.....	000	64625.6	72842.8	97521.3
Economic affairs.....	261451.6	245765.8	313686.5	268698.5
Environmental affairs.....	000	4491.4	5729.5	2830.1
Housing, urban and rural development Affairs.....	000	58153.5	82414.7	39912.7
Health affairs.....	000	417938.5	86158.54	580775.9
Cultural, physical education and tourism affairs.....	000	84354	109022.9	89909.3
Education & research affairs.....	000	509593	571292.4	631376.2
Social welfare Affairs.....	1369200.0	626492.4	744764.0	905011.9

1. Including expense (current), special, miscellaneous, acquisition of non- financial assets (development expenditures) of affairs from government general revenues.

2. The amount of 35455 billion rials for the year 1380, the amount of 310436 billion rials for the year 1385, 370124 billion rials for the year 1390, 464510 billion rials for the year 1393, 517571 billion rials for the year 1394, 8471 billion rials for the year 1395 and 11081.5 billion rials for the year 1396 were appropriated to Ostan's expenses and are not available by affairs and the amounts of 127739 billion rials of the appropriations are related to special development appropriations which are not available by affairs and are included with the total.

Source: Plan and Budget Organization

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

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

Description	1393	1394	1395
<b>Total.....</b>	<b>000</b>	<b>000</b>	<b>2528011.1<sup>(1)</sup></b>
<b>General services affairs.....</b>	<b>000</b>	<b>000</b>	<b>88229.6</b>
Chapter: Legislation.....	000	000	8228
Chapter: Administration of public affairs.....	000	000	41160.1
Chapter: Financial and tax services.....	000	000	34906.4
Chapter: Research and development in public services affairs.....	000	000	3935
<b>Defence and security affairs.....</b>	<b>000</b>	<b>000</b>	<b>419895.8</b>
Chapter: Defence.....	000	000	322360.7
Chapter: Public law enforcement and security.....	000	000	96382.9
Chapter: Research and development in defence and security affairs.....	000	000	1152.1
<b>Judiciary affairs.....</b>	<b>000</b>	<b>000</b>	<b>64625.6</b>
Chapter: Administration of judiciary affairs.....	000	000	63687.4
Chapter: Research and development in judiciary affairs.....	000	000	938.2
<b>Economic affairs.....</b>	<b>000</b>	<b>000</b>	<b>245765.8</b>
Chapter: Energy.....	000	000	21501.9
Chapter: Information and communication technology.....	000	000	4231.2
Chapter: Transportation.....	000	000	87849.7
Chapter: Manufacturing and mining.....	000	000	11401.4
Chapter: Commerce.....	000	000	10563.9
Chapter: Agricultural and natural resources.....	000	000	46537.3
Chapter: Water resources.....	000	000	49073.7
Chapter: labour affairs.....	000	000	2302.9
Chapter: Cooperatives.....	000	000	876.2
Chapter: Research and development in economic affairs.....	000	000	11427.1
<b>Environmental affairs.....</b>	<b>000</b>	<b>000</b>	<b>4491.4<sup>(2)</sup></b>
Chapter: Waste management.....	000	000	353.8
Chapter: Pollution reduction.....	000	000	356.2
Chapter: Biological species protection.....	000	000	1827.7
Chapter: Research and development in environmental affairs.....	000	000	180.7
<b>Housing and urban and rural development affairs.....</b>	<b>000</b>	<b>000</b>	<b>58153.5</b>
Chapter: Housing.....	000	000	1361.8
Chapter Urban, rural and nomadic services and development.....	000	000	32160
Chapter: Water and wastewater.....	000	000	23070.2
Chapter: Research and development in housing and urban and rural development affairs.....	000	000	1561.2
<b>Health affairs.....</b>	<b>000</b>	<b>000</b>	<b>417938.5</b>
Chapter: medical care.....	000	000	310210.8
Chapter sanitation.....	000	000	104103.7
Chapter: Research and development in health affairs.....	000	000	3623.9

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

Description	1396	1397
<b>Total</b> .....	<b>3089392.6<sup>(1)</sup></b>	<b>3488087.6<sup>(1)</sup></b>
<b>General services affairs</b> .....	<b>110573.9</b>	<b>114445.4</b>
Chapter: Legislation.....	9498.1	8604.2
Chapter: Administration of public affairs.....	59061	44255.9
Chapter: Financial and tax services.....	38290.4	58656.4
Chapter: Research and development in public services affairs.....	3724.2	2928.8
<b>Defence and security affairs</b> .....	<b>581825.9</b>	<b>629867.3</b>
Chapter: Defence.....	461333.8	433375.9
Chapter: Public law enforcement and security.....	118994.8	192543
Chapter: Research and development in defence and security affairs.....	1497.1	3948.3
<b>Judiciary affairs</b> .....	<b>72842.8</b>	<b>97521.3</b>
Chapter: Administration of judiciary affairs.....	72733.6	97386.1
Chapter: Research and development in judiciary affairs.....	109.2	135.2
<b>Economic affairs</b> .....	<b>313686.5</b>	<b>268698.5</b>
Chapter: Energy.....	18453.8	23285
Chapter: Information and communication technology.....	3540.4	38618.5
Chapter: Transportation.....	103028.3	74922.9
Chapter: Manufacturing and mining.....	11722.2	14313.1
Chapter: Commerce.....	17620.3	29194.1
Chapter: Agricultural and natural resources.....	80323.7	34119.5
Chapter: Water resources.....	63028.7	39626.4
Chapter: labour affairs.....	2691.7	1313
Chapter: Cooperatives.....	951.3	532
Chapter: Research and development in economic affairs.....	12325.7	12773.5
<b>Environmental affairs</b> .....	<b>5729.5</b>	<b>2830.1</b>
Chapter: Waste management.....	661.1	153.6
Chapter: Pollution reduction.....	1107.1	747.6
Chapter: Biological species protection.....	3589.3	1664.3
Chapter: Research and development in environmental affairs.....	371.9	264.4
<b>Housing and urban and rural development affairs</b> .....	<b>82414.7</b>	<b>39912.7</b>
Chapter: Housing.....	629.2	1564.7
Chapter Urban, rural and nomadic services and development.....	42461.3	20234.2
Chapter: Water and wastewater.....	38467.2	16947.2
Chapter: Research and development in housing and urban and rural development affairs.....	856.9	1166.4
<b>Health affairs</b> .....	<b>486158.5</b>	<b>580775.9</b>
Chapter: medical care.....	371433.7	441792.8
Chapter sanitation.....	108133.2	132051.9
Chapter: Research and development in health affairs.....	6591.4	6931.2

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

Description	1393	1394	1395
<b><i>Culture, physical education and tourism</i></b> .....	<b>000</b>	<b>000</b>	<b>84354</b>
Chapter: Religion .....	000	000	17463.1
Chapter: Sports and recreation .....	000	000	14951.7
Chapter: Culture and arts .....	000	000	20865.3
Chapter: Cultural heritage .....	000	000	6866.3
Chapter: Media .....	000	000	17752.8
Chapter: Tourism .....	000	000	3399.8
Chapter: Handicrafts .....	000	000	1092.8
Chapter: Research and development in culture, physical education and tourism .....	000	000	1961.9
<b><i>Education and research affairs</i></b> .....	<b>000</b>	<b>000</b>	<b>509593</b>
Chapter: Public education and training .....	000	000	278831.4
Chapter: Technical and vocational education and training and skills training .....	000	000	47208.5
Chapter: Higher education .....	000	000	144153
Chapter: Basic researches .....	000	000	17684.9
Chapter: Developmental researches .....	000	000	20331.3
Chapter: Research and development in education affairs .....	000	000	1383.7
<b><i>Social welfare affairs</i></b> .....	<b>000</b>	<b>000</b>	<b>626492.4</b>
Chapter: Relief and rescue .....	000	000	7881.4
Chapter: Social insurances .....	000	000	140418.9
Chapter: Supporting .....	000	000	463704.8
Chapter: Rehabilitation .....	000	000	14107.4
Chapter: Research and development in social welfare affairs .....	000	000	379.8

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

Description	1396	1397
<b><i>Culture, physical education and tourism</i></b> .....	<b>109022.9</b>	<b>89909.3</b>
Chapter: Religion .....	24072.5	23202.1
Chapter: Sports and recreation .....	21648.7	13798.4
Chapter: Culture and arts .....	23420.6	19946.3
Chapter: Cultural heritage .....	8896.9	4671.6
Chapter: Media .....	20755.3	21996.2
Chapter: Tourism .....	6465.4	3089
Chapter: Handicrafts .....	1658.7	908.3
Chapter: Research and development in culture, physical education and tourism .....	2104.5	2297
<b><i>Education and research affairs</i></b> .....	<b>571292.4</b>	<b>631376.2</b>
Chapter: Public education and training .....	313083.6	355435.4
Chapter: Technical and vocational education and training and skills training .....	52746.7	54299.5
Chapter: Higher education .....	161815.1	177510.8
Chapter: Basic researches .....	18150.3	13741.8
Chapter: Developmental researches .....	22896.5	27598.1
Chapter: Research and development in education affairs .....	2600	2790.4
<b><i>Social welfare affairs</i></b> .....	<b>744764</b>	<b>905011.9</b>
Chapter: Relief and rescue .....	13043.2	14039
Chapter: Social insurances .....	211312.9	290788.4
Chapter: Supporting .....	504760.5	583824
Chapter: Rehabilitation .....	15522.5	16261.2
Chapter: Research and development in social welfare affairs .....	124.6	99.1

1. The reason for the difference between the total of appropriations and grand total with the amounts of 8471 and 11081.5 billion rials for the years 1395 and 1396, respectively is related to Ostani's special appropriations and the amount of 127739 billion rials for the year 1397 is special appropriations for acquisition of non-financial assets (development expenditures) which are not available by affairs and chapter.

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

Source: Presidency, Plan and Budget Organization

Vice Presidency for Strategic Planning and Supervision.

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

Ostan	1380	1385	1390	1392
<b>Total country<sup>(1)</sup></b> .....	<b>29671043</b>	<b>107109079</b>	<b>43401164</b>	<b>50750911</b>
East Azarbayejan.....	1432138	4883077	1800388	1986235
West Azarbayejan .....	1087143	4014690	1710524	1913152
Ardebil.....	601972	2112813	864107	1243460
Esfahan.....	2089697	7007798	2339030	2587146
Alborz.....	000 <sup>(2)</sup>	000 <sup>(2)</sup>	786524	1062079
Ilam .....	380244	1388644	776133	1007353
Bushehr .....	499739	1914354	1152397	1338319
Tehran .....	3810838 <sup>(2)</sup>	14033801 <sup>(2)</sup>	3667396	3424573
Chaharmahal&Bakhtiari.....	482739	1771768	786064	1013308
South Khorasan .....	000 <sup>(3)</sup>	1225517	791427	1122198
Khorasan-e-Razavi.....	2931108 <sup>(3)</sup>	8853501	2778986	2947437
North Khorasan .....	000 <sup>(3)</sup>	1493798	692109	892859
Khuzestan.....	1694277	6191088	2464023	2858163
Zanjan.....	453143	1628410	863139	1105134
Semnan.....	359282	1190152	851898	1014253
Sistan&Baluchestan .....	726771	2963801	1390685	1795109
Fars.....	2120244	7241533	2503420	2932280
Qazvin .....	401178	1692085	762468	941156
Qom.....	415061	1452694	587598	704820
Kordestan .....	722502	2479786	1053592	1334963
Kerman.....	1289515	4190334	1732829	2055759
Kermanshah.....	933050	3458882	1421239	1692372
Kohgiluyeh&Boyerahmad .....	431405	1488580	802383	1022723
Golestan.....	803761	2542191	1268851	1543473
Gilan.....	1169638	4416059	1894149	2298848
Lorestan.....	821691	3052441	1139951	1373689
Mazandaran .....	1392246	5195982	2180529	2545319
Markazi .....	711239	2092736	957973	1199625
Hormozgan.....	554375	2373687	1226592	1306788
Hamedan .....	794849	2770447	1156951	1371626
Yazd .....	561201	1988430	997809	1116692

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

Ostan	1393	1394	1395	1396
<b>Total country<sup>(1)</sup></b> .....	<b>49780545</b>	<b>53209840</b>	<b>58041807</b>	<b>92001095</b>
East Azarbayejan.....	2007528	2004027	2652200	3961241
West Azarbayejan .....	1898067	1942807	1926698	3519230
Ardebil.....	1046120	1263896	1255780	2140444
Esfahan.....	2553544	3136745	3153961	4828076
Alborz.....	962393	852531	1012501	1910681
Ilam .....	1011777	1001833	1135590	1998069
Bushehr .....	1181973	1351794	1583107	2132587
Tehran .....	3496204	3881870	4088285	5854305
Chaharmahal&Bakhtiyari.....	962503	1058780	1111702	1917554
South Khorasan .....	1049378	1137891	1303673	2023918
Khorasan-e-Razavi .....	2978245	2966340	3247755	5520013
North Khorasan .....	878965	917627	1038792	1674014
Khuzestan.....	2819698	2959577	3009285	5164697
Zanjan.....	998300	1105353	1142594	1865526
Semnan.....	1032037	1046375	1117599	1792821
Sistan&Baluchestan .....	1662771	1816129	1692315	3060169
Fars.....	2991516	2977855	3791514	5460988
Qazvin .....	846929	944969	1114454	1836909
Qom.....	666765	704857	720194	1324915
Kordestan .....	1233201	1348239	1339645	2472122
Kerman.....	2061158	2502529	2852361	3932930
Kermanshah.....	1729629	1712297	2182358	3192933
Kohgiluyeh & Boyerahmad .....	993725	1043367	1090656	1798344
Golestan.....	1562386	1550484	1625582	1943698
Gilan.....	2262283	2531027	2453603	4152776
Lorestan.....	1373537	1382500	1512551	2928251
Mazandaran.....	2836675	2874282	3185778	4827565
Markazi .....	1115783	1209996	1242305	2094445
Hormozgan .....	1227289	1328729	1309692	2285305
Hamedan .....	1315761	1393216	1660055	2490022
Yazd .....	1024406	1261918	1489223	1896547

1. Since the year 1387, expenses (current expenses) of Education Organization and Foundation of Martyrs and Devotees' Affairs has become nationalized and not been included in Ostan's expenses (current expenses).

2. Statistics for Alborz were included with Tehran .

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

Source: Presidency, Management and Planning Organization

Presidency, Vice Presidency for Strategic Planning and Supervision.

Presidency, Plan and Budget Organization



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

Description	1390	1393	1394	1395	1396	1397
<i>Appropriations(primary approved figures)</i>						
<b>Total.....</b>	000	000	000	<b>2171602.1<sup>(1)</sup></b>	<b>2626644.4<sup>(1)</sup></b>	<b>3004621.6</b>
General services affairs.....	000	000	000	71028.2	86751.4	95925.6
Defence and security affairs.....	000	000	000	406528.2	571506.7	621765.7
Judiciary affairs.....	000	000	000	58010.7	64553.4	87906.5
Economic affairs .....	000	000	000	61623.5	77895.4	69985.3
Environmental affairs.....	000	000	000	2490.1	2875	896.1
Housing, urban and rural development Affairs .....	000	000	000	2087.1	3504.8	2497.8
Health affairs.....	000	000	000	407325.9	474981	552654.1
Cultural, physical education and tourism affairs .....	000	000	000	52913.7	63593.7	72011.8
Education & research affairs.....	000	000	000	475701.3	529457	596959.1
Social welfare Affairs .....	000	000	000	624421.9	740444.5	904019.2

1. The reason for the difference between the total of appropriations and grand total with the amounts of 8471 and 11081 billion rials for the years 1395 and 1396 respectively is related to Ostani's special appropriations which are not available by affairs.

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

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

Description	1390	1393	1394	1395	1396	1397
<b><i>Payments (primary approved figures)</i></b>						
<b>Total.....</b>	<b>000</b>	<b>000</b>	<b>000</b>	<b>286409000</b>	<b>315228794</b>	<b>234850165</b>
General services affairs.....	000	000	000	12657092	15209656	9806771
Defence and security affairs.....	000	000	000	12774080	8610000	2878736
Judiciary affairs.....	000	000	000	5373534	5881006	7394606
Economic affairs .....	000	000	000	158616953	188209678	129425081
Environmental affairs.....	000	000	000	1260000	1602000	1830000
Housing, urban and rural development Affairs .....	000	000	000	38508796	38853791	29010247
Health affairs.....	000	000	000	8605720	6313616	7638557
Cultural, physical education and tourism affairs .....	000	000	000	19557217	19796773	13267088
Education & research affairs.....	000	000	000	28246130	29859474	33063977
Social welfare Affairs .....	000	000	000	809478	892800	535102
<b><i>Performance</i></b>						
<b>Total.....</b>	<b>000</b>	<b>000</b>	<b>000</b>	<b>208475309</b>	<b>210711417</b>	<b>-</b>
General services affairs.....	000	000	000	2989248	4546875	-
Defence and security affairs.....	000	000	000	5752756	3579356	-
Judiciary affairs.....	000	000	000	707875	2592695	-
Economic affairs .....	000	000	000	147358324	139371582	-
Environmental affairs.....	000	000	000	231929	757870	-
Housing, urban and rural development Affairs .....	000	000	000	20069389	22598125	-
Health affairs.....	000	000	000	7666058	3368584	-
Cultural, physical education and tourism affairs .....	000	000	000	9184137	11321605	-
Education & research affairs.....	000	000	000	14096000	22223873	-
Social welfare Affairs .....	000	000	000	419592	350852	-

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

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

(mln rials)

Description	1392	1393	1394	1395	1396
<b>Total</b> .....	<b>000</b>	<b>000</b>	<b>000</b>	<b>208475309</b>	<b>210711417</b>
<b>General services affairs</b> .....	<b>000</b>	<b>000</b>	<b>000</b>	<b>2989248</b>	<b>4546875</b>
Chapter: Legislation.....	000	000	000	875000	1090600
Chapter: Administration of public affairs .....	000	000	000	1268915	2686819
Chapter: Financial and tax services.....	000	000	000	316096	766656
Chapter: Research and development in public services affairs .....	000	000	000	529237	2800
<b>Defence and security affairs</b> .....	<b>000</b>	<b>000</b>	<b>000</b>	<b>5752756</b>	<b>3579356</b>
Chapter: Defence.....	000	000	000	2824740	1453806
Chapter: Public law enforcement and security .....	000	000	000	2928016	2125550
Chapter: Research and development in defence and security affairs.....	000	000	000	0	0
<b>Judiciary affairs</b> .....	<b>000</b>	<b>000</b>	<b>000</b>	<b>707875</b>	<b>2592695</b>
Chapter: Administration of judiciary affairs .....	000	000	000	607875	2592695
Chapter: Research and development in judiciary affairs	000	000	000	100000	0
<b>Economic affairs</b> .....	<b>000</b>	<b>000</b>	<b>000</b>	<b>147358324</b>	<b>139371582</b>
Chapter: Energy .....	000	000	000	18738286	10930338
Chapter: Information and communication technology ...	000	000	000	0	695000
Chapter: Transportation .....	000	000	000	82606395	83453386
Chapter: Manufacturing and mining .....	000	000	000	778713	2603052
Chapter: Commerce .....	000	000	000	237732	281753
Chapter: Agricultural and natural resources .....	000	000	000	7931773	11316855
Chapter: Water resources .....	000	000	000	36118312	29264896
Chapter: labour affairs .....	000	000	000	0	0
Chapter: Cooperatives.....	000	000	000	0	0
Chapter: Research and development in economic affairs .....	000	000	000	947113	826302
<b>Environmental affairs</b> .....	<b>000</b>	<b>000</b>	<b>000</b>	<b>231929</b>	<b>757870</b>
Chapter: Waste management.....	000	000	000	0	0
Chapter: Pollution reduction .....	000	000	000	170129	301270
Chapter: Biological species protection.....	000	000	000	45500	401600
Chapter: Research and development in environmental affairs .....	000	000	000	16300	55000
<b>Housing and urban and rural development affairs</b> .....	<b>000</b>	<b>000</b>	<b>000</b>	<b>20069389</b>	<b>22598125</b>
Chapter: Housing .....	000	000	000	0	170000
Chapter Urban, rural and nomadic services and development.....	000	000	000	7873469	11311317
Chapter: Water and wastewater .....	000	000	000	12063283	11017808
Chapter: Research and development in housing and urban and rural development affairs .....	000	000	000	132637	99000
<b>Health affairs</b> .....	<b>000</b>	<b>000</b>	<b>000</b>	<b>7666058</b>	<b>3368584</b>
Chapter: medical care.....	000	000	000	7666058	3354584
Chapter sanitation .....	000	000	000	0	14000
Chapter: Research and development in health affairs .....	000	000	000	0	0

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

Description	1392	1393	1394	1395	1396
<b><i>Culture, physical education and tourism</i></b> .....	<b>000</b>	<b>000</b>	<b>000</b>	<b>9184137</b>	<b>11321605</b>
Chapter: Religion .....	000	000	000	1403915	1491882
Chapter: Sports and recreation .....	000	000	000	3528842	3418305
Chapter: Culture and arts .....	000	000	000	1403836	2205687
Chapter: Cultural heritage .....	000	000	000	2472854	2543480
Chapter: Media .....	000	000	000	227997	900190
Chapter: Tourism .....	000	000	000	116568	619561
Chapter: Handicrafts .....	000	000	000	0	130000
Chapter: Research and development in culture, physical education and tourism .....	000	000	000	30125	12500
<b><i>Education and research affairs</i></b> .....	<b>000</b>	<b>000</b>	<b>000</b>	<b>14096000</b>	<b>22223873</b>
Chapter: Public education and training .....	000	000	000	1590487	4972078
Chapter: Technical and vocational education and training and skills training .....	000	000	000	1225015	2676438
Chapter: Higher education .....	000	000	000	9567430	12251696
Chapter: Basic researches .....	000	000	000	176202	259340
Chapter: Developmental researches .....	000	000	000	1326357	1823183
Chapter: Research and development in education affairs	000	000	000	210509	241138
<b><i>Social welfare affairs</i></b> .....	<b>000</b>	<b>000</b>	<b>000</b>	<b>419592</b>	<b>350852</b>
Chapter: Relief and rescue .....	000	000	000	0	11167
Chapter: Social insurances .....	000	000	000	0	0
Chapter: Supporting .....	000	000	000	380500	316039
Chapter: Rehabilitation .....	000	000	000	19092	23646
Chapter: Research and development in social welfare affairs .....	000	000	000	20000	0

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

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

Ostan	1380	1385	1390	1392	1393	1394 <sup>(1)</sup>	1395	1396
<b>Total country .....</b>	<b>9752387</b>	<b>59774827</b>	<b>96747442</b>	<b>47075873</b>	<b>83703486</b>	<b>55266820</b>	<b>88162405</b>	<b>131699827</b>
East Azarbayejan.....	428422	2122917	2751518	1472460	2667542	1946241	2997433	4901176
West Azarbayejan .....	290149	2601050	3088887	1385023	2992883	1863914	2723450	4912426
Ardebil .....	285985	1432360	1284137	634049	1948916	776968	990028	2274457
Esfahan .....	499145	1787512	3549033	1599188	3882579	3120980	4120256	5439413
Alborz .....	000 <sup>(2)</sup>	000 <sup>(2)</sup>	1492140	000	910793	710982	1044390	2092153
Ilam .....	196351	1516518	1451040	737101	1858127	1037380	1227102	2505709
Bushehr .....	299966	2351112	3659746	2265240	5265190	3308448	4968586	5602368
Tehran .....	611898 <sup>(2)</sup>	2340724 <sup>(2)</sup>	8297486	3466888	3749567	1927439	3876892	7612558
Chaharmahal & Bakhtiyari ..	195294	1196965	1319867	782031	1695273	868721	987150	2669302
South Khorasan .....	000 <sup>(3)</sup>	992871	1883418	632052	1572593	1081296	1373467	2636262
Khorasan-e-Razavi.....	814354 <sup>(3)</sup>	3468482	5719489	2194580	4996467	3167445	4176407	6178780
North Khorasan.....	000 <sup>(3)</sup>	977651	1525271	3161601	000	2030134	3787357	3588111
Khuzestan .....	1001540	7760732	9023453	4287673	7226417	4460434	5378725	9352824
Zanjan .....	166392	1215392	1826653	699030	000	695515	1116133	1896691
Semnan.....	134584	881861	1237855	710044	1216362	574656	1207884	1682545
Sistan & Baluchestan .....	440900	2591709	5102615	2209393	6206276	2398312	3573400	6115904
Fars .....	585623	2992520	5023998	2314888	5200386	3036330	4447565	7368355
Qazvin .....	160343	920248	1312604	553447	1051737	658790	1409151	1972400
Qom .....	129194	795943	2764088	1123832	1748079	3343971	8573640	2288891
Kordestan .....	287997	1759090	4002591	1166872	2296419	1615177	1836977	3169493
Kerman .....	435011	2886779	4538275	2294087	3503949	2282327	2807067	6319855
Kermanshah .....	429397	2706040	4171729	2273533	3961476	2172778	2878976	6430338
Kohgiluyeh & Boyerahmad	198903	1284244	1917107	858560	1807448	1280893	2018788	2800751
Golestan .....	336440	1669249	1889249	749445	2233040	1049214	2734510	2962141
Gilan.....	319263	1656871	2298049	1650620	2344317	1893229	4642691	4508594
Lorestan.....	294194	2082484	2398801	979211	2842843	1556204	1791410	4137161
Mazandaran.....	353228	1678687	4421481	2283631	3238982	2047916	4388677	5819814
Markazi .....	280878	1231450	1487577	782357	1396709	917485	1389964	2722332
Hormozgan.....	289086	2164438	3084568	1918396	3220443	2121092	3134962	7035535
Hamedan .....	173450	1421354	2423857	795281	1292540	633997	1115124	2441097
Yazd .....	114399	1287571	1800860	1095360	1376133	688552	1444243	2262391

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-Razavi.

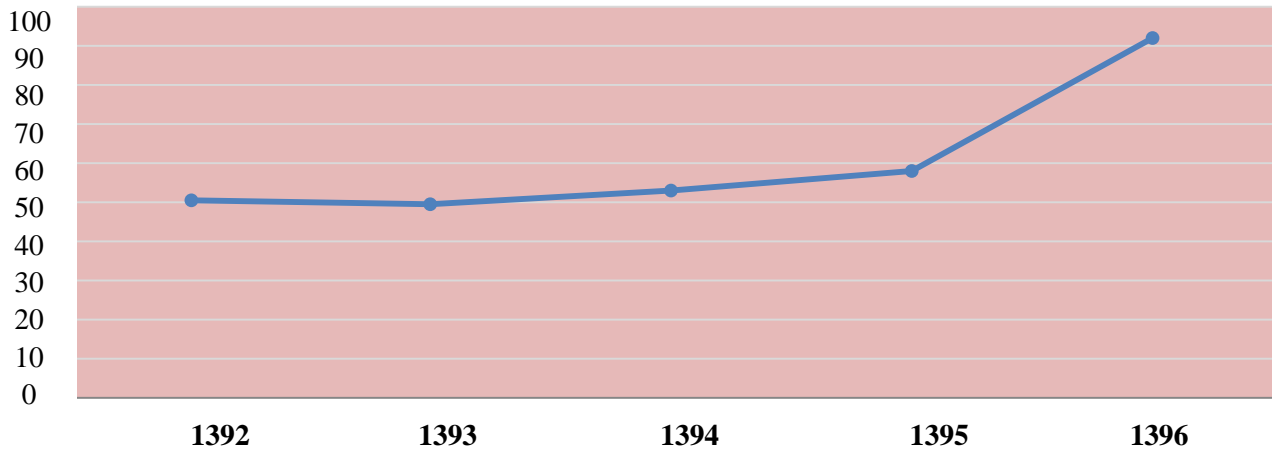
Source: Management and Planning Organization

Vice Presidency for Strategic Planning and Supervision.

Presidency, Plan and Budget Organization.

**20.2. EXPENSES (CURRENT) PERFORMANCE OF GOVERNMENT AGENCIES IN OSTANS FROM GENERAL REVENUES OSPAN**

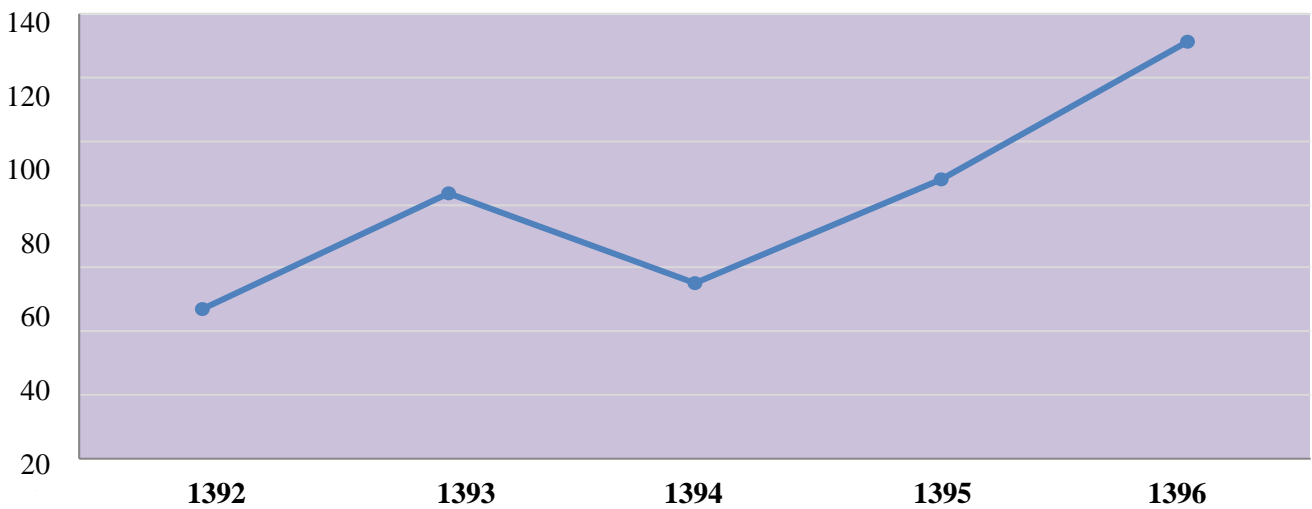
1000 bln rials



For Data See Table 20.9.

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

1000 bln rials



For Data See Table 20.13.

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

Description	1390	1392	1393	1394	1395	1396
<b>Total country</b> .....	<b>163235185</b>	<b>152909484</b>	<b>000</b>	<b>164983661</b>	<b>208375309</b>	<b>210711417</b>
Presidency .....	818736	863998	000	218172	50000	152500
Expediency Discernment Council.....	2185	2350	000	680	0	0
Islamic Consultative Assembly.....	1994111	291772	000	44000	14319	300000
Guardian council.....	126111	85000	000	160000	0	0
Ministry of Intelligence.....	638578	0	000	0	2898016	1606000
State Plan and Budget Organization ....	190727	349471	000	565495	314408	450913
Ministry of the Interior.....	11902514	10278871	000	4389101	1005000	1682000
Police of I. R. Iran.....	1721279	3397886	000	378317	30000	518825
Ministry of Foreign Affairs.....	2134746	560791	000	160448	30000	97910
Ministry of Justice.....	37247	29281	000	3120	0	0
Administration of Justice .....	3482003	5288148	000	1930786	245000	865070
Ministry of Economic Affairs .....	1719760	1598039	000	1147039	134945	84000
Ministry of Defense .....	845890	764869	000	142182	50000	618700
Joint Staff of Army .....	774971	1310192	000	95050	0	470000
Joint Staff of the Islamic Revolutionary Guard Corps .....	646078	240142	000	1950	0	0
General Staff of the Armed Forces of the Islamic Republic of Iran.....	161077	550983	000	2043294	2539740	0
Ministry of Cooperatives, Labour and Social Welfare.....	2539095	2483159	000	291728	236050	151396
Ministry of Science, Research, and Technology .....	4434397	3785226	000	5879878	537964	1075589
Cultural Heritage, Handicrafts and Tourism Organization .....	1400004	1027817	000	780979	2436104	3078771
Ministry of Culture and Islamic Guidance .....	1696111	2056805	000	904600	1135750	1626982
High Council of Seminary Schools.....	436702	279467	000	101069	0	47890
Islamic Propagation Organization.....	105972	21956	000	5630	2082	26054
Ministry of Education .....	8758271	7222145	000	7888355	0	862572
Ministry of Sports and Youth .....	4297258	2509770	000	1505598	960406	1292520
Ministry of Health, Treatment, and Medical Education .....	2924660	2405018	000	2569104	524456	271432
Martyr's Foundation.....	247137	695562	000	73804	164450	153474
Ministry of Roads and Urban Development .....	31805882	51420597	000	75783754	14457968	7569490
Islamic Revolution Housing Foundation .....	2404389	2295812	000	1051643	854609	1735000
Department of Environment .....	392353	763668	000	210300	196848	644100
Ministry of Oil .....	652589	321100	000	143582	0	0
Ministry of Energy .....	38670528	31054255	000	47892918	2865741	976278
Atomic Energy Organization of Iran ...	2810559	0	000	1128390	490385	2677988
Ministry of Industry, Mine & Trade ....	3649511	3068259	000	1229881	36637	213000
Ministry of Communication and Information Technology .....	3022364	3981319	000	457992	0	427523
Ministry of Agriculture –Jahad.....	24069832	10724421	000	4288132	7463660	9136656
Islamic Republic of Iran Broadcasting .....	1258992	675961	000	1240505	203976	877526
Other agencies.....	462566	505377	000	276184	168496795	171021258

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

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

(bln rials)

Description	1380	1385	1390	1393
<b>Receipts</b> .....	<b>265247.9</b>	<b>1226633.2</b>	<b>3319142.2</b>	<b>5446870.7</b>
Operating revenues .....	159058.7	898454.1	2419094.7	4356488.8
From expenses (current) .....	1888.6	4170	6660.9	10854.8
From acquisition of non-financial assets (development expenditures) .....	6793.9	41159.3	78278.9	87657.1
Banking facilities and other domestic loans .....	29969.1	52114.5	212134.6	220585.2
Foreign loans .....	30562.6	134162.1	279590.6	168153.4
Utilization of current assets .....	3219.2	25250.8	11845.8	5648.1
Other receipts.....	33755.6	71322.2	311536.5	597483.1
<b>Payments</b> .....	<b>265247.9</b>	<b>1226633.2</b>	<b>3319142.2<sup>(2)</sup></b>	<b>5446870.7<sup>(2)</sup></b>
Current operations expenditures .....	133175.7	788607.4	2238361.3	406885
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	31169
Dividends of public corporations ...	837	28140.6	26118.8	36584.7
Repayment of banking facilities and other domestic loans .....	22671.3	37733.4	91181.1	272937.4
Repayment of foreign loans.....	5494.8	64070.6	72659.1	105525.9
Managed funds .....	0.0	0.0	1100	650
Other dividend accounts (except for the provision of reserves).....	34.8	1013.3	470.1	541.3
Repayment of deposits, debts and other payments.....	10658.9	23886	119781.8	146073.4
Non-financial expenditures.....	96934.1	308546.6	788441.7	828220
Increase in current assets .....	4561.6	6968.3	14808.1	4816
Less: Depreciation reserve included in current expenditures.....	10142.7	65428.1	78541.9	92144.3



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

Description	1394	1395	1396	1397
<b>Receipts</b> .....	<b>5360434.7</b>	<b>6027174.2</b>	<b>7147779.9</b>	<b>7271643.4</b>
Operating revenues .....	404352	4263983	4444529.3	5301141.1
From expenses (current).....	12605.2	15466.2	20220.9	24751.4
From acquisition of non-financial assets (development expenditures) .	117794.4	134031.9	162921	128955.8
Banking facilities and other domestic loans.....	668217.6	817476.9	707446.7	601968.3
Foreign loans.....	134631.6	290795.4	650320	413968.6
Utilization of current assets.....	11187.1	4896.2	21759.2	22065.8
Other receipts .....	372478.6	500524.4	1140582.5	778792.2
<b>Payments</b> .....	<b>5360434.7<sup>(2)</sup></b>	<b>6027174.2<sup>(2)</sup></b>	<b>7147779.9<sup>(2)</sup></b>	<b>7271643.4<sup>(2)</sup></b>
Current operations expenditures.....	3759161.2	4102222.9	4226113.5	5046546
Government's share from dividends of for-profit- institutes ...	0.0	0.0	0.0	0.0
Taxes paid by public corporations .	42685.7	43351.7	46817.6	47044.2
Dividends of public corporations ...	48853.5	36736.7	42516.9	43198.9
Repayment of banking facilities and other domestic loans.....	317980.8	189657.2	0. 410133	404825.4
Repayment of foreign loans .....	0.108035	65453.8	188591.2	168936/3
Managed funds .....	1050	22837.3	24851	3490
Other dividend accounts (except for the provision of reserves) .....	78.2	9.3	2.4	0.25
Repayment of deposits, debts and other payments .....	111677.6	243182.1	351064.6	291407.3
Non-financial expenditures .....	1008021	1391717.1	1937139.9	1380730.7
Increase in current assets.....	41676.5	38887.1	54935.6	32931.2
Less: Depreciation reserve included in current expenditures ....	120064.2	160817.8	187100.9	199470.2

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

2. The amounts of 22107, 33647, 41279, 53937, 52715, and 52003 billion rias for the years 1390, 1393, 1394, 1395 and 1396 respectively are related to the 50 percent of the special profit which are included in the total.

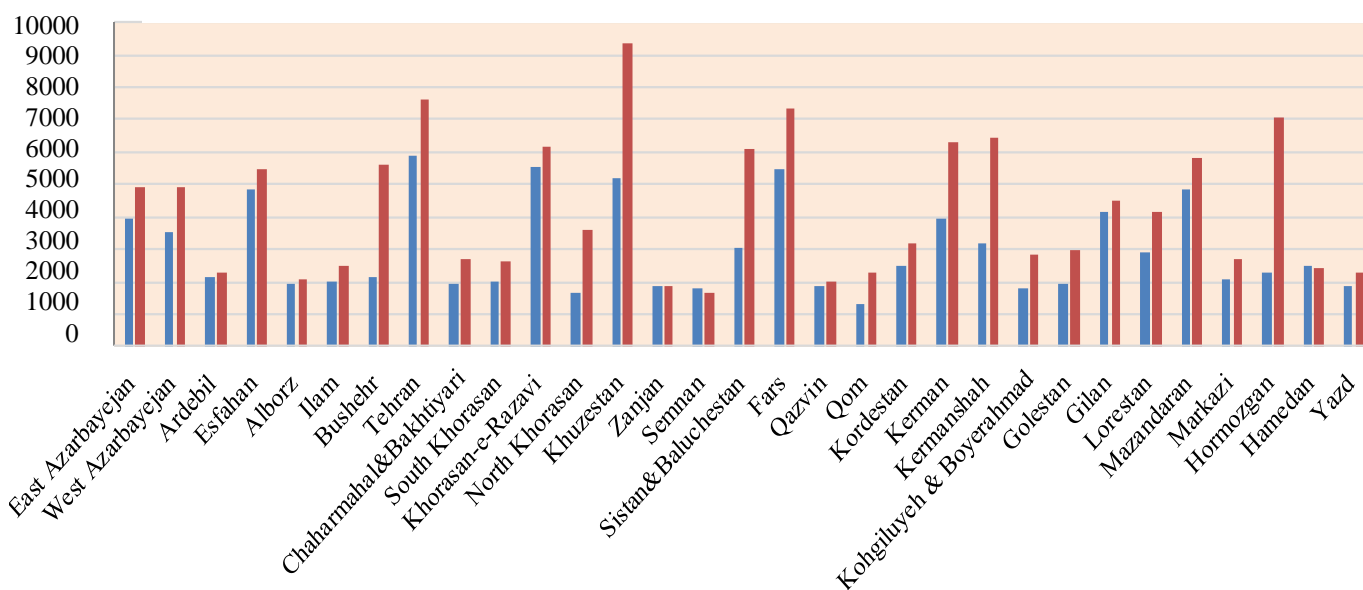
Source. Plan and Budget Organization:

Management and Planning Organization

Vice Presidency for Strategic Planning and Supervision.

Presidency, Plan and Budget Organization.

**Billion rials 20.4. PERFORMANCE OF PAYMENTS BY GOVERNMENT FOR EXPENSES (CURRENT) THE ACQUISITION OF NON- FINANCIAL ASSETS (DEVELOPMENT), THE YEAR 1396**



■ Performances of expenses (current)

■ Performances of payments for the acquisition of non-financial assets (development)

For data see Tables 20.9 and 20.13.

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

Description	1380	1385	1390	1393
<b>Receipts</b> .....	<b>28317.2</b>	<b>122513.4</b>	<b>194275.9</b>	<b>466170.2</b>
Revenues .....	26501.8	122513.4	193375.9	465170.2
From acquisition of non-financial assets (development expenditures) .....	0.0	0.0	0.0	0.0
Banking facilities and other domestic loans .....	0.0	0.0	0.0	0.0
Foreign loans .....	0.0	0.0	0.0	0.0
Utilization of current assets .....	985.1	0.0	0.0	0.0
Other receipts .....	830.4	0.0	900	1000
<b>Payments</b> .....	<b>28317.2</b>	<b>122513.4</b>	<b>194275.9<sup>(2)</sup></b>	<b>466170.2<sup>(2)</sup></b>
Operating expenditures .....	25738.5	107140	168545.6	417148.9
Non-operating expenditures .....	0.0	0.0	0.0	0.0
Taxes .....	85.7	3615.9	6182.5	12005.3
Dividends (governments share and other stockholders) .....	32	4199.5	224	200.5
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	240.1
Non-financial expenditures .....	3266.5	6872.6	7666.9	7226.8
Increase in current assets .....	346.9	5969.1	3610.9	8918.8
Less: Depreciation reserve included in current expenditures .....	1153.2	5476.9	1930.0	3581.0

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

Description	Year			
	1394	1395	1396	1397
<b>Receipts .....</b>	<b>582734.2</b>	<b>710136.9</b>	<b>771808.8</b>	<b>1030363.4</b>
Revenues .....	581722.6	710136.9	771308.8	1026848.4
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	0.0	0.0	0.0
Other receipts .....	1000	0.0	500.0	3515
<b>Payments.....</b>	<b>582734.2<sup>(2)</sup></b>	<b>710136.9<sup>(2)</sup></b>	<b>771808.8<sup>(2)</sup></b>	<b>1030363.4<sup>(2)</sup></b>
Operating expenditures .....	537894.1	653099.4	737572.8	820277.5
Non-operating expenditures .....	0.0	0.0	0.0	0.0
Taxes .....	10957.1	14259.3	8434	51642.7
Dividends (governments share and other stockholders).....	213	238.4	219.6	122.5
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).....	219.1	237.6	168.6	1032.8
Non-financial expenditures .....	11380.2	11138	11822	15740.7
Increase in current assets.....	4248.3	7800.4	2904.9	45355.5
Less: Depreciation reserve included in current expenditures.....	4092.0	5155.2	6181.3	7093.8

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

2. The amounts of 9933, 24011, 21914, 28519, 16868 and 103286 billion rials for the years 1390, 1393, 1394, 1395, 1396 and 1397 billion rials, 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.

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

Description	1380	1385	1390	1393
<b>Receipts .....</b>	<b>6861.3</b>	<b>23691</b>	<b>37238.1</b>	<b>58216.8</b>
Main revenues .....	6048.8	15978.7	24139.9	36834.2
Miscellaneous revenues.....	0.0	0.0	0.0	0.0
From acquisition of non-financial assets (development expenditures)...	32.5	0.0	11.1	0.1
Banking facilities and other domestic Foreign loans.....	40	2746	4040	7945
Utilization of current assets.....	0.0	0.0	0.0	0.0
Other receipts .....	740	1966.3	8047	12437.5
<b>Payments.....</b>	<b>6861.3</b>	<b>23691</b>	<b>37238.1<sup>(2)</sup></b>	<b>58216.8<sup>(3)</sup></b>
Producing expenditures .....	5645	15978.7	24139.9	36834.2
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	1060	2276	2645
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	5640
Non-financial expenditures .....	1921.6	8480.8	13240.2	22045.4
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	9247.7

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

Description	1394	1395	1396	1397
<b>Receipts.....</b>	<b>76208</b>	<b>90860.6</b>	<b>85432.1</b>	<b>89240.3</b>
Main revenues .....	47931.3	65471.6	66242.6	72860.2
Miscellaneous revenues.....	0.0	0.0	0.0	0.0
From acquisition of non-financial assets (development expenditures)....	0.1	0.0	0.0	0.0
Banking facilities and other domestic loans .....	8620	9389	7830	3830
Foreign loans.....	1000	1000	3000	2000
Utilization of current assets.....	0.0	0.0	0.0	0.0
Other receipts .....	18656.5	15000	8359.5	10550.1
<b>Payments.....</b>	<b>76208.0<sup>(3)</sup></b>	<b>90860.6<sup>(2,3)</sup></b>	<b>85432.1<sup>(2,3)</sup></b>	<b>89240.3<sup>(2,3)</sup></b>
Producing expenditures .....	47931.3	64730.4	65633.9	72249.1
Non-producing expenditures .....	0.0	0.0	0.0	0.0
Taxes .....	0.0	143.7	120.9	127.3
Dividends (governments share and other stockholders).....	0.0	0.0	18.3	17.8
Repayment of banking facilities and other domestic loans.....	7620	8389	6630	4830
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).....	3000.0	3400.0	1000.0	1200.0
Non-financial expenditures .....	28975	26631.2	25422.8	28775.1
Increase in current assets.....	4.6	158.3	83.1	0.0
Less: Depreciation reserve included in current expenditures.....	11923.1	13562.7	14781.4	18864.6

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

2. The amount of 300.1 billion rials for the year 1390 is related to the 40 percent of special profits, and the amounts of 370, 304, 305 billion rials for the years 1395, 1396 and 1397 respectively, are related to the 50 percent of special profits which are included in the total.

3. The amount of 300 billion rials for the year 1393 and 600.2 billion rials for the year 1394, 600 billion rials for the year 1395, 1000 billion rials for the year 1396 and 600 billion rials for the year 1397 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 .