

Administrative Classification of Expenditures- 2005 Budget Law vs 2004 Budget Law
(LL billion)

section no.	Sections	Budget law 2004	Current (Part I) expenditures '05	Capital and Financial Assets (Part II)* expenditures '05	Budget Law 2005	Change over '04
1	Presidency of the Republic	3.92	4.13	0.45	4.57	0.66
2	Parliament	42.97	42.58	1.32	43.90	0.93
3	Presidency of Council of Ministers	550.94	278.93	218.42	497.35	-53.58
4	Constitutional Council	1.70	1.72	0.00	1.72	0.02
5	Ministry of Justice	45.51	48.78	0.27	49.05	3.54
6	Ministry of Foreign Affairs	96.56	103.44	2.81	106.25	9.68
7	Ministry of the Interior, Municipal and Rural Affairs	405.61	419.05	24.90	443.95	38.34
8	Ministry of Finance*	91.66	83.51	1,114.37	1,197.88	1,106.22
9	Ministry of Public Works and Transportation	190.91	53.06	114.27	167.33	-23.58
10	Ministry of National Defense	818.69	829.48	22.79	852.27	33.58
11	Ministry of Education & Fine Arts	864.16	853.32	24.42	877.73	13.57
12	Ministry of Public Health	344.61	351.67	8.60	360.27	15.65
13	Ministry of Economy and Trade	27.34	6.94	0.07	7.01	-20.33
14	Ministry of Agriculture	41.27	38.32	2.79	41.11	-0.17
15	Ministry of Post & Telecommunications	12.39	12.13	0.00	12.13	-0.26
16	Ministry of Labour	58.35	108.54	0.04	108.58	50.23
17	Ministry of Information	27.14	26.01	3.09	29.10	1.96
18	Ministry of Hydraulic & Electric Resources	123.42	7.16	54.04	61.20	-62.22
19	Ministry of Tourism	13.58	14.10	0.06	14.16	0.58
20	Ministry of Culture & Higher Education	20.44	13.85	3.64	17.48	-2.96
21	Ministry of the Environment	4.88	3.07	0.84	3.91	-0.97
22	Ministry of Displaced Affairs	6.17	5.54	0.06	5.59	-0.58
23	Ministry of Youth and Sports	19.27	5.26	4.05	9.31	-9.96
24	Ministry of Social Affairs	108.93	87.26	0.04	87.30	-21.63
25	Ministry of Industry	7.19	5.65	0.20	5.84	-1.35
26	Debt Servicing	4,300.00	3,900.00	0.00	3,900.00	-400.00
27	Indemnity and End of Services	1,000.00	900.00	0.00	900.00	-100.00
28	Budget Reserves	172.35	194.99	0.00	194.99	22.64
	TOTAL	9,399.94	8,398.47	1,601.53	10,000.00	600.06
108	National Lottery	82.00	81.98	0.02	82.00	0.00
113	Grains & Sugar Beet Office	54.30	40.68	0.32	41.00	-13.30
115	Telecommunications	1,402.70	1,524.48	55.35	1,579.83	177.12
	SUB TOTAL (Annex Budgets)	1,539.00	1,647.14	55.69	1,702.83	163.82
	GRAND TOTAL	10,938.94	10,045.61	1,657.22	11,702.83	763.88

Source: Ministry of Finance

*The 2005 Part II expenditures of the Ministry of Finance include loans to EDL amounting to L.L.100 billion



REPUBLIC OF LEBANON
MINISTRY OF FINANCE

Revenue Classification - 2005 Budget Law vs 2004 Budget Law
(LL billion)

Item	Revenue items	2004 Budget Law	2005 Budget Law	Change over '04
11	Tax on income, profits and capital gains	1,045	1,027	-18
12	Tax on property	350	411	61
13	Domestic taxes on goods and services	2,499	2,775	276
	<i>Excises</i>	1,126	900	-226
	<i>VAT</i>	1,200	1,650	450
14	Taxes on international trade and transactions	550	510	-40
15	Other tax revenues	201	238	37
	Total Tax Revenues	4,645	4,961	316
26	Income from Public Enterprises	1,296	1,536	240
27	Administrative fees and charges	376	327	-49
28	Fines and confiscations	6	5	-1
29	Other non-tax revenue	77	88	11
	Total Non-Tax Revenues	1,755	1,956	201
	Grand Total	6,400	6,917	517

Source: Ministry of Finance



REPUBLIC OF LEBANON
MINISTRY OF FINANCE

Functional Classification of Expenditures - 2005 Budget Law vs 2004 Budget Law

(LL billion)

Main Functions	2004 Budget Law	2005 Budget Law	Change over '04
GENERAL GOVERNMENTAL SERVICES	2,718	2,720	2
General Public Services	1,421	1,345	-76
Defense Affairs and Services	917	962	46
Public Order and Safety Affairs	380	413	33
COMMUNITY AND SOCIAL SERVICES	1,575	1,523	-53
Education Affairs and Services	864	878	14
Health Affairs and Services	345	360	16
Social and Welfare Affairs and Services	170	149	-21
Housing and Community Amenity Affairs and Services	125	74	-51
Recreational and Cultural Affairs and Services	69	57	-11
Religious Affairs and Services	4	4	0
ECONOMIC SERVICES	634	1,663	1,029
Agriculture Affairs and Services	50	43	-7
Manufacturing, Fuel and Energy Affairs and Services	15	1,109	1,094
Transportation and Communication Affairs and Services	192	166	-26
Other Economic Affairs and Services	377	343	-34
MULTI-FUNCTIONAL EXPENDITURES	4,472	4,095	-377
Public Debt Transactions	4,472	4,095	-377
MULTI-FUNCTIONAL EXPENDITURES	9,400	10,000	600

Source: Ministry of Finance



Economic Classification of Expenditures - 2005 Budget Law vs 2004 Budget Law

(LL billion)

Code	Total Expenditures	2004 Budget law	2005 Budget Law	Change over '04
11	Materials and supplies	163	217	54
12	External Services	112	116	3
13	Salaries and Wages	2,162	2,217	55
14	Subsidies and Transfers	1,583	1,504	-79
16	Other Expenses	265	281	16
17	Interest Payments and Financial Charges	4,300	3,900	-400
18	Unallocated General Reserves	158	164	6
	TOTAL CURRENT EXPENDITURES (including debt service)	8,743	8,398	-345
	TOTAL CURRENT EXPENDITURES (excluding debt service)	4,443	4,498	55
221	Acquisitions of Land	0	0	0
222	Acquisitions of Buildings	4	1	-4
223	Acquisitions for the Construction of Roads, Ports, and Airports	3	5	2
224	Acquisitions for the Construction of Water Networks	4	1	-3
226	Equipment	55	51	-5
227	Construction in Progress	491	331	-160
228	Maintenance	64	73	9
229	Other Expenditures Related to Fixed Capital Assets	35	40	5
	TOTAL CAPITAL EXPENDITURES	657	502	-155
252	Loans and other financial assets (EDL)		1,100	
	GRAND TOTAL	9,400	10,000	600

Source: Ministry of Finance



REPUBLIC OF LEBANON
MINISTRY OF FINANCE

Summary Table of 2005 Budget Law vs 2004 Budget Law

(LL billion)

	2004 Budget Law	2005 Budget Law
Budget Expenditures	9,400	10,000
Current	8,743	8,398
-debt service	4,300	3,900
Capital	657	502
Loans and other financial assets (EDL)		1,100
Budget revenues	6,400	6,917
Tax	4,645	4,961
Non-tax	1,755	1,956
Budget deficit	-3,000	-3,083
Primary deficit (-) surplus (+)	1,300	817

Source: Ministry of Finance