



REPUBLIC OF LEBANON
MINISTRY OF FINANCE

Summary Table of 2010 Budget Proposal vs 2009 Budget Prop

(LL billion)

	2009 Budget Proposal	2010 Budget Proposal
Budget Expenditures	16,304	19,538
Current Expenditures	13,597	13,958
-Debt service	6,441	6,100
Capital Expenditures	846	3,210
Transfers to EDL	1,861	2,369
Budget revenues	11,389	12,880
Tax Revenues	8,239	9,953
Non-tax Revenues	3,150	2,927
Budget deficit	-4,915	-6,658
Primary deficit (-) surplus (+)	1,526	-558

Source: Ministry of Finance

Administrative Classification of Expenditures- 2010 Budget Proposal vs 2009 Budget Proposal
(LL billion)

Section no.	Sections	Current expenditures '09	Capital expenditures '09	Budget Proposal 2009	Current expenditures '10	Capital expenditures '10	Budget Proposal 2010	Change over '09	Change over '09	Change over '09	% Change over '09	% Change over '09	% Change over '09
1	Presidency of the Republic	12	2	13	13	2	16	2	1	2	14.4%	39.1%	17.6%
2	Parliament	52	8	60	56	10	66	4	2	5	6.9%	22.9%	9.0%
3	Presidency of Council of Ministers	356	282	638	386	1,340	1,726	30	1,058	1087	8.3%	374.7%	170.3%
4	Constitutional Council	2	0	2	2	0	2	0	0	0	0.6%	0.0%	0.6%
5	Ministry of Justice	54	78	132	63	62	124	9	-17	-8	16.3%	-21.3%	-6.0%
6	Ministry of Foreign Affairs	130	6	137	143	5	148	13	-1	11	9.6%	-17.2%	8.4%
7	Ministry of the Interior, Municipal and Rural Affairs	769	63	832	858	113	971	89	50	139	11.5%	80.2%	16.7%
8	Ministry of Finance	134	16	150	151	292	444	18	276	294	13.1%	1690.7%	195.4%
9	Ministry of Public Works and Transportation	52	209	261	61	481	542	9	272	281	18.4%	129.9%	107.8%
10	Ministry of National Defense	1,309	62	1,371	1,491	79	1,569	182	17	198	13.9%	26.9%	14.5%
11	Ministry of Education & Higher Education	1,008	33	1,041	1,151	143	1,293	142	110	252	14.1%	332.8%	24.2%
12	Ministry of Public Health	438	2	440	483	4	487	45	2	47	10.2%	149.5%	10.7%
13	Ministry of Economy and Trade	59	0	59	70	0	71	11	0	12	19.4%	612.5%	19.8%
14	Ministry of Agriculture	39	4	43	63	15	78	24	11	35	61.0%	311.8%	82.5%
15	Ministry of Post & Telecommunications	11	0	11	11	0	11	0	0	0	2.2%	-2.0%	2.2%
16	Ministry of Labour	248	0	248	359	0	360	111	0	111	44.9%	13.9%	44.8%
17	Ministry of Information	24	2	26	28	3	32	4	2	6	17.6%	85.0%	22.4%
18	Ministry of Hydraulic & Electric Resources	36	54	90	98	634	732	61	581	642	167.9%	1083.1%	712.7%
19	Ministry of Tourism	11	0	11	0	0	19	7	0	7	64.9%	30.0%	64.5%
20	Ministry of Culture	19	3	22	23	4	27	4	1	5	20.8%	41.0%	23.6%
21	Ministry of the Environment	3	3	6	6	2	7	3	-1	2	83.4%	-40.0%	28.7%
22	Ministry of Displaced Affairs	6	0	6	7	0	8	1	0	1	21.1%	21.4%	21.1%
23	Ministry of Youth and Sports	6	19	25	10	19	29	4	1	4	58.5%	2.7%	16.2%
24	Ministry of Social Affairs	107	0	107	143	0	143	35	0	35	32.7%	373.9%	33.0%
25	Ministry of Industry	4	0	4	5	0	6	1	0	2	32.5%	173.3%	38.3%
26	Debt Servicing	6,441	0	6,441	6,100	0	6,100	-341	0	-341	-5.3%	NA	-5.3%
27	Indemnity and End of Services	1,300	0	1,300	1,400	0	1,400	100	0	100	7.7%	NA	7.7%
28	Budget Reserves	965	0	965	760	0	760	-205	0	-205	-21.3%	NA	-21.3%
29	Subsidies to Public Institutions	1,861	0	1,861	2,369	0	1,861	508	0	0	27.3%	NA	0.0%
	TOTAL	15,458	846	16,304	16,327	3,210	19,538	869	2,364	3,234	5.6%	279.5%	19.8%
108	National Lottery	82	0	82	87	0	87	5	0	5	6.1%	0.0%	6.1%
113	Grains & Sugar Beet Office	72	0	72	83	0	83	11	0	11	15.1%	200.0%	15.3%
115	Telecommunications	1,682	196	1,879	1,619	415	2,034	-64	219	155	-3.8%	111.6%	8.3%
	SUB TOTAL (Annex Budgets)	1,836	196	2,033	1,789	416	2,204	-48	219	171	-2.6%	111.6%	8.4%
	GRAND TOTAL	17,294	1,042	18,337	18,116	3,626	21,742	822	2,584	3,405	4.8%	247.9%	18.6%

Source: Ministry of Finance



REPUBLIC OF LEBANON
MINISTRY OF FINANCE

Economic Classification of Expenditures - 2010 Budget Proposalvs 2009 Budget Proposal

(LL billion)

Code	Total Expenditures	2009	2010	Change over '09	%
		Budget Proposal	Budget Proposal		
	TOTAL CURRENT EXPENDITURES (including interest payments and excluding transfers to EDL)	13,196	13,958	762	5.8%
	TOTAL CURRENT EXPENDITURES (excluding interest payments and excluding transfers to EDL)	7,156	7,858	702	9.8%
11	Materials and Supplies	409	467	58	14.1%
12	External Services	140	163	23	16.7%
13	Salaries and Wages and Related Benefits, of which:	3,765	3,844	79	2.1%
14	Subsidies and Transfers (excluding transfer to EDL)	2,279	2,682	403	17.7%
16	Other Current Expenses	396	516	119	30.0%
17	Interest Payments and Financial Charges	6,040	6,100	60	1.0%
18	Unallocated General Reserves	166	187	21	12.4%
	TOTAL CAPITAL EXPENDITURES	846	3,210	2,364	279.5%
221	Acquisitions of Land	0	0	0	0.0%
222	Acquisitions of Buildings	1	1	0	0.0%
223	Acquisitions for the Construction of Roads, Ports, and Airports	4	154	150	3750.0%
224	Acquisitions for the Construction of Water Networks	1	76	75	14285.7%
225	Acquisitions for the Construction of Electricity Networks	0	0	0	NA
226	Equipment	94	151	57	60.4%
227	Construction in Progress	486	2,416	1,930	396.7%
228	Maintenance	144	306	162	112.3%
229	Other Expenditures Related to Fixed Capital Assets	116	107	-9	-7.8%
	OTHER EXPENDITURES	2,262	2,369	107	4.7%
14	Transfers to EDL	1,861	2,369	508	27.3%
372	Principale Repayment of Concessional Loans	401	0	-401	-100.0%
	GRAND TOTAL	16,304	19,538	3,234	19.8%

Source: Ministry of Finance



REPUBLIC OF LEBANON
MINISTRY OF FINANCE

Personnel Cost Expenditures-2010 Budget Proposal vs. 2009 Budget Proposal

(LL billion)	2009 Budget Proposal	2010 Budget Proposal	Magnitude of change over '09 budget	Percentage change over '09 budget
Personnel Cost	5,337	5,534	197	3.7%
1. Article 13: Wages, Salaries, and Related Benefits	3,765	3,844	79	2.1%
2. Transfers to Public Institutions, of which:	272	290	18	6.7%
<i>Transfers to Council of the South</i>	10	9	-1	-10.3%
<i>Transfers to CDR</i>	20	22	2	10.0%
<i>Transfers to Displaced Fund</i>	6	7	1	8.3%
<i>Transfers to Lebanese University</i>	226	238	12	5.4%
<i>Transfers to the Educational Center of Research & Development</i>	10	15	5	45.7%
3. Retirement and End of Service Indemnities, of which:	1,300	1,400	100	7.7%
<i>Retirement wages</i>	1,050	1,200	150	14.3%
<i>End of service indemnities</i>	250	200	-50	-20.0%



REPUBLIC OF LEBANON
MINISTRY OF FINANCE

Revenue Classification - 2010 Budget Proposal vs 2009 Budget Proposal
(LL billion)

Item	Revenue Items	2009 Budget Proposal	2010 Budget Proposal	Change over '09	% Change over '09
11	Tax on Income, Profits and Capital gains	1,894	2,214	320	16.9%
12	Tax on Property	702	977	275	39.2%
13	Domestic Taxes on Goods and Services	4,561	5,494	933	20.5%
	<i>Excises</i>	1,479	1,960	481	32.5%
	<i>VAT</i>	2,758	3,141	383	13.9%
14	Taxes on International Trade and Transactions	714	839	125	17.5%
15	Other Tax Revenues	368	429	61	16.6%
	Total Tax Revenues	8,239	9,953	1,714	20.8%
26	Income from Public Enterprises	2,407	2,279	-128	-5.3%
27	Administrative Fees and Charges	474	536	62	13.1%
28	Fines and Confiscations	6	7	1	16.7%
29	Other Non-tax revenue	263	105	-158	-60.1%
	Total Non-Tax Revenues	3,150	2,927	-223	-7.1%
				0	
	Grand Total	11,389	12,880	1,491	13.1%

Source: Ministry of Finance

Functional Classification of Expenditures - 2010 Budget Proposal vs 2009 Budget Proposal

(LL million)

	Main Functions	2009 Budget Proposal	2010 Budget Proposal	Change over '09	% Change over '09
1	GENERAL GOVERNMENTAL SERVICES	4,278	4,792	514	12.0%
11	General Public Services	1,920	2,103	183	9.5%
12	Defense Affairs and Services	1,522	1,742	220	14.5%
13	Public Order and Safety Affairs	836	947	110	13.2%
2	COMMUNITY AND SOCIAL SERVICES	1,831	2,337	507	27.7%
21	Education Affairs and Services	1,041	1,293	252	24.2%
22	Health Affairs and Services	440	487	47	10.7%
23	Social and Welfare Affairs and Services	191	227	36	18.8%
24	Housing and Community Amenity Affairs and Services	78	234	156	199.0%
25	Recreational and Cultural Affairs and Services	75	90	15	20.5%
26	Religious Affairs and Services	5	6	1	12.6%
3	ECONOMIC SERVICES	2,789	5,549	2,760	99.0%
31	Agriculture Affairs and Services	44	77	32	73.3%
32	Manufacturing, Fuel and Energy Affairs and Services	1,900	2,911	1,011	53.2%
33	Transportation and Communication Affairs and Services	252	781	529	209.6%
34	Other Economic Affairs and Services	592	1,780	1,187	200.4%
4	MULTI-FUNCTIONAL EXPENDITURES	7,406	6,860	-546	-7.4%
44	Public Debt Transactions	7,406	6,860	-546	-7.4%
	MULTI-FUNCTIONAL EXPENDITURES	16,304	19,538	3,234	19.8%

Source: Ministry of Finance