



REPUBLIC OF LEBANON
MINISTRY OF FINANCE

Summary Table of 2009 Budget Proposal vs 2008 Budget Proposal

(LL billion)

	2008 Budget Proposal	2009 Budget Proposal
Budget Expenditures	11,475	16,304
Current Expenditures	9,848	13,597
-Debt service	4,650	6,441
Capital Expenditures	617	846
Transfers to EDL	1,010	1,861
Budget revenues	8,368	11,389
Tax Revenues	6,434	8,239
Non-tax Revenues	1,934	3,150
Budget deficit	-3,107	-4,915
Primary deficit (-) surplus (+)	1,543	1,526

Source: Ministry of Finance

Administrative Classification of Expenditures- 2009 Budget Proposal vs 2008 Budget Proposal

(LL billion)

Section no.	Sections	Budget proposal 2008	Current expenditures '09	Capital expenditures '09	Budget Proposal 2009	Change over '08
1	Presidency of the Republic	11	12	2	13	2.59
2	Parliament	58	52	8	60	2.59
3	Presidency of Council of Ministers	544	356	282	638	94.19
4	Constitutional Council	2	2	0	2	0.01
5	Ministry of Justice	76	54	78	132	56.52
6	Ministry of Foreign Affairs	118	130	6	137	18.21
7	Ministry of the Interior, Municipal and Rural Affairs	637	769	63	832	194.89
8	Ministry of Finance	113	134	16	150	37.56
9	Ministry of Public Works and Transportation	202	52	209	261	58.63
10	Ministry of National Defense	1,147	1,309	62	1,371	223.89
11	Ministry of Education & Fine Arts	883	1,008	33	1,041	158.07
12	Ministry of Public Health	375	438	2	440	64.32
13	Ministry of Economy and Trade	20	59	0	59	39.14
14	Ministry of Agriculture	41	39	4	43	2.05
15	Ministry of Post & Telecommunications	9	11	0	11	1.32
16	Ministry of Labour	108	248	0	248	140.38
17	Ministry of Information	21	24	2	26	4.80
18	Ministry of Hydraulic & Electric Resources	64	36	54	90	26.16
19	Ministry of Tourism	11	11	0	11	0.26
20	Ministry of Culture & Higher Education	19	19	3	22	3.30
21	Ministry of the Environment	6	3	3	6	0.13
22	Ministry of Displaced Affairs	6	6	0	6	0.02
23	Ministry of Youth and Sports	13	6	19	25	11.42
24	Ministry of Social Affairs	103	107	0	107	3.96
25	Ministry of Industry	4	4	0	4	-0.15
26	Debt Servicing	4,650	6,441	0	6,441	1,791.00
27	Indemnity and End of Services	1,040	1,300	0	1,300	260.00
28	Budget Reserves	183	965	0	965	782.14
29	Subsidies to Public Institutions	1,010	1,861	0	1,861	851.00
	TOTAL	11,475	15,458	846	16,304	4,828.40
108	National Lottery	82	82	0	82	0.00
113	Grains & Sugar Beet Office	32	72	0	72	39.80
115	Telecommunications	1,770	1,682	196	1,879	108.13
	SUB TOTAL (Annex Budgets)	1,885	1,836	196	2,033	147.93
	GRAND TOTAL	13,360	17,294	1,042	18,337	4,976.34

Source: Ministry of Finance

Note: In the 2009 Budget Proposal, Transfers to EDL were classified under a new section (Section 29) that was opened in the budget for subsidies to public institutions whereas in the 2008 budget proposal, transfers to EDL were classided administratively under the Ministry of Finance



REPUBLIC OF LEBANON
MINISTRY OF FINANCE

Economic Classification of Expenditures - 2009 Budget Proposalvs 2008 Budget Proposal

(LL billion)

Code	Total Expenditures	2008 Budget Proposal	2009 Budget Proposal	Change over '08
11	Materials and Supplies	350	409	59
12	External Services	129	140	11
13	Salaries and Wages	2,524	3,765	1,241
14	Subsidies and Transfers (excluding transfer to EDL)	1,733	2,279	546
16	Other Expenses	300	396	97
17	Interest Payments and Financial Charges	4,650	6,040	1,390
18	Unallocated General Reserves	162	166	5
	TOTAL CURRENT EXPENDITURES (including debt service)	9,848	13,196	3,349
	TOTAL CURRENT EXPENDITURES (excluding debt service)	5,198	7,156	1,959
221	Acquisitions of Land	1	0	-1
222	Acquisitions of Buildings	4	1	-3
223	Acquisitions for the Construction of Roads, Ports, and Airports	4	4	0
224	Acquisitions for the Construction of Water Networks	0	1	0
225	Acquisitions for the Construction of Electricity Networks	2	0	-2
226	Equipment	70	94	25
227	Construction in Progress	370	486	116
228	Maintenance	101	144	43
229	Other Expenditures Related to Fixed Capital Assets	66	116	50
	TOTAL CAPITAL EXPENDITURES	617	846	228
252	Transfer to EDL	1,010	1,861	851
372	Principale Repayment of External Loans	NA	401	NA
	GRAND TOTAL	11,475	16,304	4,829

Source: Ministry of Finance

Note: In the 2009 Budget Proposal, Transfers to EDL were reclassified as current expenditures (Article 14-1-9) and referred to as Subsidies to Public Institutions whereas in the 2008 Budget Proposal they were classified as capital expenditures (Article 252-1-1) and referred to as Long Term Advances to Public Institutions (Loans to EDL)



REPUBLIC OF LEBANON
MINISTRY OF FINANCE

Revenue Classification - 2009 Budget Proposal vs 2008 Budget Proposal
(LL billion)

Item	Revenue Items	2008 Budget Law	2009 Budget Proposal	Change over '08
11	Tax on Income, Profits and Capital gains	1,492	1,894	402
12	Tax on Property	535	702	167
13	Domestic Taxes on Goods and Services	3,579	4,561	982
	<i>Excises</i>	1,011	1,479	468
	<i>VAT</i>	2,340	2,758	418
14	Taxes on International Trade and Transactions	540	714	174
15	Other Tax Revenues	288	368	80
	Total Tax Revenues	6,434	8,239	1,805
26	Income from Public Enterprises	1,311	2,407	1,096
27	Administrative Fees and Charges	426	474	48
28	Fines and Confiscations	5	6	1
29	Other Non-tax revenue	192	263	71
	Total Non-Tax Revenues	1,934	3,150	1,216
	Grand Total	8,368	11,389	3,021

Source: Ministry of Finance

Functional Classification of Expenditures - 2009 Budget Proposal vs 2008 Budget Proposal

(LL million)

Function Code	Main Functions	2008 Budget Law	2009 Budget Proposal	Change over '08
1	GENERAL GOVERNMENTAL SERVICES	3,443	4,278	836
11	General Public Services	1,554	1,920	366
12	Defense Affairs and Services	1,270	1,522	252
13	Public Order and Safety Affairs	615	836	221
2	COMMUNITY AND SOCIAL SERVICES	1,595	1,831	235
21	Education Affairs and Services	883	1,041	158
22	Health Affairs and Services	375	440	64
23	Social and Welfare Affairs and Services	188	191	3
24	Housing and Community Amenity Affairs and Services	89	78	-11
25	Recreational and Cultural Affairs and Services	55	75	20
26	Religious Affairs and Services	5	5	1
3	ECONOMIC SERVICES	1,604	2,789	1,185
31	Agriculture Affairs and Services	42	44	2
32	Manufacturing, Fuel and Energy Affairs and Services	1,021	1,900	879
33	Transportation and Communication Affairs and Services	195	252	57
34	Other Economic Affairs and Services	346	592	247
4	MULTI-FUNCTIONAL EXPENDITURES	4,833	7,406	2,573
44	Public Debt Transactions	5	7,406	7,402
	MULTI-FUNCTIONAL EXPENDITURES	11,475	16,304	4,829

Source: Ministry of Finance