



REPUBLIC OF LEBANON
MINISTRY OF FINANCE

Revenue Classification - 2003 Budget Law vs 2002 Budget Law

(LL billion)

Item	Revenue items	2002 Budget Law	2003 Budget Law	Change over '02
11	Tax on income, profits and capital gains	650	1,000	350
12	Tax on property	332	400	68
13	Domestic taxes on goods and services	1,940	2,296	356
	<i>Excises</i>	961	1,005	44
	<i>VAT</i>	800	1,100	300
14	Taxes on international trade and transactions	879	780	-99
15	Other tax revenues	235	250	15
Total Tax Revenues		4,036	4,726	690
26	Income from Public Enterprises	898	1,180	282
27	Administrative fees and charges	443	415	-28
28	Fines and confiscations	11	27	16
29	Other non-tax revenue	112	127	15
Total Non-Tax Revenues		1,464	1,749	285
Grand Total		5,500	6,475	975

Source: Ministry of Finance

Administrative Classification of Expenditures- 2003 Budget Law vs 2002 Budget Law

(LL billion)

section no.	Sections	Budget law 2002	Current expenditures '03	Capital expenditures '03	Total Expenditures 2003	Change over '02
1	Presidency of the Republic	3.725	2.910	0.445	3.355	-0.370
2	Parliament	43.203	40.189	1.031	41.220	-1.983
3	Presidency of Council of Ministers	732.014	262.648	168.767	431.415	-300.599
4	Constitutional Council	1.712	2.218	0.003	2.221	0.509
5	Ministry of Justice	48.456	44.091	0.124	44.215	-4.242
6	Ministry of Foreign Affairs	93.961	89.130	2.660	91.790	-2.172
7	Ministry of the Interior, Municipal and Rural Affairs	385.514	359.194	14.953	374.146	-11.367
8	Ministry of Finance	86.609	73.708	8.285	81.993	-4.616
9	Ministry of Public Works and Transportation	194.303	43.576	97.217	140.794	-53.509
10	Ministry of National Defense	811.895	767.973	13.485	781.457	-30.438
11	Ministry of Education & Fine Arts	791.926	797.641	12.299	809.940	18.013
12	Ministry of Public Health	289.527	283.894	1.236	285.130	-4.397
13	Ministry of Economy and Trade	8.261	5.807	0.043	5.850	-2.411
14	Ministry of Agriculture	34.849	31.956	2.319	34.275	-0.574
15	Ministry of Post & Telecommunications	13.907	12.467	0.022	12.489	-1.417
16	Ministry of Labour	57.422	56.369	0.031	56.400	-1.022
17	Ministry of Information	21.096	17.766	2.100	19.866	-1.230
18	Ministry of Hydraulic & Electric Resources	63.328	6.203	63.033	69.235	5.907
19	Ministry of Tourism	10.014	8.122	0.296	8.418	-1.596
20	Ministry of Culture & Higher Education	18.799	13.574	2.555	16.129	-2.670
21	Ministry of the Environment	5.395	2.781	0.001	2.782	-2.613
22	Ministry of Displaced Affairs	6.729	5.858	0.075	5.933	-0.796
23	Ministry of Youth and Sports	22.358	6.950	5.558	12.508	-9.851
24	Ministry of Social Affairs	106.179	100.078	0.029	100.107	-6.072
25	Ministry of Industry	5.188	4.933	0.030	4.963	-0.226
26	Debt Servicing	4,500.000	4,000.000		4,000.000	-500.000
27	Indemnity and End of Services	900.000	1,000.000		1,000.000	100.000
28	Budget Reserves	118.631	163.372		163.372	44.741
	TOTAL	9,375	8,203.406	396.594	8,600.000	-775.000

Source: Ministry of Finance

Economic Classification of Expenditures - 2003 Budget Law vs 2002 Budget Law

(LL billion)

Code	Total Expenditures	2002 Budget Law	2003 Budget Law	Change over '02
11	Materials and supplies	132.23	124.13	-8
12	External Services	111.98	104.84	-7
13	Salaries and Wages	2,061.46	2,178.48	117
14	Subsidies and Transfers	1,397.21	1,470.77	74
16	Other Expenses	245.37	239.15	-6
17	Interest Payments and Financial Charges	4,500.00	4,000.00	-500
18	Unallocated General Reserves	102.81	86.05	-17
	TOTAL CURRENT EXPENDITURES (including debt service)	8,551.06	8,203.41	-348
	TOTAL CURRENT EXPENDITURES (excluding debt service)	4,051.06	4,203.41	152
221	Acquisitions of Land	0.43	0.13	0
222	Acquisitions of Buildings	2.55	0.50	-2
223	Acquisitions for the Construction of Roads, Ports, and Airports	2.76	2.15	-1
224	Acquisitions for the Construction of Water Networks	8.29	5.00	-3
226	Equipment	38.67	40.87	2
227	Construction in Progress	677.20	260.80	-416
228	Maintenance	63.65	51.72	-12
229	Other Expenditures Related to Fixed Capital Assets	30.40	35.43	5
	TOTAL CAPITAL EXPENDITURES	824	397	-427
	GRAND TOTAL	9,375	8,600	-775

Source: Ministry of Finance



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MINISTRY OF FINANCE

Functional Classification of Expenditures - 2003 Budget Law vs 2002 Budget Law

(LL million)

Main Functions	2002 Budget Law	2003 Budget Law	Change over '02
GENERAL GOVERNMENTAL SERVICES	2,581	2,622	41
General Public Services	1,308	1,396	87
Defense Affairs and Services	903	870	-32
Public Order and Safety Affairs	370	356	-14
COMMUNITY AND SOCIAL SERVICES	1,384	1,392	8
Education Affairs and Services	792	810	18
Health Affairs and Services	290	285	-4
Social and Welfare Affairs and Services	159	163	5
Housing and Community Amenity Affairs and Services	76	80	4
Recreational and Cultural Affairs and Services	64	50	-14
Religious Affairs and Services	3	3	0
ECONOMIC SERVICES	792	423	-369
Agriculture Affairs and Services	39	36	-3
Manufacturing, Fuel and Energy Affairs and Services	14	10	-4
Transportation and Communication Affairs and Services	188	140	-48
Other Economic Affairs and Services	552	237	-314
MULTI-FUNCTIONAL EXPENDITURES	4,619	4,163	-455
Public Debt Transactions	4,619	4,163	-455
MULTI-FUNCTIONAL EXPENDITURES	9,375	8,600	-775

Source: Ministry of Finance