



REPUBLIC OF LEBANON
MINISTRY OF FINANCE

معهد باسل فليحان
المالي والاقتصادي
Institut des Finances Basil Fuleihan



Citizen Budget

Lebanon 2025

Financial and Fiscal Awareness Series



This booklet was published in partnership with UNICEF, under the project “Enhancing Budget Transparency, Accountability and Inclusiveness in Lebanon”.

Citizen Budget

**Lebanon
2025**

Financial and Fiscal Awareness Series

This booklet is a simplified version of the budget law for the year 2025, issued by the Institut des Finances Basil Fuleihan, in cooperation with the Directorate of Budget and Expenditure Control at the Ministry of Finance, and the NGO Financially Wise.

It explains in an easy and simplified manner the Budget 2025 as approved by the Parliament, based on the document and figures published by the Ministry of Finance.

It is part of the financial and fiscal awareness series, which aims at raising citizens' awareness on their rights and obligations, facilitating administrative transactions and promoting fiscal transparency and citizenship.

Table of content

About the "Citizen Budget"	4
What you need to know about the 2025 Budget	5
Fundamentals and assumptions underlying the budget 2025	6
Prominent financial and economic measures included in the 2025 Budget	10
1. Key measures to increase revenues	10
2. Key measures to support citizens	16
3. Other procedures	16
Estimated expenditures for 2025	17
1. Budget expenditures distributed by main functions (10 functions)	17
2. Budget expenditures according to economic classification	19
3. Budget expenditures according to the administrative classification	20
Estimated revenues for 2025	22
1. Estimated revenue distribution (billion LBP)	22
2. Main sources of estimated revenues (%)	22
The Budget in 5 questions and answers	23
Question No. 1: What is the budget?	23
Question No. 2: What does the budget law consist of?	25
Question No. 3: Does the budget fully reflect the state's financial reality?	26
Question No. 4: What are the main principles governing the general budget?	27
Question No. 5: What are the main stages of budget preparation and approval?	28

About the "Citizen Budget"

- The "Citizen Budget" is a simplified version of the budget law that aims to facilitate citizens' understanding and access to fiscal information as their constitutional right.
- It enables citizens and experts alike to familiarize themselves with the content of the budget law, to compare and analyze figures related to expenditure, revenue, and deficit estimates, and to understand decisions and measures included in the budget having a direct impact on their lives.
- It also provides the public with the opportunity to shape informed opinions based on clear, factual data -free from speculation- and to track developments in public finance. It enhances their understanding of how the government plans its spending and collects revenues, thereby strengthening accountability and promoting informed public oversight.
- The right to access fiscal information is a fundamental prerequisite for empowering citizens in assessing government performance, including tax policies, borrowing decisions, the allocation of public resources, and mechanisms for prioritizing expenditures.
- This right goes beyond simply publishing budget figures; it also requires presenting a clear picture of the state of public finances by simplifying complex concepts and traditional terminology.
- Fiscal transparency is a cornerstone for increasing public participation and engagement, particularly in budget planning and execution, enabling citizens to take a more active role in shaping and monitoring fiscal policy.

What you need to know about the 2025 Budget

The 2025 Executive's Budget Proposal was referred to the Parliament by the previous caretaker government under the decree No. 14076, dated October 14, 2024. However, due to the deterioration of the security situation in the country, it was neither discussed nor approved within constitutional deadlines.¹

To ensure the continuity of basic public services, the President of the Republic, based on the Cabinet decision, issued Decree No. 56 on March 11, 2025, approving the budget as submitted to Parliament. According to Article 86 of the Lebanese Constitution, the government is entitled to adopt such a procedure under specific conditions.

In addition, the Minister of Finance was assigned to prepare a draft law proposal within a week to revise the taxes and fees included in the 2025 Budget Law, aiming to mitigate possible negative social and economic repercussions on citizens.

The 2025 Budget Law is available on the Ministry of Finance's website: <https://www.finance.gov.lb/en-us/Finance/BI/ABDP/>

Overview of the 2025 Budget



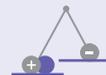
Total expenditures are estimated at LBP 445,214 billion

Compared to 308,435 billion LBP in the 2024 Budget, equivalent to an increase of 44.3%.



Total revenues are estimated at LBP 445,214 billion

Compared to 308,435 billion LBP in the 2024 Budget, equivalent to an increase of 44.3%.



The approved budget has a calculated deficit of 0%

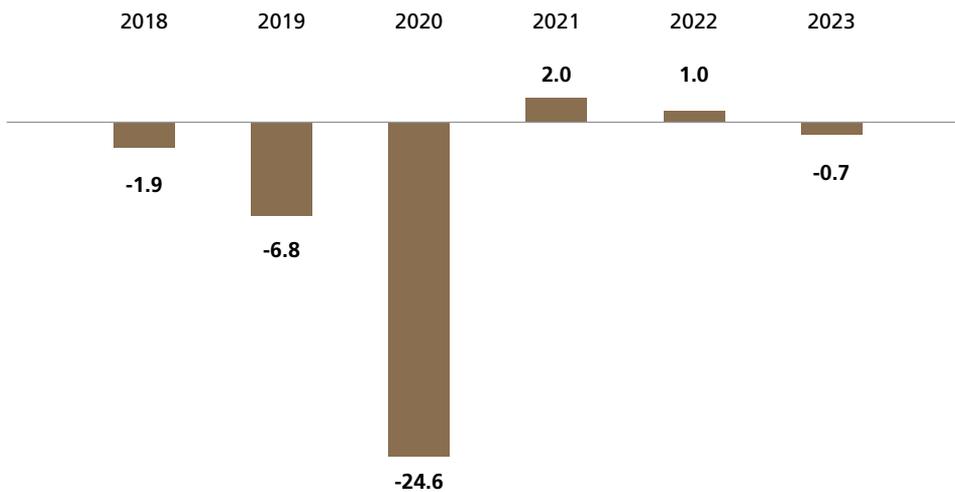
However, this deficit does not take into account treasury advances, in addition to the balance of other treasury revenues and expenditures. In 2025, the Ministry of Finance announced that no treasury advances would be approved during the fiscal year.

¹ Constitutional deadlines regulating the budget process are available on the following link: <http://bit.ly/41NMeW8>

Fundamentals and assumptions underlying the 2025 Budget

The macroeconomic indicators provided below offer some context and a better understanding of the country's economic and financial situation underlying the budget preparation.²

GDP growth - (%)

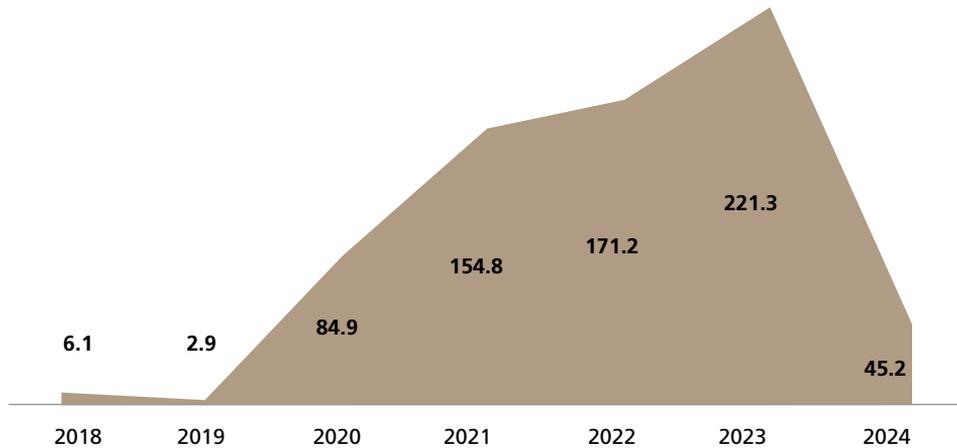


Source: International Monetary Fund, World Economic Outlook Database available at: <https://www.imf.org/en/Publications/WEO/weo-database/2024/October/select-countries?grp=2400&sg=All-countries/Emerging-market-and-developing-economies/Middle-East-and-Central-Asia>

- The **Gross Domestic Product (GDP)** is the total value of goods and services produced within a country during a given year. It reflects the size and performance of the economy. GDP can be measured in nominal or real terms, and expressed in local or international currencies, either as a total or per capita.
- **Economic growth**, as shown in the graph, represents the annual increase in the production of goods and services. It is measured as a percentage change in real GDP, making it a more accurate indicator of productivity and economic activity. A negative growth rate indicates a decline in real GDP compared to the previous year and may result from reduced production or investment or higher unemployment.

² The budget does not include these indicators; they were compiled from various sources such as the International Monetary Fund (IMF), the Central Administration of Statistics (CAS), and other sources.

Inflation (Consumer Price Index) - (%)



Source: Consumer Price Index issued by the Central Administration of Statistics, available at: <http://www.cas.gov.lb/index.php/latest-news-en/165-inflation-4>

- **Inflation** is a key economic indicator that measures the increase in the average prices of a basket of goods and services consumed within an economy over a specific period. It is typically expressed as a percentage reflecting the annual change in the overall price level and is usually measured using the Consumer Price Index (CPI).
- **Inflation** directly affects the national budget. It increases government spending (such as wages and the cost of goods and services...) but it can also lead to higher tax revenues when taxes are imposed on monetary values (as in the case of Value Added Tax - VAT). This is because higher prices result in higher tax income in local currency. Therefore, governments aim to maintain a moderate level of inflation to support the stability of public finances.

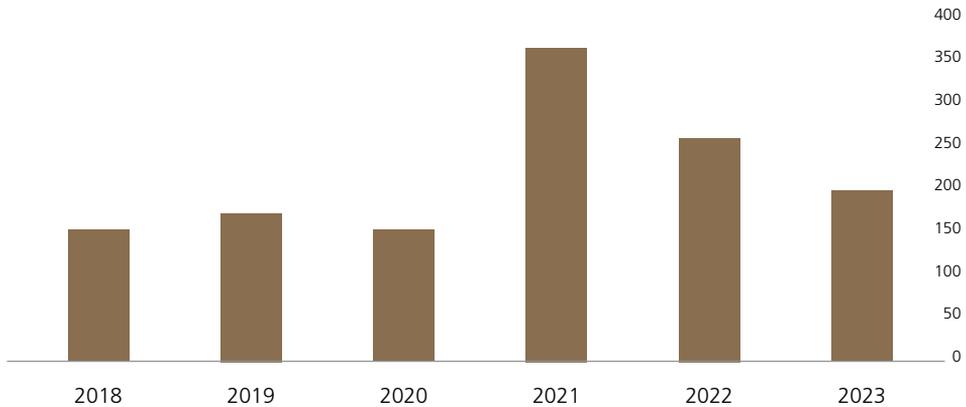
Evolution of the exchange rate of the Lebanese Pound against the US Dollar



Source: Lira Rate, available at: <https://lirate.org/>

- The **exchange rate** of the Lebanese Pound (LBP) against the US Dollar reflects fluctuations in the strength of the local currency relative to foreign currencies. It is a vital economic indicator that presents the overall health of the national economy and influences foreign trade, domestic prices, and purchasing power.
- In recent years, the LBP has significantly depreciated against the US Dollar, severely impacting the public budget. A weaker domestic currency increases the cost of government spending on items such as fuel, stationery, and investment projects, especially those dependent on imported materials or equipment. This depreciation also erodes the real value of salaries and wages, reduces purchasing power due to inflation, and places additional pressure on the public budget to meet the needs of the public sector.
- In 2024, the exchange rate stabilized at around 89,500 LBP per US Dollar, providing some stability and support for public spending.

General government net debt - (%)



Source: International Monetary Fund, World Economic Outlook Database, available at: <https://www.imf.org/en/Publications/WEO/weo-database/2024/October/select-countries?grp=2400&sg=All-countries/Emerging-market-and-developing-economies/Middle-East-and-Central-Asia>

- Net public debt as a percentage of GDP is a key indicator of a government's ability to manage its debt relative to the size of its economy.
- In March 2020, the Lebanese government officially defaulted on its debt for the first time in its history. To date, debt restructuring has been stalling with creditors, posing challenges to the sustainability of public finances.

Prominent financial and economic measures included in the 2025 Budget

1 | Key measures to increase revenue



Tax Revenues

Income tax

- Income tax on salaries and wages paid partly or fully in foreign currencies [Article 17](#) is calculated in the local currency (LBP) according to the official exchange rate set by the Central Bank of Lebanon;
- It is paid to the public treasury on a quarterly basis, no later than the 15th of the month following the end of each quarter.

Tax base for imported goods

Taxes on imported goods are calculated based on their customs value, in [Article 53](#) addition to all applicable customs duties and other taxes (excluding VAT). For used vehicles and spare parts, the base value is increased by 5% before tax calculation.



Fees

Administrative transactions performed by the General Directorate of General Security

Increasing the transactions fees collected by the General Directorate of General Security, such as the permit fee for: [Article 16](#)

Screening of a movie trailer	LBP 4,000,000
Screening a commercial ad in cinemas	LBP 5,000,000
Theatrical performance	LBP 7,000,000
Filming a local or foreign documentary	LBP 4,000,000
Publishing a non-academic book (local or foreign)	LBP 750,000
Electronic games	LBP 5,000,000

Fiscal Stamp

Amending payment methods for fiscal stamp duties: [Article 18](#)

- Using adhesive stamps, if the fee value is less than or equal to LBP 2,000,000, unless otherwise specified by law.
- Using marking machines used by licensed individuals, if the fee value is less than or equal to LBP 3 billion.
- Paying in cash or by bank check to the public notary on their certificates and bonds, regardless of the fee value, provided that the amount is included in the receipt issued by the notary.
- Paying in cash or by bank check at the Ministry of Finance's cash offices, if the fee amount exceeds LBP 2,000,000.
- Paying in cash, through receipts issued by all public administrations, public institutions, municipalities, municipal unions, and all other public legal entities, regardless of the fee amount.
- Paying through payment notices used by the Ministry of Finance.
- Using e-stamps in accordance with the electronic stamp system adopted by the Ministry of Finance.

Official transactions

Modifying the fees and surcharges on official transactions:

Article 19

Price quotations	LBP 50,000
Any other request, petition, summons or statement made by individuals	Exempted
Copies of legal documents/notifications issued by, submitted to or delivered by the courts	LBP 100,000
Receipts issued by public entities (institutions, municipalities, and /or other public legal persons)	
■ Receipts issued in Lebanese Pounds	LBP 100,000
■ Receipts issued in Dollars	USD 2
■ Receipts issued in Euros	€ 2
■ Receipts issued in the name of a public administration	Exempted
Invoices issued by the Ministry of Telecommunications to subscribers of mobile and internet services	LBP 100,000
Receipts of acknowledgment/deposit	Exempted
NSSF contract, extension, renewal or modification payable for the original copy and for a second copy	LBP 100,000
Documents not mentioned in the Fiscal Stamp Duty Law, in accordance with the general principles provided in the Budget law, and when they are not subject to a proportional fee.	Exempted

Built Property Registration

Imposing an annual registration fee for rental contracts and annexes of LBP 200,000 via fiscal stamp per contract/annex. [Article 21](#)

Inheritance transfers

Levying a flat fee of 5 ‰ on all movable and immovable rights and assets attributed to others, by way of inheritance, will, gift, endowment, or any other way, without compensation equal to its true value, excluding the state, municipalities, and municipal unions. This additional fee applies to the amounts exceeding LBP 2.4 billion. [Article 22](#)

Education certificates

Increasing stamp duty on certificate equivalencies for all education levels: [Article 29](#)

■ Secondary school and below	LBP 500,000
■ University level	LBP 750,000
■ For each original copy of a previous equivalency	LBP 100,000

Ministry of Youth and Sports Services

Increasing service fees provided by the Ministry of Youth and Sports (e.g., sports club license fee for single activity increased from LBP 5 million in 2022 Budget to LBP 18 million). [Article 31](#)

Land (cadastre) transactions

Enforcing a financial advance paid before work is started by topographers based on the property's distance. After the work is completed, the land registry clerk reviews the actual costs: any excess is refunded if the advance exceeds the required fee; if it falls short, the difference must be settled. [Article 32](#)

Amending the fees paid to the treasury by stakeholders when heads of support offices are called to work outside their district: [Article 33](#)

- If the commuting is within the city where the cadastre office is located: LBP 2,000,000;
- If the commuting is outside the city where the cadastre office is located: LBP 4,000,000.

Increasing fees related to cadastre transactions, including: [Articles 34 and 35](#)

- LBP 200,000 for each ownership statement per cadastral zone, LBP 1,000,000 per district, and LBP 4,000,000 per governorate;
- LBP 300,000 for reviewing cadastral records and maps, or for conducting property inspections, in addition to the legal stamp required on petitions;
- LBP 100,000 for each certificate signature validation;
- LBP 100,000 for each certificate, statement, or declaration issued by a mukhtar or other elective body;
- LBP 50,000 for each certificate, statement, declaration, or copy issued to individuals.

Patent Registration

Amending patent application processes and related fees. [Article 37](#)

Import/Export licenses

Revising import/export/re-export license fees: [Article 38](#)

- Import license fee: LBP 750,000 for each of the three copies;
- License Fee: LBP 2,250,000.

Intellectual, Commercial and Industrial Property

Increasing fees and penalties related to the protection of literary, artistic, musical, commercial, and industrial property - including fees for personal trademark registration. [Articles 39 to 42](#)

Alcohol and Beverage Licenses

Increasing the excise tax on domestically produced alcoholic beverages (e.g., LBP 45,000 on beer, LBP 60,000 on arak and wine, LBP 300,000 on whiskey aged under 12 years and LBP 390,000 on whiskey aged over 12 years, etc.). Article 44

Raising the annual licensing fee for alcohol retailers. Articles 45 and 46

Imposing an internal consumption tax on specific beverages, including: Article 48

- LBP 15,000 per liter on soft drinks and energy drinks;
- LBP 2,500 per liter on beverages containing sugar, packaged in sealed containers.

Smoking Licenses

Increasing smoking licenses: Article 47

	Lump sum	Per 1 square meter
International and 5-star hotels	LBP 900,000,000	LBP 540,000
Hotels, nightclubs, restaurants, bars, and food and beverage halls	4 stars: LBP 450,000,000 3 stars: LBP 270,000,000 2 stars: LBP 180,000,000	LBP 360,000 LBP 270,000 LBP 180,000
Guesthouses	LBP 120,000,000	LBP 120,000
Cafés and other	LBP 90,000,000	LBP 60,000

Increasing taxes on imported tobacco and e-cigarette products: Article 49

- LBP 12,500 for each pack of 20 cigarettes;
- LBP 150,000 per kilogram of tobacco;
- 20% of retail price of cigars.



Fines

■ Raising the fine for delayed registration of a death certificate to LBP 2,000,000. Article 30

■ Increasing the amounts of the various fines imposed by the courts by fiftyfold, except for fines related to the minimum wage and those governed by the Code of Civil Procedure. Article 54

2 | Key measures to support citizens



Exemptions

Exempting all aids and grants funded by public resources from fees, [Article 24](#) as follows:

- Donations not exceeding LBP 96 million are fully exempted. If the donation exceeds this amount, the fee is applied only to the excess.
- If the donation is made to a charitable organization or a sport, cultural, artistic, or religious association, the exemption extends to LBP 6 billion.
- Upon the termination of a religious endowment (waqf), the fee is applied to two-thirds of the value of the assets, after deducting LBP 96 million from each beneficiary's share.



Extension of deadlines

- Granting taxpayers, subject to tax assessments starting from [Article 27](#) 16/11/2022, an additional six months to file objections under certain conditions.
- Extending the suspension of the application of the Land Tax Law [Article 28](#) until December 31, 2027.

3 | Other procedures

- Suspending the capset for the salary compensations and additional [Article 55](#) allowances granted to employees of public administrations and institutions, councils, funds, and public bodies and facilities, until the public sector salary scale is amended.
- Restricting public sector institutions and administrations from [Article 56](#) paying insurance allowances to their employees to cover the difference between the National Social Security Fund and private insurance.

Estimated expenditures for 2025

The total estimated expenditures for the 2025 Budget amount to LBP 445,214 billion

Lebanon’s budget is a “line-item” budget that allocates expenditures annually based on three types of classifications:

Functional Classification

In the functional classification, expenditures are classified according to the function (or sector) for which public funds are spent, such as: hospitalization, education, environment, etc. These functions follow the International Monetary Fund's Government Finance Statistics Manual (GFSM 2001), that adopts 10 main functions.

Economic Classification

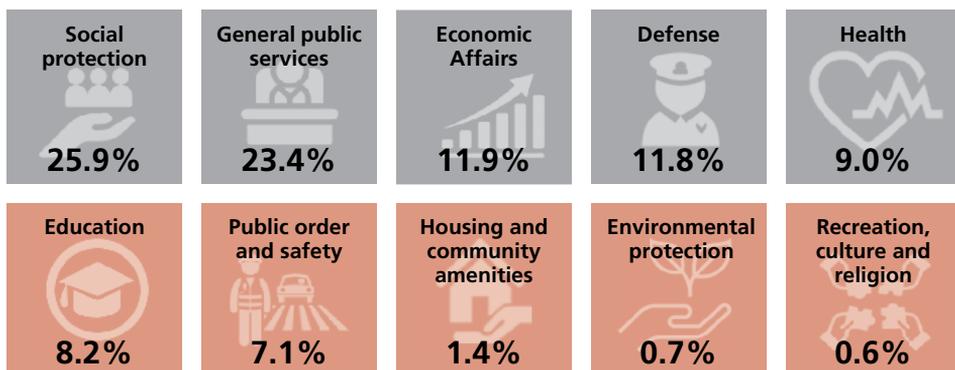
The economic classification shows expenditures according to the types of spending:

- Current or operational expenses, such as: salaries and wages, consumable goods and services, debt interests, etc.
- Capital expenditures, such as: bridges construction, infrastructure, equipment purchases, etc.

Administrative Classification

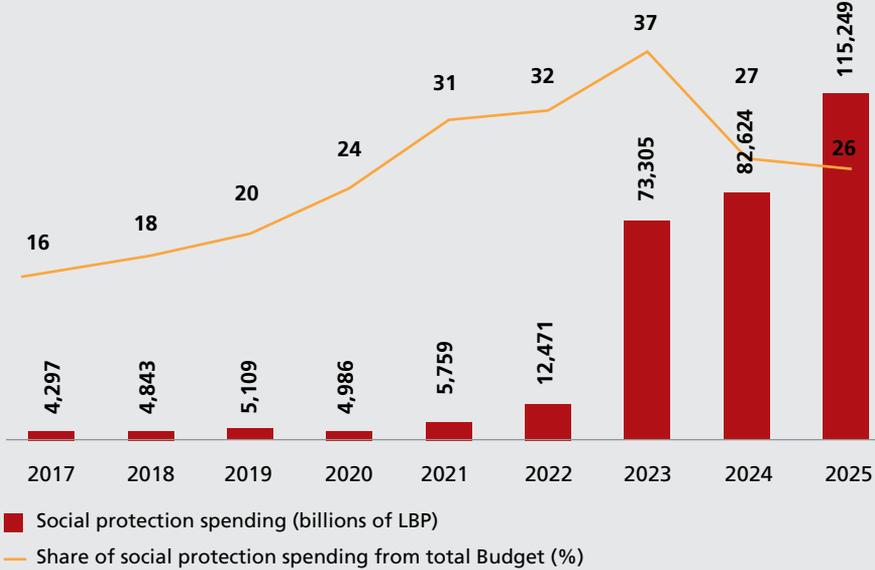
The administrative classification allocates expenditures according to the entity incurring them, such as ministries (e.g., the Ministry of Public Health, the Ministry of Finance, the Presidency of the Republic, etc.) and public administrations (e.g. the Internal Security Forces, the Central Inspection, etc.).

1 | Budget expenditures distributed by main functions (10 functions)

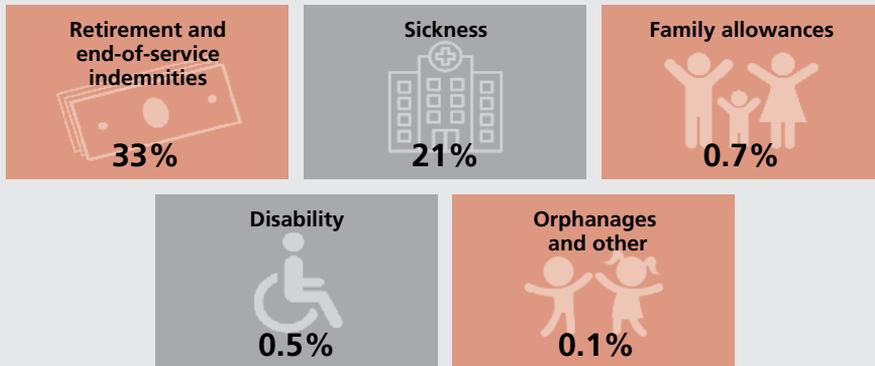


Estimated social protection expenditures for 2025

Evolution of social protection spending



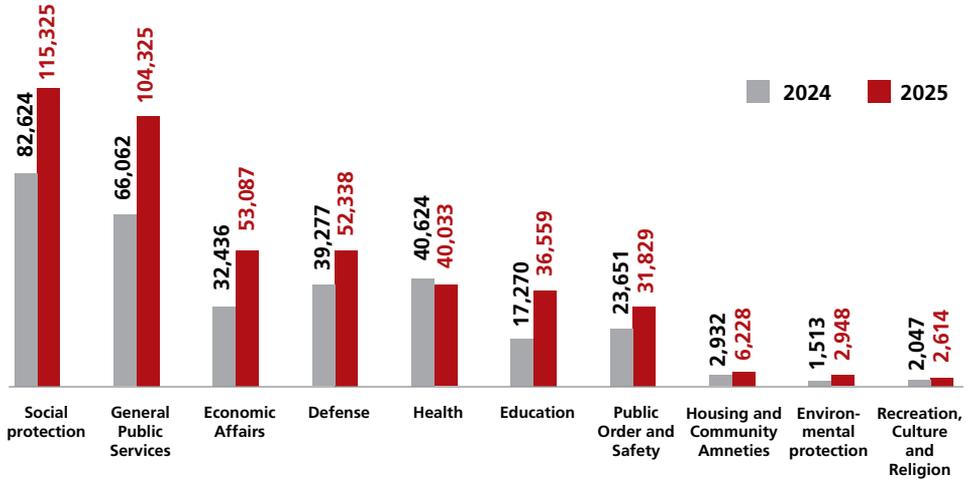
Indicators on social protection spending - in % of total spending on social protection



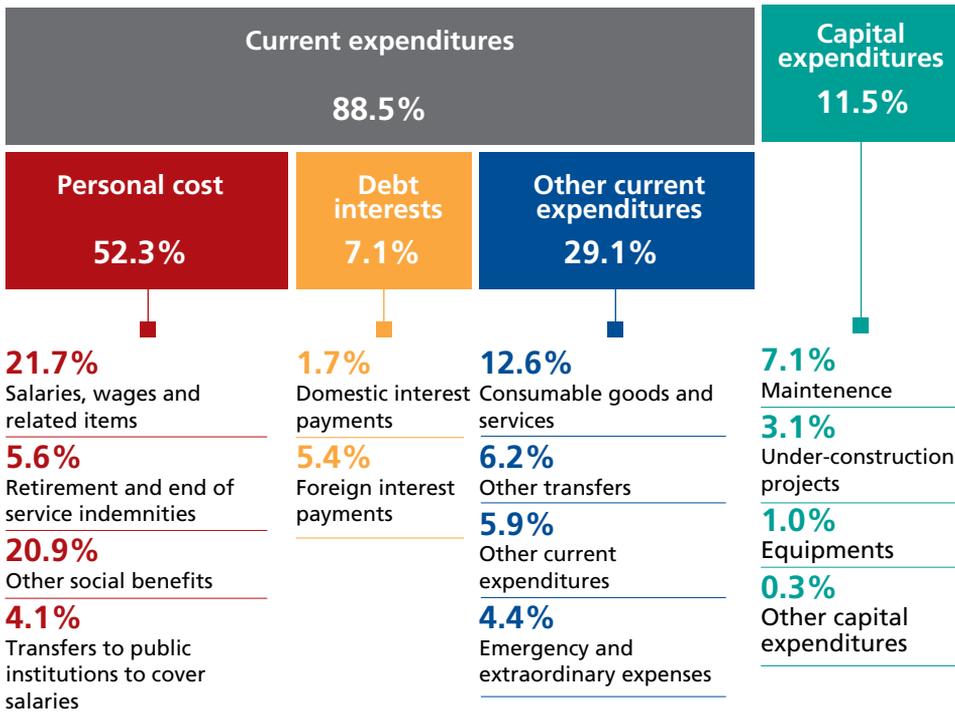
Notes:

- The expenditures figures presented above are based on the functional classification and therefore include expenditures allocated to salaries and wages and do not reflect total expenditures allocated to social protection.
- Other spending on social protection can be found in functions related to protecting women's rights (LBP 42 billion), support to children and youth (LBP 623 billion), the displaced (LBP 170 billion), protecting and promoting human rights (LBP 33 billion), unclassified social protection (LBP 48,693 billion), and others. To learn more about spending on social protection, check the report: <https://www.institutdesfinances.gov.lb/topics/Social-protection>

Estimated expenditures in the 2025 Budget compared to the 2024 Budget - in billions of LBP



2 | Budget expenditures according to the economic classification



3 | Budget expenditures according to the administrative classification

	Budget Law 2024	% of the budget	Budget Law 2025	% of the budget	
 Ministry of Defense	57,001.8	18.48	74,023.6	16.63	➔
 Ministry of Interior and Municipalities	33,894.5	10.99	43,374.3	9.74	➔
 Ministry of Public Health	40,476.7	13.12	39,822.7	8.94	➔
 Ministry of Education and Higher Education	18,857.7	6.11	38,256.5	8.59	➔
 Presidency of the Council of Ministers ³	22,774.7	7.38	25,568.7	5.74	➔
 Ministry of Public Works & Transportation	17,168.2	5.57	23,486.2	5.28	➔
 Ministry of Telecommunications	7,174.2	2.33	19,414.1	4.36	➔
 Ministry of Social Affairs	5,501.1	1.78	11,656.2	2.62	➔
 Ministry of Energy & Water	4,679.9	1.52	10,603.9	2.38	➔
 Ministry of Finance	5,180.2	1.68	7,257.8	1.63	➔
 Ministry of Foreign Affairs & Emigrants	6,618.8	2.15	6,845.1	1.54	➔
 Ministry of Labor	3,249.3	1.05	6,533.6	1.47	➔
 Ministry of Justice	1,370.3	0.44	2,465.2	0.55	➔
 Parliament	2,091.6	0.68	2,346.3	0.53	➔

³ The Presidency of the Council of Ministers encompasses around 40 entities, including institutions, bodies, councils, oversight agencies, development institutions, and independent funds. These entities are allocated financial appropriations in the general budget to cover their operational expenses, investment projects, and programs implemented as part of government policies.

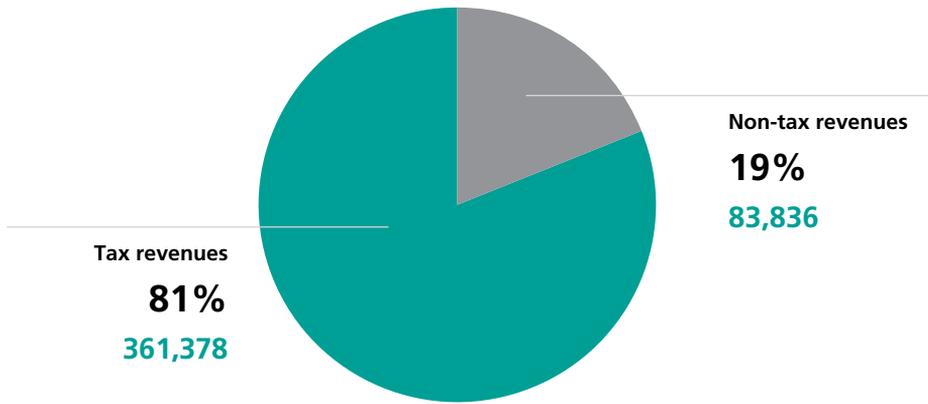
	Budget Law 2024	% of the budget	Budget Law 2025	% of the budget	
 Ministry of Agriculture	957.0	0.31	1,916.8	0.43	↗
 Ministry of Culture	1,544.7	0.50	1,707.3	0.38	↘
 Ministry of Economy & Trade	1,456.3	0.47	1,665.3	0.37	↘
 Ministry of Environment	73.7	0.02	1,115.8	0.25	↗
 Ministry of Information	314.5	0.10	589.6	0.13	↗
 Presidency of the Republic	149.5	0.05	386.6	0.09	↗
 Ministry of Tourism	100.5	0.03	196.2	0.04	↗
 Ministry of Industry	76.9	0.02	143.6	0.03	↗
 Independent national bodies	84.3	0.03	99.9	0.02	↘
 Ministry of Displaced	49.4	0.02	91.0	0.02	—
 Ministry of Youth and Sports	72.8	0.02	87.1	0.02	—
 Constitutional Council	19.2	0.01	49.2	0.01	—
 Common expenses	39,244.1	12.72	69,655	15.65	↗
 Budget Reserve	38,252.1	12.40	55,855.2	12.55	↗

- No deficit was recorded in the 2025 Budget, as the estimated revenues and expenditures were balanced.
- No appropriations were allocated for the payment of Eurobonds.
- Appropriations were included in the budget for the repayment of treasury advances, in accordance with the decrees that explicitly required their settlement through allocations in the 2025 general budget.

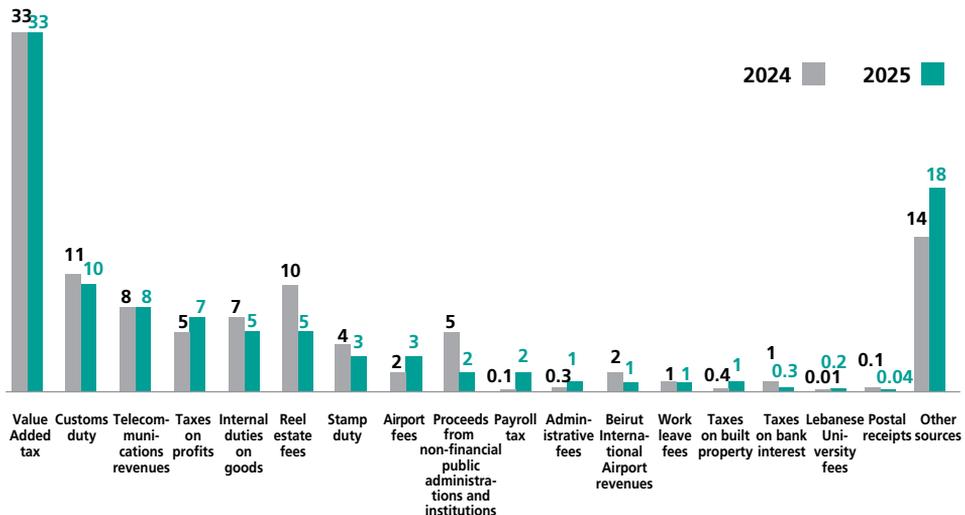
Estimated revenues for 2025

The total estimated revenues in the 2025 budget amount to LBP 445,214 billion

1 | Estimated revenue distributio - in billions of LBP



2 | Main sources of estimated revenue - (%)



The Budget in 5 questions and answers

Question 1 | What is the budget?

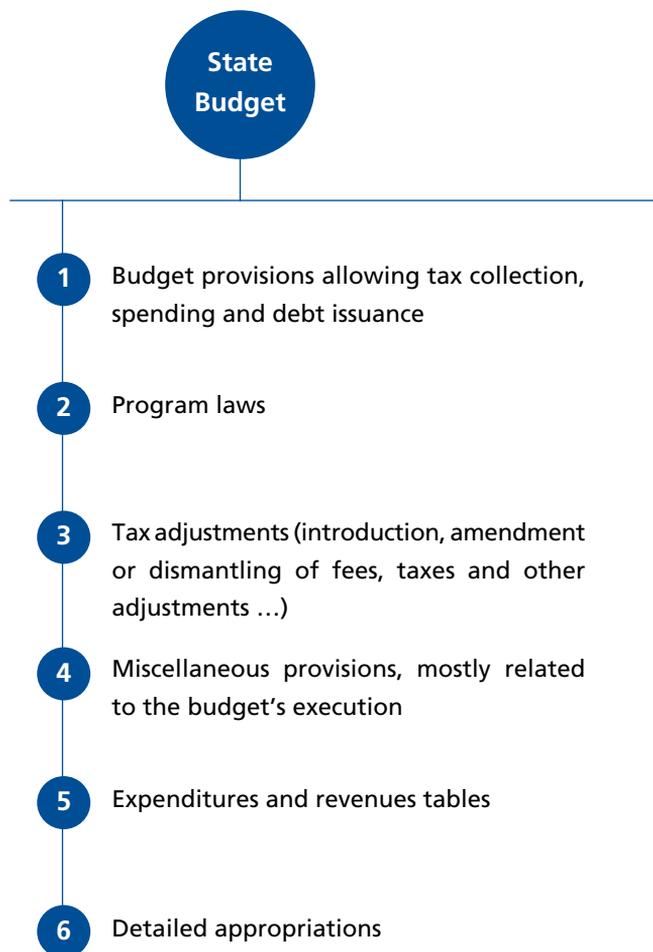
- Article 3 of the “Public Accounting Law” in Lebanon defines the state budget as “a legislative instrument in which national revenues and expenditures are estimated for the upcoming year, and by which the levy of taxes and spending allowed.”
- This definition indicates that the current budget follows a traditional structure or the so-called “line-item budget”.
- The line-item budget is based on the principle of allocating expenditure annually to governmental bodies such as ministries, administrations and institutions (administrative classification). It can also be broken down according to the purposes of disbursement for goods, services and works (functional classification) and according to the type of spending (economic classification).
- Worldwide, state budgets have evolved to become a tool of foresight, planning and accountability based on programs and performance assessments, thereby including significant changes to the budget content and classification (by functions/projects, programs and actions instead of items). These changes also affect the methods used in budget preparation, execution and control, linking it to performance indicators, annual performance plans and annual performance reports.

Why Shift Toward Program-Based Budgeting?

The International Monetary Fund (IMF) has, in several reports, emphasized the need to reform Lebanon’s fiscal system and adopt program-based budgeting. This approach focuses on linking public expenditures to specific goals and outcomes, thereby improving the efficiency of public resource use and enabling better monitoring of government spending performance.

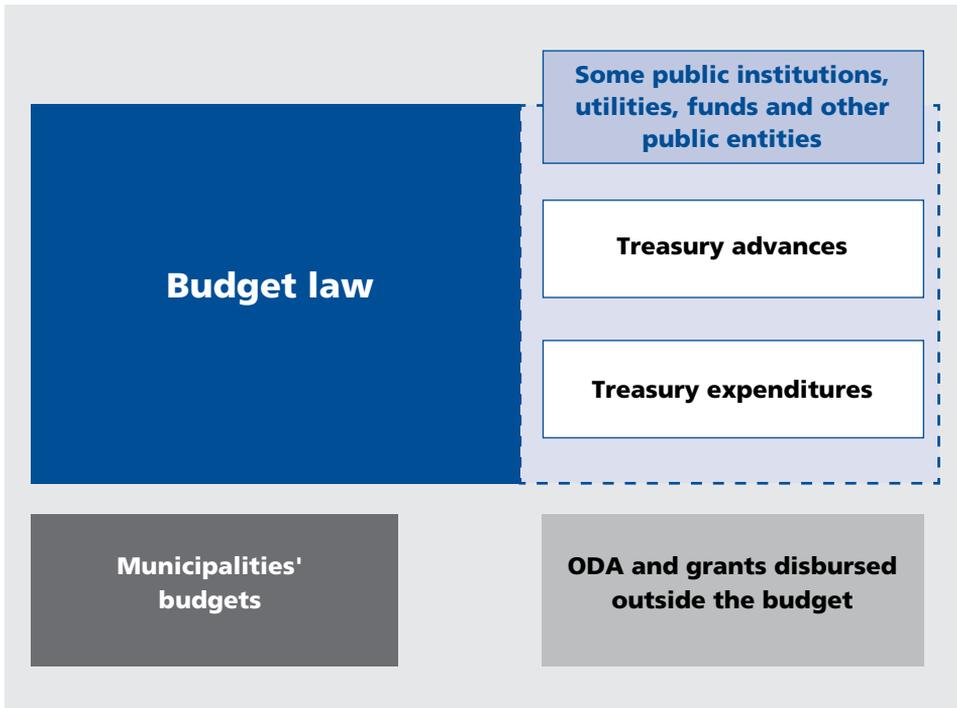
Criterion	Line-Item Budgeting	Program-Based Budgeting
Allocation method	Based on categories of expenditure (salaries, equipment, services, etc.)	Based on government objectives and programs
Oversight	Focus on compliance with the approved budget	Focus on achieving results and performance
Flexibility	Limited in terms of reallocating resources	Allows flexible spending to meet objectives
Accountability	Relatively weak accountability due to the lack of linkages between spending and outcomes	Enhances accountability by linking spending to sector performance

Question 2 | What does the budget law consist of?



Question 3 | Does the budget fully reflect the state's financial reality?

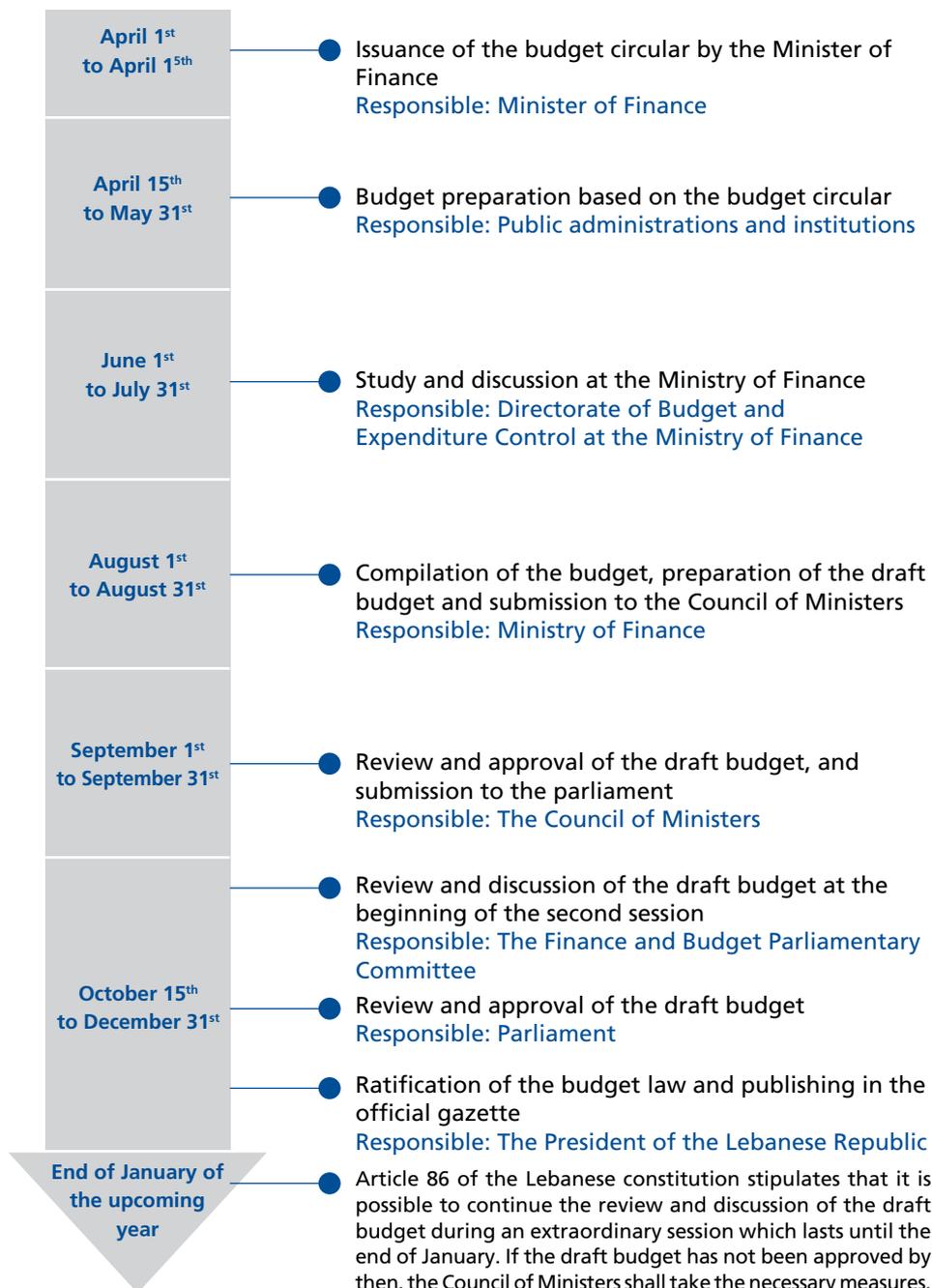
The approved budget represents only a large share of the central government budget. However, many expenditures occur off-budget (such as those of municipalities or a number of public institutions), while countries around the world rely on a consolidated "General Government Budget".



Question 4 | What are the main principles governing the general budget?

<p>Annuality</p>	<p>The budget is prepared for a single fiscal year that coincides with the calendar year, from January 1st to December 31st</p>	<p>Exceptions</p> <ol style="list-style-type: none"> 1. Programs 2. Appropriations transferred to the upcoming year 3. The provisional twelfths 4. Additional appropriations
<p>Unity</p>	<p>There should be only one budget that includes all central government revenues and expenditures</p>	<p>Exceptions</p> <ol style="list-style-type: none"> 1. Extraordinary budgets 2. Independent budgets 3. Special accounts of the treasury
<p>Universality</p>	<p>Total revenues should cover total expenditures. It means that all revenues and expenditures should be accounted for in full and without any adjustments</p>	<p>Exceptions</p> <p>The use of netting instead of gross budgeting in computing specific fees</p>
<p>Non-assignment</p>	<p>Budget revenues must not be assigned to specific expenditures</p>	<p>Exceptions</p> <ol style="list-style-type: none"> 1. The assignment of some revenues to cover specific expenditures for practical considerations 2. The assignment of some revenues to cover specific related expenditures 3. The assignment of some revenues to the account of the independent municipal fund and specific entities with independent and annexed budgets 4. Conditional grants
<p>Equilibrium</p>	<p>The total ordinary revenues in the budget must cover the total expenditures</p>	<p>Exceptions</p> <p>Deficit or surplus</p>

Question 5 | What are the main stages of budget preparation and approval?



What happens if the budget is not approved within the constitutional deadlines?

- According to Article 86 of the Lebanese Constitution, if Parliament fails to approve the budget before the set constitutional deadline, the President of the Republic, in agreement with the Prime Minister, shall call for an extraordinary session until the end of January to complete discussion.
- If this period expires without the budget being approved, the Council of Ministers may issue a decree enforcing the proposed budget, provided that it was submitted to Parliament at least 15 days before the start of the extraordinary session.
- During this period, the government continues to collect taxes and fees as before, using the previous year's budget as a reference—adjusted for any added or canceled appropriations. Expenditures for the month of January are made according to the Provisional Twelfth Rule.
- The Provisional Twelfth Rule, as stipulated in Article 12 of the Public Accounting Law, is a temporary financial mechanism applied when the annual budget is not approved on time. Under this rule, the government may continue spending each month up to one-twelfth of the previous year's budget. This ensures the continuity of public services until the new budget is formally adopted.

The team

This publication was prepared by the Institut des Finances Basil Fuleihan under the supervision of its President, Ms. Lamia Moubayed Bissat.

The content of the guide was reviewed by the Directorate of Budget and Expenditures Control team at the Ministry of Finance.

This guide was published in collaboration with “UNICEF” and “Financially Wise” as part of the project on “Enhancing Budget Transparency, Accountability and Inclusiveness in Lebanon”.

This booklet is published as part of the "Financial and Fiscal Awareness" series

You may copy, download, or print the contents for personal use, and include excerpts in documents, presentations, or websites, provided that the following source is properly cited: "Citizen Budget", Institut des Finances Basil Fuleihan, Lebanese Ministry of Finance - 2025.

For additional use, please contact the Institut on the following email address institute@iof.gov.lb.

This booklet is available at:

- The Institut des Finances Basil Fuleihan website: www.institutdesfinances.gov.lb
- The Ministry of Finance website: www.finance.gov.lb

About the Institut des Finances Basil Fuleihan

The Institut des Finances Basil Fuleihan is a center of excellence that contributes to national capacity development in public financial management and governance through policy research, training and partnership building. The institute is an autonomous public institution operating under the tutelage of the Lebanese Minister of Finance.

© All rights reserved to the Institut des Finances Basil Fuleihan - Ministry of Finance 2025.
ISBN ISBN 978-9953-9047-6-4

512, Corniche El-Nahr
P.O.Box: 16-5870 Beirut, Lebanon
Tel: +961 1 425 146/9
Fax: +961 1 426 860
E-mail: institute@iof.gov.lb
institutdesfinances.gov.lb

 IOFLebanon

 IOFLebanon

 IOFLebanon

 InstituteOfFinance

 Institut des Finances Basil Fuleihan