

Preface

In accordance with Article 22.1 of Royal Legislative Decree 2/2007 of 28 December, which approves the revised text of the General Budget Stability Law (TRLGEP), and given that the Initial Budget bill of the City of Barcelona for the 2010 financial year does not meet the objective of budget stability that the Central Government has established for local entities (maximum deficit of 0.4% of the GDP, which is estimated to be equivalent to 6.41% of non-financial revenue, lacking a decision from the National Commission of Local Administration of the Ministry of Economy and Public Finance), the City of Barcelona is bound to present an Economic-Financial Re-balancing Plan (Multiannual Budget Scenario) to the Plenary Session of the Municipal Council.

Content of the Economic-Financial Plan / Multiannual Budget Scenario

Article 20 of Royal Decree 1463/2007 of 2 November, which approves the implementing Regulations of the General Budget Stability Law (RLGEP-EL), as it applies to local entities, establishes the minimum information that the Economic-Financial Plan must contain, which is the following:

1. A list of dependent entities.
2. An evaluation report issued by the General Internal Auditor's Office on the failure to meet the budget stability objective.
3. Information on the revenue and expenses of the budget that is unbalanced and on the budget projections of subsequent financial years until a balanced budget is reached.
4. Individual explanations of the adjustments made to the budget forecasts for revenue and expenses to adapt them to the criteria established in the European System of National and Regional Accounts (ESA 95).
5. An explanatory report of the inter-annual variations in the revenue and expense forecasts, thereby indicating the corrective activities and measures to be adopted in each financial year and the economic effects of the same in the financial year and in successive financial years until the end of the plan.

1. A list of dependent entities.

Article 20.a) of the RLGEP-EL envisages that the Economic-Financial Plan should contain a list of dependent entities, thereby expressly indicating the legal form of the same, the total or partial shareholding (direct or indirect) and the sector delimitation of each one according to the ESA 95.

The dependent entities of the City of Barcelona, in accordance with Article 2 of the RLGEP-EL, are the following:

Name	Interest held		Sector delimitation according to ESA 95 ⁽¹⁾
	%	Type	
Local autonomous bodies			
MA Disabled People	100.00	Direct	S.13 GG
MA Urban Landscape and Quality of Life	100.00	Direct	S.13 GG
MA Education	100.00	Direct	S.13 GG
MA IT Services	100.00	Direct	S.13 GG
MA Town Planning	100.00	Direct	S.13 GG
MA Finances	100.00	Direct	S.13 GG
MA Markets	100.00	Direct	S.13 GG
MA Barcelona Sports ^(a)	100.00	Direct	S.13 GG
MA Social Services ^(b)	100.00	Direct	S.13 GG
Public business entities			
MA Culture	100.00	Direct	S.13 GG
MA Parks and Gardens	100.00	Direct	S.13 GG
MA Mies van der Rohe Foundation ^(c)	100.00	Direct	S.13 GG
MA Housing	100.00	Direct	S.11 NFC
Municipal firms			
Barcelona d'Infraestructures Municipals, S.A.	100.00	Direct	S.13 GG
Pro Nou Barris, S.A.	100.00	Indirect	S.13 GG
22 Arroba Bcn, S.A.	100.00	Indirect	S.13 GG
Agència de Promoció del Carmel i Entorns, S.A.	100.00	Indirect	S.13 GG
ProEixample, S.A.	62.12	Indirect	S.13 GG
Foment de Ciutat Vella, S.A.	51.00	Indirect	S.13 GG
Informació i Comunicació de Barcelona, S.A.	100.00	Direct	S.13 GG
Barcelona Activa, S.A., S.P.M.	100.00	Direct	S.13 GG
S.M. Barcelona Gestió Urbanística, S.A.	100.00	Direct	S.13 GG
Barcelona de Serveis Municipals, S.A.	100.00	Direct	S.11 NFC
Parc d'Atraccions Tibidabo, S.A.	100.00	Indirect	S.11 NFC
Tractament i Selecció de Residus, S.A.	58.64	Indirect	S.11 NFC
Selectives Metropolitanas, S.A.	58.64	Indirect	S.11 NFC
Solucions Integrals per als Residus, S.A.	58.64	Indirect	S.11 NFC
Cementiris de Barcelona, S.A.	51.00	Indirect	S.11 NFC
Serveis Funeraris de Barcelona, S.A.	51.00	Indirect	S.11 NFC
Mercados de Abastecimientos de Barcelona, S.A.	50.69	Indirect	S.11 NFC

Name	Interest held		Sector delimitation according to ESA 95 ⁽¹⁾
	%	Type	
Consortiums ⁽²⁾			
Infància i Món Urbà Institute	33.33	Direct	S.13 GG
Campus Interuniversitari Diagonal – Besòs Consortium	25.00	Direct	S.13 GG
Barcelona Urban Ecology Agency	33.33	Direct	S.13 GG
Barcelona Energy Local Agency	50.00	Direct	S.13 GG
Besòs Consortium	50.00	Direct	S.13 GG
Barcelona Public Libraries Consortium	50.00	Direct	S.13 GG
Mercat de les Flors / Centre de les Arts de Moviment Consortium	50.00	Direct	S.13 GG
El Far, Centre de Treballs del Mar Consortium ^(d)	36.36	Direct	S.13 GG
Foundations and other entities			
Navegación Oceánica Barcelona Foundation ^(d)	Note (3)	Direct	S.13 GG
Barcelona Cultura Foundation ^(d)	Note (3)	Direct	S.13 GG
Red Internacional de Ciudades Educadoras Association ^(d)	Note (3)	Direct	S.13 GG

(1) S.13 GG: it includes all non-market, public institutions, meaning all institutions whose non-market revenue is greater than 50% of the production costs.

S.11 NFC (non-financial corporation): it includes, among others, market public institutions, meaning all institutions whose market revenue is greater than 50% of the production costs.

(2) Shareholding according to the number of members of the City of Barcelona or of its dependent entities who are on the governing bodies.

(3) They consolidate with the City of Barcelona by the composition of their governing bodies and/or their financing sources.

(a) In 2008, their legal personality was a public business entity.

(b) Entry into operation in 2010.

(c) In 2008 and in 2009, their legal personality was a local autonomous body.

(d) They were not included as dependent entities in the initial 2009 budget. Nevertheless, they were included in the 2008 budget settlement because it was drafted afterwards.

Article 4.1 of the RLGE-EL establishes that local entities, the autonomous bodies thereof and dependent public entities that provide services or produce goods not mainly financed by commercial revenue (entities that correspond to sector delimitation S.13 GG) will approve, execute and settle their consolidated budgets by adapting to the principle of budget stability, which is understood as a situation of balance or surplus, calculated throughout the economic cycle in terms of financing capacity according to the definition contained in the ESA 95. All other dependent entities will approve, execute and settle their respective budgets or will approve their respective profit and loss accounts in a situation of financial balance, in accordance with the criteria of the accounting plan that is applicable to them.

Therefore, the consolidation perimeter of the Economic-Financial Plan is the one formed by the entities that correspond to the S.13 GG delimitation of the ESA 95.

2. An evaluation report issued by the General Internal Auditor's Office on the failure to meet the budget stability objective.

Article 20.b) of the RLGEP-EL envisages that the Economic-Financial Plan must contain an evaluation report issued by the General Internal Auditor's Office on the failure to comply with the budget stability objective, which is included in this file.

3. Information on the revenue and expenses of the budget that is unbalanced and on the budget projections of subsequent financial years until a balanced budget is reached.

Article 20.c) of the RLGEP-EL establishes that the Economic-Financial Plan must contain the revenue and expense information of the budget (chapter detail) and the budgetary projections of revenue and expenses of the financial year or subsequent financial years until a balanced budget is reached, with a maximum of three years.

The budgetary projections have to include the investment forecasts and the proposal for the financing thereof.

This information has to be consolidated and has to contain an individual breakdown that allows verifying the incorporation of the various, integrated dependent entities and the corresponding consolidation adjustments.

Following these provisions, the 2010-2013 Economic-Financial Plan is shown below in consolidated terms:

2010-2013 CONSOLIDATED ECONOMIC-FINANCIAL PLAN

REVENUE	Settled 2008 Budget	Definitive 2009 Budget on 30/Sept./2009	Initial 2010 Budget	2011 Projection	2012 Projection	2013 Projection
1. Direct taxes	760,403,587	756,850,510	780,018,110	791,548,946	833,752,681	879,508,679
2. Indirect taxes	75,784,172	67,113,350	53,087,480	43,818,785	44,669,802	45,664,329
3. Fees and other revenue, including:	428,379,497	368,476,425	363,036,756	372,555,692	387,987,324	406,021,259
special contributions and urban development fees	20,496,209	16,185,894	12,529,000	12,882,067	13,428,331	14,066,714
4. Current transfers	1,105,652,287	1,136,214,452	953,950,785	871,263,517	907,571,250	950,001,709
5. Capital gains	61,590,021	68,281,394	49,720,831	51,103,784	53,243,160	55,746,107
Total current operations	2,431,809,564	2,396,936,131	2,199,813,962	2,130,290,724	2,227,224,217	2,336,942,083
6. Disposal of real property	17,268,725	29,377,320	15,000,000	15,150,000	15,528,750	15,994,613
7. Capital transfers	40,603,646	345,832,439	80,513,678	81,318,815	82,538,597	84,189,369
Total capital operations	57,872,371	375,209,759	95,513,678	96,468,815	98,067,347	100,183,982
8. Financial assets	79,900	120,948,677	3,743,270	3,780,703	3,837,414	3,914,162
9. Financial liabilities	2,483,739	110,819,577	312,069,740	401,232,200	201,250,683	1,275,697
Total financial operations	2,563,639	231,768,254	315,813,010	405,012,903	205,088,097	5,189,859
TOTAL REVENUE	2,492,245,574	3,003,914,144	2,611,140,650	2,631,772,442	2,530,379,661	2,442,315,924

EXPENSES	Settled 2008 Budget	Definitive 2009 Budget on 30/Sept./2009	Initial 2010 Budget	2011 Projection	2012 Projection	2013 Projection
1. Personnel expenses	554,435,910	552,749,261	560,669,740	566,276,437	574,770,583	586,265,994
2. Expenses on current goods and services	654,221,676	718,728,100	759,439,440	764,761,955	770,497,669	785,907,622
3. Financial expenses	29,335,534	41,868,689	41,674,076	44,408,624	55,029,017	54,818,221
4. Current transfers	459,425,114	536,848,127	498,442,905	497,279,122	504,809,797	520,518,090
Total current operations	1,697,418,234	1,850,194,177	1,860,226,161	1,872,726,138	1,905,107,066	1,947,509,927
6. Investment	515,413,015	897,745,187	615,906,217	626,112,286	502,250,767	456,124,174
7. Capital transfers	105,515,677	131,663,312	15,553,348	15,631,114	15,865,581	16,182,893
Total capital operations	620,928,692	1,029,408,499	631,459,565	641,743,400	518,116,348	472,307,067
8. Financial assets	9,998,823	13,010,661	15,583,661	15,621,580	15,855,904	16,173,022
9. Financial liabilities	159,048,033	111,300,807	103,871,263	101,681,324	91,300,343	6,325,908
Total financial operations	169,046,856	124,311,468	119,454,924	117,302,904	107,156,247	22,498,930
TOTAL EXPENSES	2,487,393,782	3,003,914,144	2,611,140,650	2,631,772,442	2,530,379,661	2,442,315,924

INDICATORS	2008	2009	2010	2011	2012	2013
Gross savings (without special contributions and urban development fees)	713,895,121	530,556,065	327,058,801	244,682,519	308,688,820	375,365,442
Gross savings as a % of current revenue	29.4	22.3	15.0	11.6	13.9	16.2
Non-financial revenue (1 to 7)	2,489,681,935	2,772,145,890	2,295,327,640	2,226,759,539	2,325,291,564	2,437,126,065
Non-financial expenses (1 to 7)	2,318,346,926	2,879,602,676	2,491,685,726	2,514,469,538	2,423,223,414	2,419,816,994
Financing capacity	171,335,009	-107,456,786	-196,358,086	-287,709,999	-97,931,850	17,309,071
Financing capacity (need) as a % of non-financial revenue	6.9	-3.9	-8.6	-12.9	-4.2	0.7
Gross savings after redemptions	556,149,686	420,556,060	224,438,801	144,264,658	218,670,423	370,322,214
Borrowing (on 31 December)	776,851,138	777,408,599	985,650,943	1,285,233,082	1,395,214,686	1,390,195,737
Borrowing + guaranties (on 31 December)	779,653,436	779,031,371	986,234,140	1,285,641,237	1,395,563,196	1,390,490,199
Borrowing / current revenue ⁽¹⁾ , as a percentage	32.2	32.7	45.0	60.7	63.0	59.8
Borrowing + guaranties / current revenue ⁽¹⁾ , as a percentage	32.3	32.7	45.0	60.7	63.0	59.9

(1) Current revenue, excluding special contributions and urban development fees.

Appendix 1 includes form PR-1.2, application to the Generalitat de Catalunya for approval of the 2010-2013 Economic-Financial Plan, in accordance with Order ECF/138/2007 of 27 April, on procedures regarding the financial supervision of local entities.

The 2008 data correspond to the budget settlement of said year. The 2009 data correspond to the definitive budget data on 30 September, which means that they include the credit modifications posted up to that date. The 2010 data are those of the consolidated budget bill that is expected to be approved in the Plenary Session of the Municipal Council on 23 December 2009. The data for 2011 to 2013 are projections.

The details of the different entities that form a part of the consolidation perimeter, as well as the necessary adjustments and deletions for obtaining the consolidated budget data of the 2008, 2009 and 2010 financial years, are included in **appendices 2, 3 and 4**.

4. Individual explanations of the adjustments made to the budget forecasts for revenue and expenses to adapt them to the criteria established in the ESA 95.

Article 20.d) of the RLGEP-EL sets forth that the Economic-Financial Plan has to include individual explanations of the adjustments made to the budget forecasts for revenue and expenses for each one of the years that the plan is in effect in order to adapt the budget information to the criteria established in the European System of National and Regional Accounts, when applicable.

The City of Barcelona makes said adjustments when the budget is settled. Regarding the initial budget, the financing capacity/need is determined by the difference between chapters 1 to 7 for revenue and chapters 1 to 7 for expenses.

Regarding the 2008 budget settlement, given that the City Government's individual budget represented more than 95% of the consolidated budget, only the adjustments that were made to the City Government's individual budget settlement are indicated, which are included in the audit report dated 27 February 2009.

The adjustments were calculated according to the "Deficit calculation manual for National Accounting adapted to Local Entities" of the Ministry of Economy and Public Finance. They are summarised below:

Summary of adjustments	Amount
Revenue	
Chapters 1, 2 and 3 (cash basis)	-76,315,827
Concept 420, Complementary financing fund	27,867,186
Concept 450, Transfers of the Generalitat de Catalunya	-16,183,238
Expenses	
Chapter 3 (interest accrued and not due)	-2,392,793
Chapter 8 (capital increase of Fira 2000, S.A.)	-281,967
Total Adjustments	-67,306,639

Revenue:

- a) Chapter 1, Direct taxes; Chapter 2, Indirect taxes; and Chapter 3, Fees and other revenue have to be posted according to the cash accounting basis, thereby taking into account both the revenue corresponding to the current financial year and the revenue corresponding to closed financial years.
- b) The revenue coming from the Central Government has to be posted according to the cash accounting basis, thereby taking into account both the revenue corresponding to the current financial year and the revenue corresponding to closed financial years.
- c) All other current transfers and capital transfers have to be posted according to the same accounting criteria that is used by the payer of the transfer.

Expenses:

- a) Chapter 3, Financial expenses, has to be posted according to the accrual basis.
- b) Regarding the expenses of Chapter 8, Financial assets, if it concerns a capital increase to cover losses of the company, it will have to be treated as if it were a capital transfer.

5. An explanatory report of the inter-annual variations in the revenue and expense forecasts, thereby indicating the corrective activities and measures to be adopted in each financial year and the economic effects of the same in the financial year and in successive financial years until the end of the plan.

a) Initial 2010 budget.

The 2010 data correspond to the initial 2010 consolidated budget that is expected to be approved in the Plenary Session of the Municipal Council on 23 December 2009, together with this Economic-Financial Plan.

b) Macroeconomic hypotheses.

The macroeconomic hypotheses used in the Economic-Financial Plan are the following:

	2010	2011	2012	2013
Real GDP	-0.3%	1.8%	2.7%	2.7%
CPI	0.0%	1.0%	1.5%	2.0%
Nominal GDP	-0.3%	2.8%	4.2%	4.8%
3-month Euribor	2.0%	2.5%	3.0%	3.0%

The hypotheses of real GDP for the 2010-2012 period correspond to those that are included in the report on the cyclical position of the Spanish economy presented in the Council of Ministers on 12 June 2009. For 2013, economic growth equal to that of 2012 is expected. With respect to the consumer price index (CPI), it has been considered to be 0% in 2010, the same

as the deflator of the forecasted GDP in said report, and it has been considered that the CPI will gradually increase until it reaches 2% in 2013. The hypothesis on the 3-month Euribor is the entity's own preparation.

c) Current revenue: chapters 1 to 5.

The following estimates have been made for the 2011-2013 period:

- Direct taxes
 - * It is estimated that the property tax (IBI) will grow 7.5% annually until 2011 due to the gradual application of the new land registry values approved in 2001 and due to the progressive disappearance of the current limits to growth of the fees starting in 2012. The tax rate that the City Government applies is 0.75% of the land registry value in general and 1% for 10% of non-residential properties with a higher land registry value.
 - * The tax on economic activities (IAE) is expected to grow 2% annually throughout the entire period, based on the historical evolution that this tax concept has had over the last 3 years.
 - * The tax on motor vehicles (IVTM) will remain stable based on the historical evolution that this tax has had.
 - * The tax on the increase in the value of land (IIVT) is expected to stabilise as from 2011 based on the forecasted levels for 2010. And in 2012 and 2013, it is expected to grow at the same rate as forecasted inflation.
 - * Regarding the assignment of IRPF (Personal Income Tax) by the Central Government, the estimates are based on the same parameters as the estimate of the Complementary Financing Fund, which is explained in the current transfers section. For 2011, it is forecasted to be reduced by 44.5% with respect to 2010.

- Indirect taxes:
 - * In 2011, the tax on constructions, installations and works (ICIO) is still expected to show a 5% downward correction and is expected to stabilise as from 2012.
 - * Regarding the assignment of VAT and special taxes by the Central Government, the estimates are based on the same parameters as the estimate of the Complementary Financing Fund, which is explained in the current transfers section. For 2011, the assigned taxes are forecasted to drop by 28.5% with respect to 2010.

- Charges and other revenue:
 - * Charges and other revenue are forecasted to grow, in general, at the same rate as the forecasted nominal GDP, except for urban development licenses and urban development charges, which are forecasted to decrease by 5% in 2011, after which they will stabilise.

- Current transfers:
 - * Regarding the Complementary Financing Fund, for 2011 advanced amounts have been estimated based on the GDP growth forecasts, on the elasticities of tax collection with respect to the GDP of the 1994-2000 economic recovery period and on the Autonomous Community financing reform approved in 2010. Regarding the definitive 2009 settlement, which is expected to be negative, the hypothesis made is that it will start to be refunded over 4 years as from 2012, following the same criterion that is applied to the negative settlement of 2008. The 2009 settlement is based on the 2009 settlement estimate that is included in the State Budgets bill for 2010. This hypothesis represents a 7.5% drop of the Complementary Financing Fund for 2011. For 2012 and 2013, it is expected that a new financing model will have been approved for Local Entities and that the Complementary Financing Fund will grow the same as the nominal GDP.
 - * Other current transfers are expected, in general, to grow the same as the nominal GDP, mainly due to the transfers received by the Generalitat de Catalunya for education, primary care, child and adolescent care, the elderly, disabled persons and immigration. Likewise, it is expected that the transfers of 15 million euros coming from the Central Government and derived from the Municipal Charter will be maintained.

- Capital gains: It is estimated that capital gains, in general, will increase at the same rate as the nominal GDP, except for financial income, which will grow according to the evolution of the 3-month Euribor.

d) Current expenses: chapters 1 to 4.

- Personnel expenses have been estimated while considering the collective bargaining agreement for the 2008-2011 period and the evolution of the staff. For 2011, 2012 and 2013, personnel expenses will grow at the same pace as inflation.

- Purchases of goods and services are estimated to grow in 2011 and 2012 at a rate that is equivalent to half of forecasted inflation. Priority will be given to the expenses related to social care, public space and economic promotion, and a containment plan will be applied to all other expenses. For 2013, it is expected that expenses will grow in general at the same pace as inflation.

- Financial expenses are based on the amount and structure of the estimated debt and on the hypotheses made on the evolution of the 3-month Euribor.

- In general, the same variation rates that are applied to expenses for purchases of goods and services are applied to current transfers. As an exceptional rule, there is the contribution to the Municipal Association of the Barcelona Metropolitan Area, which, in accordance with the resolution of the Plenary Session, corresponds to 7.6% of the share in Central Government revenue (shared taxes and the Complementary Financing Fund), ,

excluding the compensation for reform of the economic activities tax. Therefore, the evolution of this transfer is linked to the expected evolution of said concepts.

e) Capital income: chapters 6 and 7.

- Disposal of real property: its amount decreases in 2010 and thereafter is expected to grow moderately.
- Capital transfers: The capital transfers received by the City of Barcelona come from other public administrations to finance certain investments. These transfers are expected to grow, on average, the same as forecasted inflation.

f) Capital expenses (chapters 6 and 7).

- In general, capital expenses will continue a downward trend to be able to reach budget balance in 2013 and to ensure that the level of gross savings is always above 10% so that the City Government's financial solvency does not deteriorated.

g) Capital increases and others (chapter 8).

- The capital increases include the annual capital increase of 8 million euros in Fira de Barcelona until 2011. As from 2012, growth is estimated to be equivalent to forecasted inflation.
- The remainder of the chapter includes the variations in the accounting statements that are not budgetary in nature and that correspond to the translation of the revenue and expense forecast statements and the statements of the sources and uses of funds of public business entities, municipal firms and foundations to budget accounting in order to present the consolidated budget.

h) Borrowing.

- The revenue forecasts of Chapter 9 include the new, necessary borrowing to finance the expected capital expenses as a whole.
- The expense forecasts of Chapter 9 include the contractual redemptions of current financing operations.

The breakdown of the evolution of borrowing by entities is the following:

City of Barcelona	2010	2011	2012	2013
Initial outstanding balance	770,101,210	980,101,210	1,280,101,210	1,390,101,210
New long-term debt	310,000,000	400,000,000	200,000,000	0
Long-term redemption	100,000,000	100,000,000	90,000,000	5,000,000
Short-term debt variation	0	0	0	0
Final outstanding balance	980,101,210	1,280,101,210	1,390,101,210	1,385,101,210
Short-term debt	0	0	0	0
Long-term debt	980,101,210	1,280,101,210	1,390,101,210	1,385,101,210

Other entities	2010	2011	2012	2013
Initial outstanding balance	7,307,389	5,549,733	5,131,872	5,113,475
New long-term debt ⁽¹⁾	849,733	0	0	0
Long-term redemption ⁽¹⁾	2,620,000	417,861	18,397	18,948
Short-term debt variation ⁽²⁾	12,611	0	0	0
Final outstanding balance	5,549,733	5,131,872	5,113,475	5,094,977
Short-term debt	4,300,000	4,300,000	4,300,000	4,300,000
Long-term debt	1,249,733	831,872	813,475	794,527

(1) It corresponds to the forecasted variation of long-term borrowing of the Navegación de Barcelona Foundation.

(2) The entities that currently have short-term credit policies are Municipal Agency for Education, Barcelona Activa, S.A., Informació i Comunicació de Barcelona, S.A., the El Far Consortium and the Navegación Oceánica de Barcelona Foundation. It is estimated that, overall, the drawn-down balance of the policies at the end of the year will not exceed 4.3 million euros.

Appendix 1: Form PR-1.2, application to the Generalitat de Catalunya for approval of the 2010-2013 Economic-Financial Plan, in accordance with Order ECF/138/2007 of 27 April, on procedures regarding the financial supervision of local entities.

Form PR-1.2 Revenue and expense projections

Notes (1) (2)

Date of approval		Body					
		Settled Budget	Definitive Budget	Initial Budget	Projection	Projection	Projection
		Year 2008	Year 2009	Year 2010	Year 2011	Year 2012	Year 2013
Status of Revenue Account Budget							
1	Chapter 1	760,403,587	756,850,510	780,018,110	791,548,946	833,752,681	879,508,679
2	Chapter 2	75,784,172	67,113,350	53,087,480	43,818,785	44,669,802	45,664,329
3	Chapter 3	428,379,497	368,476,425	363,036,756	372,555,692	387,987,324	406,021,259
4	Chapter 3 detail: special contributions and urban development fees	20,496,209	16,185,894	12,529,000	12,882,067	13,428,331	14,066,714
5	Chapter 4	1,105,652,287	1,136,214,452	953,950,785	871,263,517	907,571,250	950,001,709
6	Chapter 5	61,590,021	68,281,394	49,720,831	51,103,784	53,243,160	55,746,107
7	Current revenue (1 + 2 + 3 + 5 + 6)	2,431,809,564	2,396,936,131	2,199,813,962	2,130,290,724	2,227,224,217	2,336,942,083
8	Chapter 6	17,268,725	29,377,320	15,000,000	15,150,000	15,528,750	15,994,613
9	Chapter 7	40,603,646	345,832,439	80,513,678	81,318,815	82,538,597	84,189,369
10	Chapter 8	79,900	120,948,677	3,743,270	3,780,703	3,837,414	3,914,162
11	Chapter 9	2,483,739	110,819,577	312,069,740	401,232,200	201,250,683	1,275,697
Status of Expense Account Budget							
12	Chapter 1	554,435,910	552,749,261	560,669,740	566,276,437	574,770,583	586,265,994
13	Chapter 2	654,221,676	718,728,100	759,439,440	764,761,955	770,497,669	785,907,622
14	Chapter 3	29,335,534	41,868,689	41,674,076	44,408,624	55,029,017	54,818,221
15	Chapter 4	459,425,114	536,848,127	498,442,905	497,279,122	504,809,797	520,518,090
16	Current expense (12 + 13 + 14 + 15)	1,697,418,234	1,850,194,177	1,860,226,161	1,872,726,138	1,905,107,066	1,947,509,927
17	Chapter 6	515,413,015	897,745,187	615,906,217	626,112,286	502,250,767	456,124,174
18	Chapter 7	105,515,677	131,663,312	15,553,348	15,631,114	15,865,581	16,182,893
19	Chapter 8	9,998,823	13,010,661	15,583,661	15,621,580	15,855,904	16,173,022
20	Chapter 9	159,048,033	111,300,807	103,871,263	101,681,324	91,300,343	6,325,908
Non-financial Surplus / Deficit							
21	Non-financial Surplus (+) / deficit (-) (7 + 8 + 9 - 16 - 17 - 18)	171,335,009	-107,456,786	-196,358,086	-287,709,999	-97,931,850	17,309,071
Status of Budget Reserves							
22	Budget reserves for general expense	166,513,947	-	-	-	-	-
Outstanding debt							
23	Outstanding long-term debt	770,681,797	773,121,210	981,350,943	1,280,933,082	1,390,914,686	1,385,895,737
24	Outstanding short-term debt	6,169,341	4,287,389	4,300,000	4,300,000	4,300,000	4,300,000
25	Guaranteed long-term debt	2,802,298	1,622,772	583,197	408,154	348,511	294,462
26	Guaranteed short-term debt	0	0	0	0	0	0

Financing capacity / need (Note 3)

27	Net acquisition of financial assets	9,918,923	-107,938,016	11,840,391	11,840,877	12,018,490	12,258,860
28	Net liabilities contracted	-89,257,654	-481,230	208,198,477	299,550,876	109,950,340	-5,050,211
29	Financing capacity (+) / need (-) (27 - 28)	99,176,577	-107,456,786	-196,358,086	-287,709,999	-97,931,850	17,309,071

Current saving and budget results (Note 4)

30	Current saving (7 - 4 - 16)	713,895,121	530,556,060	327,058,801	244,682,519	308,688,820	375,365,442
31	Long-term debt redemption (20)	157,745,435	110,000,000	102,620,000	100,417,861	90,018,397	5,018,948
32	Current saving after redemptions (30 - 31)	556,149,686	420,556,060	224,438,801	144,264,658	218,670,423	370,346,494
33	Other non-recurrent expense and revenue (17+18+19 - 4 - 8 - 9 - 10 - 11)	551,297,893	420,556,060	224,438,801	144,264,658	218,670,423	370,346,494
34	Budget results (32 - 33)	4,851,792	0	0	0	0	0
35	Expenses funded with budget reserves for general expense (current operations)	12,533,274					
36	Expenses funded with budget reserves for general expense (capital operations)	24,268,027					
37	Negative deviation of funding of the year (current operations)	161,672					
38	Negative deviation of funding of the year (capital operations)	22,457,224					
39	Positive deviation of funding of the year (current operations)	16,726,915					
40	Positive deviation of funding of the year (capital operations)	7,794,459					
41	Adjusted Budget results (34 + 35 + 36 + 37 + 38 - 39 - 40)	39,750,615	0	0	0	0	0

Financial ratios

42	Return capacity. Annual redemption $[(32 + 35 + 37 - 39) / (7 - 4 - 39)]$ (%)	23.06%	17.66%	10.26%	6.81%	9.88%	15.94%
43	Return capacity. Long-term debt $[(30 + 35 + 37 - 39) / 23]$ (%)	92.11%	68.63%	33.33%	19.10%	22.19%	27.08%
44	Return capacity. Long-term debt and guarantees $[(30+35+37-39) / (23+25)]$ (%)	91.77%	68.48%	33.31%	19.10%	22.19%	27.08%
45	Budget reserves $[22 / (7 - 4 - 39)]$ (%)	6.95%					
46	Debt over current revenue $[(23 + 24 + 25 + 26) / 7]$ (%)	32.06%	32.50%	44.83%	60.35%	62.66%	59.50%

Measures to absorb the negative budget reserves for general expenses

Article 193.1 TRLRHL	not applicable
Article 193.2 TRLRHL	not applicable
Article 193.3 TRLRHL	not applicable

Notes

- (1) Boxes 22 and 35 to 40 correspond to individual data of the City of Barcelona. It is considered that the effect of the consolidation with the rest of entities is irrelevant.
- (2) Data of 2009 budget correspond to definitive budget as of September 30, 2009.
- (3) In box 28, the result of adjustments in terms of ESA-95 has been considered, as is stated in the General Internal Auditor's Report on 2008 Settled Budget amounting to -67.306.639€.
- (4) Box 31 includes the amount of box 20 (Chapter 9) less the return of long-term guarantee deposits, in order to show the financial redemption of the year.

Appendix 2: Data corresponding to the consolidated, settled budget for the 2008 financial year.

STATUS OF CONSOLIDATED REVENUE: SETTLED 2008 BUDGET

Settled 2008 Budget: Net receivables	Total	Direct taxes	Indirect taxes	Fees and other revenue	Current transfers	Capital gains	Disposal of real property	Capital transfers	Financial assets	Financial liabilities	Special contributions and urban development fees
City of Barcelona	2,379,367,107	760,403,587	75,784,172	359,259,904	1,084,353,923	55,081,753	16,982,733	24,937,395	79,900	2,483,739	20,496,209
Total Local autonomous bodies	282,176,334	0	0	15,088,647	204,458,023	652,413	0	61,977,252	0	0	0
Total Public business entities	220,371,557	0	0	16,788,453	166,709,012	3,669,232	0	33,204,859	0	0	0
Total Municipal firms	335,516,233	0	0	16,557,559	54,964,488	2,037,856	3,121,663	258,834,666	0	0	0
Total Consortium, found. & other	55,777,475	0	0	24,812,949	27,184,647	557,123	8,560	3,214,196	0	0	0
Total Revenue	3,273,208,705	760,403,587	75,784,172	432,507,513	1,537,670,093	61,998,377	20,112,956	382,168,367	79,900	2,483,739	20,496,209
Adjustments and deletions											
Total City of Barcelona	3,293,810	0	0	629,945	2,265,168	398,697	0	0	0	0	0
Total Local autonomous bodies	263,053,196	0	0	230,019	202,387,603	0	0	60,435,575	0	0	0
Total Public business entities	200,239,377	0	0	1,919,063	165,120,490	3,093	0	33,196,731	0	0	0
Total Municipal firms	296,479,368	0	0	807,034	46,367,247	6,567	2,844,231	246,454,289	0	0	0
Total Consortium, found. & other	17,897,380	0	0	541,956	15,877,297	0	0	1,478,127	0	0	0
Total Adjustments and deletions	780,963,131	0	0	4,128,017	432,017,805	408,357	2,844,231	341,564,721	0	0	0
Consolidated budget	2,492,245,574	760,403,587	75,784,172	428,379,497	1,105,652,287	61,590,021	17,268,725	40,603,646	79,900	2,483,739	20,496,209

STATUS OF CONSOLIDATED REVENUE: SETTLED 2008 BUDGET

City of Barcelona

Settled 2008 Budget: Net receivables	Total	Direct taxes	Indirect taxes	Fees and other revenue	Current transfers	Capital gains	Disposal of real property	Capital transfers	Financial assets	Financial liabilities	Special contributions and urban development fees
City of Barcelona	2,379,367,107	760,403,587	75,784,172	359,259,904	1,084,353,923	55,081,753	16,982,733	24,937,395	79,900	2,483,739	20,496,209
Total City of Barcelona	2,379,367,107	760,403,587	75,784,172	359,259,904	1,084,353,923	55,081,753	16,982,733	24,937,395	79,900	2,483,739	20,496,209
Adjustments and deletions											
IMPD	17,363			17,363							
IMPUQV	496,422			7,522	90,203	398,697					
IMEB	64,501			18,962	45,539						
IMI	93,260			8,953	84,307						
IMU	1,868,570			12,912	1,855,659						
IMH	117,592			10,705	106,887						
IMMB	16,913			16,913							
IMFMVDR	4,964			4,964							
ICUB	36,393			36,393							
IMPJ	39,304			17,959	21,345						
IBE	83,588			83,588							
BIMSA	28,245			28,245							
PNB	12,262			12,262							
22@	11,979			11,979							
APC	9,265			9,265							
PE	37,528			37,528							
FCV	13,270			13,270							
ICB	9,265			9,265							
BA	18,537			18,537							
BAGUR	27,416			27,416							
CIIMU	0										
CCIDB	0										
AEUB	0										
ALEB	0										
CB	225,946			225,946							
CBB	61,228				61,228						
CMF	0										
FAR	0										
PE	0										
FPNOB	0										
AICE	0										
Total City of Barcelona	3,293,810	0	0	629,945	2,265,168	398,697	0	0	0	0	0

STATUS OF CONSOLIDATED REVENUE: SETTLED 2008 BUDGET

Local autonomous bodies

Settled 2008 Budget: Net receivables	Total	Direct taxes	Indirect taxes	Fees and other revenue	Current transfers	Capital gains	Disposal of real property	Capital transfers	Financial assets	Financial liabilities	Special contributions and urban development fees	
IMPD	6,439,620	0	0	78,064	6,349,780	11,776	0	0	0	0		
IMPUQV	16,513,111	0	0	524,073	10,739,485	249,554	0	5,000,000	0	0		
IMEB	142,650,995	0	0	9,842,454	125,007,316	109,666	0	7,691,559	0	0		
IMI	44,097,313	0	0	214,328	27,188,864	31,583	0	16,662,539	0	0		
IMU	21,089,658	0	0	81,545	1,447,029	76,069	0	19,485,015	0	0		
IMH	25,279,779	0	0	121,708	24,959,636	22,451	0	175,984	0	0		
IMMB	24,333,568	0	0	3,634,546	7,683,968	52,900	0	12,962,154	0	0		
IMFMVDR	1,772,288	0	0	591,929	1,081,945	98,414	0	0	0	0		
Total Local autonomous bodies	282,176,334	0	0	15,088,647	204,458,023	652,413	0	61,977,252	0	0	0	
Adjustments and deletions												
IMPD	5,326,985				5,326,985							
IMPUQV	15,740,060			575	10,739,485			5000000.00				
IMEB	132,535,007				124,843,447			7,691,559				
IMI	43,832,707			122,380	27,047,788			16,662,539				
IMU	20,932,044				1,447,029			19485015.13				
IMH	25,242,684			107,064	24,959,636			175,984				
IMMB	19,090,889				7,670,412			11,420,477				
IMFMVDR	352,820				352,820							
Total Local autonomous bodies	263,053,196	0	0	230,019	202,387,603	0	0	60,435,575	0	0	0	

STATUS OF CONSOLIDATED REVENUE: SETTLED 2008 BUDGET

Public business entities

Settled 2008 Budget: Net receivables	Total	Direct taxes	Indirect taxes	Fees and other revenue	Current transfers	Capital gains	Disposal of real property	Capital transfers	Financial assets	Financial liabilities	Special contributions and urban development fees
ICUB	136,182,263	0	0	11,261,081	101,170,284	988,838	0	22,762,061	0	0	
IMPJ	66,102,488	0	0	4,914,738	54,534,495	2,438,867	0	4,214,388	0	0	
IBE	18,086,805	0	0	612,635	11,004,233	241,528	0	6,228,410	0	0	
Total Public business entities	220,371,557	0	0	16,788,453	166,709,012	3,669,232	0	33,204,859	0	0	0
Adjustments and deletions											
ICUB	124,470,552			1,560,891	100,152,635	3,093		22,753,933			
IMPJ	59,087,055			338,172	54,534,495			4,214,388			
IBE	16,681,770			20,000	10,433,360			6,228,410			
Total Public business entities	200,239,377	0	0	1,919,063	165,120,490	3,093	0	33,196,731	0	0	0

STATUS OF CONSOLIDATED REVENUE: SETTLED 2008 BUDGET

Municipal firms

Settled 2008 Budget: Net receivables	Total	Direct taxes	Indirect taxes	Fees and other revenue	Current transfers	Capital gains	Disposal of real property	Capital transfers	Financial assets	Financial liabilities	Special contributions and urban development fees
BIMSA	76,963,779	0	0	2,761,362	1,677,470	159,988	0	72,364,959	0	0	0
PNB	22,012,303	0	0	200,400	1,161,000	68,829	0	20,582,073	0	0	0
22@	23,102,774	0	0	867,578	5,415,985	409,934	0	16,409,278	0	0	0
APC	15,871,766	0	0	126,134	1,759,626	30,861	0	13,955,145	0	0	0
PE	16,557,443	0	0	492,957	1,708,824	105,796	2,844,231	11,405,635	0	0	0
FCV	41,578,797	0	0	563,941	2,851,238	626,162	277,432	37,260,025	0	0	0
ICB	24,058,966	0	0	6,495,428	16,157,738	126,422	0	1,279,379	0	0	0
BA	28,747,972	0	0	2,788,932	20,130,190	2,695	0	5,826,155	0	0	0
BAGUR	86,622,433	0	0	2,260,828	4,102,418	507,169	0	79,752,018	0	0	0
Total municipal firms	335,516,233	0	0	16,557,559	54,964,488	2,037,856	3,121,663	258,834,666	0	0	0
Adjustments and deletions											
BIMSA	74,083,519			41,091	1,677,470			72,364,959			
PNB	21,743,073				1,161,000			20,582,073			
22@	16,426,955				4,848,054			11,578,901			
APC	8,140,145				1,735,000			6,405,145			
PE	15,943,789				1,687,357	6,567	2,844,231	11,405,635			
FCV	40,065,441				2,805,417			37,260,025			
ICB	17,639,998			208,882	16,151,738			1,279,379			
BA	18,724,621			33,494	12,864,972			5,826,155			
BAGUR	83,711,825			523,568	3,436,240			79,752,018			
Total municipal firms	296,479,368	0	0	807,034	46,367,247	6,567	2,844,231	246,454,289	0	0	0

STATUS OF CONSOLIDATED REVENUE: SETTLED 2008 BUDGET

Consortiums, foundations and other

Settled 2008 Budget: Net receivables	Total	Direct taxes	Indirect taxes	Fees and other revenue	Current transfers	Capital gains	Disposal of real property	Capital transfers	Financial assets	Financial liabilities	Special contributions and urban development fees
CIIMU	661,568	0	0	185,403	472,990	3,175	0	0	0	0	0
CCIDB	538,208	0	0	2,520	334,661	35,822	8,560	156,645	0	0	0
AEUB	1,575,620	0	0	802,733	725,766	47,121	0	0	0	0	0
ALEB	1,614,753	0	0	125,233	1,061,287	2,716	0	425,517	0	0	0
CB	2,015,095	0	0	4,642	1,726,770	34,258	0	249,424	0	0	0
CBB	16,501,158	0	0	71,240	16,306,112	123,806	0	0	0	0	0
CMF	7,046,934	0	0	429,645	4,384,280	53,484	0	2,179,525	0	0	0
FAR	2,478,997	0	0	308,410	1,715,403	252,099	0	203,084	0	0	0
FPBC	2,886,593	0	0	2,831,392	55,000	202	0	0	0	0	0
FPNOB	19,946,820	0	0	19,880,811	66,000	9	0	0	0	0	0
AICE	511,729	0	0	170,921	336,377	4,431	0	0	0	0	0
Total Consortiums, Found. & other	55,777,475	0	0	24,812,949	27,184,647	557,123	8,560	3,214,196	0	0	0
Adjustments and deletions											
CIIMU	244,860			60	244,800						
CCIDB	144,600				144,600						
AEUB	285,722			75,722	210,000						
ALEB	1,540,171			108,932	1,005,722			425,517			
CB	1,394,253				1,394,253						
CBB	10,362,483				10,362,483						
CMF	2,417,476			49,167	1,518,784			849,525			
FAR	930,987			32,903	695,000			203,084			
FPBC	275,172			275,172							
FPNOB	0										
AICE	301,656				301,656						
Total Consortiums, Found. & other	17,897,380	0	0	541,956	15,877,297	0	0	1,478,127	0	0	0

STATUS OF CONSOLIDATED EXPENSE: SETTLED 2008 BUDGET

Settled 2008 Budget: Payables	Total	Personnel expenses	Expenses on goods and services	Financial expenses	Current transfers	Investment	Capital transfers	Financial assets	Financial liabilities
City of Barcelona	2,406,379,007	336,407,397	484,997,929	28,522,146	780,374,148	180,318,300	426,712,231	9,998,823	159,048,033
Total Local autonomous bodies	280,549,437	114,988,274	49,208,606	336	53,136,809	56,398,972	6,816,439	0	0
Total Public business entities	211,879,151	62,053,902	55,243,297	19,653	57,212,542	23,739,040	13,610,717	0	0
Total Municipal firms	327,089,038	22,229,254	49,570,329	458,636	72,121	254,758,698	0	0	0
Total Consortium, found. & other	42,277,797	18,778,427	18,656,141	334,764	1,518,652	2,989,813	0	0	0
Total Expenses	3,268,174,430	554,457,255	657,676,302	29,335,534	892,314,273	518,204,823	447,139,387	9,998,823	159,048,033
Adjustments and deletions									
Total City of Barcelona	756,000,719	0	123,748	0	412,397,252	2,850,798	340,628,921	0	0
Total Local autonomous bodies	7,831,435	0	238,042	0	7,507,118	-58,990	145,265	0	0
Total Public business entities	13,336,237	21,345	588,759	0	11,876,609	0	849,525	0	0
Total Municipal firms	673,655	0	673,655	0	0	0	0	0	0
Total Consortium, found. & other	2,938,603	0	1,830,422	0	1,108,181	0	0	0	0
Total Adjustments and deletions	780,780,648	21,345	3,454,625	0	432,889,160	2,791,808	341,623,711	0	0
Consolidated budget	2,487,393,782	554,435,910	654,221,676	29,335,534	459,425,114	515,413,015	105,515,677	9,998,823	159,048,033

STATUS OF CONSOLIDATED EXPENSE: SETTLED 2008 BUDGET

City of Barcelona

Settled 2008 Budget: Payables	Total	Personnel expenses	Expenses on goods and services	Financial expenses	Current transfers	Investment	Capital transfers	Financial assets	Financial liabilities
City of Barcelona	2,406,379,007	336,407,397	484,997,929	28,522,146	780,374,148	180,318,300	426,712,231	9,998,823	159,048,033
Total City of Barcelona	2,406,379,007	336,407,397	484,997,929	28,522,146	780,374,148	180,318,300	426,712,231	9,998,823	159,048,033
Adjustments and deletions									
IMPD	5,281,131				5,281,131				
IMPUQV	15,739,963		478		10,739,485		5,000,000		
IMEB	132,505,007				124,813,447		7,691,559		
IMI	39,210,367				22,634,103		16,576,264		
IMU	20,932,044				1,447,029		19,485,015		
IMH	25,135,620				24,959,636		175,984		
IMMB	19,090,889				7,670,412		11,420,477		
IMFMVDR	352,820				352,820				
ICUB	122,909,988		3,420		100,152,635		22,753,933		
IMPJ	58,627,913		83,797		54,329,728		4,214,388		
IBE	16,651,770				10,423,360		6,228,410		
BIMSA	74,042,429				1,677,470		72,364,959		
PNB	21,743,073				1,161,000		20,582,073		
22@	16,426,955				4,848,054		11,578,901		
APC	8,140,145				1,735,000		6,405,145		
PE	15,943,789				1,687,357	2,850,798	11,405,635		
FCV	40,065,441				2,805,417		37,260,025		
ICB	17,423,291				16,143,913		1,279,379		
BA	18,691,127				12,864,972		5,826,155		
BAGUR	83,192,400		4,143		3,436,240		79,752,018		
CIIMU	244,860		60		244,800				
CCIDB	176,294		31,694		144,600				
AEUB	253,825		15,517		238,308				
ALEB	1,527,240		-15,360		1,117,083		425,517		
CB	1,394,253				1,394,253				
CBB	0								
CMF	0								
FAR	298,084				95,000		203,084		
PE	0								
FPNOB	0								
AICE	0								
Total City of Barcelona	756,000,719	0	123,748	0	412,397,252	2,850,798	340,628,921	0	0

STATUS OF CONSOLIDATED EXPENSE: SETTLED 2008 BUDGET

Local autonomous bodies

Settled 2008 Budget: Payables	Total	Personnel expenses	Expenses on goods and services	Financial expenses	Current transfers	Investment	Capital transfers	Financial assets	Financial liabilities
IMPD	6,933,745	3,046,574	1,132,037	336	2,641,745	26,778	86,275	0	0
IMPUQV	14,116,513	2,219,529	1,608,623	0	6,513,535	940,961	2,833,865	0	0
IMEB	142,738,425	82,335,685	13,695,718	0	36,973,227	9,733,795	0	0	0
IMI	43,895,807	11,591,364	15,302,809	0	269,614	16,732,020	0	0	0
IMU	23,091,572	662,620	591,676	0	2,227,901	15,772,065	3,837,310	0	0
IMH	24,964,505	10,982,711	9,479,073	0	4,255,660	188,071	58,990	0	0
IMMB	23,149,724	3,501,223	6,615,927	0	236,140	12,796,434	0	0	0
IMFMVDR	1,659,146	648,567	782,743	0	18,988	208,849	0	0	0
Total Local autonomous bodies	280,549,437	114,988,274	49,208,606	336	53,136,809	56,398,972	6,816,439	0	0
Adjustments and deletions									
IMPD	113,638		17,363		10,000		86,275		
IMPUQV	601,044		-12,857		613,901				
IMEB	676,761		53,581		623,180				
IMI	184,294		59,909		124,385				
IMU	1,943,253		81,924		1,861,329				
IMH	4,271,905		16,245		4,255,660	-58,990	58,990		
IMMB	35,576		16,913		18,663				
IMFMVDR	4,964		4,964						
Total Local autonomous bodies	7,831,435	0	238,042	0	7,507,118	-58,990	145,265	0	0

STATUS OF CONSOLIDATED EXPENSE: SETTLED 2008 BUDGET

Public business entities

Settled 2008 Budget: Payables	Total	Personnel expenses	Expenses on goods and services	Financial expenses	Current transfers	Investment	Capital transfers	Financial assets	Financial liabilities
ICUB	135,217,535	22,165,301	35,428,719	0	52,196,695	11,816,103	13,610,717	0	0
IMPJ	58,428,063	37,546,180	15,198,918	19,653	0	5,663,312	0	0	0
IBE	18,233,554	2,342,421	4,615,660		5,015,847	6,259,625	0	0	0
Total Public business entities	211,879,151	62,053,902	55,243,297	19,653	57,212,542	23,739,040	13,610,717	0	0
Adjustments and deletions									
ICUB	13,007,593		281,459		11,876,609		849,525		
IMPJ	105,687	21,345	84,343						
IBE	222,956		222,956						
Total Public business entities	13,336,237	21,345	588,759	0	11,876,609	0	849,525	0	0

STATUS OF CONSOLIDATED EXPENSE: SETTLED 2008 BUDGET

Consortiums, foundations and other

Settled 2008 Budget: Payables	Total	Personnel expenses	Expenses on goods and services	Financial expenses	Current transfers	Investment	Capital transfers	Financial assets	Financial liabilities
CIIMU	662,365	316,745	283,939	0	44,487	17,194	0	0	0
CCIDB	487,186	88,739	113,472	103,409	31,900	149,667	0	0	0
AEUB	1,401,924	1,040,775	311,459	27	23,524	26,139	0	0	0
ALEB	1,438,158	654,092	355,565	0	0	428,501	0	0	0
CB	2,038,227	463,966	839,259	0	490,578	244,425	0	0	0
CBB	16,828,986	12,806,495	2,403,036	0	320,232	1,299,223	0	0	0
CMF	5,208,997	1,225,260	3,515,340	0	0	468,397	0	0	0
FAR	2,391,107	1,417,694	727,703	31,699	7,932	206,078	0	0	0
FPBC	1,804,962	0	1,804,962	0	0	0	0	0	0
FPNOB	9,371,197	493,207	7,928,171	199,629	600,000	150,189	0	0	0
AICE	644,689	271,455	373,235	0	0	0	0	0	0
Total Consortiums, Found. & other	42,277,797	18,778,427	18,656,141	334,764	1,518,652	2,989,813	0	0	0
Adjustments and deletions									
CIIMU	0								
CCIDB	0								
AEUB	8,960		8,960						
ALEB	3,807		3,807						
CB	348,247		122300.29		225,946				
CBB	282,234				282,234				
CMF	74,182		74,182						
FAR	0								
FPBC	1,346,001		1,346,001						
FPNOB	875,172		275172.41		600,000				
AICE	0								
Total Consortiums, Found. & other	2,938,603	0	1,830,422	0	1,108,181	0	0	0	0

Appendix 3: Data corresponding to the definitive, consolidated 2009 budget on 30 September 2009.

STATUS OF CONSOLIDATED REVENUE: DEFINITIVE 2009 BUDGET ON SEPTEMBER 30, 2009

												Special contributions and urban development fees
2009 Budget	Total	Direct taxes	Indirect taxes	Fees and other revenue	Current transfers	Capital gains	Disposal of real property	Capital transfers	Financial assets	Financial liabilities		
City of Barcelona	2,840,200,331	756,850,510	67,113,350	309,856,948	1,092,187,023	56,659,197	25,000,000	320,106,991	101,606,742	110,819,570		6,509,010
Total Local autonomous bodies	328,518,714	0	0	16,051,021	230,328,225	1,180,390	0	69,899,779	11,059,300	0		0
Total Public business entities	191,327,411	0	0	16,620,526	145,520,008	2,689,330	0	26,497,547	0	0		0
Total Municipal firms	282,870,360	0	0	18,033,882	74,961,118	7,648,412	4,377,320	174,331,485	3,518,143	0		9,676,884
Total Consortium, found. & other	70,580,579	0	0	8,015,818	27,241,505	104,065	0	30,454,691	4,764,492	7		0
Total Revenue	3,713,497,395	756,850,510	67,113,350	368,578,195	1,570,237,880	68,281,394	29,377,320	621,290,492	120,948,677	110,819,577		16,185,894
Adjustments and deletions												
Total City of Barcelona	0	0	0	0	0	0	0	0	0	0		0
Total Local autonomous bodies	300,180,239	0	0	0	226,247,919	0	0	73,932,321	0	0		0
Total Public business entities	170,851,330	0	0	0	144,354,008	0	0	26,497,322	0	0		0
Total Municipal firms	221,279,492	0	0	0	46,948,007	0	0	174,331,485	0	0		0
Total Consortium, found. & other	17,272,191	0	0	101,770	16,473,494	0	0	696,927	0	0		0
Total Adjustments and deletions	709,583,251	0	0	101,770	434,023,427	0	0	275,458,054	0	0		0
Consolidated budget	3,003,914,144	756,850,510	67,113,350	368,476,425	1,136,214,452	68,281,394	29,377,320	345,832,438	120,948,677	110,819,577		16,185,894

STATUS OF CONSOLIDATED REVENUE: DEFINITIVE 2009 BUDGET ON SEPTEMBER 30, 2009
Local autonomous bodies

2009 Budget	Total	Direct taxes	Indirect taxes	Fees and other revenue	Current transfers	Capital gains	Disposal of real property	Capital transfers	Financial assets	Financial liabilities	Special contributions and urban development fees
IMPD	6,571,908	0	0	12,020	6,136,758	10	0	10	423,109	0	0
IMPUQV	21,429,066	0	0	603,108	11,061,687	7,200	0	5,000,012	4,757,059	0	0
IMEB	143,363,177	0	0	10,578,390	131,271,982	48,274	0	0	1,464,532	0	0
IMI	65,612,293	0	0	148,387	30,007,429	0	0	34,337,064	1,119,413	0	0
IMU	4,481,817	0	0	12	1,110,000	6	0	1,732,473	1,639,326	0	0
IMH	26,182,690	0	0	100,550	25,708,426	16,000	0	0	357,714	0	0
IMMB	32,240,800	0	0	3,743,753	7,975,912	21,000	0	19,298,133	1,202,002	0	0
IBE	26,594,597	0	0	300,000	15,682,510	1,080,000	0	9,532,087	0	0	0
IMFMVDR	2,042,366	0	0	564,801	1,373,521	7,900	0	0	96,144	0	0
Total Local autonomous bodies	328,518,714	0	0	16,051,021	230,328,225	1,180,390	0	69,899,779	11,059,300	0	0
Adjustments and deletions											
IMPD	5,429,144				5,429,144						
IMPUQV	14,984,619				9,984,619			5,000,000			
IMEB	132,166,149				131,027,992			1,138,157			
IMI	64,502,860				29,961,971			34,540,889			
IMU	5,464,487				1,399,565			4,064,921			
IMH	25,708,426				25,708,426						
IMMB	27,632,178				7,975,912			19,656,266			
IBE	23,783,091				14,251,004			9,532,087			
IMFMVDR	509,285				509,285						
Total Local autonomous bodies	300,180,239	0	0	0	226,247,919	0	0	73,932,321	0	0	0

STATUS OF CONSOLIDATED REVENUE: DEFINITIVE 2009 BUDGET ON SEPTEMBER 30, 2009

Public business entities

												Special contributions and urban development fees
2009 Budget	Total	Direct taxes	Indirect taxes	Fees and other revenue	Current transfers	Capital gains	Disposal of real property	Capital transfers	Financial assets	Financial liabilities		
ICUB	67,684,756			5,149,526	49,500,008	2,409,330	0	10,625,892	0	0		0
IMPJ	123,642,655			11,471,000	96,020,000	280,000	0	15,871,655	0	0		0
Total Public business entities	191,327,411	0	0	16,620,526	145,520,008	2,689,330	0	26,497,547	0	0		0
Adjustments and deletions												
ICUB	60,125,900				49,500,008			10,625,892				
IMPJ	110,725,430				94,854,000			15,871,430				
Total Public business entities	170,851,330	0	0	0	144,354,008	0	0	26,497,322	0	0		0

STATUS OF CONSOLIDATED REVENUE: DEFINITIVE 2009 BUDGET ON SEPTEMBER 30, 2009
Municipal firms

												Special contributions and urban development fees
2009 Budget	Total	Direct taxes	Indirect taxes	Fees and other revenue	Current transfers	Capital gains	Disposal of real property	Capital transfers	Financial assets	Financial liabilities		
BIMSA	64,854,946	0	0	4,233,302	1,827,790	117,670	0	58,179,818	496,367	0	0	0
PNB	12,108,659	0	0	61,800	1,195,836	4,133,750	0	6,717,273	0	0	0	0
22@	13,603,429	0	0	8,271,884	4,715,000	305,204	0	286,341	25,000	0	0	7,801,884
APC	1,724,268	0	0	80,000	1,640,268	4,000	0	0	0	0	0	0
PE	51,346,494	0	0	560,870	1,785,842	90,000	4,377,320	44,532,463	0	0	0	0
FCV	33,490,643	0	0	20,000	2,962,513	670,438	0	26,840,916	2,996,776	0	0	0
ICB	18,209,438	0	0	1,814,694	15,924,144	0	0	470,600	0	0	0	0
BA	44,061,724	0	0	1,116,333	36,672,577	1,802,350	0	4,470,465	0	0	0	0
BAGUR	43,470,758	0	0	1,875,000	8,237,148	525,000	0	32,833,610	0	0	0	1,875,000
Total municipal firms	282,870,360	0	0	18,033,882	74,961,118	7,648,412	4,377,320	174,331,485	3,518,143	0	0	9,676,884
Adjustments and deletions												
BIMSA	60,007,608				1,827,790			58,179,818				
PNB	7,913,109				1,195,836			6,717,273				
22@	4,101,341				3,815,000			286,341				
APC	1,640,268				1,640,268							
PE	46,318,305				1,785,842			44,532,463				
FCV	29,431,755				2,590,839			26,840,916				
ICB	16,385,744				15,915,144			470,600				
BA	20,398,602				15,928,137			4,470,465				
BAGUR	35,082,761				2,249,151			32,833,610				
Total municipal firms	221,279,492	0	0	0	46,948,007	0	0	174,331,485	0	0	0	0

STATUS OF CONSOLIDATED REVENUE: DEFINITIVE 2009 BUDGET ON SEPTEMBER 30, 2009
Consortiums, foundations and other

2009 Budget	Total	Direct taxes	Indirect taxes	Fees and other revenue	Current transfers	Capital gains	Disposal of real property	Capital transfers	Financial assets	Financial liabilities	Special contributions and urban development fees
CIIMU	634,595	0	0	20,150	431,034	6	0	0	183,404	0	0
CCIDB	17,199,093	0	0	0	275,318	790	0	16,419,626	503,359	0	0
AEUB	2,343,503	0	0	1,249,553	913,494	601	0	30	179,824	0	0
ALEB	3,916,956	0	0	101,770	1,033,150	10	0	2,662,025	120,000	0	0
CB	17,098,177	0	0	6,156,798	2,208,673	3	0	8,449,133	283,570	1	0
CBB	18,701,932	0	0	116,226	17,388,030	9,649	0	10	1,188,017	0	0
CMF	10,686,323	0	0	371,321	4,991,806	93,006	0	2,923,866	2,306,318	6	0
Total Consortiums, Found. & other	70,580,579	0	0	8,015,818	27,241,505	104,065	0	30,454,691	4,764,492	7	0
Adjustments and deletions											
CIIMU	252,144				252,144						
CCIDB	115,534				115,534						
AEUB	210,000				210,000						
ALEB	1,115,445			101,770	1,013,675						
CB	1,750,244				1,750,244						
CBB	11,361,000				11,361,000						
CMF	2,467,824				1,770,897			696,927			
Total Consortiums, Found. & other	17,272,191	0	0	101,770	16,473,494	0	0	696,927	0	0	0

STATUS OF CONSOLIDATED EXPENSE: DEFINITIVE 2009 BUDGET ON SEPTEMBER 30, 2009

2009 Budget	Total	Personnel expenses	Expenses on goods and services	Financial expenses	Current transfers	Investment	Capital transfers	Financial assets	Financial liabilities
City of Barcelona	2,840,200,331	367,254,490	538,480,605	41,811,477	806,346,597	605,968,687	361,068,925	8,000,000	111,269,550
Total Local autonomous bodies	328,518,714	70,197,468	59,226,819	15,600	118,186,952	71,316,468	9,572,758	2,648	0
Total Public business entities	191,327,411	62,727,595	55,511,186	268	45,129,000	1,148,283	26,497,547	313,533	0
Total Municipal firms	282,870,360	33,124,038	56,516,901	40,200	272,121	188,222,621	0	4,694,478	0
Total Consortium, found. & other	70,580,579	19,445,669	8,992,589	1,144	1,038,654	31,501,127	9,570,136	2	31,257
Total Revenue	3,713,497,395	552,749,261	718,728,100	41,868,689	970,973,324	898,157,187	406,709,365	13,010,661	111,300,807
Adjustments and deletions									
Total City of Barcelona	690,554,521	0	0	0	416,570,344	0	273,984,177	0	0
Total Local autonomous bodies	4,582,515	0	0	0	4,342,565	0	239,950	0	0
Total Public business entities	13,828,824	0	0	0	13,131,897	0	696,927	0	0
Total Municipal firms	412,000	0	0	0	0	412,000	0	0	0
Total Consortium, found. & other	205,391	0	0	0	80,391	0	125,000	0	0
Total Adjustments and deletions	709,583,251	0	0	0	434,125,197	412,000	275,046,054	0	0
Consolidated budget	3,003,914,144	552,749,261	718,728,100	41,868,689	536,848,127	897,745,187	131,663,312	13,010,661	111,300,807

STATUS OF CONSOLIDATED EXPENSE: DEFINITIVE 2009 BUDGET ON SEPTEMBER 30, 2009

City of Barcelona

2009 Budget	Total	Personnel expenses	Expenses on goods and services	Financial expenses	Current transfers	Investment	Capital transfers	Financial assets	Financial liabilities
City of Barcelona	2,840,200,331	367,254,490	538,480,605	41,811,477	806,346,597	605,968,687	361,068,925	8,000,000	111,269,550
Total City of Barcelona	2,840,200,331	367,254,490	538,480,605	41,811,477	806,346,597	605,968,687	361,068,925	8,000,000	111,269,550
Adjustments and deletions									
IMPD	5,429,144				5,429,144				
IMPUQV	14,984,691				9,984,691		5,000,000		
IMEB	132,166,149				131,027,992		1,138,157		
IMI	59,714,882				25,538,943		34,175,939		
IMU	5,174,921				1,110,000		4,064,921		
IMH	25,997,991				25,997,991				
IMMB	27,632,178				7,975,912		19,656,266		
IBE	23,783,091				14,251,004		9,532,087		
IMFMVDR	509,285				509,285				
ICUB	114,953,657				94,854,000		20,099,657		
IMPJ	55,897,673				49,500,008		6,397,665		
BIMSA	60,007,608				1,827,790		58,179,818		
PNB	7,913,109				1,195,836		6,717,273		
22@	4,101,341				3,815,000		286,341		
APC	1,640,268				1,640,268				
PE	46,318,305				1,785,842		44,532,463		
FCV	29,431,755				2,590,839		26,840,916		
ICB	15,973,744				15,915,144		58,600		
BA	20,398,602				15,928,137		4,470,465		
BAGUR	35,082,761				2,249,151		32,833,610		
CIIMU	252,144				252,144				
CCIDB	115,534				115,534				
AEUB	210,000				210,000				
ALEB	0								
CB	1,750,244				1,750,244				
CBB	1,115,445				1,115,445				
CMF	0								
Total City of Barcelona	690,554,521	0	0	0	416,570,344	0	273,984,177	0	0

STATUS OF CONSOLIDATED EXPENSE: DEFINITIVE 2009 BUDGET ON SEPTEMBER 30, 2009

Local autonomous bodies

2009 Budget	Total	Personnel expenses	Expenses on goods and services	Financial expenses	Current transfers	Investment	Capital transfers	Financial assets	Financial liabilities
IMPD	6,571,908	3,304,745	1,180,456	6,600	1,916,341	16,030	147,725	10	0
IMPUQV	21,429,066	2,340,280	2,431,538	0	8,667,570	820,893	7,166,146	2,638	0
IMEB	143,363,177	32,908,068	13,243,859	9,000	94,494,294	1,704,503	1,003,453	0	0
IMI	65,612,293	12,783,746	17,458,127	0	214,159	35,156,261	0	0	0
IMU	4,481,817	678,200	433,696	0	6,000	3,363,915	6	0	0
IMH	26,182,690	11,370,450	10,229,004	0	4,273,236	310,000	0	0	0
IMMB	32,240,800	3,602,665	6,827,639	0	222,789	21,587,708	0	0	0
IBE	26,594,597	2,481,634	6,406,064	0	8,154,813	8,296,659	1,255,428	0	0
IMFMVDR	2,042,366	727,680	1,016,436	0	237,750	60,500	0	0	0
Total Local autonomous bodies	328,518,714	70,197,468	59,226,819	15,600	118,186,952	71,316,468	9,572,758	2,648	0
Adjustments and deletions									
IMPD	239,950						239,950		
IMPUQV	19,466				19,466				
IMEB	29,994				29,994				
IMI	0								
IMU	2,334				2,334				
IMH	4,273,236				4,273,236				
IMMB	17,535				17,535				
IBE	0								
IMFMVDR	0								
Total Local autonomous bodies	4,582,515	0	0	0	4,342,565	0	239,950	0	0

STATUS OF CONSOLIDATED EXPENSE: DEFINITIVE 2009 BUDGET ON SEPTEMBER 30, 2009

Public business entities

2009 Budget	Total	Personnel expenses	Expenses on goods and services	Financial expenses	Current transfers	Investment	Capital transfers	Financial assets	Financial liabilities
ICUB	118,396,892	22,546,000	39,806,000	0	45,129,000	32,746	10,625,892	257,254	0
IMPJ	72,930,519	40,181,595	15,705,186	268	0	1,115,537	15,871,655	56,279	0
Total Public business entities	191,327,411	62,727,595	55,511,186	268	45,129,000	1,148,283	26,497,547	313,533	0
Adjustments and deletions									
ICUB	13,828,824				13,131,897		696,927		
IMPJ	0						0		
Total Public business entities	13,828,824	0	0	0	13,131,897	0	696,927	0	0

STATUS OF CONSOLIDATED EXPENSE: DEFINITIVE 2009 BUDGET ON SEPTEMBER 30, 2009

Municipal firms

2009 Budget	Total	Personnel expenses	Expenses on goods and services	Financial expenses	Current transfers	Investment	Capital transfers	Financial assets	Financial liabilities
BIMSA	64,854,946	2,443,680	3,521,249	10,200	0	58,879,818	0	0	0
PNB	12,108,659	1,007,386	2,187,860	0	0	8,647,273	0	266,140	0
22@	13,603,429	2,351,224	2,738,980	0	200,000	8,313,225	0	0	0
APC	1,724,268	1,240,633	465,535	0	0	6,001	0	12,099	0
PE	51,346,494	1,669,075	1,377,843	0	0	44,686,002	0	3,613,575	0
FCV	33,490,643	2,174,407	1,328,486	0	72,121	29,915,629	0	0	0
ICB	18,209,438	1,208,318	16,526,577	0	0	470,600	0	3,944	0
BA	44,061,724	17,015,621	21,771,918	30,000	0	4,470,465	0	773,720	0
BAGUR	43,470,758	4,013,694	6,598,454	0	0	32,833,610	0	25,000	0
Total municipal firms	282,870,360	33,124,038	56,516,901	40,200	272,121	188,222,621	0	4,694,478	0
Adjustments and deletions									
BIMSA	0								
PNB	0								
22@	0								
APC	0								
PE	0								
FCV	0								
ICB	412,000					412,000			
BA	0								
BAGUR	0								
Total municipal firms	412,000	0	0	0	0	412,000	0	0	0

STATUS OF CONSOLIDATED EXPENSE: DEFINITIVE 2009 BUDGET ON SEPTEMBER 30, 2009

Consortiums, foundations and other

2009 Budget	Total	Personnel expenses	Expenses on goods and services	Financial expenses	Current transfers	Investment	Capital transfers	Financial assets	Financial liabilities
CIIMU	634,595	323,954	219,222	18	86,251	5,150	0	0	0
CCIDB	17,199,093	132,483	110,565	500	30,010	9,819,161	7,075,124	0	31,250
AEUB	2,337,503	1,526,343	653,301	601	96,881	60,376	0	0	0
ALEB	3,922,956	696,488	558,413	10	10	298,035	2,370,000	0	0
CB	17,098,177	517,330	1,360,155	3	527,317	14,693,367	2	2	1
CBB	18,701,932	14,775,936	2,222,343	0	298,179	1,280,464	125,010	0	0
CMF	10,686,323	1,473,135	3,868,590	12	6	5,344,574	0	0	6
Total Consortiums, Found. & other	70,580,579	19,445,669	8,992,589	1,144	1,038,654	31,501,127	9,570,136	2	31,257
Adjustments and deletions									
CIIMU	0								
CCIDB	0								
AEUB	0								
ALEB	0								
CB	0								
CBB	205,391				80,391		125,000		
CMF	0								
Total Consortiums, Found. & other	205,391	0	0	0	80,391	0	125,000	0	0

Appendix 4: Data corresponding to the consolidated 2010 budget.

STATUS OF CONSOLIDATED REVENUE: INITIAL 2010 BUDGET

2010 Budget	Total	Direct taxes	Indirect taxes	Fees and other revenue	Current transfers	Capital gains	Disposal of real property	Capital transfers	Financial assets	Financial liabilities	Special contributions and urban development fees
City of Barcelona	2,459,771,117	780,018,110	53,087,480	288,041,547	914,619,536	43,248,940	15,000,000	54,535,504	0	311,220,000	7,429,000
Total Local autonomous bodies	277,342,505	0	0	14,591,480	255,673,750	1,277,237	0	5,800,028	10	0	0
Total Public business entities	177,183,372	0	0	16,261,369	149,806,395	3,550,013	0	7,480,387	85,208	0	0
Total Municipal firms	120,070,693	0	0	15,699,584	67,639,227	1,373,675	2,841,253	28,858,903	3,658,051	0	5,100,000
Total Consortium, found. & other	85,732,954	0	0	29,712,026	28,617,952	270,965	0	26,282,270	1	849,740	0
Total Revenue	3,120,100,640	780,018,110	53,087,480	364,306,005	1,416,356,859	49,720,831	17,841,253	122,957,092	3,743,270	312,069,740	12,529,000
Adjustments and deletions											
Total City of Barcelona	0	0	0	0	0	0	0	0	0	0	0
Total Local autonomous bodies	256,465,718	0	0	0	251,465,718	0	0	5,000,000	0	0	0
Total Public business entities	154,584,195	0	0	0	147,103,808	0	0	7,480,387	0	0	0
Total Municipal firms	72,636,143	0	0	0	46,906,987	0	2,841,253	22,887,903	0	0	0
Total Consortium, found. & other	25,273,934	0	0	1,269,249	16,929,561	0	0	7,075,124	0	0	0
Total Adjustments and deletions	508,959,990	0	0	1,269,249	462,406,073	0	2,841,253	42,443,414	0	0	0
Consolidated budget	2,611,140,650	780,018,110	53,087,480	363,036,756	953,950,786	49,720,831	15,000,000	80,513,678	3,743,270	312,069,740	12,529,000

STATUS OF CONSOLIDATED REVENUE: INITIAL 2010 BUDGET
Local autonomous bodies

2010 Budget	Total	Direct taxes	Indirect taxes	Fees and other revenue	Current transfers	Capital gains	Disposal of real property	Capital transfers	Financial assets	Financial liabilities	Special contributions and urban development fees
IMPD	6,148,808	0	0	9,320	6,139,458	10	0	10	10	0	0
IMPUQV	15,686,124	0	0	115,000	10,563,912	7,200	0	5,000,012	0	0	0
IMEB	101,350,201	0	0	9,814,553	91,483,693	51,955	0	0	0	0	0
IMI	26,900,481	0	0	148,387	26,752,094	0	0	0	0	0	0
IMU	1,060,074	0	0	12	1,060,050	6	0	6	0	0	0
IMH	25,816,121	0	0	105,121	25,695,000	16,000	0	0	0	0	0
IMMB	12,913,428	0	0	4,057,087	8,054,275	2,066	0	800,000	0	0	0
IBE	17,302,116	0	0	342,000	15,760,116	1,200,000	0	0	0	0	0
IMSS	70,165,152	0	0	0	70,165,152	0	0	0	0	0	0
Total Local autonomous bodies	277,342,505	0	0	14,591,480	255,673,750	1,277,237	0	5,800,028	10	0	0
Adjustments and deletions											
IMPD	4,934,721				4,934,721						
IMPUQV	14,535,380				9,535,380			5,000,000			
IMEB	91,321,411				91,321,411						
IMI	26,752,020				26,752,020						
IMU	1,060,050				1,060,050						
IMH	25,695,000				25,695,000						
IMMB	8,054,275				8,054,275						
IBE	13,947,709				13,947,709						
IMSS	70,165,152				70,165,152						
Total Local autonomous bodies	256,465,718	0	0	0	251,465,718	0	0	5,000,000	0	0	0

STATUS OF CONSOLIDATED REVENUE: INITIAL 2010 BUDGET

Public business entities

												Special contributions and urban development fees
2010 Budget	Total	Direct taxes	Indirect taxes	Fees and other revenue	Current transfers	Capital gains	Disposal of real property	Capital transfers	Financial assets	Financial liabilities		
ICUB	117,300,000	0	0	10,659,645	98,068,613	1,091,355	0	7,480,387	0	0		0
IMPJ	58,064,398	0	0	5,036,923	50,490,009	2,452,258	0	0	85,208			0
IMFMVDR	1,818,974	0	0	564,801	1,247,773	6,400	0	0	0			0
Total Public business entities	177,183,372	0	0	16,261,369	149,806,395	3,550,013	0	7,480,387	85,208	0		0
Adjustments and deletions												
ICUB	103,607,819				96,127,432			7,480,387				
IMPJ	50,490,009				50,490,009							
IMFMVDR	486,367				486,367							
Total Public business entities	154,584,195	0	0	0	147,103,808	0	0	7,480,387	0	0		0

STATUS OF CONSOLIDATED REVENUE: INITIAL 2010 BUDGET
Municipal firms

2010 Budget	Total	Direct taxes	Indirect taxes	Fees and other revenue	Current transfers	Capital gains	Disposal of real property	Capital transfers	Financial assets	Financial liabilities	Special contributions and urban development fees
BIMSA	31,521,323	0	0	3,484,400	1,745,543	22,380	0	26,269,000	0	0	
PNB	1,210,600	0	0	6,000	1,195,836	8,764	0	0	0	0	
22@	8,022,980	0	0	4,119,480	3,533,500	370,000	0	0	0	0	3,400,000
APC	1,656,956	0	0	81,000	1,566,456	9,500	0	0	0	0	
PE	9,283,480	0	0	1,058,697	1,705,479	20,000	2,841,253	0	3,658,051	0	
FCV	3,631,388	0	0	604,828	3,026,560		0	0	0	0	
ICB	18,045,509	0	0	1,446,546	16,598,963	0	0	0	0	0	
BA	36,221,287	0	0	3,098,633	30,189,720	343,031	0	2,589,903	0	0	
BAGUR	10,477,169	0	0	1,800,000	8,077,169	600,000	0	0	0	0	1,700,000
Total municipal firms	120,070,693	0	0	15,699,584	67,639,227	1,373,675	2,841,253	28,858,903	3,658,051	0	5,100,000
Adjustments and deletions											
BIMSA	22,043,543				1,745,543			20,298,000			
PNB	1,195,836				1,195,836						
22@	3,533,500				3,533,500						
APC	1,566,456				1,566,456						
PE	4,546,732				1,705,479		2,841,253				
FCV	3,026,560				3,026,560						
ICB	16,598,963				16,598,963						
BA	18,263,114				15,673,211			2,589,903			
BAGUR	1,861,439				1,861,439						
Total municipal firms	72,636,143	0	0	0	46,906,987	0	2,841,253	22,887,903	0	0	0

STATUS OF CONSOLIDATED REVENUE: INITIAL 2010 BUDGET
Consortiums, foundations and other

2010 Budget	Total	Direct taxes	Indirect taxes	Fees and other revenue	Current transfers	Capital gains	Disposal of real property	Capital transfers	Financial assets	Financial liabilities	Special contributions and urban development fees
CIIMU	342,466	0	0	16,500	325,960	6	0	0	0	0	0
CCIDB	226,970	0	0	0	226,968	1	0	1	0	0	0
AEUB	1,824,446	0	0	758,859	1,064,956	601	0	30	0	0	0
ALEB	1,129,162	0	0	20	1,129,102	10	0	30	0	0	0
CB	28,745,925	0	0	277,443	2,186,297	2	0	26,282,181	1	1	0
CBB	18,275,279	0	0	42,050	18,233,199	20	0	10	0	0	0
CMF	4,809,750	0	0	350,003	4,363,708	96,015	0	18	0	6	0
FAR	1,500,000	0	0	242,228	1,087,762	170,010	0	0	0	0	0
FPNOB	26,710,480	0	0	25,860,747	0	0	0	0	0	849,733	0
FPBC	1,900,549	0	0	1,899,249	0	1,300	0	0	0	0	0
AICE	267,927	0	0	264,927	0	3,000	0	0	0	0	0
Total Consortiums, Found. & other	85,732,954	0	0	29,712,026	28,617,952	270,965	0	26,282,270	1	849,740	0
Adjustments and deletions											
CIIMU	240,798				240,798						
CCIDB	110,335				110,335						
AEUB	200,550				200,550						
ALEB	1,093,354				1,093,354						
CB	8,870,837				1,795,713			7,075,124			
CBB	11,662,963				11,662,963						
CMF	1,564,348				1,564,348						
FAR	223,873				223,873						
FPNOB	0										
FPBC	1,269,249			1,269,249							
AICE	37,627				37,627						
Total Consortiums, Found. & other	25,273,934	0	0	1,269,249	16,929,561	0	0	7,075,124	0	0	0

STATUS OF CONSOLIDATED EXPENSE INITIAL 2010 BUDGET

2010 Budget	Total	Personnel expenses	Expenses on goods and services	Financial expenses	Current transfers	Investment	Capital transfers	Financial assets	Financial liabilities
City of Barcelona	2,459,771,117	350,926,224	524,779,297	41,197,096	837,799,828	573,224,219	22,624,453	8,000,000	101,220,000
Total Local autonomous bodies	277,342,505	92,882,902	100,350,801	32,530	77,344,556	1,727,701	5,004,006	10	0
Total Public business entities	177,183,372	64,900,067	58,838,848	0	44,480,570	1,283,500	7,480,387	200,000	0
Total Municipal firms	120,070,693	29,926,602	49,688,262	333,790	221,615	36,135,090	0	3,765,332	0
Total Consortium, found. & other	85,732,954	22,033,945	27,181,480	110,659	872,411	29,264,864	13	3,618,319	2,651,263
Total Revenue	3,120,100,640	560,669,739	760,838,689	41,674,076	960,718,979	641,635,373	35,108,859	15,583,661	103,871,263
Adjustments and deletions									
Total City of Barcelona	462,664,614	0	0	0	444,753,071	5,431,156	12,480,387	0	0
Total Local autonomous bodies	4,118,567	0	0	0	4,118,567	0	0	0	0
Total Public business entities	13,227,311	0	0	0	13,227,311	0	0	0	0
Total Municipal firms	0	0	0	0	0	0	0	0	0
Total Consortium, found. & other	28,949,498	0	1,399,249	0	177,125	20,298,000	7,075,124	0	0
Total Adjustments and deletions	508,959,990	0	1,399,249	0	462,276,074	25,729,156	19,555,511	0	0
Consolidated budget	2,611,140,650	560,669,739	759,439,440	41,674,076	498,442,905	615,906,217	15,553,348	15,583,661	103,871,263

STATUS OF CONSOLIDATED EXPENSE INITIAL 2010 BUDGET

City of Barcelona

2010 Budget	Total	Personnel expenses	Expenses on goods and services	Financial expenses	Current transfers	Investment	Capital transfers	Financial assets	Financial liabilities
City of Barcelona	2,459,771,116	350,926,224	524,779,297	41,197,096	837,799,828	573,224,219	22,624,453	8,000,000	101,220,000
Total City of Barcelona	2,459,771,116	350,926,224	524,779,297	41,197,096	837,799,828	573,224,219	22,624,453	8,000,000	101,220,000
Adjustments and deletions									
IMPD	4,934,721				4,934,721				
IMPUQV	14,535,380				9,535,380		5,000,000		
IMEB	91,321,411				91,321,411				
IMI	22,671,080				22,671,080				
IMU	1,060,050				1,060,050				
IMH	25,695,000				25,695,000				
IMMB	8,054,275				8,054,275				
IBE	13,947,709				13,947,709				
IMSS	70,165,152				70,165,152				
ICUB	103,525,694				96,045,307		7,480,387		
IMPJ	50,490,009				50,490,009				
IMFMVDR	486,367				486,367				
BIMSA	1,745,543				1,745,543				
PNB	1,195,836				1,195,836				
22@	3,533,500				3,533,500				
APC	1,566,456				1,566,456				
PE	4,546,732				1,705,479	2,841,253			
FCV	3,026,560				3,026,560				
ICB	16,598,963				16,598,963				
BA	18,263,114				15,673,211	2,589,903			
BAGUR	1,861,439				1,861,439				
CIIMU	240,798				240,798				
CCIDB	110,335				110,335				
AEUB	200,550				200,550				
ALEB	1,093,354				1,093,354				
CB	1,700,713				1,700,713				
CBB	0								
CMF	0								
FAR	93,873				93,873				
FPNOB	0								
FPBC	0								
AICE	0								
Total City of Barcelona	462,664,614	0	0	0	444,753,071	5,431,156	12,480,387	0	0

STATUS OF CONSOLIDATED EXPENSE INITIAL 2010 BUDGET

Local autonomous bodies

2010 Budget	Total	Personnel expenses	Expenses on goods and services	Financial expenses	Current transfers	Investment	Capital transfers	Financial assets	Financial liabilities
IMPD	6,148,808	3,313,924	1,070,902	620	1,746,430	12,922	4,000	10	0
IMPUQV	15,686,124	2,480,537	1,768,581	0	6,407,000	30,000	5,000,006	0	0
IMEB	101,350,201	34,715,179	13,458,190	31,910	52,994,923	150,000	0	0	0
IMI	26,900,481	13,061,035	13,719,446	0	120,000	0	0	0	0
IMU	1,060,074	698,750	353,740	0	4,500	3,084	0	0	0
IMH	25,816,121	12,287,000	9,448,181	0	4,080,940	0	0	0	0
IMMB	12,913,428	3,879,845	7,299,099	0	222,789	1,511,695	0	0	0
IBE	17,302,116	2,772,856	4,707,260	0	9,802,000	20,000	0	0	0
IMSS	70,165,152	19,673,776	48,525,402	0	1,965,974	0	0	0	0
Total Local autonomous bodies	277,342,505	92,882,902	100,350,801	32,530	77,344,556	1,727,701	5,004,006	10	0
Adjustments and deletions									
IMPD	0								
IMPUQV	0								
IMEB	37,627				37,627				
IMI	0								
IMU	0								
IMH	4,080,940				4,080,940				
IMMB	0								
IBE	0								
IMSS	0								
Total Local autonomous bodies	4,118,567	0	0	0	4,118,567	0	0	0	0

STATUS OF CONSOLIDATED EXPENSE INITIAL 2010 BUDGET

Public business entities

2010 Budget	Total	Personnel expenses	Expenses on goods and services	Financial expenses	Current transfers	Investment	Capital transfers	Financial assets	Financial liabilities
ICUB	117,300,000	23,705,737	41,608,306	0	44,305,570	0	7,480,387	200,000	0
IMPJ	58,064,398	40,464,467	16,406,931	0	0	1,193,000	0	0	0
IMFMVDR	1,818,974	729,863	823,611	0	175,000	90,500	0	0	0
Total Public business entities	177,183,372	64,900,067	58,838,848	0	44,480,570	1,283,500	7,480,387	200,000	0
Adjustments and deletions									
ICUB	13,227,311				13,227,311				
IMPJ	0								
IMFMVDR	0								
Total Public business entities	13,227,311	0	0	0	13,227,311	0	0	0	0

STATUS OF CONSOLIDATED EXPENSE INITIAL 2010 BUDGET

Consortiums, foundations and other

2010 Budget	Total	Personnel expenses	Expenses on goods and services	Financial expenses	Current transfers	Investment	Capital transfers	Financial assets	Financial liabilities
CIIMU	342,466	202,725	109,333	663	27,000	2,745	0	0	0
CCIDB	226,970	6	70,703	2	125,000	8	1	0	31,250
AEUB	1,824,446	1,427,400	329,587	969	27,854	38,636	0	0	0
ALEB	1,129,162	710,418	418,684	10	10	40	0	0	0
CB	28,745,925	587,568	1,150,275	3	443,448	26,564,626	2	2	1
CBB	18,275,279	15,393,291	1,871,082	0	249,087	761,809	10	0	0
CMF	4,809,750	1,542,633	3,217,081	12	12	50,000	0	0	12
FAR	1,500,000	1,080,968	385,032	34,000	0	0	0	0	0
FPNOB	26,710,480	1,035,936	17,550,102	75,000	0	1,847,000	0	3,582,442	2,620,000
FPBC	1,900,549	16,000	1,848,674	0	0	0	0	35,875	0
AICE	267,927	37,000	230,927	0	0	0	0	0	0
Total Consortiums, Found. & other	85,732,954	22,033,945	27,181,480	110,659	872,411	29,264,864	13	3,618,319	2,651,263
Adjustments and deletions									
CIIMU	0								
CCIDB	7,170,124				95,000		7,075,124		
AEUB	0								
ALEB	0								
CB	20,298,000					20,298,000			
CBB	82,125				82,125				
CMF	0								
FAR	0								
FPNOB	1,399,249		1,399,249						
FPBC	0								
AICE	0								
Total Consortiums, Found. & other	28,949,498	0	1,399,249	0	177,125	20,298,000	7,075,124	0	0