



**Ajuntament
de Barcelona**

Presidency and Economics Department

Directorate of Budget and Fiscal Policy

Directorate of Cost Management and Assessment Services

Cost Report 2014

**Environment
and Urban Services**



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PRESENTATION

The City Council, in an ongoing effort to remain as a leading organization in the methodologies of public management has taken the decision to develop a **system for calculating the costs** included in the Integrated Management System: total quality and continuous improvement of activities.

This determination reflects a trend in the culture of the corporation to move from a concept based on administrative spending and budget settlement for a more consistent with the current economic environment and future that is based on the analysis of cost and puts the focus **on productivity, efficiency and quality in the provision of goods and services**. It is not, therefore, exhausted the expenditure budget but to achieve the goals we have set a reasonable cost and on time and quality preset.

So far the calculation of costs included in the settlement account of the general council, the services most relevant to each area or `scope and data were provided by each of these criteria based on budgetary nature. With this new model **systematize the calculation of costs for the entire organization** with a common methodology both as core of the City by the various institutes, companies and autonomous bodies that are part of the municipal group; Whereas knowledge of the cost of goods and services provided by the government is a key, among other utilities to set rates and fees.

The new management model (Model **ABC**, english acronym of "**Activity Based Costing**") is based on activities that develop runners, providing more information, more detail and better, and presents a number of **important goals** for the Government organization:

- **improving management**, providing relevant information for decision making and determined which activities and services are more important in terms of provision.
- meet the **requirements expressed in the legislation**, as mentioned in the Constitution when speaking to Article 31 of the equitable allocation of public resources and the criteria of efficiency and economy in the **Municipal Charter** approved 22/1272005 which speaks to article 59 of the accounting as one of the elements of the municipal accounting system, without underestimating the **Law Regulating Local Taxation** regarding the calculation of fees, special levies and fees (Article 25 31 and 44 of the Act) and the new **Law Rationality of Public Administration and Local Sustainability** (LRSAP) regarding the calculation of

cash cost, among others.

- it is absolutely necessary that **the administration put at the disposal of all the information** on how to manage the public budget; not only how much money but uses it uses and how he uses them within a social environment in which access to information is almost instantaneous and citizens who increasingly have more knowledge of their rights.

This document formalizes the implementation of this methodology in the entire City Council in parts:

- First, a **brief description of the system of costs** based on activities applying it to the specific case of the City Council.
- After unfolding the **map all activities and tasks** carried out by the functional areas of the City Council, the districts, institutes, autonomous bodies and public companies, as well as a breakdown of costs for each activity
- Once the map of activities defined finalists performed **the distribution of all indirect costs** (overhead of "techno" municipal IT expenses, financial expenses, etc.) must be assigned through a pre-defined criteria established activities.
- Finally, we present a **set of indicators** suitable for decision-making.

The results thus obtained, once validated by the managers of the different areas will be published on the **Website of Transparency** so that citizens can see first hand which consume resources available to the City Council.





DESCRIPTION OF A MODEL ABC COST FOR THE CITY OF BARCELONA

So far the City Council, like all governments, has worked on the basis of the "**spending culture**" based on the implementation of an annual budget for programs that serves as a guide through the different levels of management administration; Therefore, depending on the economic allocation that each receives management can focus resources on more or less the same activities.

The implementation of a cost model has been designed to **integrate with the current budgetary system** and obtaining executive budget more rational, efficient and where decision-making is done by taking **more accurate information about products or services**.

In this sense, the specific choice of model because ABC has identified the key elements of a service, determining its **actual cost of the activities** associated with it both directly and indirectly; a methodology very suitable for the organizational structure of our council, which includes conducting a lot of activities with **significant volume of indirect costs and multi-functionality** of different areas, resulting from the provision of a wide variety products and services for the citizen.

This methodology is intended to achieve the following **objectives of the system cost**:

- it is a **tool for sustainable management**; useless develop a sophisticated cost model that later can not be managed by the Town Hall.
- **getting to know**, the more precisely as possible, **the cost of services and activities** that are carried out.
- be **flexible** and allow to **incorporate possible changes** to the organization and the various services provided

Broadly speaking, we can say that the result will be the result of the incorporation of the direct costs of the different activities and indirect costs related finalists. That is why, firstly, **should initially identify a map that describes activities** of all services offered by the City Council to citizens. In this regard the cost structure of the City is defined independently of the organizational structure as it exists for the purpose of ordering costs based on the **major areas of action**.



The areas are defined own organization and budgets, classifying **13 distinct areas of activity** (numerically coded):

1. Planning
2. Environment
3. Quality of Life and Equality
4. Sports
5. Mobility
6. Guardia Urbana
7. Services Prevention, Firefighting and Rescue
8. Education
9. Culture
10. Economic Development
11. Districts (10 districts)
12. Urban Infrastructure and Coordination
13. Housing

These areas represent the processes of provisions and **down into threads, activities and tasks**, becoming the hierarchy's own cost model ABC. Therefore this terminology will allow us to classify **service costs low to specification** (ie process to work). Thus, the cost of a particular process will be the sum of the threads that form and at the same time will consist of activities and tasks.

Moreover, we must also define two additional concepts such as cost center and cost factor:

- **Center cost:** locate the physical unit where costs are then distributed according to the tasks that have used or consumed resources of the cost center. They accrue costs for building maintenance, cleaning, consumption of electricity, gas, water and telephone, as well as amortization and rents.
- **Factor cost:** parameter for distinguishing the nature of the cost (consumption, rents, fuel, maintenance, salaries and social security, etc.). (*See section 5 of the document*).

The relationship between the different concepts mentioned are summarized in Figure 1, where cost factors totaling several tasks and activities that are added later in threads and processes.

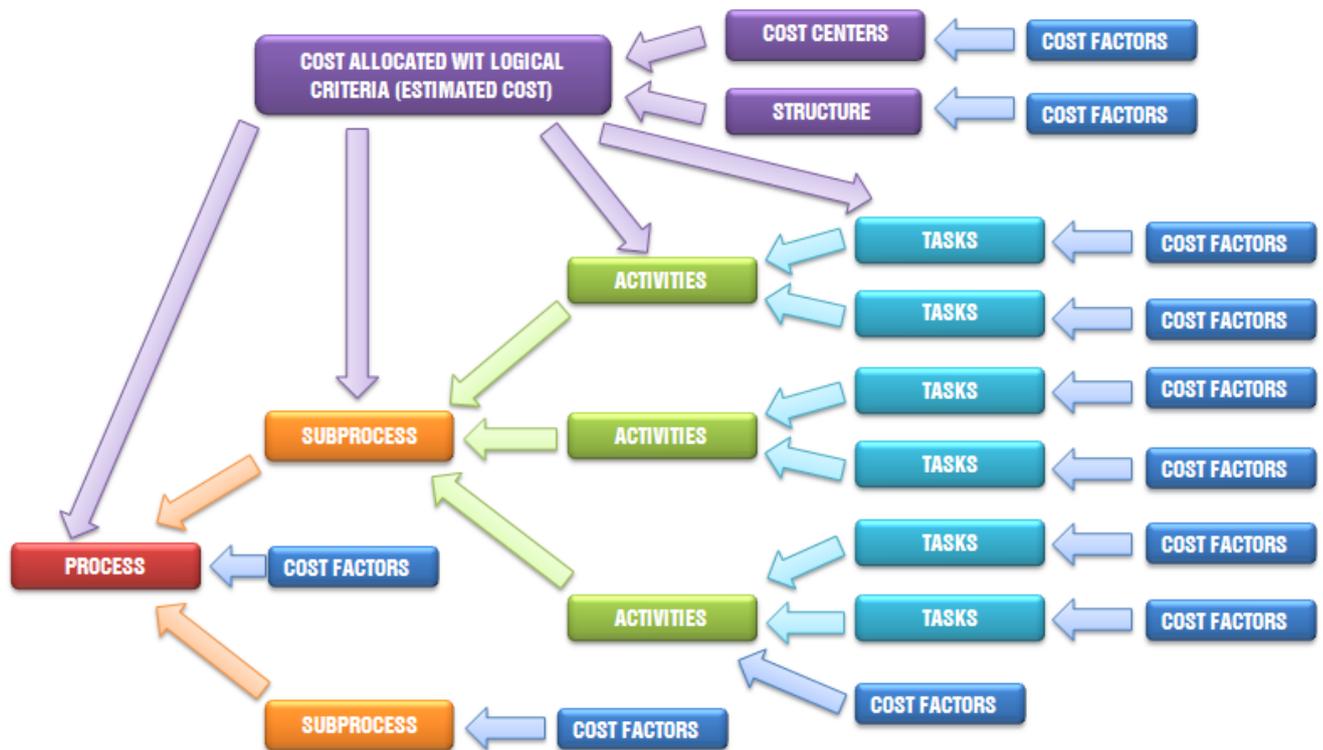


Figure 1. allocation of costs according to the ABC method

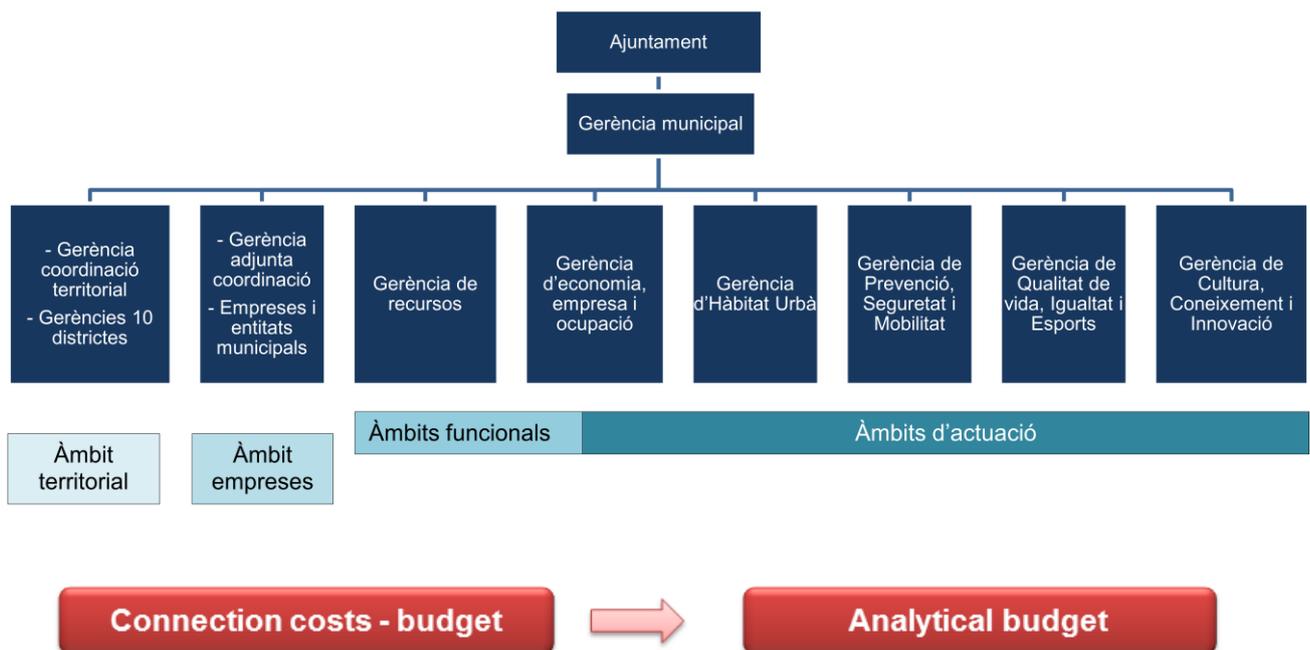
At the same time, there are **certain factors like cost have not been allocated** to any task, activity, in particular thread or process and therefore, **grouped into cost centers or structure**. In this sense, defined criteria that allow reasonable spread these costs within the map of activities. These criteria will never be indisputable, since, at the moment, there is still no regulation that systematize costing utilities

To clarify recent concepts applied to analyze an **example case** of the municipal council:

- **Process:** large areas of action of the City Council (previously defined). Given that all costs must locate, define two types of processes; the finalists and support.
 - The **finalists are those processes** that include activities and services provided directly to citizens in the case of the City Council 13.
 - In contrast, **support processes** are those that are not directly related to the provision of services, but part of the internal structure of the council and that repercussions later as indirect costs.

- **Sub:** The sub-classification process. For example in the process, "Education" threads are: "Municipal Educational Centers", "Educational Promotion" and "Education Consortium."
- **Activity:** at this level is broken down in more detail thread. For example, the thread of "Municipal Educational Centers" activities are "Kindergarten" and "Music Lessons".
- **Task:** activity is broken down still further. Continuing with the example, the activity of "music lessons" have the task of "Conservatory of Music" and "Music Schools".

Thus, an economy based mainly on the budget is passed to a new management **tool based activities**, which is presented in Figure 2, where there is the functional organization of the City of Barcelona, headed by the Municipal Management and **divided into the areas** (providing services to citizens) and functional (provide support for action). As can be seen the Management of Economy, Enterprise and Employment has seen some action and other support. Additionally have also tried both the scope and the regional companies.



The functional organization budget is passed as **a map of 13 finalists processes, providing services to citizens and four support processes**. These account for the structural costs of the City and therefore the cost ends up affecting the processes finalists through certain **distribution criteria** (described below). Taking into account the costs associated with these processes is a key support since his no consideration can provide a cost far removed from reality, given that much of the costs of the organization are costs not directly associated activities finalists.



Figure 2. Step cultural spending (budget allocation to different routes) to the culture of cost (process the City Council in the cost model ABC)

First will describe those **finalists processes**, then proceeded to discuss the **indirect costs** that are attributed to them also.



CORPORATION DATA



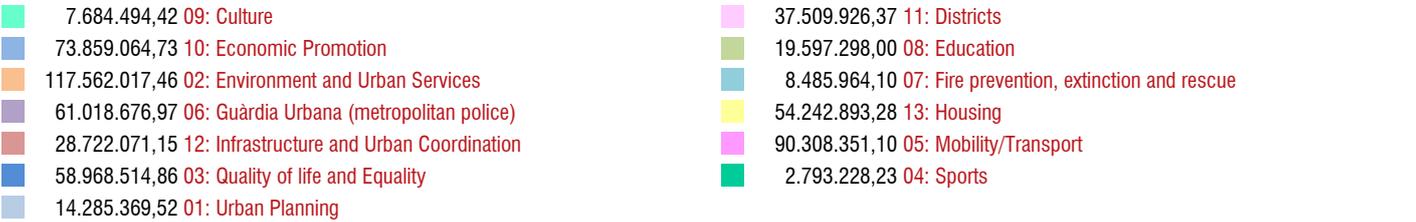
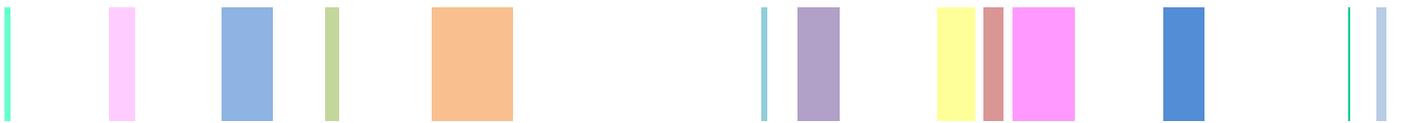
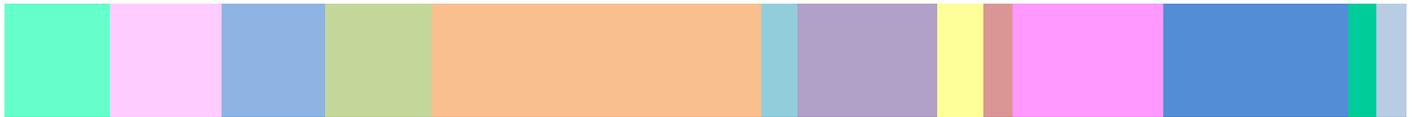
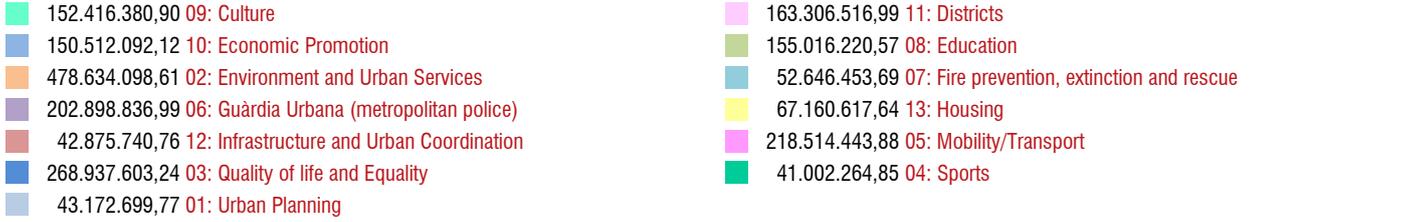
MAP OF ACTIVITIES: COSTS, INCOME AND RATES OF COVERAGE BY PROCESS

Process	Cost	Income	Coverage Rate	25%	50%	75%	100%
01 Urban Planning	43.172.699,77	14.285.369,52	33,09%				
02 Environment and Urban Services	478.634.098,61	117.562.017,46	24,56%				
03 Quality of life and Equality	268.937.603,24	58.968.514,86	21,93%				
04 Sports	41.002.264,85	2.793.228,23	6,81%				
05 Mobility/Transport	218.514.443,88	90.308.351,10	41,33%				
06 Guàrdia Urbana (metropolitan police)	202.898.836,99	61.018.676,97	30,07%				
07 Fire prevention, extinction and rescue	52.646.453,69	8.485.964,10	16,12%				
08 Education	155.016.220,57	19.597.298,00	12,64%				
09 Culture	152.416.380,90	7.684.494,42	5,04%				
10 Economic Promotion	150.512.092,12	73.859.064,73	49,07%				
11 Districts	163.306.516,99	37.509.926,37	22,97%				
12 Infrastructure and Urban Coordination	42.875.740,76	28.722.071,15	66,99%				
13 Housing	67.160.617,64	54.242.893,28	80,77%				
	2.037.093.970,01	575.037.870,19	28,23%	150	300	450	600



ALLOCATION OF COSTS AND INCOME BY PROCESS

ALLOCATION OF COSTS



ALLOCATION OF INCOME



COSTS OF MANDATORY AND NON MANDATORY SERVICES BY PROCESS

Process	Process Cost	% Cost	Mandatory* Cost	% Cost	% C.M. / Cost	Non Mandatory Cost	% Cost	% C.NotM. / Cost
01 Urban Planning	43.172.699,77	2,12%	41.890.328,00	2,40%	97,03%	1.282.371,77	0,44%	2,97%
02 Environment and Urban Services	478.634.098,61	23,50%	476.479.550,52	27,34%	99,55%	2.154.548,09	0,73%	0,45%
03 Quality of life and Equality	268.937.603,24	13,20%	228.406.503,05	13,11%	84,93%	40.531.100,19	13,76%	15,07%
04 Sports	41.002.264,85	2,01%	37.730.509,02	2,17%	92,02%	3.271.755,83	1,11%	7,98%
05 Mobility/Transport	218.514.443,88	10,73%	197.335.725,58	11,32%	90,31%	21.178.718,30	7,19%	9,69%
06 Guàrdia Urbana (metropolitan police)	202.898.836,99	9,96%	202.512.587,22	11,62%	99,81%	386.249,77	0,13%	0,19%
07 Fire prevention, extinction and rescue	52.646.453,69	2,58%	52.646.453,69	3,02%	100,00%	0,00	0,00%	0,00%
08 Education	155.016.220,57	7,61%	153.794.371,60	8,83%	99,21%	1.221.848,97	0,41%	0,79%
09 Culture	152.416.380,90	7,48%	66.125.247,17	3,79%	43,38%	86.291.133,73	29,30%	56,62%
10 Economic Promotion	150.512.092,12	7,39%	87.003.966,08	4,99%	57,81%	63.508.126,04	21,56%	42,19%
11 Districts	163.306.516,99	8,02%	121.973.218,30	7,00%	74,69%	41.333.298,69	14,03%	25,31%
12 Infrastructure and Urban Coordination	42.875.740,76	2,10%	42.232.518,55	2,42%	98,50%	643.222,21	0,22%	1,50%
13 Housing	67.160.617,64	3,30%	34.417.502,71	1,98%	51,25%	32.743.114,93	11,12%	48,75%
	2.037.093.970,01	100,00%	1.742.548.481,49	100,00%	85,54%	294.545.488,52	100,00%	14,46%

*In accordance with Law Regulating the Basis of Local Municipal Charter of Barcelona sectoral legislation to date.



PERCENTAGE OF EXPENDITURE ON MANDATORY AND NON MANDATORY SERVICES

Process	Mandatory* Cost	% C.M. / Cost	% C.NotM. / Cost	Non Mandatory Cost
07 Fire prevention, extinction and rescue	52.646.453,69	100,00%	0,00%	0,00
06 Guàrdia Urbana (metropolitan police)	202.512.587,22	99,81%	0,19%	386.249,77
02 Environment and Urban Services	476.479.550,52	99,55%	0,45%	2.154.548,09
08 Education	153.794.371,60	99,21%	0,79%	1.221.848,97
12 Infrastructure and Urban Coordination	42.232.518,55	98,50%	1,50%	643.222,21
01 Urban Planning	41.890.328,00	97,03%	2,97%	1.282.371,77
04 Sports	37.730.509,02	92,02%	7,98%	3.271.755,83
05 Mobility/Transport	197.335.725,58	90,31%	9,69%	21.178.718,30
03 Quality of life and Equality	228.406.503,05	84,93%	15,07%	40.531.100,19
11 Districts	121.973.218,30	74,69%	25,31%	41.333.298,69
10 Economic Promotion	87.003.966,08	57,81%	42,19%	63.508.126,04
13 Housing	34.417.502,71	51,25%	48,75%	32.743.114,93
09 Culture	66.125.247,17	43,38%	56,62%	86.291.133,73
	1.742.548.481,49	85,54%	14,46%	294.545.488,52

*In accordance with Law Regulating the Basis of Local Municipal Charter of Barcelona sectoral legislation to date.



COSTS OF MANDATORY AND NON MANDATORY SERVICES BY PROCESS AND CITIZEN

Process	Process Cost	Citizen Cost	Mandatory* Cost	Citizen Cost	Non Mandatory Cost	Citizen Cost
01 Urban Planning	43.172.699,77	26,94	41.890.328,00	26,14	1.282.371,77	0,80
02 Environment and Urban Services	478.634.098,61	298,70	476.479.550,52	297,36	2.154.548,09	1,34
03 Quality of life and Equality	268.937.603,24	167,84	228.406.503,05	142,54	40.531.100,19	25,29
04 Sports	41.002.264,85	25,59	37.730.509,02	23,55	3.271.755,83	2,04
05 Mobility/Transport	218.514.443,88	136,37	197.335.725,58	123,15	21.178.718,30	13,22
06 Guàrdia Urbana (metropolitan police)	202.898.836,99	126,62	202.512.587,22	126,38	386.249,77	0,24
07 Fire prevention, extinction and rescue	52.646.453,69	32,86	52.646.453,69	32,86	0,00	0,00
08 Education	155.016.220,57	96,74	153.794.371,60	95,98	1.221.848,97	0,76
09 Culture	152.416.380,90	95,12	66.125.247,17	41,27	86.291.133,73	53,85
10 Economic Promotion	150.512.092,12	93,93	87.003.966,08	54,30	63.508.126,04	39,63
11 Districts	163.306.516,99	101,91	121.973.218,30	76,12	41.333.298,69	25,79
12 Infrastructure and Urban Coordination	42.875.740,76	26,76	42.232.518,55	26,36	643.222,21	0,40
13 Housing	67.160.617,64	41,91	34.417.502,71	21,48	32.743.114,93	20,43
	2.037.093.970,01	1.271,29	1.742.548.481,49	1.087,47	294.545.488,52	183,82

*In accordance with Law Regulating the Basis of Local Municipal Charter of Barcelona sectoral legislation to date.

City Population: 1.602.386 citizens



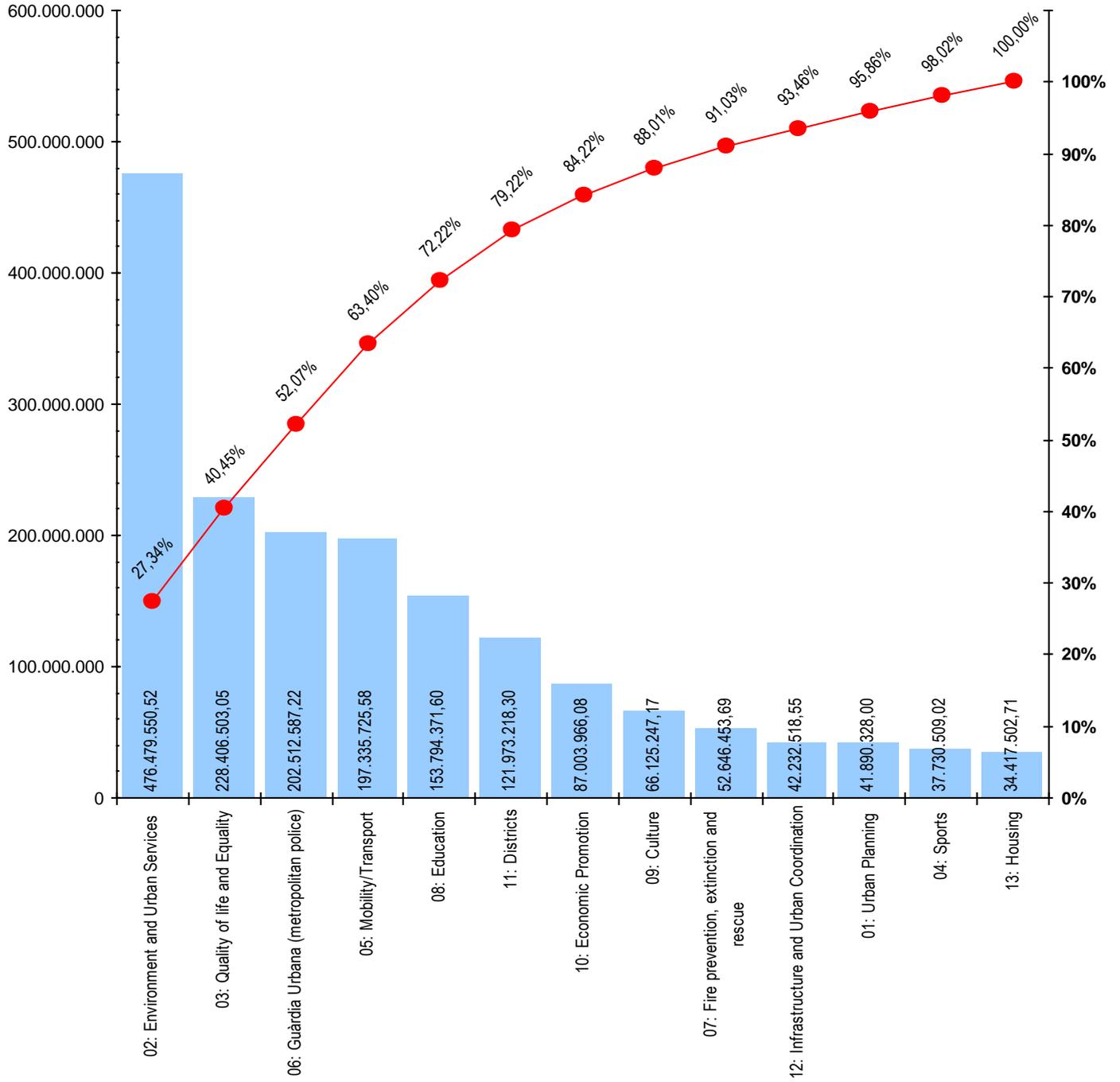
COSTS OF MANDATORY AND NON MANDATORY SERVICES BY PROCESS AND CITIZEN

Process	Process Cost	Citizen Cost	Process Cost	Mandatory* Cost	Non Mandatory Cost
02 Environment and Urban Services	478.634.098,61	298,70			
	476.479.550,52	297,36			
	2.154.548,09	1,34			
03 Quality of life and Equality	268.937.603,24	167,84			
	228.406.503,05	142,54			
	40.531.100,19	25,29			
05 Mobility/Transport	218.514.443,88	136,37			
	197.335.725,58	123,15			
	21.178.718,30	13,22			
06 Guàrdia Urbana (metropolitan police)	202.898.836,99	126,62			
	202.512.587,22	126,38			
	386.249,77	0,24			
11 Districts	163.306.516,99	101,91			
	121.973.218,30	76,12			
	41.333.298,69	25,79			
08 Education	155.016.220,57	96,74			
	153.794.371,60	95,98			
	1.221.848,97	0,76			
09 Culture	152.416.380,90	95,12			
	66.125.247,17	41,27			
	86.291.133,73	53,85			
10 Economic Promotion	150.512.092,12	93,93			
	87.003.966,08	54,30			
	63.508.126,04	39,63			
13 Housing	67.160.617,64	41,91			
	34.417.502,71	21,48			
	32.743.114,93	20,43			
07 Fire prevention, extinction and rescue	52.646.453,69	32,86			
	52.646.453,69	32,86			
	0,00	0,00			
01 Urban Planning	43.172.699,77	26,94			
	41.890.328,00	26,14			
	1.282.371,77	0,80			
12 Infrastructure and Urban Coordination	42.875.740,76	26,76			
	42.232.518,55	26,36			
	643.222,21	0,40			
04 Sports	41.002.264,85	25,59			
	37.730.509,02	23,55			
	3.271.755,83	2,04			

*In accordance with Law Regulating the Basis of Local Municipal Charter of Barcelona sectoral legislation to date.

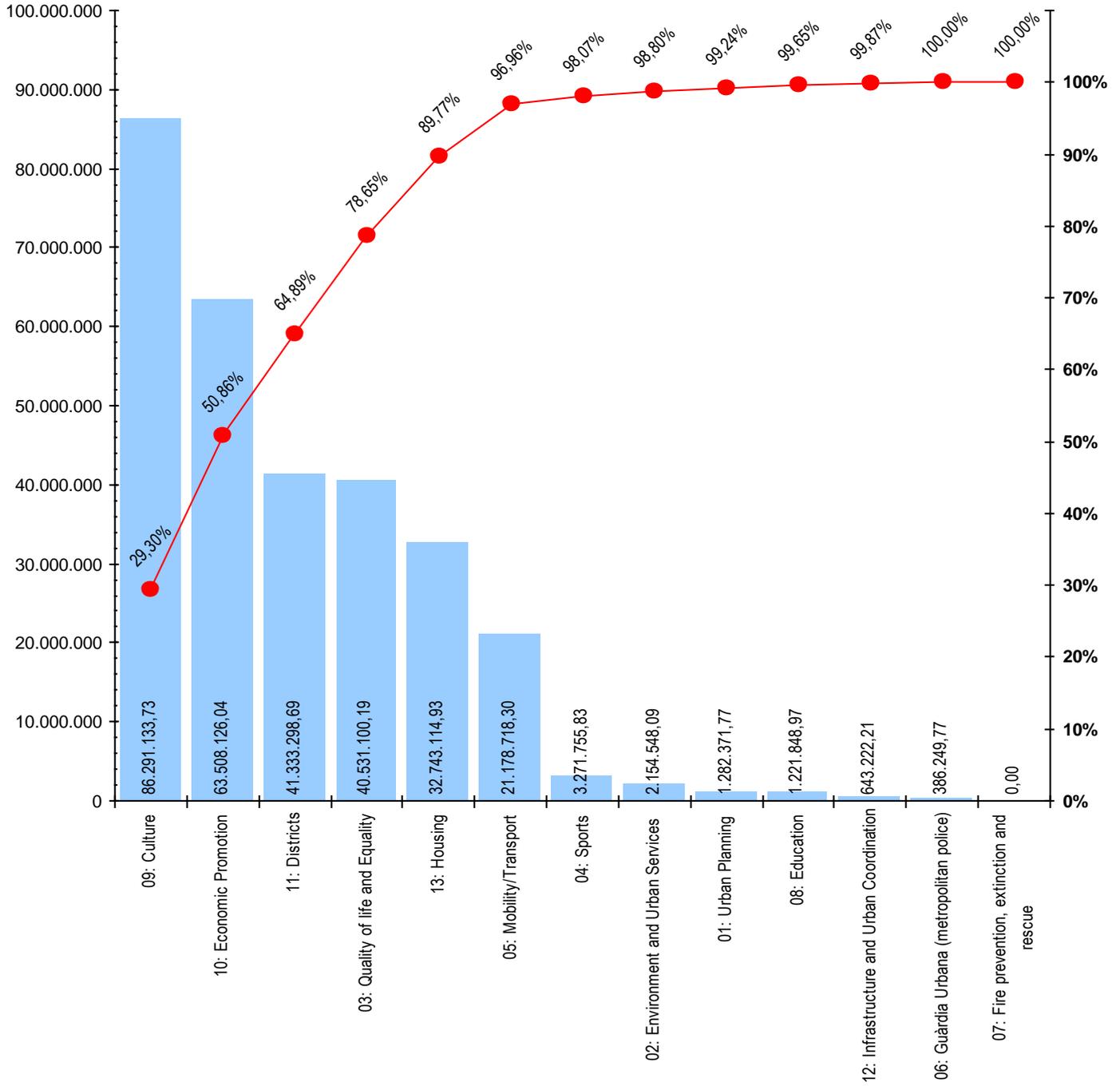


COSTS OF MANDATORY SERVICES





COSTS OF NON MANDATORY SERVICES





ENVIRONMENT AND URBAN SERVICES



COSTS AND PERFORMANCE OF THE SERVICES

Below is the **map of activities and details of cost factors in the process**. This map is the result of the definition from several meetings with the various directorates in order to be useful for internal users initially have the time to interpret and adjust the methodology implemented cost ABC. Simultaneously, asking cost factors that were loaded in each of the activities and tasks defined.

This model also aims to make a rational effort to **attribute the different activities and tasks**, whenever possible, **revenues** from taxes and fees paid by citizens for products and services received, obtaining in this way a calculation of the ratio of the different services.



ENVIRONMENT AND URBAN SERVICES

ALLOCATION OF COSTS AND INCOME BY SUBPROCESS

ALLOCATION OF COSTS

	0,00	Amounts not assignable to tasks		385.589.986,01 (0200.01)	Cleaning and waste management
	3.452.099,09	(0200.03) Environmental intervention and innovation		57.824.198,65 (0294.02)	Green Areas
	31.767.814,86	(0295.04) Water Cycle (includes City & Barcelona Water Cycle Inc.)			



	68.041,54	Amounts not assignable to tasks		93.235.777,14 (0200.01)	Cleaning and waste management
	338.299,25	(0200.03) Environmental intervention and innovation		3.516.975,89 (0294.02)	Green Areas
	20.402.923,64	(0295.04) Water Cycle (includes City & Barcelona Water Cycle Inc.)			

ALLOCATION OF INCOME



ENVIRONMENT AND URBAN SERVICES

MAP OF ACTIVITIES: COSTS, INCOME AND RATES OF COVERAGE BY SUBPROCESS

Subprocess		Cost	Income	Coverage Rate
0200	City Council	389.042.085,10	93.642.117,93	24,07%
	Amounts not assignable to tasks	0,00	68.041,54	
0200.01	Cleaning and waste management	385.589.986,01	93.235.777,14	24,18%
0200.03	Environmental intervention and innovation	3.452.099,09	338.299,25	9,80%
0294	Public Business Institutions	57.824.198,65	3.516.975,89	6,08%
0294.02	Green Areas	57.824.198,65	3.516.975,89	6,08%
0295	Trading companies	31.767.814,86	20.402.923,64	64,23%
0295.04	Water Cycle (includes City & Barcelona Water Cycle Inc.)	31.767.814,86	20.402.923,64	64,23%
		478.634.098,61	117.562.017,46	24,56%



ENVIRONMENT AND URBAN SERVICES

MAP OF ACTIVITIES: COSTS, INCOME AND RATES OF COVERAGE BY ACTIVITY

Subprocess / Activity		Cost	Income	Coverage Rate
0200	City Council	389.042.085,10	93.642.117,93	24,07%
	Amounts not assignable to tasks	0,00	68.041,54	
	Amounts not assignable to tasks	0,00	68.041,54	
0200.01	Cleaning and waste management	385.589.986,01	93.235.777,14	24,18%
0200.0101	Waste collection and management	176.255.282,49	93.176.093,69	52,86%
0200.0102	Cleaning of public areas	209.122.488,96	21.070,18	0,01%
0200.0103	Dead animals	212.214,56	38.613,27	18,20%
0200.03	Environmental intervention and innovation	3.452.099,09	338.299,25	9,80%
0200.0301	Permits for activities	143.038,13	0,00	
0200.0302	Air pollution	158.737,94	0,00	
0200.0303	Initiative and innovation	29.688,29	170.000,00	572,62%
0200.0304	Managment of the urban vegetable plot programme	467.896,30	0,00	
0200.0305	Large-scale activities	1.075.238,04	51.203,39	4,76%
0200.0306	Agenda 21 for schools	581.725,46	36.461,70	6,27%
0200.0307	Facility management	995.774,93	80.634,16	8,10%
0294	Public Business Institutions	57.824.198,65	3.516.975,89	6,08%
0294.02	Green Areas	57.824.198,65	3.516.975,89	6,08%
0294.0201	Maintenance and renovation of street furniture	5.428.267,71	24.137,32	0,44%
0294.0202	Cleaning of public areas	165.022,39	388.040,84	235,14%
0294.0203	Waste collection and management	403.297,86	0,00	
0294.0204	Management of green areas	35.137.886,33	3.102.874,68	8,83%
0294.0205	Special services	3.293.473,76	0,00	
0294.0206	Urban trees	8.667.297,44	0,00	
0294.0207	Biodiversity	337.775,48	0,00	
0294.0208	Machinery and vehicles	4.391.177,68	1.923,05	0,04%
0295	Trading companies	31.767.814,86	20.402.923,64	64,23%
0295.04	Water Cycle (includes City & Barcelona Water Cycle Inc.)	31.767.814,86	20.402.923,64	64,23%
0295.0401	Water consumption control	418.524,84	831.763,49	198,74%
0295.0402	Incident Management	31.404,72	0,00	
0295.0403	Reports	31.404,72	0,00	
0295.0404	Fountains and lakes	8.561.902,32	23.791,99	0,28%
0295.0405	Regenerated and underground water table	1.454.760,73	76.419,65	5,25%
0295.0406	Sanitation Network	18.828.066,99	15.422.376,37	81,91%
0295.0407	Barcelona coast	2.441.750,54	4.048.572,14	165,81%
		478.634.098,61	117.562.017,46	24,56%



ENVIRONMENT AND URBAN SERVICES

MAP OF ACTIVITIES: COSTS, INCOME AND RATES OF COVERAGE BY TASK

Subprocess / Activity / Task		Cost	Income	Coverage Rate	
0200	City Council	389.042.085,10	93.642.117,93	24,07%	
	Amounts not assignable to tasks	0,00	68.041,54		
	Amounts not assignable to tasks	0,00	68.041,54		
	Amounts not assignable to tasks	0,00	68.041,54		
0200.01	Cleaning and waste management	385.589.986,01	93.235.777,14	24,18%	
0200.0101	Waste collection and management	176.255.282,49	93.176.093,69	52,86%	
	Amounts not assignable to tasks	0,00	22.078.605,14		
	AMB (Barcelona Metropolitan Area) Waste Treatment (TANGREM)	0200.010112	63.552.094,63	56.847.627,51	89,45%
	Bins	0200.010107	313.888,29	0,00	
	Collection of furniture and old stuff	0200.010106	11.454.291,86	5.144,63	0,04%
	Container rental	0200.010110	5.856.444,78	0,00	
	Containers	0200.010109	5.801.484,41	0,00	
	Green points (TERSA)	0200.010101	5.606.243,10	382.064,02	6,81%
	Home collection	0200.010108	57.221.907,06	8.694.166,32	15,19%
	Other Expenses	0200.010111			
	Pneumatic waste collection	0200.010104	6.687.416,90	0,00	
	Rubble sacs	0200.010102	211.299,36	9.244,00	4,37%
	Waste from commercial premises	0200.010105	15.512.025,25	4.276.076,57	27,57%
	Waste from municipal markets	0200.010103	4.038.186,85	883.165,50	21,87%
0200.0102	Cleaning of public areas	209.122.488,96	21.070,18	0,01%	
	Beaches	0200.010201	3.407.620,49	0,00	
	Exceptional collection service	0200.010206	4.341.136,10	0,00	
	Graffiti	0200.010204	4.746.967,55	21.070,18	0,44%
	Other Expenses	0200.010207			
	Parks and green areas	0200.010203	13.612.052,22	0,00	
	Public thoroughfare	0200.010202	182.993.224,73	0,00	
	Rubbish collection	0200.010205	21.487,87	0,00	
0200.0103	Dead animals	212.214,56	38.613,27	18,20%	
	Dead animals	0200.010301	212.214,56	38.613,27	18,20%
0200.03	Environmental intervention and innovation	3.452.099,09	338.299,25	9,80%	
0200.0301	Permits for activities	143.038,13	0,00		
	Environmental body	0200.030101	58.180,64	0,00	
	Processing of permits for activities	0200.030102	79.030,10	0,00	
	Reviewing of process and regulations	0200.030103	5.827,39	0,00	
0200.0302	Air pollution	158.737,94	0,00		
	Air quality table	0200.030203	13.589,58	0,00	
	Energy and Air Quality Plan (PEQA)	0200.030202	131.392,23	0,00	
	Preparation of Action Plan for atmospheric pollution events	0200.030201	13.756,13	0,00	
0200.0303	Iniciative and innovation	29.688,29	170.000,00	572,62%	
	Green Economy. Public-private cooperation	0200.030301	28.840,07	170.000,00	589,46%
	Occasional activity sponsorship	0200.030302	848,22	0,00	
0200.0304	Managment of the urban vegetable plot programme	467.896,30	0,00		
	Authorisation and allocation of spaces/plots	0200.030401	195.685,13	0,00	
	School visits and relation with senior citizens	0200.030402	272.211,17	0,00	
0200.0305	Large-scale activities	1.075.238,04	51.203,39	4,76%	
	How does Barcelona work?	0200.030503	262.946,72	10.171,20	3,87%
	International Rose Contest	0200.030501	430.363,01	41.032,19	9,53%
	Montjuic botanic route	0200.030504	848,22	0,00	
	Music at the parks	0200.030502	381.080,09	0,00	
0200.0306	Agenda 21 for schools	581.725,46	36.461,70	6,27%	
	Grants	0200.030601	187.552,62	0,00	
	School programmes and activities	0200.030602	275.588,67	15.461,70	5,61%



ENVIRONMENT AND URBAN SERVICES

MAP OF ACTIVITIES: COSTS, INCOME AND RATES OF COVERAGE BY TASK

Subprocess / Activity / Task		Cost	Income	Coverage Rate
Support for Agenda 21 for schools	0200.030603	118.584,17	21.000,00	17,71%
0200.0307 Facility management		995.774,93	80.634,16	8,10%
Beach Centre	0200.030701	245.867,59	0,00	
Espai de Mar (Sea area)	0200.030702	48.103,78	0,00	
La Fàbrica del Sol (The Sun Factory)	0200.030703	558.953,61	0,00	
Laberint d'Horta Training Centre	0200.030704	142.849,95	80.634,16	56,45%
0294 Public Business Institutions		57.824.198,65	3.516.975,89	6,08%
0294.02 Green Areas		57.824.198,65	3.516.975,89	6,08%
0294.0201 Maintenance and renovation of street furniture		5.428.267,71	24.137,32	0,44%
Children's play areas	0294.020103	2.554.948,05	0,00	
Entertainment areas for senior citizens and gym areas	0294.020104	74.469,39	0,00	
Graffiti	0294.020106	431.922,42	0,00	
Infrastructure and toilets	0294.020102	2.036.459,58	24.137,32	1,19%
Municipal sports facilities	0294.020105	111.260,15	0,00	
Street furniture	0294.020101	219.208,12	0,00	
0294.0202 Cleaning of public areas		165.022,39	388.040,84	235,14%
Closed parks	0294.020201	0,00	388.040,84	
Eixample district's inner block areas	0294.020202	165.022,39	0,00	
0294.0203 Waste collection and management		403.297,86	0,00	
Green waste	0294.020301	395.053,84	0,00	
Inert waste	0294.020302	8.244,02	0,00	
0294.0204 Management of green areas		35.137.886,33	3.102.874,68	8,83%
Flower beds	0294.020403	1.032.313,63	0,00	
Gardening services for third parties	0294.020402	2.160.782,17	1.072.748,81	49,65%
Maintenance of forest areas	0294.020405	274.746,05	0,00	
Maintenance of urban green areas	0294.020401	29.394.151,70	2.030.125,87	6,91%
Vegetable supplies	0294.020404	2.275.892,78	0,00	
0294.0205 Special services		3.293.473,76	0,00	
Surveillance team	0294.020502	3.293.473,76	0,00	
Weekend Services	0294.020501			
0294.0206 Urban trees		8.667.297,44	0,00	
Phytosanitary treatments	0294.020604	1.327.418,11	0,00	
Planting	0294.020601	2.623.534,92	0,00	
Pruning	0294.020603	4.494.974,75	0,00	
Tree stump removal	0294.020602	221.369,66	0,00	
0294.0207 Biodiversity		337.775,48	0,00	
Monitoring of animal life in parks	0294.020702	139.991,68	0,00	
Preparation of V+B Plan	0294.020701	197.783,80	0,00	
0294.0208 Machinery and vehicles		4.391.177,68	1.923,05	0,04%
Machinery and vehicles	0294.020801	4.391.177,68	1.923,05	0,04%
0295 Trading companies		31.767.814,86	20.402.923,64	64,23%
0295.04 Water Cycle (includes City & Barcelona Water Cycle Inc.)		31.767.814,86	20.402.923,64	64,23%
0295.0401 Water consumption control		418.524,84	831.763,49	198,74%
Consumption data collection	0295.040101	33.156,57	0,00	
Drains	0295.040102	385.368,27	831.763,49	215,84%
0295.0402 Incident Management		31.404,72	0,00	
Incident Management	0295.040201	31.404,72	0,00	
0295.0403 Reports		31.404,72	0,00	
Reports	0295.040301	31.404,72	0,00	
0295.0404 Fountains and lakes		8.561.902,32	23.791,99	0,28%
Fountain and lake management	0295.040401	8.561.902,32	23.791,99	0,28%



ENVIRONMENT AND URBAN SERVICES

MAP OF ACTIVITIES: COSTS, INCOME AND RATES OF COVERAGE BY TASK

Subprocess / Activity / Task		Cost	Income	Coverage Rate
0295.0405	Regenerated and underground water table	1.454.760,73	76.419,65	5,25%
	Regenerated and underground water table management	0295.040501 1.454.760,73	76.419,65	5,25%
0295.0406	Sanitation Network	18.828.066,99	15.422.376,37	81,91%
	Amounts not assignable to tasks	0,00	14.565.730,96	
	Authorisations and concessions	0295.040604 165.493,75	0,00	
	Improvements and works	0295.040601 532.579,80	67.463,20	12,67%
	Monitoring of encumbrances to the drainage network	0295.040602 17.975.095,80	789.182,21	4,39%
	Supervision of outsourced services	0295.040603 154.897,64	0,00	
0295.0407	Barcelona coast	2.441.750,54	4.048.572,14	165,81%
	Beaches	0295.040701 2.441.750,54	4.048.572,14	165,81%
		478.634.098,61	117.562.017,46	24,56%



MANDATORY AND NON MANDATORY SERVICES

The **mandatory services are determined by law**; In this sense, it is considered as mandatory provisions of Law 7/1985 Regulating the Basis of Local Government, modified by Law 27/2013 and Sustainability Rationalisation of Local Government and recently by Order HAP / 2075/2014 of the Ministry of Finance and Public Administration; and, additionally, which is determined by the Municipal Charter of Barcelona, the Law of Special Regime and sectoral legislation.



ENVIRONMENT AND URBAN SERVICES

COSTS OF MANDATORY AND NON MANDATORY SERVICES BY SUBPROCESS

Subprocess	Subprocess Cost	% Cost	Mandatory* Cost	% Cost	% C.M. / Cost	Non Mandatory Cost	% Cost	% C.NotM.
0200 City Council	389.042.085,10	81,28%	386.887.537,01	81,20%	99,45%	2.154.548,09	100,00%	0,55%
0200.01 Cleaning and waste management	385.589.986,01	80,56%	385.589.986,01	80,92%	100,00%	0,00	0,00%	0,00%
0200.03 Environmental intervention and innovation	3.452.099,09	0,72%	1.297.551,00	0,27%	37,59%	2.154.548,09	100,00%	62,41%
0294 Public Business Institutions	57.824.198,65	12,08%	57.824.198,65	12,14%	100,00%	0,00	0,00%	0,00%
0294.02 Green Areas	57.824.198,65	12,08%	57.824.198,65	12,14%	100,00%	0,00	0,00%	0,00%
0295 Trading companies	31.767.814,86	6,64%	31.767.814,86	6,67%	100,00%	0,00	0,00%	0,00%
0295.04 Water Cycle (includes City & Barcelona Water Cycle Inc.)	31.767.814,86	6,64%	31.767.814,86	6,67%	100,00%	0,00	0,00%	0,00%
	478.634.098,61	100,00%	476.479.550,52	100,00%	99,55%	2.154.548,09	100,00%	0,45%

*In accordance with Law Regulating the Basis of Local Municipal Charter of Barcelona sectoral legislation to date.



ENVIRONMENT AND URBAN SERVICES

COSTS OF MANDATORY AND NON MANDATORY SERVICES BY SUBPROCESS AND CITIZEN

Subprocess		Subprocess Cost	Citizen Cost	Cost Obligatories	Citizen Cost	Cost No Obligatories	Citizen Cost
0200	City Council	389.042.085,10	242,79	386.887.537,01	241,44	2.154.548,09	1,34
0200.01	Cleaning and waste management	385.589.986,01	240,63	385.589.986,01	240,63	0,00	0,00
0200.03	Environmental intervention and innovation	3.452.099,09	2,15	1.297.551,00	0,81	2.154.548,09	1,34
0294	Public Business Institutions	57.824.198,65	36,09	57.824.198,65	36,09	0,00	0,00
0294.02	Green Areas	57.824.198,65	36,09	57.824.198,65	36,09	0,00	0,00
0295	Trading companies	31.767.814,86	19,83	31.767.814,86	19,83	0,00	0,00
0295.04	Water Cycle (includes City & Barcelona Water Cycle Inc.)	31.767.814,86	19,83	31.767.814,86	19,83	0,00	0,00
		478.634.098,61	298,70	476.479.550,52	297,36	2.154.548,09	1,34

*In accordance with Law Regulating the Basis of Local Municipal Charter of Barcelona sectoral legislation to date.

City Population: 1.602.386 citizens



COSTS BY NATURE

Because the budget accounts only distinguishes the nature of the cost according to the chapter defined the concept of **cost factor**, which serve to **distinguish the nature of the cost** of each of the tasks, and therefore the process and / or the City in general.

Here, then, the entire cost classified according to their nature process is presented.



ENVIRONMENT AND URBAN SERVICES

NATURE OF COST

Nature	Process Cost	% Cost	City Cost	% Cost	Process vs City	% Process vs City
Cleaning	943.856,70	0,20%	34.609.098,48	1,70%	2,73%	
Depreciation	3.319.780,13	0,69%	72.378.177,82	3,55%	4,59%	
External contracts	286.383.767,02	59,83%	540.977.223,99	26,56%	52,94%	
Financial expenses	6.925.268,08	1,45%	35.864.708,05	1,76%	19,31%	
Grants and Transfers	78.555.740,55	16,41%	403.670.378,11	19,82%	19,46%	
Human Resources	64.049.364,83	13,38%	633.939.090,07	31,12%	10,10%	
Leasing	3.062.228,31	0,64%	34.020.720,11	1,67%	9,00%	
Maintenance, repairs and conservation	9.958.845,75	2,08%	61.365.399,64	3,01%	16,23%	
Notifications	1.367.791,42	0,29%	6.235.664,35	0,31%	21,93%	
Other expenses	11.859.893,76	2,48%	117.158.114,48	5,75%	10,12%	
Purchase of materials and perishable good	375.884,76	0,08%	3.974.449,24	0,20%	9,46%	
Studies and technical works	1.461.432,82	0,31%	13.141.290,39	0,65%	11,12%	
Supplies: Electricity	982.752,03	0,21%	25.887.892,84	1,27%	3,80%	
Supplies: Gas	92.790,97	0,02%	4.832.749,49	0,24%	1,92%	
Supplies: Other	6.095.580,61	1,27%	34.335.866,86	1,69%	17,75%	
Supplies: Telephone and data	1.230.103,49	0,26%	9.638.652,43	0,47%	12,76%	
Supplies: Water	1.969.017,38	0,41%	5.064.493,66	0,25%	38,88%	
	478.634.098,61	100,00%	2.037.093.970,01	100,00%		



FINANCING

In the present report relates the cost of the work done with the contributions relate, assigning them with the maximum possible level of detail (work, activity, process or thread). The intention is to show **how the tasks are financed according to the contribution** of the service user (included private companies receiving activity) or administrations and private sponsorships; **thus financing itself emerges as the difference between the calculated cost of the work and contributions exogenous**, provided that the aggregate of these not match or exceed the amount of the costs, since in this case the municipal coverage considers the void.



ENVIRONMENT AND URBAN SERVICES

FINANCING

Subprocess / Activity / Task		Cost	Income User	Income Others	City Theoretical coverage		
0200	City Council	389.042.085,10	92.972.156,88	669.961,05	295.399.967,17	75,93%	
	Amounts not assignable to tasks	0,00	68.041,54	0,00	0,00		
	Amounts not assignable to tasks	0,00	68.041,54	0,00	0,00		
	Amounts not assignable to tasks	0,00	68.041,54	0,00	0,00	0,00%	
0200.01	Cleaning and waste management	385.589.986,01	92.893.944,14	341.833,00	292.354.208,87	75,82%	
0200.0101	Waste collection and management	176.255.282,49	92.834.260,69	341.833,00	83.079.188,80	47,14%	
	Amounts not assignable to tasks	0,00	22.078.605,14	0,00	0,00	0,00%	
	AMB (Barcelona Metropolitan Area) Waste Treatment (TANGREM)	0200.010112	63.552.094,63	56.505.794,51	341.833,00	6.704.467,12	10,55%
	Bins	0200.010107	313.888,29	0,00	0,00	313.888,29	100,00%
	Collection of furniture and old stuff	0200.010106	11.454.291,86	5.144,63	0,00	11.449.147,23	99,96%
	Container rental	0200.010110	5.856.444,78	0,00	0,00	5.856.444,78	100,00%
	Containers	0200.010109	5.801.484,41	0,00	0,00	5.801.484,41	100,00%
	Green points (TERSA)	0200.010101	5.606.243,10	382.064,02	0,00	5.224.179,08	93,19%
	Home collection	0200.010108	57.221.907,06	8.694.166,32	0,00	48.527.740,74	84,81%
	Other Expenses	0200.010111					
	Pneumatic waste collection	0200.010104	6.687.416,90	0,00	0,00	6.687.416,90	100,00%
	Rubble sacs	0200.010102	211.299,36	9.244,00	0,00	202.055,36	95,63%
	Waste from commercial premises	0200.010105	15.512.025,25	4.276.076,57	0,00	11.235.948,68	72,43%
	Waste from municipal markets	0200.010103	4.038.186,85	883.165,50	0,00	3.155.021,35	78,13%
0200.0102	Cleaning of public areas	209.122.488,96	21.070,18	0,00	209.101.418,78	99,99%	
	Beaches	0200.010201	3.407.620,49	0,00	0,00	3.407.620,49	100,00%
	Exceptional collection service	0200.010206	4.341.136,10	0,00	0,00	4.341.136,10	100,00%
	Graffiti	0200.010204	4.746.967,55	21.070,18	0,00	4.725.897,37	99,56%
	Other Expenses	0200.010207					
	Parks and green areas	0200.010203	13.612.052,22	0,00	0,00	13.612.052,22	100,00%
	Public thoroughfare	0200.010202	182.993.224,73	0,00	0,00	182.993.224,73	100,00%
	Rubbish collection	0200.010205	21.487,87	0,00	0,00	21.487,87	100,00%
0200.0103	Dead animals	212.214,56	38.613,27	0,00	173.601,29	81,80%	
	Dead animals	0200.010301	212.214,56	38.613,27	0,00	173.601,29	81,80%
0200.03	Environmental intervention and innovation	3.452.099,09	10.171,20	328.128,05	3.113.799,84	90,20%	
0200.0301	Permits for activities	143.038,13	0,00	0,00	143.038,13	100,00%	
	Environmental body	0200.030101	58.180,64	0,00	0,00	58.180,64	100,00%
	Processing of permits for activities	0200.030102	79.030,10	0,00	0,00	79.030,10	100,00%
	Reviewing of process and regulations	0200.030103	5.827,39	0,00	0,00	5.827,39	100,00%
0200.0302	Air pollution	158.737,94	0,00	0,00	158.737,94	100,00%	
	Air quality table	0200.030203	13.589,58	0,00	0,00	13.589,58	100,00%
	Energy and Air Quality Plan (PEQA)	0200.030202	131.392,23	0,00	0,00	131.392,23	100,00%
	Preparation of Action Plan for atmospheric pollution events	0200.030201	13.756,13	0,00	0,00	13.756,13	100,00%
0200.0303	Initiative and innovation	29.688,29	0,00	170.000,00	0,00		
	Green Economy. Public-private cooperation	0200.030301	28.840,07	0,00	170.000,00	0,00	0,00%
	Occasional activity sponsorship	0200.030302	848,22	0,00	0,00	848,22	100,00%
0200.0304	Managment of the urban vegetable plot programme	467.896,30	0,00	0,00	467.896,30	100,00%	
	Authorisation and allocation of spaces/plots	0200.030401	195.685,13	0,00	0,00	195.685,13	100,00%
	School visits and relation with senior citizens	0200.030402	272.211,17	0,00	0,00	272.211,17	100,00%
0200.0305	Large-scale activities	1.075.238,04	10.171,20	41.032,19	1.024.034,65	95,24%	
	How does Barcelona work?	0200.030503	262.946,72	10.171,20	0,00	252.775,52	96,13%
	International Rose Contest	0200.030501	430.363,01	0,00	41.032,19	389.330,82	90,47%
	Montjuic botanic route	0200.030504	848,22	0,00	0,00	848,22	100,00%
	Music at the parks	0200.030502	381.080,09	0,00	0,00	381.080,09	100,00%
0200.0306	Agenda 21 for schools	581.725,46	0,00	36.461,70	545.263,76	93,73%	
	Grants	0200.030601	187.552,62	0,00	0,00	187.552,62	100,00%
	School programmes and activities	0200.030602	275.588,67	0,00	15.461,70	260.126,97	94,39%



ENVIRONMENT AND URBAN SERVICES

FINANCING

Subprocess / Activity / Task		Cost	Income User	Income Others	City Theoretical coverage	
Support for Agenda 21 for schools	0200.030603	118.584,17	0,00	21.000,00	97.584,17	82,29%
0200.0307 Facility management		995.774,93	0,00	80.634,16	915.140,77	91,90%
Beach Centre	0200.030701	245.867,59	0,00	0,00	245.867,59	100,00%
Espai de Mar (Sea area)	0200.030702	48.103,78	0,00	0,00	48.103,78	100,00%
La Fàbrica del Sol (The Sun Factory)	0200.030703	558.953,61	0,00	0,00	558.953,61	100,00%
Laberint d'Horta Training Centre	0200.030704	142.849,95	0,00	80.634,16	62.215,79	43,55%
0294 Public Business Institutions		57.824.198,65	195.500,55	3.321.475,34	54.307.222,76	93,92%
0294.02 Green Areas		57.824.198,65	195.500,55	3.321.475,34	54.307.222,76	93,92%
0294.0201 Maintenance and renovation of street furniture		5.428.267,71	23.236,00	901,32	5.404.130,39	99,56%
Children's play areas	0294.020103	2.554.948,05	0,00	0,00	2.554.948,05	100,00%
Entertainment areas for senior citizens and gym areas	0294.020104	74.469,39	0,00	0,00	74.469,39	100,00%
Graffiti	0294.020106	431.922,42	0,00	0,00	431.922,42	100,00%
Infrastructure and toilets	0294.020102	2.036.459,58	23.236,00	901,32	2.012.322,26	98,81%
Municipal sports facilities	0294.020105	111.260,15	0,00	0,00	111.260,15	100,00%
Street furniture	0294.020101	219.208,12	0,00	0,00	219.208,12	100,00%
0294.0202 Cleaning of public areas		165.022,39	172.264,55	215.776,29	0,00	
Closed parks	0294.020201	0,00	172.264,55	215.776,29	0,00	0,00%
Eixample district's inner block areas	0294.020202	165.022,39	0,00	0,00	165.022,39	100,00%
0294.0203 Waste collection and management		403.297,86	0,00	0,00	403.297,86	100,00%
Green waste	0294.020301	395.053,84	0,00	0,00	395.053,84	100,00%
Inert waste	0294.020302	8.244,02	0,00	0,00	8.244,02	100,00%
0294.0204 Management of green areas		35.137.886,33	0,00	3.102.874,68	32.035.011,65	91,17%
Flower beds	0294.020403	1.032.313,63	0,00	0,00	1.032.313,63	100,00%
Gardening services for third parties	0294.020402	2.160.782,17	0,00	1.072.748,81	1.088.033,36	50,35%
Maintenance of forest areas	0294.020405	274.746,05	0,00	0,00	274.746,05	100,00%
Maintenance of urban green areas	0294.020401	29.394.151,70	0,00	2.030.125,87	27.364.025,83	93,09%
Vegetable supplies	0294.020404	2.275.892,78	0,00	0,00	2.275.892,78	100,00%
0294.0205 Special services		3.293.473,76	0,00	0,00	3.293.473,76	100,00%
Surveillance team	0294.020502	3.293.473,76	0,00	0,00	3.293.473,76	100,00%
Weekend Services	0294.020501					
0294.0206 Urban trees		8.667.297,44	0,00	0,00	8.667.297,44	100,00%
Phytosanitary treatments	0294.020604	1.327.418,11	0,00	0,00	1.327.418,11	100,00%
Planting	0294.020601	2.623.534,92	0,00	0,00	2.623.534,92	100,00%
Pruning	0294.020603	4.494.974,75	0,00	0,00	4.494.974,75	100,00%
Tree stump removal	0294.020602	221.369,66	0,00	0,00	221.369,66	100,00%
0294.0207 Biodiversity		337.775,48	0,00	0,00	337.775,48	100,00%
Monitoring of animal life in parks	0294.020702	139.991,68	0,00	0,00	139.991,68	100,00%
Preparation of V+B Plan	0294.020701	197.783,80	0,00	0,00	197.783,80	100,00%
0294.0208 Machinery and vehicles		4.391.177,68	0,00	1.923,05	4.389.254,63	99,96%
Machinery and vehicles	0294.020801	4.391.177,68	0,00	1.923,05	4.389.254,63	99,96%
0295 Trading companies		31.767.814,86	15.753.596,97	4.649.326,67	11.364.891,22	35,77%
0295.04 Water Cycle (includes City & Barcelona Water Cycle Inc.)		31.767.814,86	15.753.596,97	4.649.326,67	11.364.891,22	35,77%
0295.0401 Water consumption control		418.524,84	822.826,09	8.937,40	0,00	
Consumption data collection	0295.040101	33.156,57	0,00	0,00	33.156,57	100,00%
Drains	0295.040102	385.368,27	822.826,09	8.937,40	0,00	0,00%
0295.0402 Incident Management		31.404,72	0,00	0,00	31.404,72	100,00%
Incident Management	0295.040201	31.404,72	0,00	0,00	31.404,72	100,00%
0295.0403 Reports		31.404,72	0,00	0,00	31.404,72	100,00%
Reports	0295.040301	31.404,72	0,00	0,00	31.404,72	100,00%
0295.0404 Fountains and lakes		8.561.902,32	23.791,99	0,00	8.538.110,33	99,72%
Fountain and lake management	0295.040401	8.561.902,32	23.791,99	0,00	8.538.110,33	99,72%



ENVIRONMENT AND URBAN SERVICES

FINANCING

Subprocess / Activity / Task		Cost	Income User	Income Others	City Theoretical coverage	
0295.0405	Regenerated and underground water table	1.454.760,73	30.854,24	45.565,41	1.378.341,08	94,75%
	Regenerated and underground water table management	0295.040501 1.454.760,73	30.854,24	45.565,41	1.378.341,08	94,75%
0295.0406	Sanitation Network	18.828.066,99	14.876.124,65	546.251,72	3.405.690,62	18,09%
	Amounts not assignable to tasks	0,00	14.565.730,96	0,00	0,00	0,00%
	Authorisations and concessions	0295.040604 165.493,75	0,00	0,00	165.493,75	100,00%
	Improvements and works	0295.040601 532.579,80	0,00	67.463,20	465.116,60	87,33%
	Monitoring of encumbrances to the drainage network	0295.040602 17.975.095,80	310.393,69	478.788,52	17.185.913,59	95,61%
	Supervision of outsourced services	0295.040603 154.897,64	0,00	0,00	154.897,64	100,00%
0295.0407	Barcelona coast	2.441.750,54	0,00	4.048.572,14	0,00	
	Beaches	0295.040701 2.441.750,54	0,00	4.048.572,14	0,00	0,00%
		478.634.098,61	108.921.254,40	8.640.763,06	361.072.081,15	75,44%



INDICATORS

Along with the analysis of all the activities that take place in the City Council defined a number of **indicators related to the cost of activities** in order to follow the evolution of annual costs of the services provided Town Hall. These form the cornerstone of the information provided by the cost model because it lets you know the unit cost of the work is to be a citizen or per unit of service.



ENVIRONMENT AND URBAN SERVICES

BASIC MANAGEMENT INDICATORS

0200.01 Cleaning and waste management

Beaches Cost per linear meters			
=	Beaches Cost (0200.010201)	3.407.620,49 €	= 775,34 €
	Linear meters number	4.395	
Collection of furniture and old stuff Cost per ton			
=	Collection of furniture and old stuff Cost (0200.010106)	11.454.291,86 €	= 409,71 €
	Tons of furniture and junk number	27.957	
Containers Cost per container			
=	Containers Cost (0200.010109)	5.801.484,41 €	= 139,14 €
	Containers number	41.695	
Dead animals Cost per animal			
=	Dead animals Cost (0200.010301)	212.214,56 €	= 93,94 €
	Animals number	2.259	
Exceptional collection service Cost per service			
=	Exceptional collection service Cost (0200.010206)	4.341.136,10 €	= 601,10 €
	Services number	7.222	
Graffiti Cost per square metre			
=	Graffiti Cost (0200.010204)	4.746.967,55 €	= 9,26 €
	Square metres number	512.510	
Green points (TERSA) Cost per visits			
=	Green points (TERSA) Cost (0200.010101)	5.606.243,10 €	= 7,39 €
	Visits number	758.326	
Home collection Cost per inhabitant			
=	Home collection Cost (0200.010104 + 0200.010108)	63.909.323,96 €	= 39,88 €
	City population	1.602.386	
Parks and green areas Cost per green area / parc			
=	Parks and green areas Cost (0200.010203)	13.612.052,22 €	= 16.108,94 €
	Green areas and parks number	845	
Pneumatic waste collection Cost per collection point			
=	Pneumatic waste collection Cost (0200.010104)	6.687.416,90 €	= 3.438,26 €
	Collection points number	1.945	
Public thoroughfare Cost per inhabitant			
=	Public thoroughfare Cost (0200.010107 + 0200.010202)	183.307.113,02 €	= 114,40 €
	City population	1.602.386	
Ratio between Cleaning and waste management Cost and Environment and Urban Services Cost			
=	Cleaning and waste management Cost (0200.01)	385.589.986,01 €	= 80,56%
	Environment and Urban Services Cost (02)	478.634.098,61 €	
Waste from commercial premises Cost per ton collected			
=	Waste from commercial premises Cost (0200.010105)	15.512.025,25 €	= 290,74 €
	Ton collected number	53.353	
Waste from municipal markets Cost per market			
=	Waste from municipal markets Cost (0200.010103)	4.038.186,85 €	= 100.954,67 €
	Markets number	40	

0200.03 Environmental intervention and innovation



ENVIRONMENT AND URBAN SERVICES

BASIC MANAGEMENT INDICATORS

How does Barcelona work? Cost per visit			
=	How does Barcelona work? Cost (0200.030503)	=	262.946,72 €
	Visits number		14.040
			= 18,73 €
International Rose Contest Cost per vote			
=	International Rose Contest Cost (0200.030501)	=	430.363,01 €
	Votes number		3.862
			= 111,44 €
Montjuic botanic route Cost per visit			
=	Montjuic botanic route Cost (0200.030504)	=	848,22 €
	Visits number		4.793
			= 0,18 €
Music at the parks Cost per inhabitant			
=	Music at the parks Cost (0200.030502)	=	381.080,09 €
	City population		1.602.386
			= 0,24 €
Permits for activities Cost per permission/permit/license			
=	Permits for activities Cost (0200.0301)	=	143.038,13 €
	Permission/permits/licenses number		186
			= 769,02 €
Ratio between Environmental intervention and innovation Cost and Environment and Urban Services Cost			
=	Environmental intervention and innovation Cost (0200.03)	=	3.452.099,09 €
	Environment and Urban Services Cost (02)		478.634.098,61 €
			= 0,72%

0294.02 Green Areas

Children's play areas Cost per children's play area			
=	Children's play areas Cost (0294.020103)	=	2.554.948,05 €
	Children's play areas number		804
			= 3.177,80 €
Eixample district's inner block areas Cost per block			
=	Eixample district's inner block areas Cost (0294.020202)	=	165.022,39 €
	Blocks with inner parks number		42
			= 3.929,10 €
Entertainment areas for senior citizens and gym areas Cost per installation			
=	Entertainment areas for senior citizens and gym areas Cost (0294.020104)	=	74.469,39 €
	Installations number		46
			= 1.618,90 €
Gardening services for third parties Cost per flower bed			
=	Gardening services for third parties Cost (0294.020402)	=	2.160.782,17 €
	Flower beds number		3.958
			= 545,93 €
Graffiti Cost per inhabitant			
=	Graffiti Cost (0294.020106)	=	431.922,42 €
	City population		1.602.386
			= 0,27 €
Green waste Cost per inhabitant			
=	Green waste Cost (0294.020301)	=	395.053,84 €
	City population		1.602.386
			= 0,25 €
Inert waste Cost per inhabitant			
=	Inert waste Cost (0294.020302)	=	8.244,02 €
	City population		1.602.386
			= 0,01 €
Infrastructure and toilets Cost per inhabitant			
=	Infrastructure and toilets Cost (0294.020102)	=	2.036.459,58 €
	City population		1.602.386
			= 1,27 €



ENVIRONMENT AND URBAN SERVICES

BASIC MANAGEMENT INDICATORS

Maintenance of urban green areas Cost per green area			
=	Maintenance of urban green areas Cost (0294.020401)	29.394.151,70 €	=
	Green areas number	1.749	= 16.806,26 €
Municipal sports facilities Cost per element			
=	Municipal sports facilities Cost (0294.020105)	111.260,15 €	=
	Sports element number	774	= 143,75 €
Phytosanitary treatments Cost per tree			
=	Phytosanitary treatments Cost (0294.020604)	1.327.418,11 €	=
	Trees and park number	77.650	= 17,09 €
Planting Cost per tree			
=	Planting Cost (0294.020601)	2.623.534,92 €	=
	Trees and park number	77.650	= 33,79 €
Pruning Cost per tree			
=	Pruning Cost (0294.020603)	4.494.974,75 €	=
	Trees and park number	77.650	= 57,89 €
Ratio between Green Areas Cost and Environment and Urban Services Cost			
=	Green Areas Cost (0294.02)	57.824.198,65 €	=
	Environment and Urban Services Cost (02)	478.634.098,61 €	= 12,08%
Street furniture Cost per inhabitant			
=	Street furniture Cost (0294.020101)	219.208,12 €	=
	City population	1.602.386	= 0,14 €
Tree stump removal Cost per tree			
=	Tree stump removal Cost (0294.020602)	221.369,66 €	=
	Trees and park number	77.650	= 2,85 €

0295.04 Water Cycle (includes City & Barcelona Water Cycle Inc.)

Beaches Cost per square metre beach			
=	Beaches Cost (0295.040701)	2.441.750,54 €	=
	Square metres beach number	4.500.000	= 0,54 €
Fountain and lake management Cost per fountain / lake			
=	Fountain and lake management Cost (0295.040401)	8.561.902,32 €	=
	Fountains and lakes number	1.953	= 4.383,97 €
Improvements and works Cost per improvement / works			
=	Improvements and works Cost (0295.040601)	532.579,80 €	=
	Improvements and works number	14	= 38.041,41 €
Incident Management Cost per incident			
=	Incident Management Cost (0295.040201)	31.404,72 €	=
	Incidents number	3.895	= 8,06 €
Monitoring of encumbrances to the drainage network Cost per assignment / encumbrance			
=	Monitoring of encumbrances to the drainage network Cost (0295.040602)	17.975.095,80 €	=
	Assignations/encumbrances number	663	= 27.111,76 €
Ratio between Water Cycle (includes City & Barcelona Water Cycle Inc.) Cost and Environment and Urban Services Cost			
=	Water Cycle (includes City & Barcelona Water Cycle Inc.) Cost (0295.04)	31.767.814,86 €	=
	Environment and Urban Services Cost (02)	478.634.098,61 €	= 6,64%



DISTRIBUTION OF THE COUNCIL'S INDIRECT COSTS (SUPPORT PROCESSES)

As mentioned above, in addition to the 13 finalists processes, the Council has **processes that perform support activities processes finalists**. These four processes are identified and described below:

- **Resources:** Resources are understood as all activities necessary to ensure the smooth running of the administration, such as: Mayor, Municipal Management, Planning and Coordination corporate treasury, speech, communication, legal services, property relations International and others.
- **Human Resources:** these are all activities required to manage all staff of the City Council, includes: cataloging of the workforce, economic, occupational risk management, legal advice, etc.
- **Economics:** within the Economy, Business and Employment there are two major areas:
 - processes finalists **trade**, tourism and business, where we provide services to citizens
 - the process itself **economy**, where they carry out tasks of planning, budgeting, accounting,... supporting processes finalists.
- **Financial** expenditure not properly be considered a process in which they carry out activities, it is basically the amount of interest that make up Chapter 3 of the municipal budget and therefore is a cost that affects all processes finalists .

Thus, all the costs of these processes will be considered as indirect costs, and **end up affecting the final cost of the activities and tasks** performed by providing services to citizens. Once distributed indirect costs finalists processes, **these activities are recognized based on the direct cost that they have**.

Here are all defined distribution criteria for the initial allocation of these costs to different processes finalists.



DISTRIBUTION COSTS OF RESOURCES

This deal builds own costs of **human resources, current expenditure** (which includes rental costs or depreciation of buildings and amortization of leasing or fleet) and **transfers outside** of Chapter 4. The cost of funds will be **distributed between the different tasks finalists** in proportion to the cost of each on the total cost of the tasks finalists.

For each type of detailed cost structure that is allocated to each process finalist, you can calculate the rate structure for each type of cost and multiplies this index for the cost of the process, after allocation of the costs of structure. So, to distribute these costs to the final process will be carried out the following calculations:

$$\text{Resources Cost Sharing} = \frac{\text{Direct Cost Total Process}}{\text{Direct Cost Total Processes}} \times \frac{\text{Direct Cost Task}}{\text{Direct Cost Total Process}} \times \text{Resources Cost}$$

Once spread the costs of the activities the finalists, they will be grouped by weight of the thread to see what lies overhead resources each process finalist.



DISTRIBUTION COSTS OF HUMAN RESOURCES

The criterion of cost-sharing in relation to HR staff of the City **has been the number of workers assigned to each task finalist**. Taken as hired workers (whether civil, labor, etc.) plus the new contracts made during the year, so the unit cost has more personal support higher indirect cost of human resources. You should also consider contracts autonomous bodies, institutes and public companies, which are classified within the processes identified.

The cost of human resources will be made to distribute its own costs of human resources, current expenditure, depreciation and external transfers. Importantly finalists will be distributed to the process of human resources costs the City **less costs allocated to that economic processes and resources**, as these will be shared later with the criteria for each process finalist.

$$\text{HR Cost Sharing} = \frac{\text{Employees Process}}{\text{Employees Processes}} \times \frac{\text{Direct Cost Task}}{\text{Direct Cost Total Process}} \times \text{HR Cost}$$

Once certain costs structure HR process each finalist will be shared between these tasks and activities for each process in proportion to the cost of each.



DISTRIBUTION COSTS OF ECONOMY

The service costs not listed for the Management of Economy, Business and Employment will be distributed to the process depending on the final **cost economy euro budget required** for each of chapters 2, 4, 6 and 7 each scope.

In addition to all the costs and expenses of human resources chapter 2, the economic costs include depreciation or rent offices. The calculations are as follows:

$$\text{Economics Cost Sharing} = \frac{\text{Direct Cost Total Process}}{\text{Direct Cost Total Processes}} \times \frac{\text{Direct Cost Task}}{\text{Direct Cost Total Process}} \times \text{Economics Cost}$$

Once certain costs structure of economy and Headquarters each process finalist will be awarded these tasks and activities for each process in proportion to the cost of each one at the time.



DISTRIBUTION OF FINANCIAL EXPENDITURE

It should be mentioned that the costs of this process do not support allocated to public companies (PMH, BSM (including companies whose portfolio), BASA, TERSA, BIMSA, BAGURSA) since they are financed independently.

Calculations formula system that we are:

$$\text{Financial Expense Sharing} = \frac{\text{Direct Cost Total Process}}{\text{Direct Cost Total Processes}} \times \frac{\text{Direct Cost Task}}{\text{Direct Cost Total Process}} \times \text{Financial Expense}$$

Thus, **the indirect costs of the four support processes appear as indirect costs structure of the City each finalist process**, as defined cast for each of the support processes. Subsequently, these indirect costs allocated to each activity in terms of the cost of each (previous allocation of indirect costs) on the cost of all activities.



DISTRIBUTION OF THE AREAS' INDIRECT COSTS

As indirect costs of the functional areas of territory and consider all the costs of coordination, planning, management, etc. that must be assigned to processes finalists. In this case, the caseloads and have different organizational structures within each level, different distribution criteria used depending on them.



DISTRIBUTION OF COST CENTRES IN THE ACTIVITIES

A very important part of the indirect costs are treated explicitly as cost centers. The most common and most used in this project is the case of a **property** that accumulates various costs; rent or depreciation, supplies, office supplies, cleaning, telephone, etc.

To avoid duplication of costs, the costs **will be shared first of these cost centers** both in the **structure finalist** (final task) as a **non-runner structure** (4 managements and support processes and addresses the processes finalists). Subsequently, the costs of this structure are recognized no different tasks finalist finalists. Below are the various cost centers considered.

BUILDINGS AND SUPPLIES

It is proposed to **share the cost of building all tasks finalists** as well as the **management and direction of each area**. These centers generally accumulate costs, costs relating to rent and depreciation of property, supplies consumed, cleaning, office supplies and fixed telephony.

The distribution of the cost of the buildings to the work has been done by the **number of employees that are dedicated to each task within a specific building**. So as more people engage in an activity that lends itself within a building, most of this cost will be assigned.

MUNICIPAL COMPUTING INSTITUTE (IMI)

IMI provides a distribution of budget costs for different areas of the City. This distribution will adapt to this ABC project implementation costs as follows: Once the first distribution budget **will allocated costs to the different computer tasks using standard criteria, the number of computers**. For reasons of operational efficiency, not computers assigned to each task, they get a list of IMI to classify the **number of computers in terms of directions**. Thus the cost-sharing computer will be made depending on the number of computers in each direction. Subsequently, these indirect costs **are allocated to addresses different tasks** (see INDIRECT COSTS MANAGEMENT), so the cost of computing remain affected each of them.

FLEET (only in the case of processes 6 and 7)



Different fleets available to the council **are managed directly from the areas** and may be **owned** vehicles or **renting** modality. In both cases, it is proposed to share the cost of renting or depreciation **depending on the number of vehicles that are used for each activity**. Note that the fleets are the most important of the Guardia Urbana and Prevention Services, Fire Fighting and Rescue (SPEIS).



TRACEABILITY OF THE TASKS' COSTS

This report can be seen **tracking the cost of each task**, ie what part corresponds to direct costs and indirect costs which part corresponds to the breakdown of the latter type. It should be noted that the structural costs include buildings.



ENVIRONMENT AND URBAN SERVICES

TRACKING COSTS BY TASK

Subprocess / Activity / Task		Direct Cost	Direct Cost Centers	Area Indirect Cost	Management Indirect Cost	Structure Indirect Cost*
0200	City Council	328.093.660,52	801.873,22	8.895.871,81	1.540.138,75	49.710.540,80
	Amounts not assignable to tasks	0,00	0,00	0,00	0,00	0,00
	Amounts not assignable to tasks	0,00	0,00	0,00	0,00	0,00
	Amounts not assignable to tasks	0,00	0,00	0,00	0,00	0,00
0200.01	Cleaning and waste management	325.834.358,24	681.392,77	8.817.023,10	1.154.185,69	49.103.026,21
0200.0101	Waste collection and management	149.649.135,04	681.392,77	2.979.523,98	390.032,33	22.555.198,37
	Amounts not assignable to tasks	0,00	0,00	0,00	0,00	0,00
	AMB (Barcelona Metropolitan Area) Waste Treatment (TANGREM)	0200.010112	55.307.001,38	0,00	0,00	8.245.093,25
	Bins	0200.010107	264.182,09	0,00	8.753,08	39.807,31
	Collection of furniture and old stuff	0200.010106	9.640.431,97	0,00	319.413,92	1.452.633,33
	Container rental	0200.010110	5.096.643,97	0,00	0,00	759.800,81
	Containers	0200.010109	4.882.782,49	0,00	161.779,96	735.744,28
	Green points (TERSA)	0200.010101	4.037.066,11	681.392,77	156.335,47	20.464,98
	Home collection	0200.010108	48.160.454,52	0,00	1.595.687,79	208.882,30
	Other Expenses	0200.010111		0,00		
	Pneumatic waste collection	0200.010104	5.628.421,95	0,00	186.485,04	24.411,68
	Rubble sacs	0200.010102	177.838,76	0,00	5.892,29	771,33
	Waste from commercial premises	0200.010105	13.055.597,50	0,00	432.567,71	56.624,95
	Waste from municipal markets	0200.010103	3.398.714,30	0,00	112.608,72	14.740,96
0200.0102	Cleaning of public areas	176.006.614,17	0,00	5.831.581,31	763.378,69	26.520.914,79
	Beaches	0200.010201	2.868.002,14	0,00	95.024,77	12.439,14
	Exceptional collection service	0200.010206	3.653.689,61	0,00	121.056,75	15.846,84
	Graffiti	0200.010204	3.995.255,07	0,00	132.373,75	17.328,28
	Other Expenses	0200.010207		0,00		
	Parks and green areas	0200.010203	11.456.497,27	0,00	379.585,14	49.689,30
	Public thoroughfare	0200.010202	154.015.084,96	0,00	5.102.941,69	667.996,69
	Rubbish collection	0200.010205	18.085,12	0,00	599,21	78,44
0200.0103	Dead animals	178.609,03	0,00	5.917,81	774,67	26.913,05
	Dead animals	0200.010301	178.609,03	0,00	5.917,81	774,67
0200.03	Environmental intervention and innovation	2.259.302,28	120.480,45	78.848,71	385.953,06	607.514,59
0200.0301	Permits for activities	98.606,59	0,00	3.267,10	15.992,02	25.172,42
	Environmental body	0200.030101	40.108,15	0,00	1.328,89	6.504,74
	Processing of permits for activities	0200.030102	54.481,19	0,00	1.805,11	8.835,76
	Reviewing of process and regulations	0200.030103	4.017,25	0,00	133,10	651,52
0200.0302	Air pollution	109.429,59	0,00	3.625,70	17.747,29	27.935,36
	Air quality table	0200.030203	9.368,28	0,00	310,40	1.519,35
	Energy and Air Quality Plan (PEQA)	0200.030202	90.578,21	0,00	3.001,10	14.689,97
	Preparation of Action Plan for atmospheric pollution events	0200.030201	9.483,10	0,00	314,20	1.537,97
0200.0303	Initiative and innovation	20.466,30	0,00	678,10	3.319,22	5.224,67
	Green Economy. Public-private cooperation	0200.030301	19.881,55	0,00	658,73	3.224,39
	Occasional activity sponsorship	0200.030302	584,75	0,00	19,37	94,83
0200.0304	Managment of the urban vegetable plot programme	322.554,92	0,00	10.687,13	52.311,94	82.342,31
	Authorisation and allocation of spaces/plots	0200.030401	134.899,98	0,00	4.469,61	21.878,07
	School visits and relation with senior citizens	0200.030402	187.654,94	0,00	6.217,52	30.433,87
0200.0305	Large-scale activities	741.239,71	0,00	24.559,30	120.214,22	189.224,81
	How does Barcelona work?	0200.030503	181.268,28	0,00	6.005,91	29.398,08
	International Rose Contest	0200.030501	296.680,49	0,00	9.829,84	48.115,63
	Montjuic botanic route	0200.030504	584,75	0,00	19,37	94,83
	Music at the parks	0200.030502	262.706,19	0,00	8.704,18	42.605,68
0200.0306	Agenda 21 for schools	361.277,32	39.748,30	13.287,08	65.038,32	102.374,44
	Grants	0200.030601	129.293,65	0,00	4.283,85	20.968,84
	School programmes and activities	0200.030602	189.983,29	0,00	6.294,67	30.811,48



ENVIRONMENT AND URBAN SERVICES

TRACKING COSTS BY TASK

Subprocess / Activity / Task		Direct Cost	Direct Cost Centers	Area Indirect Cost	Management Indirect Cost	Structure Indirect Cost*
Support for Agenda 21 for schools	0200.030603	42.000,38	39.748,30	2.708,56	13.258,00	20.868,93
0200.0307 Facility management		605.727,85	80.732,15	22.744,30	111.330,05	175.240,58
Beach Centre	0200.030701	169.494,40	0,00	5.615,81	27.488,59	43.268,79
Espai de Mar (Sea area)	0200.030702	33.161,43	0,00	1.098,73	5.378,12	8.465,50
La Fàbrica del Sol (The Sun Factory)	0200.030703	304.595,17	80.732,15	12.766,95	62.492,37	98.366,97
Laberint d'Horta Training Centre	0200.030704	98.476,85	0,00	3.262,81	15.970,97	25.139,32
0294 Public Business Institutions		41.268.678,10	270.332,05	1.376.301,20	9.551.072,56	5.357.814,74
0294.02 Green Areas		41.268.678,10	270.332,05	1.376.301,20	9.551.072,56	5.357.814,74
0294.0201 Maintenance and renovation of street furniture		3.899.489,71	0,00	129.200,78	896.610,41	502.966,81
Children's play areas	0294.020103	1.835.390,99	0,00	60.811,53	422.011,80	236.733,73
Entertainment areas for senior citizens and gym areas	0294.020104	53.496,37	0,00	1.772,48	12.300,43	6.900,11
Graffiti	0294.020106	310.278,92	0,00	10.280,39	71.342,49	40.020,62
Infrastructure and toilets	0294.020102	1.462.925,86	0,00	48.470,74	336.370,82	188.692,16
Municipal sports facilities	0294.020105	79.925,64	0,00	2.648,16	18.377,32	10.309,03
Street furniture	0294.020101	157.471,93	0,00	5.217,48	36.207,55	20.311,16
0294.0202 Cleaning of public areas		0,00	118.546,68	3.927,78	27.257,46	15.290,47
Closed parks	0294.020201	0,00	0,00	0,00	0,00	0,00
Eixample district's inner block areas	0294.020202	0,00	118.546,68	3.927,78	27.257,46	15.290,47
0294.0203 Waste collection and management		289.715,97	0,00	9.599,08	66.614,45	37.368,36
Green waste	0294.020301	283.793,74	0,00	9.402,86	65.252,75	36.604,49
Inert waste	0294.020302	5.922,23	0,00	196,22	1.361,70	763,87
0294.0204 Management of green areas		25.090.121,14	151.785,37	836.333,51	5.803.876,41	3.255.769,90
Flower beds	0294.020403	735.858,85	5.721,44	24.570,59	170.511,70	95.651,05
Gardening services for third parties	0294.020402	1.546.513,69	5.721,44	51.429,80	356.905,72	200.211,52
Maintenance of forest areas	0294.020405	191.647,12	5.721,44	6.539,36	45.380,99	25.457,14
Maintenance of urban green areas	0294.020401	20.986.896,10	128.899,61	699.624,16	4.855.158,96	2.723.572,87
Vegetable supplies	0294.020404	1.629.205,38	5.721,44	54.169,60	375.919,04	210.877,32
0294.0205 Special services		2.365.923,67	0,00	78.389,53	543.997,28	305.163,28
Surveillance team	0294.020502	2.365.923,67	0,00	78.389,53	543.997,28	305.163,28
Weekend Services	0294.020501		0,00			
0294.0206 Urban trees		6.226.302,57	0,00	206.294,46	1.431.614,94	803.085,47
Phytosanitary treatments	0294.020604	953.573,69	0,00	31.594,51	219.255,38	122.994,53
Planting	0294.020601	1.884.661,55	0,00	62.444,00	433.340,59	243.088,78
Pruning	0294.020603	3.229.042,62	0,00	106.987,03	742.454,39	416.490,71
Tree stump removal	0294.020602	159.024,71	0,00	5.268,92	36.564,58	20.511,45
0294.0207 Biodiversity		242.646,84	0,00	8.039,56	55.791,83	31.297,25
Monitoring of animal life in parks	0294.020702	100.565,44	0,00	3.332,01	23.123,03	12.971,20
Preparation of V+B Plan	0294.020701	142.081,40	0,00	4.707,55	32.668,80	18.326,05
0294.0208 Machinery and vehicles		3.154.478,20	0,00	104.516,50	725.309,78	406.873,20
Machinery and vehicles	0294.020801	3.154.478,20	0,00	104.516,50	725.309,78	406.873,20
0295 Trading companies		27.283.197,77	19.777,92	904.622,38	0,00	3.560.216,79
0295.04 Water Cycle (includes City & Barcelona Water Cycle Inc.)		27.283.197,77	19.777,92	904.622,38	0,00	3.560.216,79
0295.0401 Water consumption control		359.702,85	0,00	11.917,94	0,00	46.904,05
Consumption data collection	0295.040101	28.496,54	0,00	944,17	0,00	3.715,86
Drains	0295.040102	331.206,31	0,00	10.973,77	0,00	43.188,19
0295.0402 Incident Management		26.990,91	0,00	894,28	0,00	3.519,53
Incident Management	0295.040201	26.990,91	0,00	894,28	0,00	3.519,53
0295.0403 Reports		26.990,91	0,00	894,28	0,00	3.519,53
Reports	0295.040301	26.990,91	0,00	894,28	0,00	3.519,53
0295.0404 Fountains and lakes		7.358.561,25	0,00	243.809,29	0,00	959.531,78
Fountain and lake management	0295.040401	7.358.561,25	0,00	243.809,29	0,00	959.531,78



ENVIRONMENT AND URBAN SERVICES

TRACKING COSTS BY TASK

Subprocess / Activity / Task		Direct Cost	Direct Cost Centers	Area Indirect Cost	Management Indirect Cost	Structure Indirect Cost*
0295.0405	Regenerated and underground water table	1.230.522,01	19.777,92	41.425,86	0,00	163.034,94
	Regenerated and underground water table management	0295.040501 1.230.522,01	19.777,92	41.425,86	0,00	163.034,94
0295.0406	Sanitation Network	16.181.857,56	0,00	536.149,28	0,00	2.110.060,15
	Amounts not assignable to tasks	0,00	0,00	0,00	0,00	0,00
	Authorisations and concessions	0295.040604 142.234,27	0,00	4.712,61	0,00	18.546,87
	Improvements and works	0295.040601 457.727,83	0,00	15.165,78	0,00	59.686,19
	Monitoring of encumbrances to the drainage network	0295.040602 15.448.768,07	0,00	511.860,01	0,00	2.014.467,72
	Supervision of outsourced services	0295.040603 133.127,39	0,00	4.410,88	0,00	17.359,37
0295.0407	Barcelona coast	2.098.572,28	0,00	69.531,45	0,00	273.646,81
	Beaches	0295.040701 2.098.572,28	0,00	69.531,45	0,00	273.646,81
* Structure + Municipal Institute of Finance (IMH)		396.645.536,39	1.091.983,19	11.176.795,39	11.091.211,31	58.628.572,33