



**Ajuntament
de Barcelona**

Presidency and Economics Department

Directorate of Budget and Fiscal Policy

Directorate of Cost Management and Assessment Services

Cost Report 2014

**Quality of life
and Equality**



CONTENT

PRESENTATION	2
DESCRIPTION OF A MODEL ABC COST	4
CORPORATION DATA	9
PROCESS DATA	18
COSTS AND PERFORMANCE OF THE SERVICES	19
MANDATORY AND NON MANDATORY SERVICES	26
COSTS BY NATURE	29
FINANCING	31
INDICATORS	35
DISTRIBUTION OF THE COUNCIL'S INDIRECT COSTS	40
DISTRIBUTION COSTS OF RESOURCES	41
DISTRIBUTION COSTS OF HUMAN RESOURCES	42
DISTRIBUTION COSTS OF ECONOMY	43
DISTRIBUTION OF FINANCIAL EXPENDITURE	44
DISTRIBUTION OF THE AREAS' INDIRECT COSTS	45
DISTRIBUTION OF COST CENTRES IN THE ACTIVITIES	46
TRACEABILITY OF THE TASKS' COSTS	48



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

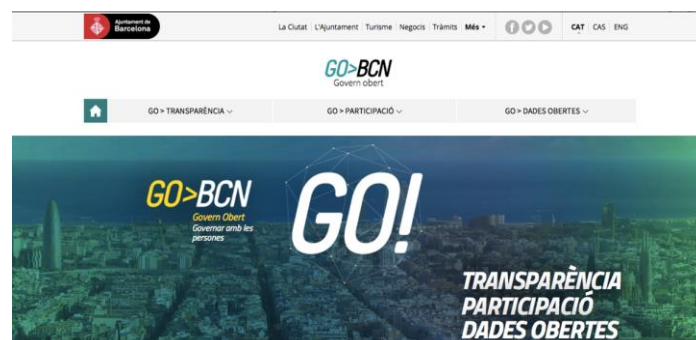
cash cost, among others.

- 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.

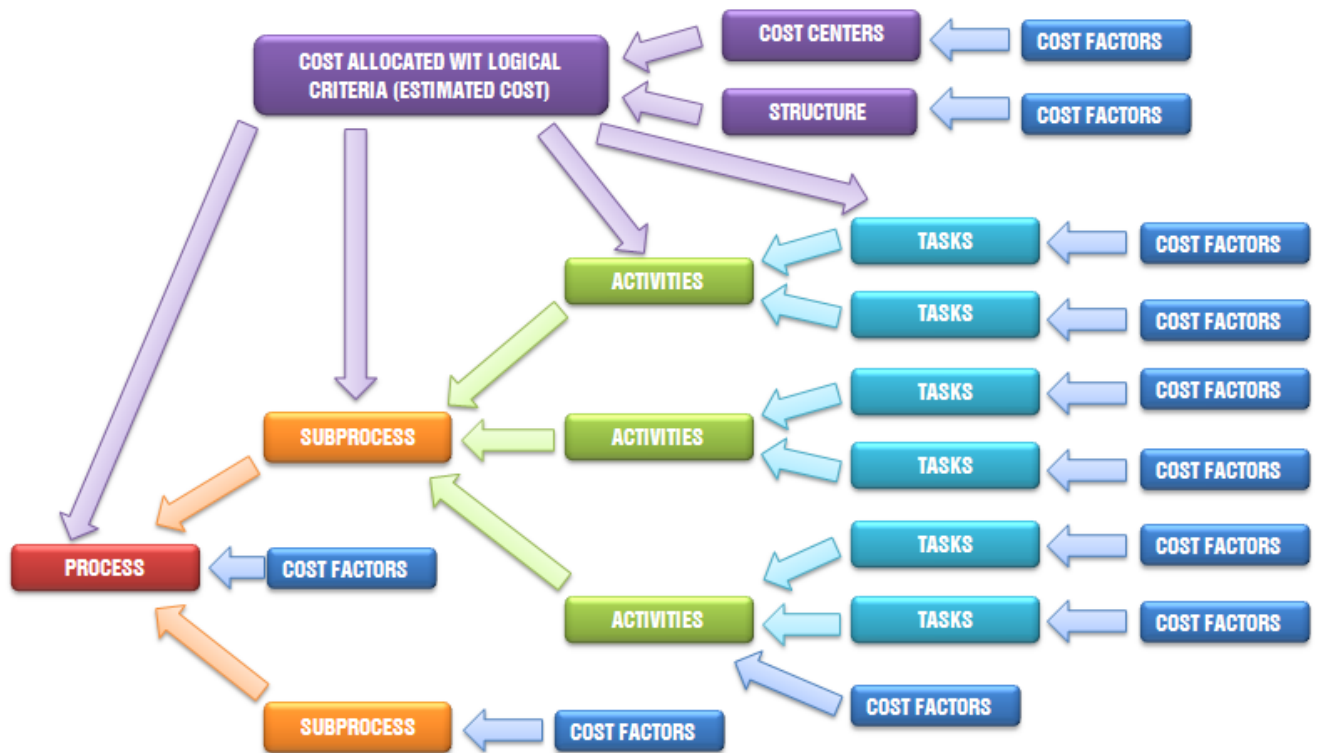


Figure 1. allocation of costs according to the ABC method

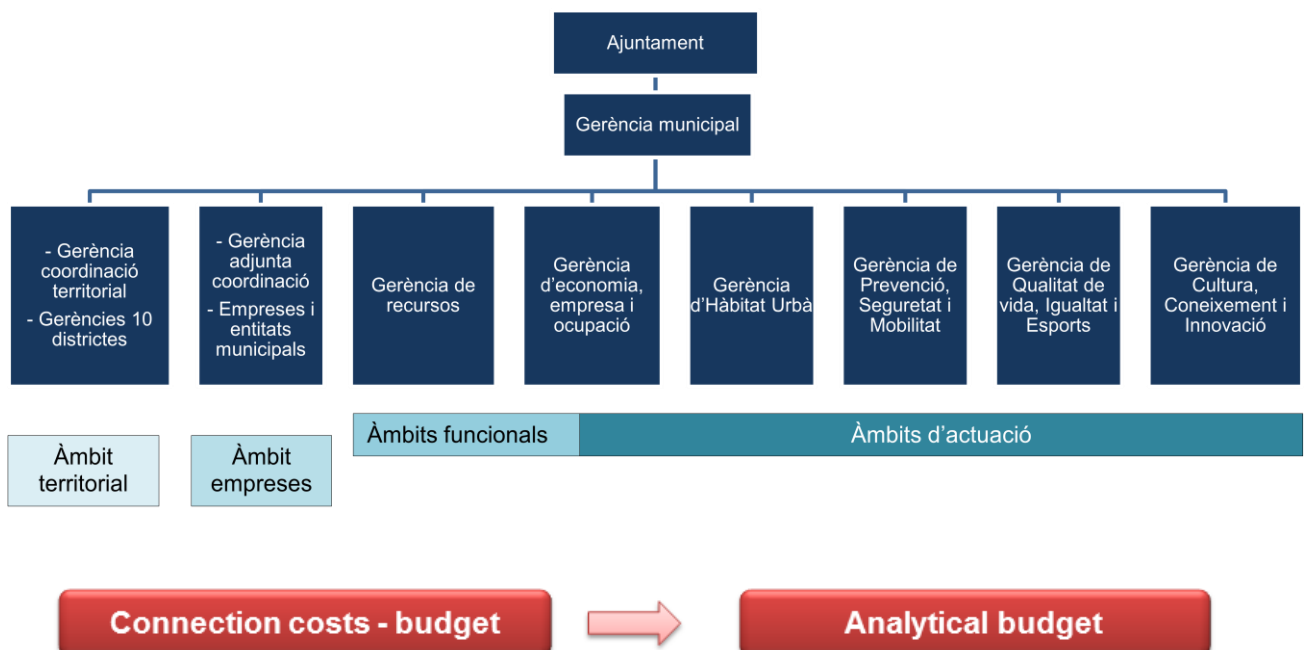
At the same time, there are **certain factors like cost have not been allocated** to any task, activity, in particular thread or process and therefore, **grouped into cost centers or structure**. In this sense, defined criteria that allow reasonable spread these costs within the map of activities. These 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.

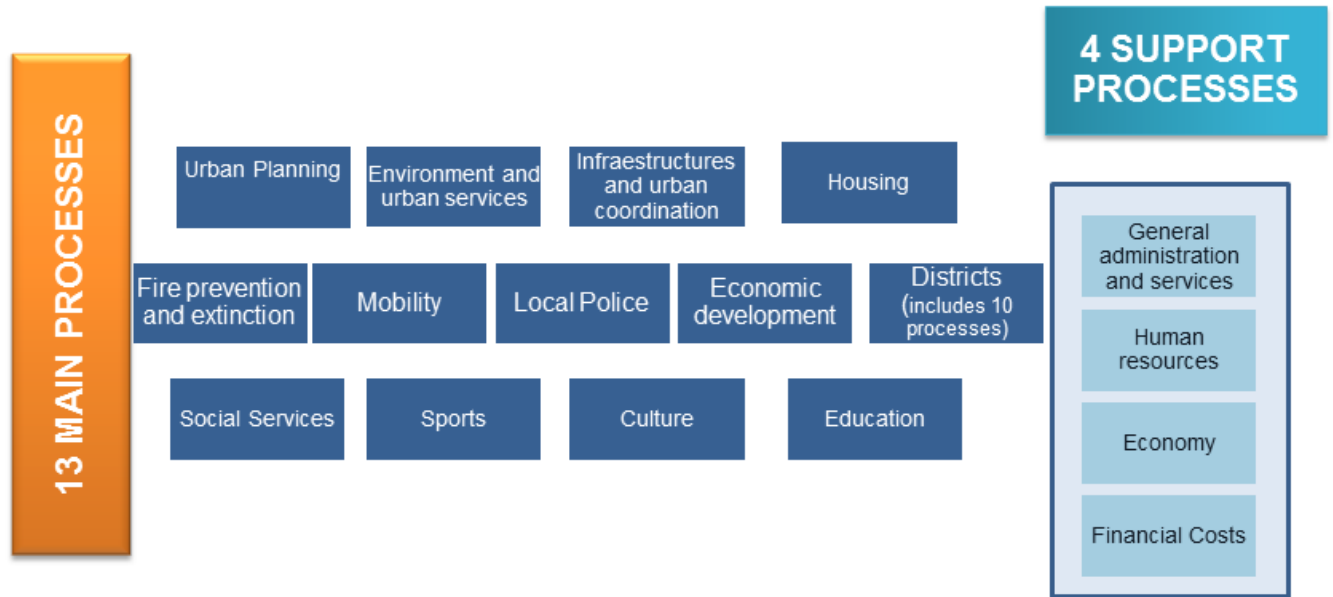


Figure 2. Step cultural spending (budget allocation to different routes) to the culture of cost (process the City Council in the cost model ABC)

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



CORPORATION DATA



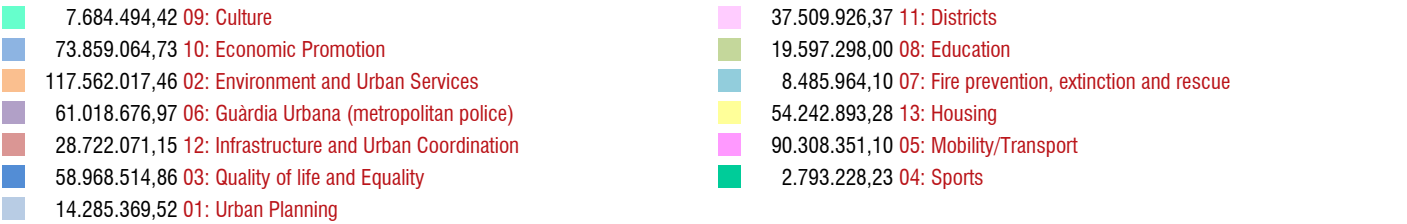
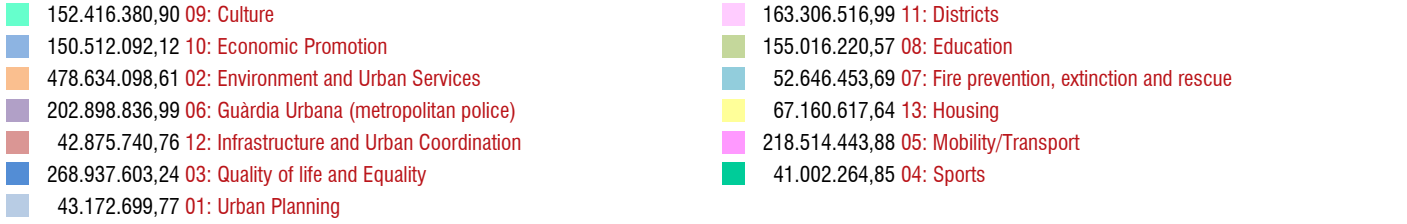
MAP OF ACTIVITIES: COSTS, INCOME AND RATES OF COVERAGE BY PROCESS

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



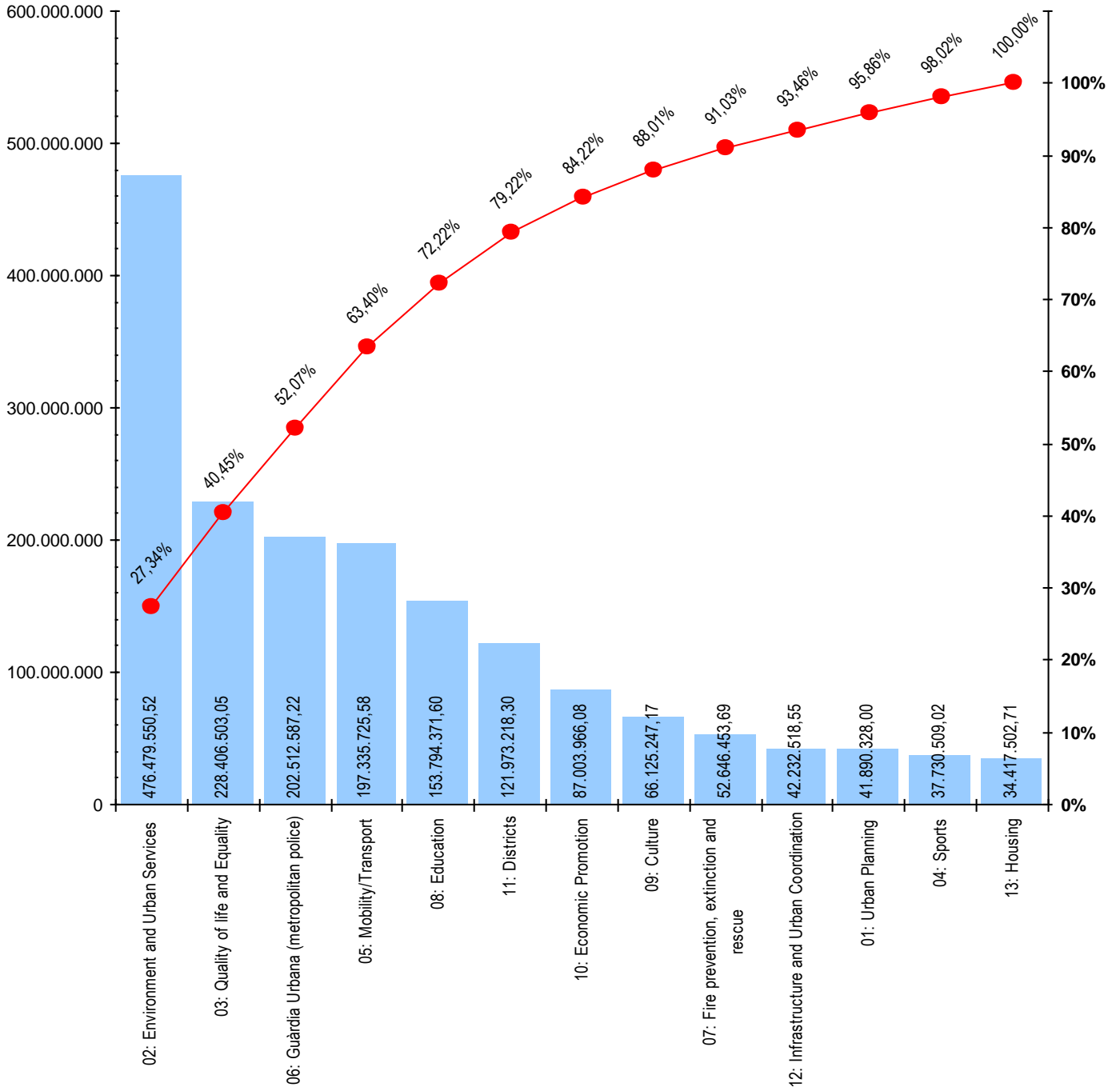
COSTS OF MANDATORY AND NON MANDATORY SERVICES BY PROCESS AND CITIZEN

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.

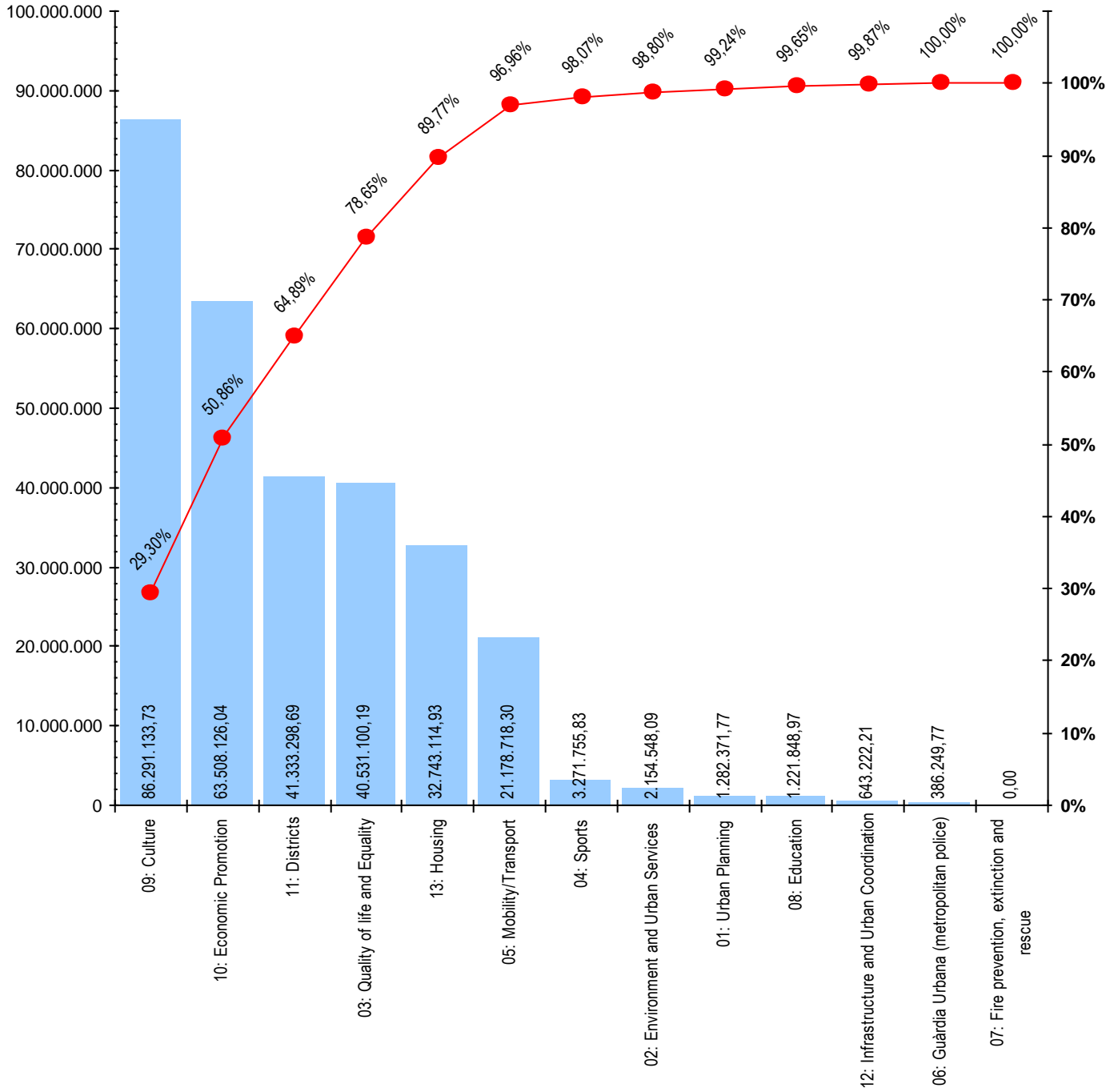


COSTS OF MANDATORY SERVICES





COSTS OF NON MANDATORY SERVICES





QUALITY OF LIFE AND EQUALITY



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.

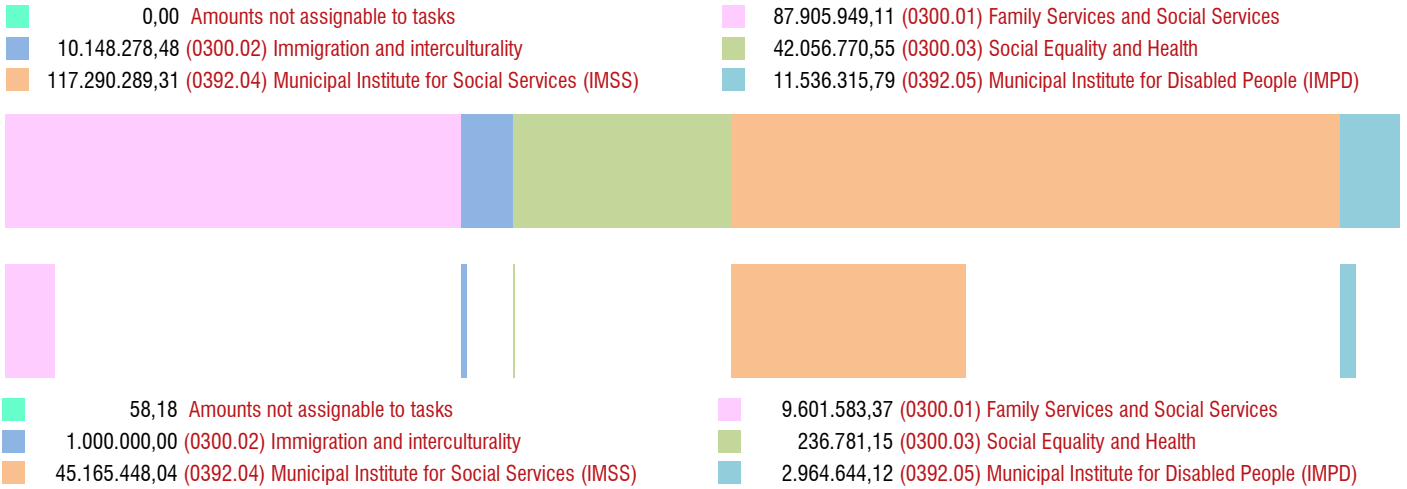
This model also aims to make a rational effort to **attribute the different activities and tasks**, whenever possible, **revenues** from taxes and fees paid by citizens for products and services received, obtaining in this way a calculation of the ratio of the different services.



QUALITY OF LIFE AND EQUALITY

ALLOCATION OF COSTS AND INCOME BY SUBPROCESS

ALLOCATION OF COSTS



ALLOCATION OF INCOME



QUALITY OF LIFE AND EQUALITY

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

Subprocess		Cost	Income	Coverage Rate
0300	City Council	140.110.998,14	10.838.422,70	7,74%
	Amounts not assignable to tasks	0,00	58,18	
0300.01	Family Services and Social Services	87.905.949,11	9.601.583,37	10,92%
0300.02	Immigration and interculturality	10.148.278,48	1.000.000,00	9,85%
0300.03	Social Equality and Health	42.056.770,55	236.781,15	0,56%
0392	Local autonomous bodies	128.826.605,10	48.130.092,16	37,36%
0392.04	Municipal Institute for Social Services (IMSS)	117.290.289,31	45.165.448,04	38,51%
0392.05	Municipal Institute for Disabled People (IMPD)	11.536.315,79	2.964.644,12	25,70%
		268.937.603,24	58.968.514,86	21,93%



QUALITY OF LIFE AND EQUALITY

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

Subprocess / Activity		Cost	Income	Coverage Rate
0300	City Council	140.110.998,14	10.838.422,70	7,74%
	Amounts not assignable to tasks	0,00	58,18	
	Amounts not assignable to tasks	0,00	58,18	
0300.01	Family Services and Social Services	87.905.949,11	9.601.583,37	10,92%
0300.0101	Care for vulnerable people	25.428.882,09	181.280,95	0,71%
0300.0102	Family and childhood	12.565.467,60	3.255.016,35	25,90%
0300.0103	Senior Citizens	40.611.113,26	6.165.286,07	15,18%
0300.0104	Social emergencies	3.328.786,11	0,00	
0300.0105	Social intervention in public areas	5.971.700,05	0,00	
0300.02	Immigration and interculturality	10.148.278,48	1.000.000,00	9,85%
0300.0201	Cross-culturality	7.712.556,77	1.000.000,00	12,97%
0300.0202	Community Action	2.435.721,71	0,00	
0300.03	Social Equality and Health	42.056.770,55	236.781,15	0,56%
0300.0301	Youth	3.189.078,26	137.123,59	4,30%
0300.0302	Time and quality of life	1.146.170,87	46.008,76	4,01%
0300.0303	Civil Rights	2.481.834,87	7.648,80	0,31%
0300.0304	Public Health	26.577.228,53	0,00	
0300.0305	Woman	8.662.458,02	46.000,00	0,53%
0392	Local autonomous bodies	128.826.605,10	48.130.092,16	37,36%
0392.04	Municipal Institute for Social Services (IMSS)	117.290.289,31	45.165.448,04	38,51%
	Amounts not assignable to tasks	0,00	278,50	
0392.0401	Individual - family care	110.687.437,55	45.058.449,22	40,71%
0392.0402	Collective care	6.602.851,76	106.720,32	1,62%
0392.05	Municipal Institute for Disabled People (IMPD)	11.536.315,79	2.964.644,12	25,70%
	Amounts not assignable to tasks	0,00	13.263,95	
0392.0501	Customer service	157.657,69	0,00	
0392.0502	Work integration	1.557.577,45	108.037,35	6,94%
0392.0503	Early care	1.141.431,52	760.045,09	66,59%
0392.0504	Residencial services	1.460.637,12	459.180,25	31,44%
0392.0505	Promotion and Support for Disabled People	2.600.014,72	0,00	
0392.0506	Special transport	3.391.686,48	1.087.327,17	32,06%
0392.0507	Independent Life Project	1.227.310,81	536.790,31	43,74%
		268.937.603,24	58.968.514,86	21,93%



QUALITY OF LIFE AND EQUALITY

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

Subprocess / Activity / Task		Cost	Income	Coverage Rate	
0300	City Council	140.110.998,14	10.838.422,70	7,74%	
	Amounts not assignable to tasks	0,00	58,18		
	Amounts not assignable to tasks	0,00	58,18		
	Amounts not assignable to tasks	0,00	58,18		
0300.01	Family Services and Social Services	87.905.949,11	9.601.583,37	10,92%	
0300.0101	Care for vulnerable people	25.428.882,09	181.280,95	0,71%	
	Amounts not assignable to tasks	0,00	169.280,95		
	Daytime care	0300.010104	3.211.008,52	0,00	
	Social inclusion housing with social-educational support	0300.010102	1.875.619,34	12.000,00	0,64%
	Social meals facilities	0300.010105	4.265.185,40	0,00	
	Social personal hygiene facilities	0300.010106	402.270,47	0,00	
	Storehouse for evictions	0300.010107	794.755,76	0,00	
	Support for entities (other agreements and grants)	0300.010108	119.191,90	0,00	
	Support for pressing personal needs	0300.010109	194.823,66	0,00	
	Support for the access to housing	0300.010103	3.536.937,34	0,00	
	Temporary residencial placement	0300.010101	11.029.089,70	0,00	
0300.0102	Family and childhood	12.565.467,60	3.255.016,35	25,90%	
	Activities for the promotion of childhood and teenage	0300.010208	316.186,88	156.924,35	49,63%
	Children and Teenagers Care Team (EAIA)	0300.010201	6.789.082,58	3.098.092,00	45,63%
	Children's and teenager's entertainment and community centres	0300.010204	863.946,71	0,00	
	Collaborating families	0300.010203	155.288,96	0,00	
	Holiday campaign	0300.010205	1.465.271,47	0,00	
	Open Centre	0300.010202	2.522.800,34	0,00	
	Support for entities (other agreements and grants)	0300.010207	452.890,66	0,00	
0300.0103	Senior Citizens	40.611.113,26	6.165.286,07	15,18%	
	Activities for the promotion of active ageing	0300.010313	194.888,77	0,00	
	Agreements	0300.010311	479.745,37	0,00	
	Care for abused senior citizens	0300.010314	98.478,48	0,00	
	Community centres and municipal spaces for senior citizens	0300.010301	2.704.184,46	22.000,00	0,81%
	Daytime care	0300.010302	757.124,03	0,00	
	Emergency housing	0300.010305	5.402.019,07	0,00	
	Living and getting along Programme	0300.010309	44.069,58	0,00	
	Pink Card	0300.010312	1.171.566,78	0,00	
	Remote assistance	0300.010307	11.245.009,43	0,00	
	Residencial care	0300.010303	12.343.600,16	3.776.438,52	30,59%
	Sheltered housing	0300.010304	5.318.019,06	2.366.847,55	44,51%
	Subsidised travel	0300.010308	269.108,23	0,00	
	Support for entities	0300.010310	144.068,99	0,00	
	Temporary placement in care homes	0300.010306	439.230,85	0,00	
0300.0104	Social emergencies	3.328.786,11	0,00		
	Social emergencies	0300.010401	3.328.786,11	0,00	
0300.0105	Social intervention in public areas	5.971.700,05	0,00		
	Care and support for homeless people	0300.010501	3.618.076,77	0,00	
	Conflict Management	0300.010503	911.969,04	0,00	
	Detection and intervention on foreign minors	0300.010504	240.920,62	0,00	
	Social care for itinerant population	0300.010502	289.493,28	0,00	
	Support for entities (other agreements and grants)	0300.010505	911.240,34	0,00	
0300.02	Immigration and interculturality	10.148.278,48	1.000.000,00	9,85%	
0300.0201	Cross-culturality	7.712.556,77	1.000.000,00	12,97%	
	Anti-Rumour Strategy	0300.020103	455.198,05	0,00	
	Immigration and Education Programme	0300.020102	41.648,76	0,00	
	Immigration and participation Programme	0300.020109	389.511,76	0,00	



QUALITY OF LIFE AND EQUALITY

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

Subprocess / Activity / Task		Cost	Income	Coverage Rate
Language courses	0300.020110	456.497,62	0,00	
Programmes for Cross-culturality, Living together and sensibilisation on immigration	0300.020107	591.866,98	175.000,00	29,57%
Regrouping for New Families Programme	0300.020105	726.852,39	250.000,00	34,39%
Service for Foreign Immigrants and Refugees (SAIER)	0300.020108	1.848.714,46	450.000,00	24,34%
Settling down and Housing reports	0300.020106	770.016,03	0,00	
Support for entities (other agreements and grants)	0300.020101	870.414,88	0,00	
Welcome Plan	0300.020104	1.561.835,84	125.000,00	8,00%
0300.0202 Community Action		2.435.721,71	0,00	
Community Development Plan	0300.020201	86.114,02	0,00	
Community Action	0300.020202	133.743,14	0,00	
Office for the Irregular Settlements Plan (OPAI)	0300.020203	2.134.759,12	0,00	
Support for entities (other agreements and grants)	0300.020204	81.105,43	0,00	
0300.03 Social Equality and Health		42.056.770,55	236.781,15	0,56%
0300.0301 Youth		3.189.078,26	137.123,59	4,30%
Amounts not assignable to tasks		0,00	1.993,00	
Employment and work placement projects for the youth	0300.030104	441.948,81	0,00	
Guidance, training and resource services for the youth (CIAJ: Information and Counselling Centre)	0300.030101	806.158,92	54.165,00	6,72%
Information and resource services for entities	0300.030103	378.496,16	0,00	
Nighttime study rooms	0300.030105	197.553,41	57.483,59	29,10%
Services and resources for teenagers (CAAJ: Academic Counselling Centre for the Youth)	0300.030102	494.742,86	0,00	
Strategic planning and programme assessment	0300.030107	120.311,85	0,00	
Support for entities (other agreements and grants)	0300.030108	450.673,49	23.482,00	5,21%
Support to leisure culture, alternative leisure and creativity in young people	0300.030106	299.192,76	0,00	
0300.0302 Time and quality of life		1.146.170,87	46.008,76	4,01%
NUST companies network	0300.030202	162.645,74	0,00	
Strategic planning of studies and programme assessment	0300.030203	130.562,29	0,00	
Support for entities (other agreements and grants)	0300.030206	85.362,16	0,00	
Time Bank	0300.030204	116.460,00	0,00	
Time programme for families	0300.030201	592.406,83	46.008,76	7,77%
Time programme for the youth	0300.030205	58.733,85	0,00	
0300.0303 Civil Rights		2.481.834,87	7.648,80	0,31%
Attention, mediation and counselling regarding rights	0300.030302	611.627,58	0,00	
Execution of for Lesbian, Gay, Bisexual and Transgender plan (LGBT)	0300.030307	164.649,78	0,00	
International Networks	0300.030304	43.867,43	0,00	
Local strategy for the Gypsy people	0300.030306	337.026,46	0,00	
Programme for the promotion of religious freedom	0300.030301	397.236,77	0,00	
Programmes for the promotion, education and citizens' rights and duties awareness	0300.030305	826.819,47	0,00	
Support for entities (other agreements and grants)	0300.030303	100.607,38	7.648,80	7,60%
0300.0304 Public Health		26.577.228,53	0,00	
Health promotion and care	0300.030402	562.727,90	0,00	
PAMEM (Programme for the Medical Care of Council Employees)	0300.030404	5.541.105,66	0,00	
Programme for health promotion and disease prevention	0300.030406	5.440.038,01	0,00	
Programme for the care and prevention of substance dependency	0300.030401	6.089.570,35	0,00	
Programme for the protection of public health	0300.030403	8.709.866,20	0,00	
Research, innovation and assessment	0300.030405	233.920,41	0,00	
0300.0305 Woman		8.662.458,02	46.000,00	0,53%
Care service for women practising prostitution or victims of sexual exploitation	0300.030506	1.743.422,25	0,00	
Hosting of women and children due to male violence	0300.030504	2.488.604,59	0,00	
Information, sensibilisation and prevention campaigns	0300.030501	591.906,89	46.000,00	7,77%
Promotion of equality between men and women	0300.030505	866.947,75	0,00	
Services for the prevention of male violence	0300.030503	298.989,02	0,00	
Services for the victims of male violence	0300.030502	2.345.042,06	0,00	
Strategic planning of studies and programme assessment	0300.030507	269.759,96	0,00	
Support for entities (other agreements and grants)	0300.030508	57.785,50	0,00	



QUALITY OF LIFE AND EQUALITY

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

Subprocess / Activity / Task		Cost	Income	Coverage Rate	
0392	Local autonomous bodies	128.826.605,10	48.130.092,16	37,36%	
0392.04	Municipal Institute for Social Services (IMSS)	117.290.289,31	45.165.448,04	38,51%	
	Amounts not assignable to tasks	0,00	278,50		
	Amounts not assignable to tasks	0,00	278,50		
0392.0401	Individual - family care	110.687.437,55	45.058.449,22	40,71%	
	Financial aid	0392.040103	8.851.142,62	0,00	
	Home Care Service (SAD)	0392.040102	70.682.531,20	34.710.651,15	49,11%
	Services for the coverage of basic needs	0392.040104	11.984.633,14	0,00	
	Services for the prevention of social exclusion	0392.040105	4.570.121,71	1.030.922,00	22,56%
	Social basic care service for people and families	0392.040101	13.075.634,98	9.316.876,07	71,25%
	Support services for children, teenagers and young people	0392.040106	1.523.373,90	0,00	
0392.0402	Collective care	6.602.851,76	106.720,32	1,62%	
	Group and community prevention services	0392.040201	5.079.477,86	0,00	
	Support services for groups	0392.040202	1.523.373,90	106.720,32	7,01%
	Support services for various groups via community resources	0392.040203			
0392.05	Municipal Institute for Disabled People (IMPD)	11.536.315,79	2.964.644,12	25,70%	
	Amounts not assignable to tasks	0,00	13.263,95		
	Amounts not assignable to tasks	0,00	13.263,95		
0392.0501	Customer service	157.657,69	0,00		
	Processing of car parking card for disabled people	0392.050103	44.188,47	0,00	
	Queries	0392.050101	71.963,13	0,00	
	White card	0392.050102	41.506,09	0,00	
0392.0502	Work integration	1.557.577,45	108.037,35	6,94%	
	Work integration	0392.050201	1.557.577,45	108.037,35	6,94%
0392.0503	Early care	1.141.431,52	760.045,09	66,59%	
	Amounts not assignable to tasks	0,00	760.045,09		
	Ciutat Vella	0392.050301	491.343,83	0,00	
	Nou Barris	0392.050302	650.087,69	0,00	
0392.0504	Residencial services	1.460.637,12	459.180,25	31,44%	
	personal assistant	0392.050403	688.427,71	0,00	
	Residencial service	0392.050401	588.993,33	259.680,25	44,09%
	Supported housing	0392.050402	183.216,08	199.500,00	108,89%
0392.0505	Promotion and Support for Disabled People	2.600.014,72	0,00		
	Motivating participation committees	0392.050503	279.324,82	0,00	
	Municipal support and counselling	0392.050501	580.601,78	0,00	
	Support for Disabled People entities	0392.050502	1.740.088,12	0,00	
0392.0506	Special transport	3.391.686,48	1.087.327,17	32,06%	
	Fixed Services	0392.050601	1.701.791,33	1.041.878,19	61,22%
	Occasional services	0392.050602	1.689.895,15	45.448,98	2,69%
0392.0507	Independent Life Project	1.227.310,81	536.790,31	43,74%	
	Independent Life Project	0392.050701	1.227.310,81	536.790,31	43,74%
		268.937.603,24	58.968.514,86	21,93%	



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.



QUALITY OF LIFE AND EQUALITY

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.
0300 City Council	140.110.998,14	52,10%	99.693.367,17	43,65%	71,15%	40.417.630,97	99,72%	28,85%
0300.01 Family Services and Social Services	87.905.949,11	32,69%	54.506.839,91	23,86%	62,01%	33.399.109,20	82,40%	37,99%
0300.02 Immigration and interculturality	10.148.278,48	3,77%	10.148.278,48	4,44%	100,00%	0,00	0,00%	0,00%
0300.03 Social Equality and Health	42.056.770,55	15,64%	35.038.248,78	15,34%	83,31%	7.018.521,77	17,32%	16,69%
0392 Local autonomous bodies	128.826.605,10	47,90%	128.713.135,88	56,35%	99,91%	113.469,22	0,28%	0,09%
0392.04 Municipal Institute for Social Services (IMSS)	117.290.289,31	43,61%	117.290.289,31	51,35%	100,00%	0,00	0,00%	0,00%
0392.05 Municipal Institute for Disabled People (IMPD)	11.536.315,79	4,29%	11.422.846,57	5,00%	99,02%	113.469,22	0,28%	0,98%
	268.937.603,24	100,00%	228.406.503,05	100,00%	84,93%	40.531.100,19	100,00%	15,07%

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



QUALITY OF LIFE AND EQUALITY

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
0300 City Council	140.110.998,14	87,44	99.693.367,17	62,22	40.417.630,97	25,22
0300.01 Family Services and Social Services	87.905.949,11	54,86	54.506.839,91	34,02	33.399.109,20	20,84
0300.02 Immigration and interculturality	10.148.278,48	6,33	10.148.278,48	6,33	0,00	0,00
0300.03 Social Equality and Health	42.056.770,55	26,25	35.038.248,78	21,87	7.018.521,77	4,38
0392 Local autonomous bodies	128.826.605,10	80,40	128.713.135,88	80,33	113.469,22	0,07
0392.04 Municipal Institute for Social Services (IMSS)	117.290.289,31	73,20	117.290.289,31	73,20	0,00	0,00
0392.05 Municipal Institute for Disabled People (IMPD)	11.536.315,79	7,20	11.422.846,57	7,13	113.469,22	0,07
	268.937.603,24	167,84	228.406.503,05	142,54	40.531.100,19	25,29

*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.



QUALITY OF LIFE AND EQUALITY

NATURE OF COST

Nature	Process Cost	% Cost	City Cost	% Cost	Process vs City	% Process vs City
Cleaning	2.365.382,05	0,88%	34.609.098,48	1,70%	6,83%	
Depreciation	3.506.964,24	1,30%	72.378.177,82	3,55%	4,85%	
External contracts	112.896.634,74	41,98%	540.977.223,99	26,56%	20,87%	
Financial expenses	3.275.297,57	1,22%	35.864.708,05	1,76%	9,13%	
Grants and Transfers	67.508.658,93	25,10%	403.670.378,11	19,82%	16,72%	
Human Resources	55.921.118,97	20,79%	633.939.090,07	31,12%	8,82%	
Leasing	7.607.423,49	2,83%	34.020.720,11	1,67%	22,36%	
Maintenance, repairs and conservation	2.777.052,01	1,03%	61.365.399,64	3,01%	4,53%	
Notifications	788.296,53	0,29%	6.235.664,35	0,31%	12,64%	
Other expenses	6.114.395,27	2,27%	117.158.114,48	5,75%	5,22%	
Purchase of materials and perishable good	194.887,42	0,07%	3.974.449,24	0,20%	4,90%	
Studies and technical works	2.417.973,41	0,90%	13.141.290,39	0,65%	18,40%	
Supplies: Electricity	1.803.767,08	0,67%	25.887.892,84	1,27%	6,97%	
Supplies: Gas	167.333,65	0,06%	4.832.749,49	0,24%	3,46%	
Supplies: Other	307.509,14	0,11%	34.335.866,86	1,69%	0,90%	
Supplies: Telephone and data	1.120.594,96	0,42%	9.638.652,43	0,47%	11,63%	
Supplies: Water	164.313,78	0,06%	5.064.493,66	0,25%	3,24%	
	268.937.603,24	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.



QUALITY OF LIFE AND EQUALITY

FINANCING

Subprocess / Activity / Task		Cost	Income User	Income Others	City Theoretical coverage		
0300	City Council	140.110.998,14	2.411.572,71	8.426.849,99	129.272.575,44	92,26%	
	Amounts not assignable to tasks	0,00	58,18	0,00	0,00		
	Amounts not assignable to tasks	0,00	58,18	0,00	0,00		
	Amounts not assignable to tasks	0,00	58,18	0,00	0,00	0,00%	
0300.01	Family Services and Social Services	87.905.949,11	2.371.340,77	7.230.242,60	78.304.365,74	89,08%	
0300.0101	Care for vulnerable people	25.428.882,09	0,00	181.280,95	25.247.601,14	99,29%	
	Amounts not assignable to tasks	0,00	0,00	169.280,95	0,00	0,00%	
	Daytime care	0300.010104	3.211.008,52	0,00	0,00	3.211.008,52	100,00%
	Social inclusion housing with social-educational support	0300.010102	1.875.619,34	0,00	12.000,00	1.863.619,34	99,36%
	Social meals facilities	0300.010105	4.265.185,40	0,00	0,00	4.265.185,40	100,00%
	Social personal hygiene facilities	0300.010106	402.270,47	0,00	0,00	402.270,47	100,00%
	Storehouse for evictions	0300.010107	794.755,76	0,00	0,00	794.755,76	100,00%
	Support for entities (other agreements and grants)	0300.010108	119.191,90	0,00	0,00	119.191,90	100,00%
	Support for pressing personal needs	0300.010109	194.823,66	0,00	0,00	194.823,66	100,00%
	Support for the access to housing	0300.010103	3.536.937,34	0,00	0,00	3.536.937,34	100,00%
	Temporary residencial placement	0300.010101	11.029.089,70	0,00	0,00	11.029.089,70	100,00%
0300.0102	Family and childhood	12.565.467,60	4.024,35	3.250.992,00	9.310.451,25	74,10%	
	Activities for the promotion of childhood and teenage	0300.010208	316.186,88	4.024,35	152.900,00	159.262,53	50,37%
	Children and Teenagers Care Team (EAIA)	0300.010201	6.789.082,58	0,00	3.098.092,00	3.690.990,58	54,37%
	Children's and teenager's entertainment and community centres	0300.010204	863.946,71	0,00	0,00	863.946,71	100,00%
	Collaborating families	0300.010203	155.288,96	0,00	0,00	155.288,96	100,00%
	Holiday campaign	0300.010205	1.465.271,47	0,00	0,00	1.465.271,47	100,00%
	Open Centre	0300.010202	2.522.800,34	0,00	0,00	2.522.800,34	100,00%
	Support for entities (other agreements and grants)	0300.010207	452.890,66	0,00	0,00	452.890,66	100,00%
0300.0103	Senior Citizens	40.611.113,26	2.367.316,42	3.797.969,65	34.445.827,19	84,82%	
	Activities for the promotion of active ageing	0300.010313	194.888,77	0,00	0,00	194.888,77	100,00%
	Agreements	0300.010311	479.745,37	0,00	0,00	479.745,37	100,00%
	Care for abused senior citizens	0300.010314	98.478,48	0,00	0,00	98.478,48	100,00%
	Community centres and municipal spaces for senior citizens	0300.010301	2.704.184,46	0,00	22.000,00	2.682.184,46	99,19%
	Daytime care	0300.010302	757.124,03	0,00	0,00	757.124,03	100,00%
	Emergency housing	0300.010305	5.402.019,07	0,00	0,00	5.402.019,07	100,00%
	Living and getting along Programme	0300.010309	44.069,58	0,00	0,00	44.069,58	100,00%
	Pink Card	0300.010312	1.171.566,78	0,00	0,00	1.171.566,78	100,00%
	Remote assistance	0300.010307	11.245.009,43	0,00	0,00	11.245.009,43	100,00%
	Residencial care	0300.010303	12.343.600,16	468,87	3.775.969,65	8.567.161,64	69,41%
	Sheltered housing	0300.010304	5.318.019,06	2.366.847,55	0,00	2.951.171,51	55,49%
	Subsidised travel	0300.010308	269.108,23	0,00	0,00	269.108,23	100,00%
	Support for entities	0300.010310	144.068,99	0,00	0,00	144.068,99	100,00%
	Temporary placement in care homes	0300.010306	439.230,85	0,00	0,00	439.230,85	100,00%
0300.0104	Social emergencies	3.328.786,11	0,00	0,00	3.328.786,11	100,00%	
	Social emergencies	0300.010401	3.328.786,11	0,00	0,00	3.328.786,11	100,00%
0300.0105	Social intervention in public areas	5.971.700,05	0,00	0,00	5.971.700,05	100,00%	
	Care and support for homeless people	0300.010501	3.618.076,77	0,00	0,00	3.618.076,77	100,00%
	Conflict Management	0300.010503	911.969,04	0,00	0,00	911.969,04	100,00%
	Detection and intervention on foreign minors	0300.010504	240.920,62	0,00	0,00	240.920,62	100,00%
	Social care for itinerant population	0300.010502	289.493,28	0,00	0,00	289.493,28	100,00%
	Support for entities (other agreements and grants)	0300.010505	911.240,34	0,00	0,00	911.240,34	100,00%
0300.02	Immigration and interculturality	10.148.278,48	0,00	1.000.000,00	9.148.278,48	90,15%	
0300.0201	Cross-culturality	7.712.556,77	0,00	1.000.000,00	6.712.556,77	87,03%	
	Anti-Rumour Strategy	0300.020103	455.198,05	0,00	0,00	455.198,05	100,00%
	Immigration and Education Programme	0300.020102	41.648,76	0,00	0,00	41.648,76	100,00%
	Immigration and participation Programme	0300.020109	389.511,76	0,00	0,00	389.511,76	100,00%



QUALITY OF LIFE AND EQUALITY

FINANCING

Subprocess / Activity / Task		Cost	Income User	Income Others	City Theoretical coverage	
Language courses	0300.020110	456.497,62	0,00	0,00	456.497,62	100,00%
Programmes for Cross-culturality, Living together and sensibilisation o	0300.020107	591.866,98	0,00	175.000,00	416.866,98	70,43%
Regrouping for New Families Programme	0300.020105	726.852,39	0,00	250.000,00	476.852,39	65,61%
Service for Foreign Immigrants and Refugees (SAIER)	0300.020108	1.848.714,46	0,00	450.000,00	1.398.714,46	75,66%
Settling down and Housing reports	0300.020106	770.016,03	0,00	0,00	770.016,03	100,00%
Support for entities (other agreements and grants)	0300.020101	870.414,88	0,00	0,00	870.414,88	100,00%
Welcome Plan	0300.020104	1.561.835,84	0,00	125.000,00	1.436.835,84	92,00%
0300.0202 Community Action		2.435.721,71	0,00	0,00	2.435.721,71	100,00%
Community Development Plan	0300.020201	86.114,02	0,00	0,00	86.114,02	100,00%
Community Action	0300.020202	133.743,14	0,00	0,00	133.743,14	100,00%
Office for the Irregular Settlements Plan (OPAI)	0300.020203	2.134.759,12	0,00	0,00	2.134.759,12	100,00%
Support for entities (other agreements and grants)	0300.020204	81.105,43	0,00	0,00	81.105,43	100,00%
0300.03 Social Equality and Health		42.056.770,55	40.173,76	196.607,39	41.819.989,40	99,44%
0300.0301 Youth		3.189.078,26	165,00	136.958,59	3.051.954,67	95,70%
Amounts not assignable to tasks		0,00	0,00	1.993,00	0,00	0,00%
Employment and work placement projects for the youth	0300.030104	441.948,81	0,00	0,00	441.948,81	100,00%
Guidance, training and resource services for the youth (CIAJ: Informati	0300.030101	806.158,92	165,00	54.000,00	751.993,92	93,28%
Information and resource services for entities	0300.030103	378.496,16	0,00	0,00	378.496,16	100,00%
Nighttime study rooms	0300.030105	197.553,41	0,00	57.483,59	140.069,82	70,90%
Services and resources for teenagers (CAAJ: Academic Counselling Ce	0300.030102	494.742,86	0,00	0,00	494.742,86	100,00%
Strategic planning and programme assessment	0300.030107	120.311,85	0,00	0,00	120.311,85	100,00%
Support for entities (other agreements and grants)	0300.030108	450.673,49	0,00	23.482,00	427.191,49	94,79%
Support to leisure culture, alternative leisure and creativity in young peo	0300.030106	299.192,76	0,00	0,00	299.192,76	100,00%
0300.0302 Time and quality of life		1.146.170,87	40.008,76	6.000,00	1.100.162,11	95,99%
NUST companies network	0300.030202	162.645,74	0,00	0,00	162.645,74	100,00%
Strategic planning of studies and programme assessment	0300.030203	130.562,29	0,00	0,00	130.562,29	100,00%
Support for entities (other agreements and grants)	0300.030206	85.362,16	0,00	0,00	85.362,16	100,00%
Time Bank	0300.030204	116.460,00	0,00	0,00	116.460,00	100,00%
Time programme for families	0300.030201	592.406,83	40.008,76	6.000,00	546.398,07	92,23%
Time programme for the youth	0300.030205	58.733,85	0,00	0,00	58.733,85	100,00%
0300.0303 Civil Rights		2.481.834,87	0,00	7.648,80	2.474.186,07	99,69%
Attention, mediation and counselling regarding rights	0300.030302	611.627,58	0,00	0,00	611.627,58	100,00%
Execution of for Lesbian, Gay, Bisexual and Transgender plan (LGBT)	0300.030307	164.649,78	0,00	0,00	164.649,78	100,00%
International Networks	0300.030304	43.867,43	0,00	0,00	43.867,43	100,00%
Local strategy for the Gypsy people	0300.030306	337.026,46	0,00	0,00	337.026,46	100,00%
Programme for the promotion of religious freedom	0300.030301	397.236,77	0,00	0,00	397.236,77	100,00%
Programmes for the promotion, education and citizens' rights and dutie	0300.030305	826.819,47	0,00	0,00	826.819,47	100,00%
Support for entities (other agreements and grants)	0300.030303	100.607,38	0,00	7.648,80	92.958,58	92,40%
0300.0304 Public Health		26.577.228,53	0,00	0,00	26.577.228,53	100,00%
Health promotion and care	0300.030402	562.727,90	0,00	0,00	562.727,90	100,00%
PAMEM (Programme for the Medical Care of Council Employees)	0300.030404	5.541.105,66	0,00	0,00	5.541.105,66	100,00%
Programme for health promotion and disease prevention	0300.030406	5.440.038,01	0,00	0,00	5.440.038,01	100,00%
Programme for the care and prevention of substance dependency	0300.030401	6.089.570,35	0,00	0,00	6.089.570,35	100,00%
Programme for the protection of public health	0300.030403	8.709.866,20	0,00	0,00	8.709.866,20	100,00%
Research, innovation and assessment	0300.030405	233.920,41	0,00	0,00	233.920,41	100,00%
0300.0305 Woman		8.662.458,02	0,00	46.000,00	8.616.458,02	99,47%
Care service for women practising prostitution or victims of sexual expl	0300.030506	1.743.422,25	0,00	0,00	1.743.422,25	100,00%
Hosting of women and children due to male violence	0300.030504	2.488.604,59	0,00	0,00	2.488.604,59	100,00%
Information, sensibilisation and prevention campaigns	0300.030501	591.906,89	0,00	46.000,00	545.906,89	92,23%
Promotion of equality between men and women	0300.030505	866.947,75	0,00	0,00	866.947,75	100,00%
Services for the prevention of male violence	0300.030503	298.989,02	0,00	0,00	298.989,02	100,00%
Services for the victims of male violence	0300.030502	2.345.042,06	0,00	0,00	2.345.042,06	100,00%
Strategic planning of studies and programme assessment	0300.030507	269.759,96	0,00	0,00	269.759,96	100,00%
Support for entities (other agreements and grants)	0300.030508	57.785,50	0,00	0,00	57.785,50	100,00%



QUALITY OF LIFE AND EQUALITY

FINANCING

Subprocess / Activity / Task		Cost	Income User	Income Others	City Theoretical coverage		
0392	Local autonomous bodies	128.826.605,10	805.708,85	47.324.383,31	80.696.512,94	62,64%	
0392.04	Municipal Institute for Social Services (IMSS)	117.290.289,31	380.369,16	44.785.078,88	72.124.841,27	61,49%	
	Amounts not assignable to tasks	0,00	0,00	278,50	0,00		
	Amounts not assignable to tasks	0,00	0,00	278,50	0,00	0,00%	
0392.0401	Individual - family care	110.687.437,55	380.369,16	44.678.080,06	65.628.988,33	59,29%	
	Financial aid	0392.040103	8.851.142,62	0,00	0,00	8.851.142,62	100,00%
	Home Care Service (SAD)	0392.040102	70.682.531,20	225.100,51	34.485.550,64	35.971.880,05	50,89%
	Services for the coverage of basic needs	0392.040104	11.984.633,14	0,00	0,00	11.984.633,14	100,00%
	Services for the prevention of social exclusion	0392.040105	4.570.121,71	0,00	1.030.922,00	3.539.199,71	77,44%
	Social basic care service for people and families	0392.040101	13.075.634,98	155.268,65	9.161.607,42	3.758.758,91	28,75%
	Support services for children, teenagers and young people	0392.040106	1.523.373,90	0,00	0,00	1.523.373,90	100,00%
0392.0402	Collective care	6.602.851,76	0,00	106.720,32	6.496.131,44	98,38%	
	Group and community prevention services	0392.040201	5.079.477,86	0,00	0,00	5.079.477,86	100,00%
	Support services for groups	0392.040202	1.523.373,90	0,00	106.720,32	1.416.653,58	92,99%
	Support services for various groups via community resources	0392.040203					
0392.05	Municipal Institute for Disabled People (IMPD)	11.536.315,79	425.339,69	2.539.304,43	8.571.671,67	74,30%	
	Amounts not assignable to tasks	0,00	6.469,42	6.794,53	0,00		
	Amounts not assignable to tasks	0,00	6.469,42	6.794,53	0,00	0,00%	
0392.0501	Customer service	157.657,69	0,00	0,00	157.657,69	100,00%	
	Processing of car parking card for disabled people	0392.050103	44.188,47	0,00	0,00	44.188,47	100,00%
	Queries	0392.050101	71.963,13	0,00	0,00	71.963,13	100,00%
	White card	0392.050102	41.506,09	0,00	0,00	41.506,09	100,00%
0392.0502	Work integration	1.557.577,45	62.034,35	46.003,00	1.449.540,10	93,06%	
	Work integration	0392.050201	1.557.577,45	62.034,35	46.003,00	1.449.540,10	93,06%
0392.0503	Early care	1.141.431,52	0,00	760.045,09	381.386,43	33,41%	
	Amounts not assignable to tasks	0,00	0,00	760.045,09	0,00	0,00%	
	Ciutat Vella	0392.050301	491.343,83	0,00	0,00	491.343,83	100,00%
	Nou Barris	0392.050302	650.087,69	0,00	0,00	650.087,69	100,00%
0392.0504	Residencial services	1.460.637,12	259.680,25	199.500,00	1.001.456,87	68,56%	
	personal assistant	0392.050403	688.427,71	0,00	0,00	688.427,71	100,00%
	Residencial service	0392.050401	588.993,33	259.680,25	0,00	329.313,08	55,91%
	Supported housing	0392.050402	183.216,08	0,00	199.500,00	0,00	0,00%
0392.0505	Promotion and Support for Disabled People	2.600.014,72	0,00	0,00	2.600.014,72	100,00%	
	Motivating participation committees	0392.050503	279.324,82	0,00	0,00	279.324,82	100,00%
	Municipal support and counselling	0392.050501	580.601,78	0,00	0,00	580.601,78	100,00%
	Support for Disabled People entities	0392.050502	1.740.088,12	0,00	0,00	1.740.088,12	100,00%
0392.0506	Special transport	3.391.686,48	90.897,97	996.429,20	2.304.359,31	67,94%	
	Fixed Services	0392.050601	1.701.791,33	45.448,99	996.429,20	659.913,14	38,78%
	Occasional services	0392.050602	1.689.895,15	45.448,98	0,00	1.644.446,17	97,31%
0392.0507	Independent Life Project	1.227.310,81	6.257,70	530.532,61	690.520,50	56,26%	
	Independent Life Project	0392.050701	1.227.310,81	6.257,70	530.532,61	690.520,50	56,26%
			268.937.603,24	3.217.281,56	55.751.233,30	209.969.088,38	78,07%



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.



QUALITY OF LIFE AND EQUALITY

BASIC MANAGEMENT INDICATORS

03 Quality of life and Equality

Quality of life and Equality Cost per inhabitant			
=	Quality of life and Equality Cost (03)	=	268.937.603,24 €
	City population	=	1.602.386
			= 167,84 €
Ratio between Quality of life and Equality Cost and total City Council Cost			
=	Quality of life and Equality Cost (03)	=	268.937.603,24 €
	Total City Council Cost	=	2.037.093.970,01 €
			= 13,20%

0300.01 Family Services and Social Services

Activities for the promotion of active ageing Cost per person over 64			
=	Activities for the promotion of active ageing Cost (0300.010313)	=	194.888,77 €
	People over 64 number	=	343.990
			= 0,57 €
Activities for the promotion of childhood and teenage Cost per child / teenager			
=	Activities for the promotion of childhood and teenage Cost (0300.010208)	=	316.186,88 €
	Children and teenagers attended to number	=	21.504
			= 14,70 €
Care and support for homeless people Cost per inhabitant			
=	Care and support for homeless people Cost (0300.010501)	=	3.618.076,77 €
	City population	=	1.602.386
			= 2,26 €
Children and Teenagers Care Team (EAIA) Cost per child / teenager			
=	Children and Teenagers Care Team (EAIA) Cost (0300.010201)	=	6.789.082,58 €
	Children and teenagers attended to number	=	3.422
			= 1.983,95 €
Children's and teenager's entertainment and community centres Cost per user			
=	Children's and teenager's entertainment and community centres Cost (0300.010204)	=	863.946,71 €
	Users number	=	3.887
			= 222,27 €
Daytime care Cost per person attended to			
=	Daytime care Cost (0300.010104)	=	3.211.008,52 €
	People attended to number	=	2.564
			= 1.252,34 €
Daytime care Cost per Stay			
=	Daytime care Cost (0300.010302)	=	757.124,03 €
	Stays number	=	16.531
			= 45,80 €
Emergency housing Cost per user			
=	Emergency housing Cost (0300.010305)	=	5.402.019,07 €
	Users number	=	120.203
			= 44,94 €
Family and childhood Cost per person under 16			
=	Family and childhood Cost (0300.0102)	=	12.565.467,60 €
	People under 16 number	=	213.077
			= 58,97 €
Family Services and Social Services Cost per inhabitant			
=	Family Services and Social Services Cost (0300.01)	=	87.905.949,11 €
	City population	=	1.602.386
			= 54,86 €
Open Centre Cost per user			
=	Open Centre Cost (0300.010202)	=	2.522.800,34 €
	Users number	=	2.030
			= 1.242,76 €
Ratio between Family Services and Social Services Cost and Quality of Life and Equality Cost			
=	Family Services and Social Services Cost (0300.01)	=	87.905.949,11 €
	Quality of Life and Equality Cost (03)	=	268.937.603,24 €
			= 32,69%



QUALITY OF LIFE AND EQUALITY

BASIC MANAGEMENT INDICATORS

Remote assistance Cost per user	Remote assistance Cost (0300.010307)	11.245.009,43 €	138,30 €
	Users number	81.306	
Residencial care Cost per user	Residencial care Cost (0300.010303)	12.343.600,16 €	38.694,67 €
	Users number	319	
Senior Citizens Cost per person over 64	Senior Citizens Cost (0300.0103)	40.611.113,26 €	118,06 €
	People over 64 number	343.990	
Social meals facilities Cost per served meal	Social meals facilities Cost (0300.010105)	4.265.185,40 €	8,20 €
	Served meals number	519.842	
Support for the access to housing Cost per awarded flat	Support for the access to housing Cost (0300.010103)	3.536.937,34 €	17.863,32 €
	Awarded flats number	198	
Temporary placement in care homes Cost per user	Temporary placement in care homes Cost (0300.010306)	439.230,85 €	2.678,24 €
	Users number	164	
Temporary residencial placement Cost per user	Temporary residencial placement Cost (0300.010101)	11.029.089,70 €	12.794,77 €
	Users number	862	

0300.02 Immigration and interculturality

Cross-culturality Cost per immigrant	Cross-culturality Cost (0300.0201)	7.712.556,77 €	251,09 €
	Immigrants in the municipality number	30.716	
Cross-culturality Cost per inhabitant	Cross-culturality Cost (0300.0201)	7.712.556,77 €	4,81 €
	City population	1.602.386	
Ratio between Immigration and interculturality Cost and Quality of Life and Equality Cost	Immigration and interculturality Cost (0300.02)	10.148.278,48 €	3,77%
	Quality of Life and Equality Cost (03)	268.937.603,24 €	

0300.03 Social Equality and Health

Attention, mediation and counselling regarding rights Cost per inhabitant	Attention, mediation and counselling regarding rights Cost (0300.030302)	611.627,58 €	0,38 €
	City population	1.602.386	
Guidance, training and resource services for the youth (CIAJ: Information and Counselling Centre) Cost per query	Guidance, training and resource services for the youth (CIAJ: Information and Counselling Centre) Cost (0300.030)	806.158,92 €	24,58 €
	Queries number	32.802	
Information and resource services for entities Cost per user	Information and resource services for entities Cost (0300.030103)	378.496,16 €	26,58 €
	Users number	14.242	
NUST companies network Cost per company	NUST companies network Cost (0300.030202)	162.645,74 €	1.767,89 €
	Companies number	92	



QUALITY OF LIFE AND EQUALITY

BASIC MANAGEMENT INDICATORS

PAMEM (Programme for the Medical Care of Council Employees) Cost per inhabitant			
=	PAMEM (Programme for the Medical Care of Council Employees) Cost (0300.030404)	=	5.541.105,66 €
	City population	=	1.602.386
			= 3,46 €
Programme for health promotion and disease prevention Cost per inhabitant			
=	Programme for health promotion and disease prevention Cost (0300.030406)	=	5.440.038,01 €
	City population	=	1.602.386
			= 3,39 €
Programmes for the promotion, education and citizens' rights and duties awareness Cost per inhabitant			
=	Programmes for the promotion, education and citizens' rights and duties awareness Cost (0300.030305)	=	826.819,47 €
	City population	=	1.602.386
			= 0,52 €
Public Health Cost per inhabitant			
=	Public Health Cost (0300.0304)	=	26.577.228,53 €
	City population	=	1.602.386
			= 16,59 €
Ratio between Social Equality and Health Cost and Quality of Life and Equality Cost			
=	Social Equality and Health Cost (0300.03)	=	42.056.770,55 €
	Quality of Life and Equality Cost (03)	=	268.937.603,24 €
			= 15,64%
Services and resources for teenagers (CAAJ: Academic Counselling Centre for the Youth) Cost per query			
=	Services and resources for teenagers (CAAJ: Academic Counselling Centre for the Youth) Cost (0300.030102)	=	494.742,86 €
	Queries number	=	5.867
			= 84,33 €
Social Equality and Health Cost per inhabitant			
=	Social Equality and Health Cost (0300.03)	=	42.056.770,55 €
	City population	=	1.602.386
			= 26,25 €
Time and quality of life Cost per inhabitant			
=	Time and quality of life Cost (0300.0302)	=	1.146.170,87 €
	City population	=	1.602.386
			= 0,72 €
Time Bank Cost per user			
=	Time Bank Cost (0300.030204)	=	116.460,00 €
	Users number	=	1.658
			= 70,24 €

0392.04 Municipal Institute for Social Services (IMSS)

Home Care Service (SAD) Cost per user			
=	Home Care Service (SAD) Cost (0392.040102)	=	70.682.531,20 €
	Users number	=	19.907
			= 3.550,64 €
Municipal Institute for Social Services (IMSS) Cost per user			
=	Municipal Institute for Social Services (IMSS) Cost (0392.04)	=	117.290.289,31 €
	Users number	=	73.027
			= 1.606,12 €
Social basic care service for people and families Cost per user			
=	Social basic care service for people and families Cost (0392.040101)	=	13.075.634,98 €
	Users number	=	73.027
			= 179,05 €

0392.05 Municipal Institute for Disabled People (IMPD)

Municipal Institute for Disabled People (IMPD) Cost per user			
=	Municipal Institute for Disabled People (IMPD) Cost (0392.05)	=	11.536.315,79 €
	Users number	=	31.995
			= 360,57 €
Processing of car parking card for disabled people Cost per permission/permit/license			
=	Processing of car parking card for disabled people Cost (0392.050103)	=	44.188,47 €
	Permission/permits/licenses number	=	3.819
			= 11,57 €



QUALITY OF LIFE AND EQUALITY

BASIC MANAGEMENT INDICATORS

Residencial services Cost per user			
=	Residencial services Cost (0392.0504)	1.460.637,12 €	=
	Users number	32	= 45.644,91 €
Work integration Cost per inhabitant			
=	Work integration Cost (0392.050201)	1.557.577,45 €	=
	City population	1.602.386	= 0,97 €



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.

QUALITY OF LIFE AND EQUALITY

TRACKING COSTS BY TASK

Subprocess / Activity / Task		Direct Cost	Direct Cost Centers	Area Indirect Cost	Management Indirect Cost	Structure Indirect Cost*
0300	City Council	105.354.435,03	8.515.783,36	6.382.345,17	2.361.404,24	17.497.030,34
	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
0300.01	Family Services and Social Services	64.368.285,48	7.425.864,15	3.973.283,75	1.150.788,03	10.987.727,70
0300.0101	Care for vulnerable people	20.104.688,78	566.213,37	1.240.661,48	348.154,47	3.169.163,99
	Amounts not assignable to tasks	0,00	0,00	0,00	0,00	0,00
	Daytime care	0300.010104 2.610.199,02	0,00	156.663,38	43.962,88	400.183,24
	Social inclusion housing with social-educational support	0300.010102 1.170.709,33	353.964,21	91.510,46	25.679,67	233.755,67
	Social meals facilities	0300.010105 3.385.139,90	81.989,71	208.096,10	58.395,94	531.563,75
	Social personal hygiene facilities	0300.010106 327.001,93	0,00	19.626,56	5.507,61	50.134,37
	Storehouse for evictions	0300.010107 646.049,58	0,00	38.775,71	10.881,24	99.049,23
	Support for entities (other agreements and grants)	0300.010108 85.105,15	11.784,84	5.815,31	1.631,89	14.854,71
	Support for pressing personal needs	0300.010109 157.057,86	1.312,48	9.505,34	2.667,39	24.280,59
	Support for the access to housing	0300.010103 2.875.143,52	0,00	172.565,27	48.425,27	440.803,28
	Temporary residencial placement	0300.010101 8.848.282,49	117.162,13	538.103,35	151.002,58	1.374.539,15
0300.0102	Family and childhood	9.315.090,05	889.180,37	612.457,30	184.269,86	1.564.470,02
	Activities for the promotion of childhood and teenage	0300.010208 256.771,70	0,00	15.411,36	4.636,81	39.367,01
	Children and Teenagers Care Team (EAIA)	0300.010201 4.965.357,35	547.977,83	330.908,75	99.560,43	845.278,22
	Children's and teenager's entertainment and community centres	0300.010204 360.398,56	341.202,54	42.109,89	12.669,59	107.566,13
	Collaborating families	0300.010203 126.108,36	0,00	7.568,99	2.277,28	19.334,33
	Holiday campaign	0300.010205 1.189.929,95	0,00	71.419,25	21.487,89	182.434,38
	Open Centre	0300.010202 2.048.736,88	0,00	122.964,58	36.996,32	314.102,56
	Support for entities (other agreements and grants)	0300.010207 367.787,25	0,00	22.074,48	6.641,54	56.387,39
0300.0103	Senior Citizens	27.163.421,43	5.943.953,22	1.987.094,88	440.779,21	5.075.864,52
	Activities for the promotion of active ageing	0300.010313 158.879,06	0,00	9.535,87	2.115,26	24.358,58
	Agreements	0300.010311 391.102,55	0,00	23.473,86	5.206,99	59.961,97
	Care for abused senior citizens	0300.010314 80.282,56	0,00	4.818,54	1.068,85	12.308,53
	Community centres and municipal spaces for senior citizens	0300.010301 40.604,79	2.163.925,96	132.315,29	29.350,30	337.988,12
	Daytime care	0300.010302 520.094,79	97.135,00	37.045,95	8.217,57	94.630,72
	Emergency housing	0300.010305 4.403.884,91	0,00	264.319,88	58.631,68	675.182,60
	Living and getting along Programme	0300.010309 35.926,81	0,00	2.156,32	478,32	5.508,13
	Pink Card	0300.010312 955.095,71	0,00	57.324,56	12.715,79	146.430,72
	Remote assistance	0300.010307 9.167.262,61	0,00	550.216,40	122.049,50	1.405.480,92
	Residencial care	0300.010303 6.859.961,38	3.202.904,73	603.970,26	133.973,23	1.542.790,56
	Sheltered housing	0300.010304 3.855.418,11	479.987,53	260.209,77	57.719,97	664.683,68
	Subsidised travel	0300.010308 219.384,95	0,00	13.167,42	2.920,81	33.635,05
	Support for entities	0300.010310 117.449,28	0,00	7.049,27	1.563,68	18.006,76
	Temporary placement in care homes	0300.010306 358.073,92	0,00	21.491,49	4.767,26	54.898,18
0300.0104	Social emergencies	2.694.175,94	26.517,19	133.070,09	57.899,21	417.123,68
	Social emergencies	0300.010401 2.694.175,94	26.517,19	133.070,09	57.899,21	417.123,68
0300.0105	Social intervention in public areas	5.090.909,28	0,00	0,00	119.685,28	761.105,49
	Care and support for homeless people	0300.010501 3.084.431,64	0,00	0,00	72.513,78	461.131,35
	Conflict Management	0300.010503 777.458,95	0,00	0,00	18.277,75	116.232,34
	Detection and intervention on foreign minors	0300.010504 205.386,24	0,00	0,00	4.828,55	30.705,83
	Social care for itinerant population	0300.010502 246.794,72	0,00	0,00	5.802,05	36.896,51
	Support for entities (other agreements and grants)	0300.010505 776.837,73	0,00	0,00	18.263,15	116.139,46
0300.02	Immigration and interculturality	8.139.770,35	173.113,86	382.649,75	133.511,23	1.319.233,30
0300.0201	Cross-culturality	6.072.801,34	173.113,86	380.715,28	88.794,97	997.131,33
	Anti-Rumour Strategy	0300.020103 368.636,30	0,00	22.469,96	5.240,71	58.851,08
	Immigration and Education Programme	0300.020102 33.728,72	0,00	2.055,91	479,50	5.384,63
	Immigration and participation Programme	0300.020109 315.441,11	0,00	19.227,49	4.484,46	50.358,70



QUALITY OF LIFE AND EQUALITY

TRACKING COSTS BY TASK

Subprocess / Activity / Task		Direct Cost	Direct Cost Centers	Area Indirect Cost	Management Indirect Cost	Structure Indirect Cost*
Language courses	0300.020110	369.688,74	0,00	22.534,11	5.255,68	59.019,09
Programmes for Cross-culturality, Living together and sensibilisatio	0300.020107	479.315,88	0,00	29.216,36	6.814,19	76.520,55
Regrouping for New Families Programme	0300.020105	588.632,08	0,00	35.879,65	8.368,28	93.972,38
Service for Foreign Immigrants and Refugees (SAIER)	0300.020108	1.324.043,85	173.113,86	91.258,17	21.284,32	239.014,27
Settling down and Housing reports	0300.020106	623.587,61	0,00	38.010,33	8.865,23	99.552,86
Support for entities (other agreements and grants)	0300.020101	704.894,32	0,00	42.966,33	10.021,12	112.533,11
Welcome Plan	0300.020104	1.264.832,73	0,00	77.096,97	17.981,48	201.924,66
0300.0202 Community Action		2.066.969,01	0,00	1.934,47	44.716,26	322.101,97
Community Development Plan	0300.020201	73.076,90	0,00	68,39	1.580,93	11.387,80
Community Action	0300.020202	113.495,28	0,00	106,22	2.455,33	17.686,31
Office for the Irregular Settlements Plan (OPAI)	0300.020203	1.811.570,24	0,00	1.695,45	39.191,02	282.302,41
Support for entities (other agreements and grants)	0300.020204	68.826,59	0,00	64,41	1.488,98	10.725,45
0300.03 Social Equality and Health		32.846.379,21	916.805,35	2.026.411,67	1.077.104,98	5.190.069,34
0300.0301 Youth		2.320.754,40	117.776,60	146.356,67	229.340,13	374.850,46
Amounts not assignable to tasks		0,00	0,00	0,00	0,00	0,00
Employment and work placement projects for the youth	0300.030104	337.936,47	0,00	20.282,40	31.782,41	51.947,53
Guidance, training and resource services for the youth (CIAJ: Infor	0300.030101	498.653,40	117.776,60	36.997,13	57.974,30	94.757,49
Information and resource services for entities	0300.030103	289.417,36	0,00	17.370,36	27.219,26	44.489,18
Nighttime study rooms	0300.030105	151.059,36	0,00	9.066,34	14.206,90	23.220,81
Services and resources for teenagers (CAAJ: Academic Counsellin	0300.030102	378.305,49	0,00	22.705,28	35.579,06	58.153,03
Strategic planning and programme assessment	0300.030107	91.996,55	0,00	5.521,48	8.652,14	14.141,68
Support for entities (other agreements and grants)	0300.030108	344.607,81	0,00	20.682,80	32.409,84	52.973,04
Support to leisure culture, alternative leisure and creativity in young	0300.030106	228.777,96	0,00	13.730,88	21.516,22	35.167,70
0300.0302 Time and quality of life		926.103,92	0,00	55.583,26	22.123,20	142.360,49
NUST companies network	0300.030202	131.417,46	0,00	7.887,46	3.139,36	20.201,46
Strategic planning of studies and programme assessment	0300.030203	105.494,09	0,00	6.331,58	2.520,09	16.216,53
Support for entities (other agreements and grants)	0300.030206	68.972,46	0,00	4.139,62	1.647,65	10.602,43
Time Bank	0300.030204	94.099,46	0,00	5.647,70	2.247,89	14.464,95
Time programme for families	0300.030201	478.663,61	0,00	28.728,62	11.434,54	73.580,06
Time programme for the youth	0300.030205	47.456,84	0,00	2.848,28	1.133,67	7.295,06
0300.0303 Civil Rights		1.760.590,38	235.222,82	119.785,48	59.440,22	306.795,97
Attention, mediation and counselling regarding rights	0300.030302	303.617,49	188.234,08	29.520,14	14.648,55	75.607,32
Execution of for Lesbian, Gay, Bisexual and Transgender plan (LGB	0300.030307	132.406,16	0,00	7.946,80	3.943,38	20.353,44
International Networks	0300.030304	35.276,80	0,00	2.117,26	1.050,63	5.422,74
Local strategy for the Gypsy people	0300.030306	271.026,03	0,00	16.266,54	8.071,82	41.662,07
Programme for the promotion of religious freedom	0300.030301	272.456,52	46.988,74	19.172,59	9.513,86	49.105,06
Programmes for the promotion, education and citizens' rights and d	0300.030305	664.902,10	0,00	39.906,35	19.802,42	102.208,60
Support for entities (other agreements and grants)	0300.030303	80.905,28	0,00	4.855,80	2.409,56	12.436,74
0300.0304 Public Health		21.285.067,11	309.199,04	1.296.052,91	367.443,61	3.319.465,86
Health promotion and care	0300.030402	444.504,08	12.718,01	27.441,73	7.780,00	70.284,08
PAMEM (Programme for the Medical Care of Council Employees)	0300.030404	4.502.204,22	0,00	270.215,01	76.608,58	692.077,85
Programme for health promotion and disease prevention	0300.030406	4.387.674,58	32.411,16	265.286,39	75.211,27	679.454,61
Programme for the care and prevention of substance dependency	0300.030401	4.826.902,11	120.935,19	296.961,19	84.191,39	760.580,47
Programme for the protection of public health	0300.030403	7.056.492,60	20.361,51	424.741,33	120.418,30	1.087.852,46
Research, innovation and assessment	0300.030405	67.289,52	122.773,17	11.407,26	3.234,07	29.216,39
0300.0305 Woman		6.553.863,40	254.606,89	408.633,35	398.757,82	1.046.596,56
Care service for women practising prostitution or victims of sexual	0300.030506	1.370.285,27	0,00	82.242,30	80.254,73	210.639,95
Hosting of women and children due to male violence	0300.030504	1.955.979,51	0,00	117.394,72	114.557,62	300.672,74
Information, sensibilisation and prevention campaigns	0300.030501	210.616,78	254.606,89	27.921,97	27.247,17	71.514,08
Promotion of equality between men and women	0300.030505	681.398,74	0,00	40.896,45	39.908,10	104.744,46
Services for the prevention of male violence	0300.030503	234.997,72	0,00	14.104,18	13.763,32	36.123,80
Services for the victims of male violence	0300.030502	1.843.143,03	0,00	110.622,46	107.949,02	283.327,55
Strategic planning of studies and programme assessment	0300.030507	212.024,42	0,00	12.725,36	12.417,83	32.592,35
Support for entities (other agreements and grants)	0300.030508	45.417,93	0,00	2.725,91	2.660,03	6.981,63



QUALITY OF LIFE AND EQUALITY

TRACKING COSTS BY TASK

Subprocess / Activity / Task		Direct Cost	Direct Cost Centers	Area Indirect Cost	Management Indirect Cost	Structure Indirect Cost*
0392	Local autonomous bodies	101.950.597,88	76.459,02	4.154.746,89	5.850.783,78	16.794.017,53
0392.04	Municipal Institute for Social Services (IMSS)	93.661.297,65	0,00	3.745.583,80	4.456.570,98	15.426.836,88
	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
0392.0401	Individual - family care	88.351.950,33	0,00	3.550.826,44	4.224.844,76	14.559.816,02
	Financial aid	0392.040103 6.938.772,80	0,00	339.370,54	403.789,90	1.169.209,38
	Home Care Service (SAD)	0392.040102 55.410.927,80	0,00	2.710.109,86	3.224.543,25	9.336.950,29
	Services for the coverage of basic needs	0392.040104 10.442.377,23	0,00	0,00	0,00	1.542.255,91
	Services for the prevention of social exclusion	0392.040105 3.982.010,49	0,00	0,00	0,00	588.111,22
	Social basic care service for people and families	0392.040101 10.250.525,18	0,00	501.346,04	596.511,61	1.727.252,15
	Support services for children, teenagers and young people	0392.040106 1.327.336,83	0,00	0,00	0,00	196.037,07
0392.0402	Collective care	5.309.347,32	0,00	194.757,36	231.726,22	867.020,86
	Group and community prevention services	0392.040201 3.982.010,49	0,00	194.757,36	231.726,22	670.983,79
	Support services for groups	0392.040202 1.327.336,83	0,00	0,00	0,00	196.037,07
	Support services for various groups via community resources	0392.040203	0,00			
0392.05	Municipal Institute for Disabled People (IMPD)	8.289.300,23	76.459,02	409.163,09	1.394.212,80	1.367.180,65
	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
0392.0501	Customer service	113.413,14	0,00	5.546,96	20.078,73	18.618,86
	Processing of car parking card for disabled people	0392.050103 31.787,56	0,00	1.554,71	5.627,69	5.218,51
	Queries	0392.050101 51.767,63	0,00	2.531,92	9.164,97	8.498,61
	White card	0392.050102 29.857,95	0,00	1.460,33	5.286,07	4.901,74
0392.0502	Work integration	1.084.219,87	36.243,95	54.801,10	198.367,63	183.944,90
	Work integration	0392.050201 1.084.219,87	36.243,95	54.801,10	198.367,63	183.944,90
0392.0503	Early care	821.103,77	0,00	40.159,61	145.368,73	134.799,41
	Amounts not assignable to tasks	0,00	0,00	0,00	0,00	0,00
	Ciutat Vella	0392.050301 353.454,64	0,00	17.287,22	62.575,83	58.026,14
	Nou Barris	0392.050302 467.649,13	0,00	22.872,39	82.792,90	76.773,27
0392.0504	Residencial services	1.087.660,15	30.027,00	54.665,17	111.009,51	177.275,29
	personal assistant	0392.050403 495.229,53	0,00	24.221,33	87.675,75	81.301,10
	Residencial service	0392.050401 460.631,72	30.027,00	23.997,65	0,00	74.336,96
	Supported housing	0392.050402 131.798,90	0,00	6.446,19	23.333,76	21.637,23
0392.0505	Promotion and Support for Disabled People	1.860.166,70	10.188,07	91.477,75	331.128,80	307.053,40
	Motivating participation committees	0392.050503 200.935,98	0,00	9.827,64	35.573,83	32.987,37
	Municipal support and counselling	0392.050501 417.663,52	0,00	20.427,63	73.943,42	68.567,21
	Support for Disabled People entities	0392.050502 1.241.567,20	10.188,07	61.222,48	221.611,55	205.498,82
0392.0506	Special transport	2.439.854,26	0,00	119.331,57	431.953,35	400.547,30
	Fixed Services	0392.050601 1.224.205,97	0,00	59.875,06	216.734,20	200.976,10
	Occasional services	0392.050602 1.215.648,29	0,00	59.456,51	215.219,15	199.571,20
0392.0507	Independent Life Project	882.882,34	0,00	43.180,93	156.306,05	144.941,49
	Independent Life Project	0392.050701 882.882,34	0,00	43.180,93	156.306,05	144.941,49
* Structure + Municipal Institute of Finance (IMH)		207.305.032,91	8.592.242,38	10.537.092,06	8.212.188,02	34.291.047,87