



**Ajuntament
de Barcelona**

Presidency and Economics Department

Directorate of Budget and Fiscal Policy

Directorate of Cost Management and Assessment Services

Cost Report 2014

Nou Barris District



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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

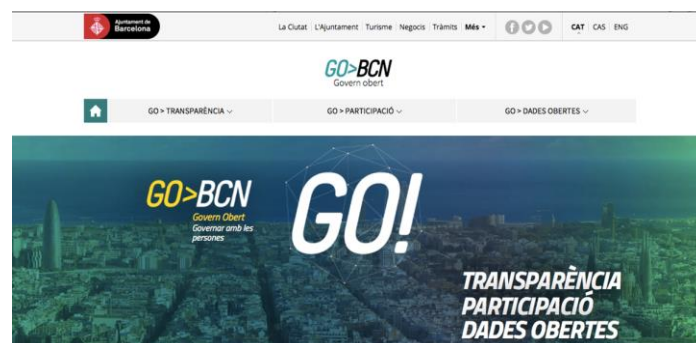
cash cost, among others.

- 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.

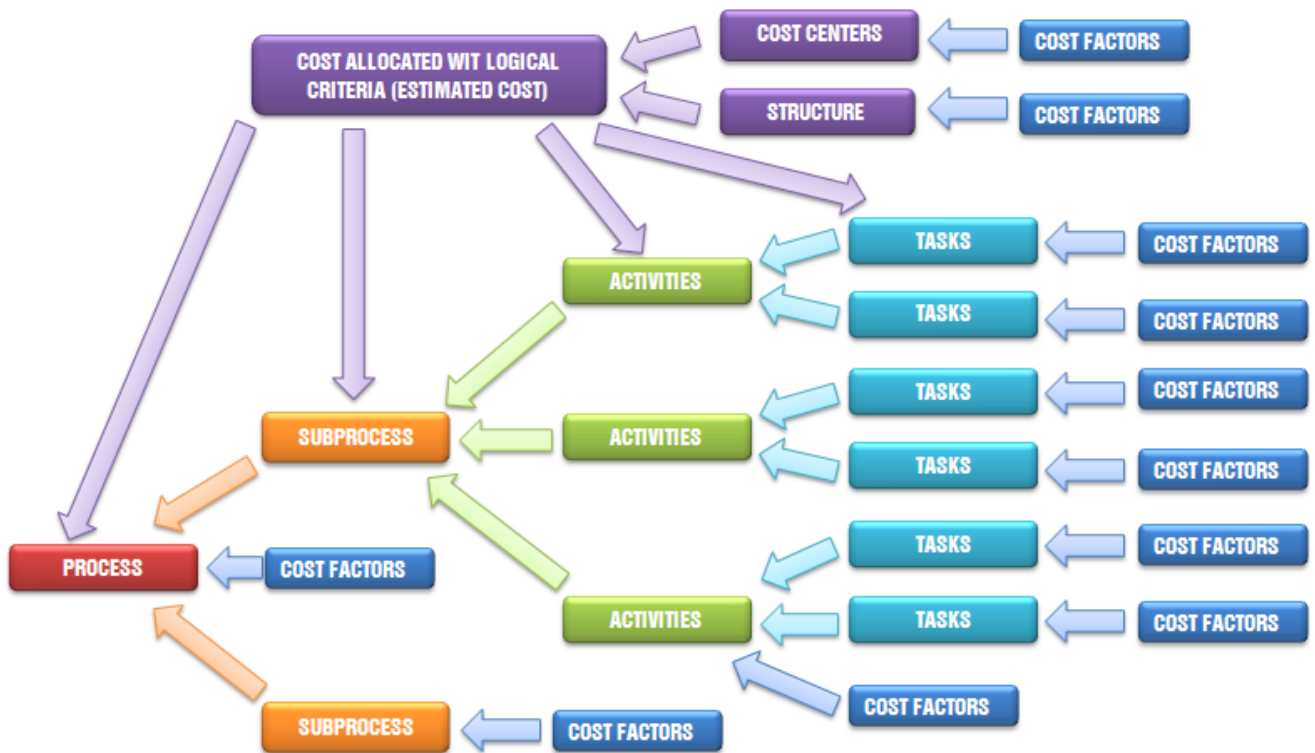


Figure 1. allocation of costs according to the ABC method

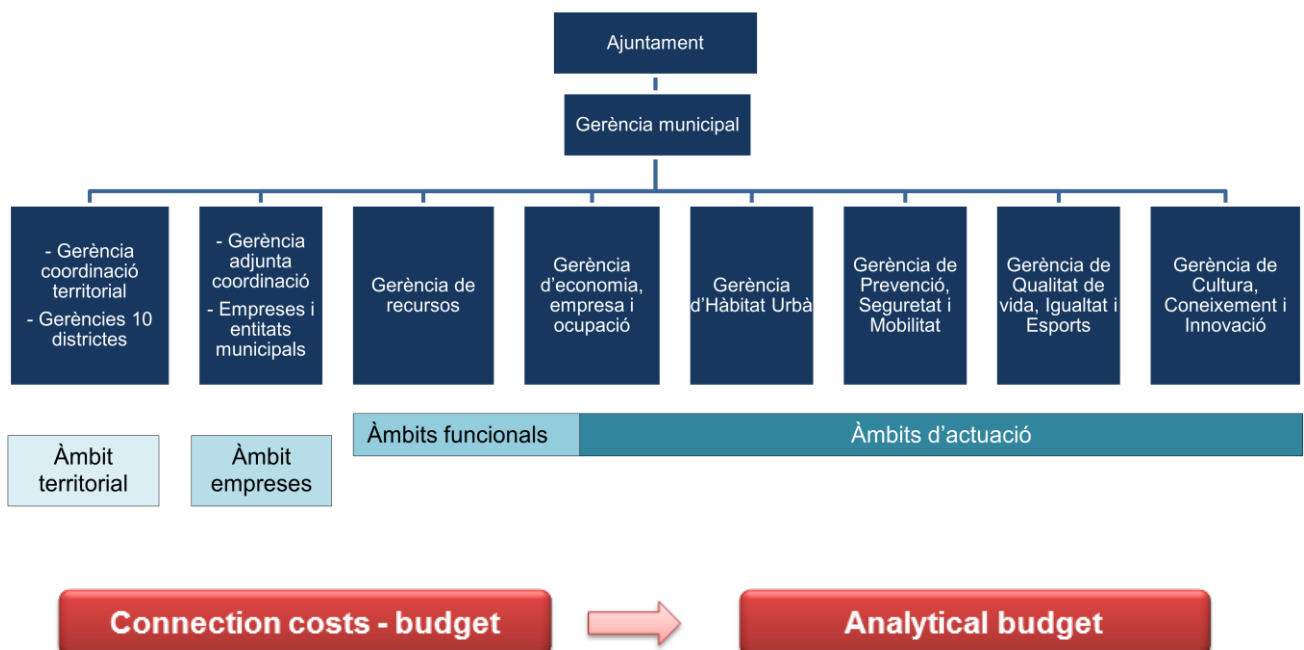
At the same time, there are **certain factors like cost have not been allocated** to any task, activity, in particular thread or process and therefore, **grouped into cost centers or structure**. In this sense, defined criteria that allow reasonable spread these costs within the map of activities. These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

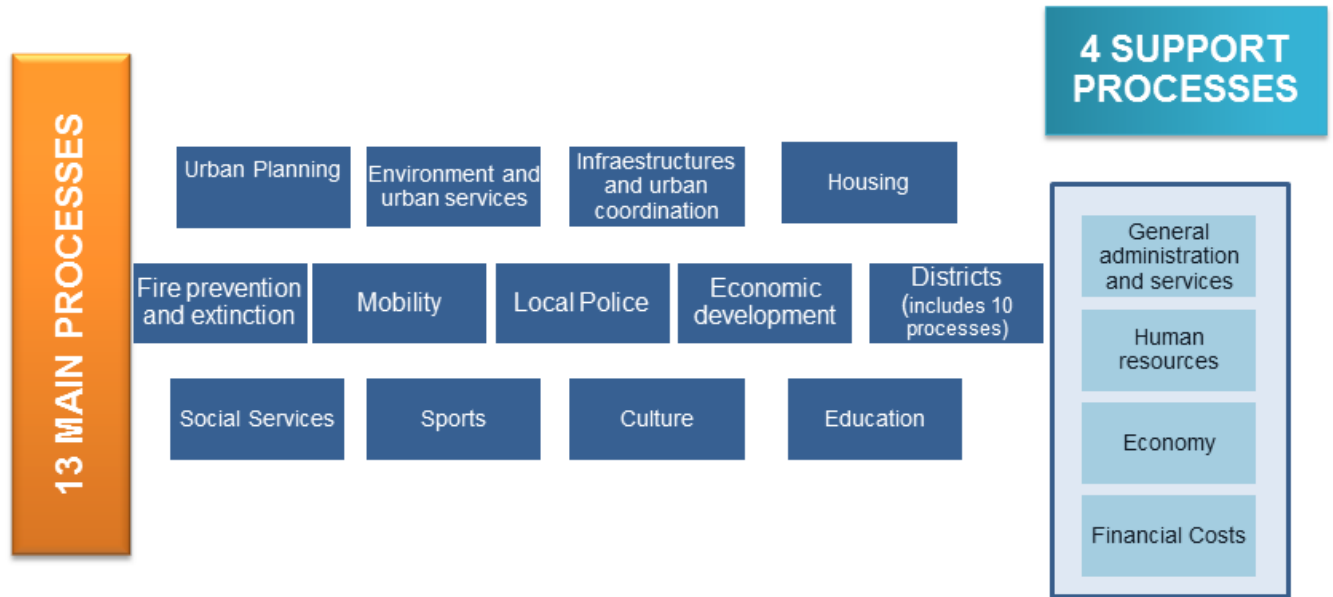


Figure 2. Step cultural spending (budget allocation to different routes) to the culture of cost (process the City Council in the cost model ABC)

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



CORPORATION DATA



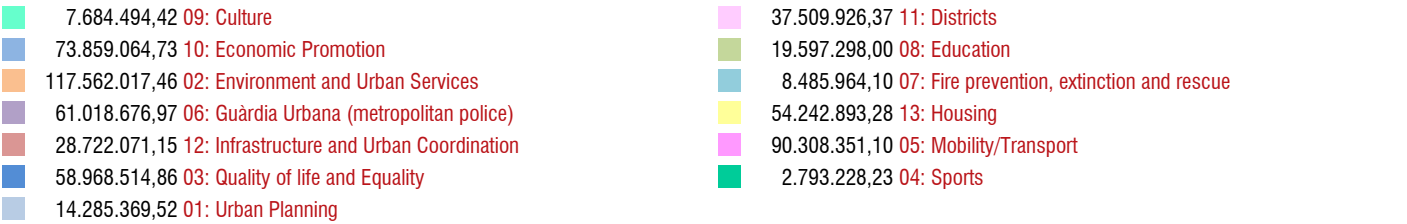
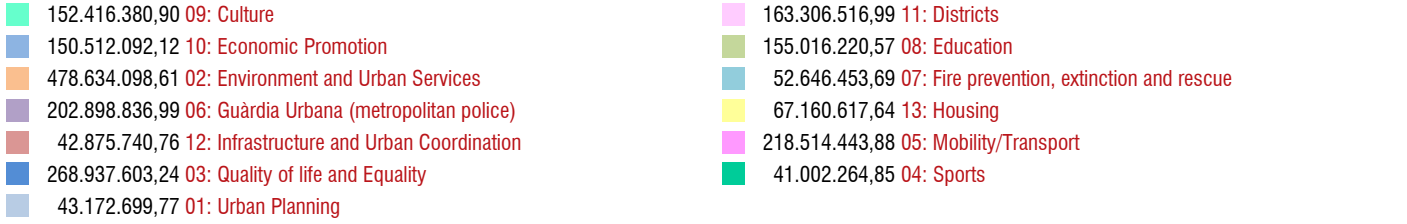
MAP OF ACTIVITIES: COSTS, INCOME AND RATES OF COVERAGE BY PROCESS

| 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

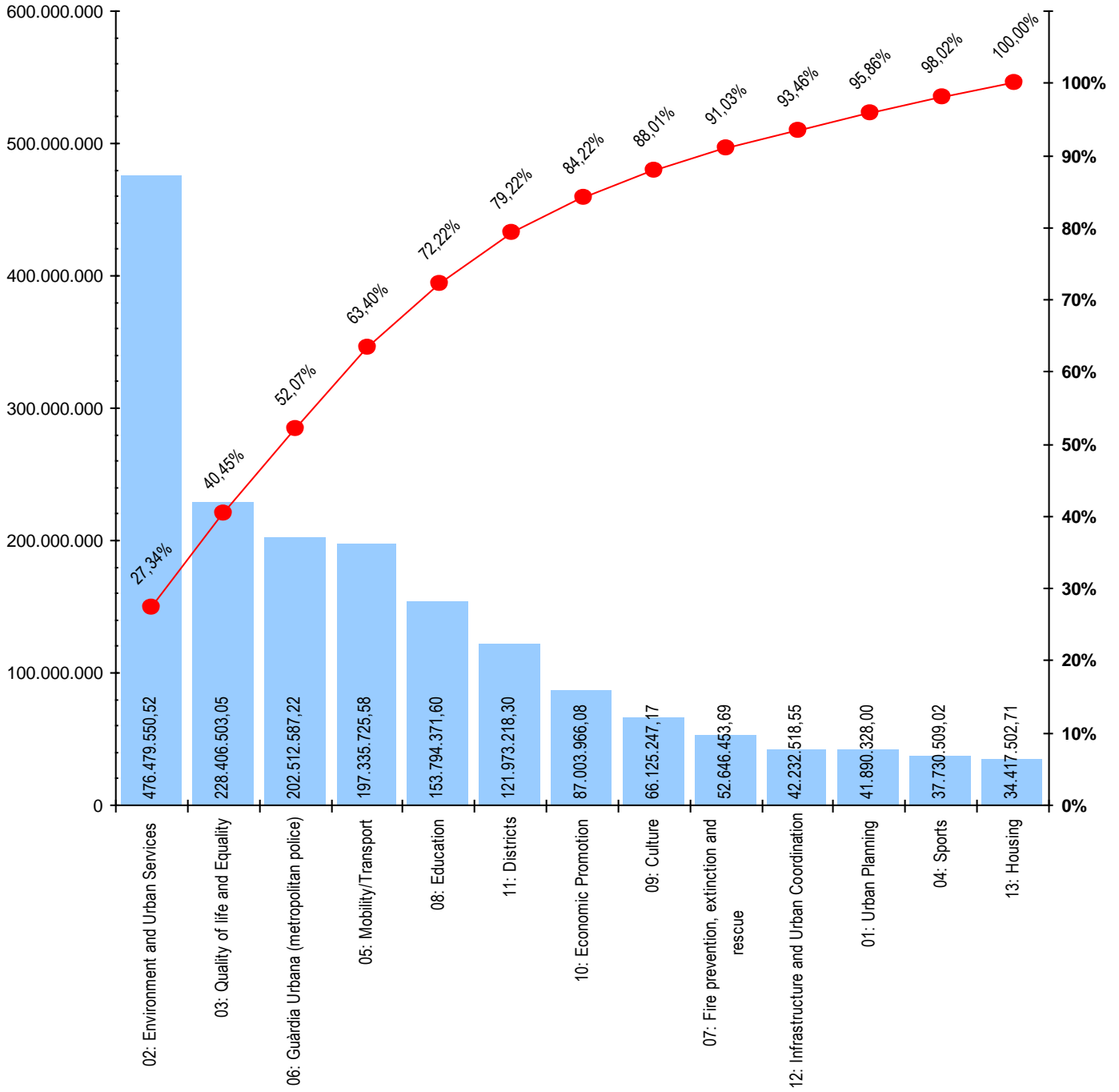
| Process | Process Cost | Citizen Cost | Process Cost | Mandatory* Cost | Non Mandatory Cost |
|-------------------------------------------|----------------|--------------|--------------|-----------------|--------------------|
| 02 Environment and Urban Services | 478.634.098,61 | 298,70 | | | |
| | 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.

City Population: 1.602.386 citizens

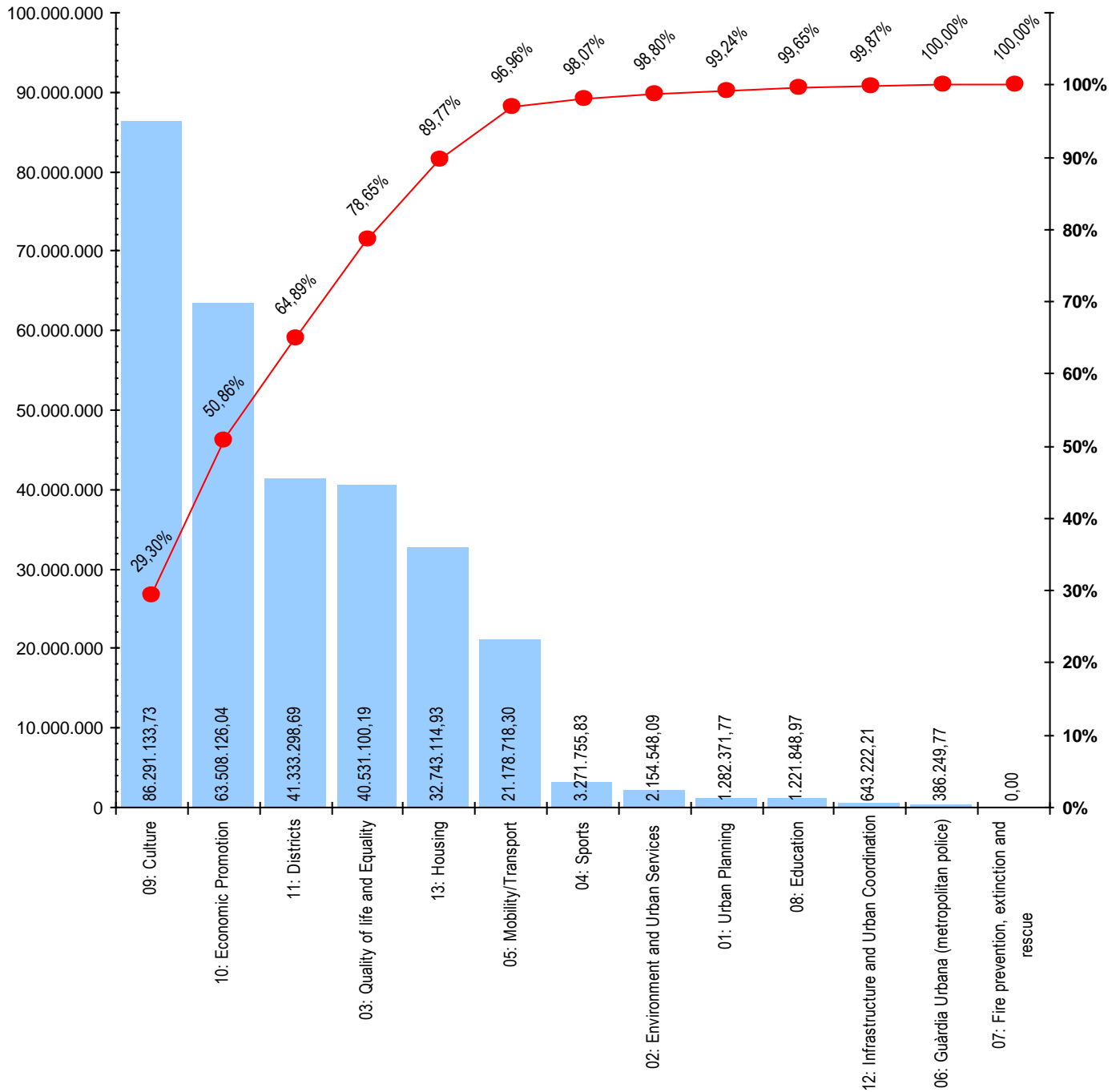


COSTS OF MANDATORY SERVICES





COSTS OF NON MANDATORY SERVICES





NOU BARRIS DISTRICT



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.



NOU BARRIS DISTRICT

ALLOCATION OF COSTS AND INCOME BY SUBPROCESS

ALLOCATION OF COSTS

| | |
|-------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| 90.883,80 (1108.01) General Services Directorate | 5.041.471,25 (1108.02) Directorate of Service for permission and public areas |
| 11.624.380,43 (1108.03) Directorate of Services to people and territory | |



| | |
|---------------------------------------------------------------------|-------------------------------------------------------------------------------|
| 0,00 (1108.01) General Services Directorate | 1.499.225,89 (1108.02) Directorate of Service for permission and public areas |
| 61.835,88 (1108.03) Directorate of Services to people and territory | |

ALLOCATION OF INCOME



NOU BARRIS DISTRICT

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

| Subprocess | | Cost | Income | Coverage Rate |
|-------------------|--------------------------------------------------------|----------------------|---------------------|----------------------|
| 1108 | Nou Barris District | 16.756.735,48 | 1.561.061,77 | 9,32% |
| 1108.01 | General Services Directorate | 90.883,80 | 0,00 | |
| 1108.02 | Directorate of Service for permission and public areas | 5.041.471,25 | 1.499.225,89 | 29,74% |
| 1108.03 | Directorate of Services to people and territory | 11.624.380,43 | 61.835,88 | 0,53% |
| | | 16.756.735,48 | 1.561.061,77 | 9,32% |



NOU BARRIS DISTRICT

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

| Subprocess / Activity | | Cost | Income | Coverage Rate |
|-----------------------|-------------------------------------------------------------------|----------------------|---------------------|---------------|
| 1108 | Nou Barris District | 16.756.735,48 | 1.561.061,77 | 9,32% |
| 1108.01 | General Services Directorate | 90.883,80 | 0,00 | |
| 1108.0101 | Legal Services | 76.398,58 | 0,00 | |
| 1108.0102 | Communication | 14.485,22 | 0,00 | |
| 1108.02 | Directorate of Service for permission and public areas | 5.041.471,25 | 1.499.225,89 | 29,74% |
| 1108.0201 | Licenses, permission and inspections | 1.363.344,17 | 1.499.225,89 | 109,97% |
| 1108.0202 | Works and maintenance | 3.678.127,08 | 0,00 | |
| 1108.03 | Directorate of Services to people and territory | 11.624.380,43 | 61.835,88 | 0,53% |
| 1108.0301 | District facilities | 5.687.283,54 | 61.320,72 | 1,08% |
| 1108.0302 | Education-related coordination (participation in school councils) | 71.524,87 | 0,00 | |
| 1108.0303 | Social Promotion | 3.374.955,34 | 0,00 | |
| 1108.0304 | Territorial dynamization | 1.602.955,64 | 515,16 | 0,03% |
| 1108.0305 | Incidents, complaints and grievances in the district | 139.914,10 | 0,00 | |
| 1108.0306 | Territorial coordination | 747.746,94 | 0,00 | |
| | | 16.756.735,48 | 1.561.061,77 | 9,32% |



NOU BARRIS DISTRICT

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

| Subprocess / Activity / Task | | Cost | Income | Coverage Rate | |
|------------------------------|----------------------------------------------------------------------------------------------------|---------------|--------------|---------------|---------|
| 1108 | Nou Barris District | 16.756.735,48 | 1.561.061,77 | 9,32% | |
| 1108.01 | General Services Directorate | 90.883,80 | 0,00 | | |
| 1108.0101 | Legal Services | 76.398,58 | 0,00 | | |
| | Civil marriages | 1108.010101 | 76.398,58 | 0,00 | |
| 1108.0102 | Communication | 14.485,22 | 0,00 | | |
| | Citizen's service. Management of complaints and suggestions (IRIS) | 1108.010201 | 14.485,22 | 0,00 | |
| 1108.02 | Directorate of Service for permission and public areas | 5.041.471,25 | 1.499.225,89 | 29,74% | |
| 1108.0201 | Licenses, permission and inspections | 1.363.344,17 | 1.499.225,89 | 109,97% | |
| | Business license. Revision of communications and initial controls | 1108.020103 | 118.338,41 | 69.284,49 | 58,55% |
| | Citizen and business licenses and permits service | 1108.020108 | 182.063,14 | 0,00 | |
| | Declaration of condemnation | 1108.020102 | | | |
| | Events license | 1108.020105 | 36.621,45 | 0,00 | |
| | Inspection of activities, works, public areas, health and safety | 1108.020107 | 446.020,13 | 320.550,30 | 71,87% |
| | License for the occupation of a public thoroughfare | 1108.020104 | 185.446,52 | 1.103.405,44 | 595,00% |
| | Major works permission | 1108.020101 | 162.938,81 | 4.471,46 | 2,74% |
| | Minor works permission. Revision of direct and delayed communications | 1108.020106 | 128.603,28 | 0,00 | |
| | Solving of complaints, incidents and grievances | 1108.020110 | 42.299,18 | 0,00 | |
| | Subsidiary execution files | 1108.020111 | 25.790,27 | 0,00 | |
| | Urban planning files and reports | 1108.020109 | 35.222,98 | 1.514,20 | 4,30% |
| 1108.0202 | Works and maintenance | 3.678.127,08 | 0,00 | | |
| | Coordination of investments in the territory (maintenance, environment and transport) | 1108.020201 | 66.286,81 | 0,00 | |
| | Coordination of supplying companies | 1108.020202 | 12.011,17 | 0,00 | |
| | Inspection and supervision of street cleaning | 1108.020205 | 16.717,80 | 0,00 | |
| | Preparation of projects for building works | 1108.020203 | 149.300,83 | 0,00 | |
| | Preventative and corrective maintenance of public thoroughfares and paving | 1108.020204 | 3.069.931,94 | 0,00 | |
| | Preventative and corrective maintenance of the District's municipal buildings | 1108.020206 | 352.320,00 | 0,00 | |
| | Street Lighting | 1108.020207 | 11.558,53 | 0,00 | |
| 1108.03 | Directorate of Services to people and territory | 11.624.380,43 | 61.835,88 | 0,53% | |
| 1108.0301 | District facilities | 5.687.283,54 | 61.320,72 | 1,08% | |
| | Community centres | 1108.030105 | 264.390,73 | 0,00 | |
| | Directorate for sector bodies providing Services to people and for the facilities Committees | 1108.030109 | 70.224,33 | 0,00 | |
| | District's civic centres | 1108.030101 | 3.328.963,82 | 26.487,40 | 0,80% |
| | Libraries | 1108.030106 | 640.219,43 | 2.008,65 | 0,31% |
| | Other facilities in the district | 1108.030102 | 380.148,37 | 16.456,17 | 4,33% |
| | Support to the management of children's facilities (children's community centres and play centres) | 1108.030103 | 605.752,30 | 13.348,50 | 2,20% |
| | Support to the management of municipal sports centres | 1108.030107 | 10.173,96 | 3.020,00 | 29,68% |
| | Support to the management of senior citizens' community centres | 1108.030108 | 62.569,26 | 0,00 | |
| | Support to the management of young people's community centres and PIJ | 1108.030104 | 324.841,34 | 0,00 | |
| 1108.0302 | Education-related coordination (participation in school councils) | 71.524,87 | 0,00 | | |
| | Education-related coordination (participation in school councils) | 1108.030201 | 71.524,87 | 0,00 | |
| 1108.0303 | Social Promotion | 3.374.955,34 | 0,00 | | |
| | Cultural promotion | 1108.030309 | 705.385,67 | 0,00 | |
| | Educational promotion | 1108.030307 | 189.062,84 | 0,00 | |
| | Health Promotion | 1108.030308 | 30.942,58 | 0,00 | |
| | Promotion and participation of children | 1108.030303 | 145.087,94 | 0,00 | |
| | Promotion of disabled people | 1108.030306 | 13.754,02 | 0,00 | |
| | Promotion of senior citizens | 1108.030304 | 249.038,68 | 0,00 | |
| | Promotion of young people | 1108.030302 | 519.330,87 | 0,00 | |
| | Social action and integration programmes | 1108.030311 | 974.187,18 | 0,00 | |
| | Social promotion of immigration | 1108.030305 | 4.136,36 | 0,00 | |
| | Social promotion of women | 1108.030301 | 29.117,17 | 0,00 | |
| | Sports Promotion | 1108.030310 | 514.912,03 | 0,00 | |



NOU BARRIS DISTRICT

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

| Subprocess / Activity / Task | | Cost | Income | Coverage Rate |
|------------------------------|------------------------------------------------------------------------|----------------------|---------------------|---------------|
| 1108.0304 | Territorial dynamization | 1.602.955,64 | 515,16 | 0,03% |
| | Actions regarding neighbourhood laws or any other community programmes | 1108.030405 | 253.048,87 | 0,00 |
| | District events infrastructure management | 1108.030401 | 588.451,87 | 0,00 |
| | District's festive activities management | 1108.030404 | 458.599,16 | 515,16 |
| | Regular contact with the territory's entities and neighbours | 1108.030402 | 232.090,91 | 0,00 |
| | Support to commerce and tourism | 1108.030403 | 70.764,83 | 0,00 |
| 1108.0305 | Incidents, complaints and grievances in the district | 139.914,10 | 0,00 | |
| | Incidents, complaints and grievances in the district | 1108.030501 | 139.914,10 | 0,00 |
| 1108.0306 | Territorial coordination | 747.746,94 | 0,00 | |
| | Table of prevention, security and cohabitation in the district | 1108.030602 | 175.369,37 | 0,00 |
| | Table of public premises in the district or administrative authority | 1108.030601 | 73.779,54 | 0,00 |
| | Territorial Action Plans | 1108.030603 | 498.598,03 | 0,00 |
| | | 16.756.735,48 | 1.561.061,77 | 9,32% |



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.



NOU BARRIS DISTRICT

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. |
|----------------------------------------------------------------|----------------------|----------------|----------------------|----------------|---------------|---------------------|----------------|---------------|
| 1108.01 General Services Directorate | 90.883,80 | 0,54% | 90.883,80 | 0,79% | 100,00% | 0,00 | 0,00% | 0,00% |
| 1108.02 Directorate of Service for permission and public areas | 5.041.471,25 | 30,09% | 5.041.471,25 | 43,98% | 100,00% | 0,00 | 0,00% | 0,00% |
| 1108.03 Directorate of Services to people and territory | 11.624.380,43 | 69,37% | 6.331.736,70 | 55,23% | 54,47% | 5.292.643,73 | 100,00% | 45,53% |
| | 16.756.735,48 | 100,00% | 11.464.091,75 | 100,00% | 68,41% | 5.292.643,73 | 100,00% | 31,59% |

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



NOU BARRIS DISTRICT

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 |
|----------------------------------------------------------------|----------------------|---------------|----------------------|--------------|----------------------|--------------|
| 1108.01 General Services Directorate | 90.883,80 | 0,55 | 90.883,80 | 0,55 | 0,00 | 0,00 |
| 1108.02 Directorate of Service for permission and public areas | 5.041.471,25 | 30,64 | 5.041.471,25 | 30,64 | 0,00 | 0,00 |
| 1108.03 Directorate of Services to people and territory | 11.624.380,43 | 70,66 | 6.331.736,70 | 38,49 | 5.292.643,73 | 32,17 |
| | 16.756.735,48 | 101,85 | 11.464.091,75 | 69,68 | 5.292.643,73 | 32,17 |

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

City Population: 164.516 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.



NOU BARRIS DISTRICT

NATURE OF COST

| Nature | Process Cost | % Cost | City Cost | % Cost | Process vs City | % Process vs City |
|-------------------------------------------|----------------------|----------------|-------------------------|----------------|-----------------|-------------------|
| Cleaning | 449.698,64 | 2,68% | 34.609.098,48 | 1,70% | 1,30% | |
| Depreciation | 664.408,11 | 3,97% | 72.378.177,82 | 3,55% | 0,92% | |
| External contracts | 4.916.607,71 | 29,34% | 540.977.223,99 | 26,56% | 0,91% | |
| Financial expenses | 225.219,87 | 1,34% | 35.864.708,05 | 1,76% | 0,63% | |
| Grants and Transfers | 2.940.863,83 | 17,55% | 403.670.378,11 | 19,82% | 0,73% | |
| Human Resources | 4.689.575,59 | 27,99% | 633.939.090,07 | 31,12% | 0,74% | |
| Leasing | 459.840,34 | 2,74% | 34.020.720,11 | 1,67% | 1,35% | |
| Maintenance, repairs and conservation | 693.394,69 | 4,14% | 61.365.399,64 | 3,01% | 1,13% | |
| Notifications | 53.329,18 | 0,32% | 6.235.664,35 | 0,31% | 0,86% | |
| Other expenses | 733.454,89 | 4,38% | 117.158.114,48 | 5,75% | 0,63% | |
| Purchase of materials and perishable good | 30.636,27 | 0,18% | 3.974.449,24 | 0,20% | 0,77% | |
| Studies and technical works | 32.475,57 | 0,19% | 13.141.290,39 | 0,65% | 0,25% | |
| Supplies: Electricity | 473.507,21 | 2,83% | 25.887.892,84 | 1,27% | 1,83% | |
| Supplies: Gas | 35.698,15 | 0,21% | 4.832.749,49 | 0,24% | 0,74% | |
| Supplies: Other | 76.012,82 | 0,45% | 34.335.866,86 | 1,69% | 0,22% | |
| Supplies: Telephone and data | 253.538,01 | 1,51% | 9.638.652,43 | 0,47% | 2,63% | |
| Supplies: Water | 28.474,60 | 0,17% | 5.064.493,66 | 0,25% | 0,56% | |
| | 16.756.735,48 | 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.



NOU BARRIS DISTRICT

FINANCING

| Subprocess / Activity / Task | | Cost | Income User | Income Others | City Theoretical coverage | |
|------------------------------|---------------------------------------------------------------------------|---------------|--------------|---------------|---------------------------|----------------------|
| 1108 | Nou Barris District | 16.756.735,48 | 1.193.871,54 | 367.190,23 | 15.195.673,71 | 90,68% |
| 1108.01 | General Services Directorate | 90.883,80 | 0,00 | 0,00 | 90.883,80 | 100,00% |
| 1108.0101 | Legal Services | 76.398,58 | 0,00 | 0,00 | 76.398,58 | 100,00% |
| | Civil marriages | 1108.010101 | 76.398,58 | 0,00 | 76.398,58 | 100,00% |
| 1108.0102 | Communication | 14.485,22 | 0,00 | 0,00 | 14.485,22 | 100,00% |
| | Citizen's service. Management of complaints and suggestions (IRIS) | 1108.010201 | 14.485,22 | 0,00 | 14.485,22 | 100,00% |
| 1108.02 | Directorate of Service for permission and public areas | 5.041.471,25 | 1.165.375,49 | 333.850,40 | 3.542.245,36 | 70,26% |
| 1108.0201 | Licenses, permission and inspections | 1.363.344,17 | 1.165.375,49 | 333.850,40 | 0,00 | |
| | Business license. Revision of communications and initial controls | 1108.020103 | 118.338,41 | 69.284,49 | 0,00 | 49.053,92 41,45% |
| | Citizen and business licenses and permits service | 1108.020108 | 182.063,14 | 0,00 | 0,00 | 182.063,14 100,00% |
| | Declaration of condemnation | 1108.020102 | | | | |
| | Events license | 1108.020105 | 36.621,45 | 0,00 | 0,00 | 36.621,45 100,00% |
| | Inspection of activities, works, public areas, health and safety | 1108.020107 | 446.020,13 | 320.550,30 | 0,00 | 125.469,83 28,13% |
| | License for the occupation of a public thoroughfare | 1108.020104 | 185.446,52 | 774.026,50 | 329.378,94 | 0,00 0,00% |
| | Major works permission | 1108.020101 | 162.938,81 | 0,00 | 4.471,46 | 158.467,35 97,26% |
| | Minor works permission. Revision of direct and delayed communicatio | 1108.020106 | 128.603,28 | 0,00 | 0,00 | 128.603,28 100,00% |
| | Solving of complaints, incidents and grievances | 1108.020110 | 42.299,18 | 0,00 | 0,00 | 42.299,18 100,00% |
| | Subsidiary execution files | 1108.020111 | 25.790,27 | 0,00 | 0,00 | 25.790,27 100,00% |
| | Urban planning files and reports | 1108.020109 | 35.222,98 | 1.514,20 | 0,00 | 33.708,78 95,70% |
| 1108.0202 | Works and maintenance | 3.678.127,08 | 0,00 | 0,00 | 3.678.127,08 | 100,00% |
| | Coordination of investments in the territory (maintenance, environment | 1108.020201 | 66.286,81 | 0,00 | 0,00 | 66.286,81 100,00% |
| | Coordination of supplying companies | 1108.020202 | 12.011,17 | 0,00 | 0,00 | 12.011,17 100,00% |
| | Inspection and supervision of street cleaning | 1108.020205 | 16.717,80 | 0,00 | 0,00 | 16.717,80 100,00% |
| | Preparation of projects for building works | 1108.020203 | 149.300,83 | 0,00 | 0,00 | 149.300,83 100,00% |
| | Preventative and corrective maintenance of public thoroughfares and p | 1108.020204 | 3.069.931,94 | 0,00 | 0,00 | 3.069.931,94 100,00% |
| | Preventative and corrective maintenance of the District's municipal buil | 1108.020206 | 352.320,00 | 0,00 | 0,00 | 352.320,00 100,00% |
| | Street Lighting | 1108.020207 | 11.558,53 | 0,00 | 0,00 | 11.558,53 100,00% |
| 1108.03 | Directorate of Services to people and territory | 11.624.380,43 | 28.496,05 | 33.339,83 | 11.562.544,55 | 99,47% |
| 1108.0301 | District facilities | 5.687.283,54 | 28.496,05 | 32.824,67 | 5.625.962,82 | 98,92% |
| | Community centres | 1108.030105 | 264.390,73 | 0,00 | 0,00 | 264.390,73 100,00% |
| | Directorate for sector bodies providing Services to people and for the fa | 1108.030109 | 70.224,33 | 0,00 | 0,00 | 70.224,33 100,00% |
| | District's civic centres | 1108.030101 | 3.328.963,82 | 26.487,40 | 0,00 | 3.302.476,42 99,20% |
| | Libraries | 1108.030106 | 640.219,43 | 2.008,65 | 0,00 | 638.210,78 99,69% |
| | Other facilities in the district | 1108.030102 | 380.148,37 | 0,00 | 16.456,17 | 363.692,20 95,67% |
| | Support to the management of children's facilities (children's communit | 1108.030103 | 605.752,30 | 0,00 | 13.348,50 | 592.403,80 97,80% |
| | Support to the management of municipal sports centres | 1108.030107 | 10.173,96 | 0,00 | 3.020,00 | 7.153,96 70,32% |
| | Support to the management of senior citizens' community centres | 1108.030108 | 62.569,26 | 0,00 | 0,00 | 62.569,26 100,00% |
| | Support to the management of young people's community centres and | 1108.030104 | 324.841,34 | 0,00 | 0,00 | 324.841,34 100,00% |
| 1108.0302 | Education-related coordination (participation in school councils) | 71.524,87 | 0,00 | 0,00 | 71.524,87 | 100,00% |
| | Education-related coordination (participation in school councils) | 1108.030201 | 71.524,87 | 0,00 | 0,00 | 71.524,87 100,00% |
| 1108.0303 | Social Promotion | 3.374.955,34 | 0,00 | 0,00 | 3.374.955,34 | 100,00% |
| | Cultural promotion | 1108.030309 | 705.385,67 | 0,00 | 0,00 | 705.385,67 100,00% |
| | Educational promotion | 1108.030307 | 189.062,84 | 0,00 | 0,00 | 189.062,84 100,00% |
| | Health Promotion | 1108.030308 | 30.942,58 | 0,00 | 0,00 | 30.942,58 100,00% |
| | Promotion and participation of children | 1108.030303 | 145.087,94 | 0,00 | 0,00 | 145.087,94 100,00% |
| | Promotion of disabled people | 1108.030306 | 13.754,02 | 0,00 | 0,00 | 13.754,02 100,00% |
| | Promotion of senior citizens | 1108.030304 | 249.038,68 | 0,00 | 0,00 | 249.038,68 100,00% |
| | Promotion of young people | 1108.030302 | 519.330,87 | 0,00 | 0,00 | 519.330,87 100,00% |
| | Social action and integration programmes | 1108.030311 | 974.187,18 | 0,00 | 0,00 | 974.187,18 100,00% |
| | Social promotion of immigration | 1108.030305 | 4.136,36 | 0,00 | 0,00 | 4.136,36 100,00% |
| | Social promotion of women | 1108.030301 | 29.117,17 | 0,00 | 0,00 | 29.117,17 100,00% |
| | Sports Promotion | 1108.030310 | 514.912,03 | 0,00 | 0,00 | 514.912,03 100,00% |



NOU BARRIS DISTRICT

FINANCING

| Subprocess / Activity / Task | | Cost | Income User | Income Others | City Theoretical coverage | |
|------------------------------|----------------------------------------------------------------------|----------------------|---------------------|-------------------|---------------------------|--------------------|
| 1108.0304 | Territorial dynamization | 1.602.955,64 | 0,00 | 515,16 | 1.602.440,48 | 99,97% |
| | Actions regarding neighbourhood laws or any other community progra | 1108.030405 | 253.048,87 | 0,00 | 0,00 | 253.048,87 100,00% |
| | District events infrastructure management | 1108.030401 | 588.451,87 | 0,00 | 0,00 | 588.451,87 100,00% |
| | District's festive activities management | 1108.030404 | 458.599,16 | 0,00 | 515,16 | 458.084,00 99,89% |
| | Regular contact with the territory's entities and neighbours | 1108.030402 | 232.090,91 | 0,00 | 0,00 | 232.090,91 100,00% |
| | Support to commerce and tourism | 1108.030403 | 70.764,83 | 0,00 | 0,00 | 70.764,83 100,00% |
| 1108.0305 | Incidents, complaints and grievances in the district | 139.914,10 | 0,00 | 0,00 | 139.914,10 | 100,00% |
| | Incidents, complaints and grievances in the district | 1108.030501 | 139.914,10 | 0,00 | 0,00 | 139.914,10 100,00% |
| 1108.0306 | Territorial coordination | 747.746,94 | 0,00 | 0,00 | 747.746,94 | 100,00% |
| | Table of prevention, security and cohabitation in the district | 1108.030602 | 175.369,37 | 0,00 | 0,00 | 175.369,37 100,00% |
| | Table of public premises in the district or administrative authority | 1108.030601 | 73.779,54 | 0,00 | 0,00 | 73.779,54 100,00% |
| | Territorial Action Plans | 1108.030603 | 498.598,03 | 0,00 | 0,00 | 498.598,03 100,00% |
| | | 16.756.735,48 | 1.193.871,54 | 367.190,23 | 15.195.673,71 | 90,68% |



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.



NOU BARRIS DISTRICT

BASIC MANAGEMENT INDICATORS

1108.01 General Services Directorate

| | | | |
|------------------------------------------------|------------------------------------|---|-------------------|
| Civil marriages Cost per civil marriage | | | |
| = | Civil marriages Cost (1108.010101) | = | 76.398,58 € |
| | Civil marriages number | = | 86 |
| | | | = 888,36 € |

1108.02 Directorate of Service for permission and public areas

| | | | |
|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|---|----------------------|
| Business license. Revision of communications and initial controls Cost per review | | | |
| = | Business license. Revision of communications and initial controls Cost (1108.020103) | = | 118.338,41 € |
| | Reviews number | = | 8 |
| | | | = 14.792,30 € |
| Inspection and supervision of street cleaning Cost per district inhabitant | | | |
| = | Inspection and supervision of street cleaning Cost (1108.020205) | = | 16.717,80 € |
| | District population | = | 164.516 |
| | | | = 0,10 € |
| License for the occupation of a public thoroughfare Cost per permission/permit/license | | | |
| = | License for the occupation of a public thoroughfare Cost (1108.020104) | = | 185.446,52 € |
| | Permission/permits/licenses number | = | 1.699 |
| | | | = 109,15 € |
| Minor works permission. Revision of direct and delayed communications Cost per review | | | |
| = | Minor works permission. Revision of direct and delayed communications Cost (1108.020106) | = | 128.603,28 € |
| | Reviews number | = | 2.119 |
| | | | = 60,69 € |
| Preparation of projects for building works Cost per project | | | |
| = | Preparation of projects for building works Cost (1108.020203) | = | 149.300,83 € |
| | Projects number | = | 62 |
| | | | = 2.408,08 € |
| Preventative and corrective maintenance of public thoroughfares and paving Cost per district inhabitant | | | |
| = | Preventative and corrective maintenance of public thoroughfares and paving Cost (1108.020204) | = | 3.069.931,94 € |
| | District population | = | 164.516 |
| | | | = 18,66 € |
| Preventative and corrective maintenance of the District's municipal buildings Cost per building | | | |
| = | Preventative and corrective maintenance of the District's municipal buildings Cost (1108.020206) | = | 352.320,00 € |
| | Buildings number | = | 62 |
| | | | = 5.682,58 € |
| Street Lighting Cost per district inhabitant | | | |
| = | Street Lighting Cost (1108.020207) | = | 11.558,53 € |
| | District population | = | 164.516 |
| | | | = 0,07 € |
| Urban planning files and reports Cost per file | | | |
| = | Urban planning files and reports Cost (1108.020109) | = | 35.222,98 € |
| | Files number | = | 256 |
| | | | = 137,59 € |

1108.03 Directorate of Services to people and territory

| | | | |
|------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|---|----------------------|
| Actions regarding neighbourhood laws or any other community programmes Cost per district inhabitant | | | |
| = | Actions regarding neighbourhood laws or any other community programmes Cost (1108.030405) | = | 253.048,87 € |
| | District population | = | 164.516 |
| | | | = 1,54 € |
| Community centres Cost per community centre | | | |
| = | Community centres Cost (1108.030105) | = | 264.390,73 € |
| | Community centres number | = | 5 |
| | | | = 52.878,15 € |
| Directorate of Services to people and territory Cost per district inhabitant | | | |
| = | Directorate of Services to people and territory Cost (1108.03) | = | 11.624.380,43 € |
| | District population | = | 164.516 |
| | | | = 70,66 € |



NOU BARRIS DISTRICT

BASIC MANAGEMENT INDICATORS

| | | | |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|---|---------------------|
| District events infrastructure management Cost per event | | | |
| = | District events infrastructure management Cost (1108.030401) | = | 588.451,87 € |
| | Events number | | 527 |
| | | = | 1.116,61 € |
| District's civic centres Cost per centre | | | |
| = | District's civic centres Cost (1108.030101) | = | 3.328.963,82 € |
| | Centres number | | 5 |
| | | = | 665.792,76 € |
| District's festive activities management Cost per festive activity | | | |
| = | District's festive activities management Cost (1108.030404) | = | 458.599,16 € |
| | Festive activities number | | 231 |
| | | = | 1.985,28 € |
| Libraries Cost per library | | | |
| = | Libraries Cost (1108.030106) | = | 640.219,43 € |
| | Libraries number | | 5 |
| | | = | 128.043,89 € |
| Support to the management of children's facilities (children's community centres and play centres) Cost per district inhabitant | | | |
| = | Support to the management of children's facilities (children's community centres and play centres) Cost (1108.030107) | = | 605.752,30 € |
| | District population | | 164.516 |
| | | = | 3,68 € |
| Support to the management of municipal sports centres Cost per centre | | | |
| = | Support to the management of municipal sports centres Cost (1108.030107) | = | 10.173,96 € |
| | Centres number | | 11 |
| | | = | 924,91 € |
| Support to the management of senior citizens' community centres Cost per community centre | | | |
| = | Support to the management of senior citizens' community centres Cost (1108.030108) | = | 62.569,26 € |
| | Community centres number | | 8 |
| | | = | 7.821,16 € |
| Support to the management of young people's community centres and PIJ Cost per community centre | | | |
| = | Support to the management of young people's community centres and PIJ Cost (1108.030104) | = | 324.841,34 € |
| | Community centres number | | 4 |
| | | = | 81.210,34 € |



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.



NOU BARRIS DISTRICT

TRACKING COSTS BY TASK

| Subprocess / Activity / Task | | Direct Cost | Direct Cost Centers | Area Indirect Cost | Management Indirect Cost | Structure Indirect Cost* | |
|------------------------------|--------------------------------------------------------------------------|---------------------|---------------------|---------------------|--------------------------|--------------------------|------------|
| 1108 | Nou Barris District | 9.410.880,69 | 1.471.089,62 | 1.067.369,64 | 1.420.381,12 | 3.387.014,41 | |
| 1108.01 | General Services Directorate | 62.934,48 | 0,00 | 6.172,99 | 5.456,51 | 16.319,82 | |
| 1108.0101 | Legal Services | 52.903,87 | 0,00 | 5.189,13 | 4.586,84 | 13.718,74 | |
| | Civil marriages | 1108.010101 | 52.903,87 | 0,00 | 5.189,13 | 4.586,84 | 13.718,74 |
| 1108.0102 | Communication | 10.030,61 | 0,00 | 983,86 | 869,67 | 2.601,08 | |
| | Citizen's service. Management of complaints and suggestions (IRIS | 1108.010201 | 10.030,61 | 0,00 | 983,86 | 869,67 | 2.601,08 |
| 1108.02 | Directorate of Service for permission and public areas | 3.186.622,36 | 33.611,16 | 315.860,03 | 411.241,93 | 1.094.135,77 | |
| 1108.0201 | Licenses, permission and inspections | 870.834,39 | 0,00 | 85.416,71 | 111.210,45 | 295.882,62 | |
| | Business license. Revision of communications and initial controls | 1108.020103 | 75.588,51 | 0,00 | 7.414,18 | 9.653,08 | 25.682,64 |
| | Citizen and business licenses and permits service | 1108.020108 | 116.292,61 | 0,00 | 11.406,68 | 14.851,22 | 39.512,63 |
| | Declaration of condemnation | 1108.020102 | | 0,00 | | | |
| | Events license | 1108.020105 | 23.391,90 | 0,00 | 2.294,42 | 2.987,28 | 7.947,85 |
| | Inspection of activities, works, public areas, health and safety | 1108.020107 | 284.894,80 | 0,00 | 27.944,21 | 36.382,67 | 96.798,45 |
| | License for the occupation of a public thoroughfare | 1108.020104 | 118.453,73 | 0,00 | 11.618,66 | 15.127,21 | 40.246,92 |
| | Major works permission | 1108.020101 | 104.076,97 | 0,00 | 10.208,50 | 13.291,21 | 35.362,13 |
| | Minor works permission. Revision of direct and delayed communic | 1108.020106 | 82.145,18 | 0,00 | 8.057,30 | 10.490,40 | 27.910,40 |
| | Solving of complaints, incidents and grievances | 1108.020110 | 27.018,55 | 0,00 | 2.650,14 | 3.450,42 | 9.180,07 |
| | Subsidiary execution files | 1108.020111 | 16.473,50 | 0,00 | 1.615,82 | 2.103,76 | 5.597,19 |
| | Urban planning files and reports | 1108.020109 | 22.498,64 | 0,00 | 2.206,80 | 2.873,20 | 7.644,34 |
| 1108.0202 | Works and maintenance | 2.315.787,97 | 33.611,16 | 230.443,32 | 300.031,48 | 798.253,15 | |
| | Coordination of investments in the territory (maintenance, environm | 1108.020201 | 42.340,62 | 0,00 | 4.153,02 | 5.407,14 | 14.386,03 |
| | Coordination of supplying companies | 1108.020202 | 7.672,12 | 0,00 | 752,53 | 979,77 | 2.606,75 |
| | Inspection and supervision of street cleaning | 1108.020205 | 10.678,47 | 0,00 | 1.047,41 | 1.363,70 | 3.628,22 |
| | Preparation of projects for building works | 1108.020203 | 95.365,72 | 0,00 | 9.354,05 | 12.178,74 | 32.402,32 |
| | Preventative and corrective maintenance of public thoroughfares an | 1108.020204 | 1.960.915,24 | 0,00 | 192.338,46 | 250.419,90 | 666.258,34 |
| | Preventative and corrective maintenance of the District's municipal | 1108.020206 | 191.432,80 | 33.611,16 | 22.073,68 | 28.739,38 | 76.462,98 |
| | Street Lighting | 1108.020207 | 7.383,00 | 0,00 | 724,17 | 942,85 | 2.508,51 |
| 1108.03 | Directorate of Services to people and territory | 6.161.323,85 | 1.437.478,46 | 745.336,62 | 1.003.682,68 | 2.276.558,82 | |
| 1108.0301 | District facilities | 2.368.986,44 | 1.363.568,94 | 366.111,68 | 480.052,27 | 1.108.564,21 | |
| | Community centres | 1108.030105 | 15.254,12 | 158.265,11 | 17.019,82 | 22.316,69 | 51.534,99 |
| | Directorate for sector bodies providing Services to people and for t | 1108.030109 | 46.088,12 | 0,00 | 4.520,60 | 5.927,50 | 13.688,11 |
| | District's civic centres | 1108.030101 | 1.690.796,63 | 493.997,18 | 214.297,83 | 280.991,20 | 648.880,98 |
| | Libraries | 1108.030106 | 17.992,70 | 402.182,32 | 41.213,31 | 54.039,65 | 124.791,45 |
| | Other facilities in the district | 1108.030102 | 164.836,96 | 84.653,82 | 24.471,57 | 32.087,57 | 74.098,45 |
| | Support to the management of children's facilities (children's comm | 1108.030103 | 397.554,30 | 0,00 | 38.994,54 | 51.130,34 | 118.073,12 |
| | Support to the management of municipal sports centres | 1108.030107 | 6.677,15 | 0,00 | 654,94 | 858,76 | 1.983,11 |
| | Support to the management of senior citizens' community centres | 1108.030108 | 29.786,47 | 11.277,64 | 4.027,82 | 5.281,35 | 12.195,99 |
| | Support to the management of young people's community centres | 1108.030104 | 0,00 | 213.192,87 | 20.911,25 | 27.419,21 | 63.318,01 |
| 1108.0302 | Education-related coordination (participation in school councils) | 46.941,66 | 0,00 | 4.604,32 | 6.037,27 | 13.941,62 | |
| | Education-related coordination (participation in school councils) | 1108.030201 | 46.941,66 | 0,00 | 4.604,32 | 6.037,27 | 13.941,62 |
| 1108.0303 | Social Promotion | 2.194.364,74 | 20.613,24 | 217.258,48 | 284.873,25 | 657.845,63 | |
| | Cultural promotion | 1108.030309 | 442.330,28 | 20.613,24 | 45.408,31 | 59.540,20 | 137.493,64 |
| | Educational promotion | 1108.030307 | 124.081,65 | 0,00 | 12.170,68 | 15.958,42 | 36.852,09 |
| | Health Promotion | 1108.030308 | 20.307,57 | 0,00 | 1.991,89 | 2.611,80 | 6.031,32 |
| | Promotion and participation of children | 1108.030303 | 95.221,00 | 0,00 | 9.339,85 | 12.246,58 | 28.280,51 |
| | Promotion of disabled people | 1108.030306 | 9.026,74 | 0,00 | 885,40 | 1.160,95 | 2.680,93 |
| | Promotion of senior citizens | 1108.030304 | 163.443,70 | 0,00 | 16.031,55 | 21.020,86 | 48.542,57 |
| | Promotion of young people | 1108.030302 | 340.836,05 | 0,00 | 33.431,27 | 43.835,68 | 101.227,87 |
| | Social action and integration programmes | 1108.030311 | 639.357,54 | 0,00 | 62.712,07 | 82.229,20 | 189.888,37 |
| | Social promotion of immigration | 1108.030305 | 2.714,69 | 0,00 | 266,27 | 349,14 | 806,26 |
| | Social promotion of women | 1108.030301 | 19.109,55 | 0,00 | 1.874,38 | 2.457,72 | 5.675,52 |
| | Sports Promotion | 1108.030310 | 337.935,97 | 0,00 | 33.146,81 | 43.462,70 | 100.366,55 |



NOU BARRIS DISTRICT

TRACKING COSTS BY TASK

| Subprocess / Activity / Task | | Direct Cost | Direct Cost Centers | Area Indirect Cost | Management Indirect Cost | Structure Indirect Cost* | |
|----------------------------------------------------|----------------------------------------------------------------------|--------------|---------------------|--------------------|--------------------------|--------------------------|------------|
| 1108.0304 | Territorial dynamization | 998.721,03 | 53.296,28 | 103.188,24 | 135.302,29 | 312.447,80 | |
| | Actions regarding neighbourhood laws or any other community pro | 1108.030405 | 166.075,58 | 0,00 | 16.289,70 | 21.359,35 | 49.324,24 |
| | District events infrastructure management | 1108.030401 | 386.200,06 | 0,00 | 37.880,84 | 49.670,05 | 114.700,92 |
| | District's festive activities management | 1108.030404 | 300.977,93 | 0,00 | 29.521,74 | 38.709,44 | 89.390,05 |
| | Regular contact with the territory's entities and neighbours | 1108.030402 | 99.024,62 | 53.296,28 | 14.940,56 | 19.590,33 | 45.239,12 |
| | Support to commerce and tourism | 1108.030403 | 46.442,84 | 0,00 | 4.555,40 | 5.973,12 | 13.793,47 |
| 1108.0305 | Incidents, complaints and grievances in the district | 91.825,41 | 0,00 | 9.006,79 | 11.809,87 | 27.272,03 | |
| | Incidents, complaints and grievances in the district | 1108.030501 | 91.825,41 | 0,00 | 9.006,79 | 11.809,87 | 27.272,03 |
| 1108.0306 | Territorial coordination | 460.484,57 | 0,00 | 45.167,11 | 85.607,73 | 156.487,53 | |
| | Table of prevention, security and cohabitation in the district | 1108.030602 | 115.094,65 | 0,00 | 11.289,18 | 14.802,58 | 34.182,96 |
| | Table of public premises in the district or administrative authority | 1108.030601 | 48.421,40 | 0,00 | 4.749,46 | 6.227,58 | 14.381,10 |
| | Territorial Action Plans | 1108.030603 | 296.968,52 | 0,00 | 29.128,47 | 64.577,57 | 107.923,47 |
| * Structure + Municipal Institute of Finance (IMH) | | 9.410.880,69 | 1.471.089,62 | 1.067.369,64 | 1.420.381,12 | 3.387.014,41 | |