

Cost Report 2018

CORPORATE REPORT

SPORT (0400)



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NATURE OF COST

Nature	Process Cost	% Cost	City Cost	% Cost	Process vs City	% Process % City
Banking and Financial Services	15,00	0,00%	142.138,29	0,01%	0,01%	
Cleaning	127.980,55	0,34%	41.837.178,00	1,72%	0,31%	
Depreciation	5.117.645,89	13,64%	101.873.833,62	4,18%	5,02%	
External contracts	3.395.437,96	9,05%	661.767.657,48	27,14%	0,51%	
Financial expenses	244.333,74	0,65%	15.259.758,21	0,63%	1,60%	
Grants and Transfers	18.222.779,25	48,58%	475.120.143,47	19,49%	3,84%	
Human Resources	0,00	0,00%	124.777,21	0,01%	0,00%	
Human Resources: Company social contributions	863.542,48	2,30%	162.322.490,47	6,66%	0,53%	
Human Resources: Compensation	0,00	0,00%	618.858,19	0,03%	0,00%	
Human Resources: Compensation for the service	2.898,48	0,01%	442.368,67	0,02%	0,66%	
Human Resources: Other social costs	19.878,57	0,05%	8.241.911,23	0,34%	0,24%	
Human Resources: Transportation of personnel	15.395,93	0,04%	824.519,88	0,03%	1,87%	
Human Resources: Wages and salaries	3.657.432,26	9,75%	596.611.675,46	24,47%	0,61%	
Leases and rents	334.873,10	0,89%	35.618.770,83	1,46%	0,94%	
Maintenance, repairs and conservation	494.497,44	1,32%	78.085.759,63	3,20%	0,63%	
Notifications	135.300,69	0,36%	7.995.481,36	0,33%	1,69%	
Other expenses	328.191,40	0,87%	126.554.231,18	5,19%	0,26%	
Publicity and propaganda	1.929.187,19	5,14%	16.690.489,54	0,68%	11,56%	
Purchase of materials and perishable goods	20.265,19	0,05%	16.329.597,25	0,67%	0,12%	
Studies and technical works	204.377,11	0,54%	19.661.695,65	0,81%	1,04%	
Supplies: Electricity	1.245.294,52	3,32%	24.365.824,52	1,00%	5,11%	
Supplies: Gas	568.485,78	1,52%	4.704.891,71	0,19%	12,08%	
Supplies: Other	162.190,12	0,43%	24.912.705,26	1,02%	0,65%	
Supplies: Telephone and data	53.402,15	0,14%	6.292.904,11	0,26%	0,85%	
Supplies: Water	328.849,02	0,88%	5.974.506,65	0,25%	5,50%	
Taxes	28.005,40	0,07%	4.218.980,60	0,17%	0,66%	
Transports	10.976,90	0,03%	1.340.719,63	0,05%	0,82%	
	37.511.236,13	100,00%	2.437.933.868,08	100,00%		

SPORT (0400)

COSTS OF MANDATORY AND NON-MANDATORY SERVICES BY TYPE, MANAGEMENT OFFICE AND SUBPROCESS

Type / Management / Subprocess	Subprocess Cost	% Cost	Mandatory* Cost	% Cost	% C.M. / Cost	Non Mandatory Cost	% Cost	% C.NotM. / Cost
Local Independent Bodies (2)	37.399.856,35	99,70%	30.475.549,48	99,64%	81,49%	6.924.306,87	100,00%	18,51%
Barcelona Sports Institute (IBE) (2203)	37.399.856,35	99,70%	30.475.549,48	99,64%	81,49%	6.924.306,87	100,00%	18,51%
·Generic processes Barcelona Sports Institute (IBE)	8.863.618,70	23,63%	7.516.597,52	24,57%	84,80%	1.347.021,18	19,45%	15,20%
Encouraging and Promoting Practising Sports	12.455.867,47	33,21%	8.752.092,85	28,61%	70,26%	3.703.774,61	53,49%	29,74%
Sport Facilities Management	6.582.691,01	17,55%	4.723.132,32	15,44%	71,75%	1.859.558,69	26,86%	28,25%
Sporting Events	9.497.679,17	25,32%	9.483.726,79	31,01%	99,85%	13.952,38	0,20%	0,15%
Publicly Owned Business Organisations (4)	111.379,78	0,30%	111.379,78	0,36%	100,00%	0,00	0,00%	0,00%
Municipal Institute of Parks and Gardens (IMPJ) (5401)	111.379,78	0,30%	111.379,78	0,36%	100,00%	0,00	0,00%	0,00%
Green Spaces and Biodiversity	111.379,78	0,30%	111.379,78	0,36%	100,00%	0,00	0,00%	0,00%
	37.511.236,13	100,00%	30.586.929,27	100,00%	81,54%	6.924.306,87	100,00%	18,46%

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

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COSTS OF MANDATORY AND NON-MANDATORY SERVICES BY TYPE, MANAGEMENT OFFICE AND INHABITANT

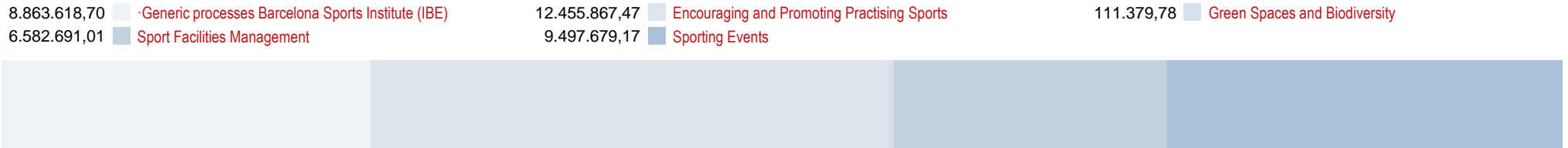
Type / Management / Subprocess	Subprocess Cost	Citizen Cost	Mandatory* Cost	Citizen Cost	Non Mandatory Cost	Citizen Cost
Local Independent Bodies (2)	37.399.856,35	23,08	30.475.549,48	18,81	6.924.306,87	4,27
Barcelona Sports Institute (IBE) (2203)	37.399.856,35	23,08	30.475.549,48	18,81	6.924.306,87	4,27
·Generic processes Barcelona Sports Institute (IBE)	8.863.618,70	5,47	7.516.597,52	4,64	1.347.021,18	0,83
Encouraging and Promoting Practising Sports	12.455.867,47	7,69	8.752.092,85	5,40	3.703.774,61	2,29
Sport Facilities Management	6.582.691,01	4,06	4.723.132,32	2,91	1.859.558,69	1,15
Sporting Events	9.497.679,17	5,86	9.483.726,79	5,85	13.952,38	0,01
Publicly Owned Business Organisations (4)	111.379,78	0,07	111.379,78	0,07	0,00	0,00
Municipal Institute of Parks and Gardens (IMPJ) (5401)	111.379,78	0,07	111.379,78	0,07	0,00	0,00
Green Spaces and Biodiversity	111.379,78	0,07	111.379,78	0,07	0,00	0,00
	37.511.236,13	23,15	30.586.929,27	18,88	6.924.306,87	4,27

Population: 1.620.343

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COSTS AND INCOME BY SUBPROCESS

ALLOCATION OF COSTS



ALLOCATION OF INCOME

SPORT (0400)

COSTS, REVENUE AND COVERAGE RATE BY TYPE, MANAGEMENT OFFICE AND SUBPROCESS

Type / Manager's Office / Subprocess	Cost	Direct Cost	Cost Indirect	Structure Indirect Cost	Income	Coverage Rate
Local Independent Bodies (2)	37.399.856,35	24.212.985,79	8.826.882,07	4.359.988,49	3.191.333,61	8,53%
Barcelona Sports Institute (IBE) (2203)	37.399.856,35	24.212.985,79	8.826.882,07	4.359.988,49	3.191.333,61	8,53%
Generic processes Barcelona Sports Institute (IBE)	8.863.618,70	5.808.454,22	2.021.864,37	1.033.300,11	3.314,49	0,04%
Encouraging and Promoting Practising Sports	12.455.867,47	8.048.828,92	2.954.962,41	1.452.076,13	0,00	
Sport Facilities Management	6.582.691,01	4.229.212,70	1.586.083,46	767.394,85	2.778.519,89	42,21%
Sporting Events	9.497.679,17	6.126.489,94	2.263.971,83	1.107.217,40	409.499,23	4,31%
Publicly Owned Business Organisations (4)	111.379,78	81.395,10	16.369,14	13.615,54	0,00	
Municipal Institute of Parks and Gardens (IMPJ) (5401)	111.379,78	81.395,10	16.369,14	13.615,54	0,00	
Green Spaces and Biodiversity	111.379,78	81.395,10	16.369,14	13.615,54	0,00	
	37.511.236,13	24.294.380,89	8.843.251,21	4.373.604,03	3.191.333,61	8,51%

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FUNDING BY TYPE, MANAGER'S OFFICE, SUBPROCESS AND ACTIVITY

Type / Manager's Office / Subprocess / Activity / Task	Cost	Income User	Income Others	City Council Theoretical contribution	
Local Independent Bodies (2)	37.399.856,35	2.837.974,38	353.359,23	34.208.522,74	91,47%
Barcelona Sports Institute (IBE) (2203)	37.399.856,35	2.837.974,38	353.359,23	34.208.522,74	91,47%
Generic processes Barcelona Sports Institute (IBE)	8.863.618,70	3.314,49	0,00	8.860.304,21	99,96%
Encouraging and Promoting Practising Sports	12.455.867,47	0,00	0,00	12.455.867,47	100,00%
Sport Facilities Management	6.582.691,01	2.778.519,89	0,00	3.804.171,12	57,79%
Sporting Events	9.497.679,17	56.140,00	353.359,23	9.088.179,94	95,69%
Publicly Owned Business Organisations (4)	111.379,78	0,00	0,00	111.379,78	100,00%
Municipal Institute of Parks and Gardens (IMPJ) (5401)	111.379,78	0,00	0,00	111.379,78	100,00%
Green Spaces and Biodiversity	111.379,78	0,00	0,00	111.379,78	100,00%
	37.511.236,13	2.837.974,38	353.359,23	34.319.902,52	91,49%

