

# Cost Report 2021

## CORPORATE REPORT

SPORT (0400)



## SPORT (0400)

### NATURE OF COST

Nature	Process Cost	% Cost	City Cost	% Cost	Process vs City	% Process % City
Banking and Financial Services	156,41	0,00%	177.945,99	0,01%	0,09%	
Cleaning	92.310,09	0,21%	53.352.922,47	2,03%	0,17%	
Depreciation	5.287.150,45	12,11%	121.286.478,90	4,62%	4,36%	
External contracts	3.489.349,26	7,99%	677.143.903,88	25,80%	0,52%	
Financial expenses	152.143,17	0,35%	14.725.860,73	0,56%	1,03%	
Grants and Transfers	22.418.166,31	51,34%	485.069.116,57	18,48%	4,62%	
Human Resources	0,00	0,00%	67.437,52	0,00%	0,00%	
Human Resources: Company social contributions	1.031.613,58	2,36%	197.604.447,61	7,53%	0,52%	
Human Resources: Compensation	0,00	0,00%	1.060.227,83	0,04%	0,00%	
Human Resources: Compensation for the service	1.190,83	0,00%	226.226,65	0,01%	0,53%	
Human Resources: Other social costs	20.321,61	0,05%	12.439.564,93	0,47%	0,16%	
Human Resources: Transportation of personnel	3.776,78	0,01%	352.468,70	0,01%	1,07%	
Human Resources: Wages and salaries	4.212.535,67	9,65%	658.318.384,41	25,08%	0,64%	
Leases and rents	316.710,68	0,73%	38.494.649,00	1,47%	0,82%	
Maintenance, repairs and conservation	552.689,19	1,27%	73.489.135,02	2,80%	0,75%	
Notifications	158.404,80	0,36%	9.042.622,32	0,34%	1,75%	
Other expenses	2.676.086,28	6,13%	178.713.430,63	6,81%	1,50%	
Publicity and propaganda	1.342.204,61	3,07%	16.047.640,86	0,61%	8,36%	
Purchase of materials and perishable goods	10.045,08	0,02%	6.822.411,29	0,26%	0,15%	
Studies and technical works	144.595,28	0,33%	15.996.939,34	0,61%	0,90%	
Supplies: Electricity	928.869,99	2,13%	21.274.957,71	0,81%	4,37%	
Supplies: Gas	383.742,64	0,88%	4.220.778,94	0,16%	9,09%	
Supplies: Other	146.198,50	0,33%	22.230.546,63	0,85%	0,66%	
Supplies: Telephone and data	32.708,68	0,07%	5.827.685,64	0,22%	0,56%	
Supplies: Water	235.243,39	0,54%	5.802.999,71	0,22%	4,05%	
Taxes	6.311,59	0,01%	3.257.558,88	0,12%	0,19%	
Transports	25.250,52	0,06%	1.936.766,16	0,07%	1,30%	
	<b>43.667.775,40</b>	<b>100,00%</b>	<b>2.624.983.108,31</b>	<b>100,00%</b>		

## SPORT (0400)

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

Type / Management Office / Subprocess	Subprocess Cost	% Cost	Mandatory* Cost	% Cost	% C.M. / Cost	Non Mandatory Cost	% Cost	% C.NotM. / Cost
<b>City Council (0)</b>	62.440,71	0,14%	49.952,57	0,15%	80,00%	12.488,14	0,13%	20,00%
Social Rights, Global Justice, Feminisms and LGTBI Area Management (2000)	62.440,71	0,14%	49.952,57	0,15%	80,00%	12.488,14	0,13%	20,00%
·Generic processes Social Rights	62.440,71	0,14%	49.952,57	0,15%	80,00%	12.488,14	0,13%	20,00%
<b>Local Independent Bodies (2)</b>	43.441.721,54	99,48%	33.544.024,85	99,37%	77,22%	9.897.696,68	99,87%	22,78%
Barcelona Sports Institute (IBE) (2203)	43.441.721,54	99,48%	33.544.024,85	99,37%	77,22%	9.897.696,68	99,87%	22,78%
·Generic processes Barcelona Sports Institute (IBE)	38.200.559,54	87,48%	28.762.209,69	85,20%	75,29%	9.438.349,85	95,24%	24,71%
Encouraging and Promoting Practising Sports	3.359.444,36	7,69%	2.900.097,52	8,59%	86,33%	459.346,83	4,64%	13,67%
Sport Facilities Management	1.400.848,18	3,21%	1.400.848,18	4,15%	100,00%	0,00	0,00%	0,00%
Sporting Events	480.869,46	1,10%	480.869,46	1,42%	100,00%	0,00	0,00%	0,00%
<b>Publicly Owned Business Organisations (4)</b>	163.613,15	0,37%	163.613,15	0,48%	100,00%	0,00	0,00%	0,00%
Municipal Institute of Parks and Gardens (IMPJ) (5401)	163.613,15	0,37%	163.613,15	0,48%	100,00%	0,00	0,00%	0,00%
Green Spaces and Biodiversity	163.613,15	0,37%	163.613,15	0,48%	100,00%	0,00	0,00%	0,00%
	<b>43.667.775,40</b>	<b>100,00%</b>	<b>33.757.590,57</b>	<b>100,00%</b>	<b>77,31%</b>	<b>9.910.184,83</b>	<b>100,00%</b>	<b>22,69%</b>

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

**SPORT (0400)**

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

Type / Management Office / Subprocess	Subprocess Cost	Citizen Cost	Mandatory* Cost	Citizen Cost	Non Mandatory Cost	Citizen Cost
<b>City Council (0)</b>	62.440,71	0,04	49.952,57	0,03	12.488,14	0,01
<b>Social Rights, Global Justice, Feminisms and LGTBI Area Management (2000)</b>	62.440,71	0,04	49.952,57	0,03	12.488,14	0,01
·Generic processes Social Rights	62.440,71	0,04	49.952,57	0,03	12.488,14	0,01
<b>Local Independent Bodies (2)</b>	43.441.721,54	26,54	33.544.024,85	20,49	9.897.696,68	6,05
<b>Barcelona Sports Institute (IBE) (2203)</b>	43.441.721,54	26,54	33.544.024,85	20,49	9.897.696,68	6,05
·Generic processes Barcelona Sports Institute (IBE)	38.200.559,54	23,34	28.762.209,69	17,57	9.438.349,85	5,77
Encouraging and Promoting Practising Sports	3.359.444,36	2,05	2.900.097,52	1,77	459.346,83	0,28
Sport Facilities Management	1.400.848,18	0,86	1.400.848,18	0,86	0,00	0,00
Sporting Events	480.869,46	0,29	480.869,46	0,29	0,00	0,00
<b>Publicly Owned Business Organisations (4)</b>	163.613,15	0,10	163.613,15	0,10	0,00	0,00
<b>Municipal Institute of Parks and Gardens (IMPJ) (5401)</b>	163.613,15	0,10	163.613,15	0,10	0,00	0,00
Green Spaces and Biodiversity	163.613,15	0,10	163.613,15	0,10	0,00	0,00
	<b>43.667.775,40</b>	<b>26,68</b>	<b>33.757.590,57</b>	<b>20,62</b>	<b>9.910.184,83</b>	<b>6,05</b>
					<b>Population: 1.636.732</b>	

**SPORT (0400)**

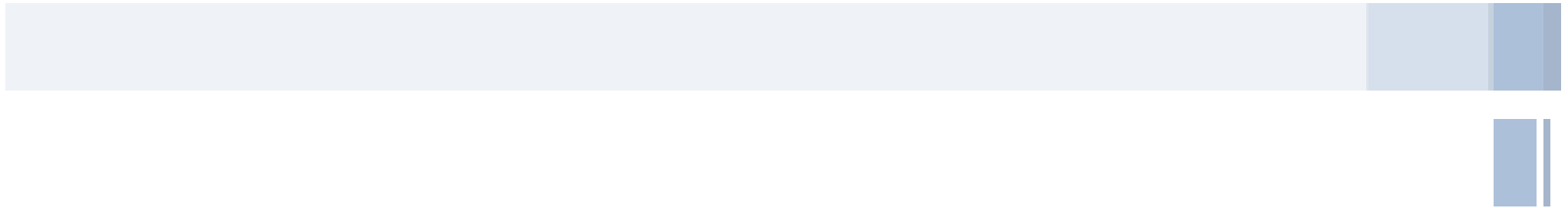
**COSTS AND INCOME BY SUBPROCESS**

**ALLOCATION OF COSTS**

38.200.559,54 · Generic processes Barcelona Sports Institute (IBE)  
 163.613,15 Green Spaces and Biodiversity

62.440,71 · Generic processes Social Rights  
 1.400.848,18 Sport Facilities Management

3.359.444,36 Encouraging and Promoting Practising Sports  
 480.869,46 Sporting Events



0,00 · Generic processes Barcelona Sports Institute (IBE)  
 0,00 Green Spaces and Biodiversity

0,00 · Generic processes Social Rights  
 1.187.950,14 Sport Facilities Management

0,00 Encouraging and Promoting Practising Sports  
 171.445,80 Sporting Events

**ALLOCATION OF INCOME**

## SPORT (0400)

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

Type / Management Office / Subprocess	Total Cost	Direct Cost	Cost Indirect	Structure Indirect Cost	Income	Coverage Rate
<b>City Council (0)</b>	62.440,71	53.222,84	1.622,75	7.595,13	0,00	
Social Rights, Global Justice, Feminisms and LGTBI Area Management (2000)	62.440,71	53.222,84	1.622,75	7.595,13	0,00	
·Generic processes Social Rights	62.440,71	53.222,84	1.622,75	7.595,13	0,00	
<b>Local Independent Bodies (2)</b>	43.441.721,54	30.561.278,06	7.681.303,44	5.199.140,03	1.359.395,94	3,13%
Barcelona Sports Institute (IBE) (2203)	43.441.721,54	30.561.278,06	7.681.303,44	5.199.140,03	1.359.395,94	3,13%
·Generic processes Barcelona Sports Institute (IBE)	38.200.559,54	27.465.295,08	6.163.390,90	4.571.873,57	0,00	
Encouraging and Promoting Practising Sports	3.359.444,36	2.181.818,65	775.564,71	402.060,99	0,00	
Sport Facilities Management	1.400.848,18	601.859,72	631.333,82	167.654,63	1.187.950,14	84,80%
Sporting Events	480.869,46	312.304,61	111.014,01	57.550,84	171.445,80	35,65%
<b>Publicly Owned Business Organisations (4)</b>	163.613,15	119.843,29	21.425,62	22.344,24	0,00	
Municipal Institute of Parks and Gardens (IMPJ) (5401)	163.613,15	119.843,29	21.425,62	22.344,24	0,00	
Green Spaces and Biodiversity	163.613,15	119.843,29	21.425,62	22.344,24	0,00	
	<b>43.667.775,40</b>	<b>30.734.344,19</b>	<b>7.704.351,81</b>	<b>5.229.079,40</b>	<b>1.359.395,94</b>	<b>3,11%</b>

## SPORT (0400)

### COSTS, REVENUE AND COVERAGE RATE BY ACTIVITY

Activity / Task	Total Cost	Direct Cost	Cost Indirect	Structure Indirect Cost	Income	Coverage Rate
<b>Encouragement and promotion of practising sports (0401)</b>	17.457.106,41	12.401.866,68	2.965.918,53	2.089.321,20	50.000,00	0,29%
Holiday campaigns (040104)	89.370,43	63.870,67	14.795,69	10.704,07	0,00	
Programmes for organisations (040102)	7.408.941,22	5.310.301,21	1.211.923,84	886.716,17	50.000,00	0,67%
Sport for school-age children (040101)	3.855.886,05	2.653.563,81	740.838,56	461.483,68	0,00	
Sport, health and society (040105)	2.411.873,17	1.720.748,63	402.461,48	288.663,06	0,00	
Sports Organisations (040106)	3.691.035,53	2.653.382,34	595.898,96	441.754,23	0,00	
<b>Sport Facilities Management (0403)</b>	19.536.842,55	13.646.194,77	3.549.659,21	2.340.988,58	1.187.950,14	6,08%
Municipal sportive installations (040301)	18.899.615,48	13.382.697,94	3.252.213,17	2.264.704,37	1.187.950,14	6,29%
Other equipments (040303)	637.227,07	263.496,83	297.446,04	76.284,21	0,00	
<b>Sporting Events (0402)</b>	6.673.826,43	4.686.282,75	1.188.774,07	798.769,62	121.445,80	1,82%
City events (040203)	3.578.034,95	2.513.481,34	636.311,16	428.242,45	121.445,80	3,39%
Major ad-hoc sporting events (040201)	3.095.791,48	2.172.801,40	552.462,91	370.527,17	0,00	
	<b>43.667.775,40</b>	<b>30.734.344,19</b>	<b>7.704.351,81</b>	<b>5.229.079,40</b>	<b>1.359.395,94</b>	<b>3,11%</b>

**SPORT (0400)**

**FUNDING BY TYPE, MANAGEMENT OFFICE AND SUBPROCESS**

Type / Management Office / Subprocess	Total Cost	Income Users	Income Others	City Council Theoretical contribution	
<b>City Council (0)</b>	62.440,71	0,00	0,00	62.440,71	100,00%
Social Rights, Global Justice, Feminisms and LGTBI Area Management (2000)	62.440,71	0,00	0,00	62.440,71	100,00%
·Generic processes Social Rights	62.440,71	0,00	0,00	62.440,71	100,00%
<b>Local Independent Bodies (2)</b>	43.441.721,54	1.240.954,14	118.441,80	42.082.325,60	96,87%
Barcelona Sports Institute (IBE) (2203)	43.441.721,54	1.240.954,14	118.441,80	42.082.325,60	96,87%
·Generic processes Barcelona Sports Institute (IBE)	38.200.559,54	0,00	0,00	38.200.559,54	100,00%
Encouraging and Promoting Practising Sports	3.359.444,36	0,00	0,00	3.359.444,36	100,00%
Sport Facilities Management	1.400.848,18	1.187.950,14	0,00	212.898,04	15,20%
Sporting Events	480.869,46	53.004,00	118.441,80	309.423,66	64,35%
<b>Publicly Owned Business Organisations (4)</b>	163.613,15	0,00	0,00	163.613,15	100,00%
Municipal Institute of Parks and Gardens (IMPJ) (5401)	163.613,15	0,00	0,00	163.613,15	100,00%
Green Spaces and Biodiversity	163.613,15	0,00	0,00	163.613,15	100,00%
	<b>43.667.775,40</b>	<b>1.240.954,14</b>	<b>118.441,80</b>	<b>42.308.379,46</b>	<b>96,89%</b>



## SPORT (0400)

### FINANCING BY ACTIVITY

Activity / Task	Total Cost	Income Users	Income Others	City Council Theoretical contribution	
<b>Encouragement and promotion of practising sports (0401)</b>	17.457.106,41	0,00	50.000,00	17.407.106,41	99,71%
Holiday campaigns (040104)	89.370,43	0,00	0,00	89.370,43	100,00%
Programmes for organisations (040102)	7.408.941,22	0,00	50.000,00	7.358.941,22	99,33%
Sport for school-age children (040101)	3.855.886,05	0,00	0,00	3.855.886,05	100,00%
Sport, health and society (040105)	2.411.873,17	0,00	0,00	2.411.873,17	100,00%
Sports Organisations (040106)	3.691.035,53	0,00	0,00	3.691.035,53	100,00%
<b>Sport Facilities Management (0403)</b>	19.536.842,55	1.187.950,14	0,00	18.348.892,41	93,92%
Municipal sportive installations (040301)	18.899.615,48	1.187.950,14	0,00	17.711.665,34	93,71%
Other equipments (040303)	637.227,07	0,00	0,00	637.227,07	100,00%
<b>Sporting Events (0402)</b>	6.673.826,43	53.004,00	68.441,80	6.552.380,63	98,18%
City events (040203)	3.578.034,95	53.004,00	68.441,80	3.456.589,15	96,61%
Major ad-hoc sporting events (040201)	3.095.791,48	0,00	0,00	3.095.791,48	100,00%
	<b>43.667.775,40</b>	<b>1.240.954,14</b>	<b>118.441,80</b>	<b>42.308.379,46</b>	<b>96,89%</b>

