

Cost Report 2018

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	15,00	0,00%	142.138,29	0,01%	0,01%	
Cleaning	127.985,07	0,34%	41.837.178,00	1,72%	0,31%	
Depreciation	5.117.649,84	13,64%	101.873.833,62	4,18%	5,02%	
External contracts	3.397.087,26	9,06%	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	18.222.786,06	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	863.707,55	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	2.899,93	0,01%	442.368,67	0,02%	0,66%	
Human Resources: Other social costs	19.885,19	0,05%	8.241.911,23	0,34%	0,24%	
Human Resources: Transportation of personnel	15.398,58	0,04%	824.519,88	0,03%	1,87%	
Human Resources: Wages and salaries	3.658.061,80	9,75%	596.611.675,46	24,47%	0,61%	
Leases and rents	335.018,44	0,89%	35.618.770,83	1,46%	0,94%	
Maintenance, repairs and conservation	494.900,41	1,32%	78.085.759,63	3,20%	0,63%	
Notifications	135.312,79	0,36%	7.995.481,36	0,33%	1,69%	
Other expenses	328.205,18	0,87%	126.554.231,18	5,19%	0,26%	
Publicity and propaganda	1.929.188,92	5,14%	16.690.489,54	0,68%	11,56%	
Purchase of materials and perishable goods	20.266,59	0,05%	16.329.597,25	0,67%	0,12%	
Studies and technical works	204.377,24	0,54%	19.661.695,65	0,81%	1,04%	
Supplies: Electricity	1.245.316,29	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	162.235,24	0,43%	24.912.705,26	1,02%	0,65%	
Supplies: Telephone and data	53.417,26	0,14%	6.292.904,11	0,26%	0,85%	

SPORT (0400)

NATURE OF COST

Nature	Process Cost	% Cost	City Cost	% Cost	Process vs City	% Process vs City
Supplies: Water	328.849,13	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	10.977,12	0,03%	1.340.719,63	0,05%	0,82%	
	37.514.365,82	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)	37.402.969,74	99,70%	30.478.086,45	99,64%	81,49%	6.924.883,29	100,00%	18,51%
Barcelona Sports Institute (IBE) (2203)	37.402.969,74	99,70%	30.478.086,45	99,64%	81,49%	6.924.883,29	100,00%	18,51%
Generic processes Barcelona Sports Institute (IBE)	8.864.356,56	23,63%	7.517.223,24	24,57%	84,80%	1.347.133,32	19,45%	15,20%
Encouraging and Promoting Practising Sports	12.456.904,37	33,21%	8.752.821,43	28,61%	70,26%	3.704.082,94	53,49%	29,74%
Sport Facilities Management	6.583.239,00	17,55%	4.723.525,51	15,44%	71,75%	1.859.713,49	26,86%	28,25%
Sporting Events	9.498.469,81	25,32%	9.484.516,27	31,01%	99,85%	13.953,54	0,20%	0,15%
Publicly Owned Business Organisations (4)	111.396,09	0,30%	111.396,09	0,36%	100,00%	0,00	0,00%	0,00%
Municipal Institute of Parks and Gardens (IMPJ) (5401)	111.396,09	0,30%	111.396,09	0,36%	100,00%	0,00	0,00%	0,00%
Green Spaces and Biodiversity	111.396,09	0,30%	111.396,09	0,36%	100,00%	0,00	0,00%	0,00%
	37.514.365,82	100,00%	30.589.482,53	100,00%	81,54%	6.924.883,29	100,00%	18,46%

*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 / Subprocess	Subprocess Cost	Citizen Cost	Mandatory* Cost	Citizen Cost	Non Mandatory Cost	Citizen Cost
Local Independent Bodies (2)	37.402.969,74	23,08	30.478.086,45	18,81	6.924.883,29	4,27
Barcelona Sports Institute (IBE) (2203)	37.402.969,74	23,08	30.478.086,45	18,81	6.924.883,29	4,27
-Generic processes Barcelona Sports Institute (IBE)	8.864.356,56	5,47	7.517.223,24	4,64	1.347.133,32	0,83
Encouraging and Promoting Practising Sports	12.456.904,37	7,69	8.752.821,43	5,40	3.704.082,94	2,29
Sport Facilities Management	6.583.239,00	4,06	4.723.525,51	2,92	1.859.713,49	1,15
Sporting Events	9.498.469,81	5,86	9.484.516,27	5,85	13.953,54	0,01
Publicly Owned Business Organisations (4)	111.396,09	0,07	111.396,09	0,07	0,00	0,00
Municipal Institute of Parks and Gardens (IMPJ) (5401)	111.396,09	0,07	111.396,09	0,07	0,00	0,00
Green Spaces and Biodiversity	111.396,09	0,07	111.396,09	0,07	0,00	0,00
	37.514.365,82	23,15	30.589.482,53	18,88	6.924.883,29	4,27

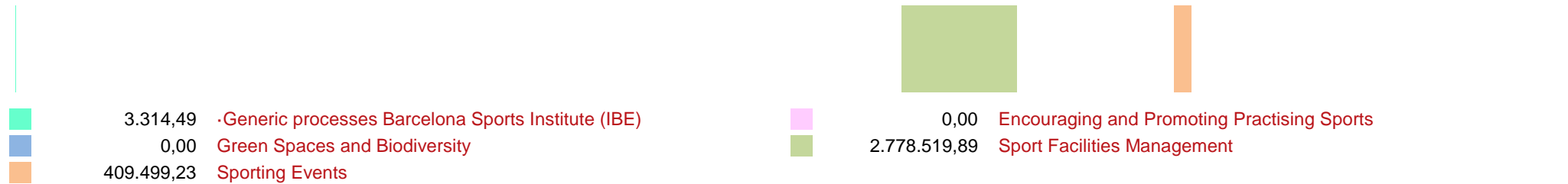
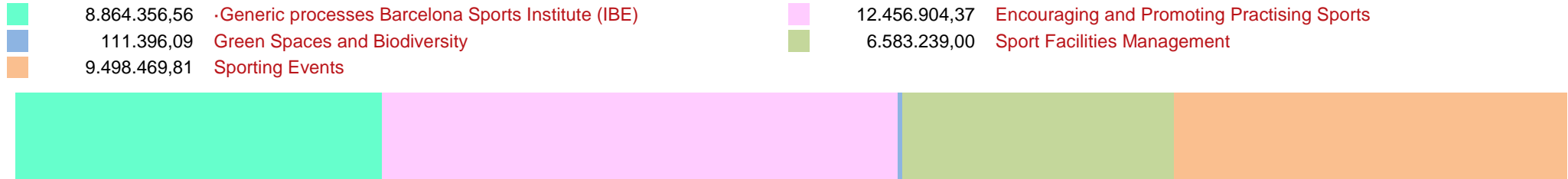
*In accordance with Law Regulating the Basis of Local Municipal Charter of Barcelona sectoral legislation to date.

Population: 1.620.343

SPORT (0400)

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)	37.402.969,74	24.212.985,79	8.826.882,07	4.363.101,88	3.191.333,61	8,53%
Barcelona Sports Institute (IBE) (2203)	37.402.969,74	24.212.985,79	8.826.882,07	4.363.101,88	3.191.333,61	8,53%
-Generic processes Barcelona Sports Institute (IBE)	8.864.356,56	5.808.454,22	2.021.864,37	1.034.037,97	3.314,49	0,04%
Encouraging and Promoting Practising Sports	12.456.904,37	8.048.828,92	2.954.962,41	1.453.113,03	0,00	
Sport Facilities Management	6.583.239,00	4.229.212,70	1.586.083,46	767.942,83	2.778.519,89	42,21%
Sporting Events	9.498.469,81	6.126.489,94	2.263.971,83	1.108.008,05	409.499,23	4,31%
Publicly Owned Business Organisations (4)	111.396,09	81.395,10	16.369,14	13.631,85	0,00	
Municipal Institute of Parks and Gardens (IMPJ) (5401)	111.396,09	81.395,10	16.369,14	13.631,85	0,00	
Green Spaces and Biodiversity	111.396,09	81.395,10	16.369,14	13.631,85	0,00	
	37.514.365,82	24.294.380,89	8.843.251,21	4.376.733,72	3.191.333,61	8,51%

SPORT (0400)
COSTS, REVENUE AND COVERAGE RATE BY TYPE, MANAGEMENT OFFICE, SUBPROCESS AND ACTIVITY

Type / Manager's Office / Subprocess / Activity / Task	Cost	Direct Cost	Cost Indirect	Structure Indirect Cost	Income	Coverage Rate
Local Independent Bodies (2)	37.402.969,74	24.212.985,79	8.826.882,07	4.363.101,88	3.191.333,61	8,53%
Barcelona Sports Institute (IBE) (2203)	37.402.969,74	24.212.985,79	8.826.882,07	4.363.101,88	3.191.333,61	8,53%
·Generic processes Barcelona Sports Institute (IBE)	8.864.356,56	5.808.454,22	2.021.864,37	1.034.037,97	3.314,49	0,04%
Amounts not assignable	0,00	0,00	0,00	0,00	3.314,49	
Amounts not assignable	0,00	0,00	0,00	0,00	3.314,49	
Encouragement and promotion of practising sports (0401)	1.505.069,54	986.211,18	343.290,17	175.568,19	0,00	
Holiday campaigns (040104)	45.385,45	29.739,25	10.351,93	5.294,27	0,00	
Programmes for organisations (040102)	52.208,76	34.210,29	11.908,26	6.090,22	0,00	
Sport for school-age children (040101)	112.848,06	73.944,77	25.739,43	13.163,86	0,00	
Sport, health and society (040105)	1.249.539,10	818.772,42	285.006,43	145.760,25	0,00	
Sports Organisations (040106)	45.088,16	29.544,45	10.284,13	5.259,59	0,00	
Sport Facilities Management (0403)	4.321.508,44	2.831.709,64	985.689,59	504.109,21	0,00	
Municipal sportive installations (040301)	3.206.272,00	2.100.940,32	731.316,15	374.015,53	0,00	
Other equipments (040303)	1.115.236,44	730.769,32	254.373,43	130.093,69	0,00	
Sporting Events (0402)	3.037.778,58	1.990.533,40	692.884,61	354.360,56	0,00	
City events (040203)	783.354,16	513.300,29	178.674,66	91.379,22	0,00	
Major ad-hoc sporting events (040201)	2.254.424,41	1.477.233,11	514.209,96	262.981,35	0,00	
Encouraging and Promoting Practising Sports	12.456.904,37	8.048.828,92	2.954.962,41	1.453.113,03	0,00	
Encouragement and promotion of practising sports (0401)	12.053.737,03	7.788.329,45	2.859.324,51	1.406.083,07	0,00	
Holiday campaigns (040104)	246.728,02	159.418,96	58.527,94	28.781,12	0,00	
Programmes for organisations (040102)	2.049.881,78	1.324.506,28	486.254,29	239.121,20	0,00	
Sport for school-age children (040101)	8.079.083,31	5.220.165,69	1.916.482,73	942.434,89	0,00	
Sport, health and society (040105)	1.407.473,14	909.413,96	333.875,72	164.183,45	0,00	
Sports Organisations (040106)	270.570,78	174.824,54	64.183,83	31.562,41	0,00	
Sporting Events (0402)	403.167,34	260.499,47	95.637,91	47.029,96	0,00	
City events (040203)	403.167,34	260.499,47	95.637,91	47.029,96	0,00	
Sport Facilities Management	6.583.239,00	4.229.212,70	1.586.083,46	767.942,83	2.778.519,89	42,21%
Encouragement and promotion of practising sports (0401)	1.908.283,46	1.223.845,46	461.834,42	222.603,58	0,00	
Programmes for organisations (040102)	1.850.949,32	1.186.708,68	448.325,15	215.915,49	0,00	
Sport for school-age children (040101)	151,84	97,35	36,78	17,71	0,00	
Sport, health and society (040105)	8.764,17	5.618,92	2.122,90	1.022,35	0,00	
Sports Organisations (040106)	48.418,13	31.420,51	11.349,58	5.648,03	0,00	

SPORT (0400)
COSTS, REVENUE AND COVERAGE RATE BY TYPE, MANAGEMENT OFFICE, SUBPROCESS AND ACTIVITY

Type / Manager's Office / Subprocess / Activity / Task	Cost	Direct Cost	Cost Indirect	Structure Indirect Cost	Income	Coverage Rate
Sport Facilities Management (0403)	4.661.489,66	2.996.571,84	1.121.149,39	543.768,43	2.778.519,89	59,61%
Municipal sportive installations (040301)	4.661.489,66	2.996.571,84	1.121.149,39	543.768,43	2.778.519,89	59,61%
Sporting Events (0402)	13.465,87	8.795,41	3.099,66	1.570,81	0,00	
City events (040203)	2.373,54	1.550,31	546,36	276,88	0,00	
Major ad-hoc sporting events (040201)	11.092,33	7.245,10	2.553,30	1.293,93	0,00	
Sporting Events	9.498.469,81	6.126.489,94	2.263.971,83	1.108.008,05	409.499,23	4,31%
Encouragement and promotion of practising sports (0401)	15.921,35	10.269,23	3.794,87	1.857,24	0,00	
Programmes for organisations (040102)	13.953,54	9.000,00	3.325,84	1.627,70	0,00	
Sport for school-age children (040101)	1.967,81	1.269,23	469,03	229,55	0,00	
Sporting Events (0402)	9.482.548,47	6.116.220,71	2.260.176,95	1.106.150,80	409.499,23	4,32%
City events (040203)	2.502.761,70	1.614.275,21	596.536,29	291.950,19	409.499,23	16,36%
Major ad-hoc sporting events (040201)	6.979.786,77	4.501.945,50	1.663.640,66	814.200,61	0,00	
Publicly Owned Business Organisations (4)	111.396,09	81.395,10	16.369,14	13.631,85	0,00	
Municipal Institute of Parks and Gardens (IMPJ) (5401)	111.396,09	81.395,10	16.369,14	13.631,85	0,00	
Green Spaces and Biodiversity	111.396,09	81.395,10	16.369,14	13.631,85	0,00	
Sport Facilities Management (0403)	111.396,09	81.395,10	16.369,14	13.631,85	0,00	
Municipal sportive installations (040301)	111.396,09	81.395,10	16.369,14	13.631,85	0,00	
	37.514.365,82	24.294.380,89	8.843.251,21	4.376.733,72	3.191.333,61	8,51%

SPORT (0400)
COSTS, REVENUE AND COVERAGE RATE BY TYPE, MANAGEMENT OFFICE, SUBPROCESS AND ORGANISATION

Type / Management Office / Subprocess / Activity / Task / Organisation	Cost	Direct Cost	Cost Indirect	Structure Indirect Cost	Income	Coverage Rate
Local Independent Bodies (2)	37.402.969,74	24.212.985,79	8.826.882,07	4.363.101,88	3.191.333,61	8,53%
Barcelona Sports Institute (IBE) (2203)	37.402.969,74	24.212.985,79	8.826.882,07	4.363.101,88	3.191.333,61	8,53%
·Generic processes Barcelona Sports Institute (IBE)	8.864.356,56	5.808.454,22	2.021.864,37	1.034.037,97	3.314,49	0,04%
Amounts not assignable	0,00	0,00	0,00	0,00	3.314,49	
Amounts not assignable	0,00	0,00	0,00	0,00	3.314,49	
Barcelona Sports Institute (IBE) (2203)	0,00	0,00	0,00	0,00	3.314,49	
Encouragement and promotion of practising sports (0401)	1.505.069,54	986.211,18	343.290,17	175.568,19	0,00	
Holiday campaigns (040104)	45.385,45	29.739,25	10.351,93	5.294,27	0,00	
Planning and General Services Directorate (2203.0001)	45.385,45	29.739,25	10.351,93	5.294,27	0,00	
Communication and Press Department (2203.000103)	45.385,45	29.739,25	10.351,93	5.294,27	0,00	
Programmes for organisations (040102)	52.208,76	34.210,29	11.908,26	6.090,22	0,00	
Planning and General Services Directorate (2203.0001)	52.208,76	34.210,29	11.908,26	6.090,22	0,00	
Administration Department (2203.000102)	4.578,32	2.999,99	1.044,27	534,07	0,00	
Communication and Press Department (2203.000103)	47.630,44	31.210,30	10.863,99	5.556,15	0,00	
Sport for school-age children (040101)	112.848,06	73.944,77	25.739,43	13.163,86	0,00	
Barcelona Sports Institute (IBE) (2203)	12.787,68	8.379,25	2.916,73	1.491,70	0,00	
Planning and General Services Directorate (2203.0001)	100.060,38	65.565,52	22.822,70	11.672,17	0,00	
Administration Department (2203.000102)	226,46	148,39	51,65	26,42	0,00	
Communication and Press Department (2203.000103)	99.833,92	65.417,13	22.771,04	11.645,75	0,00	
Sport, health and society (040105)	1.249.539,10	818.772,42	285.006,43	145.760,25	0,00	
Barcelona Sports Institute (IBE) (2203)	1.203.314,23	788.483,13	274.463,03	140.368,07	0,00	
Planning and General Services Directorate (2203.0001)	46.224,87	30.289,29	10.543,40	5.392,19	0,00	
Administration Department (2203.000102)	637,09	417,46	145,31	74,32	0,00	
Communication and Press Department (2203.000103)	45.587,78	29.871,83	10.398,08	5.317,87	0,00	
Sports Organisations (040106)	45.088,16	29.544,45	10.284,13	5.259,59	0,00	
Planning and General Services Directorate (2203.0001)	45.088,16	29.544,45	10.284,13	5.259,59	0,00	
Communication and Press Department (2203.000103)	45.088,16	29.544,45	10.284,13	5.259,59	0,00	
Sport Facilities Management (0403)	4.321.508,44	2.831.709,64	985.689,59	504.109,21	0,00	
Municipal sportive installations (040301)	3.206.272,00	2.100.940,32	731.316,15	374.015,53	0,00	
Barcelona Sports Institute (IBE) (2203)	56.195,63	36.822,72	12.817,62	6.555,29	0,00	
Planning and General Services Directorate (2203.0001)	3.150.076,37	2.064.117,60	718.498,53	367.460,24	0,00	
Administration Department (2203.000102)	3.071.237,38	2.012.457,60	700.516,21	358.263,57	0,00	

SPORT (0400)
COSTS, REVENUE AND COVERAGE RATE BY TYPE, MANAGEMENT OFFICE, SUBPROCESS AND ORGANISATION

Type / Management Office / Subprocess / Activity / Task / Organisation	Cost	Direct Cost	Cost Indirect	Structure Indirect Cost	Income	Coverage Rate
Communication and Press Department (2203.000103)	12.361,51	8.100,00	2.819,53	1.441,99	0,00	
Legal Secretariat (2203.000101)	66.477,48	43.560,00	15.162,80	7.754,68	0,00	
Other equipments (040303)	1.115.236,44	730.769,32	254.373,43	130.093,69	0,00	
Barcelona Sports Institute (IBE) (2203)	1.066.837,50	699.055,45	243.334,16	124.447,89	0,00	
Planning and General Services Directorate (2203.0001)	48.398,94	31.713,87	11.039,28	5.645,80	0,00	
Administration Department (2203.000102)	48.398,94	31.713,87	11.039,28	5.645,80	0,00	
Sporting Events (0402)	3.037.778,58	1.990.533,40	692.884,61	354.360,56	0,00	
City events (040203)	783.354,16	513.300,29	178.674,66	91.379,22	0,00	
Barcelona Sports Institute (IBE) (2203)	135.131,59	88.546,27	30.822,06	15.763,26	0,00	
Planning and General Services Directorate (2203.0001)	648.222,57	424.754,03	147.852,59	75.615,95	0,00	
Planning and General Services Directorate (2203.0001)	12.076,74	7.913,40	2.754,57	1.408,77	0,00	
Communication and Press Department (2203.000103)	636.145,83	416.840,63	145.098,02	74.207,18	0,00	
Major ad-hoc sporting events (040201)	2.254.424,41	1.477.233,11	514.209,96	262.981,35	0,00	
Barcelona Sports Institute (IBE) (2203)	2.133.156,89	1.397.771,41	486.550,14	248.835,34	0,00	
Planning and General Services Directorate (2203.0001)	121.267,53	79.461,71	27.659,82	14.146,00	0,00	
Communication and Press Department (2203.000103)	121.267,53	79.461,71	27.659,82	14.146,00	0,00	
Encouraging and Promoting Practising Sports	12.456.904,37	8.048.828,92	2.954.962,41	1.453.113,03	0,00	
Encouragement and promotion of practising sports (0401)	12.053.737,03	7.788.329,45	2.859.324,51	1.406.083,07	0,00	
Holiday campaigns (040104)	246.728,02	159.418,96	58.527,94	28.781,12	0,00	
Sports Events and Sports Promotion Directorate (2203.0003)	246.728,02	159.418,96	58.527,94	28.781,12	0,00	
Promotion Department (2203.000301)	246.728,02	159.418,96	58.527,94	28.781,12	0,00	
Programmes for organisations (040102)	2.049.881,78	1.324.506,28	486.254,29	239.121,20	0,00	
Sports Events and Sports Promotion Directorate (2203.0003)	2.049.881,78	1.324.506,28	486.254,29	239.121,20	0,00	
Sports Events and Sports Promotion Directorate (2203.0003)	6.601,39	4.276,67	1.554,66	770,06	0,00	
Promotion Department (2203.000301)	2.043.280,39	1.320.229,61	484.699,64	238.351,14	0,00	
Sport for school-age children (040101)	8.079.083,31	5.220.165,69	1.916.482,73	942.434,89	0,00	
Sports Events and Sports Promotion Directorate (2203.0003)	8.079.083,31	5.220.165,69	1.916.482,73	942.434,89	0,00	
Sports Events and Sports Promotion Directorate (2203.0003)	4.905,65	3.178,10	1.155,30	572,25	0,00	
Promotion Department (2203.000301)	8.074.177,65	5.216.987,59	1.915.327,42	941.862,64	0,00	
Sport, health and society (040105)	1.407.473,14	909.413,96	333.875,72	164.183,45	0,00	
Sports Events and Sports Promotion Directorate (2203.0003)	1.407.473,14	909.413,96	333.875,72	164.183,45	0,00	
Promotion Department (2203.000301)	1.407.473,14	909.413,96	333.875,72	164.183,45	0,00	
Sports Organisations (040106)	270.570,78	174.824,54	64.183,83	31.562,41	0,00	

SPORT (0400)
COSTS, REVENUE AND COVERAGE RATE BY TYPE, MANAGEMENT OFFICE, SUBPROCESS AND ORGANISATION

Type / Management Office / Subprocess / Activity / Task / Organisation	Cost	Direct Cost	Cost Indirect	Structure Indirect Cost	Income	Coverage Rate
Sports Events and Sports Promotion Directorate (2203.0003)	270.570,78	174.824,54	64.183,83	31.562,41	0,00	
Promotion Department (2203.000301)	270.570,78	174.824,54	64.183,83	31.562,41	0,00	
Sporting Events (0402)	403.167,34	260.499,47	95.637,91	47.029,96	0,00	
City events (040203)	403.167,34	260.499,47	95.637,91	47.029,96	0,00	
Sports Events and Sports Promotion Directorate (2203.0003)	403.167,34	260.499,47	95.637,91	47.029,96	0,00	
Promotion Department (2203.000301)	403.167,34	260.499,47	95.637,91	47.029,96	0,00	
Sport Facilities Management	6.583.239,00	4.229.212,70	1.586.083,46	767.942,83	2.778.519,89	42,21%
Encouragement and promotion of practising sports (0401)	1.908.283,46	1.223.845,46	461.834,42	222.603,58	0,00	
Programmes for organisations (040102)	1.850.949,32	1.186.708,68	448.325,15	215.915,49	0,00	
Facilities and Works Services Directorate (2203.0002)	1.850.949,32	1.186.708,68	448.325,15	215.915,49	0,00	
Facilities and Works Services Directorate (2203.0002)	1.467,08	961,32	334,63	171,14	0,00	
Installations Department (2203.000201)	1.849.482,24	1.185.747,36	447.990,53	215.744,35	0,00	
Sport for school-age children (040101)	151,84	97,35	36,78	17,71	0,00	
Facilities and Works Services Directorate (2203.0002)	151,84	97,35	36,78	17,71	0,00	
Installations Department (2203.000201)	151,84	97,35	36,78	17,71	0,00	
Sport, health and society (040105)	8.764,17	5.618,92	2.122,90	1.022,35	0,00	
Facilities and Works Services Directorate (2203.0002)	8.764,17	5.618,92	2.122,90	1.022,35	0,00	
Installations Department (2203.000201)	8.764,17	5.618,92	2.122,90	1.022,35	0,00	
Sports Organisations (040106)	48.418,13	31.420,51	11.349,58	5.648,03	0,00	
Facilities and Works Services Directorate (2203.0002)	48.418,13	31.420,51	11.349,58	5.648,03	0,00	
Facilities and Works Services Directorate (2203.0002)	26.775,65	17.545,00	6.107,24	3.123,41	0,00	
Installations Department (2203.000201)	21.642,48	13.875,51	5.242,35	2.524,62	0,00	
Sport Facilities Management (0403)	4.661.489,66	2.996.571,84	1.121.149,39	543.768,43	2.778.519,89	59,61%
Municipal sportive installations (040301)	4.661.489,66	2.996.571,84	1.121.149,39	543.768,43	2.778.519,89	59,61%
Facilities and Works Services Directorate (2203.0002)	4.661.489,66	2.996.571,84	1.121.149,39	543.768,43	2.778.519,89	59,61%
Facilities and Works Services Directorate (2203.0002)	1.541,91	1.010,35	351,69	179,87	0,00	
Installations Department (2203.000201)	3.998.965,56	2.563.832,60	968.648,77	466.484,19	2.778.519,89	69,48%
Public Works Department (2203.000202)	660.982,20	431.728,89	152.148,93	77.104,38	0,00	
Sporting Events (0402)	13.465,87	8.795,41	3.099,66	1.570,81	0,00	
City events (040203)	2.373,54	1.550,31	546,36	276,88	0,00	
Facilities and Works Services Directorate (2203.0002)	2.373,54	1.550,31	546,36	276,88	0,00	
Public Works Department (2203.000202)	2.373,54	1.550,31	546,36	276,88	0,00	
Major ad-hoc sporting events (040201)	11.092,33	7.245,10	2.553,30	1.293,93	0,00	

SPORT (0400)
COSTS, REVENUE AND COVERAGE RATE BY TYPE, MANAGEMENT OFFICE, SUBPROCESS AND ORGANISATION

Type / Management Office / Subprocess / Activity / Task / Organisation	Cost	Direct Cost	Cost Indirect	Structure Indirect Cost	Income	Coverage Rate
Facilities and Works Services Directorate (2203.0002)	11.092,33	7.245,10	2.553,30	1.293,93	0,00	
Public Works Department (2203.000202)	11.092,33	7.245,10	2.553,30	1.293,93	0,00	
Sporting Events	9.498.469,81	6.126.489,94	2.263.971,83	1.108.008,05	409.499,23	4,31%
Encouragement and promotion of practising sports (0401)	15.921,35	10.269,23	3.794,87	1.857,24	0,00	
Programmes for organisations (040102)	13.953,54	9.000,00	3.325,84	1.627,70	0,00	
Sports Events and Sports Promotion Directorate (2203.0003)	13.953,54	9.000,00	3.325,84	1.627,70	0,00	
Sporting Events Department (2203.000302)	13.953,54	9.000,00	3.325,84	1.627,70	0,00	
Sport for school-age children (040101)	1.967,81	1.269,23	469,03	229,55	0,00	
Sports Events and Sports Promotion Directorate (2203.0003)	1.967,81	1.269,23	469,03	229,55	0,00	
Sporting Events Department (2203.000302)	1.967,81	1.269,23	469,03	229,55	0,00	
Sporting Events (0402)	9.482.548,47	6.116.220,71	2.260.176,95	1.106.150,80	409.499,23	4,32%
City events (040203)	2.502.761,70	1.614.275,21	596.536,29	291.950,19	409.499,23	16,36%
Sports Events and Sports Promotion Directorate (2203.0003)	2.502.761,70	1.614.275,21	596.536,29	291.950,19	409.499,23	16,36%
Sporting Events Department (2203.000302)	2.502.761,70	1.614.275,21	596.536,29	291.950,19	409.499,23	16,36%
Major ad-hoc sporting events (040201)	6.979.786,77	4.501.945,50	1.663.640,66	814.200,61	0,00	
Sports Events and Sports Promotion Directorate (2203.0003)	6.979.786,77	4.501.945,50	1.663.640,66	814.200,61	0,00	
Sporting Events Department (2203.000302)	6.979.786,77	4.501.945,50	1.663.640,66	814.200,61	0,00	
Publicly Owned Business Organisations (4)	111.396,09	81.395,10	16.369,14	13.631,85	0,00	
Municipal Institute of Parks and Gardens (IMPJ) (5401)	111.396,09	81.395,10	16.369,14	13.631,85	0,00	
Green Spaces and Biodiversity	111.396,09	81.395,10	16.369,14	13.631,85	0,00	
Sport Facilities Management (0403)	111.396,09	81.395,10	16.369,14	13.631,85	0,00	
Municipal sportive installations (040301)	111.396,09	81.395,10	16.369,14	13.631,85	0,00	
Green Spaces and Biodiversity Directorate (5401.01)	111.396,09	81.395,10	16.369,14	13.631,85	0,00	
Green Spaces and Biodiversity Directorate (5401.01)	111.396,09	81.395,10	16.369,14	13.631,85	0,00	
	37.514.365,82	24.294.380,89	8.843.251,21	37.514.365,82	3.191.333,61	8,51%

SPORT (0400)
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)	37.402.969,74	2.837.974,38	353.359,23	34.211.636,13	91,47%
Barcelona Sports Institute (IBE) (2203)	37.402.969,74	2.837.974,38	353.359,23	34.211.636,13	91,47%
·Generic processes Barcelona Sports Institute (IBE)	8.864.356,56	3.314,49	0,00	8.861.042,07	99,96%
Amounts not assignable	0,00	3.314,49	0,00	0,00	0,00%
Amounts not assignable	0,00	3.314,49	0,00	0,00	0,00%
Encouragement and promotion of practising sports (0401)	1.505.069,54	0,00	0,00	1.505.069,54	100,00%
Holiday campaigns (040104)	45.385,45	0,00	0,00	45.385,45	100,00%
Programmes for organisations (040102)	52.208,76	0,00	0,00	52.208,76	100,00%
Sport for school-age children (040101)	112.848,06	0,00	0,00	112.848,06	100,00%
Sport, health and society (040105)	1.249.539,10	0,00	0,00	1.249.539,10	100,00%
Sports Organisations (040106)	45.088,16	0,00	0,00	45.088,16	100,00%
Sport Facilities Management (0403)	4.321.508,44	0,00	0,00	4.321.508,44	100,00%
Municipal sportive installations (040301)	3.206.272,00	0,00	0,00	3.206.272,00	100,00%
Other equipments (040303)	1.115.236,44	0,00	0,00	1.115.236,44	100,00%
Sporting Events (0402)	3.037.778,58	0,00	0,00	3.037.778,58	100,00%
City events (040203)	783.354,16	0,00	0,00	783.354,16	100,00%
Major ad-hoc sporting events (040201)	2.254.424,41	0,00	0,00	2.254.424,41	100,00%
Encouraging and Promoting Practising Sports	12.456.904,37	0,00	0,00	12.456.904,37	100,00%
Encouragement and promotion of practising sports (0401)	12.053.737,03	0,00	0,00	12.053.737,03	100,00%
Holiday campaigns (040104)	246.728,02	0,00	0,00	246.728,02	100,00%
Programmes for organisations (040102)	2.049.881,78	0,00	0,00	2.049.881,78	100,00%
Sport for school-age children (040101)	8.079.083,31	0,00	0,00	8.079.083,31	100,00%
Sport, health and society (040105)	1.407.473,14	0,00	0,00	1.407.473,14	100,00%
Sports Organisations (040106)	270.570,78	0,00	0,00	270.570,78	100,00%
Sporting Events (0402)	403.167,34	0,00	0,00	403.167,34	100,00%
City events (040203)	403.167,34	0,00	0,00	403.167,34	100,00%
Sport Facilities Management	6.583.239,00	2.778.519,89	0,00	3.804.719,11	57,79%
Encouragement and promotion of practising sports (0401)	1.908.283,46	0,00	0,00	1.908.283,46	100,00%
Programmes for organisations (040102)	1.850.949,32	0,00	0,00	1.850.949,32	100,00%
Sport for school-age children (040101)	151,84	0,00	0,00	151,84	100,00%
Sport, health and society (040105)	8.764,17	0,00	0,00	8.764,17	100,00%

SPORT (0400)
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	
Sports Organisations (040106)	48.418,13	0,00	0,00	48.418,13	100,00%
Sport Facilities Management (0403)	4.661.489,66	2.778.519,89	0,00	1.882.969,77	40,39%
Municipal sportive installations (040301)	4.661.489,66	2.778.519,89	0,00	1.882.969,77	40,39%
Sporting Events (0402)	13.465,87	0,00	0,00	13.465,87	100,00%
City events (040203)	2.373,54	0,00	0,00	2.373,54	100,00%
Major ad-hoc sporting events (040201)	11.092,33	0,00	0,00	11.092,33	100,00%
Sporting Events	9.498.469,81	56.140,00	353.359,23	9.088.970,58	95,69%
Encouragement and promotion of practising sports (0401)	15.921,35	0,00	0,00	15.921,35	100,00%
Programmes for organisations (040102)	13.953,54	0,00	0,00	13.953,54	100,00%
Sport for school-age children (040101)	1.967,81	0,00	0,00	1.967,81	100,00%
Sporting Events (0402)	9.482.548,47	56.140,00	353.359,23	9.073.049,24	95,68%
City events (040203)	2.502.761,70	56.140,00	353.359,23	2.093.262,47	83,64%
Major ad-hoc sporting events (040201)	6.979.786,77	0,00	0,00	6.979.786,77	100,00%
Publicly Owned Business Organisations (4)	111.396,09	0,00	0,00	111.396,09	100,00%
Municipal Institute of Parks and Gardens (IMPJ) (5401)	111.396,09	0,00	0,00	111.396,09	100,00%
Green Spaces and Biodiversity	111.396,09	0,00	0,00	111.396,09	100,00%
Sport Facilities Management (0403)	111.396,09	0,00	0,00	111.396,09	100,00%
Municipal sportive installations (040301)	111.396,09	0,00	0,00	111.396,09	100,00%
	37.514.365,82	2.837.974,38	353.359,23	34.323.032,21	91,49%

SPORT (0400)
FUNDING BY TYPE, MANAGEMENT OFFICE, SUBPROCESS, ACTIVITY AND ORGANISATION

Type / Management Office / Subprocess / Activity / Task / Organisation	Cost	Income User	Income Others	City Council Theoretical contribution	
Local Independent Bodies (2)	37.402.969,74	2.837.974,38	353.359,23	34.211.636,13	91,47%
Barcelona Sports Institute (IBE) (2203)	37.402.969,74	2.837.974,38	353.359,23	34.211.636,13	91,47%
·Generic processes Barcelona Sports Institute (IBE)	8.864.356,56	3.314,49	0,00	8.861.042,07	99,96%
Amounts not assignable	0,00	3.314,49	0,00	0,00	0,00%
Amounts not assignable	0,00	3.314,49	0,00	0,00	0,00%
Barcelona Sports Institute (IBE) (2203)	0,00	3.314,49	0,00	0,00	0,00%
Encouragement and promotion of practising sports (0401)	1.505.069,54	0,00	0,00	1.505.069,54	100,00%
Holiday campaigns (040104)	45.385,45	0,00	0,00	45.385,45	100,00%
Planning and General Services Directorate (2203.0001)	45.385,45	0,00	0,00	45.385,45	100,00%
Communication and Press Department (2203.000103)	45.385,45	0,00	0,00	45.385,45	100,00%
Programmes for organisations (040102)	52.208,76	0,00	0,00	52.208,76	100,00%
Planning and General Services Directorate (2203.0001)	52.208,76	0,00	0,00	52.208,76	100,00%
Administration Department (2203.000102)	4.578,32	0,00	0,00	4.578,32	100,00%
Communication and Press Department (2203.000103)	47.630,44	0,00	0,00	47.630,44	100,00%
Sport for school-age children (040101)	112.848,06	0,00	0,00	112.848,06	100,00%
Barcelona Sports Institute (IBE) (2203)	12.787,68	0,00	0,00	12.787,68	100,00%
Planning and General Services Directorate (2203.0001)	100.060,38	0,00	0,00	100.060,38	100,00%
Administration Department (2203.000102)	226,46	0,00	0,00	226,46	100,00%
Communication and Press Department (2203.000103)	99.833,92	0,00	0,00	99.833,92	100,00%
Sport, health and society (040105)	1.249.539,10	0,00	0,00	1.249.539,10	100,00%
Barcelona Sports Institute (IBE) (2203)	1.203.314,23	0,00	0,00	1.203.314,23	100,00%
Planning and General Services Directorate (2203.0001)	46.224,87	0,00	0,00	46.224,87	100,00%
Administration Department (2203.000102)	637,09	0,00	0,00	637,09	100,00%
Communication and Press Department (2203.000103)	45.587,78	0,00	0,00	45.587,78	100,00%
Sports Organisations (040106)	45.088,16	0,00	0,00	45.088,16	100,00%
Planning and General Services Directorate (2203.0001)	45.088,16	0,00	0,00	45.088,16	100,00%
Communication and Press Department (2203.000103)	45.088,16	0,00	0,00	45.088,16	100,00%
Sport Facilities Management (0403)	4.321.508,44	0,00	0,00	4.321.508,44	100,00%
Municipal sportive installations (040301)	3.206.272,00	0,00	0,00	3.206.272,00	100,00%
Barcelona Sports Institute (IBE) (2203)	56.195,63	0,00	0,00	56.195,63	100,00%
Planning and General Services Directorate (2203.0001)	3.150.076,37	0,00	0,00	3.150.076,37	100,00%

SPORT (0400)
FUNDING BY TYPE, MANAGEMENT OFFICE, SUBPROCESS, ACTIVITY AND ORGANISATION

Type / Management Office / Subprocess / Activity / Task / Organisation	Cost	Income User	Income Others	City Council Theoretical contribution	
Administration Department (2203.000102)	3.071.237,38	0,00	0,00	3.071.237,38	100,00%
Communication and Press Department (2203.000103)	12.361,51	0,00	0,00	12.361,51	100,00%
Legal Secretariat (2203.000101)	66.477,48	0,00	0,00	66.477,48	100,00%
Other equipments (040303)	1.115.236,44	0,00	0,00	1.115.236,44	100,00%
Barcelona Sports Institute (IBE) (2203)	1.066.837,50	0,00	0,00	1.066.837,50	100,00%
Planning and General Services Directorate (2203.0001)	48.398,94	0,00	0,00	48.398,94	100,00%
Administration Department (2203.000102)	48.398,94	0,00	0,00	48.398,94	100,00%
Sporting Events (0402)	3.037.778,58	0,00	0,00	3.037.778,58	100,00%
City events (040203)	783.354,16	0,00	0,00	783.354,16	100,00%
Barcelona Sports Institute (IBE) (2203)	135.131,59	0,00	0,00	135.131,59	100,00%
Planning and General Services Directorate (2203.0001)	648.222,57	0,00	0,00	648.222,57	100,00%
Planning and General Services Directorate (2203.0001)	12.076,74	0,00	0,00	12.076,74	100,00%
Communication and Press Department (2203.000103)	636.145,83	0,00	0,00	636.145,83	100,00%
Major ad-hoc sporting events (040201)	2.254.424,41	0,00	0,00	2.254.424,41	100,00%
Barcelona Sports Institute (IBE) (2203)	2.133.156,89	0,00	0,00	2.133.156,89	100,00%
Planning and General Services Directorate (2203.0001)	121.267,53	0,00	0,00	121.267,53	100,00%
Communication and Press Department (2203.000103)	121.267,53	0,00	0,00	121.267,53	100,00%
Encouraging and Promoting Practising Sports	12.456.904,37	0,00	0,00	12.456.904,37	100,00%
Encouragement and promotion of practising sports (0401)	12.053.737,03	0,00	0,00	12.053.737,03	100,00%
Holiday campaigns (040104)	246.728,02	0,00	0,00	246.728,02	100,00%
Sports Events and Sports Promotion Directorate (2203.0003)	246.728,02	0,00	0,00	246.728,02	100,00%
Promotion Department (2203.000301)	246.728,02	0,00	0,00	246.728,02	100,00%
Programmes for organisations (040102)	2.049.881,78	0,00	0,00	2.049.881,78	100,00%
Sports Events and Sports Promotion Directorate (2203.0003)	2.049.881,78	0,00	0,00	2.049.881,78	100,00%
Sports Events and Sports Promotion Directorate (2203.0003)	6.601,39	0,00	0,00	6.601,39	100,00%
Promotion Department (2203.000301)	2.043.280,39	0,00	0,00	2.043.280,39	100,00%
Sport for school-age children (040101)	8.079.083,31	0,00	0,00	8.079.083,31	100,00%
Sports Events and Sports Promotion Directorate (2203.0003)	8.079.083,31	0,00	0,00	8.079.083,31	100,00%
Sports Events and Sports Promotion Directorate (2203.0003)	4.905,65	0,00	0,00	4.905,65	100,00%
Promotion Department (2203.000301)	8.074.177,65	0,00	0,00	8.074.177,65	100,00%
Sport, health and society (040105)	1.407.473,14	0,00	0,00	1.407.473,14	100,00%
Sports Events and Sports Promotion Directorate (2203.0003)	1.407.473,14	0,00	0,00	1.407.473,14	100,00%
Promotion Department (2203.000301)	1.407.473,14	0,00	0,00	1.407.473,14	100,00%

SPORT (0400)
FUNDING BY TYPE, MANAGEMENT OFFICE, SUBPROCESS, ACTIVITY AND ORGANISATION

Type / Management Office / Subprocess / Activity / Task / Organisation	Cost	Income User	Income Others	City Council Theoretical contribution	
Sports Organisations (040106)	270.570,78	0,00	0,00	270.570,78	100,00%
Sports Events and Sports Promotion Directorate (2203.0003)	270.570,78	0,00	0,00	270.570,78	100,00%
Promotion Department (2203.000301)	270.570,78	0,00	0,00	270.570,78	100,00%
Sporting Events (0402)	403.167,34	0,00	0,00	403.167,34	100,00%
City events (040203)	403.167,34	0,00	0,00	403.167,34	100,00%
Sports Events and Sports Promotion Directorate (2203.0003)	403.167,34	0,00	0,00	403.167,34	100,00%
Promotion Department (2203.000301)	403.167,34	0,00	0,00	403.167,34	100,00%
Sport Facilities Management	6.583.239,00	2.778.519,89	0,00	3.804.719,11	57,79%
Encouragement and promotion of practising sports (0401)	1.908.283,46	0,00	0,00	1.908.283,46	100,00%
Programmes for organisations (040102)	1.850.949,32	0,00	0,00	1.850.949,32	100,00%
Facilities and Works Services Directorate (2203.0002)	1.850.949,32	0,00	0,00	1.850.949,32	100,00%
Facilities and Works Services Directorate (2203.0002)	1.467,08	0,00	0,00	1.467,08	100,00%
Installations Department (2203.000201)	1.849.482,24	0,00	0,00	1.849.482,24	100,00%
Sport for school-age children (040101)	151,84	0,00	0,00	151,84	100,00%
Facilities and Works Services Directorate (2203.0002)	151,84	0,00	0,00	151,84	100,00%
Installations Department (2203.000201)	151,84	0,00	0,00	151,84	100,00%
Sport, health and society (040105)	8.764,17	0,00	0,00	8.764,17	100,00%
Facilities and Works Services Directorate (2203.0002)	8.764,17	0,00	0,00	8.764,17	100,00%
Installations Department (2203.000201)	8.764,17	0,00	0,00	8.764,17	100,00%
Sports Organisations (040106)	48.418,13	0,00	0,00	48.418,13	100,00%
Facilities and Works Services Directorate (2203.0002)	48.418,13	0,00	0,00	48.418,13	100,00%
Facilities and Works Services Directorate (2203.0002)	26.775,65	0,00	0,00	26.775,65	100,00%
Installations Department (2203.000201)	21.642,48	0,00	0,00	21.642,48	100,00%
Sport Facilities Management (0403)	4.661.489,66	2.778.519,89	0,00	1.882.969,77	40,39%
Municipal sportive installations (040301)	4.661.489,66	2.778.519,89	0,00	1.882.969,77	40,39%
Facilities and Works Services Directorate (2203.0002)	4.661.489,66	2.778.519,89	0,00	1.882.969,77	40,39%
Facilities and Works Services Directorate (2203.0002)	1.541,91	0,00	0,00	1.541,91	100,00%
Installations Department (2203.000201)	3.998.965,56	2.778.519,89	0,00	1.220.445,67	30,52%
Public Works Department (2203.000202)	660.982,20	0,00	0,00	660.982,20	100,00%
Sporting Events (0402)	13.465,87	0,00	0,00	13.465,87	100,00%
City events (040203)	2.373,54	0,00	0,00	2.373,54	100,00%
Facilities and Works Services Directorate (2203.0002)	2.373,54	0,00	0,00	2.373,54	100,00%
Public Works Department (2203.000202)	2.373,54	0,00	0,00	2.373,54	100,00%

SPORT (0400)
FUNDING BY TYPE, MANAGEMENT OFFICE, SUBPROCESS, ACTIVITY AND ORGANISATION

Type / Management Office / Subprocess / Activity / Task / Organisation	Cost	Income User	Income Others	City Council Theoretical contribution	
Major ad-hoc sporting events (040201)	11.092,33	0,00	0,00	11.092,33	100,00%
Facilities and Works Services Directorate (2203.0002)	11.092,33	0,00	0,00	11.092,33	100,00%
Public Works Department (2203.000202)	11.092,33	0,00	0,00	11.092,33	100,00%
Sporting Events	9.498.469,81	56.140,00	353.359,23	9.088.970,58	95,69%
Encouragement and promotion of practising sports (0401)	15.921,35	0,00	0,00	15.921,35	100,00%
Programmes for organisations (040102)	13.953,54	0,00	0,00	13.953,54	100,00%
Sports Events and Sports Promotion Directorate (2203.0003)	13.953,54	0,00	0,00	13.953,54	100,00%
Sporting Events Department (2203.000302)	13.953,54	0,00	0,00	13.953,54	100,00%
Sport for school-age children (040101)	1.967,81	0,00	0,00	1.967,81	100,00%
Sports Events and Sports Promotion Directorate (2203.0003)	1.967,81	0,00	0,00	1.967,81	100,00%
Sporting Events Department (2203.000302)	1.967,81	0,00	0,00	1.967,81	100,00%
Sporting Events (0402)	9.482.548,47	56.140,00	353.359,23	9.073.049,24	95,68%
City events (040203)	2.502.761,70	56.140,00	353.359,23	2.093.262,47	83,64%
Sports Events and Sports Promotion Directorate (2203.0003)	2.502.761,70	56.140,00	353.359,23	2.093.262,47	83,64%
Sporting Events Department (2203.000302)	2.502.761,70	56.140,00	353.359,23	2.093.262,47	83,64%
Major ad-hoc sporting events (040201)	6.979.786,77	0,00	0,00	6.979.786,77	100,00%
Sports Events and Sports Promotion Directorate (2203.0003)	6.979.786,77	0,00	0,00	6.979.786,77	100,00%
Sporting Events Department (2203.000302)	6.979.786,77	0,00	0,00	6.979.786,77	100,00%
Publicly Owned Business Organisations (4)	111.396,09	0,00	0,00	111.396,09	100,00%
Municipal Institute of Parks and Gardens (IMPJ) (5401)	111.396,09	0,00	0,00	111.396,09	100,00%
Green Spaces and Biodiversity	111.396,09	0,00	0,00	111.396,09	100,00%
Sport Facilities Management (0403)	111.396,09	0,00	0,00	111.396,09	100,00%
Municipal sportive installations (040301)	111.396,09	0,00	0,00	111.396,09	100,00%
Green Spaces and Biodiversity Directorate (5401.01)	111.396,09	0,00	0,00	111.396,09	100,00%
Green Spaces and Biodiversity Directorate (5401.01)	111.396,09	0,00	0,00	111.396,09	100,00%
	37.514.365,82	2.837.974,38	353.359,23	34.323.032,21	91,49%

