

# Cost Report 2016

## CORPORATE REPORT

SPORT (0400)



## SPORT (0400)

### NATURE OF COST

| Nature                                        | Process Cost         | % Cost         | City Cost               | % Cost         | Process vs City | % Process % City |
|-----------------------------------------------|----------------------|----------------|-------------------------|----------------|-----------------|------------------|
| Cleaning                                      | 108.176,54           | 0,32%          | 37.511.611,13           | 1,66%          | 0,29%           |                  |
| Depreciation                                  | 4.889.616,84         | 14,32%         | 100.913.896,40          | 4,47%          | 4,85%           |                  |
| External contracts                            | 3.052.486,11         | 8,94%          | 623.669.003,76          | 27,61%         | 0,49%           |                  |
| Financial expenses                            | 371.814,37           | 1,09%          | 22.379.623,49           | 0,99%          | 1,66%           |                  |
| Grants and Transfers                          | 15.653.957,69        | 45,83%         | 469.886.416,62          | 20,80%         | 3,33%           |                  |
| Human Resources                               | 3.642,66             | 0,01%          | 13.308.445,31           | 0,59%          | 0,03%           |                  |
| Human Resources: Company social contributions | 749.946,97           | 2,20%          | 138.555.263,69          | 6,13%          | 0,54%           |                  |
| Human Resources: Compensation                 | 0,00                 | 0,00%          | 610.673,59              | 0,03%          | 0,00%           |                  |
| Human Resources: Compensation for the service | 2.229,48             | 0,01%          | 282.610,61              | 0,01%          | 0,79%           |                  |
| Human Resources: Other social costs           | 8.396,33             | 0,02%          | 4.127.659,41            | 0,18%          | 0,20%           |                  |
| Human Resources: Transportation of personnel  | 14.929,93            | 0,04%          | 714.169,80              | 0,03%          | 2,09%           |                  |
| Human Resources: Wages and salaries           | 3.593.086,00         | 10,52%         | 527.403.930,89          | 23,35%         | 0,68%           |                  |
| Leases and rents                              | 394.455,44           | 1,15%          | 31.401.506,73           | 1,39%          | 1,26%           |                  |
| Maintenance, repairs and conservation         | 416.444,91           | 1,22%          | 66.065.102,77           | 2,92%          | 0,63%           |                  |
| Notifications                                 | 120.070,05           | 0,35%          | 6.547.782,05            | 0,29%          | 1,83%           |                  |
| Other expenses                                | 2.159.213,78         | 6,32%          | 127.264.548,27          | 5,63%          | 1,70%           |                  |
| Purchase of materials and perishable goods    | 20.484,11            | 0,06%          | 4.751.713,21            | 0,21%          | 0,43%           |                  |
| Studies and technical works                   | 91.966,01            | 0,27%          | 13.712.072,65           | 0,61%          | 0,67%           |                  |
| Supplies: Electricity                         | 1.366.918,57         | 4,00%          | 24.401.482,40           | 1,08%          | 5,60%           |                  |
| Supplies: Gas                                 | 550.730,39           | 1,61%          | 4.182.102,00            | 0,19%          | 13,17%          |                  |
| Supplies: Other                               | 176.443,81           | 0,52%          | 24.312.400,45           | 1,08%          | 0,73%           |                  |
| Supplies: Telephone and data                  | 92.714,64            | 0,27%          | 10.414.664,65           | 0,46%          | 0,89%           |                  |
| Supplies: Water                               | 317.764,61           | 0,93%          | 6.473.493,04            | 0,29%          | 4,91%           |                  |
|                                               | <b>34.155.489,26</b> | <b>100,00%</b> | <b>2.258.890.172,93</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 |
|--------------------------------------------------------|----------------------|----------------|----------------------|----------------|---------------|---------------------|----------------|------------------|
| Local Independent Bodies (2)                           | 34.036.909,69        | 99,65%         | 26.203.535,58        | 99,55%         | 76,99%        | 7.833.374,11        | 100,00%        | 23,01%           |
| Barcelona Sports Institute (IBE) (2203)                | 34.036.909,69        | 99,65%         | 26.203.535,58        | 99,55%         | 76,99%        | 7.833.374,11        | 100,00%        | 23,01%           |
| ·Generic processes Barcelona Sports Institute (IBE)    | 109.057,55           | 0,32%          | 109.057,55           | 0,41%          | 100,00%       | 0,00                | 0,00%          | 0,00%            |
| Encouraging and Promoting Practising Sports            | 16.868.119,15        | 49,39%         | 9.034.745,04         | 34,32%         | 53,56%        | 7.833.374,11        | 100,00%        | 46,44%           |
| Sport Facilities Management                            | 8.907.293,81         | 26,08%         | 8.907.293,81         | 33,84%         | 100,00%       | 0,00                | 0,00%          | 0,00%            |
| Sporting Events                                        | 8.152.439,18         | 23,87%         | 8.152.439,18         | 30,97%         | 100,00%       | 0,00                | 0,00%          | 0,00%            |
| Publicly Owned Business Organisations (4)              | 118.579,57           | 0,35%          | 118.579,57           | 0,45%          | 100,00%       | 0,00                | 0,00%          | 0,00%            |
| Municipal Institute of Parks and Gardens (IMPJ) (5401) | 118.579,57           | 0,35%          | 118.579,57           | 0,45%          | 100,00%       | 0,00                | 0,00%          | 0,00%            |
| Green Spaces and Biodiversity                          | 118.579,57           | 0,35%          | 118.579,57           | 0,45%          | 100,00%       | 0,00                | 0,00%          | 0,00%            |
|                                                        | <b>34.155.489,26</b> | <b>100,00%</b> | <b>26.322.115,15</b> | <b>100,00%</b> | <b>77,07%</b> | <b>7.833.374,11</b> | <b>100,00%</b> | <b>22,93%</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 |
|--------------------------------------------------------|----------------------|--------------|----------------------|--------------|---------------------|--------------|
| Local Independent Bodies (2)                           | 34.036.909,69        | 21,16        | 26.203.535,58        | 16,29        | 7.833.374,11        | 4,87         |
| Barcelona Sports Institute (IBE) (2203)                | 34.036.909,69        | 21,16        | 26.203.535,58        | 16,29        | 7.833.374,11        | 4,87         |
| ·Generic processes Barcelona Sports Institute (IBE)    | 109.057,55           | 0,07         | 109.057,55           | 0,07         | 0,00                | 0,00         |
| Encouraging and Promoting Practising Sports            | 16.868.119,15        | 10,49        | 9.034.745,04         | 5,62         | 7.833.374,11        | 4,87         |
| Sport Facilities Management                            | 8.907.293,81         | 5,54         | 8.907.293,81         | 5,54         | 0,00                | 0,00         |
| Sporting Events                                        | 8.152.439,18         | 5,07         | 8.152.439,18         | 5,07         | 0,00                | 0,00         |
| Publicly Owned Business Organisations (4)              | 118.579,57           | 0,07         | 118.579,57           | 0,07         | 0,00                | 0,00         |
| Municipal Institute of Parks and Gardens (IMPJ) (5401) | 118.579,57           | 0,07         | 118.579,57           | 0,07         | 0,00                | 0,00         |
| Green Spaces and Biodiversity                          | 118.579,57           | 0,07         | 118.579,57           | 0,07         | 0,00                | 0,00         |
|                                                        | <b>34.155.489,26</b> | <b>21,23</b> | <b>26.322.115,15</b> | <b>16,36</b> | <b>7.833.374,11</b> | <b>4,87</b>  |

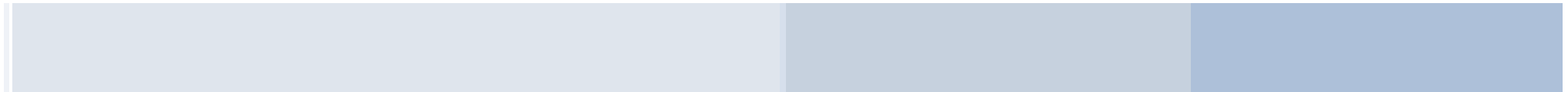
Population: 1.608.746

## SPORT (0400)

### COSTS AND INCOME BY SUBPROCESS

#### ALLOCATION OF COSTS

|              |                                                    |               |                                             |            |                               |
|--------------|----------------------------------------------------|---------------|---------------------------------------------|------------|-------------------------------|
| 109.057,55   | Generic processes Barcelona Sports Institute (IBE) | 16.868.119,15 | Encouraging and Promoting Practising Sports | 118.579,57 | Green Spaces and Biodiversity |
| 8.907.293,81 | Sport Facilities Management                        | 8.152.439,18  | Sporting Events                             |            |                               |



|              |                                                    |            |                                             |      |                               |
|--------------|----------------------------------------------------|------------|---------------------------------------------|------|-------------------------------|
| 183.136,76   | Generic processes Barcelona Sports Institute (IBE) | 632,08     | Encouraging and Promoting Practising Sports | 0,00 | Green Spaces and Biodiversity |
| 2.259.928,29 | Sport Facilities Management                        | 253.375,22 | 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 |
|--------------------------------------------------------|----------------------|----------------------|---------------------|-------------------------|---------------------|---------------|
| Local Independent Bodies (2)                           | 34.036.909,69        | 20.873.451,95        | 8.687.615,16        | 4.475.842,58            | 2.697.072,35        | 7,92%         |
| Barcelona Sports Institute (IBE) (2203)                | 34.036.909,69        | 20.873.451,95        | 8.687.615,16        | 4.475.842,58            | 2.697.072,35        | 7,92%         |
| ·Generic processes Barcelona Sports Institute (IBE)    | 109.057,55           | 68.242,30            | 26.474,22           | 14.341,03               | 183.136,76          | 167,93%       |
| Encouraging and Promoting Practising Sports            | 16.868.119,15        | 10.555.154,05        | 4.094.812,90        | 2.218.152,19            | 632,08              | 0,00%         |
| Sport Facilities Management                            | 8.907.293,81         | 5.148.701,34         | 2.587.286,22        | 1.171.306,24            | 2.259.928,29        | 25,37%        |
| Sporting Events                                        | 8.152.439,18         | 5.101.354,26         | 1.979.041,82        | 1.072.043,11            | 253.375,22          | 3,11%         |
| Publicly Owned Business Organisations (4)              | 118.579,57           | 84.664,90            | 18.188,06           | 15.726,61               | 0,00                |               |
| Municipal Institute of Parks and Gardens (IMPJ) (5401) | 118.579,57           | 84.664,90            | 18.188,06           | 15.726,61               | 0,00                |               |
| Green Spaces and Biodiversity                          | 118.579,57           | 84.664,90            | 18.188,06           | 15.726,61               | 0,00                |               |
|                                                        | <b>34.155.489,26</b> | <b>20.958.116,85</b> | <b>8.705.803,22</b> | <b>4.491.569,19</b>     | <b>2.697.072,35</b> | <b>7,90%</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> | 16.868.119,15        | 10.555.154,05        | 4.094.812,90        | 2.218.152,19            | 632,08              | 0,00%         |
| Holiday campaigns (040104)                                     | 223.200,48           | 139.666,76           | 54.182,94           | 29.350,79               | 0,00                |               |
| Programmes for organisations (040102)                          | 3.969.658,98         | 2.483.997,28         | 963.652,83          | 522.008,87              | 0,00                |               |
| Promoting sport (040103)                                       | 178.296,00           | 111.567,97           | 43.282,17           | 23.445,87               | 0,00                |               |
| Sport for school-age children (040101)                         | 8.678.153,04         | 5.430.317,48         | 2.106.661,25        | 1.141.174,31            | 632,08              | 0,01%         |
| Sport, health and society (040105)                             | 3.640.514,65         | 2.278.036,61         | 883.751,54          | 478.726,49              | 0,00                |               |
| Sports Organisations (040106)                                  | 178.296,00           | 111.567,97           | 43.282,17           | 23.445,87               | 0,00                |               |
| <b>Sport (0400)</b>                                            | 0,00                 | 0,00                 | 0,00                | 0,00                    | 183.136,76          |               |
| Sport (0400)                                                   | 0,00                 | 0,00                 | 0,00                | 0,00                    | 183.136,76          |               |
| <b>Sport Facilities Management (0403)</b>                      | 9.134.930,93         | 5.301.608,54         | 2.631.948,50        | 1.201.373,89            | 2.259.928,29        | 24,74%        |
| Municipal sports centres (040301)                              | 8.903.491,41         | 5.167.829,08         | 2.564.722,66        | 1.170.939,66            | 2.259.928,29        | 25,38%        |
| Special facilities (040302)                                    | 231.439,52           | 133.779,46           | 67.225,84           | 30.434,22               | 0,00                |               |
| <b>Sporting Events (0402)</b>                                  | 8.152.439,18         | 5.101.354,26         | 1.979.041,82        | 1.072.043,11            | 253.375,22          | 3,11%         |
| City events (040203)                                           | 708.037,59           | 443.051,52           | 171.879,36          | 93.106,71               | 0,00                |               |
| Major ad-hoc sporting events (040201)                          | 1.720.422,35         | 1.076.546,99         | 417.640,38          | 226.234,98              | 142.121,98          | 8,26%         |
| Major events in the city's calendar (040202)                   | 5.723.979,25         | 3.581.755,75         | 1.389.522,08        | 752.701,41              | 109.983,96          | 1,92%         |
|                                                                | <b>34.155.489,26</b> | <b>20.958.116,85</b> | <b>8.705.803,22</b> | <b>4.491.569,19</b>     | <b>2.697.072,35</b> | <b>7,90%</b>  |

## SPORT (0400)

### FUNDING BY TYPE, MANAGEMENT OFFICE AND SUBPROCESS

| Type / Management Office / Subprocess                  | Total Cost           | Income Users        | Income Others     | Net Cost             |               |
|--------------------------------------------------------|----------------------|---------------------|-------------------|----------------------|---------------|
| Local Independent Bodies (2)                           | 34.036.909,69        | 2.368.009,30        | 329.063,05        | 31.339.837,34        | 92,08%        |
| Barcelona Sports Institute (IBE) (2203)                | 34.036.909,69        | 2.368.009,30        | 329.063,05        | 31.339.837,34        | 92,08%        |
| ·Generic processes Barcelona Sports Institute (IBE)    | 109.057,55           | 0,00                | 183.136,76        | 0,00                 | 0,00%         |
| Encouraging and Promoting Practising Sports            | 16.868.119,15        | 632,08              | 0,00              | 16.867.487,07        | 100,00%       |
| Sport Facilities Management                            | 8.907.293,81         | 2.257.393,26        | 2.535,03          | 6.647.365,52         | 74,63%        |
| Sporting Events                                        | 8.152.439,18         | 109.983,96          | 143.391,26        | 7.899.063,96         | 96,89%        |
| Publicly Owned Business Organisations (4)              | 118.579,57           | 0,00                | 0,00              | 118.579,57           | 100,00%       |
| Municipal Institute of Parks and Gardens (IMPJ) (5401) | 118.579,57           | 0,00                | 0,00              | 118.579,57           | 100,00%       |
| Green Spaces and Biodiversity                          | 118.579,57           | 0,00                | 0,00              | 118.579,57           | 100,00%       |
|                                                        | <b>34.155.489,26</b> | <b>2.368.009,30</b> | <b>329.063,05</b> | <b>31.458.416,91</b> | <b>92,10%</b> |

## SPORT (0400)

### FINANCING BY ACTIVITY

| Activity / Task                                         | Total Cost           | Income Users        | Income Others     | Net Cost             |               |
|---------------------------------------------------------|----------------------|---------------------|-------------------|----------------------|---------------|
| Encouragement and promotion of practising sports (0401) | 16.868.119,15        | 632,08              | 0,00              | 16.867.487,07        | 100,00%       |
| Holiday campaigns (040104)                              | 223.200,48           | 0,00                | 0,00              | 223.200,48           | 100,00%       |
| Programmes for organisations (040102)                   | 3.969.658,98         | 0,00                | 0,00              | 3.969.658,98         | 100,00%       |
| Promoting sport (040103)                                | 178.296,00           | 0,00                | 0,00              | 178.296,00           | 100,00%       |
| Sport for school-age children (040101)                  | 8.678.153,04         | 632,08              | 0,00              | 8.677.520,96         | 99,99%        |
| Sport, health and society (040105)                      | 3.640.514,65         | 0,00                | 0,00              | 3.640.514,65         | 100,00%       |
| Sports Organisations (040106)                           | 178.296,00           | 0,00                | 0,00              | 178.296,00           | 100,00%       |
| <b>Sport (0400)</b>                                     | <b>0,00</b>          | <b>0,00</b>         | <b>183.136,76</b> | <b>0,00</b>          | <b>0,00%</b>  |
| Sport (0400)                                            | 0,00                 | 0,00                | 183.136,76        | 0,00                 | 0,00%         |
| <b>Sport Facilities Management (0403)</b>               | <b>9.134.930,93</b>  | <b>2.257.393,26</b> | <b>2.535,03</b>   | <b>6.875.002,64</b>  | <b>75,26%</b> |
| Municipal sports centres (040301)                       | 8.903.491,41         | 2.257.393,26        | 2.535,03          | 6.643.563,12         | 74,62%        |
| Special facilities (040302)                             | 231.439,52           | 0,00                | 0,00              | 231.439,52           | 100,00%       |
| <b>Sporting Events (0402)</b>                           | <b>8.152.439,18</b>  | <b>109.983,96</b>   | <b>143.391,26</b> | <b>7.899.063,96</b>  | <b>96,89%</b> |
| City events (040203)                                    | 708.037,59           | 0,00                | 0,00              | 708.037,59           | 100,00%       |
| Major ad-hoc sporting events (040201)                   | 1.720.422,35         | 0,00                | 142.121,98        | 1.578.300,37         | 91,74%        |
| Major events in the city's calendar (040202)            | 5.723.979,25         | 109.983,96          | 0,00              | 5.613.995,29         | 98,08%        |
|                                                         | <b>34.155.489,26</b> | <b>2.368.009,30</b> | <b>329.063,05</b> | <b>31.458.416,91</b> | <b>92,10%</b> |

