

Cost Report 2024

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	269,15	0,00%	91.200,71	0,00%	0,30%	
Cleaning	88.715,83	0,18%	51.895.814,55	1,58%	0,17%	
Depreciation	5.078.618,75	10,29%	132.882.194,01	4,05%	3,82%	
External contracts	7.209.982,91	14,61%	891.966.837,52	27,19%	0,81%	
Financial expenses	633.418,82	1,28%	33.476.811,59	1,02%	1,89%	
Grants and Transfers	23.398.090,43	47,42%	587.400.309,71	17,90%	3,98%	
Human Resources	0,00	0,00%	109.714,04	0,00%	0,00%	
Human Resources: Company social contributions	1.230.564,05	2,49%	238.937.154,87	7,28%	0,52%	
Human Resources: Compensation	0,00	0,00%	1.215.853,23	0,04%	0,00%	
Human Resources: Compensation for the service	3.163,36	0,01%	585.084,54	0,02%	0,54%	
Human Resources: Other social costs	40.758,12	0,08%	16.282.024,11	0,50%	0,25%	
Human Resources: Political: Wages and salaries	46.651,59	0,09%	13.462.515,10	0,41%	0,35%	
Human Resources: Transportation of personnel	8.733,12	0,02%	580.586,90	0,02%	1,50%	
Human Resources: Wages and salaries	4.894.447,68	9,92%	776.100.324,22	23,66%	0,63%	
Leases and rents	361.374,87	0,73%	54.649.444,16	1,67%	0,66%	
Maintenance, repairs and conservation	704.391,24	1,43%	103.748.963,48	3,16%	0,68%	
Notifications	117.891,36	0,24%	7.718.649,86	0,24%	1,53%	
Other expenses	603.117,31	1,22%	211.886.400,61	6,46%	0,28%	
Publicity and propaganda	2.481.232,18	5,03%	24.174.440,82	0,74%	10,26%	
Purchase of materials and perishable goods	15.043,80	0,03%	28.155.913,46	0,86%	0,05%	
Studies and technical works	117.465,29	0,24%	19.412.263,29	0,59%	0,61%	
Subsidies Trade Union Platform	9.096,22	0,02%	538.500,00	0,02%	1,69%	
Supplies: Electricity	1.217.988,60	2,47%	23.899.517,14	0,73%	5,10%	
Supplies: Gas	656.533,56	1,33%	4.547.512,95	0,14%	14,44%	
Supplies: Other	153.462,09	0,31%	34.380.787,83	1,05%	0,45%	
Supplies: Telephone and data	32.901,15	0,07%	5.083.136,64	0,15%	0,65%	
Supplies: Water	210.414,41	0,43%	5.547.274,70	0,17%	3,79%	
Taxes	3.044,47	0,01%	2.590.537,84	0,08%	0,12%	

SPORT (0400)**NATURE OF COST**

Nature	Process Cost	% Cost	City Cost	% Cost	Process vs City	% Process % City
Transports	24.014,49	0,05%	9.475.380,32	0,29%	0,25%	
	49.341.384,87	100,00%	3.280.795.148,20	100,00%		

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
City Council (0)	1.939.575,40	3,93%	1.939.566,82	4,40%	100,00%	8,58	0,00%	0,00%
Area Manager's Office for Social Rights, Health, Cooperation and Community (2000)	42,89	0,00%	34,31	0,00%	80,00%	8,58	0,00%	20,00%
·Generic processes Social Rights	42,89	0,00%	34,31	0,00%	80,00%	8,58	0,00%	20,00%
Area Manager's Office for Culture, Education, Science and Community (9000)	1.939.532,51	3,93%	1.939.532,51	4,40%	100,00%	0,00	0,00%	0,00%
·Generic processes Culture, Education, Science and Community	1.939.532,51	3,93%	1.939.532,51	4,40%	100,00%	0,00	0,00%	0,00%
Local Independent Bodies (2)	47.167.950,22	95,60%	41.908.010,49	95,07%	88,85%	5.259.939,72	100,00%	11,15%
Barcelona Sports Institute (IBE) (2203)	47.167.950,22	95,60%	41.908.010,49	95,07%	88,85%	5.259.939,72	100,00%	11,15%
·Generic processes Barcelona Sports Institute (IBE)	6.853.393,21	13,89%	6.137.866,13	13,92%	89,56%	715.527,08	13,60%	10,44%
Encouraging and Promoting Practising Sports	24.536.937,23	49,73%	20.042.748,91	45,47%	81,68%	4.494.188,32	85,44%	18,32%
Sport Facilities Management	15.777.619,77	31,98%	15.727.395,45	35,68%	99,68%	50.224,32	0,95%	0,32%
Publicly Owned Business Organisations (4)	233.859,25	0,47%	233.859,25	0,53%	100,00%	0,00	0,00%	0,00%
Municipal Institute of Parks and Gardens (IMPJ) (5401)	233.859,25	0,47%	233.859,25	0,53%	100,00%	0,00	0,00%	0,00%
·Generic processes Municipal Institute of Parks and Gardens (IMPJ)	233.859,25	0,47%	233.859,25	0,53%	100,00%	0,00	0,00%	0,00%
	49.341.384,87	100,00%	44.081.436,57	100,00%	89,34%	5.259.948,30	100,00%	10,66%

*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

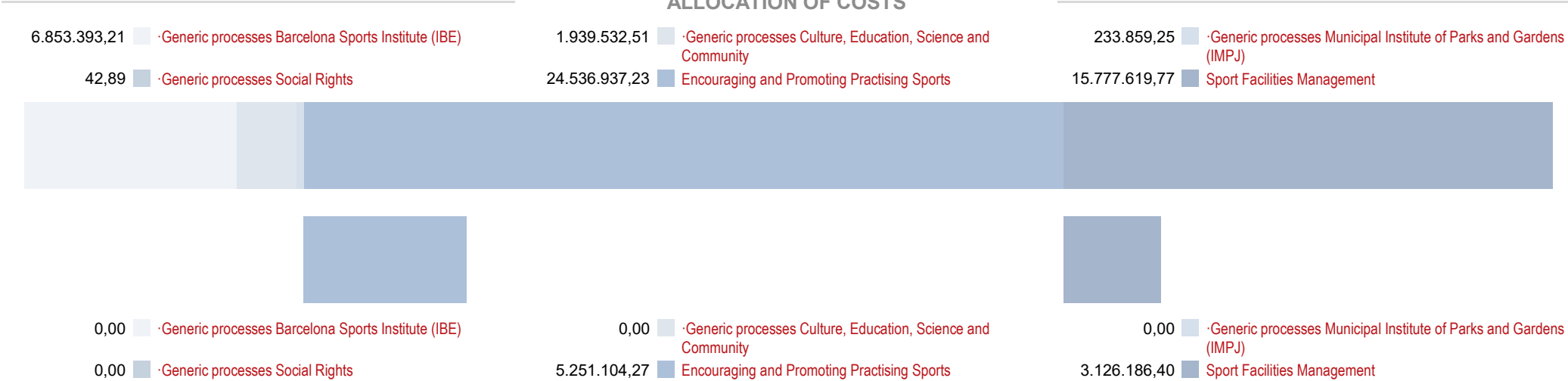
Type / Management Office / Subprocess	Subprocess Cost	Citizen Cost	Mandatory* Cost	Citizen Cost	Non Mandatory Cost	Citizen Cost
City Council (0)	1.939.575,40	1,15	1.939.566,82	1,15	8,58	0,00
Area Manager's Office for Social Rights, Health, Cooperation and Community (2000)	42,89	0,00	34,31	0,00	8,58	0,00
·Generic processes Social Rights	42,89	0,00	34,31	0,00	8,58	0,00
Area Manager's Office for Culture, Education, Science and Community (9000)	1.939.532,51	1,15	1.939.532,51	1,15	0,00	0,00
·Generic processes Culture, Education, Science and Community	1.939.532,51	1,15	1.939.532,51	1,15	0,00	0,00
Local Independent Bodies (2)	47.167.950,22	27,97	41.908.010,49	24,85	5.259.939,72	3,12
Barcelona Sports Institute (IBE) (2203)	47.167.950,22	27,97	41.908.010,49	24,85	5.259.939,72	3,12
·Generic processes Barcelona Sports Institute (IBE)	6.853.393,21	4,06	6.137.866,13	3,64	715.527,08	0,42
Encouraging and Promoting Practising Sports	24.536.937,23	14,55	20.042.748,91	11,89	4.494.188,32	2,67
Sport Facilities Management	15.777.619,77	9,36	15.727.395,45	9,33	50.224,32	0,03
Publicly Owned Business Organisations (4)	233.859,25	0,14	233.859,25	0,14	0,00	0,00
Municipal Institute of Parks and Gardens (IMPJ) (5401)	233.859,25	0,14	233.859,25	0,14	0,00	0,00
·Generic processes Municipal Institute of Parks and Gardens (IMPJ)	233.859,25	0,14	233.859,25	0,14	0,00	0,00
	49.341.384,87	29,26	44.081.436,57	26,14	5.259.948,30	3,12

Population: 1.686.208

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 / Management Office / Subprocess	Total Cost	Direct Cost	Cost Indirect	Structure Indirect Cost	Income	Coverage Rate
City Council (0)	1.939.575,40	1.515.035,90	135.505,96	289.033,54	0,00	
Area Manager's Office for Social Rights, Health, Cooperation and Community (2000)	42,89	35,90	1,07	5,91	0,00	
·Generic processes Social Rights	42,89	35,90	1,07	5,91	0,00	
Area Manager's Office for Culture, Education, Science and Community (9000)	1.939.532,51	1.515.000,00	135.504,89	289.027,63	0,00	
·Generic processes Culture, Education, Science and Community	1.939.532,51	1.515.000,00	135.504,89	289.027,63	0,00	
Local Independent Bodies (2)	47.167.950,22	34.027.416,15	7.306.878,98	5.833.655,09	8.377.290,67	17,76%
Barcelona Sports Institute (IBE) (2203)	47.167.950,22	34.027.416,15	7.306.878,98	5.833.655,09	8.377.290,67	17,76%
·Generic processes Barcelona Sports Institute (IBE)	6.853.393,21	5.031.591,12	974.185,61	847.616,49	0,00	
Encouraging and Promoting Practising Sports	24.536.937,23	17.779.390,80	3.722.858,08	3.034.688,34	5.251.104,27	21,40%
Sport Facilities Management	15.777.619,77	11.216.434,23	2.609.835,28	1.951.350,26	3.126.186,40	19,81%
Publicly Owned Business Organisations (4)	233.859,25	157.961,73	44.899,85	30.997,68	0,00	
Municipal Institute of Parks and Gardens (IMPJ) (5401)	233.859,25	157.961,73	44.899,85	30.997,68	0,00	
·Generic processes Municipal Institute of Parks and Gardens (IMPJ)	233.859,25	157.961,73	44.899,85	30.997,68	0,00	
	49.341.384,87	35.700.413,78	7.487.284,78	6.153.686,30	8.377.290,67	16,98%

SPORT (0400)

COSTS, REVENUE AND COVERAGE RATE BY ACTIVITY

Activity / Task	Total Cost	Direct Cost	Cost Indirect	Structure Indirect Cost	Income	Coverage Rate
Encouragement and promotion of practising sports (0401)	8.766.580,50	6.344.716,96	1.337.626,97	1.084.236,57	0,00	
Holiday campaigns (040104)	1.753.316,10	1.268.943,39	267.525,39	216.847,31	0,00	
Programmes for organisations (040102)	1.753.316,10	1.268.943,39	267.525,39	216.847,31	0,00	
Sport for school-age children (040101)	1.753.316,10	1.268.943,39	267.525,39	216.847,31	0,00	
Sport, health and society (040105)	1.753.316,10	1.268.943,39	267.525,39	216.847,31	0,00	
Sports Organisations (040106)	1.753.316,10	1.268.943,39	267.525,39	216.847,31	0,00	
Sport (0400)	0,00	0,00	0,00	0,00	62.700,89	
Sport (0400)	0,00	0,00	0,00	0,00	62.700,89	
Sport Facilities Management (0403)	16.907.043,28	12.051.645,12	2.762.288,10	2.093.110,06	3.126.186,40	18,49%
Municipal sportive installations (040301)	10.097.704,30	7.219.615,44	1.627.146,82	1.250.942,03	3.126.186,40	30,96%
Other equipments (040303)	6.809.338,98	4.832.029,67	1.135.141,27	842.168,03	0,00	
Sporting Events (0402)	23.667.761,09	17.304.051,71	3.387.369,71	2.976.339,67	5.188.403,38	21,92%
City events (040203)	10.864.114,29	7.894.525,85	1.625.932,41	1.343.656,02	2.594.201,69	23,88%
Major ad-hoc sporting events (040201)	12.803.646,80	9.409.525,85	1.761.437,30	1.632.683,65	2.594.201,69	20,26%
	49.341.384,87	35.700.413,78	7.487.284,78	6.153.686,30	8.377.290,67	16,98%

SPORT (0400)

FUNDING BY TYPE, MANAGEMENT OFFICE AND SUBPROCESS

Type / Management Office / Subprocess	Total Cost	Income Users	Income Others	Net Cost	
City Council (0)	1.939.575,40	0,00	0,00	1.939.575,40	100,00%
Area Manager's Office for Social Rights, Health, Cooperation and Community (2000)	42,89	0,00	0,00	42,89	100,00%
·Generic processes Social Rights	42,89	0,00	0,00	42,89	100,00%
Area Manager's Office for Culture, Education, Science and Community (9000)	1.939.532,51	0,00	0,00	1.939.532,51	100,00%
·Generic processes Culture, Education, Science and Community	1.939.532,51	0,00	0,00	1.939.532,51	100,00%
Local Independent Bodies (2)	47.167.950,22	0,00	8.377.290,67	38.790.659,55	82,24%
Barcelona Sports Institute (IBE) (2203)	47.167.950,22	0,00	8.377.290,67	38.790.659,55	82,24%
·Generic processes Barcelona Sports Institute (IBE)	6.853.393,21	0,00	0,00	6.853.393,21	100,00%
Encouraging and Promoting Practising Sports	24.536.937,23	0,00	5.251.104,27	19.285.832,96	78,60%
Sport Facilities Management	15.777.619,77	0,00	3.126.186,40	12.651.433,37	80,19%
Publicly Owned Business Organisations (4)	233.859,25	0,00	0,00	233.859,25	100,00%
Municipal Institute of Parks and Gardens (IMPJ) (5401)	233.859,25	0,00	0,00	233.859,25	100,00%
·Generic processes Municipal Institute of Parks and Gardens (IMPJ)	233.859,25	0,00	0,00	233.859,25	100,00%
	49.341.384,87	0,00	8.377.290,67	40.964.094,20	83,02%

SPORT (0400)

FINANCING BY ACTIVITY

Activity / Task	Total Cost	Income Users	Income Others	Net Cost	
Encouragement and promotion of practising sports (0401)	8.766.580,50	0,00	0,00	8.766.580,50	100,00%
Holiday campaigns (040104)	1.753.316,10	0,00	0,00	1.753.316,10	100,00%
Programmes for organisations (040102)	1.753.316,10	0,00	0,00	1.753.316,10	100,00%
Sport for school-age children (040101)	1.753.316,10	0,00	0,00	1.753.316,10	100,00%
Sport, health and society (040105)	1.753.316,10	0,00	0,00	1.753.316,10	100,00%
Sports Organisations (040106)	1.753.316,10	0,00	0,00	1.753.316,10	100,00%
Sport (0400)	0,00	0,00	62.700,89	0,00	0,00%
Sport (0400)	0,00	0,00	62.700,89	0,00	0,00%
Sport Facilities Management (0403)	16.907.043,28	0,00	3.126.186,40	13.780.856,88	81,51%
Municipal sportive installations (040301)	10.097.704,30	0,00	3.126.186,40	6.971.517,90	69,04%
Other equipments (040303)	6.809.338,98	0,00	0,00	6.809.338,98	100,00%
Sporting Events (0402)	23.667.761,09	0,00	5.188.403,38	18.479.357,71	78,08%
City events (040203)	10.864.114,29	0,00	2.594.201,69	8.269.912,60	76,12%
Major ad-hoc sporting events (040201)	12.803.646,80	0,00	2.594.201,69	10.209.445,11	79,74%
	49.341.384,87	0,00	8.377.290,67	40.964.094,20	83,02%

