

Cost Report 2017

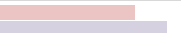
CORPORATE REPORT

CULTURE (0900)



CULTURE (0900)

NATURE OF COST

Nature	Process Cost	% Cost	City Cost	% Cost	Process vs City	% Process % City
Banking and Financial Services	0,00	0,00%	56.435,71	0,00%	0,00%	
Cleaning	2.087.534,39	1,34%	40.198.524,82	1,73%	5,19%	
Depreciation	6.233.764,06	4,00%	100.398.571,37	4,33%	6,21%	
External contracts	13.707.501,35	8,79%	649.010.805,90	27,98%	2,11%	
Financial expenses	1.573.127,36	1,01%	20.896.587,49	0,90%	7,53%	
Grants and Transfers	51.953.938,29	33,33%	449.625.917,78	19,39%	11,55%	
Human Resources	111.470,78	0,07%	163.128,83	0,01%	68,33%	
Human Resources: Company social contributions	7.986.925,99	5,12%	152.518.204,26	6,58%	5,24%	
Human Resources: Compensation	0,00	0,00%	472.868,81	0,02%	0,00%	
Human Resources: Compensation for the service	72.954,47	0,05%	359.354,08	0,02%	20,30%	
Human Resources: Other social costs	330.959,47	0,21%	7.469.278,69	0,32%	4,43%	
Human Resources: Transportation of personnel	22.852,78	0,01%	673.972,14	0,03%	3,39%	
Human Resources: Wages and salaries	30.167.446,15	19,36%	553.504.556,40	23,86%	5,45%	
Leases and rents	4.051.793,20	2,60%	36.814.513,57	1,59%	11,01%	
Maintenance, repairs and conservation	4.769.648,89	3,06%	76.093.073,01	3,28%	6,27%	
Notifications	499.100,41	0,32%	6.267.734,80	0,27%	7,96%	
Other expenses	27.642.732,68	17,74%	131.430.052,68	5,67%	21,03%	
Publicity and propaganda	92.056,37	0,06%	546.476,98	0,02%	16,85%	
Purchase of materials and perishable goods	630.889,06	0,40%	8.399.933,31	0,36%	7,51%	
Studies and technical works	678.521,01	0,44%	18.324.594,37	0,79%	3,70%	
Supplies: Electricity	2.581.181,63	1,66%	23.367.147,91	1,01%	11,05%	
Supplies: Gas	199.412,45	0,13%	4.209.583,63	0,18%	4,74%	
Supplies: Other	75.497,77	0,05%	22.774.067,40	0,98%	0,33%	
Supplies: Telephone and data	213.849,84	0,14%	6.245.043,25	0,27%	3,42%	
Supplies: Water	73.625,56	0,05%	6.153.142,32	0,27%	1,20%	
Taxes	40.171,17	0,03%	3.242.000,57	0,14%	1,24%	
Transports	64.639,27	0,04%	100.662,44	0,00%	64,21%	
	155.861.594,40	100,00%	2.319.316.232,53	100,00%		

CULTURE (0900)

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)	1.496.181,51	0,96%	1.496.181,51	1,02%	100,00%	0,00	0,00%	0,00%
Manager's Office for Enterprise, Culture and Innovation (9000)	1.496.181,51	0,96%	1.496.181,51	1,02%	100,00%	0,00	0,00%	0,00%
Enterprise and Tourism	1.496.181,51	0,96%	1.496.181,51	1,02%	100,00%	0,00	0,00%	0,00%
Consortiums (3)	15.830.858,13	10,16%	15.830.858,13	10,76%	100,00%	0,00	0,00%	0,00%
Barcelona Libraries Consortium (CBB) (9301)	15.830.858,13	10,16%	15.830.858,13	10,76%	100,00%	0,00	0,00%	0,00%
·Generic processes Barcelona Libraries Consortium (CBB)	15.830.858,13	10,16%	15.830.858,13	10,76%	100,00%	0,00	0,00%	0,00%
Publicly Owned Business Organisations (4)	138.534.554,76	88,88%	129.754.922,11	88,22%	93,66%	8.779.632,66	100,00%	6,34%
Barcelona Institute of Culture (ICUB). (9400)	138.534.554,76	88,88%	129.754.922,11	88,22%	93,66%	8.779.632,66	100,00%	6,34%
·Generic processes Barcelona Institute of Culture (ICUB)	2.674.165,99	1,72%	2.478.704,41	1,69%	92,69%	195.461,59	2,23%	7,31%
Creativity and Innovation	10.026.769,33	6,43%	8.113.535,26	5,52%	80,92%	1.913.234,06	21,79%	19,08%
Heritage, Museums and Archives	61.539.520,46	39,48%	61.539.520,46	41,84%	100,00%	0,00	0,00%	0,00%
Local and community culture	37.483.293,51	24,05%	37.483.293,51	25,48%	100,00%	0,00	0,00%	0,00%
Promotion of Cultural Sectors	26.810.805,48	17,20%	20.139.868,47	13,69%	75,12%	6.670.937,01	75,98%	24,88%
	155.861.594,40	100,00%	147.081.961,74	100,00%	94,37%	8.779.632,66	100,00%	5,63%

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

CULTURE (0900)

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)	1.496.181,51	0,92	1.496.181,51	0,92	0,00	0,00
Manager's Office for Enterprise, Culture and Innovation (9000)	1.496.181,51	0,92	1.496.181,51	0,92	0,00	0,00
Enterprise and Tourism	1.496.181,51	0,92	1.496.181,51	0,92	0,00	0,00
Consortiums (3)	15.830.858,13	9,77	15.830.858,13	9,77	0,00	0,00
Barcelona Libraries Consortium (CBB) (9301)	15.830.858,13	9,77	15.830.858,13	9,77	0,00	0,00
·Generic processes Barcelona Libraries Consortium (CBB)	15.830.858,13	9,77	15.830.858,13	9,77	0,00	0,00
Publicly Owned Business Organisations (4)	138.534.554,76	85,47	129.754.922,11	80,06	8.779.632,66	5,42
Barcelona Institute of Culture (ICUB). (9400)	138.534.554,76	85,47	129.754.922,11	80,06	8.779.632,66	5,42
·Generic processes Barcelona Institute of Culture (ICUB)	2.674.165,99	1,65	2.478.704,41	1,53	195.461,59	0,12
Creativity and Innovation	10.026.769,33	6,19	8.113.535,26	5,01	1.913.234,06	1,18
Heritage, Museums and Archives	61.539.520,46	37,97	61.539.520,46	37,97	0,00	0,00
Local and community culture	37.483.293,51	23,13	37.483.293,51	23,13	0,00	0,00
Promotion of Cultural Sectors	26.810.805,48	16,54	20.139.868,47	12,43	6.670.937,01	4,12
	155.861.594,40	96,16	147.081.961,74	90,75	8.779.632,66	5,42

Population: 1.620.809

CULTURE (0900)

COSTS AND INCOME BY SUBPROCESS

ALLOCATION OF COSTS

2.674.165,99 · Generic processes Barcelona Institute of Culture (ICUB)
 1.496.181,51 Enterprise and Tourism
 26.810.805,48 Promotion of Cultural Sectors

15.830.858,13 · Generic processes Barcelona Libraries Consortium (CBB)
 61.539.520,46 Heritage, Museums and Archives

10.026.769,33 Creativity and Innovation
 37.483.293,51 Local and community culture



648.176,75 · Generic processes Barcelona Institute of Culture (ICUB)
 0,00 Enterprise and Tourism
 148.483,69 Promotion of Cultural Sectors

0,00 · Generic processes Barcelona Libraries Consortium (CBB)
 4.735.800,32 Heritage, Museums and Archives

453.002,84 Creativity and Innovation
 2.192.100,27 Local and community culture

ALLOCATION OF INCOME

CULTURE (0900)

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)	1.496.181,51	1.274.935,09	2.124,26	219.122,16	0,00	
Manager's Office for Enterprise, Culture and Innovation (9000)	1.496.181,51	1.274.935,09	2.124,26	219.122,16	0,00	
Enterprise and Tourism	1.496.181,51	1.274.935,09	2.124,26	219.122,16	0,00	
Consortiums (3)	15.830.858,13	13.297.250,01	572.537,56	1.961.070,55	0,00	
Barcelona Libraries Consortium (CBB) (9301)	15.830.858,13	13.297.250,01	572.537,56	1.961.070,55	0,00	
·Generic processes Barcelona Libraries Consortium (CBB)	15.830.858,13	13.297.250,01	572.537,56	1.961.070,55	0,00	
Publicly Owned Business Organisations (4)	138.534.554,76	42.190.692,45	77.100.148,34	19.243.713,97	8.177.563,87	5,90%
Barcelona Institute of Culture (ICUB). (9400)	138.534.554,76	42.190.692,45	77.100.148,34	19.243.713,97	8.177.563,87	5,90%
·Generic processes Barcelona Institute of Culture (ICUB)	2.674.165,99	1.197.304,20	1.105.395,73	371.466,06	648.176,75	24,24%
Creativity and Innovation	10.026.769,33	3.028.477,11	5.605.482,45	1.392.809,77	453.002,84	4,52%
Heritage, Museums and Archives	61.539.520,46	14.685.420,92	38.305.698,51	8.548.401,02	4.735.800,32	7,70%
Local and community culture	37.483.293,51	12.648.575,32	19.627.946,64	5.206.771,55	2.192.100,27	5,85%
Promotion of Cultural Sectors	26.810.805,48	10.630.914,90	12.455.625,01	3.724.265,57	148.483,69	0,55%
	155.861.594,40	56.762.877,55	77.674.810,16	21.423.906,68	8.177.563,87	5,25%

CULTURE (0900)

COSTS, REVENUE AND COVERAGE RATE BY ACTIVITY

Activity / Task	Total Cost	Direct Cost	Cost Indirect	Structure Indirect Cost	Income	Coverage Rate
Cross-departmental programmes (0902)	10.901.607,01	4.083.819,78	5.303.454,53	1.514.332,71	300.000,00	2,75%
Activities and coordination of civic centres (090201)	2.541.154,90	981.154,33	1.207.010,96	352.989,61	0,00	
Activities and coordination of creation factories (090202)	6.723.540,57	2.448.448,48	3.341.130,95	933.961,15	300.000,00	4,46%
Activities and coordination of science programmes (090203)	1.636.911,54	654.216,97	755.312,62	227.381,95	0,00	
Cultural and outreach activities (0907)	15.499,17	3.453,53	9.892,67	2.152,98	309.821,89	1998,96%
Courses and workshops (090703)	14.206,95	3.165,60	9.067,88	1.973,47	0,00	
Enhancing culture (090701)	646,11	143,97	412,39	89,75	0,00	
Hiring areas (090702)	646,11	143,97	412,39	89,75	309.821,89	47951,80%
Culture (0900)	0,00	0,00	0,00	0,00	418.056,01	
Culture (0900)	0,00	0,00	0,00	0,00	418.056,01	
Festivals (0903)	22.767.591,02	7.842.720,07	11.762.244,78	3.162.626,18	948.243,11	4,16%
City festivals (090301)	22.675.071,37	7.810.573,54	11.714.723,47	3.149.774,35	948.243,11	4,18%
District festivals (090302)	92.519,65	32.146,52	47.521,30	12.851,82	0,00	
Festivals (0904)	16.615.655,21	5.655.854,12	8.651.734,94	2.308.066,15	1.340.029,14	8,06%
Literary festivals (090401)	3.668.800,11	1.352.825,85	1.806.344,44	509.629,82	123.254,63	3,36%
Performing arts and music festivals (090402)	12.527.674,55	4.134.173,05	6.653.293,18	1.740.208,33	1.081.554,87	8,63%
Science and technology festivals (090403)	419.180,55	168.855,23	192.097,32	58.228,00	135.219,64	32,26%
Institutional recognition (0906)	1.033.310,86	433.163,25	456.611,30	143.536,31	0,00	
Awards (090601)	987.512,11	414.991,77	435.345,90	137.174,44	0,00	
Awards and other forms of recognition (090602)	45.798,75	18.171,49	21.265,40	6.361,86	0,00	
Libraries (0908)	16.223.940,03	13.632.205,30	573.095,66	2.018.639,07	0,00	
Activities and coordination of libraries (090801)	16.223.940,03	13.632.205,30	573.095,66	2.018.639,07	0,00	
Museums, factories and exhibition venues (0905)	70.999.533,20	18.066.415,52	43.062.311,52	9.870.806,17	4.639.915,37	6,54%
Consultation service (090504)	4.175.803,01	1.485.073,48	2.104.143,12	586.586,41	13.599,86	0,33%
Cultural activities (090503)	20.188.177,68	5.150.308,23	12.233.098,88	2.804.770,57	462.764,22	2,29%
Permanent exhibitions (090501)	21.770.048,72	5.391.521,40	13.354.020,43	3.024.506,89	3.336.224,74	15,32%
Resource digitalisation (090505)	5.778.577,97	1.219.786,70	3.755.645,61	803.145,66	0,00	
Temporary exhibitions (090502)	19.086.925,83	4.819.725,71	11.615.403,48	2.651.796,63	501.176,57	2,63%
Promoting cultural activities (0901)	17.304.457,90	7.045.245,99	7.855.464,78	2.403.747,13	221.498,35	1,28%
Promoting dance (090104)	500.760,41	196.366,39	234.833,83	69.560,19	25.000,00	4,99%
Promoting heritage, memory and history (090107)	1.118.265,33	466.996,13	495.931,94	155.337,26	0,00	
Promoting literature (090106)	956.509,75	392.400,25	431.241,57	132.867,93	0,00	
Promoting music (090102)	2.685.470,61	1.109.945,15	1.202.489,09	373.036,38	0,00	
Promoting scientific and technological innovation (090109)	872.516,46	344.979,71	406.336,25	121.200,50	0,00	

CULTURE (0900)

COSTS, REVENUE AND COVERAGE RATE BY ACTIVITY

Activity / Task	Total Cost	Direct Cost	Cost Indirect	Structure Indirect Cost	Income	Coverage Rate
Promoting the circus (090103)	138.121,54	57.598,00	61.337,20	19.186,34	0,00	
Promoting the cultural sector (090101)	2.845.688,59	1.139.230,99	1.311.165,49	395.292,12	0,00	
Promoting the performing arts (090110)	2.341.308,54	976.348,00	1.039.731,41	325.229,12	0,00	
Promoting the theatre (090105)	2.642.006,69	1.101.742,00	1.173.265,85	366.998,84	0,00	
Promoting traditional culture (090108)	3.203.809,98	1.259.639,37	1.499.132,16	445.038,44	157,70	0,00%
	155.861.594,40	56.762.877,55	77.674.810,16	21.423.906,68	8.177.563,87	5,25%

CULTURE (0900)

FUNDING BY TYPE, MANAGEMENT OFFICE AND SUBPROCESS

Type / Management Office / Subprocess	Total Cost	Income Users	Income Others	Net Cost	
City Council (0)	1.496.181,51	0,00	0,00	1.496.181,51	100,00%
Manager's Office for Enterprise, Culture and Innovation (9000)	1.496.181,51	0,00	0,00	1.496.181,51	100,00%
Enterprise and Tourism	1.496.181,51	0,00	0,00	1.496.181,51	100,00%
Consortiums (3)	15.830.858,13	0,00	0,00	15.830.858,13	100,00%
Barcelona Libraries Consortium (CBB) (9301)	15.830.858,13	0,00	0,00	15.830.858,13	100,00%
·Generic processes Barcelona Libraries Consortium (CBB)	15.830.858,13	0,00	0,00	15.830.858,13	100,00%
Publicly Owned Business Organisations (4)	138.534.554,76	4.235.577,62	3.941.986,25	130.356.990,89	94,10%
Barcelona Institute of Culture (ICUB). (9400)	138.534.554,76	4.235.577,62	3.941.986,25	130.356.990,89	94,10%
·Generic processes Barcelona Institute of Culture (ICUB)	2.674.165,99	14.674,51	633.502,24	2.025.989,24	75,76%
Creativity and Innovation	10.026.769,33	38.892,61	414.110,23	9.573.766,49	95,48%
Heritage, Museums and Archives	61.539.520,46	3.429.151,91	1.306.648,41	56.803.720,14	92,30%
Local and community culture	37.483.293,51	691.894,65	1.500.205,62	35.291.193,24	94,15%
Promotion of Cultural Sectors	26.810.805,48	60.963,94	87.519,75	26.662.321,79	99,45%
	155.861.594,40	4.235.577,62	3.941.986,25	147.684.030,53	94,75%

CULTURE (0900)

FINANCING BY ACTIVITY

Activity / Task	Total Cost	Income Users	Income Others	Net Cost	
Cross-departmental programmes (0902)	10.901.607,01	0,00	300.000,00	10.601.607,01	97,25%
Activities and coordination of civic centres (090201)	2.541.154,90	0,00	0,00	2.541.154,90	100,00%
Activities and coordination of creation factories (090202)	6.723.540,57	0,00	300.000,00	6.423.540,57	95,54%
Activities and coordination of science programmes (090203)	1.636.911,54	0,00	0,00	1.636.911,54	100,00%
Cultural and outreach activities (0907)	15.499,17	80.086,24	229.735,65	0,00	0,00%
Courses and workshops (090703)	14.206,95	0,00	0,00	14.206,95	100,00%
Enhancing culture (090701)	646,11	0,00	0,00	646,11	100,00%
Hiring areas (090702)	646,11	80.086,24	229.735,65	0,00	0,00%
Culture (0900)	0,00	13.625,99	404.430,02	0,00	0,00%
Culture (0900)	0,00	13.625,99	404.430,02	0,00	0,00%
Festivals (0903)	22.767.591,02	0,00	948.243,11	21.819.347,91	95,84%
City festivals (090301)	22.675.071,37	0,00	948.243,11	21.726.828,26	95,82%
District festivals (090302)	92.519,65	0,00	0,00	92.519,65	100,00%
Festivals (0904)	16.615.655,21	691.894,65	648.134,49	15.275.626,07	91,94%
Literary festivals (090401)	3.668.800,11	6.093,78	117.160,85	3.545.545,48	96,64%
Performing arts and music festivals (090402)	12.527.674,55	685.800,87	395.754,00	11.446.119,68	91,37%
Science and technology festivals (090403)	419.180,55	0,00	135.219,64	283.960,91	67,74%
Institutional recognition (0906)	1.033.310,86	0,00	0,00	1.033.310,86	100,00%
Awards (090601)	987.512,11	0,00	0,00	987.512,11	100,00%
Awards and other forms of recognition (090602)	45.798,75	0,00	0,00	45.798,75	100,00%
Libraries (0908)	16.223.940,03	0,00	0,00	16.223.940,03	100,00%
Activities and coordination of libraries (090801)	16.223.940,03	0,00	0,00	16.223.940,03	100,00%
Museums, factories and exhibition venues (0905)	70.999.533,20	3.449.738,05	1.190.177,32	66.359.617,83	93,46%
Consultation service (090504)	4.175.803,01	13.599,86	0,00	4.162.203,15	99,67%
Cultural activities (090503)	20.188.177,68	424.301,18	38.463,04	19.725.413,46	97,71%
Permanent exhibitions (090501)	21.770.048,72	2.923.442,59	412.782,15	18.433.823,98	84,68%
Resource digitalisation (090505)	5.778.577,97	0,00	0,00	5.778.577,97	100,00%
Temporary exhibitions (090502)	19.086.925,83	88.394,42	412.782,15	18.585.749,26	97,37%
Promoting cultural activities (0901)	17.304.457,90	232,69	221.265,66	17.082.959,55	98,72%
Promoting dance (090104)	500.760,41	0,00	25.000,00	475.760,41	95,01%
Promoting heritage, memory and history (090107)	1.118.265,33	0,00	0,00	1.118.265,33	100,00%
Promoting literature (090106)	956.509,75	0,00	0,00	956.509,75	100,00%
Promoting music (090102)	2.685.470,61	0,00	0,00	2.685.470,61	100,00%

CULTURE (0900)

FINANCING BY ACTIVITY

Activity / Task	Total Cost	Income Users	Income Others	Net Cost	
Promoting scientific and technological innovation (090109)	872.516,46	0,00	0,00	872.516,46	100,00%
Promoting the circus (090103)	138.121,54	0,00	0,00	138.121,54	100,00%
Promoting the cultural sector (090101)	2.845.688,59	0,00	0,00	2.845.688,59	100,00%
Promoting the performing arts (090110)	2.341.308,54	0,00	0,00	2.341.308,54	100,00%
Promoting the theatre (090105)	2.642.006,69	0,00	0,00	2.642.006,69	100,00%
Promoting traditional culture (090108)	3.203.809,98	157,70	0,00	3.203.652,28	100,00%
	155.861.594,40	4.235.577,62	3.941.986,25	147.684.030,53	94,75%

