

Cost Report 2019

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%	116.670,97	0,00%	0,00%	
Cleaning	2.306.892,08	1,45%	44.826.068,05	1,80%	5,15%	
Depreciation	7.125.922,68	4,48%	107.906.337,91	4,32%	6,60%	
External contracts	14.767.292,40	9,29%	676.042.192,58	27,07%	2,18%	
Financial expenses	1.188.582,47	0,75%	15.079.706,89	0,60%	7,88%	
Grants and Transfers	50.094.175,92	31,50%	468.397.931,82	18,76%	10,69%	
Human Resources	136.880,88	0,09%	136.880,88	0,01%	100,00%	
Human Resources: Company social contributions	9.286.484,59	5,84%	184.977.844,91	7,41%	5,02%	
Human Resources: Compensation	141,21	0,00%	599.974,30	0,02%	0,02%	
Human Resources: Compensation for the service	56.500,34	0,04%	401.076,49	0,02%	14,09%	
Human Resources: Other social costs	197.463,44	0,12%	8.597.310,59	0,34%	2,30%	
Human Resources: Transportation of personnel	22.957,11	0,01%	688.393,46	0,03%	3,33%	
Human Resources: Wages and salaries	32.601.761,99	20,50%	614.323.854,38	24,60%	5,31%	
Leases and rents	3.654.242,19	2,30%	35.246.129,59	1,41%	10,37%	
Maintenance, repairs and conservation	4.199.075,03	2,64%	73.221.513,93	2,93%	5,73%	
Notifications	571.953,50	0,36%	7.898.456,00	0,32%	7,24%	
Other expenses	23.854.360,21	15,00%	143.180.728,54	5,73%	16,66%	
Publicity and propaganda	3.576.196,97	2,25%	15.744.349,70	0,63%	22,71%	
Purchase of materials and perishable goods	770.615,76	0,48%	8.829.055,07	0,35%	8,73%	
Studies and technical works	612.506,62	0,39%	18.015.622,27	0,72%	3,40%	
Supplies: Electricity	2.780.483,28	1,75%	26.236.268,17	1,05%	10,60%	
Supplies: Gas	169.902,31	0,11%	4.162.815,29	0,17%	4,08%	
Supplies: Other	49.895,41	0,03%	25.861.195,71	1,04%	0,19%	
Supplies: Telephone and data	192.526,16	0,12%	5.329.493,50	0,21%	3,61%	
Supplies: Water	71.672,05	0,05%	5.974.421,38	0,24%	1,20%	
Taxes	41.501,68	0,03%	3.963.161,65	0,16%	1,05%	
Transports	681.286,25	0,43%	1.493.894,06	0,06%	45,60%	
	159.011.272,53	100,00%	2.497.251.348,10	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
Consortiums (3)	19.340.850,73	12,16%	19.340.850,73	12,30%	100,00%	0,00	0,00%	0,00%
Barcelona Libraries Consortium (CBB) (9301)	19.340.850,73	12,16%	19.340.850,73	12,30%	100,00%	0,00	0,00%	0,00%
·Generic processes Barcelona Libraries Consortium (CBB)	19.340.850,73	12,16%	19.340.850,73	12,30%	100,00%	0,00	0,00%	0,00%
Publicly Owned Business Organisations (4)	139.062.295,38	87,45%	137.247.940,84	87,31%	98,70%	1.814.354,54	100,00%	1,30%
Barcelona Institute of Culture (ICUB). (9400)	139.062.295,38	87,45%	137.247.940,84	87,31%	98,70%	1.814.354,54	100,00%	1,30%
·Generic processes Barcelona Institute of Culture (ICUB)	9.442.510,13	5,94%	8.930.721,45	5,68%	94,58%	511.788,68	28,21%	5,42%
Heritage, Museums and Archives	59.763.825,81	37,58%	59.763.825,81	38,02%	100,00%	0,00	0,00%	0,00%
Local and community culture	27.056.576,71	17,02%	26.661.543,30	16,96%	98,54%	395.033,40	21,77%	1,46%
Promotion of Cultural Sectors	42.799.382,73	26,92%	41.891.850,27	26,65%	97,88%	907.532,46	50,02%	2,12%
Trading Companies (5)	608.126,42	0,38%	608.126,42	0,39%	100,00%	0,00	0,00%	0,00%
Fomento de Ciudad (FOCISA) (5504)	608.126,42	0,38%	608.126,42	0,39%	100,00%	0,00	0,00%	0,00%
·Generic processes Fomento de Ciudad, SA (FOCISA)	608.126,42	0,38%	608.126,42	0,39%	100,00%	0,00	0,00%	0,00%
	159.011.272,53	100,00%	157.196.917,98	100,00%	98,86%	1.814.354,54	100,00%	1,14%

*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

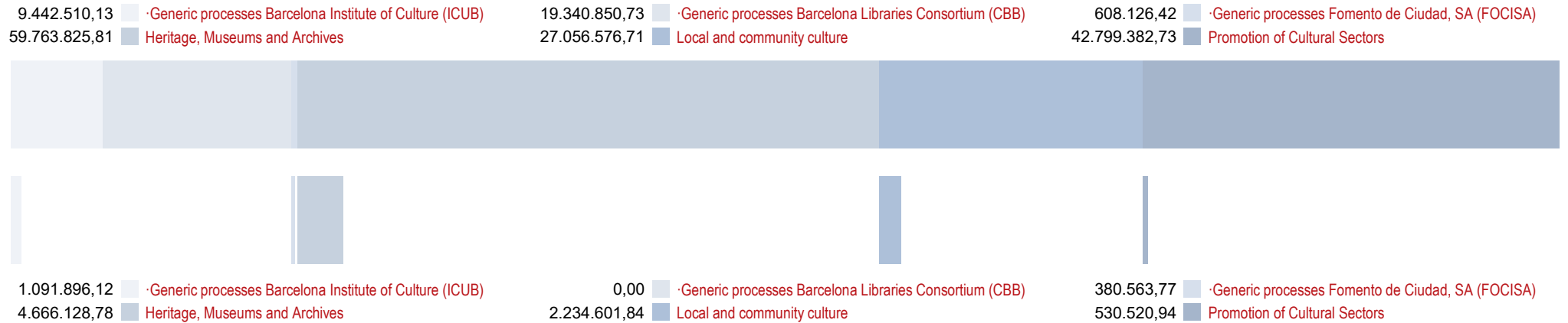
Type / Management Office / Subprocess	Subprocess Cost	Citizen Cost	Mandatory* Cost	Citizen Cost	Non Mandatory Cost	Citizen Cost
Consortiums (3)	19.340.850,73	11,82	19.340.850,73	11,82	0,00	0,00
Barcelona Libraries Consortium (CBB) (9301)	19.340.850,73	11,82	19.340.850,73	11,82	0,00	0,00
·Generic processes Barcelona Libraries Consortium (CBB)	19.340.850,73	11,82	19.340.850,73	11,82	0,00	0,00
Publicly Owned Business Organisations (4)	139.062.295,38	84,96	137.247.940,84	83,85	1.814.354,54	1,11
Barcelona Institute of Culture (ICUB). (9400)	139.062.295,38	84,96	137.247.940,84	83,85	1.814.354,54	1,11
·Generic processes Barcelona Institute of Culture (ICUB)	9.442.510,13	5,77	8.930.721,45	5,46	511.788,68	0,31
Heritage, Museums and Archives	59.763.825,81	36,51	59.763.825,81	36,51	0,00	0,00
Local and community culture	27.056.576,71	16,53	26.661.543,30	16,29	395.033,40	0,24
Promotion of Cultural Sectors	42.799.382,73	26,15	41.891.850,27	25,59	907.532,46	0,55
Trading Companies (5)	608.126,42	0,37	608.126,42	0,37	0,00	0,00
Fomento de Ciudad (FOCISA) (5504)	608.126,42	0,37	608.126,42	0,37	0,00	0,00
·Generic processes Fomento de Ciudad, SA (FOCISA)	608.126,42	0,37	608.126,42	0,37	0,00	0,00
	159.011.272,53	97,15	157.196.917,98	96,04	1.814.354,54	1,11

Population: 1.636.762

CULTURE (0900)

COSTS AND INCOME BY SUBPROCESS

ALLOCATION OF COSTS



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
Consortiums (3)	19.340.850,73	15.356.359,62	681.131,50	3.303.359,61	0,00	
Barcelona Libraries Consortium (CBB) (9301)	19.340.850,73	15.356.359,62	681.131,50	3.303.359,61	0,00	
·Generic processes Barcelona Libraries Consortium (CBB)	19.340.850,73	15.356.359,62	681.131,50	3.303.359,61	0,00	
Publicly Owned Business Organisations (4)	139.062.295,38	48.886.998,44	72.717.327,40	17.457.969,54	8.523.147,68	6,13%
Barcelona Institute of Culture (ICUB). (9400)	139.062.295,38	48.886.998,44	72.717.327,40	17.457.969,54	8.523.147,68	6,13%
·Generic processes Barcelona Institute of Culture (ICUB)	9.442.510,13	4.510.974,28	3.746.117,09	1.185.418,76	1.091.896,12	11,56%
Heritage, Museums and Archives	59.763.825,81	18.844.638,94	33.416.397,94	7.502.788,93	4.666.128,78	7,81%
Local and community culture	27.056.576,71	12.472.349,38	11.187.527,38	3.396.699,95	2.234.601,84	8,26%
Promotion of Cultural Sectors	42.799.382,73	13.059.035,84	24.367.285,00	5.373.061,89	530.520,94	1,24%
Trading Companies (5)	608.126,42	396.878,14	134.611,56	76.636,72	380.563,77	62,58%
Fomento de Ciudad (FOCISA) (5504)	608.126,42	396.878,14	134.611,56	76.636,72	380.563,77	62,58%
·Generic processes Fomento de Ciudad, SA (FOCISA)	608.126,42	396.878,14	134.611,56	76.636,72	380.563,77	62,58%
	159.011.272,53	64.640.236,20	73.533.070,46	20.837.965,86	8.903.711,45	5,60%

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)	4.246.241,64	1.545.755,17	2.167.410,58	533.075,89	58.010,00	1,37%
Activities and coordination of civic centres (090201)	3.851.558,69	1.431.066,89	1.936.964,66	483.527,14	58.010,00	1,51%
Activities and coordination of creation factories (090202)	393.645,72	114.317,32	229.909,86	49.418,54	0,00	
Educational and cultural activities (090204)	1.037,24	370,96	536,06	130,22	0,00	
Cultural and outreach activities (0907)	636.359,00	304.008,05	252.462,04	79.888,92	0,00	
Enhancing culture (090701)	636.359,00	304.008,05	252.462,04	79.888,92	0,00	
Culture (0900)	0,00	0,00	0,00	0,00	679.844,43	
Culture (0900)	0,00	0,00	0,00	0,00	679.844,43	
Festivals (0903)	17.496.173,57	7.942.048,48	7.357.644,27	2.196.480,82	1.206.769,46	6,90%
City festivals (090301)	17.010.335,55	7.722.170,23	7.152.676,91	2.135.488,41	1.206.769,46	7,09%
District festivals (090302)	485.838,02	219.878,25	204.967,36	60.992,42	0,00	
Festivals (0904)	13.914.574,23	6.548.709,00	5.619.020,68	1.746.844,55	1.439.863,88	10,35%
Literary festivals (090401)	2.568.281,90	1.191.921,53	1.053.936,62	322.423,75	157.966,83	6,15%
Performing arts and music festivals (090402)	9.925.583,51	4.739.870,59	3.939.648,81	1.246.064,10	1.281.897,05	12,92%
Science and technology festivals (090403)	1.420.708,83	616.916,89	625.435,24	178.356,69	0,00	
Institutional recognition (0906)	725.343,16	311.943,90	322.339,21	91.060,04	0,00	
Awards (090601)	721.981,14	310.504,46	320.838,71	90.637,97	0,00	
Awards and other forms of recognition (090602)	3.362,02	1.439,44	1.500,51	422,07	0,00	
Libraries (0908)	19.340.850,73	15.356.359,62	681.131,50	3.303.359,61	0,00	
Activities and coordination of libraries (090801)	19.340.850,73	15.356.359,62	681.131,50	3.303.359,61	0,00	
Museums, factories and exhibition venues (0905)	74.210.851,55	23.798.020,45	41.096.353,32	9.316.477,79	4.910.728,65	6,62%
Consultation service (090504)	5.185.067,42	1.818.118,03	2.716.012,71	650.936,68	16.998,31	0,33%
Cultural activities (090503)	23.933.438,27	7.612.053,50	13.316.765,62	3.004.619,15	511.123,73	2,14%
Permanent exhibitions (090501)	19.271.017,19	6.228.221,02	10.623.500,34	2.419.295,83	3.123.831,79	16,21%
Resource digitalisation (090505)	5.185.067,42	1.818.118,03	2.716.012,71	650.936,68	0,00	
Temporary exhibitions (090502)	20.636.261,25	6.321.509,87	11.724.061,93	2.590.689,44	205.657,72	1,00%
Promoting cultural activities (0901)	28.440.878,63	8.833.391,53	16.036.708,86	3.570.778,24	608.495,03	2,14%
Promoting dance (090104)	716.626,91	334.938,15	291.722,95	89.965,80	0,00	
Promoting heritage, memory and history (090107)	556.952,50	329.904,84	156.931,78	70.115,88	254.936,17	45,77%
Promoting literature (090106)	999.533,33	427.947,75	446.103,52	125.482,05	0,00	
Promoting music (090102)	10.687.234,13	1.235.557,45	8.109.994,47	1.341.682,21	0,00	
Promoting scientific and technological innovation (090109)	2.637.824,34	1.137.959,33	1.168.710,85	331.154,16	151.124,05	5,73%
Promoting the circus (090103)	149.574,21	64.039,83	66.756,74	18.777,64	0,00	
Promoting the cultural sector (090101)	2.923.582,29	1.167.237,40	1.389.316,49	367.028,39	76.807,21	2,63%

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 performing arts (090110)	3.439.440,61	1.472.806,15	1.534.844,88	431.789,57	0,00	
Promoting the theatre (090105)	3.095.799,13	1.325.458,83	1.381.691,69	388.648,60	0,00	
Promoting traditional culture (090108)	3.234.311,19	1.337.541,77	1.490.635,48	406.133,93	125.627,60	3,88%
	159.011.272,53	64.640.236,20	73.533.070,46	20.837.965,86	8.903.711,45	5,60%

CULTURE (0900)

FUNDING BY TYPE, MANAGEMENT OFFICE AND SUBPROCESS

Type / Management Office / Subprocess	Total Cost	Income Users	Income Others	Net Cost	
Consortiums (3)	19.340.850,73	0,00	0,00	19.340.850,73	100,00%
Barcelona Libraries Consortium (CBB) (9301)	19.340.850,73	0,00	0,00	19.340.850,73	100,00%
·Generic processes Barcelona Libraries Consortium (CBB)	19.340.850,73	0,00	0,00	19.340.850,73	100,00%
Publicly Owned Business Organisations (4)	139.062.295,38	4.210.555,83	4.312.591,85	130.539.147,70	93,87%
Barcelona Institute of Culture (ICUB). (9400)	139.062.295,38	4.210.555,83	4.312.591,85	130.539.147,70	93,87%
·Generic processes Barcelona Institute of Culture (ICUB)	9.442.510,13	24.207,70	1.067.688,42	8.350.614,01	88,44%
Heritage, Museums and Archives	59.763.825,81	3.613.194,45	1.052.934,33	55.097.697,03	92,19%
Local and community culture	27.056.576,71	566.697,53	1.667.904,31	24.821.974,87	91,74%
Promotion of Cultural Sectors	42.799.382,73	6.456,15	524.064,79	42.268.861,79	98,76%
Trading Companies (5)	608.126,42	0,00	380.563,77	227.562,64	37,42%
Fomento de Ciudad (FOCISA) (5504)	608.126,42	0,00	380.563,77	227.562,64	37,42%
·Generic processes Fomento de Ciudad, SA (FOCISA)	608.126,42	0,00	380.563,77	227.562,64	37,42%
	159.011.272,53	4.210.555,83	4.693.155,62	150.107.561,07	94,40%

CULTURE (0900)

FINANCING BY ACTIVITY

Activity / Task	Total Cost	Income Users	Income Others	Net Cost	
Cross-departmental programmes (0902)	4.246.241,64	0,00	58.010,00	4.188.231,64	98,63%
Activities and coordination of civic centres (090201)	3.851.558,69	0,00	58.010,00	3.793.548,69	98,49%
Activities and coordination of creation factories (090202)	393.645,72	0,00	0,00	393.645,72	100,00%
Educational and cultural activities (090204)	1.037,24	0,00	0,00	1.037,24	100,00%
Cultural and outreach activities (0907)	636.359,00	0,00	0,00	636.359,00	100,00%
Enhancing culture (090701)	636.359,00	0,00	0,00	636.359,00	100,00%
Culture (0900)	0,00	24.187,51	655.656,92	0,00	0,00%
Culture (0900)	0,00	24.187,51	655.656,92	0,00	0,00%
Festivals (0903)	17.496.173,57	0,00	1.206.769,46	16.289.404,11	93,10%
City festivals (090301)	17.010.335,55	0,00	1.206.769,46	15.803.566,09	92,91%
District festivals (090302)	485.838,02	0,00	0,00	485.838,02	100,00%
Festivals (0904)	13.914.574,23	566.697,53	873.166,35	12.474.710,35	89,65%
Literary festivals (090401)	2.568.281,90	4.895,98	153.070,85	2.410.315,07	93,85%
Performing arts and music festivals (090402)	9.925.583,51	561.801,55	720.095,50	8.643.686,46	87,08%
Science and technology festivals (090403)	1.420.708,83	0,00	0,00	1.420.708,83	100,00%
Institutional recognition (0906)	725.343,16	0,00	0,00	725.343,16	100,00%
Awards (090601)	721.981,14	0,00	0,00	721.981,14	100,00%
Awards and other forms of recognition (090602)	3.362,02	0,00	0,00	3.362,02	100,00%
Libraries (0908)	19.340.850,73	0,00	0,00	19.340.850,73	100,00%
Activities and coordination of libraries (090801)	19.340.850,73	0,00	0,00	19.340.850,73	100,00%
Museums, factories and exhibition venues (0905)	74.210.851,55	3.619.670,79	1.291.057,86	69.300.122,90	93,38%
Consultation service (090504)	5.185.067,42	16.998,31	0,00	5.168.069,11	99,67%
Cultural activities (090503)	23.933.438,27	374.893,33	136.230,40	23.422.314,54	97,86%
Permanent exhibitions (090501)	19.271.017,19	3.123.831,79	0,00	16.147.185,40	83,79%
Resource digitalisation (090505)	5.185.067,42	0,00	0,00	5.185.067,42	100,00%
Temporary exhibitions (090502)	20.636.261,25	40.657,72	165.000,00	20.430.603,53	99,00%
Promoting cultural activities (0901)	28.440.878,63	0,00	608.495,03	27.832.383,60	97,86%
Promoting dance (090104)	716.626,91	0,00	0,00	716.626,91	100,00%
Promoting heritage, memory and history (090107)	556.952,50	0,00	254.936,17	302.016,33	54,23%
Promoting literature (090106)	999.533,33	0,00	0,00	999.533,33	100,00%
Promoting music (090102)	10.687.234,13	0,00	0,00	10.687.234,13	100,00%
Promoting scientific and technological innovation (090109)	2.637.824,34	0,00	151.124,05	2.486.700,29	94,27%
Promoting the circus (090103)	149.574,21	0,00	0,00	149.574,21	100,00%

CULTURE (0900)

FINANCING BY ACTIVITY

Activity / Task	Total Cost	Income Users	Income Others	Net Cost	
Promoting the cultural sector (090101)	2.923.582,29	0,00	76.807,21	2.846.775,08	97,37%
Promoting the performing arts (090110)	3.439.440,61	0,00	0,00	3.439.440,61	100,00%
Promoting the theatre (090105)	3.095.799,13	0,00	0,00	3.095.799,13	100,00%
Promoting traditional culture (090108)	3.234.311,19	0,00	125.627,60	3.108.683,58	96,12%
	159.011.272,53	4.210.555,83	4.693.155,62	150.107.561,07	94,40%

