



THE BUDGET'S IMPACT ON CULTURAL PROJECTS: THE CASE OF A YOUNG ACTRESS FROM BAHIA

O IMPACTO DO ORÇAMENTO EM PROJETOS CULTURAIS: O CASO DE UMA JOVEM ATRIZ BAIANA

EL IMPACTO DEL PRESUPUESTO EN LOS PROYECTOS CULTURALES: EL CASO DE UNA JOVEN ACTRIZ DE BAHIA

ABSTRACT

Dilemma: Aware of her inexperience in financial planning and budget control, a young actress faces decision-making challenges during an uncertain journey to produce and manage a cultural project.

Educational Objective: This case aims to facilitate learning focused on (a) understanding the importance of planning in cultural projects, (b) discussing how budgeting is fundamental in the planning and implementation of cultural projects, and (c) establishing the relationship between budget planning and accountability in cultural projects.

Contextualization: The case recounts the story of a young actress from Bahia who dreams of producing a theatrical play. However, during this process, despite her theater experience, the actress has to address the challenges of producing and managing a cultural project.

Main Theme: Cultural project management.

Audience: This teaching case may be helpful for undergraduate and graduate students in management, entrepreneurship, cultural management and production, theater, and project management.

Originality/Value: The case stands out for addressing the challenges of cultural management and production, providing an opportunity to learn about the importance of budget planning and accountability in cultural projects.

Keywords: Cultural projects. Cultural management. Project management. Budget. Accountability.

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RESUMO

Dilema: Ciente de sua inexperiência em planejamento financeiro e controle orçamentário, uma jovem atriz enfrenta desafios nas tomadas de decisão durante uma jornada repleta de incertezas para produzir e gerenciar um projeto cultural.

Objetivo educacional: O objetivo deste caso é fomentar uma aprendizagem voltada para (a) entender a importância do planejamento em projetos culturais; (b) discutir como o orçamento é fundamental no planejamento e execução de um projeto cultural; e (c) estabelecer a relação entre planejamento orçamentário e prestação de contas de projetos culturais.

Contextualização: O caso relata a história de uma jovem atriz baiana que sonha em produzir uma peça teatral. Durante esse processo, no entanto, apesar de sua experiência no teatro, a atriz tem que lidar com os desafios da produção e da gestão de projetos culturais.

Tema principal: Gestão de projetos culturais.

Público: Este caso pode ser útil para estudantes dos cursos de graduação e pós-graduação em administração, empreendedorismo, gestão e produção cultural, teatro e gestão de projetos.

Originalidade/Valor: O caso destaca-se por abordar os desafios da produção e gestão cultural, oferecendo uma oportunidade de aprendizado sobre a importância do planejamento orçamentário e da prestação de contas em projetos culturais.

Palavras-chave: Projetos culturais. Gestão cultural. Gestão de projetos. Orçamento. Prestação de contas.

RESUMEN

Dilema: Consciente de su inexperiencia en planificación financiera y control presupuestario, una joven actriz se enfrenta a retos en la toma de decisiones durante un viaje incierto para producir y gestionar un proyecto cultural.

Objetivo Educativo: El objetivo de este caso es fomentar un aprendizaje orientado a (a) entender la importancia de la planificación en proyectos culturales; (b) discutir cómo el presupuesto es fundamental en la planificación y ejecución de un

proyecto cultural; y (c) establecer la relación entre la planificación presupuestaria y la rendición de cuentas en proyectos culturales.

Contextualización: El caso relata la historia de una joven actriz bahiana que sueña con producir una obra de teatro. Sin embargo, durante este proceso, a pesar de su experiencia en el teatro, la actriz debe enfrentar los desafíos de la producción y la gestión de proyectos culturales.

Tema Principal: Gestión de proyectos culturales

Público: Este caso para la enseñanza puede ser útil para estudiantes de los cursos de Administración, Emprendimiento, Gestión y Producción Cultural, Teatro y MBA en Gestión de Proyectos.

Originalidad/Valor: El caso se destaca por abordar los desafíos de la producción y gestión cultural, ofreciendo una oportunidad de aprendizaje sobre la importancia de la planificación presupuestaria y la rendición de cuentas en proyectos culturales.

Palabras clave: Proyectos culturales. Gestión cultural. Gestión de proyectos. Presupuesto. Rendición de cuentas.

TEACHING CASE

Digital disclosure disrupts the sponsor

Joaquim is part of the marketing team at Olá, a Brazilian telecommunications company. For the past four years, he has been responsible for coordinating the company's sponsorships of cultural events and projects to project the brand and strengthen its identity as a company committed to supporting culture.

Last year, the company decided to sponsor a play by a young Bahian actress called Carlotta. The play is an adaptation of the novel "Pedra do Reino", written by Ariano Suassuna from Paraíba in 1971, who is also known for the success of his 1955 play "Auto da Compadecida", which has received several adaptations for the theater and cinema.

Having access to the content of the main communication channels used to promote the play digitally, Joaquim was disappointed to see the low reach on social networks. Perhaps this ex-



plained the play's low audience, of which he was aware. Still very upset about the situation, Joaquim calls Carlota to question some of the points they had discussed about publicizing the play.

Joaquim: Hi, Carlota! What's up? Over the last few days, I've been following the promotion of the play on some social networks... we had agreed that you would do a more intense job of activating and promoting the brand on the networks, but I confess that I'm very disappointed with what I've seen.

Carlota: Hi, Joaquim! Everything's fine! In fact, we had some difficulties producing content for social networks. In fact, faced with the production itself, digital promotion ended up taking a back seat.

Joaquim: What do you mean in the background, Carlota? We had signaled that our audience is massively on social media. However, I've seen very few posts on social media and not a single sponsored ad or even a dedicated page for the show. We had even proposed some merchandising actions for the event and promotions to engage the public on social media. I haven't seen any of this. All the posts I've seen have had minimal reach...

Carlota: You're right, Joaquim. We should have planned these dissemination strategies better...

Joaquim: Actually, there was no planning. Not in the way we had thought. I only saw a few random posts, communicating very little about the brand. There was a high investment in this project for a return that was much lower than expected.

Still very upset about the conversation with the sponsor, and just a few days before the play closes, Carlota reflects on what went wrong with the promotion and how she could have planned better to project the brand more effectively and even have a bigger audience for her show.

Paying press officers raises concerns about accountability

After finishing her play and having already accounted for the project in December, Carlota received a notification from the State Department of Culture (Secult) to provide clarification on the use of the funds granted for her project. The text read as follows:

The State Department of Culture (Secult) summons Carlota da Silva, the applicant included in Notice 001/2023 of the State Culture Incentive Program, to appear at the headquarters of this Department to provide clarification on the use of the funds granted in this notice within a maximum period of 30 days from the date of this notification. Failure to appear will result in the application of the sanctions set out in item 9 of the aforementioned notice.

When she read the notice, Carlota despaired because she didn't understand exactly why she was being summoned. Apprehensive about the situation, she contacts an acquaintance who works at Secult to find out exactly what amount they were referring to.

Carlota: Hi, Jacira! I've just received a notice from Secult to provide clarification on my project. Can I get more information about this case?

Jacira: Hi, Carlota! Yes, we had commented on this case today here in the sector. It's about an amount of 3,000 reais...

Carlota: Three thousand?

Jacira: This amount refers to hiring a press office for your project. This item probably wasn't included in your initial budget, and that's why you're being summoned to provide the necessary clarifications...

Carlota: Okay, Jacira. Thank you so much! I'll be there later this week.



Carlota still couldn't understand why she was being notified, since she had reallocated money from other items to pay the press office. Although it seemed like a prevalent situation for novice producers and, in principle, one that could be resolved, the notice made her very concerned. The problem with the project's publicity plan wasn't enough, and now she had to deal with yet another one. However, how did Carlota get to this point of despair?

From artist to producer: Developing the project

From an early age, Carlota knew she wanted to be an actress. Born in Uauá, rural Bahia, in the Sertão do São Francisco, she went to Salvador at a young age to study at a traditional theater school in the capital.

The daughter of a nursery school teacher and a small local businessman, Carlota had few references to the world of the arts. Apart from soap operas, which she loved to watch with her mother, she always asked her father to play the songs she loved to hum on an old guitar. Carlota felt like she was in a musical.

This little contact with art was a determining factor in Carlota's life. At the age of 18, with the support of her parents, she went to Salvador to study Performing Arts at a public university. It was the realization of two dreams: to live in a big city with a livelier cultural life, as she had heard about Salvador, and to invest in her professional career as an actress, which, until then, seemed very far away for her.

After a few years, having graduated and with her professional registration in hand, the young actress joined a theater group at her university. She appeared in several plays and musicals throughout Brazil. She even did a short stint abroad with the group. Acting was no longer just her profession; it was also a passport to the world.

Having already accumulated much experience as an actress - around eight years - Carlota dreamed of producing her first play for the theater.

Aware of all the cultural production pitfalls, the actress felt insecure about how to make her play viable. Preparing the text, choosing the cast and organizing rehearsals, defining the set and costumes, publicizing the show, and, of course, the complex bureaucratic issues involved in submitting the project to the state government were all challenges that Carlota knew she would have to face, especially as she was an independent professional with no ties to any formal organization.

After submitting the proposal in the first week of April, 30 days passed before Carlota received the result that her project had been approved and would be funded by the State Department of Culture, with the support of two sponsors. However, it does not take long for the preproduction rush to begin. She runs from here to there, and soon, the actress begins to realize everything that is to come over the next few months. It is time for the first meetings with the sponsors.

The first stone on the road: Meeting the first sponsor and the digital promotion problem

Following the outcome of the proposal, Carlota meets with Joaquim, the sponsorship coordinator at Olá, to discuss the company's counterparts in the project. Joaquim, without hesitation, already makes it clear that there is a need for widespread publicity on social networks, above all because his company's target audience is more present in this virtual space.

Joaquim: In fact, you know that our customers are on social media, right? Today, people spend much of their time connected, and Olá has been investing plenty in this, with promotions for combos and internet packages for everyone. So, what we ask for most in return is for you to be present on these networks with sponsored ads and content boosts...

Carlota: Yes, I understand entirely, and I believe that this is the way forward.



Joaquim: If that's the case, Carlota, we can even think about some merchandising for the event or something else, but this participation in the networks is what we can't lose sight of. We have to have a legal reach. We could even think about a promotion to engage the public on social media. What do you think?

Carlota: I think that's great! I even think that we can do an excellent job in this regard and thus establish a cool working partnership. I also agree that this kind of publicity has a significant impact on you, but above all, for us to publicize our play and attract a larger audience to see it.

Joaquim: Absolutely! Now, this needs to be thought out and planned by a good professional. We need someone who deeply understands these aspects and is aware of all the particularities of social networks, from the language of the audience to publication times, posting trends, and engagement... we need to engage this group.

They both laugh.

Carlota: Exactly! I totally agree, Joaquim. This interaction with the public is crucial to the success of our event and the visibility of your brand.

At this point, Joaquim touches on a sensitive point that awakens the producer to the first challenge she will have to address in this project: this type of specialized service was not foreseen in the budget that was sent in the proposal. Now, faced with the coordinator's demands, how will Carlota solve this problem?

The second stone on the road: Meeting the second sponsor and the press office problem

Still reflecting on her conversation with Joaquim, Carlota goes to meet the second sponsor. It's a food company. At this point, Carlota talks to Fabiane, the marketing manager of the Bom Demais supermarket chain. Fabiane, who has been working in this sector for over ten years,

got straight to the point.

Fabiane: Carlota, I'm very excited about our partnership on this project, and I'm looking forward to seeing our brand shine at the event. So, here's the thing: we'd really like to work more closely with a press office. We get much positive feedback from the media, and we'd like to follow this path.

Carlota: Wonderful, Fabiane. It's great to see your excitement. I understand how important this visibility in the media is for you, but have you thought about any specific means of communication?

Fabiane: Look, we expect the press office to work actively in several media, but above all on television, radio, and newspapers. You know that this is a relatively significant investment, so we expect the event and, of course, our brand to be widely publicized. You win, and the Bom Demais group wins.

Carlota: Yes, certainly. I think we were able, through good advisory services, to air stories on important channels and thus get an excellent return on investment, both in terms of audience participation in the show and regarding the sponsors' brand recognition.

Fabiane: Wonderful! That is precisely what I'd like to hear from you. We very much hope for a return on investment and, above all, a stronger association of our brand with culture and entertainment.

Despite her excited conversation with Fabiane, Carlota had already realized from the start that there was another problem ahead of her. The press office, like the items related to digital promotion, was also not included in the project budget. So, faced with the supermarket chain manager's demands, how could she make it possible to provide a specific service like this? Carlota even knew some professionals she could hire to perform the service, but the question was: with what money?



The digital promotion improvisation

After talking to the sponsors and already aware of the problems ahead, Carlota needed to make a quick decision. As there wasn't enough budget to hire a specialized professional to take care of the project's digital marketing and social media, the producer decided to talk to her team.

In her first conversation with the group, one of the project participants, who claimed to have some familiarity with digital marketing, although he was not a professional in the field, offered to provide the service. Still overcome by a feeling of insecurity, Carlota decided to give him the responsibility, given that she would have no way of mobilizing more resources to hire a qualified service at that point.

Carlota explained to the young man that there was no budget set aside for this type of service but that she was willing to reallocate money to cover this expense. As the boy was not a specialized professional and was already involved with the show, he accepted the proposal.

Carlota then tried to give the young man all the details of the conversation with the sponsor. She explained the brand's identity, the target audience, and the partner's interests, everything that the sponsor had signaled at the first meeting. Despite this, the producer still didn't feel confident about the decision she had made.

The young Carlota had already been warned once that "cultural production is an idea and a list of problems", and this would be an excellent opportunity to experience this maxim in practice. There was no shortage of problems for the producer.

Press consultancy to be paid without a budget provision

Faced with the sponsor's demands and the lack of resources to hire a press office, Carlota decided to reallocate amounts between items in

her budget to cover the entire cost of the service to be hired.

The possibility of adjusting the budget spreadsheet, including reallocating amounts, supplementing the budget (increasing the value of the proposal), and reducing the budget (decreasing the value of the proposal), was provided for in the applicant's manual. However, any request for a budget adjustment had to be submitted to the resource management body for approval.

Despite having found a possible solution to her problem, Carlota didn't bother to formalize or justify the budget readjustment to the Department of Culture. The actress believed that just an adjustment to the project's values would be enough to adjust her budget as long as it didn't exceed the total value of the proposal.

The problem, which seemed to have been solved at the time, would only come up again later during the accountability stage of the project. How, then, could Carlota resolve this new impasse?

ADDITIONAL INFORMATION

Budget for Cultural Projects

Generally speaking, the applicant can include in their budget expenses related to personnel (production team, technicians, and artists); structure (rental of space, stage, and equipment); logistics (food, lodging, and transportation); publicity/media (press office, graphic material, and advertising); and administrative expenses (consumables, telephone, and internet expenses). However, these expenses are often organized into three main groups of expenses, namely production, publicity, and administrative expenses, in addition to taxes and other charges, if applicable. See below for a definition of each of these expense groups (Instituto Alvorada Brasil, 2014; Secretaria de Cultura do Estado da Bahia, 2015, 2016; Serviço Social da Indústria, 2007) and examples of items that usually appear in the performing arts segment, which is the scope of this case:

a) Production – This group includes all expenses directly related to the project's implementation, from preproduction through production



to the postproduction stage. The most common items in this group are direction, production, production and direction assistants, scriptwriter, set design, technical crew, translator and adaptor, copyright, equipment rental, table and spotlight rental, theater rental, cast, set designer, stage manager, costume designer, sound designer, stage technician, sound technician, lighting designer, light operator, sound operator, set and equipment transportation, fuel, vehicle rental, air and ground tickets, meals, lodging and per diems.

b) Promotion – This group includes all the costs of services related to communication, dissemination, and promotion of the cultural project. This group includes publicity material, press office, posters, photographers, banners, invitations and tickets, graphic design, billboards, printed materials, television media, print media, radio media, and digital media. Notably, in general, the incentive laws allow the proponent to use up to 20% of the total value of the project for publicity and marketing items.

c) Administrative Expenses – This section includes all the expenses necessary to administer the project, including taxes and other charges levied on the project's implementation. This group includes accounting services, legal advice, the applicant's remuneration, telephone/internet, consumables, postage, photocopying, insurance, equipment, INSS, other taxes, etc.

Still, on budget data organization, it is important to note that expenses are usually detailed in a given budget spreadsheet model (Secult-BA, Secec-RJ, SESI) based on the following data:

(a) Step/phase - indicates the sequence of each expense.

(b) Description of stages/phases - describes the item or service to be funded.

(c) Amount - indicates the amount of each item/service to be funded.

(d) Unit - indicates the unit of measurement used to measure the item or service provided. Example: fee, daily rate, month, service, unit, and budget.

(e) Number of units - indicates the number of times the units of measurement will be used.

(f) Unit value - indicates the value of each item of expenditure, considering average market values.

(g) Total value - the result of the product of the "amount" by the "amount of units" and this result by the "unit value".

Table 1 shows the initial budget drawn up by the applicant, which was sent to and approved by the Department of Culture. It shows how these items are arranged in a budget proposal.



Table 1
Initial budget for the cultural project

Budget on 05/04/2023						
Stage/ Phase (a)	Description of stages/phases (b)	Amount (c)	Unit (d)	Amount Unit (e)	Unit value (f)	Total value (g)
1.	PRODUCTION/PREPARATION					
1.1	Production Management	1	month	2	3.000,00	6.000,00
1.2	Production Assistant	2	month	2	1.300,00	5.200,00
1.3	Artistic Direction	1	month	2	3.000,00	6.000,00
1.4	Assistant director	1	month	2	1.300,00	2.600,00
1.5	Cast (6 actors)	6	month	2	3.000,00	36.000,00
1.6	Scenography	1	service	1	3.000,00	3.000,00
1.7	Scenotechnics	1	service	1	2.000,00	2.000,00
1.8	Illuminator (design)	1	service	1	4.000,00	4.000,00
1.9	Lighting Assistant	1	service	1	1.500,00	1.500,00
1.10	Costume designer	1	service	1	2.500,00	2.500,00
1.11	Seamstress	1	service	1	1.000,00	1.000,00
1.12	Setting the scene	1	service	1	200,00	200,00
1.13	Technical light operator/assembler	1	daily	20	120,00	2.400,00
1.14	Sound technician/operator	1	daily	20	120,00	2.400,00
1.15	Brazilian Sign Language interpreter	1	package	1	3.000,00	3.000,00
1.16	Scenario	1	funds	1	3.000,00	3.000,00
1.17	Costumes and props	1	funds	1	3.000,00	3.000,00
1.18	Lighting equipment	1	rental	1	3.000,00	3.000,00
1.19	Sound equipment	1	rental	1	2.000,00	2.000,00
1.20	Theater agenda	1	daily	19	500,00	9.500,00
1.21	Feeding/testing	15	daily	7	25,00	2.625,00
1.22	Transportation of scenographic material	1	funds	1	3.000,00	3.000,00
1.23	Team and cast transportation	1	funds	1	6.000,00	6.000,00
	TOTAL PRODUCTION					109.925,00
2.	PROMOTION (20%)					
2.1	Graphic designer	1	service	1	2.000,00	2.000,00
2.2	A3 poster	1	unit	200	2,80	560,00
2.3	Partner banner	1	funds	1	600,00	600,00
2.4	Photographer	1	service	1	2.000,00	2.000,00
2.5	Audiovisual Recording and Editing	1	service	1	4.000,00	4.000,00
2.6	Tickets	1	funds	1	500,00	500,00
2.7	Shirts	1	unit	50	30,00	1.500,00
2.8	Program (132x18)	1	unit	2500	1,20	3.000,00
	TOTAL PROMOTION					14.160,00
3.	ADMINISTRATIVE COSTS					
3.1	Administration	1	service	1	20.000,00	20.000,00
3.2	Fundraising	1	service	1	8.000,00	8.000,00
	TOTAL ADMINISTRATIVE COSTS					28.000,00
4.	TAXES/COLLECTIONS					
4.1	No taxes will be levied, as the applicant is an individual.					0,00
	TOTAL TAXES/COLLECTIONS					0,00
TOTAL PROJECT COST						152.085,00

Source: Budget drawn up on the basis of an analysis of several budget proposals sent to funding programs (Fazcultura, Viva Cultura, Rouanet) for cultural projects.



TEACHING NOTES

Synopsis

The case tells the story of Carlota, a young actress from Bahia who faces the challenge of producing and managing a play. With the support of her friends, Carlota manages to obtain funding from the state government to put on her show. However, despite her experience as an actress, Carlota now has to deal with the difficulties of cultural production and managing cultural projects. During this process, several imbroglios arise in the project's implementation stage, especially related to the poorly planned budget and unforeseen expenses, revealing the actress's inexperience as a producer and other issues related to the cultural management process that she never imagined she would have to deal with.

Educational objectives

This case seeks to provoke reflections that lead the student to:

- Understand the importance of planning in cultural projects;
- Discuss how the budget is fundamental in the planning and implementation of a cultural project;
- Establish the relationship between budget planning and accountability for cultural projects.

Source of information

This case was developed using several sources of information: (a) semi-structured interviews with three cultural managers with extensive experience in managing cultural projects in different languages and (b) direct observation of situations experienced by cultural project managers in Bahia. The semi-structured interviews lasted an average of 90 minutes and were transcribed and analyzed.

In addition, visits were made to cultural organizations and informal interviews were held with cultural producers and managers, facilitated

by the experience of the authors of this case in conducting a curricular component on cultural management at a federal public university. These experiences inspired the creation of this teaching case and provided a rich source of information for its development.

Finally, another important source of information stems from research into several documents (articles, official news, and cultural legislation), audiovisual records (videos of interviews with cultural producers and managers and other content made available on the subject), and electronic cultural project management systems run by public sector entities. Thus, although it is a fictitious case, the story told is based on a set of information from the empirical and practical reality of cultural projects.

The thematic analysis of all this empirical material generated, at first, the central axis for the case's theme, since everyone involved understood that budgeting and accountability was an issue: (a) not found in publications of teaching tools in project management and (b) extremely strategic in the management of cultural projects. At the second stage of the analysis, all the material was re-analyzed to build the narrative plot, the links with existing theory, and the teaching notes for the case in order to (a) contribute to the training of competent cultural project managers and (b) accurately represent the complexity of the practical experience of this type of project.

Pedagogical use

The target audience for this teaching case is wide-ranging, including undergraduate students in management, entrepreneurship, cultural management, production, theater, and project management. In addition, it can also be helpful for cultural entrepreneurs, artists, and project managers in general. The following activities are suggested for the application of this case:

- a) Beforehand, ask the students to read the texts by Cerezuela (2015, chapter 1), Olivieri & Natale (2010, chapter 6), and Lisboa Filho et al. (2017, chapter 5).



b) In the classroom, divide the class into groups of three to five students.

c) After this, distribute the teaching case to the students and ask them to do an initial reading, which can be done individually or in groups. Estimated time: 20 to 25 minutes.

d) After reading, ask each team to come up with an answer to question #1 to present to the whole class. Estimated time: 15 minutes.

e) Ask the teams to present their answers to question #1 to the whole class in order to stir discussions based on their answers. Discussions can occur immediately after each team's presentation or at the end of all the presentations. Estimated time: up to 15 minutes per team.

f) Then, ask each team to come up with an answer to question #2 to present to the whole class. Estimated time: 15 minutes.

g) Ask the teams to present their answers to question #2 to the whole class in order to promote discussions based on their answers. Discussions can occur immediately after each team's presentation or at the end of all the presentations. Estimated time: up to 15 minutes per team.

h) After reading the case, ask each team to come up with an answer to question #3 to be presented to the whole class. Estimated time: 15 minutes.

i) Ask the teams to present their answers to question #3 to the whole class in order to stir discussions based on their answers. Discussions can occur immediately after each team's presentation or at the end of all the presentations. Estimated time: up to 15 minutes per team.

Questions for discussion

1. Based on Cerezuela (2015, chapter 1), how does planning impact the cultural project in the case studied in terms of justifications and requirements?

2. Based on Olivieri & Natale (2010, chapter 6), what are the main budget planning issues in the cultural project of the case studied?

3. Put yourself in the artist-producer's shoes and draw up an account of the project's publicity expenses, based on Lisboa Filho et al. (2017, chapter 5). Identify and justify the additional publicity items and reallocate amounts to cover these expenses from items in the same expense group.

Analysis and Theoretical Connection

Question #1

For Cerezuela (2015, p. 23), a cultural project is defined as "an ordered sequence of decisions about tasks and resources to achieve specific objectives under specific conditions". From this author's perspective, the project is also a combination of risks and uncertainties. Therefore, efficient project planning means ensuring that these risks are reduced throughout the project's development. To this end, managers and the entire team involved in building the project must be aware of the several scenarios and unforeseen events that may arise in this endeavor. Planning is, therefore, a key aspect to be observed when preparing cultural projects. In this respect, Cerezuela (2015) also points out that, in terms of justifying planning in cultural projects, the act of planning:

- Streamlines resources to achieve maximum results;
- Guides actions from the start;
- Breaks up old planning schemes;
- Makes a process of reflection and renewal of ideas;
- Establish common priorities, criteria, and attitudes;
- Generalizes monitoring and control practices;
- Has a written document to present;
- Has a written document that lasts;
- Facilitates the participation of the whole team;
- Stimulates and unites professionals;



- Shows a working method to the people joining the team;
- Mobilizes different agents in a common project; and
- Offers an image of seriousness and professionalism.

As far as the requirements of cultural project planning are concerned, as noted by Cerezuola (2015), planning must meet some, if not all, of the following requirements:

- Enable decision-making;
- Have a global vision;
- Be consistent in your phases;
- Be the fruit of a previous process and the origin of a subsequent one;
- Have a long-term perspective;
- Have a defined duration or life cycle within organizations;
- Be realistic and coherent with the context;
- Have a strong component of originality and renewal;
- Be open to the participation of other agents;
- Know the ideological assumptions that guide us;
- Establish a project schedule.

In the case in question, in terms of justification, the piece proposed by Carlota incurred several problems due to the production company's lack of adequate planning, especially regarding the project's budget forecast. Among the aspects pointed out by Cerezuola (2015), the lack of planning hindered: (a) resource streamlining to achieve maximum results, since the production company did not make it possible to use resources properly, especially in strategic areas

with the most significant potential for return on investment, such as the project's publicity items; (b) guided actions from the outset, since Carlota frequently found herself in dilemmas about how to act in specific situations. Although there is always room for doubt and/or risk, there are also ways of anticipating what might happen (Cerezuola, 2015); (c) established common priorities, criteria, and attitudes, which involves mobilizing the whole team to make shared decisions; and (d) the display of seriousness and professionalism, due to her failure to comply with the pre-established agreements and demands with the project's sponsors.

Regarding planning requirements, in the case studied, the proposal planned by Carlota did not meet the following requirements: (a) have an overall vision, which allows us to consider all aspects of a given situation or problem, also considering the project's context; (b) be coherent in its phases, which implies an alignment of all the project's stages, in order to facilitated the achievement of the intended objectives; (c) be realistic and coherent with the context, given the need for the decisions made to be aligned with its reality, without disregarding, therefore, the resources available and the restrictions imposed in a given context; and (d) be open to the participation of other agents, which implies the participation of different stakeholders during the planning process, thus allowing them to contribute their experiences and knowledge.

As a way of broadening the discussion on planning in cultural projects, we can link these projects with creative projects (Harrison & Rouse, 2015; Holzmann & Mazzini, 2020; Lingo & O'Mahony, 2010), highlighting their anchoring in the creative economy. It is also possible to discuss the role of creativity regarding planning in the context of cultural project management (Freitas & Davel, 2022; Kliem, 2014).

Question #2

According to Olivieri and Natale (2010), running a project requires drawing up a budget with all the activities and needs involved. In the authors' view, the budget should be seen as a



tool to help and control the project. It needs to be adopted daily to measure the expenses incurred and the income obtained, as well as to identify overspending and savings made so that periodic adjustments can be made as necessary. The budget is, therefore, one of the main elements of a cultural project, since it includes a detailed estimate of all the costs incurred during its implementation.

Another important aspect to note is that the budget should be drawn up to meet the requirements of the incentive laws and portray the real cost of a project in order to facilitate management decisions, attract sponsorship, and control expenses and income (Olivieri & Natale, 2010). As a result, the budget must not exceed or fall below what is necessary, as this would compromise the project's implementation.

Still, on tax incentive projects, Olivieri and Natale (2010) point out that one of the significant concerns lies in the difficulty of making changes to the items, i.e., one cannot, without prior authorization, change values or even use leftovers from an expense to pay for funds that were not foreseen or were underestimated.

In the case under analysis, the main problems in budget planning are related to budget inaccuracy and the lack of provisions for specific items. Concerning budget imprecision, Olivieri and Natale (2010) argue that it is essential to invest in a detailed budget and that this can be achieved through several elements, such as obtaining quotes from suppliers, technical information on each stage of the project, adapting expenses to the strategic plan, accumulated experience in similar projects - or, in the case of a first project, an exchange of experience with other cultural producers - among others. In Carlota's case, the lack of experience in previous projects was a determining factor in the problems she faced, which could have been compensated for with a dialog with more experienced producers in the cultural field.

As for the items not included in the budget - namely digital promotion and press relations - these omissions led to project complications. In both cases, the decisions made by the production company in response to the lack of provision for these items affected both its relationship with sponsors (in the case of digital promotion) and the project's accountability (in the case of press relations).

Question #3

The rendering of accounts is one of the most important stages in the implementation of a cultural project. This phase usually occurs at the end of the project and serves to prove the use of the financial resources mobilized during its implementation. According to Lisboa Filho et al. (2017), accountability, which is just as important as a good sponsorship proposal, needs to be performed in such a way as to demonstrate the project's suitability, seriousness, and financial integrity, as these elements are the best argument for submitting a new sponsorship request or even other projects.

Although the budget is an estimate of the expenses needed to run the project, it is not uncommon for budget items to be readjusted according to the applicant's needs. However, any budget readjustment must be authorized. Otherwise, the accounts will be rejected.

In the case under study, the production company opted to reallocate amounts from the same expense group (promotion) to cover costs related to items that had been included after the initial budget was approved (digital marketing and/or social media; social media boosting and press relations). Therefore, as a way of enabling accountability, the following reallocation can be made in this group.



Stage/ Phase (a)	Description of stages/phases (b)	Amount (c)	Unit (d)	Amount Unit (e)	Unit value (f)	Total value (g)
2.	PROMOTION (20%)					
2.1	Graphic designer	1	service	1	1.000,00	1.000,00
2.2	A3 poster	1	unit	200	2,80	560,00
2.3	Partner banner	1	funds	1	600,00	600,00
2.4	Photographer	1	service	1	1.000,00	1.000,00
2.5	Audiovisual Recording and Editing	1	service	1	2.500,00	2.500,00
2.6	Tickets	1	funds	1	500,00	500,00
2.7	Shirts	1	unit	50	30,00	1.500,00
2.8	Program (132x18)	1	unit	1.250	1,20	1.500,00
2.9	Digital marketing and/or social networks	1	service	1	1.000,00	1.000,00
2.10	Boosting social networks	1	service	1	1.000,00	1.000,00
2.11	Press office	1	service	1	3.000,00	3.000,00
TOTAL PROMOTION						14.160,00

Comparing the table above with the project's initial budget, the following amounts can be reallocated to compensate for the new items.

Graphic designer	1,000.00
Photographer	1,000.00
Audiovisual recording	1,500.00
Program	1,500.00
	5,000.00

It is important to remember that budget adjustments can be made to any item in the group. What is important in these cases is that it is necessary to keep a good organization of the supporting documents of the expenses for accountability purposes during the project's financial implementation. Furthermore, any readjustment to the budget must also be accompanied by a justification in order to avoid an undesirable disapproval of the accounts.

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