

# Cost Report 2016

## CORPORATE REPORT

EDUCATION (0800)



## EDUCATION (0800)

### NATURE OF COST

| Nature                                        | Process Cost          | % Cost         | City Cost               | % Cost         | Process vs City | % Process % City |
|-----------------------------------------------|-----------------------|----------------|-------------------------|----------------|-----------------|------------------|
| Cleaning                                      | 17.580.572,30         | 9,89%          | 37.511.611,13           | 1,66%          | 46,87%          |                  |
| Depreciation                                  | 14.710.210,70         | 8,27%          | 100.913.896,40          | 4,47%          | 14,58%          |                  |
| External contracts                            | 21.064.300,15         | 11,85%         | 623.669.003,76          | 27,61%         | 3,38%           |                  |
| Financial expenses                            | 1.983.287,65          | 1,12%          | 22.379.623,49           | 0,99%          | 8,86%           |                  |
| Grants and Transfers                          | 23.295.495,49         | 13,10%         | 469.886.416,62          | 20,80%         | 4,96%           |                  |
| Human Resources                               | 11.298,36             | 0,01%          | 13.308.445,31           | 0,59%          | 0,08%           |                  |
| Human Resources: Company social contributions | 14.967.280,55         | 8,42%          | 138.555.263,69          | 6,13%          | 10,80%          |                  |
| Human Resources: Compensation                 | 0,00                  | 0,00%          | 610.673,59              | 0,03%          | 0,00%           |                  |
| Human Resources: Compensation for the service | 16.673,01             | 0,01%          | 282.610,61              | 0,01%          | 5,90%           |                  |
| Human Resources: Other social costs           | 198.178,65            | 0,11%          | 4.127.659,41            | 0,18%          | 4,80%           |                  |
| Human Resources: Transportation of personnel  | 36.098,37             | 0,02%          | 714.169,80              | 0,03%          | 5,05%           |                  |
| Human Resources: Wages and salaries           | 56.986.970,40         | 32,06%         | 527.403.930,89          | 23,35%         | 10,81%          |                  |
| Leases and rents                              | 2.927.369,27          | 1,65%          | 31.401.506,73           | 1,39%          | 9,32%           |                  |
| Maintenance, repairs and conservation         | 8.779.380,76          | 4,94%          | 66.065.102,77           | 2,92%          | 13,29%          |                  |
| Notifications                                 | 527.150,43            | 0,30%          | 6.547.782,05            | 0,29%          | 8,05%           |                  |
| Other expenses                                | 4.908.306,22          | 2,76%          | 127.264.548,27          | 5,63%          | 3,86%           |                  |
| Purchase of materials and perishable goods    | 112.500,83            | 0,06%          | 4.751.713,21            | 0,21%          | 2,37%           |                  |
| Studies and technical works                   | 860.556,72            | 0,48%          | 13.712.072,65           | 0,61%          | 6,28%           |                  |
| Supplies: Electricity                         | 4.504.108,46          | 2,53%          | 24.401.482,40           | 1,08%          | 18,46%          |                  |
| Supplies: Gas                                 | 1.993.307,16          | 1,12%          | 4.182.102,00            | 0,19%          | 47,66%          |                  |
| Supplies: Other                               | 101.993,64            | 0,06%          | 24.312.400,45           | 1,08%          | 0,42%           |                  |
| Supplies: Telephone and data                  | 972.845,85            | 0,55%          | 10.414.664,65           | 0,46%          | 9,34%           |                  |
| Supplies: Water                               | 1.230.892,57          | 0,69%          | 6.473.493,04            | 0,29%          | 19,01%          |                  |
|                                               | <b>177.768.777,56</b> | <b>100,00%</b> | <b>2.258.890.172,93</b> | <b>100,00%</b> |                 |                  |

## EDUCATION (0800)

### 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 |
|-------------------------------------------------------------------------|-----------------------|----------------|-----------------------|----------------|---------------|---------------------|----------------|------------------|
| <b>Local Independent Bodies (2)</b>                                     | 71.024.895,54         | 39,95%         | 69.871.362,59         | 39,56%         | 98,38%        | 1.153.532,95        | 100,00%        | 1,62%            |
| <b>Barcelona Municipal Institute of Education (IMEB) (8200)</b>         | 71.024.895,54         | 39,95%         | 69.871.362,59         | 39,56%         | 98,38%        | 1.153.532,95        | 100,00%        | 1,62%            |
| ·Generic processes Municipal Institute of Education of Barcelona (IMEB) | 1.153.532,95          | 0,65%          | 0,00                  | 0,00%          | 0,00%         | 1.153.532,95        | 100,00%        | 100,00%          |
| Municipal Education Centres                                             | 69.496.270,70         | 39,09%         | 69.496.270,70         | 39,35%         | 100,00%       | 0,00                | 0,00%          | 0,00%            |
| Municipal Schools' Council                                              | 375.091,89            | 0,21%          | 375.091,89            | 0,21%          | 100,00%       | 0,00                | 0,00%          | 0,00%            |
| <b>Consortiums (3)</b>                                                  | 106.743.882,02        | 60,05%         | 106.743.882,02        | 60,44%         | 100,00%       | 0,00                | 0,00%          | 0,00%            |
| <b>Barcelona Education Consortium (CEB) (8301)</b>                      | 106.743.882,02        | 60,05%         | 106.743.882,02        | 60,44%         | 100,00%       | 0,00                | 0,00%          | 0,00%            |
| ·Generic processes Barcelona Education Consortium (CEB)                 | 106.743.882,02        | 60,05%         | 106.743.882,02        | 60,44%         | 100,00%       | 0,00                | 0,00%          | 0,00%            |
|                                                                         | <b>177.768.777,56</b> | <b>100,00%</b> | <b>176.615.244,61</b> | <b>100,00%</b> | <b>99,35%</b> | <b>1.153.532,95</b> | <b>100,00%</b> | <b>0,65%</b>     |

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

## EDUCATION (0800)

### 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 |
|-------------------------------------------------------------------------|-----------------------|---------------|-----------------------|---------------|---------------------|--------------|
| <b>Local Independent Bodies (2)</b>                                     | 71.024.895,54         | 44,15         | 69.871.362,59         | 43,43         | 1.153.532,95        | 0,72         |
| <b>Barcelona Municipal Institute of Education (IMEB) (8200)</b>         | 71.024.895,54         | 44,15         | 69.871.362,59         | 43,43         | 1.153.532,95        | 0,72         |
| ·Generic processes Municipal Institute of Education of Barcelona (IMEB) | 1.153.532,95          | 0,72          | 0,00                  | 0,00          | 1.153.532,95        | 0,72         |
| Municipal Education Centres                                             | 69.496.270,70         | 43,20         | 69.496.270,70         | 43,20         | 0,00                | 0,00         |
| Municipal Schools' Council                                              | 375.091,89            | 0,23          | 375.091,89            | 0,23          | 0,00                | 0,00         |
| <b>Consortiums (3)</b>                                                  | 106.743.882,02        | 66,35         | 106.743.882,02        | 66,35         | 0,00                | 0,00         |
| <b>Barcelona Education Consortium (CEB) (8301)</b>                      | 106.743.882,02        | 66,35         | 106.743.882,02        | 66,35         | 0,00                | 0,00         |
| ·Generic processes Barcelona Education Consortium (CEB)                 | 106.743.882,02        | 66,35         | 106.743.882,02        | 66,35         | 0,00                | 0,00         |
|                                                                         | <b>177.768.777,56</b> | <b>110,50</b> | <b>176.615.244,61</b> | <b>109,78</b> | <b>1.153.532,95</b> | <b>0,72</b>  |

Population: 1.608.746

## EDUCATION (0800)

### COSTS AND INCOME BY SUBPROCESS

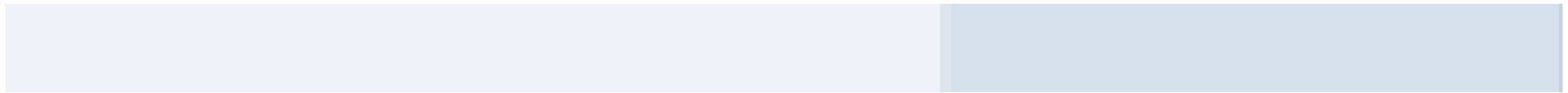
#### ALLOCATION OF COSTS

106.743.882,02  ·Generic processes Barcelona Education Consortium (CEB)

1.153.532,95  ·Generic processes Municipal Institute of Education of Barcelona (IMEB)

69.496.270,70  Municipal Education Centres

375.091,89  Municipal Schools' Council

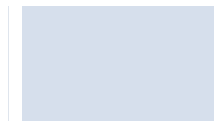


0,00  ·Generic processes Barcelona Education Consortium (CEB)

8.335,76  ·Generic processes Municipal Institute of Education of Barcelona (IMEB)

18.093.740,89  Municipal Education Centres

0,00  Municipal Schools' Council



#### ALLOCATION OF INCOME

## EDUCATION (0800)

### 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 |
|-------------------------------------------------------------------------|-----------------------|-----------------------|----------------------|-------------------------|----------------------|---------------|
| <b>Local Independent Bodies (2)</b>                                     | 71.024.895,54         | 56.084.963,20         | 5.743.361,15         | 9.196.571,19            | 18.102.076,65        | 25,49%        |
| <b>Barcelona Municipal Institute of Education (IMEB) (8200)</b>         | 71.024.895,54         | 56.084.963,20         | 5.743.361,15         | 9.196.571,19            | 18.102.076,65        | 25,49%        |
| ·Generic processes Municipal Institute of Education of Barcelona (IMEB) | 1.153.532,95          | 959.011,79            | 45.157,37            | 149.363,79              | 8.335,76             | 0,72%         |
| Municipal Education Centres                                             | 69.496.270,70         | 54.814.111,56         | 5.683.520,06         | 8.998.639,08            | 18.093.740,89        | 26,04%        |
| Municipal Schools' Council                                              | 375.091,89            | 311.839,85            | 14.683,73            | 48.568,31               | 0,00                 |               |
| <b>Consortiums (3)</b>                                                  | 106.743.882,02        | 68.759.492,28         | 24.887.463,84        | 13.096.925,90           | 0,00                 |               |
| <b>Barcelona Education Consortium (CEB) (8301)</b>                      | 106.743.882,02        | 68.759.492,28         | 24.887.463,84        | 13.096.925,90           | 0,00                 |               |
| ·Generic processes Barcelona Education Consortium (CEB)                 | 106.743.882,02        | 68.759.492,28         | 24.887.463,84        | 13.096.925,90           | 0,00                 |               |
|                                                                         | <b>177.768.777,56</b> | <b>124.844.455,48</b> | <b>30.630.824,99</b> | <b>22.293.497,09</b>    | <b>18.102.076,65</b> | <b>10,18%</b> |

## EDUCATION (0800)

### COSTS, REVENUE AND COVERAGE RATE BY ACTIVITY

| Activity / Task                                           | Total Cost            | Direct Cost           | Cost Indirect        | Structure Indirect Cost | Income               | Coverage Rate |
|-----------------------------------------------------------|-----------------------|-----------------------|----------------------|-------------------------|----------------------|---------------|
| <b>Artistic education (0802)</b>                          | 14.887.061,93         | 10.993.609,49         | 2.012.755,48         | 1.880.696,96            | 2.324.988,36         | 15,62%        |
| Artistic education (080203)                               | 6.913.620,80          | 4.440.857,40          | 1.624.497,65         | 848.265,75              | 0,00                 |               |
| Municipal Conservatory (080201)                           | 4.449.903,54          | 3.657.030,17          | 216.683,09           | 576.190,28              | 1.701.718,60         | 38,24%        |
| Music schools (080202)                                    | 3.523.537,58          | 2.895.721,92          | 171.574,73           | 456.240,93              | 623.269,76           | 17,69%        |
| <b>Education (0801)</b>                                   | 142.680.767,81        | 98.691.577,35         | 26.065.320,53        | 17.923.869,93           | 15.768.752,53        | 11,05%        |
| Infant and Primary Education (080102)                     | 53.046.280,62         | 31.734.644,03         | 14.803.130,49        | 6.508.506,09            | 0,00                 |               |
| Nursery schools and playgroups (080101)                   | 70.155.406,76         | 54.734.442,14         | 6.395.583,88         | 9.025.380,74            | 15.768.752,53        | 22,48%        |
| Secondary Education and Vocational Training (080103)      | 7.847.044,90          | 5.040.427,93          | 1.843.824,88         | 962.792,09              | 0,00                 |               |
| Special education (080104)                                | 6.568.257,09          | 3.929.423,48          | 1.832.942,21         | 805.891,40              | 0,00                 |               |
| Training for adults (080105)                              | 5.063.778,43          | 3.252.639,76          | 1.189.839,07         | 621.299,60              | 0,00                 |               |
| <b>Education councils (0804)</b>                          | 375.091,89            | 311.839,85            | 14.683,73            | 48.568,31               | 0,00                 |               |
| Municipal Council of Education (080401)                   | 375.091,89            | 311.839,85            | 14.683,73            | 48.568,31               | 0,00                 |               |
| <b>Grants and financial help (0805)</b>                   | 18.672.322,99         | 13.888.417,00         | 2.492.907,89         | 2.290.998,10            | 0,00                 |               |
| FP dual grants (080502)                                   | 1.050.187,97          | 674.572,00            | 246.763,30           | 128.852,67              | 0,00                 |               |
| Grants and financial help for food centres (080501)       | 17.622.135,02         | 13.213.845,00         | 2.246.144,59         | 2.162.145,43            | 0,00                 |               |
| <b>Promoting education (0803)</b>                         | 1.153.532,95          | 959.011,79            | 45.157,37            | 149.363,79              | 8.335,76             | 0,72%         |
| BCN Professional Training Foundation and Network (080302) | 1.153.532,95          | 959.011,79            | 45.157,37            | 149.363,79              | 0,00                 |               |
| Territorial Action and City Programmes (080301)           | 0,00                  | 0,00                  | 0,00                 | 0,00                    | 8.335,76             |               |
|                                                           | <b>177.768.777,56</b> | <b>124.844.455,48</b> | <b>30.630.824,99</b> | <b>22.293.497,09</b>    | <b>18.102.076,65</b> | <b>10,18%</b> |

## EDUCATION (0800)

### FUNDING BY TYPE, MANAGEMENT OFFICE AND SUBPROCESS

| Type / Management Office / Subprocess                                   | Total Cost            | Income Users         | Income Others       | Net Cost              |               |
|-------------------------------------------------------------------------|-----------------------|----------------------|---------------------|-----------------------|---------------|
| <b>Local Independent Bodies (2)</b>                                     | 71.024.895,54         | 16.922.735,89        | 1.179.340,76        | 52.922.818,89         | 74,51%        |
| <b>Barcelona Municipal Institute of Education (IMEB) (8200)</b>         | 71.024.895,54         | 16.922.735,89        | 1.179.340,76        | 52.922.818,89         | 74,51%        |
| ·Generic processes Municipal Institute of Education of Barcelona (IMEB) | 1.153.532,95          | 0,00                 | 8.335,76            | 1.145.197,19          | 99,28%        |
| Municipal Education Centres                                             | 69.496.270,70         | 16.922.735,89        | 1.171.005,00        | 51.402.529,81         | 73,96%        |
| Municipal Schools' Council                                              | 375.091,89            | 0,00                 | 0,00                | 375.091,89            | 100,00%       |
| <b>Consortiums (3)</b>                                                  | 106.743.882,02        | 0,00                 | 0,00                | 106.743.882,02        | 100,00%       |
| <b>Barcelona Education Consortium (CEB) (8301)</b>                      | 106.743.882,02        | 0,00                 | 0,00                | 106.743.882,02        | 100,00%       |
| ·Generic processes Barcelona Education Consortium (CEB)                 | 106.743.882,02        | 0,00                 | 0,00                | 106.743.882,02        | 100,00%       |
|                                                                         | <b>177.768.777,56</b> | <b>16.922.735,89</b> | <b>1.179.340,76</b> | <b>159.666.700,91</b> | <b>89,82%</b> |



## EDUCATION (0800)

### FINANCING BY ACTIVITY

| Activity / Task                                           | Total Cost            | Income Users         | Income Others       | Net Cost              |               |
|-----------------------------------------------------------|-----------------------|----------------------|---------------------|-----------------------|---------------|
| <b>Artistic education (0802)</b>                          | 14.887.061,93         | 1.153.983,36         | 1.171.005,00        | 12.562.073,57         | 84,38%        |
| Artistic education (080203)                               | 6.913.620,80          | 0,00                 | 0,00                | 6.913.620,80          | 100,00%       |
| Municipal Conservatory (080201)                           | 4.449.903,54          | 530.713,60           | 1.171.005,00        | 2.748.184,94          | 61,76%        |
| Music schools (080202)                                    | 3.523.537,58          | 623.269,76           | 0,00                | 2.900.267,82          | 82,31%        |
| <b>Education (0801)</b>                                   | 142.680.767,81        | 15.768.752,53        | 0,00                | 126.912.015,28        | 88,95%        |
| Infant and Primary Education (080102)                     | 53.046.280,62         | 0,00                 | 0,00                | 53.046.280,62         | 100,00%       |
| Nursery schools and playgroups (080101)                   | 70.155.406,76         | 15.768.752,53        | 0,00                | 54.386.654,23         | 77,52%        |
| Secondary Education and Vocational Training (080103)      | 7.847.044,90          | 0,00                 | 0,00                | 7.847.044,90          | 100,00%       |
| Special education (080104)                                | 6.568.257,09          | 0,00                 | 0,00                | 6.568.257,09          | 100,00%       |
| Training for adults (080105)                              | 5.063.778,43          | 0,00                 | 0,00                | 5.063.778,43          | 100,00%       |
| <b>Education councils (0804)</b>                          | 375.091,89            | 0,00                 | 0,00                | 375.091,89            | 100,00%       |
| Municipal Council of Education (080401)                   | 375.091,89            | 0,00                 | 0,00                | 375.091,89            | 100,00%       |
| <b>Grants and financial help (0805)</b>                   | 18.672.322,99         | 0,00                 | 0,00                | 18.672.322,99         | 100,00%       |
| FP dual grants (080502)                                   | 1.050.187,97          | 0,00                 | 0,00                | 1.050.187,97          | 100,00%       |
| Grants and financial help for food centres (080501)       | 17.622.135,02         | 0,00                 | 0,00                | 17.622.135,02         | 100,00%       |
| <b>Promoting education (0803)</b>                         | 1.153.532,95          | 0,00                 | 8.335,76            | 1.145.197,19          | 99,28%        |
| BCN Professional Training Foundation and Network (080302) | 1.153.532,95          | 0,00                 | 0,00                | 1.153.532,95          | 100,00%       |
| Territorial Action and City Programmes (080301)           | 0,00                  | 0,00                 | 8.335,76            | 0,00                  | 0,00%         |
|                                                           | <b>177.768.777,56</b> | <b>16.922.735,89</b> | <b>1.179.340,76</b> | <b>159.666.700,91</b> | <b>89,82%</b> |

