

Cost Report 2017

CORPORATE REPORT

EDUCATION (0800)



EDUCATION (0800)

NATURE OF COST

Nature	Process Cost	% Cost	City Cost	% Cost	Process vs City	% Process % City
Banking and Financial Services	577,85	0,00%	56.435,71	0,00%	1,02%	
Cleaning	19.053.582,55	11,10%	40.198.524,82	1,73%	47,40%	
Depreciation	14.155.603,85	8,24%	100.398.571,37	4,33%	14,10%	
External contracts	18.089.819,52	10,53%	649.010.805,90	27,98%	2,79%	
Financial expenses	1.783.675,62	1,04%	20.896.587,49	0,90%	8,54%	
Grants and Transfers	21.157.354,29	12,32%	449.625.917,78	19,39%	4,71%	
Human Resources	0,00	0,00%	163.128,83	0,01%	0,00%	
Human Resources: Company social contributions	14.894.722,92	8,67%	152.518.204,26	6,58%	9,77%	
Human Resources: Compensation	0,00	0,00%	472.868,81	0,02%	0,00%	
Human Resources: Compensation for the service	24.518,33	0,01%	359.354,08	0,02%	6,82%	
Human Resources: Other social costs	275.811,71	0,16%	7.469.278,69	0,32%	3,69%	
Human Resources: Transportation of personnel	21.637,04	0,01%	673.972,14	0,03%	3,21%	
Human Resources: Wages and salaries	55.708.503,89	32,44%	553.504.556,40	23,86%	10,06%	
Leases and rents	2.589.663,56	1,51%	36.814.513,57	1,59%	7,03%	
Maintenance, repairs and conservation	9.431.735,12	5,49%	76.093.073,01	3,28%	12,39%	
Notifications	461.880,71	0,27%	6.267.734,80	0,27%	7,37%	
Other expenses	4.475.859,19	2,61%	131.430.052,68	5,67%	3,41%	
Publicity and propaganda	165.670,66	0,10%	546.476,98	0,02%	30,32%	
Purchase of materials and perishable goods	102.826,52	0,06%	8.399.933,31	0,36%	1,22%	
Studies and technical works	797.853,93	0,46%	18.324.594,37	0,79%	4,35%	
Supplies: Electricity	4.030.871,87	2,35%	23.367.147,91	1,01%	17,25%	
Supplies: Gas	2.008.376,87	1,17%	4.209.583,63	0,18%	47,71%	
Supplies: Other	1.122.784,79	0,65%	22.774.067,40	0,98%	4,93%	
Supplies: Telephone and data	412.606,26	0,24%	6.245.043,25	0,27%	6,61%	
Supplies: Water	931.162,62	0,54%	6.153.142,32	0,27%	15,13%	
Taxes	31.671,80	0,02%	3.242.000,57	0,14%	0,98%	
Transports	0,00	0,00%	100.662,44	0,00%	0,00%	
	171.728.771,46	100,00%	2.319.316.232,53	100,00%		

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
City Council (0)	1.150,56	0,00%	1.150,56	0,00%	100,00%	0,00	0,00%	0,00%
Manager's Office for Social Rights (2000)	1.150,56	0,00%	1.150,56	0,00%	100,00%	0,00	0,00%	0,00%
·Generic processes Social Rights	47,59	0,00%	47,59	0,00%	100,00%	0,00	0,00%	0,00%
Family Services and Social	1.102,97	0,00%	1.102,97	0,00%	100,00%	0,00	0,00%	0,00%
Local Independent Bodies (2)	72.801.635,87	42,39%	71.679.253,53	42,01%	98,46%	1.122.382,33	100,00%	1,54%
Barcelona Municipal Institute of Education (IMEB) (8200)	72.801.635,87	42,39%	71.679.253,53	42,01%	98,46%	1.122.382,33	100,00%	1,54%
·Generic processes Municipal Institute of Education of Barcelona (IMEB)	1.122.382,33	0,65%	0,00	0,00%	0,00%	1.122.382,33	100,00%	100,00%
Municipal Education Centres	71.397.090,54	41,58%	71.397.090,54	41,85%	100,00%	0,00	0,00%	0,00%
Municipal Schools' Council	282.162,99	0,16%	282.162,99	0,17%	100,00%	0,00	0,00%	0,00%
Consortiums (3)	98.925.985,03	57,61%	98.925.985,03	57,98%	100,00%	0,00	0,00%	0,00%
Barcelona Education Consortium (CEB) (8301)	98.925.985,03	57,61%	98.925.985,03	57,98%	100,00%	0,00	0,00%	0,00%
·Generic processes Barcelona Education Consortium (CEB)	98.925.985,03	57,61%	98.925.985,03	57,98%	100,00%	0,00	0,00%	0,00%
	171.728.771,46	100,00%	170.606.389,12	100,00%	99,35%	1.122.382,33	100,00%	0,65%

*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
City Council (0)	1.150,56	0,00	1.150,56	0,00	0,00	0,00
Manager's Office for Social Rights (2000)	1.150,56	0,00	1.150,56	0,00	0,00	0,00
·Generic processes Social Rights	47,59	0,00	47,59	0,00	0,00	0,00
Family Services and Social	1.102,97	0,00	1.102,97	0,00	0,00	0,00
Local Independent Bodies (2)	72.801.635,87	44,92	71.679.253,53	44,22	1.122.382,33	0,69
Barcelona Municipal Institute of Education (IMEB) (8200)	72.801.635,87	44,92	71.679.253,53	44,22	1.122.382,33	0,69
·Generic processes Municipal Institute of Education of Barcelona (IMEB)	1.122.382,33	0,69	0,00	0,00	1.122.382,33	0,69
Municipal Education Centres	71.397.090,54	44,05	71.397.090,54	44,05	0,00	0,00
Municipal Schools' Council	282.162,99	0,17	282.162,99	0,17	0,00	0,00
Consortiums (3)	98.925.985,03	61,03	98.925.985,03	61,03	0,00	0,00
Barcelona Education Consortium (CEB) (8301)	98.925.985,03	61,03	98.925.985,03	61,03	0,00	0,00
·Generic processes Barcelona Education Consortium (CEB)	98.925.985,03	61,03	98.925.985,03	61,03	0,00	0,00
	171.728.771,46	105,95	170.606.389,12	105,26	1.122.382,33	0,69

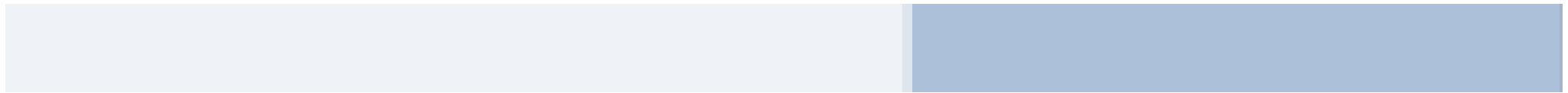
Population: 1.620.809

EDUCATION (0800)

COSTS AND INCOME BY SUBPROCESS

ALLOCATION OF COSTS

98.925.985,03	·Generic processes Barcelona Education Consortium (CEB)	1.122.382,33	·Generic processes Municipal Institute of Education of Barcelona (IMEB)	47,59	·Generic processes Social Rights
1.102,97	Family Services and Social	71.397.090,54	Municipal Education Centres	282.162,99	Municipal Schools' Council



0,00	·Generic processes Barcelona Education Consortium (CEB)	171.377,46	·Generic processes Municipal Institute of Education of Barcelona (IMEB)	0,00	·Generic processes Social Rights
0,00	Family Services and Social	19.234.058,64	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
City Council (0)	1.150,56	856,21	135,48	158,87	0,00	
Manager's Office for Social Rights (2000)	1.150,56	856,21	135,48	158,87	0,00	
·Generic processes Social Rights	47,59	39,46	1,56	6,57	0,00	
Family Services and Social	1.102,97	816,75	133,92	152,30	0,00	
Local Independent Bodies (2)	72.801.635,87	58.050.304,25	5.975.660,41	8.775.671,20	19.405.436,10	26,66%
Barcelona Municipal Institute of Education (IMEB) (8200)	72.801.635,87	58.050.304,25	5.975.660,41	8.775.671,20	19.405.436,10	26,66%
·Generic processes Municipal Institute of Education of Barcelona (IMEB)	1.122.382,33	939.823,39	47.264,48	135.294,46	171.377,46	15,27%
Municipal Education Centres	71.397.090,54	56.874.212,55	5.916.513,81	8.606.364,18	19.234.058,64	26,94%
Municipal Schools' Council	282.162,99	236.268,31	11.882,12	34.012,55	0,00	
Consortiums (3)	98.925.985,03	63.219.886,32	24.519.831,84	11.186.266,88	0,00	
Barcelona Education Consortium (CEB) (8301)	98.925.985,03	63.219.886,32	24.519.831,84	11.186.266,88	0,00	
·Generic processes Barcelona Education Consortium (CEB)	98.925.985,03	63.219.886,32	24.519.831,84	11.186.266,88	0,00	
	171.728.771,46	121.271.046,78	30.495.627,73	19.962.096,95	19.405.436,10	11,30%

EDUCATION (0800)

COSTS, REVENUE AND COVERAGE RATE BY ACTIVITY

Activity / Task	Total Cost	Direct Cost	Cost Indirect	Structure Indirect Cost	Income	Coverage Rate
Artistic education (0802)	10.921.255,25	8.555.474,77	1.068.279,69	1.297.500,79	2.993.886,81	27,41%
Artistic education (080203)	2.541.377,99	1.656.512,61	597.493,64	287.371,74	0,00	
Municipal Conservatory (080201)	4.479.274,69	3.687.684,87	251.648,08	539.941,74	1.800.792,07	40,20%
Music schools (080202)	3.900.602,57	3.211.277,29	219.137,97	470.187,31	1.193.094,74	30,59%
Education (0801)	150.534.245,62	104.968.853,34	28.072.953,18	17.492.439,10	16.240.171,83	10,79%
Infant and Primary Education (080102)	56.459.561,42	33.988.784,64	16.086.491,38	6.384.285,40	0,00	
Nursery schools and playgroups (080101)	72.570.147,21	57.128.188,54	6.765.476,38	8.676.482,29	16.240.171,83	22,38%
Secondary Education and Vocational Training (080103)	13.023.604,19	8.489.002,70	3.061.929,66	1.472.671,84	0,00	
Special education (080104)	3.315.027,17	1.995.653,91	944.519,49	374.853,77	0,00	
Training for adults (080105)	5.165.905,62	3.367.223,55	1.214.536,27	584.145,80	0,00	
Education councils (0804)	282.162,99	236.268,31	11.882,12	34.012,55	0,00	
Municipal Council of Education (080401)	282.162,99	236.268,31	11.882,12	34.012,55	0,00	
Grants and financial help (0805)	8.868.725,26	6.570.626,97	1.295.248,26	1.002.850,04	0,00	
FP dual grants (080502)	722.023,49	470.626,97	169.752,18	81.644,35	0,00	
Grants and financial help for food centres (080501)	8.146.701,77	6.100.000,00	1.125.496,08	921.205,69	0,00	
Promoting education (0803)	1.122.382,33	939.823,39	47.264,48	135.294,46	171.377,46	15,27%
BCN Professional Training Foundation and Network (080302)	1.122.382,33	939.823,39	47.264,48	135.294,46	0,00	
Territorial Action and City Programmes (080301)	0,00	0,00	0,00	0,00	171.377,46	
	171.728.771,46	121.271.046,78	30.495.627,73	19.962.096,95	19.405.436,10	11,30%

EDUCATION (0800)

FUNDING BY TYPE, MANAGEMENT OFFICE AND SUBPROCESS

Type / Management Office / Subprocess	Total Cost	Income Users	Income Others	Net Cost	
City Council (0)	1.150,56	0,00	0,00	1.150,56	100,00%
Manager's Office for Social Rights (2000)	1.150,56	0,00	0,00	1.150,56	100,00%
·Generic processes Social Rights	47,59	0,00	0,00	47,59	100,00%
Family Services and Social	1.102,97	0,00	0,00	1.102,97	100,00%
Local Independent Bodies (2)	72.801.635,87	17.777.387,33	1.628.048,77	53.396.199,77	73,34%
Barcelona Municipal Institute of Education (IMEB) (8200)	72.801.635,87	17.777.387,33	1.628.048,77	53.396.199,77	73,34%
·Generic processes Municipal Institute of Education of Barcelona (IMEB)	1.122.382,33	0,00	171.377,46	951.004,87	84,73%
Municipal Education Centres	71.397.090,54	17.777.387,33	1.456.671,31	52.163.031,90	73,06%
Municipal Schools' Council	282.162,99	0,00	0,00	282.162,99	100,00%
Consortiums (3)	98.925.985,03	0,00	0,00	98.925.985,03	100,00%
Barcelona Education Consortium (CEB) (8301)	98.925.985,03	0,00	0,00	98.925.985,03	100,00%
·Generic processes Barcelona Education Consortium (CEB)	98.925.985,03	0,00	0,00	98.925.985,03	100,00%
	171.728.771,46	17.777.387,33	1.628.048,77	152.323.335,36	88,70%

EDUCATION (0800)

FINANCING BY ACTIVITY

Activity / Task	Total Cost	Income Users	Income Others	Net Cost	
Artistic education (0802)	10.921.255,25	1.537.215,50	1.456.671,31	7.927.368,44	72,59%
Artistic education (080203)	2.541.377,99	0,00	0,00	2.541.377,99	100,00%
Municipal Conservatory (080201)	4.479.274,69	605.488,07	1.195.304,00	2.678.482,62	59,80%
Music schools (080202)	3.900.602,57	931.727,43	261.367,31	2.707.507,83	69,41%
Education (0801)	150.534.245,62	16.240.171,83	0,00	134.294.073,79	89,21%
Infant and Primary Education (080102)	56.459.561,42	0,00	0,00	56.459.561,42	100,00%
Nursery schools and playgroups (080101)	72.570.147,21	16.240.171,83	0,00	56.329.975,38	77,62%
Secondary Education and Vocational Training (080103)	13.023.604,19	0,00	0,00	13.023.604,19	100,00%
Special education (080104)	3.315.027,17	0,00	0,00	3.315.027,17	100,00%
Training for adults (080105)	5.165.905,62	0,00	0,00	5.165.905,62	100,00%
Education councils (0804)	282.162,99	0,00	0,00	282.162,99	100,00%
Municipal Council of Education (080401)	282.162,99	0,00	0,00	282.162,99	100,00%
Grants and financial help (0805)	8.868.725,26	0,00	0,00	8.868.725,26	100,00%
FP dual grants (080502)	722.023,49	0,00	0,00	722.023,49	100,00%
Grants and financial help for food centres (080501)	8.146.701,77	0,00	0,00	8.146.701,77	100,00%
Promoting education (0803)	1.122.382,33	0,00	171.377,46	951.004,87	84,73%
BCN Professional Training Foundation and Network (080302)	1.122.382,33	0,00	0,00	1.122.382,33	100,00%
Territorial Action and City Programmes (080301)	0,00	0,00	171.377,46	0,00	0,00%
	171.728.771,46	17.777.387,33	1.628.048,77	152.323.335,36	88,70%

