

Cost Report 2019

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	37.396,58	0,02%	116.670,97	0,00%	32,05%	
Cleaning	20.280.584,04	10,41%	44.826.068,05	1,80%	45,24%	
Depreciation	14.840.314,09	7,62%	107.906.337,91	4,32%	13,75%	
External contracts	26.243.796,14	13,47%	676.042.192,58	27,07%	3,88%	
Financial expenses	1.231.821,43	0,63%	15.079.706,89	0,60%	8,17%	
Grants and Transfers	15.894.690,37	8,16%	468.397.931,82	18,76%	3,39%	
Human Resources	0,00	0,00%	136.880,88	0,01%	0,00%	
Human Resources: Company social contributions	19.275.453,50	9,90%	184.977.844,91	7,41%	10,42%	
Human Resources: Compensation	653,13	0,00%	599.974,30	0,02%	0,11%	
Human Resources: Compensation for the service	20.831,87	0,01%	401.076,49	0,02%	5,19%	
Human Resources: Other social costs	417.107,58	0,21%	8.597.310,59	0,34%	4,85%	
Human Resources: Transportation of personnel	33.287,88	0,02%	688.393,46	0,03%	4,84%	
Human Resources: Wages and salaries	66.159.992,59	33,97%	614.323.854,38	24,60%	10,77%	
Leases and rents	2.704.268,10	1,39%	35.246.129,59	1,41%	7,67%	
Maintenance, repairs and conservation	12.117.010,14	6,22%	73.221.513,93	2,93%	16,55%	
Notifications	605.750,54	0,31%	7.898.456,00	0,32%	7,67%	
Other expenses	3.460.485,81	1,78%	143.180.728,54	5,73%	2,42%	
Publicity and propaganda	1.017.539,97	0,52%	15.744.349,70	0,63%	6,46%	
Purchase of materials and perishable goods	103.952,24	0,05%	8.829.055,07	0,35%	1,18%	
Studies and technical works	917.668,02	0,47%	18.015.622,27	0,72%	5,09%	
Supplies: Electricity	4.981.902,65	2,56%	26.236.268,17	1,05%	18,99%	
Supplies: Gas	2.059.362,80	1,06%	4.162.815,29	0,17%	49,47%	
Supplies: Other	895.287,99	0,46%	25.861.195,71	1,04%	3,46%	
Supplies: Telephone and data	240.926,60	0,12%	5.329.493,50	0,21%	4,52%	
Supplies: Water	929.838,89	0,48%	5.974.421,38	0,24%	15,56%	
Taxes	232.752,29	0,12%	3.963.161,65	0,16%	5,87%	
Transports	63.637,12	0,03%	1.493.894,06	0,06%	4,26%	
	194.766.312,37	100,00%	2.497.251.348,10	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
Local Independent Bodies (2)	84.259.900,89	43,26%	83.501.303,38	43,67%	99,10%	758.597,51	21,24%	0,90%
Municipal Institute of Social Services (IMSS). (2201)	482.674,41	0,25%	338.501,26	0,18%	70,13%	144.173,15	4,04%	29,87%
·Generic processes Municipal Institute of Social Services (IMSS).	482.674,41	0,25%	338.501,26	0,18%	70,13%	144.173,15	4,04%	29,87%
Barcelona Municipal Institute of Education (IMEB) (8200)	83.777.226,48	43,01%	83.162.802,12	43,50%	99,27%	614.424,36	17,20%	0,73%
·Generic processes Municipal Institute of Education of Barcelona (IMEB)	740.168,46	0,38%	125.744,10	0,07%	16,99%	614.424,36	17,20%	83,01%
Municipal Education Centres	82.729.953,91	42,48%	82.729.953,91	43,27%	100,00%	0,00	0,00%	0,00%
Municipal Schools' Council	307.104,11	0,16%	307.104,11	0,16%	100,00%	0,00	0,00%	0,00%
Consortiums (3)	107.693.708,27	55,29%	107.693.708,27	56,33%	100,00%	0,00	0,00%	0,00%
Barcelona Education Consortium (CEB) (8301)	107.693.708,27	55,29%	107.693.708,27	56,33%	100,00%	0,00	0,00%	0,00%
·Generic processes Barcelona Education Consortium (CEB)	107.693.708,27	55,29%	107.693.708,27	56,33%	100,00%	0,00	0,00%	0,00%
Trading Companies (5)	2.812.703,21	1,44%	0,00	0,00%	0,00%	2.812.703,21	78,76%	100,00%
Fomento de Ciudad (FOCISA) (5504)	2.812.703,21	1,44%	0,00	0,00%	0,00%	2.812.703,21	78,76%	100,00%
·Generic processes Fomento de Ciudad, SA (FOCISA)	2.812.703,21	1,44%	0,00	0,00%	0,00%	2.812.703,21	78,76%	100,00%
	194.766.312,37	100,00%	191.195.011,65	100,00%	98,17%	3.571.300,72	100,00%	1,83%

*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

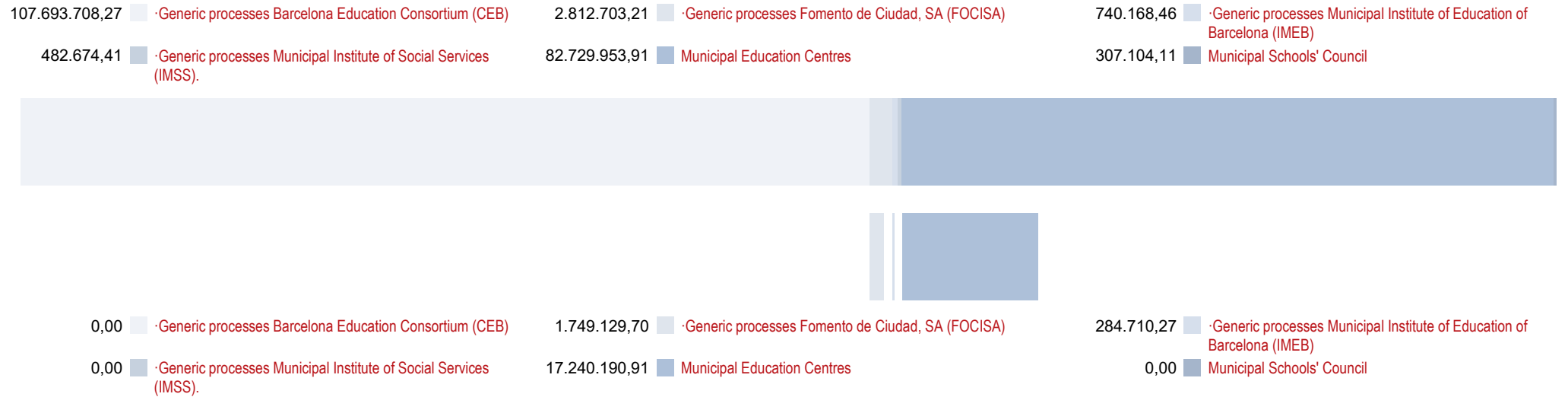
Type / Management Office / Subprocess	Subprocess Cost	Citizen Cost	Mandatory* Cost	Citizen Cost	Non Mandatory Cost	Citizen Cost
Local Independent Bodies (2)	84.259.900,89	51,48	83.501.303,38	51,02	758.597,51	0,46
Municipal Institute of Social Services (IMSS). (2201)	482.674,41	0,29	338.501,26	0,21	144.173,15	0,09
·Generic processes Municipal Institute of Social Services (IMSS).	482.674,41	0,29	338.501,26	0,21	144.173,15	0,09
Barcelona Municipal Institute of Education (IMEB) (8200)	83.777.226,48	51,18	83.162.802,12	50,81	614.424,36	0,38
·Generic processes Municipal Institute of Education of Barcelona (IMEB)	740.168,46	0,45	125.744,10	0,08	614.424,36	0,38
Municipal Education Centres	82.729.953,91	50,54	82.729.953,91	50,54	0,00	0,00
Municipal Schools' Council	307.104,11	0,19	307.104,11	0,19	0,00	0,00
Consortiums (3)	107.693.708,27	65,80	107.693.708,27	65,80	0,00	0,00
Barcelona Education Consortium (CEB) (8301)	107.693.708,27	65,80	107.693.708,27	65,80	0,00	0,00
·Generic processes Barcelona Education Consortium (CEB)	107.693.708,27	65,80	107.693.708,27	65,80	0,00	0,00
Trading Companies (5)	2.812.703,21	1,72	0,00	0,00	2.812.703,21	1,72
Fomento de Ciudad (FOCISA) (5504)	2.812.703,21	1,72	0,00	0,00	2.812.703,21	1,72
·Generic processes Fomento de Ciudad, SA (FOCISA)	2.812.703,21	1,72	0,00	0,00	2.812.703,21	1,72
	194.766.312,37	118,99	191.195.011,65	116,81	3.571.300,72	2,18

Population: 1.636.762

EDUCATION (0800)

COSTS AND INCOME BY SUBPROCESS

ALLOCATION OF COSTS



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
Local Independent Bodies (2)	84.259.900,89	64.979.494,74	6.336.298,91	12.944.107,24	17.524.901,18	20,80%
Municipal Institute of Social Services (IMSS). (2201)	482.674,41	359.982,51	60.227,37	62.464,53	0,00	
·Generic processes Municipal Institute of Social Services (IMSS).	482.674,41	359.982,51	60.227,37	62.464,53	0,00	
Barcelona Municipal Institute of Education (IMEB) (8200)	83.777.226,48	64.619.512,23	6.276.071,54	12.881.642,71	17.524.901,18	20,92%
·Generic processes Municipal Institute of Education of Barcelona (IMEB)	740.168,46	599.438,13	26.921,53	113.808,80	284.710,27	38,47%
Municipal Education Centres	82.729.953,91	63.771.360,57	6.237.979,97	12.720.613,38	17.240.190,91	20,84%
Municipal Schools' Council	307.104,11	248.713,53	11.170,04	47.220,53	0,00	
Consortiums (3)	107.693.708,27	65.668.050,67	26.105.003,92	15.920.653,67	0,00	
Barcelona Education Consortium (CEB) (8301)	107.693.708,27	65.668.050,67	26.105.003,92	15.920.653,67	0,00	
·Generic processes Barcelona Education Consortium (CEB)	107.693.708,27	65.668.050,67	26.105.003,92	15.920.653,67	0,00	
Trading Companies (5)	2.812.703,21	1.835.638,75	622.604,70	354.459,77	1.749.129,70	62,19%
Fomento de Ciudad (FOCISA) (5504)	2.812.703,21	1.835.638,75	622.604,70	354.459,77	1.749.129,70	62,19%
·Generic processes Fomento de Ciudad, SA (FOCISA)	2.812.703,21	1.835.638,75	622.604,70	354.459,77	1.749.129,70	62,19%
	194.766.312,37	132.483.184,16	33.063.907,52	29.219.220,68	19.274.030,88	9,90%

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)	12.689.581,46	9.595.821,41	1.162.602,14	1.931.157,92	1.548.381,31	12,20%
Artistic education (080203)	3.373.957,80	2.125.032,18	750.144,26	498.781,35	0,00	
Municipal Conservatory (080201)	5.045.463,30	4.046.209,81	223.459,66	775.793,83	786.012,82	15,58%
Music schools (080202)	4.270.160,37	3.424.579,42	188.998,21	656.582,73	762.368,49	17,85%
Education (0801)	172.374.441,49	115.938.435,17	30.586.868,78	25.849.137,54	17.440.939,30	10,12%
AMPA / AFA dynamitation (080106)	48.057,72	36.404,53	5.433,87	6.219,31	0,00	
Community education projects (080108)	48.057,72	36.404,53	5.433,87	6.219,31	0,00	
Infant and Primary Education (080102)	58.448.512,09	33.412.600,51	16.395.595,38	8.640.316,20	0,00	
Nursery schools and playgroups (080101)	84.039.440,98	63.818.988,63	7.363.113,57	12.857.338,78	15.691.809,60	18,67%
Secondary Education and Vocational Training (080103)	17.386.076,57	10.961.649,31	3.855.126,44	2.569.300,82	0,00	
Special education (080104)	3.841.905,83	2.203.129,95	1.071.714,06	567.061,81	0,00	
Support for educational projects of schools and institutes (080107)	2.860.760,93	1.872.043,28	628.038,57	360.679,08	1.749.129,70	61,14%
Training for adults (080105)	5.701.629,66	3.597.214,43	1.262.413,01	842.002,22	0,00	
Education councils (0804)	307.104,11	248.713,53	11.170,04	47.220,53	0,00	
Municipal Council of Education (080401)	307.104,11	248.713,53	11.170,04	47.220,53	0,00	
Grants and financial help (0805)	8.780.760,95	6.202.611,94	1.280.918,62	1.297.230,39	0,00	
FP dual grants (080502)	111.429,28	70.181,91	24.774,48	16.472,89	0,00	
Grants and financial help for food centres (080501)	8.669.331,67	6.132.430,03	1.256.144,15	1.280.757,50	0,00	
Promoting education (0803)	614.424,36	497.602,11	22.347,95	94.474,30	284.710,27	46,34%
BCN Professional Training Foundation and Network (080302)	614.424,36	497.602,11	22.347,95	94.474,30	0,00	
Territorial Action and City Programmes (080301)	0,00	0,00	0,00	0,00	284.710,27	
	194.766.312,37	132.483.184,16	33.063.907,52	29.219.220,68	19.274.030,88	9,90%

EDUCATION (0800)

FUNDING BY TYPE, MANAGEMENT OFFICE AND SUBPROCESS

Type / Management Office / Subprocess	Total Cost	Income Users	Income Others	Net Cost	
Local Independent Bodies (2)	84.259.900,89	17.274.901,18	250.000,00	66.734.999,71	79,20%
Municipal Institute of Social Services (IMSS). (2201)	482.674,41	0,00	0,00	482.674,41	100,00%
·Generic processes Municipal Institute of Social Services (IMSS).	482.674,41	0,00	0,00	482.674,41	100,00%
Barcelona Municipal Institute of Education (IMEB) (8200)	83.777.226,48	17.274.901,18	250.000,00	66.252.325,30	79,08%
·Generic processes Municipal Institute of Education of Barcelona (IMEB)	740.168,46	34.710,27	250.000,00	455.458,19	61,53%
Municipal Education Centres	82.729.953,91	17.240.190,91	0,00	65.489.763,00	79,16%
Municipal Schools' Council	307.104,11	0,00	0,00	307.104,11	100,00%
Consortiums (3)	107.693.708,27	0,00	0,00	107.693.708,27	100,00%
Barcelona Education Consortium (CEB) (8301)	107.693.708,27	0,00	0,00	107.693.708,27	100,00%
·Generic processes Barcelona Education Consortium (CEB)	107.693.708,27	0,00	0,00	107.693.708,27	100,00%
Trading Companies (5)	2.812.703,21	0,00	1.749.129,70	1.063.573,51	37,81%
Fomento de Ciudad (FOCISA) (5504)	2.812.703,21	0,00	1.749.129,70	1.063.573,51	37,81%
·Generic processes Fomento de Ciudad, SA (FOCISA)	2.812.703,21	0,00	1.749.129,70	1.063.573,51	37,81%
	194.766.312,37	17.274.901,18	1.999.129,70	175.492.281,48	90,10%

EDUCATION (0800)

FINANCING BY ACTIVITY

Activity / Task	Total Cost	Income Users	Income Others	Net Cost	
Artistic education (0802)	12.689.581,46	1.548.381,31	0,00	11.141.200,15	87,80%
Artistic education (080203)	3.373.957,80	0,00	0,00	3.373.957,80	100,00%
Municipal Conservatory (080201)	5.045.463,30	786.012,82	0,00	4.259.450,48	84,42%
Music schools (080202)	4.270.160,37	762.368,49	0,00	3.507.791,88	82,15%
Education (0801)	172.374.441,49	15.691.809,60	1.749.129,70	154.933.502,19	89,88%
AMPA / AFA dynamitation (080106)	48.057,72	0,00	0,00	48.057,72	100,00%
Community education projects (080108)	48.057,72	0,00	0,00	48.057,72	100,00%
Infant and Primary Education (080102)	58.448.512,09	0,00	0,00	58.448.512,09	100,00%
Nursery schools and playgroups (080101)	84.039.440,98	15.691.809,60	0,00	68.347.631,38	81,33%
Secondary Education and Vocational Training (080103)	17.386.076,57	0,00	0,00	17.386.076,57	100,00%
Special education (080104)	3.841.905,83	0,00	0,00	3.841.905,83	100,00%
Support for educational projects of schools and institutes (080107)	2.860.760,93	0,00	1.749.129,70	1.111.631,22	38,86%
Training for adults (080105)	5.701.629,66	0,00	0,00	5.701.629,66	100,00%
Education councils (0804)	307.104,11	0,00	0,00	307.104,11	100,00%
Municipal Council of Education (080401)	307.104,11	0,00	0,00	307.104,11	100,00%
Grants and financial help (0805)	8.780.760,95	0,00	0,00	8.780.760,95	100,00%
FP dual grants (080502)	111.429,28	0,00	0,00	111.429,28	100,00%
Grants and financial help for food centres (080501)	8.669.331,67	0,00	0,00	8.669.331,67	100,00%
Promoting education (0803)	614.424,36	34.710,27	250.000,00	329.714,09	53,66%
BCN Professional Training Foundation and Network (080302)	614.424,36	0,00	0,00	614.424,36	100,00%
Territorial Action and City Programmes (080301)	0,00	34.710,27	250.000,00	0,00	0,00%
	194.766.312,37	17.274.901,18	1.999.129,70	175.492.281,48	90,10%

