

Cost Report 2024

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	40.955,42	0,02%	91.200,71	0,00%	44,91%	
Cleaning	22.424.489,88	9,23%	51.895.814,55	1,58%	43,21%	
Depreciation	14.780.868,49	6,08%	132.882.194,01	4,05%	11,12%	
External contracts	39.121.473,33	16,10%	891.966.837,52	27,19%	4,39%	
Financial expenses	3.036.362,63	1,25%	33.476.811,59	1,02%	9,07%	
Grants and Transfers	18.030.217,26	7,42%	587.400.309,71	17,90%	3,07%	
Human Resources	9,21	0,00%	109.714,04	0,00%	0,01%	
Human Resources: Company social contributions	24.007.625,91	9,88%	238.937.154,87	7,28%	10,05%	
Human Resources: Compensation	0,00	0,00%	1.215.853,23	0,04%	0,00%	
Human Resources: Compensation for the service	34.997,97	0,01%	585.084,54	0,02%	5,98%	
Human Resources: Other social costs	909.146,57	0,37%	16.282.024,11	0,50%	5,58%	
Human Resources: Political: Wages and salaries	350.038,66	0,14%	13.462.515,10	0,41%	2,60%	
Human Resources: Transportation of personnel	26.213,53	0,01%	580.586,90	0,02%	4,52%	
Human Resources: Wages and salaries	84.366.991,40	34,73%	776.100.324,22	23,66%	10,87%	
Leases and rents	7.400.943,93	3,05%	54.649.444,16	1,67%	13,54%	
Maintenance, repairs and conservation	12.347.894,89	5,08%	103.748.963,48	3,16%	11,90%	
Notifications	572.337,51	0,24%	7.718.649,86	0,24%	7,41%	
Other expenses	4.035.308,74	1,66%	211.886.400,61	6,46%	1,90%	
Publicity and propaganda	1.626.004,42	0,67%	24.174.440,82	0,74%	6,73%	
Purchase of materials and perishable goods	47.978,53	0,02%	28.155.913,46	0,86%	0,17%	
Studies and technical works	754.136,57	0,31%	19.412.263,29	0,59%	3,88%	
Subsidies Trade Union Platform	43.398,91	0,02%	538.500,00	0,02%	8,06%	
Supplies: Electricity	4.101.175,49	1,69%	23.899.517,14	0,73%	17,16%	
Supplies: Gas	1.915.906,49	0,79%	4.547.512,95	0,14%	42,13%	
Supplies: Other	900.770,74	0,37%	34.380.787,83	1,05%	2,62%	
Supplies: Telephone and data	347.845,74	0,14%	5.083.136,64	0,15%	6,84%	
Supplies: Water	1.286.246,61	0,53%	5.547.274,70	0,17%	23,19%	
Taxes	312.185,69	0,13%	2.590.537,84	0,08%	12,05%	

EDUCATION (0800)

NATURE OF COST

Nature	Process Cost	% Cost	City Cost	% Cost	Process vs City	% Process % City
Transports	124.883,04	0,05%	9.475.380,32	0,29%	1,32%	
	242.946.407,55	100,00%	3.280.795.148,20	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)	6.027.082,07	2,48%	5.193.533,35	2,20%	86,17%	833.548,72	13,11%	13,83%
Area Manager's Office for Social Rights, Health, Cooperation and Community (2000)	247.809,12	0,10%	154.169,86	0,07%	62,21%	93.639,26	1,47%	37,79%
·Generic processes Social Rights	247.809,12	0,10%	154.169,86	0,07%	62,21%	93.639,26	1,47%	37,79%
Area Manager's Office for Culture, Education, Science and Community (9000)	5.779.272,95	2,38%	5.039.363,48	2,13%	87,20%	739.909,47	11,64%	12,80%
·Generic processes Culture, Education, Science and Community	1.249.723,08	0,51%	1.249.723,08	0,53%	100,00%	0,00	0,00%	0,00%
Social Equity and Health	4.529.549,87	1,86%	3.789.640,40	1,60%	83,66%	739.909,47	11,64%	16,34%
Local Independent Bodies (2)	116.870.084,08	48,11%	115.321.900,17	48,74%	98,68%	1.548.183,91	24,35%	1,32%
Municipal Institute of Social Services (IMSS). (2201)	4.136.334,12	1,70%	2.588.150,21	1,09%	62,57%	1.548.183,91	24,35%	37,43%
·Generic processes Municipal Institute of Social Services (IMSS).	4.136.334,12	1,70%	2.588.150,21	1,09%	62,57%	1.548.183,91	24,35%	37,43%
Barcelona Municipal Institute of Education (IMEB) (8200)	112.733.749,96	46,40%	112.733.749,96	47,65%	100,00%	0,00	0,00%	0,00%
·Generic processes Municipal Institute of Education of Barcelona (IMEB)	177.791,40	0,07%	177.791,40	0,08%	100,00%	0,00	0,00%	0,00%
Municipal Education Centres	112.555.958,56	46,33%	112.555.958,56	47,57%	100,00%	0,00	0,00%	0,00%
Consortiums (3)	116.074.118,55	47,78%	116.074.118,55	49,06%	100,00%	0,00	0,00%	0,00%
Barcelona Education Consortium (CEB) (8301)	116.074.118,55	47,78%	116.074.118,55	49,06%	100,00%	0,00	0,00%	0,00%
·Generic processes Barcelona Education Consortium (CEB)	116.074.118,55	47,78%	116.074.118,55	49,06%	100,00%	0,00	0,00%	0,00%
Trading Companies (5)	3.975.122,85	1,64%	0,00	0,00%	0,00%	3.975.122,85	62,53%	100,00%
Fomento de Ciudad (FOCISA) (7504)	3.975.122,85	1,64%	0,00	0,00%	0,00%	3.975.122,85	62,53%	100,00%
·Generic processes Fomento de Ciudad, SA (FOCISA)	3.975.122,85	1,64%	0,00	0,00%	0,00%	3.975.122,85	62,53%	100,00%
	242.946.407,55	100,00%	236.589.552,07	100,00%	97,38%	6.356.855,48	100,00%	2,62%

*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

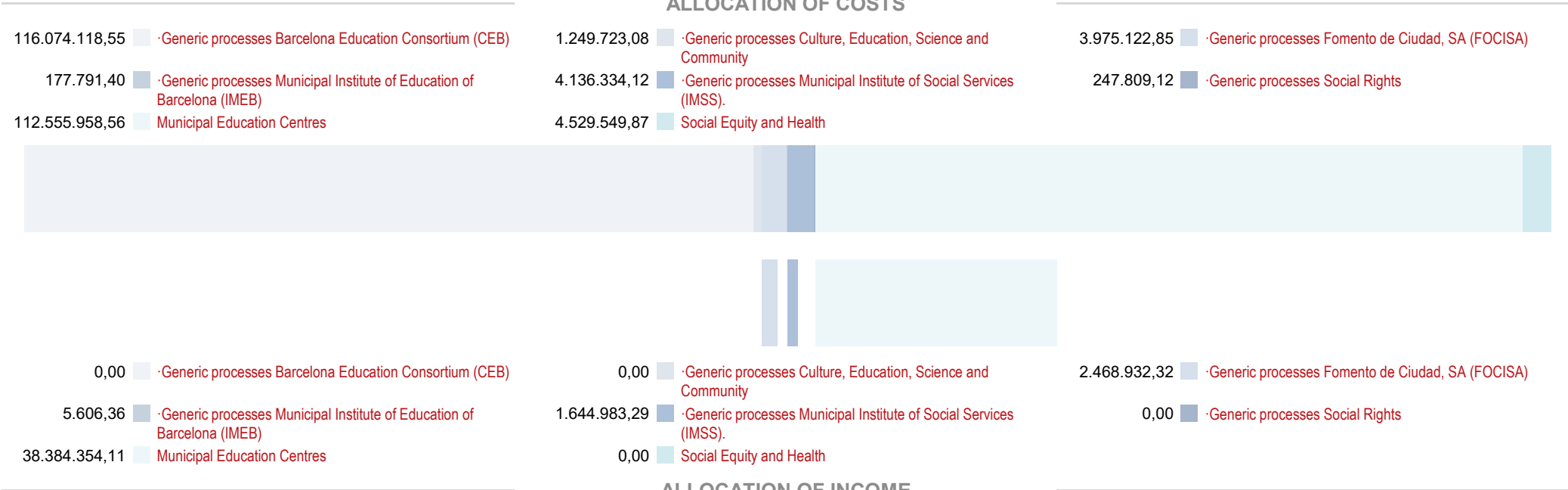
Type / Management Office / Subprocess	Subprocess Cost	Citizen Cost	Mandatory* Cost	Citizen Cost	Non Mandatory Cost	Citizen Cost
City Council (0)	6.027.082,07	3,57	5.193.533,35	3,08	833.548,72	0,49
Area Manager's Office for Social Rights, Health, Cooperation and Community (2000)	247.809,12	0,15	154.169,86	0,09	93.639,26	0,06
·Generic processes Social Rights	247.809,12	0,15	154.169,86	0,09	93.639,26	0,06
Area Manager's Office for Culture, Education, Science and Community (9000)	5.779.272,95	3,43	5.039.363,48	2,99	739.909,47	0,44
·Generic processes Culture, Education, Science and Community	1.249.723,08	0,74	1.249.723,08	0,74	0,00	0,00
Social Equity and Health	4.529.549,87	2,69	3.789.640,40	2,25	739.909,47	0,44
Local Independent Bodies (2)	116.870.084,08	69,31	115.321.900,17	68,39	1.548.183,91	0,92
Municipal Institute of Social Services (IMSS). (2201)	4.136.334,12	2,45	2.588.150,21	1,53	1.548.183,91	0,92
·Generic processes Municipal Institute of Social Services (IMSS).	4.136.334,12	2,45	2.588.150,21	1,53	1.548.183,91	0,92
Barcelona Municipal Institute of Education (IMEB) (8200)	112.733.749,96	66,86	112.733.749,96	66,86	0,00	0,00
·Generic processes Municipal Institute of Education of Barcelona (IMEB)	177.791,40	0,11	177.791,40	0,11	0,00	0,00
Municipal Education Centres	112.555.958,56	66,75	112.555.958,56	66,75	0,00	0,00
Consortiums (3)	116.074.118,55	68,84	116.074.118,55	68,84	0,00	0,00
Barcelona Education Consortium (CEB) (8301)	116.074.118,55	68,84	116.074.118,55	68,84	0,00	0,00
·Generic processes Barcelona Education Consortium (CEB)	116.074.118,55	68,84	116.074.118,55	68,84	0,00	0,00
Trading Companies (5)	3.975.122,85	2,36	0,00	0,00	3.975.122,85	2,36
Fomento de Ciudad (FOCISA) (7504)	3.975.122,85	2,36	0,00	0,00	3.975.122,85	2,36
·Generic processes Fomento de Ciudad, SA (FOCISA)	3.975.122,85	2,36	0,00	0,00	3.975.122,85	2,36
	242.946.407,55	144,08	236.589.552,07	140,31	6.356.855,48	3,77

Population: 1.686.208

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
City Council (0)	6.027.082,07	4.654.373,13	477.314,51	895.394,43	0,00	
Area Manager's Office for Social Rights, Health, Cooperation and Community (2000)	247.809,12	191.924,50	21.712,95	34.171,67	0,00	
·Generic processes Social Rights	247.809,12	191.924,50	21.712,95	34.171,67	0,00	
Area Manager's Office for Culture, Education, Science and Community (9000)	5.779.272,95	4.462.448,63	455.601,56	861.222,76	0,00	
·Generic processes Culture, Education, Science and Community	1.249.723,08	976.178,77	87.311,55	186.232,76	0,00	
Social Equity and Health	4.529.549,87	3.486.269,86	368.290,01	674.990,00	0,00	
Local Independent Bodies (2)	116.870.084,08	87.065.042,66	7.214.825,32	22.590.216,10	40.034.943,76	34,26%
Municipal Institute of Social Services (IMSS). (2201)	4.136.334,12	3.060.698,57	543.830,41	531.805,14	1.644.983,29	39,77%
·Generic processes Municipal Institute of Social Services (IMSS).	4.136.334,12	3.060.698,57	543.830,41	531.805,14	1.644.983,29	39,77%
Barcelona Municipal Institute of Education (IMEB) (8200)	112.733.749,96	84.004.344,09	6.670.994,92	22.058.410,96	38.389.960,47	34,05%
·Generic processes Municipal Institute of Education of Barcelona (IMEB)	177.791,40	132.482,51	10.520,77	34.788,13	5.606,36	3,15%
Municipal Education Centres	112.555.958,56	83.871.861,58	6.660.474,15	22.023.622,84	38.384.354,11	34,10%
Consortiums (3)	116.074.118,55	74.270.629,37	28.905.341,09	12.898.148,09	0,00	
Barcelona Education Consortium (CEB) (8301)	116.074.118,55	74.270.629,37	28.905.341,09	12.898.148,09	0,00	
·Generic processes Barcelona Education Consortium (CEB)	116.074.118,55	74.270.629,37	28.905.341,09	12.898.148,09	0,00	
Trading Companies (5)	3.975.122,85	2.468.932,32	996.062,34	510.128,19	2.468.932,32	62,11%
Fomento de Ciudad (FOCISA) (7504)	3.975.122,85	2.468.932,32	996.062,34	510.128,19	2.468.932,32	62,11%
·Generic processes Fomento de Ciudad, SA (FOCISA)	3.975.122,85	2.468.932,32	996.062,34	510.128,19	2.468.932,32	62,11%
	242.946.407,55	168.458.977,48	37.593.543,26	36.893.886,81	42.503.876,08	17,50%

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)	17.200.964,69	12.463.952,82	1.655.133,15	3.081.878,72	3.956.695,33	23,00%
Artistic education (080203)	3.356.700,39	2.147.802,23	835.901,84	372.996,32	0,00	
Municipal Conservatory (080201)	6.540.800,88	4.873.923,63	387.050,46	1.279.826,79	1.904.253,23	29,11%
Music schools (080202)	7.303.463,41	5.442.226,96	432.180,84	1.429.055,61	2.052.442,10	28,10%
Education (0800)	0,00	0,00	0,00	0,00	5.606,36	
Education (0800)	0,00	0,00	0,00	0,00	5.606,36	
Education (0801)	213.062.436,73	147.435.967,62	33.348.609,77	32.277.859,34	38.509.157,10	18,07%
AMPA / AFA dynamitation (080106)	685.077,28	511.921,56	81.924,56	91.231,17	0,00	
Community education projects (080108)	635.746,13	473.921,56	77.944,69	83.879,88	0,00	
Infant and Primary Education (080102)	58.647.986,46	37.617.402,18	14.485.974,88	6.544.609,40	0,00	
Nursery schools and playgroups (080101)	99.670.628,98	74.240.170,52	5.994.837,68	19.435.620,78	36.040.224,78	36,16%
Secondary Education and Vocational Training (080103)	37.136.338,49	23.980.437,23	8.969.920,08	4.185.981,18	0,00	
Special education (080104)	4.881.430,51	3.190.544,82	1.135.225,65	555.660,04	0,00	
Support for educational projects of schools and institutes (080107)	5.024.658,69	3.261.597,88	1.107.390,12	655.670,69	2.468.932,32	49,14%
Training for adults (080105)	6.380.570,19	4.159.971,87	1.495.392,11	725.206,20	0,00	
Education councils (0804)	533.468,70	414.374,05	39.597,56	79.497,09	0,00	
Municipal Council of Education (080401)	533.468,70	414.374,05	39.597,56	79.497,09	0,00	
Grants and financial help (0805)	9.940.893,61	6.436.026,78	2.379.345,55	1.125.521,28	32.417,29	0,33%
Exit grants (080503)	5.686,69	4.760,20	142,32	784,17	0,00	
FP dual grants (080502)	18.068,87	14.344,00	1.095,52	2.629,35	0,00	
Grants and financial help for food centres (080501)	9.390.651,83	6.010.608,53	2.336.265,58	1.043.777,72	0,00	
Other financial aid for families (080504)	520.799,53	401.553,85	41.699,80	77.545,88	0,00	
Practical training scholarships (080505)	5.686,69	4.760,20	142,32	784,17	0,00	
Promoting education (0803)	1.832.961,00	1.420.056,76	139.757,82	273.146,42	0,00	
Territorial Action and City Programmes (080301)	1.832.961,00	1.420.056,76	139.757,82	273.146,42	0,00	
Training Activities (0806)	375.682,82	288.599,45	31.099,41	55.983,96	0,00	
Open courtyards (080604)	375.682,82	288.599,45	31.099,41	55.983,96	0,00	
	242.946.407,55	168.458.977,48	37.593.543,26	36.893.886,81	42.503.876,08	17,50%

EDUCATION (0800)

FUNDING BY TYPE, MANAGEMENT OFFICE AND SUBPROCESS

Type / Management Office / Subprocess	Total Cost	Income Users	Income Others	Net Cost	
City Council (0)	6.027.082,07	0,00	0,00	6.027.082,07	100,00%
Area Manager's Office for Social Rights, Health, Cooperation and Community (2000)	247.809,12	0,00	0,00	247.809,12	100,00%
·Generic processes Social Rights	247.809,12	0,00	0,00	247.809,12	100,00%
Area Manager's Office for Culture, Education, Science and Community (9000)	5.779.272,95	0,00	0,00	5.779.272,95	100,00%
·Generic processes Culture, Education, Science and Community	1.249.723,08	0,00	0,00	1.249.723,08	100,00%
Social Equity and Health	4.529.549,87	0,00	0,00	4.529.549,87	100,00%
Local Independent Bodies (2)	116.870.084,08	13.983.636,87	26.051.306,89	76.835.140,32	65,74%
Municipal Institute of Social Services (IMSS). (2201)	4.136.334,12	0,00	1.644.983,29	2.491.350,83	60,23%
·Generic processes Municipal Institute of Social Services (IMSS).	4.136.334,12	0,00	1.644.983,29	2.491.350,83	60,23%
Barcelona Municipal Institute of Education (IMEB) (8200)	112.733.749,96	13.983.636,87	24.406.323,60	74.343.789,49	65,95%
·Generic processes Municipal Institute of Education of Barcelona (IMEB)	177.791,40	0,00	5.606,36	172.185,04	96,85%
Municipal Education Centres	112.555.958,56	13.983.636,87	24.400.717,24	74.171.604,45	65,90%
Consortiums (3)	116.074.118,55	0,00	0,00	116.074.118,55	100,00%
Barcelona Education Consortium (CEB) (8301)	116.074.118,55	0,00	0,00	116.074.118,55	100,00%
·Generic processes Barcelona Education Consortium (CEB)	116.074.118,55	0,00	0,00	116.074.118,55	100,00%
Trading Companies (5)	3.975.122,85	0,00	2.468.932,32	1.506.190,53	37,89%
Fomento de Ciudad (FOCISA) (7504)	3.975.122,85	0,00	2.468.932,32	1.506.190,53	37,89%
·Generic processes Fomento de Ciudad, SA (FOCISA)	3.975.122,85	0,00	2.468.932,32	1.506.190,53	37,89%
	242.946.407,55	13.983.636,87	28.520.239,21	200.442.531,47	82,50%

EDUCATION (0800)

FINANCING BY ACTIVITY

Activity / Task	Total Cost	Income Users	Income Others	Net Cost	
Artistic education (0802)	17.200.964,69	2.328.443,03	1.628.252,30	13.244.269,36	77,00%
Artistic education (080203)	3.356.700,39	0,00	0,00	3.356.700,39	100,00%
Municipal Conservatory (080201)	6.540.800,88	698.206,39	1.206.046,84	4.636.547,65	70,89%
Music schools (080202)	7.303.463,41	1.630.236,64	422.205,46	5.251.021,31	71,90%
Education (0800)	0,00	0,00	5.606,36	0,00	0,00%
Education (0800)	0,00	0,00	5.606,36	0,00	0,00%
Education (0801)	213.062.436,73	11.655.193,84	26.853.963,26	174.553.279,63	81,93%
AMPA / AFA dynamitation (080106)	685.077,28	0,00	0,00	685.077,28	100,00%
Community education projects (080108)	635.746,13	0,00	0,00	635.746,13	100,00%
Infant and Primary Education (080102)	58.647.986,46	0,00	0,00	58.647.986,46	100,00%
Nursery schools and playgroups (080101)	99.670.628,98	11.655.193,84	24.385.030,94	63.630.404,20	63,84%
Secondary Education and Vocational Training (080103)	37.136.338,49	0,00	0,00	37.136.338,49	100,00%
Special education (080104)	4.881.430,51	0,00	0,00	4.881.430,51	100,00%
Support for educational projects of schools and institutes (080107)	5.024.658,69	0,00	2.468.932,32	2.555.726,37	50,86%
Training for adults (080105)	6.380.570,19	0,00	0,00	6.380.570,19	100,00%
Education councils (0804)	533.468,70	0,00	0,00	533.468,70	100,00%
Municipal Council of Education (080401)	533.468,70	0,00	0,00	533.468,70	100,00%
Grants and financial help (0805)	9.940.893,61	0,00	32.417,29	9.908.476,32	99,67%
Exit grants (080503)	5.686,69	0,00	0,00	5.686,69	100,00%
FP dual grants (080502)	18.068,87	0,00	0,00	18.068,87	100,00%
Grants and financial help for food centres (080501)	9.390.651,83	0,00	0,00	9.390.651,83	100,00%
Other financial aid for families (080504)	520.799,53	0,00	0,00	520.799,53	100,00%
Practical training scholarships (080505)	5.686,69	0,00	0,00	5.686,69	100,00%
Promoting education (0803)	1.832.961,00	0,00	0,00	1.832.961,00	100,00%
Territorial Action and City Programmes (080301)	1.832.961,00	0,00	0,00	1.832.961,00	100,00%
Training Activities (0806)	375.682,82	0,00	0,00	375.682,82	100,00%
Open courtyards (080604)	375.682,82	0,00	0,00	375.682,82	100,00%
	242.946.407,55	13.983.636,87	28.520.239,21	200.442.531,47	82,50%

