

# Cost Report 2019

## CORPORATE REPORT

EDUCATION (0800)



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### 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	20.259.595,27	10,55%	44.840.236,49	1,80%	45,18%	
Depreciation	14.727.329,03	7,67%	107.906.337,91	4,32%	13,65%	
External contracts	24.491.129,68	12,76%	669.325.030,04	26,80%	3,66%	
Financial expenses	1.213.529,86	0,63%	15.079.706,89	0,60%	8,05%	
Grants and Transfers	15.823.848,41	8,24%	468.397.931,82	18,76%	3,38%	
Human Resources	0,00	0,00%	136.880,88	0,01%	0,00%	
Human Resources: Company social contributions	19.224.741,57	10,02%	185.319.601,69	7,42%	10,37%	
Human Resources: Compensation	0,00	0,00%	599.974,30	0,02%	0,00%	
Human Resources: Compensation for the service	20.454,46	0,01%	401.303,21	0,02%	5,10%	
Human Resources: Other social costs	413.577,28	0,22%	8.597.310,59	0,34%	4,81%	
Human Resources: Transportation of personnel	32.450,41	0,02%	688.393,46	0,03%	4,71%	
Human Resources: Wages and salaries	65.786.219,82	34,27%	614.537.886,09	24,61%	10,70%	
Leases and rents	2.667.631,95	1,39%	35.278.799,37	1,41%	7,56%	
Maintenance, repairs and conservation	12.052.529,14	6,28%	73.228.547,76	2,93%	16,46%	
Notifications	596.551,92	0,31%	7.898.426,06	0,32%	7,55%	
Other expenses	3.250.221,24	1,69%	149.244.062,08	5,98%	2,18%	
Publicity and propaganda	1.005.316,37	0,52%	15.744.349,70	0,63%	6,39%	
Purchase of materials and perishable goods	100.667,39	0,05%	8.830.017,54	0,35%	1,14%	
Studies and technical works	873.678,91	0,46%	18.067.931,13	0,72%	4,84%	
Supplies: Electricity	4.967.264,42	2,59%	26.233.732,79	1,05%	18,93%	
Supplies: Gas	2.058.397,93	1,07%	4.160.076,99	0,17%	49,48%	
Supplies: Other	894.741,31	0,47%	25.861.195,71	1,04%	3,46%	
Supplies: Telephone and data	233.867,31	0,12%	5.332.258,06	0,21%	4,39%	
Supplies: Water	927.569,86	0,48%	5.974.368,97	0,24%	15,53%	
Taxes	232.266,65	0,12%	3.956.294,21	0,16%	5,87%	
Transports	62.632,38	0,03%	1.494.023,36	0,06%	4,19%	
	<b>191.953.609,16</b>	<b>100,00%</b>	<b>2.497.251.348,10</b>	<b>100,00%</b>		

## EDUCATION (0800)

### COSTS OF MANDATORY AND NON-MANDATORY SERVICES BY TYPE, MANAGEMENT OFFICE AND SUBPROCESS

Type / Management / Subprocess	Subprocess Cost	% Cost	Mandatory* Cost	% Cost	% C.M. / Cost	Non Mandatory Cost	% Cost	% C.NotM. / Cost
<b>Local Independent Bodies (2)</b>	84.259.900,89	43,90%	83.501.303,38	43,67%	99,10%	758.597,51	100,00%	0,90%
<b>Municipal Institute of Social Services (IMSS). (2201)</b>	482.674,41	0,25%	338.501,26	0,18%	70,13%	144.173,15	19,01%	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	19,01%	29,87%
<b>Barcelona Municipal Institute of Education (IMEB) (8200)</b>	83.777.226,48	43,64%	83.162.802,12	43,50%	99,27%	614.424,36	80,99%	0,73%
-Generic processes Municipal Institute of Education of Barcelona (IMEB)	740.168,46	0,39%	125.744,10	0,07%	16,99%	614.424,36	80,99%	83,01%
Municipal Education Centres	82.729.953,91	43,10%	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%
<b>Consortiums (3)</b>	107.693.708,27	56,10%	107.693.708,27	56,33%	100,00%	0,00	0,00%	0,00%
<b>Barcelona Education Consortium (CEB) (8301)</b>	107.693.708,27	56,10%	107.693.708,27	56,33%	100,00%	0,00	0,00%	0,00%
-Generic processes Barcelona Education Consortium (CEB)	107.693.708,27	56,10%	107.693.708,27	56,33%	100,00%	0,00	0,00%	0,00%
	<b>191.953.609,16</b>	<b>100,00%</b>	<b>191.195.011,65</b>	<b>100,00%</b>	<b>99,60%</b>	<b>758.597,51</b>	<b>100,00%</b>	<b>0,40%</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

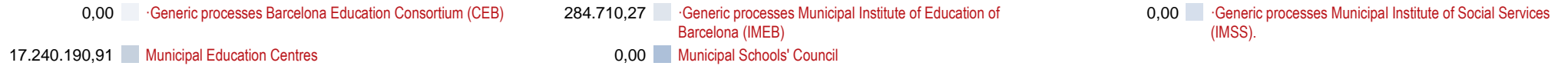
Type / Management / Subprocess	Subprocess Cost	Citizen Cost	Mandatory* Cost	Citizen Cost	Non Mandatory Cost	Citizen Cost
<b>Local Independent Bodies (2)</b>	84.259.900,89	51,48	83.501.303,38	51,02	758.597,51	0,46
Municipal Institute of Social Services (IMSS). (2201)	482.674,41	0,29	338.501,26	0,21	144.173,15	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
<b>Consortiums (3)</b>	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
	<b>191.953.609,16</b>	<b>117,28</b>	<b>191.195.011,65</b>	<b>116,81</b>	<b>758.597,51</b>	<b>0,46</b>

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 / Manager's Office / Subprocess	Cost	Direct Cost	Cost Indirect	Structure Indirect Cost	Income	Coverage Rate
<b>Local Independent Bodies (2)</b>	84.259.900,89	64.979.494,74	6.336.298,91	12.944.107,24	17.524.901,18	20,80%
<b>Municipal Institute of Social Services (IMSS). (2201)</b>	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	
<b>Barcelona Municipal Institute of Education (IMEB) (8200)</b>	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	
<b>Consortiums (3)</b>	107.693.708,27	65.668.050,67	26.105.003,92	15.920.653,67	0,00	
<b>Barcelona Education Consortium (CEB) (8301)</b>	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	
	<b>191.953.609,16</b>	<b>130.647.545,41</b>	<b>32.441.302,83</b>	<b>28.864.760,91</b>	<b>17.524.901,18</b>	<b>9,13%</b>

## EDUCATION (0800)

### FUNDING BY TYPE, MANAGER'S OFFICE, SUBPROCESS AND ACTIVITY

Type / Manager's Office / Subprocess / Activity / Task	Cost	Income User	Income Others	City Council Theoretical contribution	
<b>Local Independent Bodies (2)</b>	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%
<b>Barcelona Municipal Institute of Education (IMEB) (8200)</b>	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%
<b>Consortiums (3)</b>	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%
	<b>191.953.609,16</b>	<b>17.274.901,18</b>	<b>250.000,00</b>	<b>174.428.707,98</b>	<b>90,87%</b>

