

# Assessment of the social impact of the Job-Placement Programme from the Municipal Institute for Persons with Disabilities at Barcelona's Parks and Gardens Municipal Institute

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Ajuntament de  
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## 1. INTRODUCTION AND GOALS OF THE ANALYSIS

Parks and Gardens is a public company that is highly committed to integrating people with disabilities into the labour market in Barcelona. In 2012, the company's workforce included 81 people with disabilities, representing 8.3% of the total workforce.

The last few years have seen the company steadily increasing the number of the people with disabilities it employs as well as the percentage such people represent among its overall workforce:

### **Parks and Gardens Workers with a disability (2009-2012)**

- In 2009, there were a total 1,058 workers in the workforce, 68 of whom had a disability, representing 6.4% of the total workforce.
- In 2010, there were a total 1,029 workers in the workforce, 72 of whom had a disability, representing 7% of the total workforce.
- In 2011, there were a total 1,003 workers in the workforce, 77 of whom had a disability, representing 7.7% of the total workforce.
- In 2012, there were a total of 976 workers in the workforce, 81 of whom had a disability, representing 8.3% of the total workforce.

This analysis covers the period 2009-2011.

What is more, Parks and Gardens hires other external services carried out by people with disabilities, thereby ensuring that many more people with disabilities are able to get a job and hold onto it; this is evidence of Parks and Gardens' firm commitment to the Job Placement of people with disabilities.

Since November 2008, the Municipal Institute for Persons with Disabilities (IMD) has been working with Parks and Gardens, assessing the level of integration of people with disabilities in the company and carrying out the necessary action to improve their integration.

The IMD's Employment Assessment Team (EAL) have been working with staff with disabilities at Parks and Gardens for over three years, during which the type of initiatives and corresponding intensity have been changing and gradually adapting to the needs not just of the workers with disabilities they deal with but also of the working teams.

**It is in this context that the IMD are promoting this study, in collaboration with Parks and Gardens, with the aim of finding out and communicating the value of the social impact of the Job-Placement Programme, by identifying the benefits of the programmes for all stakeholders, to examine the feasibility of expanding**

**programmes such as these to other public companies.**

The analysis was conducted under an innovative and internationally tested methodology that calculates the social return on the investment: the SROI. The SROI is a social-impact assessment methodology based on a ratio that compares the value generated by an initiative with the investment required to achieve that impact. For example, a ratio of 2:1 indicates that for every €1 invested, the return in social value is €2.

This methodology, devised in 1990 in San Francisco, California, is useful both for the financial institutions and for the service providers, as it helps to understand and communicate the social value created by an initiative or activity. Therefore, it can be used as a tool for strategic planning, as it helps to direct resources towards the activities with the greatest social impact.

To carry out a SROI analysis, we need to know the initial situation and formulate indicators to describe how this situation has changed and, wherever possible, use monetary values that enable these changes to be quantified.

In the current economic and social climate, it is important to promote new and better ways of demonstrating the social and financial impact of the programmes.

**Barcelona City Council is a pioneer in Spain in analysing social return on investment programmes and services.**

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1 Including all Parks and Gardens workers from a disability (workers in the Green-Space Working Teams, administrative staff, with ongoing or temporary support from the Employment Assessment Team —EAL—, etc.)

## 2. DESCRIPTION OF THE PARKS AND GARDENS JOB-PLACEMENT PROGRAMME

### 2.1 General Description of the service

For more than thirty years, Barcelona City Council has been working to assist and integrate people with disabilities, through the Municipal Institute for Persons with Disabilities (IMD), the body in the city of Barcelona responsible for promoting the policies established in the International Convention on the Rights of Persons with Disabilities. The Convention marked a turning point in the recognition and exercise of the rights of people with disabilities. It views disability as a human rights issue and sets out non-discrimination and positive action measures that have to be implemented by States to guarantee the rights of this group on equal terms with other people.

Through the public company Parks and Gardens, the City Council has been committed to the job-placement of people with disabilities for many years. In 2008 Parks and Gardens decide to promote its Job-Placement Programme and it was then that the IMD started participating in the programme and evaluating it. One of the first initiatives carried out by the IMD Employment Assessment Team (EAL) was a diagnosis of the extent to which people with disabilities had been integrated into the Parks and Gardens Green-Spaces Working Teams. Based on this diagnosis, the EAL has gone on to develop a series of social and employment initiatives for people with disabilities, working in conjunction with Parks and Gardens, and in particular with the Green-Spaces Working Teams and the company's Human Resources department.

The initiatives carried out by the EAL cover three key areas of action:

1. **Encouragement:** measures aimed at motivating and training individuals to become active players in their own job-placement process.
2. **Follow-up:** initiatives carried out by the EAL's social educator during the job-placement process. The intensity of these initiatives depends on the workers' profiles and needs. The social educator makes periodic visits to the workplaces and conducts interviews with the managers of the people with disabilities (supervisors and organisers) and people in the employee's immediate environment (family, social services, health services, etc.,) who work with individuals with a disability.

In the diagnostic process carried out in 2009, the follow-up needs identified were as follows. The IMD's Personal Assistant Service is mainly aimed at people who meet the following conditions:

### **Monitoring needs revealed in the labour and psychosocial field (2009)**

51 % instrumental competence  
26 % transversal competence  
23 % psychosocial monitoring

Source: EAL, IMD (Barcelona City Council)

3. **Support:** initiatives carried out with workers who have job-related, training and psychosocial difficulties that make it extremely difficult for them to become fully integrated both at an employment and psychosocial level. This support might include:

a. **Direct or in-person support:** during the Job Placement process, to provide the disabled worker with training in the tasks and activities they have to carry out as part of their job, in basic social skills and also training to help them adapt and carry out their job satisfactorily. At the start of the intervention, this type of support tends to be more intense and gradually becomes less so as the worker adapts and acquires the knowledge needed to carry out their job.

b. **Indirect support:** initiatives that the employment educator carries out with the worker and/or their managers and supervisors to help them to establish themselves and hold down the job; through meetings, tutorials and other activities outside the workplace. These initiatives are carried out when workers need support to improve relational, emotional, behavioural and other aspects that will help them hold down the job and move forward.

c. **Natural support:** initiatives carried out by Parks and Gardens staff (normally the supervisor or another work colleague with a disability) to provide workers with training in the skills they need to carry out their job and basic social skills. Unlike the direct support, these initiatives are carried out when the worker has been working for the company for some time and is familiar with their daily tasks. In this type of support, the social educator offers guidelines and strategies on how to relate to and boost the employment skills of individuals with a disability.

In the diagnostic process carried out in 2009, the support needs identified were:

### **Needs of support revealed in the labour and psychosocial field (2009)**

44 % transversal competence  
42 % instrumental competence  
14 % psychosocial monitoring

Source: EAL, IMD (Barcelona City Council)

The main initiatives carried out by the EAL during the most recent analysis of the project (2011) were as follows:

1. **Employability diagnostics**, i.e. visits to assess the degree people with disabilities are integrated into the workforce.
2. **Reception protocol**, when changing working team or when a new person joins the Parks and Gardens team.
3. **Co-ordination with the Health Surveillance Service**, providing information on the skills and abilities of the people with disabilities in relation to the tasks carried out by the working teams.
4. **Group intervention**, to complement the individual educational activities to promote exchange of experiences and knowledge (of the company and social skills) and create a support network among the people with disabilities.
5. **Intervention assessment sessions** with organisers and departmental managers.

Through all the initiatives mentioned above, the social educator is in contact with people from all areas of the worker's life (work colleagues, family, company and other social and health services, etc.):

#### **Fields of intervention of the EAL**

- Person with disability
- Working team
- Company
- Family and relational environment
- Local Network of services and resources

Source: EAL, IMD (Barcelona City Council)

Note that the ultimate goal of the Programme is the completion of the social educator's action, as this shows that individuals with a disability have become fully independent and are fully integrated into the workforce.

## **2.2 Current status of the Programme**

In 2011, the EAL carried out ongoing initiatives with 48 of the 77 Parks and Gardens workers with disabilities. The remaining 29 workers received occasional support.

#### **Scope of the intervention of the EAL during 2011**

- Parks and Gardens workers: 1003
- Parks and Gardens workers with disability: 77
- Parks and Gardens workers with disability with continuous attention by EAL: 48

The number of workers with whom the EAL has carried out ongoing initiatives has stayed the same in the last two years of the study.



**Number of workers with intervention from the EAL during the period of analysis (2009-2011)**

- 2009: 56
- 2010: 47
- 2011: 48

In 2009, the EAL carried out an initial diagnosis of the degree of social integration of all the workers with disabilities and drew up a reception protocol with the aim of helping staff with disabilities become integrated into the new working team and providing their supervisors with information and tools to help the workers adapt to their workplace. During this first year, specific training was delivered on social integration.

The conclusion of the initial diagnosis was that 47 people with a disability required ongoing support in 2010, while the remaining 11 needed only occasional follow-up visits. In 2011, the EAL focused its efforts on 48 people with disabilities.

The workers with disabilities are distributed among 27 Green-Space Working Teams.

**Distribution by zone of the working teams with people with disabilities**

Ciutat Vella: 5  
Eixample: 7  
Gràcia: 3  
Horta: 7  
Nou Barris: 4  
Plant production/nursery: 1  
27 in total

With regard to the disability profile of the workers receiving support from the EAL (48), more than half have learning disabilities (59%), followed by workers with mental disorders (29%) and those with a physical disability (10%) and hearing impairment (2%).

**Distribution of workers based on type of disability**

- 59 % Learning disability
- 29 % Mental disorder
- 10 % Physical disability
- 2 % Hearing impairment

Source: EAL, IMD (Barcelona City Council)

### 3. METHODOLOGY

The project focuses on analysing social returns on the investment of the Parks and Gardens Job-Placement Programme in Barcelona, in which the EAL takes part.

The project applies the SROI (*social return on investment*) methodology that enables the social value, measured in euros, generated by the investment in the project to be specified.

It is based on a traditional cost-benefit analysis and expressed as a coefficient obtained by comparing the value generated by an initiative with the investment needed to carry out the initiative and achieve the impact.

The following chart illustrates the methodology used to calculate this coefficient:

#### **Definition of the scope and identification of the agents of interest**

- Establishing the scope
- Identifying the agents of interest
- Defining targets and needs of the agents of interest

#### **Development of the map of impact**

- Identifying the resources / investment
- Quantifying the value of the resources / \*investment
- Describing the activities and the results

#### **Identification and valuing of the result**

- Identifying the indicators of result
- Compiling the information
- Establishing the period of time of the results
- Estimating the results

#### **Establishment of the impact**

- Quantifying the economic impact of the \*investment on the base of the value related to the results obtained

#### **Calculation of the SROI**

- Calculating the value of the profit
- Calculating the net current value
- Calculating the SROI

The social value of the investment is formulated as a rate which describes the profit accruing from each euro invested

The calculation process entails understanding, measuring and communicating the social, environmental and economic values generated by a specific action, grouped in 5 different stages:

### **Stage 1. identifying investments (*inputs*) and results (*outputs*):**

- The various stakeholder groups involved in the action are identified, by determining the level of participation each of them has in the service. For our service, for example, the stakeholders are: the IMD itself, Parks and Gardens, people with disabilities and their carers and relatives and the Public Authorities.
- For each of the stakeholders, the resources required/investment made (inputs) i.e. their contribution to the service, are identified and quantified, detailing the result obtained. These are financial contributions, human resources, the equipment used, etc. The sum of the investments made by every stakeholder gives the total investment made in the service (measured in euros) during a specific period of time.
- The results (outputs) are described, which is the group of activities and initiatives carried out by the service, as a result of the investment made: the number of people with disabilities that work for Parks and Gardens, the number of hours of training received by the organisers and working team supervisors, the number of hours of training received by the disabled workers, etc.

### **Stage 2. Identifying outcomes:**

- Once the economic value contributed by each stakeholder has been determined, the outcomes for each stakeholder are identified, that is, the changes (mainly social and economic changes) achieved as a result of the activities carried out in the service. In our service, if the aim is to ensure individuals with a disability is integrated into the workforce as fully as possible, the outcome would be the number of people with a disability who show themselves to be more integrated at work.
- Here it is important to highlight that some of these changes or outcomes are difficult to measure owing to a lack of information or because they require ad hoc studies. Nonetheless, it is important to identify them.

### **Stage 3. Measuring outcomes:**

For each outcome identified, indicators have been devised to describe the impact achieved, and the units of change achieved and their duration have been quantified. The financial proxy for the indicators identified is detailed, enabling the outcomes achieved to be assigned a monetary value.

### **Stage 4. Measuring the social impact:**

"Impacts" are the results directly attributable to the organisation. To arrive at the impact, the outcomes have been subtracted from factors not attributable to the service, using three correctors:

1. Deadweight: this indicates whether the outcome could have been achieved without any action being taken in relation to the service. That is, it measures the extent to which the outcomes would have been achieved without the Programme (for example, the emotional state of a number of the workers at the organisation would have improved without the programme).
2. Attribution: the proportion of the results that can not be directly attributed to the Parks and Gardens Job-Placement Programme or which are shared with other players or initiatives, (for example, the fact that the workers feel better emotionally is not exclusively a result of the programme as their family and social environment have also helped to bring about this change).
3. Drop off: changes diminish over time as a result of a variation, modification or change. For example, the knowledge that the workers acquire through the training they receive and through carrying out the job stays with them, but they begin to lose knowledge as time passes, either because their knowledge is not updated or because the workers do not apply it.

#### **Stage 5. Calculating the SROI and sensitivity analysis:**

- A value coefficient has been formulated based on the results obtained for the net investment/net impact ratio, applying the discount rate which is defined as the opportunity cost of the capital invested in the programme.
- Although the programme is carried out in Catalonia, the discount rate used is 3.5%, which is the ratio used in evaluation projects in the United Kingdom and is the rate used for most evaluations carried out in Europe. The main reason for this is that it is difficult to estimate this rate given the current financial situation in the European Union.

## 4. SCOPE OF ANALYSIS AND IDENTIFICATION OF STAKEHOLDERS

As has already been mentioned, this analysis focuses on the Parks and Gardens Job-Placement Programme and the recruitment of workers for the Green-Space working teams in which the EAL plays a role. Excluded from this analysis are workers with a disability who work in the company's offices and workers who, despite having joined the working team, have received only occasional support from the EAL.

To evaluate the impact and results of the EAL intervention, which began in 2009, it was decided to conduct an analysis that covered a broad time period, so the study period is three years, from 2009 to 2011.

With regard to stakeholders, six have been identified who are directly involved in the service:

1. Barcelona City Council, specifically, the Municipal Institute for Persons with Disabilities (IMD).
2. Parks and Gardens, which recruits people with disabilities, and their workers.
3. The workers with disabilities included in the programme.
4. The families of the workers with disabilities.
5. The Catalan public authorities (besides Barcelona City Council).
6. The State's General Authorities.

Table 3 shows the reason for including each of these stakeholders in the analysis and shows how they have participated. These stakeholders might contribute resources to the service and/or be beneficiaries of the social outcomes generated.

### Table 3

#### Stakeholders in the Parks and Gardens Job-Placement Programme

The reason for including each of the stakeholders in the analysis is given, along with a brief description of how they have participated.

##### **Barcelona City Council - Municipal Institute for Persons with Disabilities (IMD).**

The Municipal Institute for Persons with Disabilities (IMD), and specifically the Employment Assessment Team, are the people responsible for monitoring the workers with disabilities and they work with Parks and Gardens to improve the integration and well-being of the people who take up jobs there. The City Council is responsible for promoting the analysis and channelling the information and has been overseeing the evolution of the study.

**Parks and Gardens and workers.** This is the public company of Barcelona City Council's Environment Department which hires people with disabilities and works with the IMD to improve the job-placement of these people. Various working teams supervisors/managers and staff from the company's Human Resources Department

have taken part in the analysis through individual and group interviews. They have also provided sufficiently detailed information to conduct the analysis.

**The workers with disabilities included in the programme.** These are the main beneficiaries of the service. The analysis details the outcomes that the Insertion Programme has brought about, both for the people with disabilities who are the object of the study and for their families, through personal interviews conducted with a number of them. The EAL's social educator, who has direct contact with the workers and their families, has also provided valuable information.

**Family members.** To a greater or lesser extent, depending on the workers' family situation, the service represents a form of emotional support and, in some cases, offers respite for the employee's family. The analysis details the outcomes that the Insertion Programme has brought about, both for the people with disabilities who are the object of the study and for their families, through personal interviews conducted with a number of them. The EAL's social educator, who has direct contact with the workers and their families, has also provided valuable information.

**Catalan public authorities.** The Catalan public authorities save on public expenses, seeing as the Programme helps to reduce use that is made of primary healthcare and specialist health resources and other social resources (Day Centres, Occupational Centres and Special Employment Centres). To be more specific, the Department for Enterprise and Employment provides funds to cover part of the cost of the Programme, through the subsidy for «supported work in an ordinary company». It has not participated directly in the analysis. The information required on the subsidy received from the Department for Enterprise and Employment has been gathered through the IMD.

**The State's General Authorities.** The State's General Authorities receive the revenues generated through Social Security contributions, Income Tax paid by the workers and, from Parks and Gardens, business tax and value added tax (VAT). They also save on expense as a result of the reduction in the state benefits that are paid out (unemployment benefit and temporary incapacity benefit) and the fact that other resources, such as the Special Employment Centres, do not pay the employer's contribution to Social Security. They have not participated directly in the analysis.

## 5. IMPACT MAP

### 5.1 Identifying investment and results

Once the stakeholders have been identified, their specific investment in the service and the results generated are determined and assessed.

The investments are the contributions, the resources, they contribute to the service. The biggest contributions to the Programme are those made by Parks and Gardens, part of Barcelona City Council's Environment Department. It makes a direct contribution to the Programme of between 18,000 and 39,500 euros (depending on the year and the contribution made by the Department for Enterprise and Employment), mainly to cover the cost of the EAL's social educator, who manages the Programme. It also provides other resources indirectly, as without the physical and human structure of the company, it would not be possible to carry out the insertion programme and, consequently, part of the company's structural costs are attributable to the programme. This amount is estimated based on Parks and Gardens cost structure for 2011, with a total figure of 4.9 million euros for the three year period of the study.

In 2010 and 2011, the Department for Enterprise and Employment allocated a total of €25,000 per year to cover the cost of the EAL's social educator which is therefore not covered by Parks and Gardens.

**Barcelona City Council** contributes management and administrative resources to the programme (a psychologist, training techniques and travel costs of the social educator so they are able to make follow up visits to the workers). These resource amounted to a total of €15,739 for the years 2009, 2010 and 2011.

**Workers with disabilities**, the main beneficiaries of the programme, contribute the time they spend carrying out their work duties, although this is not quantified as an input. The Catalan public authorities (excluding Barcelona City Council and the Department for Enterprise and Employment) and the State's General Authorities do not make any direct contributions to the programme, even though it is assumed that they contribute to a certain degree through the contribution made by the Department for Enterprise and Employment (a contribution which is not quantified as it is difficult to calculate) and the transfers from the State to the autonomous regions.

The following matrix shows the contribution (financial or time-based) made by each of the stakeholders to the programme during the study period and the overall results (outputs) they generated.

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<sup>2</sup> Parks and Gardens cover the part of the cost of the social educator not covered by the Department for Enterprise and Employment.

(Note: the details of the calculations made are numbered and are listed in numerical order in the Annexe to this document)

### **Stage 1. Identifying investment and results**

For each stakeholder, the required investment (input) is described along with its value in euros. And then the results (outputs) are shown.

The details of the calculations made are numbered at the end of each paragraph and listed in numerical order in the Annexe to this document

- **Barcelona City Council - Municipal Institute for Persons with Disabilities (IMD).** Human resources: management and co-ordination of the service. Travel costs for making visits. €15,738.84 (1)
- **Parks and Gardens.** Direct economic costs: budget to cover the cost of the social educator who manages the programme (in 2010 and 2011, they only covered the part of the cost not covered by the Department for Enterprise and Employment). €77,022.04 (2)
- **Parks and Gardens.** Indirect company costs attributable to the programme. €4,984,108.51 (3)
- **Workers with disabilities included in the programme.** Time (not quantified). Value (not quantified).
- **Family members.** Not quantified.
- **Catalan public authorities.** Economic resources (2010 and 2011): budget to cover part of the cost of the social educator that manages the Programme (Department for Enterprise and Employment). €50,000.00 (4)
- **The State's General Authorities.** Not quantified.
- **Total *inputs*: 5,126,869.39**
- **Total *outputs*:**
  - Total number of people with disabilities included:
    - 2009: 56
    - 2010: 47
    - 2011: 48
  - Number of working teams with people with disabilities: 27
  - Number of hours of training delivered to organisers and working teams supervisors: 588
  - Number of hours of training delivered to workers: 344



## 5.2 Identifying outcomes

The novel aspect of this impact assessment methodology is that it enables us to understand and measure the outcomes (social, economic and environmental) generated by the service analysed. On this occasion, the outcomes are social and economic and therefore any environmental outcomes generated by the programme have not been taken into consideration.

The methodology enables us to identify the outcomes resulting from the service for each of the stakeholders identified, whether these are positive or negative. When it comes to quantifying these outcomes, some are not taken into account, either because there is not enough information on them or because of the intangibility of said outcomes.

The **Public Authorities** as a whole are responsible for guaranteeing the rights of people with disabilities and promoting their access to the ordinary labour market, thereby preventing situations of social exclusion and improving the quality of life of these people. It is an outcome that is not measured in this analysis, due to its intangible nature.

The **Parks and Gardens Job-Placement Programme** for people with disabilities is a Barcelona City Council initiative that was launched to ensure the recommendations for compliance with the UN Convention on the Rights of Persons with Disabilities were being implemented. However, this outcome has not been quantified owing to the difficulty in doing so and its intangible nature.

The **Catalan administration** makes savings as a result of the reduction in the use of other services, provided by three specific Departments:

- Department of Health: because people are joining the ordinary labour market, their quality of life and emotional stability improve, which means they are making less use of health services (primary care and specialist care).
- Department of Social Welfare and Family Affairs: because of their disability, some of the workers would be making use of social resources if it weren't for this Job-Placement Programme, such as Day Centres or Occupational Centres.
- Department for Enterprise and Employment: some of the other current workers would be in Special Employment Centres (CET). In these cases, the Department has to provide a minimum of 75% of the minimum wage for each employee with a disability employed by a CET (the percentage in effect during the analysis period).

Therefore, this programme has a positive impact on and provides a significant economic return for the Department of Social Welfare and Family Affairs, the Department of Health and the Department for Enterprise and Employment.

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<sup>3</sup> <http://w3.bcn.cat/fixers/baccessible/convenciodretsdiscapacitatslecturafacil.951.pdf> [see: 2 January 2012].

**The central authorities** enjoy increased revenues through the Social Security contributions and Income Tax paid by the workers and the company, and the tax on profits and value added tax attributable to the programme. The public system also saves on the amount it would have to pay in unemployment benefits to the people included in the programme (if they were not working) and the accident or sickness benefits it would have to pay, thanks to the reduced absenteeism brought about by the programme and the intervention of the EAL. The biggest saving comes from the fact that, if it were not for the Job-Placement Programme, which provides these people with the chance to work in the ordinary jobs market, some of these people would be working in CETs and the central administration would have to pay the employer's contribution to Social Security, which is not paid by the CET for workers with disabilities.

For **Parks and Gardens**, the greatest direct impact of the programme is that it improves the work climate in the company and leads to greater awareness among its workers (technicians and managers) of people with disabilities. Over the last few years they have received specific advice from the EAL to help improve the job-placement Programme for people with disabilities.

As regards workers who work in the same working teams as people with disabilities, they claim that their ability to manage and integrate people with disabilities have improved thanks to the EAL intervention.

Furthermore, the Municipal Institute for Parks and Gardens has received public recognition, particularly from the disability sector, for its efforts to create employment opportunities for people with disabilities, and this improves its reputation. However, this outcome has not been quantified in this study as it is hard to do so.

The **people with disabilities** are the people who most directly experience positive outcomes, as the programme provides them with stability, the opportunity to have a daily routine, and affords them greater autonomy and improves their emotional well-being, as well as improving their social relationships and those with their immediate surroundings.

Also, the fact that they have a fixed income (which is higher than the average income of people with disabilities) means they have financial independence and greater purchasing power. Lastly, carrying out their work duties and receiving specific training provides them with specific knowledge about the gardening and environment sector. With the support of the EAL, many of the workers with disabilities have gone on to assume new duties, with a degree of responsibility, which is empowering and improves their self-esteem.

The **workers' families** perceive a positive social outcome, stating that the fact that their family members with a disability is able to hold down a job in the ordinary labour market improves family relationships and the emotional well-being of the family and

social life of individuals with a disability. Furthermore, because the people with disabilities have a fixed job, some of their direct carers are able to take up employment, and the cost to the family of having a disabled relative at home goes down.

## **Stage 2. Description of the outcomes**

For each stakeholder the quantifiable and non-quantifiable outcomes are described.

### **Barcelona City Council - Municipal Institute for Persons with Disabilities (IMD).**

Consolidation of their mission and fulfilment of the recommendations to ensure compliance with the UN Convention on the Rights of Persons with Disabilities. There are no quantifiable outcomes.

**Parks and Gardens and workers.** Improved work climate in Parks and Gardens, and especially in the working teams where the people with disabilities work, improved reputation and public recognition of the company as one that is committed to the rights and Job Placement of people with disabilities. Outcomes include raised awareness of people with disabilities within the organisation and an improvement in the skills and abilities of the working teams organisers and managers with regard to managing people with disabilities.

**The workers with disabilities included in the programme.** Stability, thanks to a having a daily work routine. Quantifiable outcomes include:

- Improved social relationships.
- Greater personal independence, improvements to emotional well-being and empowerment of the employed person (they undertake more duties than they did previously).
- Improved economic capacity, leading to greater financial independence.
- Greater spending power through having a job.
- Specific knowledge of the gardening and environment sector, thanks to their practical work experience and the specific training they receive.

**Family members.** There are no non quantifiable outcomes. Quantifiable outcomes include:

- Improved family relationships.
- Peace of mind and respite.
- Contribution to the labour market, made possible thanks to the fact that they no longer have so much responsibility for individuals with a disability who has a job (opportunity cost).
- Reduction in the family unit's monthly expenses, thereby improving their economic capacity, as individuals with a disability has a job and spends less time at home.

**Catalan public authorities.** There are no non quantifiable outcomes. Quantifiable outcomes include: cost savings thanks to the reduced use of social and health resources.

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4 Study on the economic inequality of people with disabilities in the city of Barcelona. Municipal Institute for Disabilities. Barcelona City Council, 2006.

The **State's General Authorities**. Quantifiable outcomes include: Improved quality of life of society thanks to a reduction in the number of unemployed people. Quantifiable outcomes include the fact that the public authorities increases the revenues it receives from Social Security contributions, Income Tax, VAT and the tax on profits , and cost savings for the public system as a result of the reduction in the amount of state benefits and social security benefits paid out.

### 5.3 Measuring outcomes

During this Stage, three essential activities are carried out that enable the impact of each of the outcomes to be identified and, as a result of this, the overall impact of the service can be measured:

1. Developing the indicators that measure the outcomes, their units and duration.
2. Identifying the financial proxy that enables the outcomes to be quantified.
3. Gathering information to quantify the indicators: assigning a quantitative value to each indicator and source.

#### **Stage 3. Measuring the outcomes:**

For each stakeholder, a description is given of the indicator (or measurement of the outcome), the units, duration, financial proxy, the value and the source it has come from.

The details of the calculations made are numbered at the end of each paragraph and listed in numerical order in the Annexe to this document

**Barcelona City Council - Municipal Institute for Persons with Disabilities. (IMD).** No calculation given.

#### **Parks and Gardens and workers**

- Number of people motivated and whose awareness of people with disabilities has been raised and who contribute by collaborating with associations that work with groups of people with difficulties. In 2010, 83 units. Duration 1. Average amount donated per person per year in Spain. Value in 2010 €176.00. Report on the Spanish population's collaboration with NGOs and the profile of donors of the Spanish Fund-raising Association. (5) (6)
- Number of organisers and supervisors that receive training on integrating people with disabilities into the workplace. 807 units in 2009, 188 units in 2010 and 188 units in 2011. Duration 2. Cost of people management training €152.43. Average of several courses relating to people management. (7) (8) (9) (10)

#### **The workers with disabilities included in the programme**

- Number of workers with disabilities whose social relationships have improved. 56

- units in 2009, 47 units in 2010 and 48 units in 2011. Duration 1. Annual cost of weekly cinema ticket €432.00 in 2010. Cinesa Cinemas. (11) (12)
- Number of workers with disabilities who say that their emotional state has improved. 47 units in 2009, 39 units in 2010 and 40 units in 2011. Duration 1. Annual cost of therapeutic sessions (one session per month) €535.51 in 2009, €553.70 in 2010 and €567.84 in 2011. Official College of Psychologists. (13) (14)
  - Number of workers with disabilities who say that they are able to carry out everyday activities more independently. 56 units in 2009, 47 units in 2010 and 48 units in 2011. Duration 1. Annual cost of a public transport travel card for people with disabilities. €189.80 in 2010. Transports Metropolitans de Barcelona (TMB). (11) (15)
  - Number of workers with disabilities who receive a fixed monthly salary. 56 units in 2009, 47 units in 2010 and 48 units in 2011. Duration 1. Average net salary of the people with disabilities working for Parks and Gardens. €16,626.07 in 2009, €16,719.44 in 2010 and €16,945.16 in 2011. Parks and Gardens (collective labour agreement). (11) (16)
  - Number of workers with disabilities whose spending power increased. 56 units in 2009, 47 units in 2010 and 48 units in 2011. Duration 1. Difference between average annual consumption of an employed person and the average annual consumption of an unemployed person. €3,683.84 in 2009, €4,090.86 in 2010 and €4,378.13 in 2011. INE (11) (17)
  - Number of workers with disabilities who work for Parks and Gardens who have taken gardening training courses. 56 units in 2009, 47 units in 2010 and 48 units in 2011. Duration 3. Average cost of a gardening course €356.00 in 2010. Average of several gardening training courses. (11) (18) (19)

## Family members

- Number of families who notice their family relationships improve. 39 units in 2009, 33 units in 2010 and 34 units in 2011. Duration 1. Annual cost of undertaking leisure activities with the family €4,867.38 in 2010. INE (Family Budget Survey. Base 2006). (13) (20)
- Number of family members whose personal and emotional well-being has improved as a result of the disabled person having a job with a prestigious public sector company. 39 units in 2009, 33 units in 2010 and 34 units in 2011. Duration 1. Annual club membership fee €590.00 in 2010. Average annual cost of membership fee for a gym, club, swimming pool, etc. (13) (21)
- Number of family members who are in a position to work thanks to the fact that their disabled relative has a job. 15 units in 2009, 15 units in 2010 and 15 units in 2011. Duration 1. Average annual salary in Catalonia. €24,449.19 in 2010. Idescat. (22) (23)

- Number of households whose disability-associated expenditure has been reduced. 39 units in 2009, 33 units in 2010 and 34 units in 2011. Duration 1. Difference between the additional costs of a family with a person with a disability who does not work and that of a family with a person with a disability who works full time. €552.60 in 2010. Study on the economic inequality of people with disabilities in the city of Barcelona. IMD. (13) (24)

### **Catalan public authorities**

- Reduction in number of visits to primary healthcare associated with the reduction in the number of days of sick leave for common illnesses and workplace accidents. 16 units in 2010. Duration 1. Cost of an appointment at a primary health care centre. €14.78 in 2010. Antares Consulting. (25) (26)
- Number of people who make less use of specialised health services as a result of the improved emotional state of workers with disabilities. 13 units in 2009, 14 units in 2010 and 14 units in 2011. Duration 1. Annual individual saving on the use of specialist care health services €552.00 in 2010. Antares Consulting. (27) (28)
- Number of places freed up at Day Centres. 12 units in 2009, 10 units in 2010 and 10 units in 2011. Duration 1. Annual cost of a place at a Day Centre. €7,677.36 in 2010. IMD. (29) (30)
- Number of places freed up at Occupational Centres. 1 units in 2009, 1 units in 2010 and 1 units in 2011. Duration 1. Annual cost of a place at an Occupational Centre. €3,311.04 in 2010. IMD. (29) (31)
- Number of places freed up at Special Employment Centres. 24 units in 2009, 20 units in 2010 and 21 units in 2011. Duration 1. Annual cost of a place at a Special Employment Centre. €6,552.00 in 2009, €6,649.65 in 2010 and 6,734.70 in 2011. Ministry of Employment and Social Security. (29) (32)

### **The State's General Authorities**

- Number of users who work and pay Social Security contributions. 56 units in 2009, 47 units in 2010 and 48 units in 2011. Duration 1. Social Security contributions paid by the employee based on the average salary at Parks and Gardens. €1,195.74 in 2009, €1,232.16 in 2010 and €1,263.38 in 2011. Ministry of Employment and Social Security. (11) (16)
- Number of people in work for whom Parks and Gardens pay Social Security contributions. 56 units in 2009, 47 units in 2010 and 48 units in 2011. Duration 1. Social Security contributions paid by the company based on the average salary at Parks and Gardens. €6,290.89 in 2009, €1,232.16 in 2010 and €1,263.38 in 2011. Ministry of Employment and Social Security. (11) (16)
- Number of people in work from whom the Administration collects. Income Tax. 56 units in 2009, 47 units in 2010 and 48 units in 2011. Duration 1. Income Tax withholdings based on the average salary at Parks and Gardens. €910.38 in 2009, €1,351.20 in 2010 and €1,583.35 in 2011. Ministry of Employment and Social

Security. (11) (16)

- Revenues from Value Added Tax (VAT) attributable to the Programme. 1 unit in 2009, 1 unit in 2010 and 1 unit in 2011. Duration 1. Amount of VAT paid by Parks and Gardens attributable to the programme. €3,278.11 in 2009, €3,347.10 in 2010 and €3,417.54 in 2011. Parks and Gardens. (33)
- Revenues from tax on profits attributable to the Programme. 1 unit in 2009, 1 unit in 2010 and 1 unit in 2011. Duration 1. Amount of tax on profits paid by Parks and Gardens attributable to the Programme. €548.76 in 2010 and €27.17 in 2011. Parks and Gardens. (33)
- Workers with disabilities who would be in Special Employment Centres and for whom Social Security would have to pay the employer's contribution. 2429 units in 2009, 2029 units in 2010 and 2129 units in 2011. Duration 1. Employer's contribution to Social Security. €6,290.89 in 2009, €6,482.52 in 2010 and €6,646.78 in 2011. Ministry of Employment and Social Security. (16)
- Workers with disabilities working for Parks and Gardens who stop receiving unemployment benefits. 4435 units in 2009, 3735 units in 2010 and 3735 units in 2011. Duration 1. Average net unemployment benefit: €10,121.45 in 2009, €10,249.20 in 2010 and €10,366.00 in 2011. Ministry of Employment and Social Security. (36)
- Number of days' sick leave benefits the Administration no longer pays to Parks and Gardens workers thanks to a reduction in absenteeism. 637 units. Duration 1. Gross daily benefit for sick leave paid by the Administration. €69.69 in 2010. Ministry of Employment and Social Security. (38)

## 5.4 Measuring the social impact

During this Stage two essential activities are carried out:

1. Determining the deadweight, attribution and drop off correctors.
2. Calculation of the social impact of each indicator: the financial proxy is multiplied by the quantity of the outcome (units), minus the correction factors.

### Stage 4. Measuring the social impact:

For each stakeholder the indicator / measurement of outcome, deadweight, attribution, drop off and impact are shown.

**Barcelona City Council - Municipal Institute for Persons with Disabilities. (IMD).** Not measured.

### Parks and Gardens and workers.

- Number of people motivated and whose awareness of people with disabilities has been raised and who contribute by collaborating with associations that work with groups of people with difficulties. 20% deadweight. 15% attribution. 0% drop off. Impact: €9,931.05.
- Number of organisers and supervisors that receive training on integrating people

with disabilities into the workplace. 50% deadweight. 15% attribution. 25% drop off. Impact: €7,514.80.

### **The workers with disabilities included in the programme.**

- Number of workers with disabilities whose social relationships have improved. 20% deadweight. 15% attribution. 0% drop off. Impact: €44,357.76.
- Number of workers with disabilities who say that their emotional state has improved. 10% deadweight. 15% attribution. 0% drop off. Impact: €53,150.00.
- Number of workers with disabilities who say that they are able to carry out everyday activities more independently. 10% deadweight. 15% attribution. 0% drop off. Impact: €21,924.75.
- Number of workers with disabilities who receive a fixed monthly salary. 0% deadweight. 0% attribution. 0% drop off. Impact: €2,530,241.33.
- Number of workers with disabilities who receive a fixed monthly salary. 0% deadweight. 0% attribution. 0% drop off. Impact: €608,715.70.
- Number of workers with disabilities who work for Parks and Gardens who have taken gardening training courses. 50% deadweight. 15% attribution. 25% drop off. Impact: 22,846.30.

### **Family members.**

- Number of families who notice their family relationships improve. 20% deadweight. 15% attribution. 0% drop off. Impact: 349,847.95.
- Number of family members whose personal and emotional well-being has improved as a result of the disabled person having a job with a prestigious public sector company. 0% deadweight. 10% attribution. 0% drop off. Impact: €52,226.37.
- Number of family members who are in a position to work thanks to the fact that their disabled relative has a job. 18% deadweight. 10% attribution. 0% drop off. Impact: €814,350.56.
- Number of households whose expenditure associated with the disability has gone down. 10% deadweight. 0% attribution. 0% drop off. Impact: €52,568.84.

### **Catalan public authorities.**

- Reduction in number of visits to primary care health services associated with the reduction in the number of days of sick leave for common illnesses and workplace accidents. 0% deadweight. 10% attribution. 0% drop off. Impact: €207.35.
- Number of people who make less use of specialised health services as a result of the improved emotional state of workers with disabilities. 0% deadweight. 10% attribution. 0% drop off. Impact: €20,368.80
- Number of places freed up at Day Centres. 0% deadweight. 10% attribution. 0% drop off. Impact: €221,107.97.
- Number of places freed up at Occupational Centres. 0% deadweight. 10% attribution. 0% drop off. Impact: €8,939.81.



- Number of places freed up at Special Employment Centres. 0% deadweight. 10% attribution. 0% drop off. Impact: €257,840.01.

### **The State's General Authorities.**

- Number of users who work and pay Social Security contributions. 0% deadweight. 0% attribution. 0% drop off. Impact: €185,515.31.
- Number of users in work for whom Parks and Gardens pay Social Security contributions. 0% deadweight. 0% attribution. 0% drop off. Impact: €976,013.99.
- Number of people who work from whom the Administration collects Income Tax. 0% deadweight. 0% attribution. 0% drop off. Impact: €190,488.48.
- Revenues from Value Added Tax (VAT) attributable to the Programme. 0% deadweight. 0% attribution. 0% drop off. Impact: €10,042.76.
- Revenues from tax on profits attributable to the Programme. 0% deadweight. 0% attribution. 0% drop off. Impact: €575.94
- Workers with disabilities who would be in Special Employment Centres and for whom Social Security would have to pay the employer's contribution. 0% deadweight. 0% attribution. 0% drop off. Impact: €418,291.71.
- Workers with disabilities working for Parks and Gardens who stop receiving unemployment benefits. 0% deadweight. 73% attribution. 0% drop off. Impact: €323,474.63
- Number of days' sick leave benefits the Administration no longer pays to Parks and Gardens workers thanks to a reduction in absenteeism. 0% deadweight. 0% attribution. 0% drop off. Impact: €418.59.

**Total: €7,309,880.74.**

With regard to the impact on Parks and Gardens of hiring people with disabilities, a deadweight correction has been applied as there were already other organisations who could have carried out awareness raising tasks, and a slight correction has been made to the attribution as this impact is not only due to the insertion programme and it could be influenced by other factors, such as the personal circumstances of the workers, etc.

With regard to the acquisition of skills in managing people with disabilities, a deadweight of 50% has been applied, as the workers could develop and acquire the knowledge from other companies with insertion programmes that have disabled workers in the team, and an attribution of 15%, as the organisers and supervisors of the working teams could have had these skills before going to work for Parks and Gardens with people with disabilities.

Lastly, in the case of training, with a duration of more than 1 year, the drop off correction has been considered, as we need to take into account the deterioration in outcomes resulting from a variation, modification or change over time. In this case, knowledge is lost as time passes, either because it is not updated or because the worker does not apply it. An annual drop off of 25% has been assumed.

With regard to the impacts on the workers joining the workforce, several correctors have been applied based on the nature of the impacts themselves. For improvement in personal autonomy and empowerment, a correction of 10% has been applied to the deadweight as this social outcome could have occurred, to some extent, without this Programme, and a slight correction has been made to attribution as this improvement could be attributed to other factors.

As regards improving the financial capacity of the people who join the workforce and their increased spending power as a result of having a fixed job, this has not been corrected, as this impact is entirely due to the fact they are receiving a salary from Parks and Gardens and there is no other company in Barcelona that offers the same employment conditions (the salary they receive is much higher than the average for the sector).

Lastly, with regard to the acquisition of knowledge of gardening, a 50% correction has been applied to the deadweight as these workers could have acquired this knowledge without the Programme and 15% to attribution as they could have had this knowledge before they started to work for Parks and Gardens (for example, some workers come from gardening schools). Similarly, as in the case of the impact of training on organisers and supervisors, a drop off of 25% has been applied, as the knowledge acquired diminishes over time.

As regards family member stakeholders, a correction has been applied to the deadweight for improvements in family relationships, as these improvements could have been achieved through other initiatives or programmes. In relation to the opportunity cost it entails for some families having a disabled family member for whom they are responsible who does not work, a correction has been applied to the deadweight, taking into account the fact that some of these people would not be able to find a job in the current labour market. Therefore, the correction applied is the average unemployment rate for Catalonia during the study period (2009-2011), which is around 18%. As regards attribution, a correction has been applied to the two impacts mentioned above and to the improvement in emotional well-being, as these impacts could have been brought about by other personal circumstances and not only as a result of the programme. Lastly, a slight correction has been applied to the reduction in family expenditure of households with people with disabilities as these savings could be the result of other initiatives.

Lastly, in the case of the regional and national Public Authorities, the correction applied to the deadweight is 0% as the savings with regard to the consumption of health and specialist services and state benefits, as well as the revenues collected by

the State's General Authorities through Income Tax, Social Security, business tax and VAT are entirely due to the existence of this Programme. In contrast, a slight correction has been applied to the attribution for savings in health and specialist resources as the system could have become more cost efficient and savings could have been made in other ways. To finish off, with regard to savings due to the reduction in unemployment benefits paid out by the Administration, a correction has been applied to attribution based on the current unemployment rate for people with disabilities in Catalonia, since only 27% of the workers included in the programme would otherwise be unemployed.

## 5.5 Calculating the SROI

Once the impacts generated by the Job-Placement Programme for the three year period have been quantified, two activities are carried out to calculate the SROI.

1. Calculation of the current net value of all the impacts quantified: given that there are outcomes with a duration longer than the service analysis period (for example, with regard to the increased knowledge of gardening and the environment, it is estimated that this is a three year-long outcome, which is the amount of time a person receives training for), the value of these impacts that continue occurring needs to be updated, even though the analysis period has concluded. For these impacts, a formula has been applied that enables the current value to be calculated and which takes into account two main variables:
  - The depreciation / drop-off in the outcome over time. In this case, the figure applied is 25%.
  - The discount rate, which is defined as the opportunity cost of the capital invested in the service. As explained in section 3 of this document (p. 12) the reference rate in this analysis is 3.5%.
2. Calculation of the SROI ratio: the current value calculated is divided by the total investment made.

### **Stage 5. Calculating the social return**

- Total investment during the period: €5,126,869.39.
- Investment per beneficiary: €33,952.78
- Social impact: €7,309,880.74
- Current value: €7,099,347.00
- Impact per beneficiary: €47,015.54
- Current net value (current value - inputs): €1,972,477.61

**SROI: €1.38**

During the study period (2009-2011), the Parks and Gardens Job-Placement Programme, in which the EAL participates, received investment of €5,126,869.39 and taking into account that the total number of people with disabilities who received support from the EAL was 151 (total number of beneficiaries over the three year period), the investment per beneficiary was €33,952.78.

The social and economic outcomes identified for each stakeholder involved in the service are calculated to be worth €7,309,880.74. Taking into account the current value of the outcomes with a duration of longer than the analysis period and the number of beneficiaries, the unitary impact for each one is €47,015.54.

**Therefore, the Job-Placement Programme analysed has produced a social return on investment of €1.38 for each euro invested.**

## 6. CONCLUSIONS

The IMD promoted this analysis of the social return on investment to find out the social and economic benefits of a Job-Placement Programme that involved a public sector company, and to provide Barcelona City Council with a useful decision making tool to extend the programme to other public sector companies, thereby favouring the integration of people with disabilities into the ordinary labour market.

The nature of the Programme and its results over this three year period (2008-2011) have been highly satisfactory for all those involved, generating social value for all of them.

The main beneficiaries of the social outcome of the Programme are the people with disabilities and, as a consequence, their families, as beneficiaries of the joint action carried out by Parks and Gardens (the company that hires them) and the IMD (the institute that monitors the people with disabilities who join the company).

Worth noting is the high number of people with disabilities employed by Parks and Gardens, with these people accounting for 8.3% of their workforce, a fact that reaffirms their commitment to and social responsibility towards this population group.

The SROI (*social return on investment*) methodology used to analyse this Programme has enabled us to identify the significant "impacts" generated by the programme for each of the stakeholders involved in the service, so that the quantification (calculated in terms of monetary value) and the sum of all of them gives us an approximate economic figure for all the social impacts generated by the service. It is a process for understanding and analysing how these outcomes are generated, identifying the impacts on players that are not directly involved in the provision of the service, such as the State's General Authorities, and also the impacts on those that are directly involved, such as Parks and Gardens, the Department of Enterprise and Employment and the people with disabilities and their families.

While the project evaluation is particularly focused on the results for the main beneficiaries of the project, the evaluation and calculation of the social return on investment goes beyond the results and identifies and quantifies the social outcomes generated.

**For every €1 invested in the Programme the social value generated in €1.38.**

**Once the evaluation of the three year period (2009-2011) had been completed, the SROI coefficient of the Parks and Gardens Job-Placement Programme in which the EAL is involved is calculated to be around 1.38, which means that for every euro invested in the programme a social return of €1.38 is generated. During this period, the Programme generated a total impact of €7,099,347.00 and a net value of €1,972,477.61 (discounting the investment).**

As well as the SROI coefficient of the Programme, the extent to which each stakeholder contributes to this coefficient has been identified, or to put it another way, the total impact attributed to each of them. The results are as follows:

- Parks and Gardens and workers: €25,929.83 and 0.4%
- Workers with disabilities who are included in the Programme: €3,197,862.52 and 45.0%
- Family members: €1,226,080.89 and 17.3%
- Catalan public authorities: €615,829.90 and 8.7%
- State's General Authorities: (AGE) €2,033,643.86 and 28.6%
- Total: €7,099,347.00 and 100%

Given the nature of the Programme, almost half of the total impact generated (45.0%) is concentrated on **the people with disabilities** who receive support from the EAL, who are the stakeholders that benefit the most as the target of the Programme. The social integration of these people in the company improves, so improving their independence and empowerment and their social relationships, improving their knowledge of the gardening sector and increasing their economic capacity as they have a fixed salary and greater purchasing power. The total social value for these people is quantified at almost 3.2 million euros for the three year period.

Furthermore, 17.3% of the social impact benefits **the families of the workers** as, thanks to the fact that their relative has a job, they have more work opportunities, greater personal well-being and lower household expenses. On the other hand, family members say they have greater peace of mind because individuals with a disability has greater personal and financial independence and they say their family relationships have improved due to the fact that individuals with a disability has a job. The economic valuation of the impacts is calculated to be €1,226,080.89.

**Parks and Gardens** accumulates a small part of the impact (€25,929.83), 0.4% of the total, but it is important to highlight the impacts identified by them themselves which have not been quantified as it is difficult to do so, such as improvements to the work climate and reputation and recognition of the company among the general public and the disability sector, as a company committed to the rights and Job Placement of people with disabilities.

**The workers with disabilities and their families account for 62.3% of the impacts generated by the Programme.**

The Programme also brings benefits attributable to society with regard to raising awareness of people with disabilities, an impact which has not been quantified because it is not included in the scope of this study.

The social outcomes expressed by the company and workers relate to the increased awareness among the workforce of the needs and rights of people with disabilities

and, specifically, the working team colleagues of the people with disabilities have seen an improvement in their skills relating to managing people with social difficulties.

As regards public entities, the social impact for the **Catalan public authorities** was €615,829.90 as a result of social and health resource savings, which accounts for 8.7% of the current value of all the impacts generated.

- The health resource savings are a result of the reduced frequency with which the workers with disabilities use primary health care and emergency medical services, a result of their improved quality of life and personal independence. This impact on the Department of Health represents 3.2% (€19,880.34).
- As regards the Department of Social Welfare and Family Affairs, they have also benefited from economic "impacts", given that, if the workers with disabilities were not working for Parks and Gardens, some of them would either be in a Day Centre or an Occupational Centre. This would cost the department some €222,268.38 over the three year period analysed, and represents 36.1% of the impact on the Catalan public authorities.
- The most important outcomes are in the Department of Enterprise and Employment, which contributed €50,000 to the programme (2010 and 2011), and the social impact for the department is quantified at €373,681.17 and therefore accounts for 60.7% of the total impacts for the Catalan public authorities.

Given that the IMD is the institute that promoted this study, the impacts for the IMD/Barcelona City Council generated by the service have not been taken into account (this is a requirement of the methodology).

The **State's General Authorities** is the public entity that benefits the most, even though it does not contribute resources directly to the programme; it receives revenues and makes savings that are calculated to be €2,033,643.86 over the three year period and account for 28.6% of the total social value generated. It therefore takes second place, when it comes to stakeholders who benefit the most.

In conclusion, the Parks and Gardens Job-Placement Programme, in collaboration with the EAL, generates a social return in economic terms that is greater than the investment made.

These results send a clear message both internally and to wider society about the social value of the Job Placement of people with disabilities, beyond the benefits we already know about, identifying new impacts.

**The social impact on the Department of Enterprise and Employment is more than €7.47 for every €1 invested in the Programme.**

## 7. ANNEXE

### 7.1 Detail of the figures and calculations

1 These figures show the human resource costs for management and administration of the programme (excluding the cost of the social educator) and the travel costs incurred by the social educator when paying visits to the workers, supervisors and organisers.

#### **Barcelona City Council's investment**

- Human resources (except the social educator): €9,924 in 2009, €3,957 in 2010, - in 2011 and €13,880 in total.
- Travel costs of the social educator €619 in 2009, €619 in 2010, €619 in 2011 and €1,858 in total.
- The sum of these totals is €10,543 in 2009, €4,576 in 2010, €619 in 2011 and €15,738 for both totals.

2 The IMD's annual investment in the programme is as follows:

#### **Parks and Gardens' investment is shown by type of cost and amount per year**

Economic resources: €39,516 in 2009, €19,506 in 2010, €18,000 in 2011 and €77,022 in total.

3 This is the estimated value of Parks and Gardens' costs which are attributable to the programme (including some of their staff costs, amortisation, supplies and other operational expenses) over the three year period of the study.

4 The economic resources provided by the Department are €25,000 in 2010 and €25,000 in 2011.

5 The awareness raising impact within the organisation is considered to have had a global effect during the period, studying the collaboration of people with associations that work with population groups with difficulties. Taking into account that this impact affects the Parks and Gardens workers who do not have disabilities (922 workers) and that the percentage of the population of Spain that made a donation is 9% (according to the survey on the Spanish population's collaboration with NGOs and the profile of donors of the Spanish Fund-raising Association), the number of people that made a donation would be 83.

6 This corresponds with the average donation in Spain in 2010.

7 Number of managers and organisers who received training relating to integrating people with disabilities.

8 Although Parks and Gardens did not carry out any specific training with supervisors and managers in 2011 relating to integrating workers with disabilities, the activity carried out by the social educators has the same effect and therefore, this impact is considered to have been felt by the workers in 2011.



9 Although normally the duration of the impacts relating to learning are considered to be three years, in this case, an average of two years has been taken into account, given that a significant number of the workers that receive training received it in 2009.

10 Cost of a people management and development course:

<http://www.uoc.edu/portal/ca/business-school/formacio-pimes/oferta-formativa/gestio-persones/gestiodesenvolupament/index.html>).

11 Total number of workers included in the Programme who received support from the EAL during the study period.

12 Value obtained taking into account a cost of €9 per cinema ticket (ticket price at Cinesa cinemas) and weekly trips to the cinema during the study period.

13 The distribution of workers based on their coexistence status is as follows:

Family members: 39 in 2009, 33 in 2010 and 34 in 2011.

Independent: 17 in 2009, 14 in 2010 and 14 in 2011.

Total: 56 in 2009 47 in 2010 and 48 in 2011.

This outcome impacts on all workers, with the exception of a quarter of the people who live with their families and are not affected by this impact as they have difficulties balancing their work life with looking after their elderly parents (estimate reached by IMD). Therefore, for example in 2009, the impact would have affected 47 workers ( $17+39*(100\%-25\%)$ ).

14 Value obtained based on a monthly visit to a psychologist, with a fee per session of €44.63 in 2009, €46.14 in 2010 and €47.32 in 2011.

15 Considering the cost of a monthly travel card. The cost of a Targeta Rosa (pink card used by people with disabilities) is €3.65.

16 Values obtained based on the average salary at Parks and Gardens (according to the collective labour agreement) and the Social Security and Income Tax withholdings applied by the Authorities.

The gross average salary at Parks and Gardens according to the collective labour agreement and for the categories selected are shown by year:

- Labourer: €21,496.50 in 2009, €22,151.31 in 2010 and €22,712.58 in 2011.
- Specialised labourer: €19,311.24 in 2009, €19,899.49 in 2010 and €20,403.70 in 2011.
- Gardener's assistant (first and second year): €18,079.10 in 2009, €18,629.81 in 2010 and €19,101.85 in 2011.
- Gardener's assistant: €16,041.92 in 2009, €16,530.58 in 2010 and €16,949.43 in 2011.
- Average: €18,732.19 in 2009, €19,302.80 in 2010 and €19,791.89 in 2011.

The gross salary, withholdings and average net salary at Parks and Gardens are shown by category and year:

- Gross salary: €18.732.19 in 2009, €19.302.80 in 2010 and €19.791.89 in 2011.
- Income Tax withholdings: €910.4 in 2009, €1.351.2 in 2010 and €1.583.4 in 2011.
- Social Security Withholdings: €1,195.7 in 2009, €1,232.2 in 2010 and €1,263.4 in 2011.
- Net salary: €16.626.1 in 2009, €16.719.4 in 2010 and €16.945.2 in 2011.
- Social Security Withholdings (paid by the company): €6,290.89 in 2009, €6,482.52 in 2010 and €6,646.78 in 2011.

Companies' contribution percentages:

- Common contingencies: 23.60%
- Unemployment:
  - Indefinite: 5.50 %
  - Temporary TC: 6.70 %
  - Temporary TP: 7.70 %
  - Average: 6.63 %
- FOGASA: 0.25 %
- Professional Training: 0.60 %
- Workplace accident (between 1% and 7.5%): 2.50 %
- Total: 33.58 %

Workers' contribution percentages:

- Common contingencies: 4.70 %
- Unemployment:
  - Indefinite: 1.55 %
  - Temporary TC: 1.60 %
  - Temporary TP: 1.60 %
  - Average: 1.58 %
- FOGASA: -
- Professional Training: 0.10 %
- Workplace accident (between 1% and 7.5%): -
- Total: 6.38 %

17 The values of this financial proxy were obtained by calculating the difference between the average consumption of an employed person and the average consumption of an unemployed person (information provided by the INE).

It shows the gross salary, withholdings and net salary at Parks and Gardens per year.

- Average expenditure per person (employed): €11,594 in 2009, €11,432 in 2010 and €11,398 in 2011.
- Average expenditure per person (unemployed): €7,910 in 2009, €7,342 in 2010 and €7,020 in 2011.
- Difference: €3,684 in 2009, €4,091 in 2010 and €4,378 in 2011.

18 The duration of the outcome is considered to be three years as the knowledge acquired through the training has medium term effects on the individual's ability to carry

out tasks relating to gardening and the environment.

19 The value of the financial proxy corresponds to the average for gardening-related courses:

Several courses are shown, with the price and source.

- Pruning and grafting course (online): €59.00 and <http://www.lectiva.com/curso-online-de-poda-e-injertos-190965.htm>
- Gardening course: €109.00 and <http://www.lectiva.com/curso-online-de-jardineria-111113.htm>
- Gardening technician course: €900.00 and <http://www.escuelajardineria.es>
- Average: €356.00.

20 The INE survey *Survey of Family Budgets - Base 2006* provides information on the annual expenditure per person on leisure activities, which is around €1,872.07

Taking the average size of a Catalan household to be 2.6 people

(<http://www.idescat.cat/territ/BasicTerr?TC=5&V0=3&V1=3&V3=3304&V4=2621&ALLI NFO=TRUE&PARENT=1&CTX=B>) and the study period, the annual cost of carrying out a leisure activity as a family during this period is €4,867.38.

21 The value of the financial proxy is the average cost of membership fees for clubs or centres. Several clubs and their annual membership fees are shown:

- Barcelona Swimming Club: €1.022,64
- Club Barceloneta: €399.48
- DIR Gym: €540.00
- Municipal swimming pool: €233.88
- Average: €549.00

22 The figures take into account workers under the age of 40 (who therefore presumably have young parents) who live at home with their family.

23 Average salary in Catalonia in 2010 (latest figures published by Idescat, <http://www.idescat.cat/economia/inec?tc=3&id=5811>).

24 According to the IMD's Study on the economic inequality of people with disabilities in the city of Barcelona. Barcelona City Council 2006, families with a disabled family member have additional household costs compared to those who do not have a family member with disabilities. This value has been obtained by considering that the fact that individuals with a disability works, which brings household expenditure down by 30% (they are at home less and therefore consume less, etc.).

The prices of several indicators are shown depending on whether individuals has mild or moderate disabilities. It also shows the additional annual costs and annual savings.

- Orthopaedic materials: €0.00 for mild disabilities and €42.00 for moderate disabilities.
- Leisure: €210.00 for mild disabilities and €210.00 for moderate disabilities.
- Clothes: €0.00 for mild disabilities and €681.00 for moderate disabilities.
- Treatment and hygiene: €0.00 for mild disabilities and €435.00 for moderate disabilities.

- Transport: €452.00 for mild disabilities and €556.00 for moderate disabilities.
- Telecare: €459.00 for mild disabilities and €459.00 for moderate disabilities.
- Legal costs: €90.00 for mild disabilities and €90.00 for moderate disabilities.
- Additional costs per year: €1.211 for mild disabilities and €2.473 for moderate disabilities.
- Annual savings (30%): €363.30 for mild disabilities and €741.90 for moderate disabilities.
- Average: €552.60.

25 This has been calculated based on the number of people with disabilities who have stopped taking sick leave or accident-related leave during the study period (4 people) and have therefore stopped visiting primary health care centres during the period when they would have been on leave.

The following information has been used, provided by Parks and Gardens:

- Average duration of leave: 22.89 days (general workforce).
- Average number of leave episodes per person per year: 0.76.

26 Information from Antares Consulting.

27 It is assumed that this outcome applies to workers who have a mental disorder.

The workers included in the programme are shown by type of disability and the year they joined the company.

- Physical: 9 in 2009, 5 in 2010 and 5 in 2011.
- Learning: 31 in 2009, 28 in 2010 and 28 in 2011.
- Sensory: 3 in 2009, 1 in 2010 and 1 in 2011.
- Mental disorders: 13 in 2009, 14 in 2010 and 14 in 2011.
- Total: 56 in 2009, 47 in 2010 and 48 in 2011.

28 A reduction in the number of visits to specialist care services of 66% has been assumed. This means that the average saving per worker affected by this impact is as follows:

- Cost of specialist medical appointment: €46.
- Visits per year (between 1 and 2 visits per month): 18.
- Reduction due to the Programme (66%): 12.
- Annual saving per worker: €552.

29 Values obtained by classifying workers and assigning them to other social resources if the Parks and Gardens Job-Placement Programme did not exist (classification carried out by the IMD).

The number of workers who would be in other social resources is shown by year.

- Day Centre: 12 in 2009, 10 in 2010 and 10 in 2011.
- Special Employment Centre (CET): 24 in 2009, 20 in 2010 and 21 in 2011.
- Occupational Centre (SOI): 1 in 2009, 1 in 2010 and 1 in 2011.
- Ordinary labour market: 20 in 2009, 16 in 2010 and 17 in 2011.
- Total: 56 in 2009, 47 in 2010 and 48 in 2011.

30 Figure obtained from real data from the Catalan Institute of Assistance and Social Services (ICASS), assuming a hypothetical co-payment of 25% (verified with other similar services).

The cost/place calculation for a Day Centre is shown, along with the price:

- Social module of the service in the ICASS portfolio: €340.68.
- Co-payment: €398.80.
- Hypothesis: % of co-payment 25%.
- Monthly cost of a place for the Authorities: €639.78.
- Annual cost of a place for the Authorities: €7,677.36.

31 IMD Figures.

32 The Department of Work covers 75% of the minimum wage in Special Employment Centres during the study period.

The cost/place calculation for an Employment Centre is shown, by year:

- Annual minimum wage (SMI): €8,736.00 in 2009, €8,866.20 in 2010 and €8,979.60 in 2011.
- Amount covered by the Authorities (75%): €6,552 in 2009, €6,649.65 in 2010 and €6,734.60 in 2011.

33 Amounts that could be attributable to the Programme (approximately 3% of the total VAT and tax on profits).

34 It has not been possible to calculate this amount, due to a lack of information.

35 Workers who, if it weren't for the Programme, would either be working in the ordinary market or in a Special Employment Centre (see worker classification in note 29).

36 Value obtained by taking the average gross amount awarded to recipients of unemployment benefits, €28.40 ([www.empleo.gob.es/estadisticas/bel/PRD/index.htm](http://www.empleo.gob.es/estadisticas/bel/PRD/index.htm)), assuming the individual is eligible to receive the benefit for a period of one year.

37 Calculation based on the number of people who have stopped taking sick or accident-related leave during the study period (4 people), the average duration of leave at Parks and Gardens, which is 22.9 days, and the fact that the Authorities pay the workers' salaries from the twentieth day (therefore, on average the Authorities pay for 1.9 days).

38 The average salary at Parks and Gardens in 2011, of €19,791.89 gives a salary per day of €92.92. Given that the Authorities cover 75% of the salary per day during leave, the amount covered by the Authorities is €69.69 per day of leave.