

# **Private education financing and expenditure survey. 2009-2010 school year**

## **Methodology**

Subdirectorato-General for Sectoral  
Social Statistics

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# 1. Description of the survey

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## 1.1 Objectives

The main objective of the Survey focuses on the study of the structural and economic characteristics of teaching centres operating within the regulated private education sector; both subsidised and non-subsidised (with school units with or without public funding).

To this end, information is collected relating to the characteristics of the centre and for each educational level: composition of the student body and teaching staff, as well as their cost, expenditure and revenue structure.

In addition, it enables the collection of information concerning household expenditure on private teaching centres, through the revenues obtained from students pertaining to teaching activities, extraordinary and complementary activities, and complementary services.

This Survey is included within the five-yearly statistical operations, hence the last edition of the survey refers to the 2004-2005 school year.

The information obtained complies with a set of basic requirements, such as being comparable for international benchmarking, cover the information needs derived from requests put forth by various users, both national (Ministry of Education, Culture and Sport, School Boards, school federations, parents' associations..) as well as international (EUROSTAT, OECD and UNESCO), and be a useful instrument for National Accounting purposes.

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## 1.2 Analysis units

The analysis units comprise all regulated private teaching centres which have as their main activity the teaching of one or more of the educational levels that fall within the scope of this Survey, and which operate, as such, within the reference period (2009-2010 school year).

**“Regulated”** is understood to include those teachings that are validated by the education Public Administrations.

**Private** teaching centres are those in which a private legal entity or natural person appears as the owner, understanding owner as being the legal entity or natural person that is on record as such in the Registry of Educational Centres of the different Education Statistics Institutes or Regional Ministries of Economy or of the Ministry of Education, Culture and Sport, regardless of whether the majority of its financing stems from public funds. All foreign centres located within national territory, regardless of who is their owner, are also considered private.

This edition, which pertains to the 2009-2010 school year, and in contrast to the previous edition (2004-2005 school year), includes centres that only teach elementary level music education and dance, as well as the specific Qualifications offered by universities that provide official qualifications.

Within NON-UNIVERSITY EDUCATION, and to determine the different educational levels, the recommendations put forth by the National Classification of Education (NCED-2000) are followed. It does not include adult centres that only offer informal education.

With regards to UNIVERSITY EDUCATION, the study focuses on private universities and private centres adhered to any public university that offers first/second cycle and third cycle (doctorates...) official studies. Universities that only offer their own specific qualifications are not included.

The Survey is addressed to the local unit, that is, the teaching centre and not the company. Only in those cases in which it is impossible to breakdown the data for the different centres belonging to the same owner, will combined data of said centres be provided.

In particular, within university education each private centre adhered to a public university is recorded independently. However, the different faculties or centres belonging to the same private university, because they have a common accounting, are considered one sole centre.

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## **1.3 Scope**

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### **1.3.1 TERRITORIAL OR GEOGRAPHICAL**

It encompasses all regulated private teaching centres within national territory, including the autonomous cities of Ceuta and Melilla.

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### **1.3.2 TIMEFRAME**

The Survey has an annual reference period, aiming to collect all the data pertaining to the 2009-2010 school year.

In those cases in which the centre's accounting is based on the calendar year, the economic data refers to the year 2010.

# 2 Main concepts

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## 2.1 Characteristics of the teaching centre

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### 2.1.1 IDENTIFICATION OF THE TEACHING CENTRE

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#### 2.1.1.1 Province, Autonomous Community and Autonomous City

The 50 provinces, plus Ceuta and Melilla, are considered. For tabulation purposes they are grouped within their corresponding Autonomous Community and Autonomous City.

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#### 2.1.1.2 Name of the centre, full address and owner

These characteristics are required so as to facilitate the location of the centre for the purposes of the statistical inspection of the information provided by it, and under no circumstances will it be processed in any other manner, given the statistical secrecy that protects individual data.

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### 2.1.2 THE CENTRE'S DEPENDENCE

To define the centre's dependence different criteria may be adopted, such as legal, economical or ideological dependence, based on whether it is decided that the centre depends on who holds ownership, who owns the capital that is behind it, or who, on the basis of a specific ideology, are the promoters or founders of the centre.

The Survey adopts **legal dependence** as the criterion to be used to determine the type of centre, classifying it according to who is its registered owner, on record as such in the Registry of the MECS.

Based on this dependence the centres are classified as:

- Catholic centres or of other religious faiths. When the owner of the centre is a natural person or legal entity dependent on the Catholic Church or on orders and congregations of any other religious faith.
- Secular centres. When the owner of the centre is a natural person or legal entity that does not depend on the Catholic Church nor on orders or congregations of any other religious faith.

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### 2.1.3 LEGAL NATURE OF THE OWNER OF THE CENTRE

This refers to the legal nature of the owner of the centre on record in the Registry of Centres of the MECS. The centres are classified as:

- Trading company (includes limited-liability companies, private limited companies...)
- Cooperative (centres of this nature do not exist within university education)
- Natural person
- Non-profit institutions (such as foundations or religious congregations...)

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#### 2.1.4 OWNERSHIP OF THE CENTRE / CLASSROOM

The concept of ownership refers to the economic dependence of the educational units operating within the centre according to the degree of **subsidy** received from **the Administration**.

The Educational Subsidy is granted to the **“educational unit” (classroom)** and not the centre as such, and therefore within the **same centre there may coexist various subsidised “educational units” with other non-subsidised units**.

For tabulation purposes, if the centre has any subsidised unit (or classroom), **the centre is considered subsidised**.

NON-UNIVERSITY EDUCATION classrooms according to their economic dependence are classified as:

- Subsidised classrooms in subsidised centres
- Non-subsidised classrooms in subsidised centres
- Non-subsidised classrooms in non-subsidised centres

By its own definition (the existence of any subsidised classroom), it is not possible for there to exist a “Subsidised classroom in a non-subsidised centre”.

UNIVERSITY EDUCATION centres are not eligible for subsidies, and therefore they are all considered non-subsidised.

Educational subsidies are subsidies granted by the Public Administrations with the objective of financing the centre's personnel and/or operational expenses during the period in question.

**The objective** of Educational Subsidies (Royal Decree 2377/1985) is to guarantee the effectiveness of the right to free education, in those levels and within the scopes provided for by the laws.

Distinction is made between the following types of subsidies:

**General subsidy.** This includes, as a transfer from the Public Administrations, the amounts corresponding to the payment of salaries of teaching personnel and management (delegated payment and equivalent amount, including contributions paid by the centre for Social Security, to the Special Scheme for Self-Employed Workers, and SERAS -mutual insurance-), variable expenditure (personnel seniority payments, teacher substitutions..) and the amounts

assigned for other expenses (administration staff, services, maintenance...). This subsidy compels the centre to offer free-of charge the education for which it is given.

**Singular subsidy.** In this type of subsidy the transfer is partial and does not cover the item "Other expenses" (administration staff, services, maintenance...), which may be directly defrayed by the fees paid by the families. It is destined for non-compulsory education levels, and where it is possible for the subsidy to be granted solely for specific units of the same level (for example, a specific line of vocational training).

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#### 2.1.5 SPECIFIC CENTRES

– **Specific special-education centre.** Exclusively focused on students that require special education. Special education includes:

- education that is equivalent to levels of the general system (primary, compulsory secondary education, upper secondary.). For education level purposes they are classified in their corresponding level.
- non-comparable specific education (transition to adult life,..). For education level purposes they are classified as "Other specific education".

– **Specific adult education centre.** Exclusively focused on the education of adults. Adult education includes:

- education that is equivalent to levels of the general system (secondary education for adults.). For education level purposes they are classified in their corresponding level.
- education which, although formal in nature, is not equivalent to any level within the general system (preparation for admission tests...). For education level purposes they are classified as "Other specific education".

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## 2.2 Characteristics of the centre's activity

The study of these characteristics enables us to attain an understanding of the composition and structure of the centres, of personnel and students from the private education sector.

It considers teaching activities, extracurricular and complementary activities, complementary services and all other services provided by the centres.

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#### 2.2.1 TEACHING ACTIVITIES

Teaching activity is defined as that which refers to the disciplines contained in the official education programmes.

It considered, **for the purposes of this Survey**, the following categories:

#### 2.2.1.1 Non-university education

Special education for students with special learning needs (S.S.L.N.) and adult education (initial, secondary education for adults, upper secondary education...) that are equivalent to levels of the general system are included in their respective general level.

**1. 1st-cycle pre-school education.** It includes voluntary education, destined for children between the ages of 0 and 3, in authorised centres validated by the education authorities or any other administration with jurisdiction in the area.

**2. 2nd-cycle pre-school education.** It includes voluntary education, destined for children between the ages of 3 and 6, in authorised centres validated by the education authorities or any other administration with jurisdiction in the area, after which they move on to compulsory education.

**3. Primary education.** Grades 1 to 6.

**4. Compulsory Secondary Education.** 1<sup>st</sup> and 2<sup>nd</sup> cycle. For tabulation purposes, the data pertaining to elementary level music education and dance, as well as the Initial Professional Qualification Programme (I.P.Q.P), are included within this general category.

**5. Elementary level special education system (music and dance)** In contrast to the previous edition of the survey (2004-2005 school year), it includes centres that only teach these types of studies.

**6. Initial Professional Qualification Programmes (I.P.Q.P)**

**7. Upper secondary education.** 1<sup>st</sup> and 2<sup>nd</sup> year.

**8. Intermediate level professional education.**

Intermediate vocational training. Intermediate level vocational training courses, and Social Guarantee Programmes.

Intermediate level special education. Intermediate level courses in Plastic Arts and Design, Sports Education, Music, Dance and Advanced level of Language Education (Official School of Languages).

**9. Advanced level professional training.**

Advanced level vocational training. Advanced level vocational training courses.

Advanced level special education. Advanced level training courses in Plastic Arts and Design, and Sports Education.

Special education levels equivalent to university. Advanced level Music and Dance, Dramatic Art Studies, Advanced studies in Design, Ceramics, and Preservation and Restoration of cultural goods.

**10. Other specific education (with no equivalent within regulated education)**

Specific special education (transition to adult life.). Those special education studies destined for students with severe cognitive impairments, which due to these impairments cannot enrol within regulated levels of education.

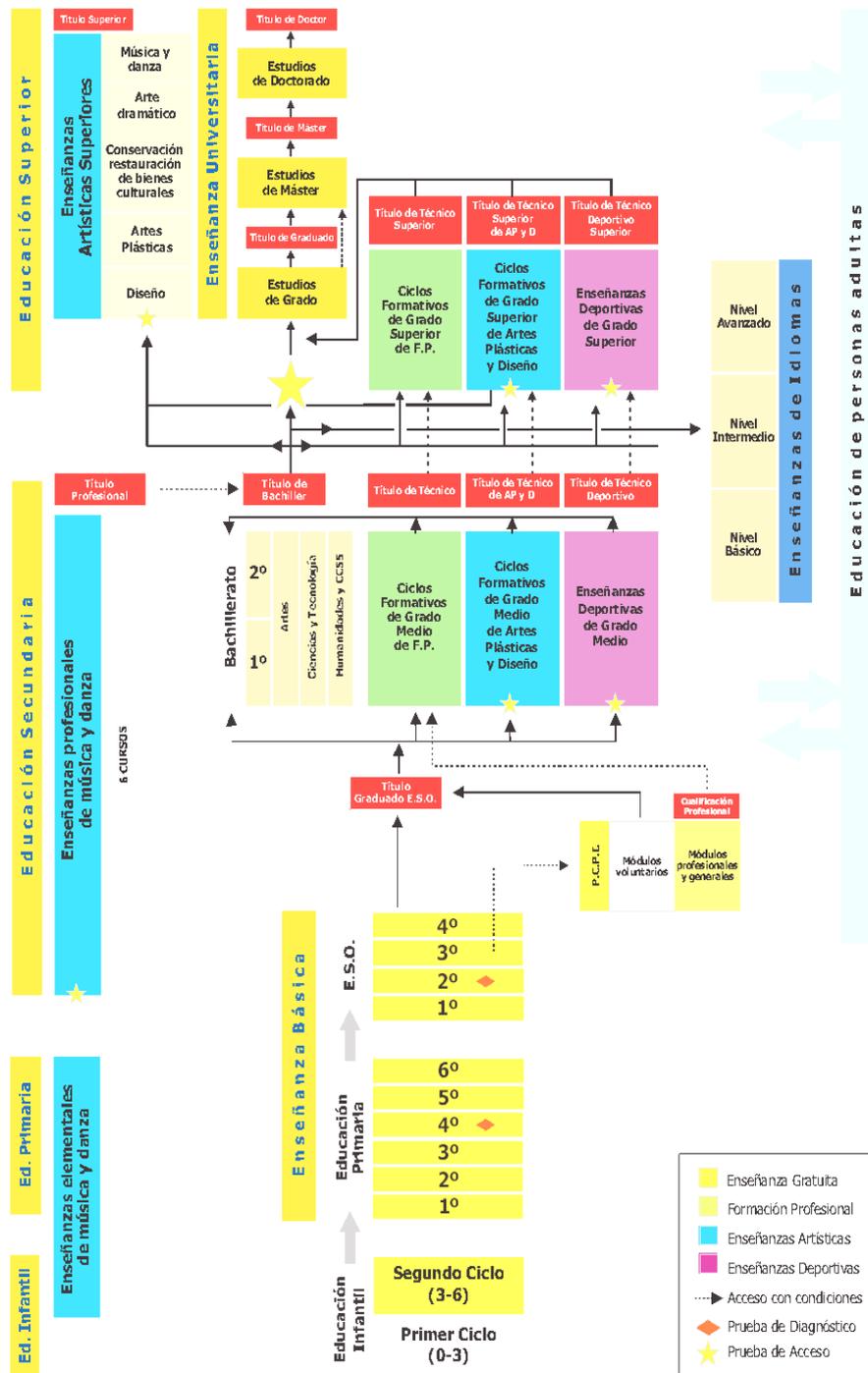
Specific adult education. This includes FORMAL adult education that is not equivalent to any of the levels found within the general system, like for instance, preparation for university entrance tests for adults over the age of 25, intermediate and upper level training courses, workshop classrooms.... It therefore excludes informal education not validated by the education authorities and focused on cultural and leisure activities.

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#### 2.2.1.2 University education

- Official university studies
- Degree and 1st and 2nd cycle
- Official masters program
- Doctorate
- Unofficial specific studies. Those centres that solely teach this type of non-regulated studies are not object of this Survey. Although in contrast to the previous edition of the survey (2004-2005 school year), it does include them as a level of education when these specific studies are taught in universities that offer official qualifications.

# Organigrama del Sistema Educativo Español



Source: Ministry of Education, Culture and Sport

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## 2.2.2 EXTRACURRICULAR ACTIVITIES

Extracurricular activities are those established by the centre and which are carried out outside of school hours, which are voluntary and exclusively directed to students belonging to the centre.

These activities are focused both on expanding or enhancing knowledge taught during class hours (private tuition of mathematics, compulsory language studies...), as well as other types of activities aimed at promoting various aspects of educational training (other languages, music, ballet...).

They do not include support classes aimed at students with specific educational needs (immigrants...), in that these are considered teaching activity.

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## 2.2.3 COMPLEMENTARY ACTIVITIES

Complementary activities are those carried out during the school hours in which it is compulsory for students to be at the centre, and they complement school activities; the participation of students in these activities is voluntary. Examples of these types of training activities, although not strictly educational, are excursions, sports competitions, visits to museums or companies, conferences...

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## 2.2.4 COMPLEMENTARY SERVICES

Defined as such are transport services, canteen, boarding services and other complementary services (crèche services for before or after school hours, medical services, psycho-pedagogical services...) that may be provided to students by the centre. These services may be provided directly by the centre itself, or contracted out to a company. Not falling within this category are those services in which the centre does not directly or indirectly intervene in the administration of the service (for example, the service offered by the Parents Association, or directly by the company to students), without any intervention on the part of the centre, that is, by charging students fees and/or payment for the service directly to the company.

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### 2.2.4.1 Transport

School transport refers to the service that takes students from their homes to the centre and vice versa. This service may be free or paid by means of monthly fees.

Not considered school transport is that which is provided for complementary school activities, such as visits, excursions...

School transport includes both daily as well as weekly transport (the latter for those students that are users of boarding services that return home for the weekend using the school transport service).

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#### 2.2.4.2 Canteen

This refers to the provision of food that is offered by the centre, including both that directed at students / external users (non-residents), internal users (residents), as well as sporadic users (canteen passes). It may be free or paid by means of monthly fees.

Those services provided by the centre's cafeteria or bar (if any) are not considered canteen services.

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#### 2.2.4.3 Boarding services

Only boarding services that depend directly on the centre are considered to fall within this category. Consequently, it will only be considered as such in those cases in which it is free or where students pay the centre for said service through monthly fees.

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#### 2.2.4.4 Other services provided by the centre

It includes those other services provided by the centre (crèche services for the care of students before or after school hours, cafeteria, cinema, library...).

They do not fall within this category when they are provided for by another company and the centre receives, in return, revenue under the concept of lease or licence.

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#### 2.2.5 TYPE OF CENTRE

For NON-UNIVERSITY EDUCATION, and for statistical purposes, the following classification will be used depending on the levels of education offered by each centre during the reference school year. We are dealing herein with exclusive categories, thus each centre can only be recorded once.

– Pre-school Education Centres. Centres with a student body exclusively formed by pre-school students (1st and/or 2nd cycle). They can also offer special education

– Primary Education Centres. Centres with a primary education student body, although they may also have pre-school students. They can also offer special education

– Compulsory Secondary Education Centres (or elementary level special system, or initial professional qualification programmes). Centres with students enrolled in compulsory secondary education, although they may also have primary and pre-school students. They can also offer special education

- Upper Secondary Education and/or Professional Training and/or specific Adult Education Centres. Special education may also be taught.
- Specific Special Education Centres. Centres exclusively dealing with a student body with special needs.

UNIVERSITY EDUCATION is classified as:

- Private universities. All the faculties dependent on the same private university are recorded as one sole centre.
- Private centres adhered to public universities. Each centre is recorded independently.

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## 2.3 Characteristics of the students and number of users of the complementary services

Information on the following variables, broken down by educational levels, is collected:

**1 Number of students.** Students are defined as those persons enrolled in the centre in order to receive education of any level. This Survey identifies enrolled students, recording the exact number of enrolments in each level of education. Thus, if an individual is simultaneously enrolled into two types of studies (for example, undertaking two degrees) they will be considered as two students.

Students with pending subjects, which they did not pass in previous years, are only counted once, in the higher year that they are studying.

**2 Number of educational units in operation.** An educational unit in operation is the student body that has the same tutor and who take most of the same classes together, although during another part of the school day they may leave the group to take other optional subjects (languages, religion,...), or for other reasons.

It must not be confused with the concept of physical class, given that within the same classroom there may coexist more than one educational unit in operation.

It collects information by level of the number of educational units, both total as well as **subsidised**.

**3 Complementary services.** It considers the **students that use** the transport services, canteen services (regular internal, regular external and sporadic) and boarding services, both when these are provided by the centre as well as by other companies pursuant to a contract (and to which the centre pays a fee for the provision of said services).

**4 Size of the centre.** For tabulation purposes, this variable is defined depending on the number of students who are enrolled in the centre in accordance with the following intervals:

Non-university education:

- Up to 100 students
- From 101 to 500 students
- From 501 to 1,000 students
- More than 1,000 students

University education:

- Up to 200 students
- From 201 to 1,000 students
- More than 1,000 students

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## 2.4 Characteristics of the centre's personnel

It considers **Centre Personnel** those persons who provide their services within the centre, either under a work relationship (work contract) or because they maintain some type of relationship with the centre, both in terms of ownership (the owners of the educational centres or members of cooperatives that exercise management or teaching functions) as well as belonging to or affinity with the owner (religious personnel...), irrespective of whether or not they are paid for said activity and who pays for it (subsidised and non-subsidised personnel).

### Similar persons that are not considered Centre Personnel

This refers to personnel which, although working at the centre, do not have the condition of centre personnel although their remuneration falls within the concept Current expenditure on goods and services:. This group includes:

- Personnel from contract companies or contracted for a particular task; through which one of the parties is compelled to perform work for the other at a set price.
- Leased service agreements; self-employed workers and independent professionals not related to the ownership of the centre.

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### 2.4.1 PERSONNEL CLASSIFICATION

Personnel from teaching centres are analysed bearing in mind two criteria;

- The professional category
- The contractual relationship

The total number of persons are classified by gender (total and women)

With regards to teaching personnel of regulated education, the information is also broken down by education levels.

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#### 2.4.1.1 According to category

- Teachers that exclusively teach regulated education
- Teachers that teach classes of regulated education although they participate in other tasks; management, extracurricular activities...
- Complementary services personnel (canteen, transport, boarding services...)
- Other centre personnel (directors that do not teach, administration staff and general services personnel...)

Teachers of Regulated Education that teach in different educational levels or who carry out multiple tasks (management...) are recorded in each category..

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#### 2.4.1.2 According to the contractual relationship

**PAID PERSONNEL.** Personnel who receive some type of remuneration, in cash, for:

- “Subsidised” tasks, that is, that are borne by the Administration through the subsidies granted to the centre and/or
- “Non-subsidised” tasks, that is, paid directly by the centre

**UNPAID PERSONNEL** (Non-subsidised personnel not contracted by the centre). We are dealing here with personnel that do not receive remuneration from the centre (not contracted) nor from the Administration (do not receive a subsidy). This includes certain self-employed workers that maintain some type of ownership relationship with the centre, like for instance, owners and members of cooperatives (which are usually non-subsidised), non-subsidised religious personnel, voluntary personnel..., who carry out a specific management or teaching function, but who do not receive in return any remuneration for this work.

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#### 2.4.2 HOURS WORKED BY PERSONNEL

It includes the total number of weekly hours (class hours and complementary hours, according to the collective agreement and overtime) usually worked by the total number of persons belonging to each category that coincide, generally, with the persons contracted by the centre.

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## 2.5 Economic characteristics of the teaching centre's activity

It provides information regarding the economic activity of the centres, by means of the analysis of expenditure and costs (including imputed costs), and the financing of said expenditure in the different educational levels and complementary services.

The classification of these variables have been carried out with the object of enabling their comparison with the results of previous editions of this Survey.

Revenues, expenditure and costs are differentiated in the current and capital results.

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### 2.5.1 CURRENT EXPENDITURE

This is expenditure that is necessary for the functioning of the centre, incurred during the period to which the data refers (2009-2010 school year, or the year 2010), irrespective of whether or not they have been consumed or paid (accrual basis).

These comprise three large groups:

- Personnel expenditure
- Current expenditure on goods and services
- Taxes

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#### 2.5.1.1 Personnel expenditure

Personnel expenditure are all the payments made by the centre during the reference period pertaining to the centre's personnel as compensation for the services that the latter provide, irrespective of whom pays for their remuneration (subsidised and non-subsidised personnel), as well as compulsory and optional corporate costs borne by the company.

It includes wages and salaries (base salary, allowances, seniority, seniority allowances, incentives, overtime, etc.), without deducting income tax or the social security contributions borne by the worker. It also includes social security contributions borne by the employer, as well as payments by the centre for unpaid personnel to the Special Scheme for Freelance Workers (RETA), and payments for medical services to S.E.R.A.S. or any other entity.

Lastly, also considered other personnel expenditure are the corporate expenses incurred by the company voluntarily or in compliance of legal obligations; compensation, subsidies to company stores and canteens, maintenance of vocational training schools and institutions, study grants, training courses, contributions to complementary pension systems,....

Additionally, given that education is of an economic nature and, consequently, has a cost, not only does it contemplate the study of expenditure effectively incurred by the centre, but also those other items that, although not directly paid, **do not represent expenditure but rather a cost**, as is the case of the estimated salaries of unpaid personnel. These amounts are not considered personnel expenditure, but rather are included in the calculation of the centre's costs.

**It does not include** payments to self-employed workers or persons contracted by a third party that perform work for the centre but who do not appear on the payroll. They are considered Current expenditure on goods and services.

Personnel costs are broken down by crossing the professional category and with the contractual relationship. The remuneration of teachers that work in different education levels are recorded separately for each level.

The remuneration of personnel **that carry out a variety of tasks** (management and/or regulated education...) is recorded distinguishing the cost corresponding to each one of these functions.

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#### 2.5.1.2 Current expenditure on goods and services

This refers to the amounts of all purchases and expenses pertaining to the functioning of the centre during the reference period, excluding VAT (accrued and deductible).

It is a condition herein that the goods in question cannot be inventory goods, given that in this case they would be considered capital expenditure and not current expenditure.

On the other hand, this category will not include expenditure on activities and services that are not the object of this survey, such as: bookshop/stationery services, bar, cinema, sports installations...that are not directly managed by the centre, but rather for which the latter receives revenue under the concept of lease or licence.

#### **Expenditure on educational activities**

The expenditure included within this epigraph must be exclusively related to teaching activities (regulated education), extracurricular activities (private tuition, languages, ballet...) and complementary activities (excursions, visits to museums.).

#### *Related to teaching and extracurricular activities*

– The consumption of consumables (teaching material, laboratory material, workshop material, assessment...) and Other expenditure related to teaching and extracurricular activities (repair, maintenance and rental of school furniture and teaching equipment).

– Remuneration for freelance teaching personnel and persons contracted for specific projects.

### *Related to complementary activities*

Examples of this type of expenditure are payments for excursions (expenditure on food, tickets to museums...), for conferences (payment to conference speakers, rental of audiovisual equipment...), for sports competitions (payment for materials, rental of facilities...). It includes expenditure on one-time transport to carry out these types of activities.

### **Expenditure on complementary services**

If these services are provided by the centre, it excludes payments to personnel (that are not considered expenditure on goods and services, but rather personnel remuneration)

In the event that these services are contracted out to third parties, it refers to the total amounts of contracted work.

#### *Regular school transport service*

– Transport service provided by the centre. Includes expenditure on fuel and supplies, repairs and maintenance of transport...

– Transport service provided by a third party. It refers to the total amounts paid out for the contracted work.

#### *Canteen service*

– Canteen service provided by the centre. It includes expenditure on food, replacement of furnishings, maintenance of canteen furniture...

– Canteen service provided by a third party. It refers to the total amounts paid out for the contracted work.

#### *Boarding services*

– Boarding provided by the centre. It includes expenditure on repairs and maintenance of the furniture of the halls of residence.

– Boarding services contracted by a third party. It refers to the total amounts paid out for the contracted work.

#### *Other complementary services*

It includes expenditure on crèche services for before or after school hours, nursing services, medical services... and the payment of professionals (qualified non-teaching personnel) not included within the centre's payroll, and which refer to non-sector independent professional services.

#### *Other services provided by the centre*

It includes all expenditure not related to educational activities or complementary services. Thus, this includes expenditure on services like cafeterias, cinema...

They do not fall within this category when the service is provided by another company and the centre receives, in return, revenue under the concept of lease or licence.

### **General expenditure**

Includes expenditure that is necessary for the functioning of the educational centre that is not especially destined for any of the specific activities cited above.

#### *Buildings:*

- Leasing of buildings
- Repairs and maintenance of buildings, facilities...
- Non-corporate insurance premiums
- Supplies (water, fuel, electricity.).
- Cleaning service provided by the centre. This also includes expenditure on cleaning materials and utensils.
- Cleaning service contracted with another company. This refers to the total amount paid out for the contracted work.
- Other expenditure on buildings

#### *Administration staff:*

- Non-inventory office material (printed matter, paper.).
- Telephone and postal services
- Other administration expenditure (repair, maintenance and rental of office furniture and machines, allowances and transport, shipping charges, clothing,..).

#### *Other general expenditure:*

- Banking services. It excludes interest payments and loan repayments.
- Other general expenditure on external services. Advertising, propaganda, public relations, accounting or fiscal advisory services, legal expenses, subscriptions, research and development services entrusted to other companies.

### **Allocations for depreciation of tangible fixed assets**

It is the accounting expression of the actual annual systematic depreciation suffered by tangible fixed assets as a result of their application to the production process.

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#### 2.5.1.3 Taxes

This refers to taxes and official fees, without including VAT.

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## 2.5.2 CURRENT COSTS

These costs include expenditure actually incurred in and paid by the centre, and those other items which, although not directly paid by the centre, represent a cost (imputed cost) for the teaching centre, like for instance, the estimated salaries of unpaid personnel.

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## 2.5.3 CURRENT REVENUES

Considered herein as current revenues for the period are the corresponding fees charged to students, non-capital transfers received and other revenues received in consideration for the remaining services offered by the centre.

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### 2.5.3.1 Revenue from students

Contributions from the households (students) in consideration for the services received at the centre.

This includes:

- Fees for the teaching activity (regulated education). It also includes fees for classes, donations, payments for complementary hours and for the sale of school material...
- Fees for extracurricular activities (language classes, music classes, computer classes...)
- Fees for complementary activities (excursions, visits to museums...)
- Fees for complementary services (transport, canteen, boarding and other complementary services)
- Fees for other services provided by the centre (fees for crèche services for before or after school hours, medical services, psycho-pedagogical services, as well as service fees for student who bring their own lunch...)

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### 2.5.3.2 Revenues from grants or current transfers

This refers to the amounts transferred to the centre during the reference period, irrespective of whether or not they have been collected, destined to financing the functioning of the centre during the reference period (2009-2010 school year).

According to origin, they are classified as:

- From the public administration; from the central government, autonomous community administration, local administration and other public bodies

– From private entities; from individuals and companies, non-profit institutions, and from overseas

According to type, they are classified as:

- Educational subsidies. Operating subsidies from the central government, autonomous community, or local administrations
- Revenues for other transfers (grants or donations)

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#### 2.5.3.3 Sundry revenues

It refers to all those revenues not considered in the foregoing epigraphs due to non-educational services and activities, like for instance bar, cinema... provided by the centre, both if they are or are not managed by the centre (in the latter case, the centre may receive revenues for leases or licences). These include activities managed by Parents Associations, the awarding of cafeteria or transport services...

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#### 2.5.4. CAPITAL EXPENDITURE

It considers the transfers carried out during the reference period for the acquisition of elements destined to be used in the company's activity on a long-term basis, as well as the external financing of the company. It also includes improvements, transformations and repairs to prolong the normal useful life, or increase the productivity of existing fixed capital. It excludes current expenditure on repair and maintenance.

This refers to the acquisition of capital goods, due to replacement and extension, even though paid in full or partially in other periods.

– Tangible fixed assets. Considered herein are new or used durable goods, acquired or sold to other companies or produced for own use, whose useful life is greater than one year and which is destined for company use. This refers to land and natural goods, constructions and technical installations, transport and other types of tangible fixed assets (data processing equipment, machinery and tools, etc.)

– Intangible assets. Considered herein are long-term assets that are not considered tangible. These include research and development expenditure (carried out by the company itself or trusted to a third party), administrative concessions for obtaining research or exploitation rights, industrial property, goodwill, transfer rights over premises, and IT applications (irrespective of whether or not they are produced by the company itself). As well as goods acquired pursuant to leasing contracts.

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## 2.5.5 CAPITAL REVENUES

Considered herein are the revenues received during the reference period from the sale of elements destined to be used in the company's activity on a long-term basis, as well as public and private transfers used to finance investments, and yields from capital belonging to the centre.

Three categories are distinguished:

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### 2.5.1.1. Sales of capital goods

Total amount obtained from the sale of inventory during the reference period, valued without including VAT.

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### 2.5.1.2 Capital transfers

Those used to finance investments. According to their origin, distinction is made between public transfers (from the central government, autonomous communities, local administration, or other public bodies) and private transfers (from individuals, non-profit institutions, companies and from overseas).

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### 2.5.1.3. Financial revenues

Considered herein are revenues from shareholdings, fixed income securities, loans, discounts on acquisitions due to prompt payment, and profits obtained from negotiable securities.

## 3. Carrying out of the survey

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### 3.1 Survey framework

For non-university education, the directories of regulated private teaching centres, provided to INE by the Ministry of Education, Culture and Sport, will be used as the survey framework.

For university education, the directory of the University Statistics 2009-2010 elaborated by INE.

The directories include information pertaining to the identification of the centre, the levels taught, number of students by levels.

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### 3.2 Information collection

The Survey has been performed exhaustively, with all the private educational centres located in Spain who have as their main activity the provision of one or more educational levels, and which function as such during the period covered by the survey (2009-2010 school year), being considered the respondent units.

The information is collected during the 2<sup>nd</sup> quarter of the year immediately after the reference year of the statistic.

A COLLABORATION AGREEMENT has been signed with the Statistics Institute of the Autonomous Community of Cataluña (IDESCAT). In this collaboration agreement the INE undertook to draft the methodological specifications included within the Survey Project and in the corresponding technical documentation, as well as the design of the questionnaire, the design of the final file register, and the error detection rules for the validation of the final file. Notwithstanding the fluid relationship existing between the different institutions necessary for the unification of criteria and the resolution of the specific situations characteristic of each autonomous community.

The collaboration agreement with Cataluña implies that its corresponding Statistics Institute must: obtain the directories, as well as, edit, forward, record and filter/impute the questionnaires.

In the remaining autonomous communities the forwarding, collection and filtering of the questionnaires has been carried out by an external company contracted by the INE.

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### 3.3 Survey Methodology and Design of the Questionnaires

The Survey methodology has been based mainly on that used in previous editions, so as to attain continuity in the results of the time series, following international recommendations with regards to education.

It has been corroborated with the Ministry of Education, Culture and Sport, with the main users of the survey; professional associations, school boards... and with IDESCAT in accordance with the agreement signed.

Two electronic (also available in paper) questionnaire models have been designed, and these contain the same information as that set forth in the previous edition's questionnaire, although presented in a much simpler manner so that it is completed correctly:

- Questionnaire for Non-university education
- Questionnaire for University Education. Smaller and adapted to the peculiarities of the sector

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## 3.4 Processing of the information

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### 3.4.1 RECORDING AND FILTERING OF THE QUESTIONNAIRES

This year a web application has been made available so that the respondent units (educational centres) may complete the questionnaire via the web (which also includes a series of controls to check for inconsistencies, thus allowing for an interactive and simultaneous recording and filtering of the questionnaire), although the possibility of choosing the paper questionnaire has been maintained.

The collaboration agreement with the Statistics Institute of Cataluña (IDESCAT) contemplates that the latter will carry out work such as: updating the centres' directory, forwarding and collection of questionnaires, and the recording and validation of the data from the web application designed by IDESCAT itself.

The INE, as it has been receiving the ensemble of files (provisional and final) from both the external company as well as from IDESCAT, has carried out quality controls on the internal coherence of the data pertaining to each one of the centres, so as to validate them or return them if it is considered that any of the data requires verification. Subsequently, a series of tables have been designed with the object of verifying the quality of the aggregate data and the relationships between the different variables, as well as their comparability with other statistical sources.

The following types of errors have been detected:

#### **Invalid values**

In this phase a set of valid values were established for all the variables of the questionnaire, so that those values located outside of the pre-determined intervals could be detected.

#### **Flow errors**

A variable acts as a flow when, depending on the value it takes, it conditions whether or not other variables dependent on it need to be completed.

#### **Content incompatibilities between variables**

This occurs when the value that a variable takes is not compatible with the value of another related variable, or when the results of the sums do not compute.

#### **Partial non-response**

Partial non-response refers to those centres from which certain information has been obtained, although not the totality of the information included within the questionnaire. This incident may be considered a specific case of flow errors.

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### 3.4.2 IMPUTATION OF THE LACK OF RESPONSE

The technique of post-stratification has been used so as to correct potential biases in the survey's results, derived from the non-response by a part of the teaching centres in question.

Said process consists in assigning weights to the respondent centres, so that the distribution of said weights is equal to the distribution of the total number of the framework centres. It is expected that within the same stratum centres will behave in a similar manner with regards to the target variables.

**NON-UNIVERSITY EDUCATION.** Of the 8,028 centres in the final directory of the survey, 7,579 questionnaires have been collected, which implies a response rate of 94.40 %.

The post-stratification variables used in obtaining the weights of the respondent non-university education centres were:

- Autonomous community where it is taught
- Existence of subsidy
- Type of education offered
- Size of the centre

**UNIVERSITY EDUCATION.** The response rate was 98.34 % (119 out of 121 centres have completed the questionnaire). The following variables were considered for the post-stratification:

- Autonomous community where it is taught
- Type of centre
- Size of the centre

#### **Calculation of the weights.**

The weight in stratum  $h$  is obtained

$$w_h = \frac{N_h}{N'_h}$$

where  $N_h$  is the total number of centres in stratum  $h$  and  $N'_h$  the total number of centres that have completed the questionnaire in stratum  $h$ .

### **Use of the weights in the estimates**

To estimate the total of a variable  $Y$  the following expression is used:

$$\hat{Y} = \sum_h \sum_i w_{ih} \times Y_{ih}$$

where  $w_{ih}$  is the weight of the centre  $i$  of the stratum  $h$  and  $Y_{ih}$  the value of the variable of said centre.

In the event that the total refers to a specific scope (for example, an autonomous community), it will be necessary to add only those centres that fall within said scope.

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### **3.4.3 CREATION OF FINAL FILES**

Once the information has been validated, the files from INE and those from the Statistics Institute of Cataluña (IDESCAT), with which a collaboration agreement has been signed, have been united.

# 4 Dissemination of the results

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## 4.1 Final results

The results of these statistics are published on the web site of the National Statistics Institute ([www.ine.es](http://www.ine.es)).

In addition, a summary will be presented in the Statistical Yearbook of Spain and in the INE's "Spain in figures" publication.