

Private Education Financing and Expenditure Survey. Academic year 2014-2015

Methodology

INSTITUTO NACIONAL DE ESTADÍSTICA



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1. Description of the survey

1.1 Objectives

The main objective of the Survey is to study the structural and economic characteristics of teaching centres that carry out their activity in the private regulated education sector, both subsidised and non-subsidised (with educational units financed or not with public funds).

In addition, it provides information on household expenditure in private teaching centres through the revenues obtained from students, derived from teaching activities, extraordinary and complementary activities and complementary services.

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

This Survey is included within the five-yearly statistical operations, hence the last edition of the survey refers to the 2009-2010 academic year.

It is a statistic of State interest included in the National Statistical Plan. The information obtained must comply with a set of basic requirements, such as being internationally comparable, covering the information needs demanded by various users, both national and international, and obtaining part of the information required by the UEO questionnaire (UNESCO, EUROSTAT, OECD), subject to Commission Regulation (EU) No 88/2011 of 2 February 2011 implementing Regulation (EC) No 452/2008 of the European Parliament and of the Council, concerning the production and development of statistics on education and lifelong learning, as regards statistics on education and training systems.

This study, in addition to provide extensive and varied information on private companies whose main activity is education, provides the basic framework for further specific studies on particular aspects of education in Spain.

1.2 Analysis units

The analysis units comprise all private regulated teaching centres whose main activity is to provide one or more educational levels within the scope of this Survey and which function as such during the reference period (academic year 2014-2015).

“Regulated” is understood to be those education courses that are approved by the education Public Administrations.

Private teaching centres are those in which a private legal or natural person appears as the owner, understanding owner as being the person that is recorded in the Registry of Educational Centres of the different Education Statistics Institutes or Autonomous Economic Departments or Ministry of Education, Culture and Sport, regardless of whether the majority of their financing comes from public funds. All foreign centres located in national territory, regardless of their owner, will also have private status.

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 obtained.

In particular, within university education, each private centre attached to a public university is recorded independently. However, the different faculties or centres belonging to the same private university are considered as one single centre, since they keep a common accounting system.

1.3. Scope

1.3.1 Territorial or geographical

It covers all regulated private teaching centres located in the national territory, including the Autonomous Cities of Ceuta and Melilla.

1.3.2 Temporal

The Survey has an annual reference period, aiming to collect all the data pertaining to the 2014-2015 academic year.

In those cases in which the centre’s accounting is based on the calendar year, the economic data refers to the year 2015.

2. Definition of main characteristics and concepts

2.1 Characteristics of the teaching centre. Classification Variables

The classification variables that identify the different types of centres and are used in the EFINYGAS tabulation are:

- Autonomous Community and City
- Legal nature
- Size of the centre
- Ownership of the centre/classroom
- Dependence/ownership of the centre
- Levels offered
- Type of centre (according to the levels offered)

2.1.1 Autonomous Community and City

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

2.1.2 Legal nature of the owner of the centre

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

- Mercantile companies (includes joint stock companies, limited companies...)
- Natural person
- Cooperative
- Non-profit institutions (such as foundations or religious congregations...)

2.1.3 Size of the centre

For tabulation purposes, this variable is defined on the basis of the number of students 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 1000 students
- More than 1,000 students

University Education:

- Up to 200 students
- From 201 to 1000 students
- More than 1,000 students

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**.

Likewise, classrooms subsidised by the Public Administration are considered as such if they are **subsidised in more than 50% of their running costs**. Of special relevance in 1st cycle of Early Childhood Ed. and Vocational Training

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 the very definition of a subsidised centre (the existence of any subsidised classroom) it is not possible to have 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 under consideration.

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 established by the laws.

The following types of subsidies are distinguished:

- General subsidy. This includes, as a transfer from the Public Administrations, the amounts corresponding to the payment of salaries for teaching and management personnel (delegated payment and equivalent amount, including contributions paid by the centre for Social Security, RETA and SERAS), variable expenses (personnel seniority, replacement of teaching staff...) and the amounts allocated for other expenses (administrative staff, services, maintenance...). This subsidy makes it compulsory to provide free of charge the education covered by it.

- 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 intended for non-compulsory education levels, and where the subsidy may be granted only for specific units of the same level (for example, a specific line of vocational training).

2.1.5 Dependence/ownership of the centre

To define the dependence of the centre, different criteria may be adopted, such as the legal, economic or ideological dependence, according to whether it is considered that the centre depends on who has ownership of the centre, who owns the wealth that support it or who, as bearers of certain ideals, are promoters or founders of them.

In the survey, **legal dependence** is used as the determining criteria for the type of centre, classifying it according to the juridical personality of the owner and to whether it is recorded as such in the MECS.

Based on this dependence, the centres are classified as follows:

- Catholic centres or of other religious affiliation. When the centres owner is a natural or legal person dependent of the Catholic church or of orders and congregations of any other religious affiliation.
- Lay centres. When the centres owner is a natural or legal person not dependent of the Catholic church, nor of orders or congregations of any other religious affiliation.

For the purposes of tabulation dependency and ownership are crossed, resulting in the classification:

- Subsidised Religious Centre
- Non-Subsidised Religious Centre
- Subsidised Lay Centre
- Non-Subsidised Lay Centre

2.1.6. Educational levels

To determine the different educational levels, the recommendations of ISCED2011 (International Standard Classification of Education, revised in 2011) are followed.

For the purposes of this survey, the following categories have been considered:

NON-UNIVERSITY EDUCATION

Early childhood education, 1st cycle. This includes education, on a voluntary basis, for children from 0 to 3 years of age in centres authorized and accredited by the educational administration or other competent authorities.

Early childhood education, 2nd cycle. This includes education, on a voluntary basis, for children from 3 to 6 years of age in centres authorized and accredited by the educational administration or other competent authorities, from which incorporation into compulsory education takes place.

Primary education. 1st to 6th grade of Primary Ed.

This section also includes initial education for adults, basic special education and elementary music and dance lessons.

Compulsory Secondary Education. Includes 1st and 2nd cycle of C.S.E.

This section also includes equivalent special education (transition to adult life) and preparation of free tests for C.S.E. graduates.

Baccalaureate. 1st and 2nd year.

Basic vocational training and similar. Includes the second stage of secondary education, with professional orientation (without continuity in higher education) which includes:

- Basic vocational training
- Former Initial Professional Qualification Programmes (IPQP) which are replaced by BVT and other training programmes.
- Intermediate level professional training in music and dance.

Cycles of Intermediate Vocational Training, Plastic Arts and Design, and Sports Education. Includes the second stage of secondary education, with professional orientation (and continuity in higher education).

Higher Level Training Cycles and Higher Arts Education. Includes:

- Advanced vocational training.
- Advanced level special education. Higher Level Training Cycles in Plastic Arts, Design and Sports Education.
- Higher Arts Education. Comprises Special education levels equivalent to university education such as Advanced Education in Music and Dance, Dramatic Art, Design, Ceramics, and Conservation and Restoration of cultural goods.

UNIVERSITY EDUCATION

- Official university studies. It includes:

- Degree and 1st and 2nd cycle
 - Official master program
 - Doctorate
- Unofficial own studies.** Those centres that only provide this type of non-regulated study are not covered by this survey. Although they are included as educational level in the assumption that these own studies are taught in university centres which offer official qualifications.

2.1.7 Type of centre

The following classification is used according to the levels of education offered by each centre in the reference course. These are exclusive categories, so that each centre will only be recorded once.

NON-UNIVERSITY EDUCATION

- Education Centres 1st Cycle. Centres with a student body exclusively from Early Childhood Ed. 1st. Cycle.
- Education Centres 2nd Cycle. Centres with a student body exclusively from Early Childhood Ed. which give the 2nd cycle as a higher level.
- Education centres which provide elementary music and dance. Although the level as such is included under the heading of Primary Ed., this additional breakdown by type of centre has been created due to the very specific characteristics of this type of centre.
- Primary and/or Compulsory Secondary Education Centres. Centres with a student body from Primary and/or C.S.E. as higher level, although they may also have students from Early Childhood Ed. They can also provide special education (basic education and transition to adult life) or adult education (initial adult education, C.S.E. for adults and preparation of free tests for C.S.E. graduates).
- Baccalaureate centres. They teach Baccalaureate as a higher level although they can also teach other courses such as Vocational and lower level Education such as C.S.E., Primary Ed. or Early Childhood Education.

- Vocational Training Centres. It only provides basic, intermediate and advanced vocational training (vocational training and special education such as music and dance, plastic arts and design, sports or higher arts education...) and no other level.
- Specific Special Education centres. Centres exclusively for students with special needs regardless of their level.

UNIVERSITY EDUCATION:

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

2.2 Characteristics relative to the activity of the centre

The study of these characteristics enables us to know the composition and structure of the centres, staff and students in the private education sector.

Regulated, extracurricular and complementary teaching activities, complementary services and all other services provided by the centres are considered.

2.2.1 Teaching activities

Teaching activity is considered to be that which refers to the disciplines contained in the official education programmes.

2.2.2 Extracurricular activities

Extracurricular activities are those educational activities, other than teaching activities, 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 for students with specific educational needs (immigrants...), since these are considered teaching activities.

2.2.3 Complementary activities

Complementary activities are those carried out during the compulsory permanence schedule for students in the centre, as a complement to the school activity, in which all students may voluntarily participate. Examples of these types of training activities, although not strictly educational, are excursions, sports competitions, visits to museums or companies, conferences.

2.2.4 Complementary services

Defined as such are transport, canteen, residence, childcare before or after school hours and other complementary services (school lunch-box services, medical and psycho-pedagogical services, etc.) that can be provided to the students of the centre. These services may be provided directly by the centre itself, or contracted to a company.

This service will not be considered if the centre does not intervene directly or indirectly in its management (for example, a service offered by the Parents Association, or by the company directly to students), without any intervention on the part of the centre, i. e. by charging fees to students and/or paying the service directly to the company.

2.2.4.1 TRANSPORT

School transport refers to the service through which students are transported from their homes to the centre and vice versa. This service may be free of charge or paid for by monthly fees.

This service is not considered as school transport when it is carried out for complementary school activities such as visits, excursions...

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

2.2.4.2 CANTEEN

This refers to the food delivery service provided by the centre, including that aimed at students/external users (non-resident), interns (residents), as well as sporadic users (dining room passes). It may be free of charge or paid for by monthly fees.

Excluded from the consideration of canteen service are the services provided by the cafeteria or bar of the centre (if any) or school lunch-box services for which the centre provides surveillance personnel, space and services (microwave, refrigerator, etc.) so that students can consume the food provided by their own home (lunch-box) and not that of the centre.

2.2.4.3 RESIDENCE

Residence services are only considered to be those that depend directly on the centre. Therefore, it will only be considered as such in those cases where it is free of charge or where students pay the centre a monthly fee for it.

2.2.4.4 OUT-OF-SCHOOL CHILD CARE

This refers to child care services before and after school hours. It can include breakfast and/or snack.

2.2.4.5 OTHER SERVICES PROVIDED BY THE CENTRE

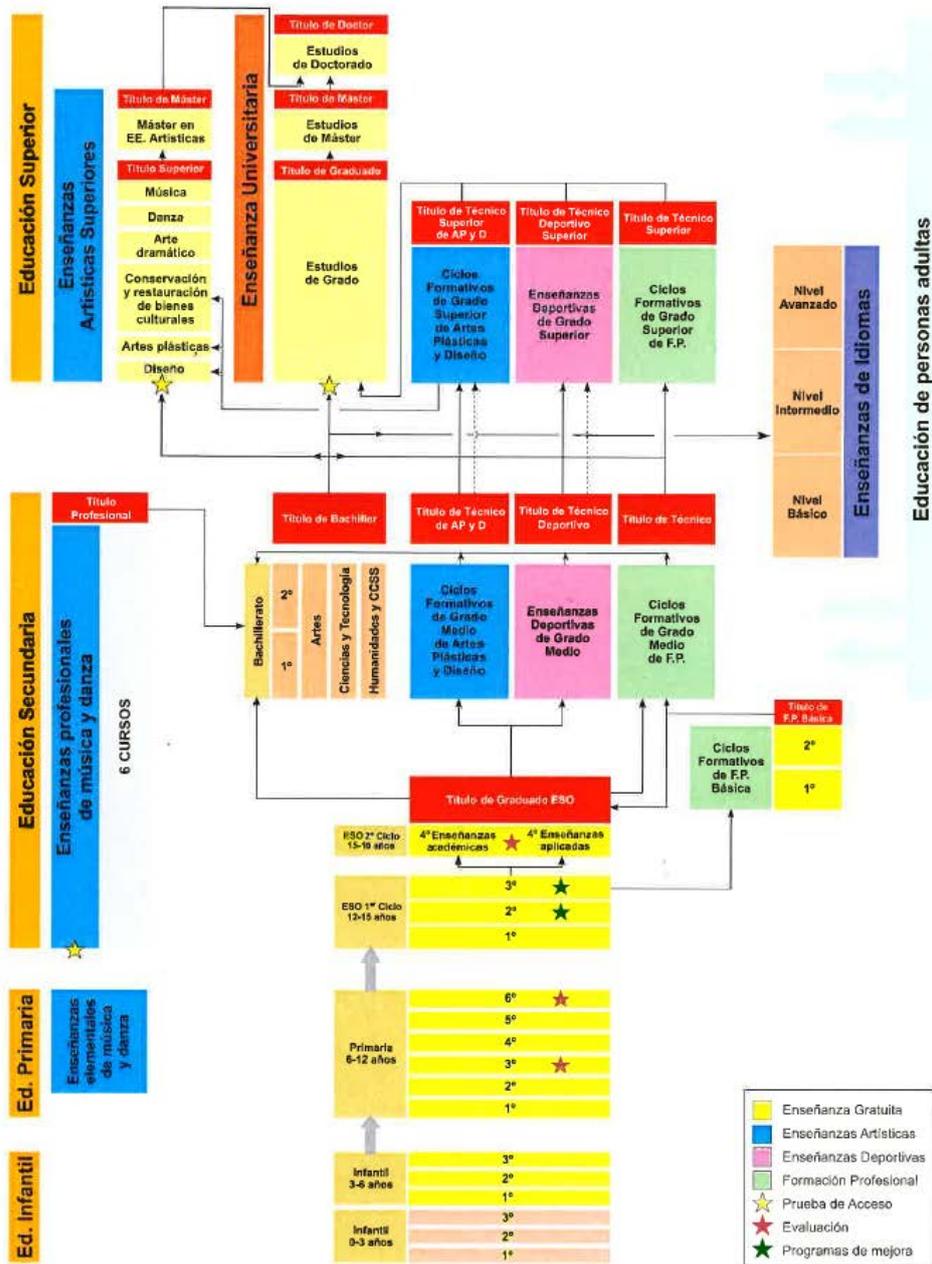
This includes those other services provided by the centre (cafeteria, cinema, library, etc).

Also included are the school lunch-box services for which the centre provides surveillance personnel, space and services (microwave, refrigerator, etc.) so that students can consume the food provided by their own home (lunch-box) and not that of the centre.

These services are not included when they are provided by another company and the centre receives in return an income for rent or license.

Source: Ministry of Education, Culture and Sport

Organigrama del Sistema Educativo Español



Fuente: Ministerio de Educación, Cultura y Deporte

2.3 Characteristics relative to students and the number of users of complementary services

Information is collected broken down by Educational Levels of the following variables:

1. **Number of students.** Students are considered to be those persons who enrol at the centre to receive education of any level. In this survey, students are identified with enrolment and the exact number of enrolments at each level of education is collected. Thus, if an individual is simultaneously enrolled in two types of studies (e. g., pursuing two degrees), he or she will be considered as two students.

Students with a resit subject not passed from previous courses will be counted only once, in the higher course they attend.

2. **Number of functioning educational units:** A functioning educational unit is considered to be a group of students who have the same tutor and who take most of the same classes together, although during another part of the timetable may be separated for elective subjects (languages, religion,...) or for other reasons.

It should not be confused with the concept of a physical classroom, since more than one functioning educational unit can coexist in the same classroom.

Information is collected on the number of educational units, both total and **subsidised**, by level.

3. **Complementary services.** This considers the **students who use** the services of transport, canteen (regular internal, regular external and sporadic), residence and out-of-school child care, whether they are provided by the centre or by other companies that have been contracted (and to whom the centre pays an amount for the provision of these services).

2.4 Characteristics relative to the the personnel of the centres

Personnel of the Centre is considered to be those persons who render their services in the Centre, either through an employment relationship (work contract) or because they maintain some type of relationship with the Centre, both in terms of ownership (owners of schools or members of cooperatives who exercise management or teaching tasks) and in terms of belonging to or affinity with the owner (religious personnel...), regardless of whether their activity is remunerated or not and of who pays their remuneration.

Related persons not considered Personnel of the Centre

This refers to personnel who, although working at the centre, are not considered to be personnel of the centre, even though their remuneration is considered as current expenditure on goods and services. This group includes:

- Contractors or the works contract; the contract whereby one of the parties undertakes to perform one work for the other for a certain price.
- service lease contracts; self-employed workers and freelancers without ownership relationship.

2.4.1 Classification of personnel

Personnel of teaching centres is analysed according to a double criterion;

- 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.

2.4.1.1 ACCORDING TO CATEGORY

- Teachers exclusively engaged in regulated education
- Teachers who provide classes of regulated education although they participate in other tasks; such as management, extracurricular or complementary activities...
- Complementary services personnel (dining room, transport, residence, child care...)
- Other personnel of the centre (directors who do not work as teachers, administrative and general service personnel, or of extracurricular or complementary activities...)

Teachers of Regulated Education who teach at different educational levels or perform multiple tasks (direction...) are counted in each of them.

2.4.1.2 ACCORDING TO CONTRACTUAL RELATIONSHIP

PAID PERSONNEL It is the personnel who receive some type of remuneration, in cash, for;

- “Subsidised” tasks, that is, which are paid by the public administration through subsidies or grants (covering more than 50% of the running costs of the classroom) awarded to the centre and/or
- “Non-subsidised” tasks, that is, paid directly by the centre.

UNPAID PERSONNEL (personnel not-subsidised and not contracted by the centre). These are personnel who receive no remuneration either from the centre (not contracted) nor from the Administration (they 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.

2.4.2 Hours worked by personnel

It includes the total number of weekly hours (class hours and complementary hours, according to 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.

2. 5 Economic characteristics relative to the activity of the teaching centre

It provides information regarding the economic activity of the centres, by means of the analysis of expenditure and costs (including those imputed), 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 between the items of current and capital results.

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 (2014-2015 academic year, or the year 2010), irrespective of whether or not they have been consumed or paid (accrual basis).

In the tabulation of the EFINYGAS, the following breakdown of current expenditure by purpose of expenditure is presented:

1. Teaching Personnel Expenditure for Childhood Ed. 1st cycle
2. Teaching Personnel Expenditure for Childhood Ed. 2nd cycle
3. Teaching Personnel Expenditure for Primary Education
4. Teaching Personnel Expenditure for C.S.E.
5. Teaching Personnel Expenditure for Baccalaureate
6. Teaching Personnel Expenditure for Basic VT. and similar
7. Teaching Personnel Expenditure for Intermediate Vocational Training
8. Teaching Personnel Expenditure for Advanced Vocational Training
9. Teaching Personnel Expenditure for Other Areas (direction, extracurricular...)
10. Total Teaching Personnel Expenditure (1+2+3+4+5+6+7+8+9)
11. Complementary Services Personnel Expenditure
12. Other Personnel Expenditure (direction, extracurricular, cleaning...)
13. Personnel expenditure for non-teaching tasks (11+12)
14. Personnel compensation expenditure
15. Other personnel expenditure

16. TOTAL PERSONNEL EXPENDITURE (10+13+14+15)
17. Expenditure g. and s. Teaching activities (regulated education)
18. Expenditure g. and s. Complementary Activities
19. Expenditure g. and s. Extracurricular Activities
20. Expenditure g. and s. Teaching Activities (17+18+19)
21. Expenditure CS. Transport
22. Expenditure CS. Canteen
23. Expenditure CS. Residence
24. Expenditure CS. Child Care
25. Expenditure CS. Other CS
26. Expenditure CS. Total CS (21+22+23+24+25)
27. Total Expenditure Other services provided by the centre
28. Expenditure in Real Estate
29. Administrative Expenses
30. Expenditure on Other services
31. Total General Expenditure (28+29+30)
32. Allocations for depreciation
33. TOTAL CURRENT EXPENDITURE IN GOODS AND SERVICES (20+26+27+31+32)
34. Tax Expenditure
35. TOTAL CURRENT EXPENDITURE (16+33+34)

Description of expenditure items:

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 in return for the services that they provide, irrespective of who pays for their remuneration (subsidised or non-subsidised personnel), as well as compulsory and optional social charges borne by the company.

It includes wages and salaries (base salary, supplements, seniority, seniority supplements, incentives, overtime, etc.), without deducting withholdings on account of Income Tax, nor the S.S. contributions in charge of 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 SERAS or any other entity.

Finally, other personnel expenses include social expenses incurred by the company on a voluntary basis or in compliance with legal obligations; indemnities, subsidies to commissaries and canteens, support for schools and vocational training institutions, study grants, training courses, contributions to supplementary pension systems, etc.

In addition, given that education is an economic good and therefore has a cost, it is considered the study not only of the expenses actually incurred by the centre but also of those other items that, although not directly paid, **do not represent an expense but a cost**, as in the case of the estimated salaries of unpaid personnel. These amounts are not considered personnel expenses, but rather are included in the calculation of the costs of the centre.

It does not include payments to self-employed workers or those contracted by third parties who perform work for the centre but are not on the payroll. They are considered as Current expenditure on goods and services.

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

The remuneration of personnel **who perform various tasks** (direction and/or regulated education) is recorded distinguishing the cost corresponding to each one of these functions.

2.5.1.2 CURRENT EXPENDITURE ON GOODS AND SERVICES

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

It is a precise condition that the goods in question are not 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 receive an income from rent or license.

EXPENDITURE ON EDUCATIONAL ACTIVITIES

The expenditure included within this section must be exclusively related to:

- teaching activities (regulated education),

- extracurricular activities (private lessons, languages, ballet...) and
- complementary activities (excursions, visits to museums...).

- Related to teaching activity

Refers to the regulated teaching activity (subjects contained in the official curriculum)

It includes items such as use of consumables (teaching, laboratory, workshop and evaluation materials, etc.), expenses for materials reimbursed by students, training expenses contracted by the centre for its teaching personnel and remuneration for freelance teaching personnel (especially in university education) and other expenses (repair, maintenance and rental of school furniture and teaching equipment).

- 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 media...), for sports competitions (payment for materials, rental of facilities...). It includes expenditure on one-time transport to carry out these types of activities.

- Related to extracurricular activities. Includes consumptions and remunerations for self-employed personnel.

EXPENDITURE OF COMPLEMENTARY SERVICES

If these services are provided by the centre, payments to personnel (which are not considered expenditure on goods and services but rather personnel remuneration) are excluded.

If the services are contracted to third parties, this refers to the total amounts of the contracts.

- Regular school transport service

- Transport services provided by the centre. Includes expenditure on fuel and supplies, repairs and maintenance of transport elements...
- Transport service contracted to third parties. Refers to the total amounts of the contracts.

- Canteen Services

- Canteen services provided by the centre. It includes expenditure on food, replacement of tableware, conservation of canteen furniture...

- Canteen service contracted to third parties. Refers to the total amounts of the contracts.
- **Residence Services**
 - Residence services provided by the centre. Includes expenditure on repair and maintenance of residential furniture.
 - Residence service contracted to third parties. Refers to the total amounts of the contracts.
- **Out-of-school childcare services.**
 - Out-of-school childcare services provided by the centre. Includes expenditure on repair and maintenance of furniture, possible meals (breakfast and/or snack...).
 - Childcare service contracted to third parties. Refers to the total amounts of the contracts.
- **Other complementary services.**

Includes the expenditure for school lunch-box services, nursing, medical assistance... and the payment of professionals (non-teaching graduates) not included in the centre's payroll and corresponding to independent professional services, outside the sector.

OTHER SERVICES PROVIDED BY THE CENTRE

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

This expenditure is not included when the service is provided by another company and the centre receives in return an income for rent or license.

GENERAL EXPENDITURE

Includes those expenses that are necessary for the functioning of the teaching centre that are not especially allocated for any of the specific activities mentioned above.

- On Real Estate:

- Leasing of real estate
- Repair and maintenance of buildings, installations...
- Non-corporate insurance premiums.
- Supplies (water, fuel, electricity...)
- Cleaning services provided by the centre. This includes expenditure on cleaning materials and utensils.
- Cleaning service contracted with another company. This refers to the total amounts of the contracts.
- Other expenditure on buildings

- **Administrative**

- 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.
- Financial expenses
- Other general expenditure on external services. Advertising, publicity, public relations, accounting or tax advisory services, legal expenses, subscriptions, research and development services entrusted to other companies.
- Expenditure on scholarships and grants paid directly to students.

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

This is the accounting expression of the systematic and effective annual depreciation of tangible fixed assets due to their use in the production process

2.5.1.3 TAXES

This refers to taxes and duties, excluding deductible VAT.

2.5.2 Current costs

These costs include expenditure actually incurred 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.

2.5.3 Current revenues

Current revenues for the period are those corresponding to the fees charged to students, non-capital transfers received and other revenues received in return for other services offered by the centre.

In the tabulation of the EFINYGAS, the following breakdown of current revenues by source of revenue is presented:

1. Revenues from fees Childhood Ed. 1st cycle
2. Revenues from fees Childhood Ed. 2nd cycle
3. Revenues from fees Primary Education

4. Revenues from fees C.S.E.
5. Revenues from fees Baccaulaureate
6. Revenues from fees, Basic VT and similar
7. Revenues from fees Intermediate Vocational Training
8. Revenues from fees Advanced Vocational Training
9. TOTAL revenues from students for teaching activities (regulated education) (1+2+3+4+5+6+7+8)
10. Revenues from fees Extracurricular Activities
11. Revenues from fees Complementary Activities
12. Revenues from fees C.S. Transport
13. Revenues from fees C.S. Canteen
14. Revenues from fees C.S. Residence
15. Revenues from fees C.S. Childcare
16. Revenues from fees Other Complementary Services
17. TOTAL Revenues from fees Complementary Services (12+13+14+15+16)
- TOTAL Revenues from students (9+10+11+17)
19. Revenues from public subsidies Childhood Ed. 1st cycle
20. Revenues from public subsidies Childhood Ed. 2nd cycle
21. Revenues from public subsidies Primary Education
22. Revenues from public subsidies C.S.E.
23. Revenues from public subsidies Baccaulaureate
24. Revenues from public subsidies Basic VT and similar
25. Revenues from public subsidies Intermediate Vocational Training
26. Revenues from public subsidies Advanced Vocational Training
27. TOTAL Revenues from Public Subsidies (19+20+21+22+23+24+25+26)
28. Revenues from Private current transfers from individuals and companies
29. Other private revenues
30. TOTAL CURRENT REVENUES (18+27+28+29)

Description of revenue items:

2.5.3.1 REVENUES FROM STUDENTS

These are the contributions of households (students) as payment for the services received at the centre.

Comprises:

- Fees for teaching activities (regulated education). They include, in addition to fees for class hours, donations, payments for supplementary hours or 6th hour, and sale of teaching materials...
- Fees for extracurricular activities (classes of languages, music, computers...)
- Fees for complementary activities (excursions, visits to museums...)
- Fees for complementary services (transport, canteen, residence, Out-of-school childcare and other complementary services).

2.5.3.2 REVENUES FROM SUBSIDIES OR CURRENT TRANSFERS

This refers to the amounts transferred to the centre in the reference period, regardless of whether or not they have been collected to finance the operation of the centres during the reference period (year 2014-2015).

According to their source, they are classified in:

- Public source; from the Central Administration, Autonomous Administration, Local Administration and from other public bodies.
- Private source; from individuals and companies, non-profit institutions and abroad.

According to the type, they are classified into:

- Educational subsidies. Operating subsidies from the Central, Autonomous or Local Administration.
- Revenues from other transfers (subsidies or donations).

2.5.3.3 MISCELLANEOUS REVENUES

This refers to all revenues not considered under the above mentioned items due to non-educational services and activities such as bar, cinema... developed in the centre, whether or not they are managed by the centre (in the latter case it may receive revenues from lease or licenses). Activities managed by Parents Associations are included, such as cafeteria or transport service concessions...

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. Current expenditure on repair and maintenance are excluded.

This refers to the acquisition of capital goods, due to replacement and extension, even if they are paid in full or in part in other periods.

- Tangible fixed assets. Considered herein are new or used durable goods, purchased or sold to other companies or produced for own use, with a useful life is greater than one year and intended for use by the company. This refers to land and natural goods, constructions and technical installations, transport elements and other types of tangible fixed assets (data processing equipment, machinery and tools, etc.)
- Intangible assets. Considered herein are long-term non-material assets. 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 (whether or not elaborated by the company itself). As well as goods acquired pursuant to leasing contracts.

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 for financing investments, and obtaining yields from capital owned by the centre.

Three categories are distinguished:

2.5.11. SALES OF CAPITAL GOODS

Total amount obtained from the sale of inventory items during the reference period, valued excluding VAT.

2.5.1.2 CAPITAL TRANSFERS

These are the funds used to finance investments. Depending on their source, public transfers (from the Central, Autonomous, Local administration or other public bodies) are distinguished from private transfers (from individuals, non-profit institutions, companies and abroad).

2.5.1.3 FINANCIAL REVENUES

Considered herein are revenues from shareholdings, fixed-income securities, loans, early payment discount in purchases, and profits obtained from negotiable securities.

2.5.6 Operating earnings

Operating earnings or operating income is the result generated by the normal activity of the business, that is, revenues from sales minus normal operating expenses, including depreciation.

It therefore provides information on the company's operational efficiency, that is to say, on the profitability of its assets and does not include financial burdens and revenues or extraordinary results. According to the General Accounting Plan there is an account with the same name, whose balance at year-end will become part of a single profit and loss account.

In the tabulation of the EFINYGAS, the following the following structure of current revenues and expenditure is presented:

- 1.-Personnel expenditure
- 2.-Expenditure on goods and services
- 3.-Tax Expenditure
4. TOTAL CURRENT EXPENDITURE (1 + 2 + 3)
- 5.-Revenues from educational fees
- 6.-Revenues from complementary services
- 7.-Revenues from current public subsidies
- 8.-Revenues from private transfers
- 9.-Other private revenues
10. TOTAL CURRENT REVENUES (5 +6 + 7 + 8 + 9)
11. OPERATING EARNINGS (10 - 4)
12. Estimated costs
13. OPERATING EARNINGS WITHOUT ESTIMATED COSTS (11 - 12)

3. Carrying out of the Survey

3.1 Framework of the Survey

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

The directories include information on the identification of the centre, levels offered, number of students by level...

3.2 Information collection

The Survey has been performed exhaustively, considering all the private teaching centres located in Spain whose main activity is to provide one or more educational levels, and which function as such during the period covered by the survey (academic year 2014-2015).

In the case of centres that only teach 1st cycle of Early Childhood Education, a sampling of 51.6% of the centres has been carried out based on the AACC, size of the centre (number of students) and the legal nature of the centre.

The period of time in which the information is collected is during the second quarter of the year following the reference year of the statistics.

This survey was carried out in collaboration with the Statistics Institute of Cataluña (IDESCAT) and the Basque Statistics Office (EUSTAT) for the scope of the educational centres of their respective Autonomous Communities. In this collaboration agreement the INE undertook to draft the methodological specifications included in the Survey Project and in the corresponding technical documents, as well as the design of the questionnaire, the register design of the final file, 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 AACC.

The collaboration agreement requires the Statistical Institutes of the corresponding AACC to: obtain the directories, as well as, the edition, sending, recording and filtering/imputing of the questionnaires.

In the remaining Autonomous Communities the work of sending, collecting and filtering of the questionnaires has been carried out by an external company contracted by the INE.

3.3 Survey methodology and design of the questionnaires

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

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

Two models of electronic questionnaires have been designed (also available in paper format), that contain the same information as the previous edition, although presented in a simpler manner for correct completion:

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

3.4 Data processing

3.4.1 Recording and filtering of questionnaires

As in the previous edition, a web application has been made available, so that the reporting units (educational centres) agree to complete the questionnaire via web (which also includes a series of inconsistency controls that allow, in an interactive way, the simultaneous recording and filtering of the questionnaire) although the possibility of choosing the paper questionnaire has been maintained.

The INE, as it has been receiving the set of files (provisional and final) from both the external company as well as from IDESCAT and EUSTAT, has carried out quality controls on the internal consistency 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 LACK OF RESPONSE

The partial lack of response refers to those centres from which certain information has been obtained but not all of the information included in the questionnaire. This incidence can be considered as a particular case of flow errors.

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 results, derived from the lack of response of some of the teaching centres considered.

This procedure consists of assigning weights to the reporting centres so that the distribution of these weights is equal to the distribution of the total number of centres in the framework. It is expected that within the same stratum the centres will present a similar behaviour with respect to the target variables.

NON-UNIVERSITY EDUCATION Of the 9,334 centres that formed the final directory of the survey, 8,774 questionnaires have been collected, representing a response rate of 94.0%.

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

- Autonomous Community where education is provided
- Existence of subsidy
- Type of education offered
- Size of the centre

UNIVERSITY EDUCATION. The response rate was 96.0% (166 out of 173 centres have completed questionnaire). The following variables were considered for the post-stratification:

- Autonomous Community where education is provided
- 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:

$$\hat{Y} = \sum_h \sum_i w_{ih} \cdot y_{ih}$$

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), the sum will have to be made only for those centres that are within this area.

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) and of the País Vasco (EUSTAT)—with which a collaboration agreement has been signed—have been merged.

4. Dissemination of the results

The results of these statistics are published on the website of the National Statistics Institute (www.ine.es).

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