

2. Finances

2.1. Factual Information

2.1.1. Description of the global financial process of the Establishment

The budget for the ULPGC has been drawn up under the legal protection of the Organic Law 4/2007, from April 12, which modifies the Organic Law 6/2001 of Universities (hereinafter LOU), from December 21, and the Statutes of the University. The budget comprises the budget code, and the joint and systematic review of the financial obligations that the ULPGC can recognize (expenditures), as well as the revenues that are expected to be received in the course of the calendar year (Incomes).

Likewise, and to guarantee better compliance with the [Organic Law of Budgetary Stability and Financial Sustainability](#), (article 2 of the LOU), the budget has a specific reference to its compliance with financial balance and sustainability and has approved a non-financial expenditure limit in accordance with the Law of Budgetary Stability.

The ULPGC annually approves the budget, which includes all the revenues (public funding from the government, registration fees, public or private revenues for research work, etc). Every Faculty receives a proportional budget for ordinary expenditures and the rest of their expenditures (staff salaries, services and work contracted out to external companies, maintenance services, waste collection and others) are, thus, paid directly by the ULPGC.

As a State-run University, the ULPGC answers to the Spanish legislation relative to the financing of the public organisms. The details of this legislation are referenced in the Annual Budgets ([links](#)). There is a detailed description of the budget for every Expenditure Units (UGA); which correspond to every Faculty, Department, Research Institute, Central Services, etc.

The ULPGC Annual Financial Reports ([links](#)) include a summary of the execution of the budget, and there is a description of the general financial activity of the ULPGC; however, the corresponding expenditure Units (UGAs) is not included.

The ULPGC proposed budget is approved by the Social Council annually.

2.1.2. Degree of autonomy of the Establishment on the financial process

The ULPGC budget, using several parameters, calculates the financial needs of every Faculty, Department, Institute, Administration Building and other organisational structures (The University Foundation, Social Council, etc.). In particular relation to the academic activity, the guidelines for the calculation of the Budget of the Faculties and Departments differentiates two blocks: (1) structural support endowment and (2) endowment form objectives achievement.

Every year a revision of the guidelines promotes the items included for the calculation of the final endowment. However, the structural support and objective achievement financing is aimed at promoting the maximum efficiency and effectiveness in different dimensions of the University activity, highlighting the followings:

- Improvement of job prospects for graduates
- Reduction of drop-out rates and in the real duration of studies
- Encouraging the generation of new doctors and the integration of researchers who are successful applicants in research groups recruitments
- Favouring the mobility of students, academic and support staff; both outgoing and incoming.
- Encouraging the development of actions related to internationalization programs of

the institution.

- Increasing the transfer of knowledge towards society

The guidelines for calculating the latest budget (2018) includes:

Structural Support Endowment	% of structural Endowment for Departments	% of structural Endowment for Faculties	Faculty of Veterinary Medicine 2018 (€)
Fixed assignment	3,000.00 €	6,000.00 €	6,000.00
Full Time Students	38%	58%	6,272.00
Number of Study Programmes	-	6%	604.05
Computer Labs	-	24% (25% fixed assignment + 25% number of places + 50% number of ECTS)	7,083.76
Practical Labs	36% (1,700 + 200 X n° of labs + 1.56 X n° of ECTS)	12% (1,700 + 200 X n° of labs + 1.56 X n° of ECTS)	10,303.59
Number of ECTS bid	26%	-	-

Endowment from Objectives Achievements for Faculties	Maximum N° of points	Faculty of Veterinary Medicine 2018 (€)
1. Objectives for Teaching (Degree studies)	100	
Rate of Graduates/Student enrolled weighted by the duration of the Degree	10	881.44
Number of Final Degree Projects	18	1,520.48
Number of Cultural Activities organised by the Faculty	7	1,101.80
Rate of Incoming mobility students/total undergraduate students	10	1,983.24
Rate of Outgoing mobility students/ average of the year of enrolment	10	881.44
Number of students participating in EPT	10	2,203.60
Number of Actions for recruitment of students recognised	10	1,762.88
Rate of Performance (number of credits of passed subjects/ enrolled credits)	10	2,203.60
Rate of Success (number of credits of passed subjects/ sit credits)	10	1,983.24
External Accreditations by Quality Agencies (EAEVE, AUDIT, ISO,...)	5	550.90
2. Objectives for Master Studies	100	
Number of Final Master Projects	30	1,096.24
Number of Full Time Students (minimum 10 students)	70	0.00

Endowment from Objectives Achievements for Departments	Maximum N° of points
1. Objectives for Teaching	100
Satisfaction level of the Students ('Docentia' survey, see chapter 11)	10
Number of Final Projects supervised (Degree and Master)	60
Number of Academics participating in mobility	10
Rate of Performance (number of credits of passed subjects/ enrolled credits)	10
Rate of Success (number of credits of passed subjects/ sit credits)	10
2. Objectives for Promoting the Research	100
Number of external evaluation of the Academic Staff (Sexennial's)	10
Participation of the Department's Research groups in the Overall Research Activity of ULPGC	35
Number of registered patents	10
Number of research contracts in competitive financing announcements	5
Participation in the Overall ULPGC competitive financing for research	20
Participation in financing contracts or agreements with Companies or Institutions	15
3. Objective for promotion of the transfer of knowledge and Cooperation Programs	100
Participation in the incomes from non-official courses and life-long learning	30
Participation in the incomes from cooperation programmes	20
Number of Spin-offs created and contracts for transfer	50

The Research Institutes are financed using a combination of the endowment from objectives

achievement number 2 in relation to Faculties and number 2 and 3 in relation to Departments.

2.1.3. % of overhead to be paid to the official authority overseeing the Establishment on revenues from services and research grants

The ULPGC budget is supplemented by Competitive Research Grants from Europe, National and Regional Research Agencies/Government Research Structures; and also by contracts/agreements established with companies and institutions. All these funds are managed directly by the Academic Staff (Researchers) with the support of several Management Units of the ULPGC (GRAI, CUCID, FCPCT) and by a private Foundation as outsourcing manager (FULP):

- [GRAI](#) - The Central Service for the Administration of the Research.
- [FCPCT-ULPGC](#) - The Canarian Science and Technology Park Foundation of the University of Las Palmas de Gran Canaria.
- [CUCID](#) – University Centre for International Development Cooperation.
- [FULP](#) – The University of Las Palmas Foundation (Outsourcing manager).

Number of Grants, Agreements and Contracts (Nº) and Incomes (*Ingresos*) detailed by the Research Managers.

	2017	2016	2015	2014	2013
PROYECTOS CONVOCATORIAS PÚBLICAS ESTATALES	23 1.807.848,10 €	19 1.833.068,47 €	24 1.996.062,50 €	18 1.500.137,26 €	17 1.077.774,50 €
PROYECTOS CONVOCATORIAS PÚBLICAS REGIONALES	35 1.535.367,89 €	14 250.000,00 €	0 0,00 €	0 0,00 €	0 0,00 €
PROYECTOS OTRAS CONVOCATORIAS	2 96.000,00 €	0 0,00 €	0 0,00 €	0 0,00 €	1 500,00 €
PROYECTOS EUROPEOS	6 2.777.317,80 €	9 2.396.852,44 €	5 618.269,87 €	5 1.069.226,68 €	2 2.219.906,78 €
INFRAESTRUCTURAS	0 0,00 €	0 0,00 €	1 157.588,16 €	0 0,00 €	8 3.650.443,65 €
RRHH INVESTIGACIÓN CONVOCATORIAS ESTATALES	7 424000	6 485000	4 393100	11 343100	4 283200
RRHH INVESTIGACIÓN CONVOCATORIAS REGIONALES	10 821419,2	0 0	6 487210,44	0 0	0 0
	83 7.461.952,99 €	48 4.964.920,91 €	40 3.652.230,97 €	34 2.912.463,94 €	32 7.231.824,93 €

Departamento Gestor	2013			2014			2015			2016		
	Nº	Ingresos (€)	%	Nº	Ingresos (€)	%	Nº	Ingresos (€)	%	Nº	Ingresos (€)	%
GRAI	67	5.907.693,53	42,67	58	1.956.975,31	21,92	89	6.330.006,05	50,26	96	3.710.070,01	23,91
FULP	286	1.783.316,98	12,88	82	947.960,82	10,62	230	1.493.863,78	11,86	83	1.109.449,10	7,15
CUCID	20	3.380.699,12	24,42	14	1.473.659,02	16,51	18	1.835.108,86	14,57	25	3.931.985,53	25,34
FCPCT	43	2.772.453,70	20,03	62	4.548.850,64	50,95	72	2.936.357,65	23,31	108	6.765.519,13	43,60
TOTAL	416	13.844.163,33	100	216	8.927.445,79	100	409	12.595.336,34	100	312	15.517.023,77	100

Data taken from the last Annual Research Memorandum of the ULPGC (2016). (More information about Research in Chapter 10.)

The annual tuition fees and other public revenues (certificates, examination prices, etc.) represent approximately 15% of the ULPGC budget. The sale of goods, mainly photocopies and publications represents about 8-10% of the ULPGC budget, and the remaining 75-80% are current transfers from the Canary Islands Government.

The Faculties and Departments cannot sell goods or products; therefore, all their budgets are administered by the ULPGC.

The Veterinary Teaching Hospital (VTH) is managed by the Canarian Sciences and Technology Foundation Park. Due to its elevated costs, the VTH requires more overheads to be transferred by the ULPGC (271,128.00 € in 2018). With these resources, the VTH can afford some instructional activities which need financial support because they are not economically self-sufficient.

Also, the management of the waste produced in the necropsy room and laboratories requires an overhead of 18,000.00€ in 2018. Waste management requires an external authorized company to

do the collection, storage, transport and packaging of the animal by-products of ruminant and non-ruminant origin. These expenditures are paid by the Central Services.

The Faculty Farm and the Animal Lab is managed by the 'General Research Service for Experimental Animals - SGIAE', this Central Service also requires an overhead which is transferred from the Vice-Rectorate of Research.

2.1.4. Annual tuition fee for national and international students

The fees for higher education are established by the Government of the Canary Islands and kept between the limits proposed by the Spanish Ministry of Science and Innovation and Universities (formerly named the Ministry of Education and Science).

All the students pay registration fees, without differences between national or international origin. For the academic year 2018/19, the student enrolment was 15.69 €/credit (first enrolment). The average is 975 €/full time student/year (60 ECTS). For students who have to retake a subject, this fee increases every time they have to enrol again: 28.24 €/credit (second enrolment), 53.22 €/credit (third) and 69.08 €/credit (fourth and following).

2.1.5. Estimation of the utilities and other expenditures directly paid by the official authority and not included in the expenditure tables

All these costs are directly paid by the Central Services of ULPGC and have been included in Table 2.1.1 (section B15).

2.1.6. List of the on-going and planned major investments for developing, improving and/or refurbishing facilities and equipment, and origin of the funding

During 2019 the Faculty Farm will be refurbished. The Central Service for Works and Installations have planned for a total of 210,000.00 €.

The pending removal of the existing slope will be finished in 2019 (70,000.00 €)

The main building (Module 6 and 7) will be refurbished with a bioclimatic design in order to reduce heat and eliminate the need for air-conditioning in order to improve the living and working conditions while the Faculty will be more sustainable with respect to the environment (210,000.00 €).

Also, planned for 2020, the VTH will be refurbished for general maintenance of the building (64,000 €).

2.1.7. Prospected expenditures and revenues for the next 3 academic years

It is difficult to estimate the expenditures and revenues for the next years. Due to the severe economic crisis, endowment has been cut back since 2011. An additional increase in the ULPGC budget would depend on extra income from the Canary Islands Government.

2.1.8. Description of how and by who expenditures, investments and revenues are decided, communicated to staff, students and stakeholders, implemented, assessed and revised

Every Faculty Dean and every Department /Research Institute Director is the responsible for the Expenditure Unit and they are the ones who authorise expenses and payments as established in the ULPGC statutes.

After the ULPGC budget is approved annually, every Faculty Board/Department Board approve the Dean/Director's proposal for how the Faculty/Department budget will be implemented. The budget includes a distribution in several expending areas: Operating Costs, Maintenance Costs and Equipment.

Operating and maintenance costs are estimated using the data from the previous year. The remainder of the budget is dedicated to investments. The Dean with the help of the Dean Executive Team and the Building Administrator identifies the needs for investment using the last Annual Report of the Faculty as defined by the Procedure for the Analysis of the Results and Accountability ([PAC08](#)), the Approved Annual Objectives for the Faculty ([PEC01](#)), the requests of Material Resources communicated by the Staff and Stakeholders ([PAC02](#)), the information obtained from the procedure for Institutional Complaints and Suggestions ([PI12](#)), from the Procedure for Academic Complaints ([PAC06](#)), from reports/communications of breakdowns and incidents ([PAC03](#)) and other documents.








With the help of the Administrative Support Staff in the Faculty, there is close management of the procedure for payments of every invoice. Also, all the documents are sent to the ULPGC Central Economic Service for the revision of the expenditures, monitoring of the legal requirements of the invoices and documentation, and control/revision of the budget. This Central Economic Service also advises the Faculty in all the economic issues in order to guarantee the legal requirements for the implementation of the budget.

In order to acquire higher investments (100,000.00 to 1.000,000.00 €), the ULPGC participates in the Annual Call for Scientific Infrastructure published by the Ministry of Science, Innovation and Universities (formerly the Ministry of Education) in the Spanish Official Bulletin (BOE). The Faculty, Departments and Research Institutes can present proposals to the ULPGC (Vice-Rectorate of Coordination and Institutional Projects) in order to obtain this external and competitive financing opportunity. Also, researchers can include equipment for every research project submitted.

For minor structural works, the proposals are sent to the General Manager and the Central Service for Works and Installations. After its approval by the Rectorate (technically and financially), the Dean and Building Administrator are informed of the decision. The Dean presents the approved investments to the Faculty Board at the Faculty of Veterinary Medicine and also those related to the Veterinary Campus in Arucas.

Table 2.1.1. Annual expenditures during the last 3 academic years (in Euros)

AREA OF EXPENDITURE (Budget Code)	2017	2016	2015	MEAN
A. PERSONNEL				
TOTAL ULPGC	97,651,269.12	98,026,472.71	95,763,776.62	97,147,172.82
A.1. Faculty of Veterinary Medicine (UGA 185)	-	-	-	-
A.2. Veterinary Medicine Building (UGA 355)	524,925.26	506,721.43	591,756.04	541,134.24
A.3. Department of Animal Pathology (UGA 281)	2,714,840.35	2,680,870.93	2,530,002.89	2,641,904.72
A.4. Department of Morphology (UGA 278)	2,038,912.61	2,096,484.87	2,028,963.16	2,054,786.88
A.5. Department of Clinical Science (UGA 210)	2,067,960.43	2,023,285.51	2,019,967.28	2,037,071.07
A.6. Department of Biochemistry (UGA 242)	1,165,804.67	1,220,195.77	1,171,984.47	1,185,994.97
A.7. Department of Biology (UGA 203)	1,594,940.09	1,585,412.02	1,561,099.61	1,580,483.91
A.8. Department of Mathematics (UGA 275)	2,393,885.56	2,397,483.53	2,488,476.06	2,426,615.05
A.9. Department of Chemistry (UGA 287)	1,897,541.18	1,942,397.17	1,915,455.10	1,918,464.48
A.10. Department of Physics (UGA 257)	2,338,947.96	2,443,737.37	2,480,815.92	2,421,167.08
A.11. Veterinary Teaching Hospital (FPCT)	386,377.05	373,961.07	370,665.24	377,001.12
A.12. Faculty Farm and Experimental Animal Facilities. (FPCT) – SGIAE	12,745.04	10,427.72	-	11,586.38
A.13. IUSA (UGA 425)	75,500.97	70,929.74	66,025.95	70,818.89
A.14. ECOAQUA (UGA 460)	-	-	-	-
A IUTBS				
A.15. Central Services (UGA 010)	12,641,535.58	12,241,636.58	11,414,714.30	8,674,881.20
A.16. Communications + Informatics (UGA 013 + UGA 02601)	2,248,450.69	2,245,513.83	2,218,083.04	2,237,349.19
A.17. Library (UGA 01002)	3,699,103.68	3,693,067.29	3,644,376.96	3,678,849.31
A.18. Diagnostic Services				
- ‘Veterinary Medicine’ (FULP)	15,000.00	14,000.00	16,000.00	15,000.00
- Pathology Research Service (FCPCT)	9,638.00	-	-	-
- Official Ciguatera Diagnostic Service (FCPCT)	18,000.00	-	-	-
- Epidemiology and Preventive Medicine (FULP)	-	-	-	-
- Toxicology (SERTOX)	-	-	-	-
B. OPERATING COSTS** (22+23+3+4)	2017	2016	2015	MEAN
B.1. Faculty of Veterinary Medicine (UGA 185)	29,558.59	29,558.59	31,287.04	30,134.74
B.2. Veterinary Medicine Building (UGA 355)	11,050.00	11,050.00	11,050.00	11,050.00
B.3. Department of Animal Pathology (UGA 281)	37,876.41	38,848.39	36,998.96	37,907.92
B.4. Department of Morphology (UGA 278)	40,235.90	36,565.73	30,319.98	23,636.43
B.5. Department of Clinical Sciences (UGA 210)	19,377.32	18,912.26	20,477.09	19,588.89
B.6. Department of Biochemistry (UGA 242)	13,721.16	13,823.02	11,685.82	13,076.67
B.7. Department of Biology (UGA 203)	16,068.86	16,068.86	35,293.57	22,477.10
B.8. Department of Mathematics (UGA 275)	19,296.51	17,384.70	21,577.85	19,419.69
B.9. Department of Chemistry (UGA 287)	31,647.89	29,836.50	41,897.39	25,509.64
B.10. Department of Physics (UGA 257)	19,124.53	17,766.09	27,652.72	21,514.45
B.11. Veterinary Teaching Hospital (FPCT)	463,423.00	463,675.71	403,473.58	443,524.10
B.12. Faculty Farm and Experimental Animal Facilities. (FPCT) – SGIAE	21,458.74	11,969.67	-	16,714.21
B.13. IUSA (UGA 425)	40,639.38	40,294.67	-	40,467.03
B.14. ECOAQUA (UGA 460)	48,809.39	46,703.83	-	47,756.61
B.15. Central Services (UGA 010)	15,025,184.07	12,888,934.07	12,901,566.96	13,605,228.37
B.16. Communications + Informatics (UGA 013 + UGA 02601)	628,311.75	628,311.75	598,311.75	618,311.75
B.17. Library (UGA 01002)	242,780.70	242,780.70	229,537.23	238,366.21
B.18. Diagnostic Services				
- ‘Veterinary Medicine’ (FULP)	7,000.00	8,500.00	10,000.00	8,500.00
- Pathology Research Service (FCPCT)	3,267.00	-	-	-
- Official Ciguatera Diagnostic Service (FCPCT)	36,000.00	-	-	-
- Epidemiology and Preventive Medicine (FULP)	33,639.89	29,656.41	41,200.56	36,696.78
- Toxicology (SERTOX)	16,866.68	17,765.71	6,266.57	13,632.99

SER ULPGC 2019

C. MAINTENANCE COSTS *** (20+21)	2017	2016	2015	MEAN
C.1. Faculty of Veterinary Medicine (UGA 185)	8,018.71	8,018.71	7,474.00	7,837.14
C.2. Veterinary Medicine Building (UGA 355)	3,500.00	3,500.00	3,500.00	3,500.00
C.3. Department of Animal Pathology (UGA 281)	4,882.45	4,882.45	4,650.00	4,804.97
C.4. Department of Morphology (UGA 278)	2,291.39	2,291.39	1,900.00	2,160.93
C.5. Department of Clinical Sciences (UGA 210)	554.16	554.16	600.00	569.44
C.6. Department of Biochemistry (UGA 242)	3,981.59	3,981.59	3,366.00	3,776.39
C.7. Department of Biology (UGA 203)	610.96	610.96	1,500.00	907.31
C.8. Department of Mathematics (UGA 275)	3,386.97	3,386.97	4,200.00	3,657.98
C.9. Department of Chemistry (UGA 287)	712.14	712.14	1,000.00	808.09
C.10. Department of Physics (UGA 257)	2,249.55	2,249.55	3,501.40	2,666.83
C.11. Veterinary Teaching Hospital (FPCT)	Included in B12 & B15			
C.12. Faculty Farm and Experimental Animal Facilities. (FPCT) – SGIAE	Included in B15			
C.13. IUSA (UGA 425)	3,485.34	3,485.34		3,485.34
C.14. ECOAQUA (UGA 460)	0.00	0.00		
C.15. Central Services (UGA 010)	1,042,002.01	1,042,002.01	1,020,245.43	1,020,245.43
C.16. Communications + Informatics (UGA 013 + UGA 02601)	105,353.25	105,353.25	85,853.25	85,853.25
C.17. Library (UGA 01002)	11,000.00	11,000.00	11,000.00	11,000.00
D.18. Diagnostic Services				
- 'Veterinary Medicine' (FULP)	0.00	500.00	1,000.00	500.00
- Pathology Research Service (FCPCT)	1,061.00	-	-	-
- Official Ciguatera Diagnostic Service (FCPCT)	6,000.00	-	-	-
- Epidemiology and Preventive Medicine (FULP)	-	-	-	-
- Toxicology (SERTOXX)	-	-	-	-

D. EQUIPMENT (6)	2017	2016	2015	MEAN
D.1. Faculty of Veterinary Medicine (UGA 185)	12,105.63	12,872.84	15,000.00	13,326.16
D.2. Veterinary Medicine Building (UGA 355)	5,289.59	5,289.59	5,289.59	5,289.59
D.3. Department of Animal Pathology (UGA 281)	570.20	1,679.98	1,600.00	1,283.39
D.4. Department of Morphology (UGA 278)	1,808.97	1,808.97	1,500.00	1,705.98
D.5. Department of Clinical Sciences (UGA 210)	4,776.00	3,601.82	3,900.00	4,092.61
D.6. Department of Biochemistry (UGA 242)	2,652.16	3,118.35	2,636.22	2,802.24
D.7. Department of Biology (UGA 203)	2,844.43	2,036.58	5,000.00	3,293.67
D.8. Department of Mathematics (UGA 275)	10,362.24	8,836.60	10,957.84	10,052.23
D.9. Department of Chemistry (UGA 287)	1,256.91	1,256.91	1,765.00	1,426.27
D.10. Department of Physics (UGA 257)	13,875.72	13,875.72	21,597.35	16,449.60
D.11. Veterinary Teaching Hospital (FPCT)	32,879.86	30,432.71	16,615.34	26,642.64
D.12. Faculty Farm and Experimental Animal Facilities. (FPCT) – SGIAE	-	-	-	-
D.13. IUSA (UGA 425)	-	-	-	-
D.14. ECOAQUA (UGA 460)	-	-	-	-
D.15. Central Services (UGA 010)	3,122,755.76	1,972,755.76	1,826,246.26	2,307,252.59
D.16. Communications + Informatics (UGA 013 + UGA 02601)	316,335.00	316,335.00	266,335.00	299,668.33
D.17. Library (UGA 01002)	1,936,229.50	1,936,229.50	1,949,472.97	1,940,643.99
D.18. Diagnostic Services				
- 'Veterinary Medicine' (FULP)	1,000.00	1,500.00	1,100.00	1,200.00
- Pathology Research Service (FCPCT)	-	-	-	-
- Official Ciguatera Diagnostic Service (FCPCT)	-	-	-	-
- Epidemiology and Preventive Medicine (FULP)	2,145.95	13,656.41	9,384.05	8,395.47
- Toxicology (SERTOXX)	-	-	-	-
TOTAL EXPENDITURE				

* The last full academic year prior the Visitation

** Operating costs = ULPG Budget Codes: 22 Material, supplies and others, 23 Compensation and locomotion, 3 Financial Expenses, 4 Current transfers (Scholarships and Grants)

*** Maintenance costs = ULPG Budget Codes: 20 Leases and fees 21 Repair, Maintenance and Conservation.

Table 2.1.2. Annual revenues during the last 3 academic years (in Euros)

Revenues source (Budget Code)	2017***	2016**	2015*	MEAN
Public authorities (4)	109,603,471.98	110,283,782.21	105,439,032.00	108,442,095.40
- Canary Island Government (45)	101,106,318.56	100,112,640.20	98,772,421.19	99,997,126.65
Total Tuition fee (ALL ULPGC) (3)	20,679,877.05	22,139,837.15	21,859,284.46	21,559,666.22
- Students	8,242,679.35	9,402,474.24	9,899,287.11	9,181,480.23
- Grants from Ministry of Education	4,357,719.67	4,431,803.65	4,259,048.12	4,349,523.81
- Grants from Canary Island Government	1,477,549.19	1,563,493.61	1,450,395.33	1,497,146.04
- Others (taxes, certificates, e-learning, etc.)	6,601,928.84	6,742,065.65	6,250,553.90	6,531,516.13
Veterinary Students Tuition fee				
- Regular students	286,276.05	265,956.37	241,870.21	264,700.88
- Students with grants	37,095.85	16,910.40	22,931.20	25,645.82
- Students with disabilities	71.24	74.24	191.40	112.29
- Large Family Discount (General)	9,943.94	11,494.08	10,603.94	10,680.65
- Large Family Discount (Special)	38.36	38.36	42.48	39.73
Veterinary Teaching Hospital				
- ULPGC transfer to VTH	321,128.10	321,128.10	293,595.00	311,950.40
- Clinical revenues VTH	620,423.12	557,616.28	492,148.34	556,729.25
Diagnostic services:				
- 'Veterinary Medicine.' (FULP)	28,000.00	21,500.00	21,400.00	23,633.33
- Pathology Research Service (FCPCT)	13,966.00	-	-	-
- Off. Ciguatera Diagn. Ser. (FCPCT)	60,000.00	-	-	-
- Epidem. and Prev. Medicine (FULP)	43,532.95	66,064.48	70,077.47	59,891.63
- Service Toxicology (SERTOx)	12,105.94	5,901.61	10,472.11	9,493.22
Other services:				
Faculty Farm and Experimental Animal Facilities (FPCT) – SGIAE	35,629.57	31,639.51	-	33,634.54
Research grants (640)	4,849,687.06	6,416,302.88	6,708,345.62	5,991,445.19
Total ULPGC revenues	139,136,191.37	139,868,251.15	140,338,108.70	139,780,850.41

* [2015 Annual Accounts](#), page 107, 'Net recognized budget rights'

** [2016 Annual Accounts](#), page 96, 'Net recognized budget rights'

*** [2017 Annual Accounts](#), page 93, 'Net recognized budget rights'

Table 2.1.3. Annual balance between expenditures and revenues (in Euros)

Year	Total expenditures	Total revenues	Balance
2015	134,200,892.75	140,338,108.70	6,137,215.95
2016	135,155,980.97	139,868,251.15	4,712,270.18
2017	131,798,005.54	139,136,191.37	7,338,185.83

PS Tables 2.1.1., 2.1.2. and 2.1.3. may be replaced by the official financial reports of the Establishment (translated in English) for the last three academic years.

2.2. Comments

The ULPGC is a highly centralised institution, mainly in its financial management. Therefore, the analysis of the budget related to the costs of the Veterinary Education is not easy to complete. In table 2.1.1. the total budget of all the Departments with teaching activities in the Veterinary Medicine Degree have been included. However, the Department of Animal Pathology is the only one with full-time dedication of the Academic and Support Staff working almost 100% for the Veterinary Medicine Degree. The other Departments have part-time staff from other Degrees in several Faculties or Schools. Therefore, it is not possible to accurately calculate the expenditures attributable to the Veterinary Medicine Degree.

An estimate could be made using different data. For example, in 2015-2016 the total number of students in the ULPGC was 16,946 and there were a total of 418 students enrolled in the Faculty of Veterinary Medicine. Therefore, in terms of enrolled students, the Faculty of Veterinary Medicine only represents 2.45% of the ULPGC. On the other hand, the number of Academic Staff in the ULPGC in 2015-2016 was 1,599 and the Academic Staff of the Faculty of Veterinary Medicine paid from the budget of the ULPGC was 91 (FTE). Therefore, in terms of Academic Staff, the Faculty of Veterinary Medicine represents 5.7%; as the Academic staff have an important impact on the ULPGC budget, we consider that this percentage could be used for an estimate of the costs of the Veterinary studies in the ULPGC as follows:

Table 2.1.4. Estimate of the Annual Balance between expenditures and revenues of the Veterinary Degree studies in the ULPGC (5,7% of the ULPGC).

Year	Total expenditures	Total revenues	Balance
2015	6,710,044.64	7,016,905.44	306,860.80
2016	6,757,799.05	6,993,412.56	235,613.51
2017	6,589,900.28	6,956,809.57	366,909.29
MEAN	6,685,914.65	6,989,042.52	303,127.87

Considering that the mean number of students is 427 and the mean total expenditures is 6,685,914.65 €, our estimation is a total cost of 15,657.88 € per year and student or 78,289.40 € per graduate.

Spanish legislation has recently been modified in order to oblige the implementation of analytic accountability for all the public services. Therefore, over the following years, the ULPGC will introduce some modifications in the financial information provided in reports. Probably, we will be able to obtain more precise information about the cost of the veterinary education in our Faculty.

In relation to the suggestion in the previous final report, over the last 10 years, several organisational changes have been implemented in the Faculty of Veterinary Medicine by the Government bodies of the ULPGC concerning support staff policy. The Canarian Science and Technology Park Foundation of the University of Las Palmas de Gran Canaria ([FCPCT-ULPGC](#) or 'The Foundation') is in charge of the management of the [Veterinary Teaching Hospital](#), the Faculty Farm and the Experimental Animals Research Centre. Therefore, many of the Support Staff members are contracted out by The Foundation, and not directly paid from the budget of the ULPGC. These changes have permitted to include more support staff.

Also, in the previous SER (2009) the ULPGC General Support Staff was not included. Just a calculation of the representation of the Faculty of Veterinary Medicine was included (the % of the student of the ULPGC was employed for the calculi); therefore, a misunderstanding of the complex organization of the ULPGC, a very centralised organization, produced an underestimation of the total support staff that guarantee the effective running of the Faculty.

See ANNEX III for the complete details of the Support Staff of the ULPGC.

2.3. Suggestions for improvement

The annual endowment for the financial support of the ULPGC, as public service, is permanently guaranteed by the public funding coming from the National and Regional Governments.

We consider that a linear increase of the forthcoming budgets would be desirable to improve the veterinary education program. This is particularly important given the peculiarities of the Degree in Veterinary Medicine.