

Disability, Independence and Dependency Situations Pilot Survey CENTRES

Centre Questionnaire

Modifications to identification particulars (Complete only those sections subject to variation)

_____ | | | | | | | | | |
Name of centre **Tax**
Identification Number (NIF)

Domicile

| | | | | | _____ | | | | |
Postcode **Municipality.** **Municipality Code**

_____ | | | _____
Province **Prov. Code** **Telephone** **Fax** **E-mail**

Details of the person to be contacted, if necessary, for consultations, clarifications or modifications regarding the questionnaire

SIGNATURE OR SEAL OF THE CENTRE

Mr./Ms. _____

Post held in the centre: _____

Telephone number: _____ Fax: _____

E-mail: _____

Centre website: _____

Legislation

Statistical Secrecy

The personal information obtained by the **statistical services, both directly from the informants** as well as from administrative sources, will be the object of protection and are covered by statistical secrecy (art. 13.1 of the Law on the Public Statistical Services, dated the 9th of May 1989, LFEP). All statistical personnel will be obliged to maintain statistical secrecy (art. 17.1 of the LFEP).

Obligation to provide data

Laws 4/1990 and 13/1996 set out the **obligation to provide the data** that is requested for the compilation of this statistic.

The statistical services may be able to request data from all physical and legal persons, national and foreign, residents in Spain (Article 10.1 of the LFEP).

All individuals and legal entities that provide data, regardless of whether their collaboration is compulsory or voluntary, must respond in a true, exact and comprehensive manner within the stipulated deadline to the questions outlined in due form by the statistical services (art. 10.2. of the LFEP).

Non-compliance of the obligations envisaged in this Law, in relation with statistics for state purposes, will be sanctioned in compliance with the terms established in the regulations contained in this Heading (art. 48.1 of the LFEP)

. Very serious infringements will be sanctioned with fines ranging from **3,005.07 to 30,050.61 euros**. Serious infringements will be sanctioned with fines ranging from 300.52 to 3,005.06 euros. Minor infringements will be sanctioned with fines ranging from **60.10 to 300.51 euros** (art. 51.1, 51.2 and 51.3 of the LFEP).

Mod. EDAD-C-P-CC

General instructions

Information unit: Social Residential Attention Centres.

Reference period: data must refer to **15 January 2008** except where the question elicits information referring to a different period.

Structure of the questionnaire: The questionnaire is composed of 8 sections:

- A. General data of centre.
- B. Provision of bedplaces and bedrooms
- C. Characteristics of persons residents in the centre.
- D. Services.
- E. Facilities.
- F. Action protocols
- G. Human Resources.
- H. Expenditure.

Form of recording the data: please complete the data clearly. Please do not write in the shaded areas. The financial data is requested in **euros, without including VAT**.

Consignment term: this questionnaire, duly completed with the required information, must be returned within a term **not exceeding 10 days**.

A. General data of centre

Type of centre

Please mark the appropriate box with a cross (X)

- Old people's homes. _____ 1
Centres of attention for persons with physical disabilities,
learning difficulties or mental illness. _____ 2
Reference centres. _____ 3
Others _____ 4 ⇒ Please specify _____

A.2 Centre specialisation

Please mark no more than two with a cross (X)

- Able-bodied elderly persons 1
Elderly persons in a dependency situation 2
Psychogeriatrics 3
Physical disability 4
Sensory impairment 5
Learning difficulties 6
Mental illness 7
Others 8 ⇒ Please specify

A.3 Ownership

Please mark the appropriate box with a cross (X)

| PÚBLICA | | PRIVADA | |
|--------------------|----------------------------|------------------|----------------------------|
| Estatal | <input type="checkbox"/> 1 | Con fin de lucro | <input type="checkbox"/> 5 |
| Autonómica | <input type="checkbox"/> 2 | Sin fin de lucro | <input type="checkbox"/> 6 |
| Diputación/Cabildo | <input type="checkbox"/> 3 | | |
| Municipal | <input type="checkbox"/> 4 | | |

A.4 Management

Public _____ 1

Private _____ 2

A.5 Financing.

Public _____ 1

Mixed _____ 2 ⇒ Please indicate the amount of public financing as a percentage
|_|_| %

Private _____ 3

B. Provision of bedplaces and bedrooms

1. Total number of bedplaces ____ |_|_|_|_|

2. Does it have subsidised bedplaces?

If 1 ⇒ Number of subsidised bedplaces |_|_|_|_|

No 6

3. ¿Does it have subsidised bedplaces?

If 1 ⇒ Number of subsidised bedplaces |_|_|_|_|

No 6

4. Number of bedrooms |_|_|_|_|

5. Number of single bedrooms |_|_|_|_|

6. Number of double bedrooms |_|_|_|_|

7. Number of triple bedrooms or larger |_|_|_|_|

8. Number of dining rooms other than the living room |_|_|

C. Characteristics of persons resident in the centre

Please indicate the number of persons in each of the following groups. Please include only those persons resident whose stay is equal to or greater than 3 months.

| | Males | Females |
|-----------------------------|-------|---------|
| From 0 to 3 years of age | | |
| From 4 to 6 years of age | | |
| From 7 to 15 years of age | | |
| 16 to 19 years old | | |
| From 20 to 44 years of age | | |
| From 45 to 64 years of age | | |
| From 65 to 69 years of age | | |
| From 70 to 74 years of age | | |
| From 75 to 79 years of age | | |
| From 80 to 84 years of age | | |
| From 85 to 89 years of age | | |
| From 90 to 95 years of age | | |
| From 96 to 100 years of age | | |
| 100 years old and over | | |
| Total | | |

D. Services

Please mark with a cross (x) the services provided by the centre.

| | |
|---|---|
| <input type="checkbox"/> 1 Escort | <input type="checkbox"/> 22 Cognitive stimulation |
| <input type="checkbox"/> 2 Training activities | <input type="checkbox"/> 23 Evaluation - Valuation |
| <input type="checkbox"/> 3 Rehabilitation activities | <input type="checkbox"/> 24 Physiotherapy |
| <input type="checkbox"/> 4 Occupational therapy activities | <input type="checkbox"/> 25 Occupational training |
| <input type="checkbox"/> 5 Socio-cultural animation | <input type="checkbox"/> 26 Information |
| <input type="checkbox"/> 6 Assistance with everyday activities | <input type="checkbox"/> 27 Labour market insertion |
| <input type="checkbox"/> 7 Pharmaceutical assistance | <input type="checkbox"/> 28 Sign-language interpreter |
| <input type="checkbox"/> 8 Nursing care | <input type="checkbox"/> 29 Laundry |
| <input type="checkbox"/> 9 Geriatric care | <input type="checkbox"/> 30 Logopaedia |
| <input type="checkbox"/> 10 Medical care | <input type="checkbox"/> 31 Therapeutic massage |
| <input type="checkbox"/> 11 Psychological assistance | <input type="checkbox"/> 32 Odontology |
| <input type="checkbox"/> 12 Psychsocial assistance | <input type="checkbox"/> 33 Guidance |
| <input type="checkbox"/> 13 Psychiatric care | <input type="checkbox"/> 34 Chiropody |
| <input type="checkbox"/> 14 Family social assistance | <input type="checkbox"/> 35 Dependency Prevention |
| <input type="checkbox"/> 15 Group and community social assistance | <input type="checkbox"/> 36 Promotion of Independence |
| <input type="checkbox"/> 16 Individual social assistance | <input type="checkbox"/> 37 Catering |
| <input type="checkbox"/> 17 Technical aids | <input type="checkbox"/> 38 Transport |
| <input type="checkbox"/> 18 Palliative Care | <input type="checkbox"/> 39 Dementia / Alzheimer Unit |
| <input type="checkbox"/> 19 PERSONAL CARE | <input type="checkbox"/> 40 Day unit |
| <input type="checkbox"/> 20 Personalised diet | <input type="checkbox"/> 41 Volunteers |
| <input type="checkbox"/> 21 Education for health | <input type="checkbox"/> 42 Others: |

E. Dwelling

Please mark with a cross (x) the facilities at the centre.

| | | |
|---|--|---|
| <input type="checkbox"/> 1 Air conditioning | <input type="checkbox"/> 4 Internet | <input type="checkbox"/> 7 Occupational therapy room |
| <input type="checkbox"/> 2 Nursing room | <input type="checkbox"/> 5 Recreation rooms | <input type="checkbox"/> 8 Presence or movement detection systems |
| <input type="checkbox"/> 3 Garden | <input type="checkbox"/> 6 Rehabilitation room | |

9. Total number of lavatories (including communal lavatories) _____ | | | | |

10. Number of adapted lavatories _____ | | | | |

F. Action protocols

1.- Does the centre have standardised Care Protocols specifying the actions to be performed in order to properly attend to the main needs in terms of caring for persons resident?

Yes 1

No 6

2.- Is there a Personalised programme for each person resident, together with their care assessment, care plan, treatment, protocols to apply and incident records?

Yes 1

No 6

3.- Is there a care protocol in place in case of falls?

Yes 1

No 6

4.- Is there a care protocol in place for the use of nappies?

Yes 1

No 6

5.- Is there a care protocol for monitoring the type of diet?

Yes 1

No 6

6.- Is there a care protocol in place for users requiring restraint?

Yes 1

No 6

7.- Are there Records in place for monitoring all assistance activities and care intended for users?

Yes 1

No 6

G. human resources

G.1 STAFF

Please indicate the effective staff at the centre in one of the following groups. Please include voluntary staff, staff without a contract, sub-contracted staff and other regular collaborators. Please remember that the data must refer to 15 January 2008.

1. - Total number _____|_|_|_|_|

1.1 Total number with disabilities _____|_|_|_|_|

2.- Total number of women _____|_|_|_|_|

2.1 Total number of women with disabilities _____|_|_|_|_|

3.- Total number of persons working full-time _____|_|_|_|_|

4.- Total number of permanent staff _____|_|_|_|_|

G.1.1 Table

| Professional category | 1. Total no. | 2. Total no. of women | 3. total no. of permanent staff | 4. total no. of persons working full-time | 5. total no. of hours per week |
|---|--------------|-----------------------|---------------------------------|---|--------------------------------|
| MANAGEMENT AND SUPPORT | | | | | |
| 1. Management and administration. | | | | | |
| 2. Own maintenance and services | | | | | |
| 3. Contracted maintenance and services | | | | | |
| 4. Others | | | | | |
| TEACHING | | | | | |
| 5. Teachers, Primary education teachers, classroom assistants | | | | | |
| 6. Other teaching personnel | | | | | |
| HEALTH | | | | | |
| 7. Nursing assistant | | | | | |
| 8. Registered nurses | | | | | |
| 9. Physiotherapist | | | | | |
| 10. Geriatric Specialist | | | | | |
| 11. Psychiatric Specialist | | | | | |
| 12. Rehabilitation Specialist | | | | | |
| 13. Occupational Therapist | | | | | |
| 14. Other medical staff | | | | | |
| 15. Other health staff | | | | | |
| PSYCHOSOCIAL | | | | | |
| 16. Carer or assistant | | | | | |
| 17. Teacher | | | | | |
| 18. Speech therapist | | | | | |
| 19. Monitors | | | | | |
| 20. Adviser | | | | | |
| 21. Educator | | | | | |
| 22. Psychologist | | | | | |
| 23. Psychomotrician | | | | | |
| 24. Psychopedagogue | | | | | |
| 25. Socio-cultural animation technician | | | | | |
| 26. Social integration technician | | | | | |
| 27. Social Worker | | | | | |
| 28. Other psychosocial staff: | | | | | |

G. 2. Activity of health and psychosocial staff in personal care

Please estimate the percentage of the total time on a weekday of health and psychosocial y psychosocial staff (the sum must be 100%) in

| | Psychosocial staff | Health staff |
|--|--------------------|--------------|
| % of time dedicated to assisting persons in a dependency situation with Basic Everyday Activities | | |
| % of time dedicated to assisting persons in a dependency situation with other activities | | |
| % of time dedicated to assisting persons not in a dependency situation and other activities not related to assisting persons (staff meetings, training courses, organising activities,...) | | |

H. Expenditure

**Please indicate the current expenses in Thousands euros excluding VAT
Please remember that the reference period for this section is the total expenditure for the year 2007.**

| | | | |
|--|-------------------------------|--|--------------|
| 1. STAFF COSTS | 1.a) DIRECT ASSISTANCE STAFF | Health (Doctor, Holder of a University Diploma in Nursing, Physiotherapist, Occupational Therapist, Speech therapist, Nursing assistant) | Amount ----- |
| | | Psychosocial (Social worker, Psychologist) | Amount ----- |
| | 1.b) OTHER STAFF | | Amount ----- |
| 1. TOTAL STAFF EXPENDITURE (1.a + 1.b) | | | Amount ----- |
| 2. PURCHASES | 2.a) EXPENDITURE ON MATERIALS | Medicines and other pharmaceutical products | Amount ----- |

| | | | |
|------------|---|---|------------------------------|
| | CONSUMED | Consumption of medical material: - Implants, orthoses and prostheses - Other medical material consumed (dressings, etc) | Amount ----- Amount ----- |
| | | Other purchases (food products, clothes and accessories, underwear and footwear, other supplies) | Amount ----- |
| | 2.b) ASSISTANCE SERVICES PROVIDED BY OTHER COMPANIES OR PROFESSIONALS | | Amount ----- |
| | 2.c) Work undertaken by other companies: SUBCONTRACTING (FOOD, CLEANING AND THE LIKE) | | Amount ----- |
| 2.b + 2.c) | 2. TOTAL EXPENDITURE ON PURCHASING (2.a + | | Amount ----- |

| | |
|---|--------------|
| 3. External services Repairs and maintenance, Independent professional services, rentals, insurance, electricity and water supply and other external services. | Amount ----- |
| 4. ALLOCATIONS FOR AMORTISATION of tangible assets, others | Amount ----- |
| 5. TAXES Debentures | Amount ----- |
| 6. FINANCIAL EXPENDITURE | Amount ----- |
| 7. OTHER MANAGEMENT EXPENDITURE) | Amount ----- |
| 8. TOTAL CURRENT EXPENSES (1+2+3+4+5+6+7) | Amount ----- |

ANNEX:

DIDSS: Social Residential Attention Centres.

BASIC DEFINITIONS OF RESIDENTIAL CARE CENTRES

A.1 TYPE OF CENTRE

-These are centres dedicated to temporary or permanent accommodation, where complete and continuous assistance is provided, with interprofessional socio-health assistance, for the elderly and for persons with physical and intellectual disabilities. There are different types of Residential Centres, according to the profile of the persons they cater to (they may target persons in dependency situations and persons who can care for themselves), although their essential, therapeutic, functions of complete attention and accommodation are common to all of them. The following types are considered:

- **-Residences for the elderly in a dependency situation.**
- **-Residences for the elderly who can care for themselves.**
- **-Residences for the elderly in mixed situations (dependency / self-sufficient)**
- **Centres of attention to persons with physical disabilities.**
- **Centres of attention to persons with intellectual disabilities**
- **Centres of attention to persons with mental illness.**
- **Reference centres:** These are centres that perform a dual function: direct assistance of persons with a specific type of problem, and the promotion, research and technical aid to other sector resources.
- **Others:**

A.2 CENTRE SPECIALISATION

- Information will only be collected on residential social centres, **not** information on days centres.

-Residential social centres provide a prevalent type of assistance, depending on the type of centre to which they belong (assisting able-bodied elderly persons, elderly persons in a dependency situation, centres of attention for persons with physical disabilities, sensory impairment, and learning difficulties).

A.3 Ownership

-**Ownership of centres** may be "**public**" or "**private**" according to the public or private nature of the **body which owns the centre**, regardless of whether who manages it.

-Ownership is "**public**" if it corresponds to an administrative body dependent on one or more Public administrations.

-Ownership is "**private**" if the body which owns the centre is a private body, regardless of whether it is commercial and profit-making. It may be for-profit or non-profit

A.4 Management

-**Management** may be **public or private**.. It is public when this is carried out by one or more administrative bodies dependent on the General Administration of the State, on the Autonomous Community, on the Foral Administration or on the Local territorial scope.

-**Management** is **private** when it is carried out by a private body, regardless of whether or not ownership is also private.

A.5 FINANCING

-**Financing** of centres may be **public, private or mixed**. It is public if it is carried out by an administrative body dependent on the General Administration of the State, on the Autonomous Community or on the Local Administration. It is mixed if financing is carried out by one or more Public Administrations as well as by a private body, either for- or not-profit. It is private if the financing of the centre's places is exclusively private.

B. PROVISION OF BEDPLACES AND BEDROOMS

-**Does it have subsidised bedplaces:** these places entail an arrangement or agreement between two or more bodies, whereby one of them undertakes to finance specific places in another body or other bodies so long as they fulfil specific requirements.

-**Subsidised places:** if they are financed by means of a subsidy. The latter is a monetary provision, not paid to beneficiaries, made by an administration or public body in order to fulfil a specific objective.

HUMAN RESOURCES

-Staff providing an effective service in the residential social centre as of 15 January 2008 and not the jobs appearing as part of the staff will be recorded. Voluntary staff, staff without a contract, sub-contracted staff and other regular collaborators will be included.

Collaborators is taken to mean staff who without a labour relationship with the centre, but performing an activity there by means of another type of contractual relationship.

-In the case of social centres with confinement, staff providing services in day centres will not be included.

- Staff commissioned to provide a service affiliated to another institution will not be recorded as effective staff

- Staff temporarily unable to work due to illness or maternity leave, and has someone standing in for them, will not be recorded as effective staff, whereas the replacement staff will be.

- Staff on an extended leave of absence will not be recorded as effective staff.
- Staff linked to the centre by means of a temporary contract or commissioned at the centre will be recorded as effective staff.
- Effective staff will be specified by **professional category**. These must be exclusive, in other words, each person must be included in a single group. Those persons will be noted by virtue of the **job they perform**, regardless of the fact that their qualifications may belong in a different category.

- MANAGEMENT AND SUPPORT STAFF

The following categories will be included:

- **Management and Administration** - Staff dedicated to management and/or administration of the centre, even though their qualifications are in medicine. A person included under this heading must not be included under other headings. Only those staff whose main activity is management or administration will be included. Example: a doctor who combines care work within the centre with management or administrative work will be recorded as medical staff.
- **Own maintenance and services** Maintenance and service staff linked by means of a contract or part of the staff at the centre, such as kitchen staff, cleaning staff, waiters, drivers, governors, reception staff, etc ... will be included
- **Contracted maintenance and services** Staff providing a service in the centre but contracted by outside companies will be included, for example: cleaning, maintenance, laundry, kitchen and/or pantry, security staff and others.
 - **Other support staff.** Staff not included in the previous categories will be included.

-TEACHING STAFF

Staff performing a teaching activity at the centre, such as teachers, primary education teachers, classroom assistants, etc.

-MEDICAL STAFF:

-Medical staff (doctors): This includes graduates in Medicine and Surgery providing a service at the centre, as of 15 January 2008. This will include: medical interns, residents, interns and voluntary helpers. They will be specified by specialisms included in the questionnaire: Geriatric Specialist, Psychiatric Specialist, Rehabilitation Specialist. Any other senior medical staff (except psychosocial **staff**) not belonging in the previous categories will be included in Other medical staff.

-Medical staff (excluding doctors): Holders of university diplomas in nursing (specialists and non-specialists, except psychosocial staff), nursing assistants, staff holding a qualification in physiotherapy and staff holding a qualification in occupational therapy will be included. Speech therapists not included in the psychosocial staff section will not be included. Any other staff (excluding doctors) not belonging to the previous categories and performing another medical function (except psychosocial staff) such as laboratory staff will be included in Other medical staff.

- PSYCHOSOCIAL STAFF

Staff dedicated to social and psychiatric care will be included, by category to which they belong: carers, assistants, teachers, speech therapists, monitors, educationalists, psychologists.

G.2- ACTIVITY OF HEALTH AND PSYCHOSOCIAL STAFF IN PERSONAL CARE.

- In this section the total percentage of time on a weekday of medical and psychosocial staff dedicated to the following types of assistance will be quantified:

a) The percentage of time dedicated to assistance by psychosocial staff will be quantified, as will health staff dedicated to assisting persons in a dependency situation in **Basic Everyday Activities** such as: support and assistance with getting up, lying down, personal hygiene, getting dressed, eating and others relating to personal care such as changes in posture, mobility, temporal-spatial guidance and incontinence support.

b) The percentage of psychosocial and health staff time dedicated to assisting persons in a dependency situation with **Other Activities** such as using public transport (bus, train.), handling small objects (picking up coins, cutting with scissors), buying clothes or other items necessary for daily life will be quantified.

c) **Assisting persons not in a dependency situation and other activities (scheduling, meetings, training).**

The percentage of time dedicated to persons **NOT in ein a dependency situation**, plus the percentage of time dedicated to activities not relating to assisting persons, such as staff meetings, training courses, organising activities, etc. will be estimated. In other words, the estimate of the time dedicated by health and psychosocial staff to all activities not included in the previous two sections is included, therefore the sum of the three sections (a, b and c) for each type of staff must work out 100%.

H- TOTAL CURRENT EXPENSES 2007.

-The purpose of this section is to ascertain the operating expenditure of the centre and its structure. The **annual total expenditure for the 2007 period** will be included.

-Residential social centres are obliged by virtue of the provisions regulating the subject, to keep accounts adhering closely to the accountancy planning standards.

-In the case of social centres with confinement which are functionally dependent on on social day centres, only **those costs corresponding to social centres with confinement will be included.**

-It may coincide that the centre does not have accounting completely separate from the body on which it depends. Examples, *in the private sector a private centre owned by an insurance company or a public centre owned by the Regional Parliament, Municipal Council or Autonomous Community.* In these cases, some or even the whole expenditure by the centre surveyed may show as expenditure by the body on which the centre depends. Regardless of whether or not the body which has ownership pays, expenditure is to be allocated to the centre surveyed, requesting the information necessary in order to complete the questionnaire.

-Payment commitments acquired during during the year 2007 (except in the case of allocations for amortisation) for the concepts requested, regardless of when payment is made for these acquired commitments, will be included as expenditure.

1- PERSONNEL COSTS

This also includes fixed and temporary remunerations to centre staff. These include: wages and salaries (in other words, fixed and temporary remunerations of centre staff), compensation (for dismissal or early retirement), social security, other corporate costs (contributions to complementary pension systems), and other corporate costs incurred in compliance with a legal provision, or voluntarily by the company (canteen subsidies, study grants, bonus paid for life insurance contracts, accidents, illness etc....).

This will include:

1.a) Direct assistance staff expenditure:

a.i) Medical: doctor, holder of a university diploma in nursing, occupational therapist, speech therapist,

nursing assistant.

a.ii) Psychosocial : Social worker, psychologist, etc

1.b) Expenditure on other staff

1.5.1 Total Staff Expenditure (1.a+1.b)

2- PURCHASES

These will be valued at acquisition price, in other words, excluding discounts, sales and commissions. Transport costs, customs and excise and taxes, excluding VAT.

Total Purchasing is divided into three sections:

2.a) Expenditure on materials consumed:

i) - Medicines and other pharmaceutical products

a.ii) - Medical material consumed (implants, orthoses and prostheses, other medical material.)

a.iii)- Other Purchases (food products, clothes and accessories, underwear and footwear, other supplies,

instruments and small tools, other supplies, returns of purchases, volume discounts on purchases.

2.b) Assistance services provided by other companies or professionals.

Expenditure on assistance services contracted by the centre, such as:

laboratory, imaging diagnostics, rehabilitation and others.

2.c) Work undertaken by other companies: subcontractors (meals, cleaning, laundry, maintenance, security, others,).

Total Purchases (2.a+2.b+2.c)

In section **2.a) Expenditure on materials consumed** the following are included:

En el apartado **.a. i) Compras de Medicamentos y Productos farmacéuticos** se incluirán las compras de productos farmacéuticos, medicamentos y otros productos médicos y farmacéuticos.

In section **.a.ii) Purchases of medical material consumed** purchases of material which, while not being a pharmaceutical, is used for assisting and caring for staff attended to at the centre are included. A distinction will be made between:

1-Implants, orthoses and prostheses.

2-Other medical material consumed: radiodiagnostics material, catheters, probes, dressings, sutures, other disposable material.

In section **.a.iii) Other Purchases** the following will be included: purchases of clinical and non-clinical instruments and tools, purchases intended to form part of food services, purchases of textil products, of other materials, of footwear, purchases of fuel, spare parts, materials for repairs and maintenance, cleaning material and toiletries, office material, remittances returned to suppliers for non-fulfilment of the order conditions, discounts subsequent to receiving the invoice, volume discounts for purchases, discounts and similar which come about due to having reached a specific order volume.

In section **2.b Assistance services provided by other companies or professionals** the value of work or services forming part of the assistance or care provided by the surveyed centre, but entrusted to other companies or professionals will be included: care and assistance services carried out by graduates and care technicians or by companies. **Arrangements** for assistance and care with other residential social centres or hospitals, with other non-residential centres, with specialists and arrangements for auxiliary assistance and care services such as the following are also included: clinical laboratories, diagnostic imaging, transporting patients, emergencies and other auxiliary services.

In section **2.c Work done by other companies or professionals** the value of work or services forming part of the package of services provided by the centre, but which are entrusted to other companies or professionals will be included: laundry, cleaning, security, catering and other services

3-EXTERNAL SERVICES

Services of a varied nature acquired by the company and not included in the purchases section are included. This will include:

-**Utilities** such as electricity and any other supply which it is not possible to store.

-**Rest of the services * Exterior:** research and development expenses for services entrusted to other companies, leases (accrued for the lease of furniture and buildings, taxes (fixed amounts or variables which are met through the entitlement to use or the award of use of the different expressions of intellectual property), repairs and maintenance, independent professional services, transport costs, insurance premiums, banking services and similar, advertising, public relations, other services such as travel expenses for company staff.

4- ALLOCATIONS FOR AMORTISATION

The total for allocations made during the reference period (annual) for depreciation of the different categories of chattel and estate will be included.

5 –TAXES

Payments for debentures made to public administrations levied on the centre's activity and the use of production factors: tax on profit, registration with the tax authorities for commercial activity, property tax, VAT, other indirect taxes such as registration with the tax authorities, property tax.

No direct taxes (Income tax, company tax) are included.

6- FINANCIAL EXPENDITURE

Interest from debentures and bonds, interest on debts, interest on discount credits, discounts awarded for prompt payment, etc... are included.

7- OTHER MANAGEMENT EXPENSES

Expenses not dealt with in other subgroups, so long as they are not of an extraordinary nature.