

Common Services Committee of the ORM
CSC# 16

LEVEL OF THE EXECUTION OF THE CSB 2020

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1. COMMON SERVICE BUDGET 2020

The provisional close down of the Common Service Budget at 31st of August are shown in table 1, 2 & 3. It has been spent the **48,5 %** of the budget (excluding the Remnant) There is some delay in the execution of some items, like the Operation Subcommittee, line 72. Another cases are the line 12 related to the Tax Payment (IBI) to be paid at the end of the year. Some part of the Remnant from previous year, will be executed after the permits would be issued for the fuel tanks renovation or delayed for convenience as the internal road asphalted.

It is possible that due to problems with the tender process, the renovation of the kitchen area of the Residencia cannot be carried out this year (see table 5)

The budget details are shown in the next page (table 2&3). In Annex 3 there is a description of the CSB lines.

ORM 31/08/2020 COMMON SERVICE BUDGET

	ACCOUNT AT 31/08/2020	BUDGET	SPENT	DIFF	%
11.	COST OF COMMON SERVICES B.	16.693,59	6.997,85	9.695,74	41,9%
12.	COST OF ORM OFFICES	25.648,07	3.755,10	21.892,97	14,6%
13.	COMMUNICATIONS	41.752,60	18.048,30	23.704,30	43,2%
20.	VEHICLES	19.562,58	7.748,45	11.814,13	39,6%
30.	OTHER SERVICES	32.080,00	15.378,23	16.701,77	47,9%
40.	FIRST AID	12.200,00	6.409,80	5.790,20	52,5%
60.	STAFF TRAVEL AND SUBSISTENCE	4.950,00	475,90	4.474,10	9,6%
71.	GENERAL MAINTENANCE	127.343,69	70.757,56	56.586,13	55,6%
72.	OPERATION SUBCOMMITTEE (LTP)	101.733,80	1.725,51	100.008,29	1,7%
80.	STAFF	318.954,47	208.924,25	110.030,22	65,5%
90.	GENERAL MANAGEMENT COSTS	601,01	0,00	601,01	0,0%
	SUBTOTAL	701.519,79	340.220,95	361.298,84	48,5%
110	REMNANT BUDGET	276.557,27	65.058,31	211.498,96	23,5%
	TOTAL	978.077,06	405.279,26	572.797,80	41,4%

Table 1

	ACCOUNT AT 31/08/2020	BUDGET	SPENT	DIFF	%
11.	COST OF COMMON SERVICES B.	16.693,59	6.997,85	9.695,74	41,9%
	ELECTRICITY OFFICE	2.286,00	799,90	1.486,10	35,0%
	DIESEL FOR HEATING	6.306,58	1.049,31	5.257,27	16,6%
	INSURANCE	8.101,01	5.148,64	2.952,37	63,6%
12.	COST OF ORM OFFICES	25.648,07	3.755,10	21.892,97	14,6%
	STATIONARY	838,75	138,00	700,75	16,5%
	EQUIPMENT	4.900,00	3.136,85	1.763,15	64,0%
	POST AND FREIGHT TRANSPORT	850,00	41,75	808,25	4,9%
	TELEPHONES	800,00	0,00	800,00	0,0%
	FAX	275,00	0,00	275,00	0,0%
	TAX PAYMENTS	16.634,32	0,00	16.634,32	0,0%
	PHOTOCOPIES	1.350,00	438,50	911,50	
13.	COMMUNICATIONS	41.752,60	18.048,30	23.704,30	43,2%
	IACNET ANNUAL MAINTENANCE	36.096,60	18.048,30	18.048,30	50,0%
	RADIO COMMUNICATIONS	5.656,00	0,00	5.656,00	0,0%
20.	VEHICLES	19.562,58	7.748,45	11.814,13	39,6%
	MAINTENANCE, RENTING	12.000,00	3.249,65	8.750,35	27,1%
	INSURANCE POLICIES	3.722,20	3.494,63	227,57	93,9%
	FUEL	3.840,38	1.004,17	2.836,21	26,1%
30.	OTHER SERVICES	32.080,00	15.378,23	16.701,77	47,9%
	VISITORS INSURANCE	7.000,00	4.064,00	2.936,00	58,1%
	GARAFIA OPEN DAYS AND VISITS	4.200,00	0,00	4.200,00	0,0%
	REPRESENTATION	1.500,00	9,79	1.490,21	0,7%
	NIGHT SERVICE	19.380,00	11.304,44	8.075,56	58,3%
40.	FIRST AID	12.200,00	6.409,80	5.790,20	52,5%
	FIRST AID MATERIAL	1.000,00	1.380,80	-380,80	138,1%
	EMERGENCY SERVICE	11.200,00	5.029,00	6.171,00	44,9%
60.	STAFF TRAVEL AND SUBSISTENCE	4.950,00	475,90	4.474,10	9,6%
	TRAVEL AND SUBSISTENCE	4.250,00	25,90	4.224,10	0,6%
	CSC SECRETARY	700,00	450,00	250,00	64,3%
71.	GENERAL MAINTENANCE	127.343,69	70.757,56	56.586,13	55,6%
	HIGH AND LOW VOLTAGE LINE	12.948,78	10.929,16	2.019,62	84,4%
	SMALL EXPENDITURE, SUPPLIES	12.072,00	7.461,67	4.610,33	61,8%
	PURIFYING PLANT, CHEMICAL ANALYSIS	39.000,00	15.854,48	23.145,52	40,7%
	HEATING, SOLAR PANEL AND AIR COND	25.150,00	16.785,86	8.364,14	66,7%
	SOFTWARE	3.500,00	1.139,39	2.360,61	32,6%
	FIRE SYSTEM , CODESOS CLEANING	8.679,88	5.073,30	3.606,58	58,4%
	SOLID WASTE	3.861,03	1.440,73	2.420,30	37,3%
	INDOOR & OUTDOOR BUILDING				
	MAINTENANCE	22.132,00	12.072,97	10.059,03	54,5%
72.	OPERATION SUBCOMMITTEE (LTP)	101.733,80	1.725,51	100.008,29	1,7%
	RENOVATIONS/INVESTMENTS	80.000,00	1.605,00	78.395,00	2,0%
	ICTS FUNDING	21.733,80	120,51	21.613,29	0,6%
80.	STAFF	318.954,47	208.924,25	110.030,22	65,5%
	SALARIES	232.670,59	153.275,66	79.394,93	65,9%
	SOCIAL SECURITY	69.801,18	48.134,90	21.666,28	69,0%
	STAFF MEALS	13.482,70	7.423,69	6.059,01	55,1%
	TRAINING	3.000,00	90,00	2.910,00	3,0%
90.	GENERAL MANAGEMENT COSTS	601,01	0	601,01	0,0%
	MANAGEMENT COSTS	601,01	0,00	601,01	0,0%
	SUBTOTAL	701.519,79	340.220,95	361.298,84	48,5%
110	REMNANT BUDGET	276.557,27	65.058,31	211.498,96	23,5%
	TOTAL	978.077,06	405.279,26	572.797,80	41,4%

Table 2

COMMON SERVICES BUDGET (% User Institution & Residencia)

	ACCOUNT AT 31/08/2020	BUDGET 2020	SPENT 2020	SPENT IU'S	SPENT RESIDENCE	% GI	% R
11.	COST OF COMMON SERVICES B.	16.693,59	6.997,85	4.423,53	2.574,32		
	ELECTRICITY OFFICE	2.286,00	799,90	799,90	0,00	100	0
	DIESEL FOR HEATING	6.306,58	1.049,31	1.049,31	0,00	100	0
	INSURANCE	8.101,01	5.148,64	2.574,32	2.574,32	50	50
12.	COST OF ORM OFFICES	25.648,07	3.755,10	1.877,55	1.877,55		
	STATIONARY	838,75	138,00	69,00	69,00	50	50
	EQUIPMENT	4.900,00	3.136,85	1.568,43	1.568,43	50	50
	POST AND FREIGHT TRANSPORT	850,00	41,75	20,88	20,88	50	50
	TELEPHONES	800,00	0,00	0,00	0,00	50	50
	FAX	275,00	0,00	0,00	0,00	50	50
	TAX PAYMENTS	16.634,32	0,00	0,00	0,00	50	50
	PHOTOCOPIES	1.350,00	438,50	219,25	219,25	50	50
13.	COMMUNICATIONS	41.752,60	18.048,30	14.438,64	3.609,66		
	IACNET ANNUAL MAINTENANCE	36.096,60	18.048,30	14.438,64	3.609,66	80	20
	RADIO COMMUNICATIONS	5.656,00	0,00	0,00	0,00	80	20
20.	VEHICLES	19.562,58	7.748,45	3.874,23	3.874,23		
	MAINTENANCE, RENTING	12.000,00	3.249,65	1.624,83	1.624,83	50	50
	INSURANCE POLICIES	3.722,20	3.494,63	1.747,32	1.747,32	50	50
	FUEL	3.840,38	1.004,17	502,09	502,09	50	50
30.	OTHER SERVICES	32.080,00	15.378,23	9.726,01	5.652,22		
	VISITORS INSURANCE	7.000,00	4.064,00	4.064,00	0,00	100	0
	GARAFIA OPEN DAYS AND VISITS	4.200,00	0,00	0,00	0,00	100	0
	REPRESENTATION	1.500,00	9,79	9,79	0,00	100	0
	NIGHT SERVICE	19.380,00	11.304,44	5.652,22	5.652,22	50	50
40.	FIRST AID	12.200,00	6.409,80	1.760,15	4.649,65		
	FIRST AID MATERIAL	1.000,00	1.380,80	0,00	1.380,80	0	100
	EMERGENCY SERVICE	11.200,00	5.029,00	1.760,15	3.268,85	35	65
60.	STAFF TRAVEL AND SUBSISTENCE	4.950,00	475,90	462,95	12,95		
	TRAVEL AND SUBSISTENCE	4.250,00	25,90	12,95	12,95	50	50
	CSC SECRETARY	700,00	450,00	450,00	0,00	100	0
71.	GENERAL MAINTENANCE	127.343,69	70.757,56	32.532,05	38.225,51		
	HIGH AND LOW VOLTAGE LINE	12.948,78	10.929,16	10.382,70	546,46	95	5
	SMALL EXPENDITURE, SUPPLIES	12.072,00	7.461,67	1.865,42	5.596,25	25	75
	PURIFYING PLANT, CHEMICAL						
	ANALYSIS	39.000,00	15.854,48	11.890,86	3.963,62	75	25
	HEATING, SOLAR PANEL AND AIR						
	COND	25.150,00	16.785,86	0,00	16.785,86	0	100
	SOFTWARE	3.500,00	1.139,39	284,85	854,54	25	75
	FIRE SYSTEM , CODESOS CLEANING	8.679,88	5.073,30	0,00	5.073,30	0	100
	SOLID WASTE	3.861,03	1.440,73	864,44	576,29	60	40
	INDOOR & OUTDOOR BUILDING						
	MAINTENANCE	22.132,00	12.072,97	7.243,78	4.829,19	60	40
72.	OPERATION SUBCOMMITTEE (LTP)	101.733,80	1.725,51	1.035,31	690,20		
	RENOVATIONS/INVESTMENTS	80.000,00	1.605,00	963,00	642,00	60	40
	ICTS FUNDING	21.733,80	120,51	72,31	48,20	60	40
80.	STAFF	318.954,47	208.924,25	104.462,13	104.462,13		
	SALARIES	232.670,59	153.275,66	76.637,83	76.637,83	50	50
	SOCIAL SECURITY	69.801,18	48.134,90	24.067,45	24.067,45	50	50
	STAFF MEALS	13.482,70	7.423,69	3.711,85	3.711,85	50	50
	TRAINING	3.000,00	90,00	45,00	45,00	50	50
90.	GENERAL MANAGEMENT COSTS	601,01	0	0,00	0,00		
	MANAGEMENT COSTS	601,01	0,00	0,00	0,00	100	0
	<i>SUBTOTAL</i>	701.519,79	340.220,95	174.592,53	165.628,42		
110.	REMNANT BUDGET	276.557,27	65.058,31	65.058,31	0,00	100	0
	<i>TOTAL</i>	978.077,06	405.279,26	239.650,84	165.628,42		

Table 3

Table 4 shows the allocation of the remnants usage.

REMANENTE 2020

	2020	2020	
		EJECUTADO	PENDIENTE
Remanente comprometido para ejecutar el total LTP anteriores	200.007,54 €	208,01 €	195.458,91 €
Obra depósitos combustible Salas calderas	125.899,75 €	208,01 €	125.691,74 €
Obra ampliación de cuarto calderas anexos instalaciones(acumulador)	11.297,64 €		6.957,02 €
Partida complementaria para asfaltado carretera interna	62.810,15 €		62.810,15 €
Aportación Fondo Residencia	58.113,76 €	64.850,30 €	109.850,30 €
Instalación wifi interior habitaciones 102-112 y preinstalación automatización de calefacción	13.113,76 €	59.836,39 €	59.836,39 €
Partida complementaria para adquisición camión quitanieves	45.000,00 €		45.000,00 €
Trabajos en cubierta contratados 2018		5.013,91 €	5.013,91 €
Total actuaciones ORM	258.121,30 €	65.058,31 €	
REMANENTE PRESUPUESTO	276.557,27 €		

Table 4

In table 5 is shown the Renovations/Investment (line 72) of the budget. It is expected that before the end of the year, one of the vehicles that is already 18 years old, will be able to be renewed.

RENOVACIONES 2020

	2020	EJECUTADO
RESIDENCIA-ANEXO	€	
ACONDICIONAMIENTO SALON INCLUYE MOBILIARIO	12.000,00	
ACONDICIONAMIENTO COMEDOR INCLUYE MOBILIARIO	18.000,00	
ACONDICIONAMIENTO COCINA ADAPTACION CELIACOS Y OTROS	20.000,00	1.605,00
TOTAL	50.000,00	1.605,00
MEJORA INSTALACIONES		
ADQUISICION DE VEHICULO 4X4	30.000,00	
TOTAL	30.000,00	0,00
TOTALES PRESUPUESTO ANUAL	80.000,00	1.605,00

Table 5

2. RESIDENCIA INCOME & EXPENDITURE

Until the **31st of August**, the balance in the Residencia Operating Account is **-172.779,59 €**. Table 6 shows the breakdown of the Income & Expenses related to the Residencia. The Residencia Working Capital for August 31st, can be seen in Annex 1, table 9. It is important to note, the negative working capital shown: **-74.013,16 €**.

Table 6 shows the decrease in water, fuel and electricity consumption compared to the same period in 2019. As the hot water circuit, related to the solar panel system in the Annexes, has been broken since February, fuel consumption has been higher than expected.

INCOME €	2020
Accomm.	189.713,34
TOTAL	189.713,34
EXPENSES (k€)	2020
Water	9.636,00
Telephone	69,82
Reception+Cleaning	136.272,01
Power	4.965,62
Fuel	32.458,38
Budget Financ.	165.628,42
Others	13.462,68
TOTAL	362.492,93
(INCOME-EXPENSES)	-172.779,59

Table 6

CONSUMPTION	2019	2020	% Variation
WATER (m ³)	1.449	782	-46,0%
FUEL (litres)	32.265	29.648	-8,1%
POWER (kwh)	72.212	66.319	-8,2%

Table 7

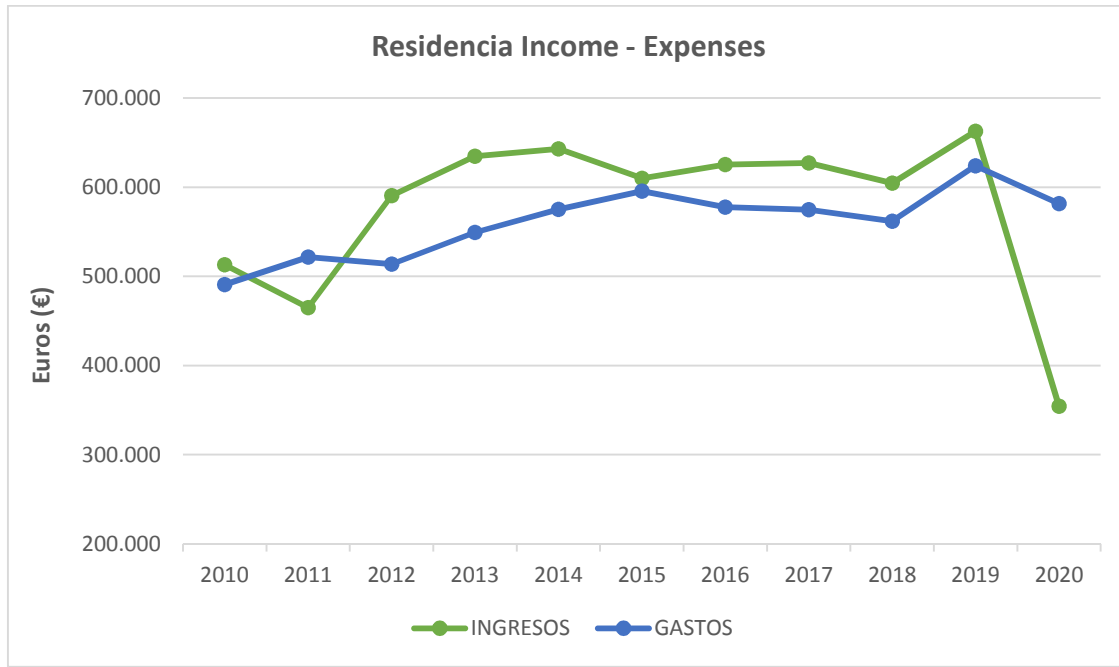


Figure 1

Figure 1 shows the Residencia income & expenses for the last 10 years with a positive balance for every year, except for 2011 and the current one. For 2020, the estimated Residencias' income is calculated applying, for the last 4 months, the 75% of the average occupation of the last 10 years.

31/12/2020	INCOME	EXPENSES	Income-Expenses
RESIDENCIA	354.397,67	582.632,61	-228.234,94

Taking into account that at the beginning of the year, there was an initial Working Capital of 98.766,43 the Residencia would have an estimated loss at the end of the year of **129.468,51**

This situation must be considered and reversed with some strategies such as: raising the room's price (fig 2), slowing down the Common Services Budget, and Residencia expenses, closing the Annexes to save in fuel, and power, redistribution of the % Indiferenciados- Residencia etc.

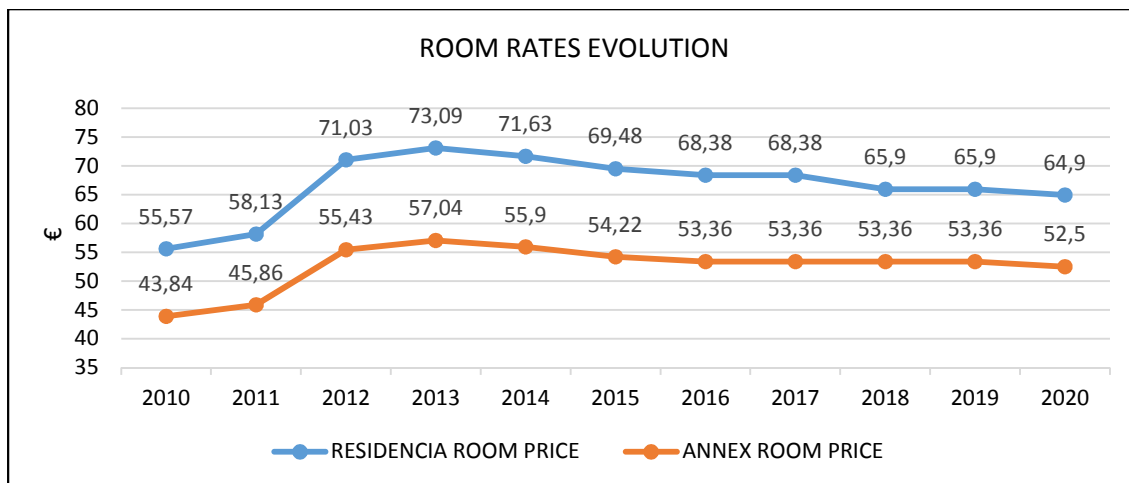


Figure 2

In Annex 2 is shown the evolution of the old debt owed to 31/07/2020.

In Annex 3 & 4 are shown the description of the Residencia Account, Balance and Working Capital tables

3. THE IMPACT OF COVID-19 ON THE RESIDENCIA CONTRACT

On 1st November 2018 the new contract for the Residencia Services begun with the company CLECE, the only one to take part in the tender. The contract is for a period of three years with the option to extend it for a further two (if there is agreement between the parties). It is a company with experience of more than eight years providing service at the ORM.

The three services together (Reception, Rooms cleaning & catering) represent a business unit than can assure profitability for the company, while isolated, the two service contracts have an implicit profitability (because it is a fixed amount established in the proposal submitted) and the catering concession is at the risk of the contractor, with no assured profitability.

The impact of the Covid-19 on the decrease in demand for the catering service has caused this service to decline. A report received from CLECE, states that "As of March, the fall due to the State of Alarm declared due to the pandemic can be perfectly noted. The estimation was that the service could recover a bit since the end of the State of Alarm, but this has not been the case; we have obtained "no entry" figures around 100.000 € euros due to the lack of users (in the table is represented the number of services for each month, considering 10.47 € as the average ticket)"

The following table shows the comparison of the services (meals & snacks) during 2019 y 2020

	enero	febrero	marzo	abril	mayo	junio	julio	agosto	Total general
2019	1984	2195	2576	2270	2345	2231	2603	2158	18362
2020	1655	1630	912	127	405	731	1027	960	7447
diferencia	-329	-565	-1664	-2143	-1940	-1500	-1576	-1198	-10915
	- 3.444,63 €	- 5.915,55 €	- 17.422,08 €	- 22.437,21 €	- 20.311,80 €	- 15.705,00 €	- 16.500,72 €	- 12.543,06 €	- 114.280,05 €

The company CLECE has appealed first to the IAC and after to the Ministry of Science for the partial suspension of the contract asking a compensation for damages. The appeal has been recently dismissed.

To sustain the services of the Residence, we must make use of them to make their cost profitable. On the other hand, work has been done to adapt the Residence to the pandemic situation and make it a safe place

4. PROGRESS ON ICTS PROJECTS & NEW STRATEGIC PLANS FOR OOC

A) Proyecto "Vertido Cero Aguas Residuales del ORM"

Pending to get the permits for the evapotranspiration areas that was presented last May to Garafía Municipality and Environmental Bodies. This project consist of the installation of a system of wetlands and evaporation ponds to eliminate the sewage discharge points of the telescopes not connected to the sewage network (NOT, TNG, GTC and WHT).

B) Proyecto: "Mejora y repavimentación de viales y zonas de aparcamiento en el interior del ORM": Total costs: 815.614,91€. FEDER funds granted: 657.675,52 €.

In order to fund the total cost of the project, it will be used the budget of Common Services (Remnants & ICTS funding) with the contribution of the IAC.

This project involves works of reconstruction of road gutters, execution of retaining road walls, resurfacing and road signalling. The license was granted by Garafía. At the same time, work has been carried out on the Terms and Conditions that allow the project to be tendered.

Due to the progress of “ORM Inner Ring Power Line” project, it has been considered convenient to postpone the start of the roads repaving, until the civil works for the ring are completed. The necessary procedure to get the permits are quite advanced.

C) ICTS (Plan Estratégico de los Observatorios de Canarias 2019-2022)

The agreement between the IAC and the Ministry of Science was signed, which included funding for 85% of the proposed projects. The action is called INSIDE

Technical improvements in electricity supply and emergency equipment:

- Infrastructures to manage adverse natural phenomena at ORM (new truck): 300 k€ The 15% of the co-financing will be obtained from the IU's. The procedures for the purchase of the truck and its adaptation for the snow plough have already started.
- ORM's power line improvement (splitting of the electric line from Residencia to Hoya Grande & internal ring): 2,700 k€. The 15% of the co-financing will be obtained from the Cabildo Insular de La Palma.

The following table presents a summary of the status of the procedures for the different projects with the corresponding Official Bodies

PROYECTOS PENDIENTES DE TRÁMITE EN ÁREAS DEL CABILDO INSULAR	FECHA LIMITE EJECUCION FEDER	COSTE DEL PROYECTO (€)	PLAZO DE EJECUCIÓN	INFORMES SECTORIALES CABILDO INSULAR						LICENCIA DE OBRAS AYUNTAMIENTO GARAFÍA
				PATRONATO DEL PARQUE NACIONAL	SERVICIO DE MEDIO AMBIENTE	CONSEJO INSULAR DE AGUAS	SERVICIO DE INFRAESTRUCTURAS	SECCIÓN PATRIMONIO HISTÓRICO	COMISIÓN AMBIENTA	
INSTALACIÓN DE SISTEMAS DE EVAPO-TRANSPIRACIÓN PARA PUNTOS DE VERTIDO UNIFICADOS EN EL ROQUE DE LOS MUCHACHOS (FEDER-MICAL)	31/12/2021	78.148,99	5 MESES	RESPUESTA FAVORABLE	RESPUESTA FAVORABLE	RESPUESTA FAVORABLE	N/A	RESPUESTA FAVORABLE	PRESENTADO, Y CONTINUA TRAMITE (*)	PENDIENTE PRESENTAR SOLICITUD
INSTALACIÓN DE ALMACENAMIENTO DE PRODUCTOS PETROLÍFEROS CON DEPÓSITO ENTERRADO PARA SUMINISTRO A VEHÍCULOS PROPIOS EN EL ROQUE DE LOS MUCHACHOS	-	74.870,55	45 DÍAS	RESPUESTA FAVORABLE	RESPUESTA FAVORABLE	N/A	N/A	N/A	PRESENTADO, Y CONTINUA TRAMITE (*)	PRESENTADO, EN ESPERA DE RESPUESTA
INSTALACIÓN DE ALMACENAMIENTO DE GASÓIL CON DEPÓSITOS AÉREOS DE 30.000 Y 5.000 L PARA USO PROPIO EN EL ROQUE DE LOS MUCHACHOS	-	139.968,93	15 DÍAS	RESPUESTA FAVORABLE	RESPUESTA FAVORABLE	N/A	N/A	N/A	PRESENTADO, Y CONTINUA TRAMITE (*)	PRESENTADO, EN ESPERA DE RESPUESTA
REFORMA DE LÍNEA DE MEDIA TENSIÓN SUBTERRÁNEA PARA INSTALACION DE ANILLO INTERIOR EN EL OBSERVATORIO DEL ROQUE DE LOS MUCHACHOS (FEDER-INSIDE)	30/06/2023	1.709.146,20	4 MESES	RESPUESTA FAVORABLE	RESPUESTA FAVORABLE	RESPUESTA FAVORABLE	RESPUESTA FAVORABLE	RESPUESTA FAVORABLE	?	PRESENTADO, EN ESPERA DE RESPUESTA
OBRAS DE CONSERVACIÓN Y REPAVIMENTACIÓN DE CARRETERAS INTERNAS DE ACCESO AL OBSERVATORIO DEL ROQUE DE LOS MUCHACHOS	31/12/2021	743.790,41	3 MESES	RESPUESTA FAVORABLE	RESPUESTA FAVORABLE	N/A	RESPUESTA FAVORABLE	N/A	N/A	RESPUESTA FAVORABLE
NUEVO DOBLE CIRCUITO AL OBSERVATORIO DEL ROQUE DE LOS MUCHACHOS (FEDER-INSIDE)	30/06/2023	1.960.000,00 (***)		PROYECTO EN FASE REDACCIÓN	PROYECTO EN FASE REDACCIÓN	N/A	PROYECTO EN FASE REDACCIÓN	PROYECTO EN FASE REDACCIÓN	N/A	PENDIENTE PRESENTAR SOLICITUD
COMPRA DE CAMIÓN DE APOYO A CONDICIONES METEOROLÓGICAS ADVERSAS (FEDER-INSIDE)	30/06/2023	300.000,00	PLAZO HASTA 30/06/2023	N/A	N/A	N/A	N/A	N/A		N/A

(*) La resolución establece que los proyectos requieren de Evaluación Ambiental Ordinaria.

(***) Presupuesto estimado, proveniente de un Anteproyecto.

Table 8

ANNEX 1

**RESIDENCIA
WORKING CAPITAL 31.08.20**

RESIDENCE 31.08.2020			
	INCOME	EXPENSES	
WORKING CAPITAL 31.12.2019			98.766,43
RESIDENCE INCOME (31.08.2020)	189.713,34	--	
EXPENSES OPERATION RESID. (31.08.2020)		196.864,51	
BUDGET FINANC CSB (31.08.2020)	--	165.628,42	
	TOTAL	189.713,34	362.492,93
PÉRDIDA RESIDENCIA			<u>-172.779,59</u>
			WORKING CAPITAL 31.08.2020
			-74.013,16

Table 9

ANNEX 2

DEBT 31/12/2019 AT 31/07/2020

	MERCATOR	DIVERSOS	ING	FUND.GALIL	GTC	IFAE	IAC	TOTAL
AÑO 2018		*** 1,383,90						1.383,90
AÑO 2019	0,00	**** 1.217,68	0,00	0,00	0,00	0,00	0,00	1.217,68
	0,00	2.601,58	0,00	0,00	0,00	0,00	0,00	2.601,58

*** invoices from 2018 IEEC

**** invoice from 2019 DURHAM

ANNEX 3

DESCRIPCION DE LAS CUENTAS DEL PRESUPUESTO DE SERVICIOS COMUNES (CSB)
Description of the accounts of the Budget of common services

11. COSTES EDIFICIO SERVICIOS COMUNES**11. COST OF COMMON SERVICES B.**

LUZ OFICINA: consumo eléctrico de las oficinas, talleres y garajes de los Servicios Comunes.

ELECTRICITY OFFICE: electric consumption of offices, workstations and garages of common services

GASOIL CALEFACCION: consumo de combustible para calefacción de las oficinas y talleres, y consumo de combustible para funcionamiento del grupo electrógeno que alimenta a la Residencia en caso de ausencia de energía eléctrica.

DIESEL FOR HEATING: heating oil consumption in offices and workshops, and fuel consumption for operation of the generator that feeds the residence in case of blackouts.

SEGUROS: costes de la póliza de los edificios de residencia, anexo y talleres, cuya cobertura es de incendio, rayo y explosión, rotura de lunas y cristales, robo y daños en aparatos eléctricos.

INSURANCE: costs of the policy of the residence halls, annex and workshops, whose coverage is fire, lightning and explosion, breaking windows and glass, theft and damage to electrical appliances.

12. COSTES OFICINA ORM**12. COST OF ORM OFFICES**

MATERIAL OFICINA: gasto relativo a todo el fungible necesario para el trabajo administrativo.

MATERIAL OFFICE: expenditure on all consumables needed for administrative work.

EQUIPAMIENTO: En esta cuenta se incluye dos tipos de gastos:

-conjunto de material necesario para el trabajo de mantenimiento en general (ropa, calzado, gafas,...)

-hardware necesario para el desarrollo del trabajo administrativo (impresora, scanner,..)

EQUIPMENT: two types of expenses is included in this account:

-set of necessary maintenance work on general material (clothes, shoes, sunglasses, ...)

-hardware necessary for the development of administrative work (printer, scanner,..)

CORREOS TRANSP. MERCANCIA: gastos relativos al envío de documentos y mercancía mediante correos, mensajería o paquetería.

POST TRANSP. MERCHANDISE: costs related to the shipment of documents and goods by mail, courier or parcel.

TELEFONO: consumo de teléfono de las oficinas, talleres, servicios comunes y consumo de móviles.

PHONE: consumption telephone offices, workshops, common services and mobile consumption.

FAX: coste del mantenimiento anual del fax, así como gastos de tóner y reparación.

FAX: annual maintenance cost of fax and toner and repair costs.

CONTRIBUCION URBANA: coste del impuesto anual de bienes inmuebles de la residencia, anexo y talleres que se le paga al Ayuntamiento de Garafía.

URBAN CONTRIBUTION: Cost of annual property tax residence, annex and workshops that are paid to the City of Garafía.

FOTOCOPIADORA: coste del mantenimiento anual de la fotocopidora, así como gastos de tóner y de reparación.

COPIER: annual maintenance cost of the photocopier and toner costs and repair.

13. COMUNICACIONES**13. COMMUNICATIONS**

IACNET CUOTAS MENSUALES: Coste correspondiente a la transmisión de datos por ancho de banda de 10 Gbps contratado con Telefónica.

IACNET MONTHLY FEES: corresponding to the data transmission bandwidth 10 Gbps contracted with Telefonica.

COMUNICACIONES POR RADIO: Coste de mantenimiento de equipos electrónicos y repetidores (uno situado en el JKT y el otro en Adeje, Tenerife) para permitir la comunicación por radio, tanto en los vehículos como en las instalaciones del ORM y oficinas a nivel de mar

RADIO COMMUNICATIONS: Cost of maintenance of electronic equipment and repeaters (one located in the JKT and the other in Adeje, Tenerife) to allow radio communication in both vehicles and ORM facilities and offices at sea level

20. VEHICULOS

20. VEHICLES

MANTENIMIENTO: gastos relativos al sostenimiento y buen funcionamiento de los vehículos que se utilizan por los Servicios Comunes.

MAINTENANCE: costs related to the maintenance and functioning of the vehicles used by Common Services.

SEGUROS TASAS: gastos destinados a los impuestos y seguros, de los vehículos que se utilizan por los Servicios Comunes.

INSURANCE FEES: expenditures for taxes and insurance, vehicles They are used by Common Services.

FUEL: consumo de combustible de los vehículos que se por los Servicios Comunes.

FUEL: The fuel consumption of vehicles by Common Services.

30. SERVICIOS VARIOS

30. MISCELLANEOUS

SEGURO VISITAS CONCERTADAS: gasto ocasionado por el coste de la póliza de seguro asociada a las visitas concertadas.

CONCERTED VISITS INSURANCE: expense arising from the cost of the insurance policy associated with arranged visits.

PUERTAS ABIERTAS GARAFÍA Y VISITAS: El coste relacionado con la celebración anual durante el mes de agosto de la fiesta para los ciudadanos de Garafía (remuneración guías, coste de autobús, comida) así como alguna otra visita institucional que se precise.

GARAFIA OPEN AND VISITS: The cost related to the annual celebration during the month of August party for the citizens of Garafía (guides pay, cost of bus, food) as well as some other institutional visit is required.

REPRESENTACION: gastos de promoción del Observatorio.

REPRESENTATION: promotional expenses of the Observatory.

SERVICIO NOCTURNO: gasto correspondiente a la remuneración del 25% del coste del servicio nocturno de la Residencia.

NIGHT SERVICE: remuneration corresponding to 25% of the cost of the night service of the Residence spending.

40. PRIMEROS AUXILIOS

40. FIRST AID

MAT.PRIMEROS AUXILIOS: gasto destinado a la compra de medicamentos y materiales de primeros auxilios para la enfermería de la Residencia y vehículo de Primera Intervención.

Pharmaceuticals: spending on the purchase of medicines and first aid materials for nursing vehicle of Residence and First Responders.

SERVICIO EMERGENCIAS: Programa de formación en emergencias con arreglo al Plan de Emergencia del ORM

EMERGENCY SERVICES: Training program in emergencies under the Emergency Plan with ORM

60. PERSONAL DIETAS VIAJE**60. PERSONAL TRAVEL ALLOWANCES**

DIETAS Y VIAJES: gasto que se le abona al personal cuando realiza actividades de trabajo (reuniones, congresos) fuera de su residencia habitual (desplazamientos, alojamientos, manutención)

ALLOWANCES AND TRAVEL: spending to be paid to staff when performing work activities (meetings, conferences) outside their usual residence (travel, accommodations, meals)

SECRETARIA FSC: gasto que se le abona a la secretaria del CSC por la realización de su trabajo.

FSC SECRETARY: spending to be paid to the secretary of the CSC by performing their work.

71. MANTENIMIENTOS VARIOS**71. MISCELLANEOUS MAINTENANCE**

LINEA ALTA TENSION: gastos destinados al mantenimiento de alta y baja tensión correspondiente a Servicios Comunes, así como el gasto destinado al mantenimiento de la UPS de Residencia.

HIGH VOLTAGE LINE: maintenance expenditure high and low voltage corresponding to Common Services, as well as the expenditure on maintenance UPS residence.

GASTOS MENORES: gasto de todas las compras básicas ocasionadas por el funcionamiento general, tales como bombillas, tornillos, cables, etc.

LOWER EXPENSES: Cost of basic shopping all caused by the overall performance, such as light bulbs, screws, cables, etc.

DEPURADORAS: Coste del mantenimiento anual y realización de analíticas de control de las depuradoras de la residencia y anexos y servicios generales, retirada de lodos y material para el mantenimiento de dichas depuradoras.

SEWAGE TREATMENT: Cost of annual maintenance and implementation of analytical control of sewage residence and annexes and general services, sludge removal and equipment maintenance of these treatment plants.

CALEFACCIÓN PANELES SOLARES Y CLIMATIZACIÓN: gastos destinados al mantenimiento anual de los paneles solares, calderas, sistemas de agua caliente sanitaria y aparatos utilizados para la calefacción, climatización y refrigeración

SOLAR HEATING AND COOLING: the annual maintenance costs for solar panels, boilers, hot water systems and appliances for heating, air conditioning and refrigeration

SOFTWARE: coste del mantenimiento anual de los programas informáticos de Administración.

SOFTWARE: Annual maintenance cost of the software of Directors.

SISTEMA CONTRA INCENDIOS Y LIMPIEZA CODESOS: todo el gasto relativo al mantenimiento anual del sistema contra incendios de los edificios de la residencia, anexos y servicios comunes, retimbrado, recarga de extintores y sus reparaciones. Limpieza de codesos en perímetro de 8 a 10 metros alrededor de los edificios.

FIRE SYSTEM AND CLEANING CODESOS: any expenditure related to the annual maintenance of fire protection system of the residence buildings, annexes and common services, re-ringing, extinguisher refilling and repairs. Cleaning codesos in perimeter 8-10 meters around buildings.

RESIDUOS SÓLIDOS: gasto del contrato con gestores autorizados y pago de tasas a vertedero comarcal.

SOLID WASTE: contract spending authorized and payment of fees to local landfill.

MANTENIMIENTO INTERIOR Y EXTERIOR EDIFICIOS: Mantenimientos anuales de la residencia, anexos y edificio de los servicios comunes

MAINTENANCE FACADES AND ROOFS: Annual maintenance of the residence, building annexes and common services

72. SUBCOMITE OPERACIONES**72. OPERATIONS SUBCOMMITTEE**

RENOVACIONES/INVERSIONES: gastos derivados de renovaciones de las infraestructuras acordadas por el CSC, según una lista de prioridades.

RENOVATIONS/INVESTMENTS: costs of infrastructure renewals agreed by the CSC, as a priority list.

FINANCIACIÓN OBRAS ICTS:

ICTS FUNDING:

80. PERSONAL

80. PERSONAL

SALARIO: gasto correspondiente al sueldo bruto del personal adscrito a los Servicios Comunes.

SALARY: gross salary for personal spending attached to the Common Services.

SEGURIDAD SOCIAL: gasto correspondiente a las cotizaciones a la seguridad Social del personal adscrito a los Servicios Comunes.

SOCIAL SECURITY: costs related to the Social insurance contributions attached to the Common Services staff.

COMIDAS PERSONAL: gasto destinado a la manutención del personal cuando trabaja en el ORM

PERSONAL MEALS: spending on maintenance personnel when working in the ORM

FORMACION: gasto destinado a la continua renovación en los conocimientos para la mejora del trabajo. La formación va destinada tanto al personal administrativo como al de mantenimiento.

EDUCATION: spending on continuous renewal in knowledge for improvement work. The training is intended both managers and the maintenance.

90. GASTOS GENERALES DE GESTION: Coste correspondiente la tramitación y gestión de la contabilidad en el IAC-La Laguna.

90. MANAGEMENT EXPENSES: Cost corresponding processing and management accounting in the IAC-La Laguna.

110. REMANENTE PRESUPUESTO: Importe sobrante, si lo hubiere en el presupuesto de años anteriores y que se incorpora al presupuesto vigente.

110. BUDGET SURPLUS: surplus amount, if any in the budget from previous years and incorporated the existing budget.

ANNEX 4

DESCRIPCION DE LAS CUENTAS DE LA RESIDENCIA
DESCRIPTION OF THE ACCOUNTS OF RESIDENCE

CUENTA DE EXPLOTACION
OPERATING ACCOUNT

INGRESOS

-ALOJAMIENTO RESIDENCIA: importe correspondiente al total de ingresos que se obtiene por estancias en la residencia, anexos y alquiler de garajes.

-OTROS INGRESOS: importe correspondiente al total de ingresos abonados (trimestralmente) por el Banco en la cuenta bancaria que el IAC tiene abierta en el BBVA.

REVENUE

-STAY RESIDENCE: corresponding to the total income obtained for stays at the residence, annexes and garage rental amount.

-OTHER REVENUE: amount corresponding to the total of paid income (quarterly) by the Bank in the bank account that the IAC has opened in BBVA.

GASTOS

-CONTRATA: gastos del servicio de recepción y limpieza de la residencia del Observatorio.

-ELECTRICIDAD: consumo eléctrico de la residencia, anexos.

-AGUA: consumo de agua de la residencia y anexos

-COMBUSTIBLE: consumo de combustible para calefacción de la residencia y anexos.

-OTROS GASTOS: Cualquier gasto que se produzca por el normal funcionamiento de la residencia y no esté incluido en los anteriores (desratización y desinsectación botellas de aguas, papel higiénico, jabón, ...) y los gastos financieros producidos por el cobro con tarjetas de crédito.

-TELEFONO: consumo de teléfono de residencia y anexos.

-GASTOS FINANCIACIÓN OC1: importe de la aportación de la residencia al presupuesto de OC1

COSTS

-CONTRACT: Reception expenses and cleaning of the residence of the Observatory.

-ELECTRICITY: electricity consumption residence, annexes.

-WATER: Water consumption residence and annexes

-FUEL: heating oil consumption residence and annexes.

-OTHER EXPENSES: Any expenses arising out of the normal operation of the residence and not included in the above (rat control and decontamination of water bottles, toilet paper, soap, ...) and financial expenses arising from the payment by credit card.

-TELEPHONE: Telephone consumption residence and annexes.

FINANCING EXPENDITURE OC1: amount of the contribution from the residence to the budget of OC1

BALANCE RESIDENCIA**BALANCE RESIDENCE****ACTIVO**

-CAJA: Representa el dinero en efectivo, o sea, billetes de banco, monedas y cheques.

-BANCOS: Representa el valor de los depósitos ingresados en el banco BBVA.

-DEUDORES: Facturas pendientes de cobro

-PÉRDIDAS ACUMULADAS: representan las pérdidas que ha acumulados la empresa en años anteriores.

ACTIVE

-Cash: Represents the cash, ie banknotes, coins and checks.

-Banks: Represents the value of deposits admitted to the BBVA bank.

-Debtors: Bills pending collection Cumulative -loses: represent losses that the company has accumulated in previous years.

PASIVO

-APORTACIONES: Representa el dinero que las IU'S han aportado, bien por remanentes de años anteriores, o bien por situaciones extraordinarias.

-ACREEDORES IAC: Representa el dinero que el Observatorio le debe al IAC, ya que es el IAC el que paga todo lo referente a OC3.

-BENEFICIOS ACUMULADOS: representan los beneficios acumulados en años anteriores.

PASIVE

-INPUTS: Represents the money that IU'S have provided either by remnants of previous years or by extraordinary circumstances.

IAC-CREDITORS: Represents the money the Observatory owes the IAC, since it is he who pays everything about OC3.

-BENEFITS JOINED: represent the accumulated profits in previous years.

FONDO DE MANIOBRA son los recursos de largo plazo que se tienen para financiar las necesidades operativas de corto plazo,

-**SALDO EN BANCO:** Es lo mismo que el Banco del Activo.

-**SALDO EN CAJA:** Es lo mismo que la Caja del Activo.

-**PENDIENTE DE PAGO AL IAC:** Es lo mismo que los Acreedores IAC del Pasivo.

-**FACTURAS PENDIENTES DE COBRO:** Es lo mismo que los Deudores Activo.

-**APORTACIONES:** Es la suma de todas las aportaciones del Pasivo.

-**RESULTADOS ACUMULADOS ANTERIORES:** Es el resultado de las Pérdidas acumuladas del Activo menos los Beneficios acumulados del Pasivo.

WORKING CAPITAL are the long-term resources that need to finance the needs short-term operational,

-BALANCE ON BANKS: It is the same as the Bank Assets.

-BALANCE IN CASH: is the same as the Fund Assets.

IAC -PENDING PAYMENT: The same as the IAC Creditors.

-PENDING BILLS: is the same as the Debtors.

-INPUTS: The sum of all contributions in Pasive.

- PRIOR RESULTS ACCRUED: It is the result of accumulated losses in active less accrued benefits in Pasive.