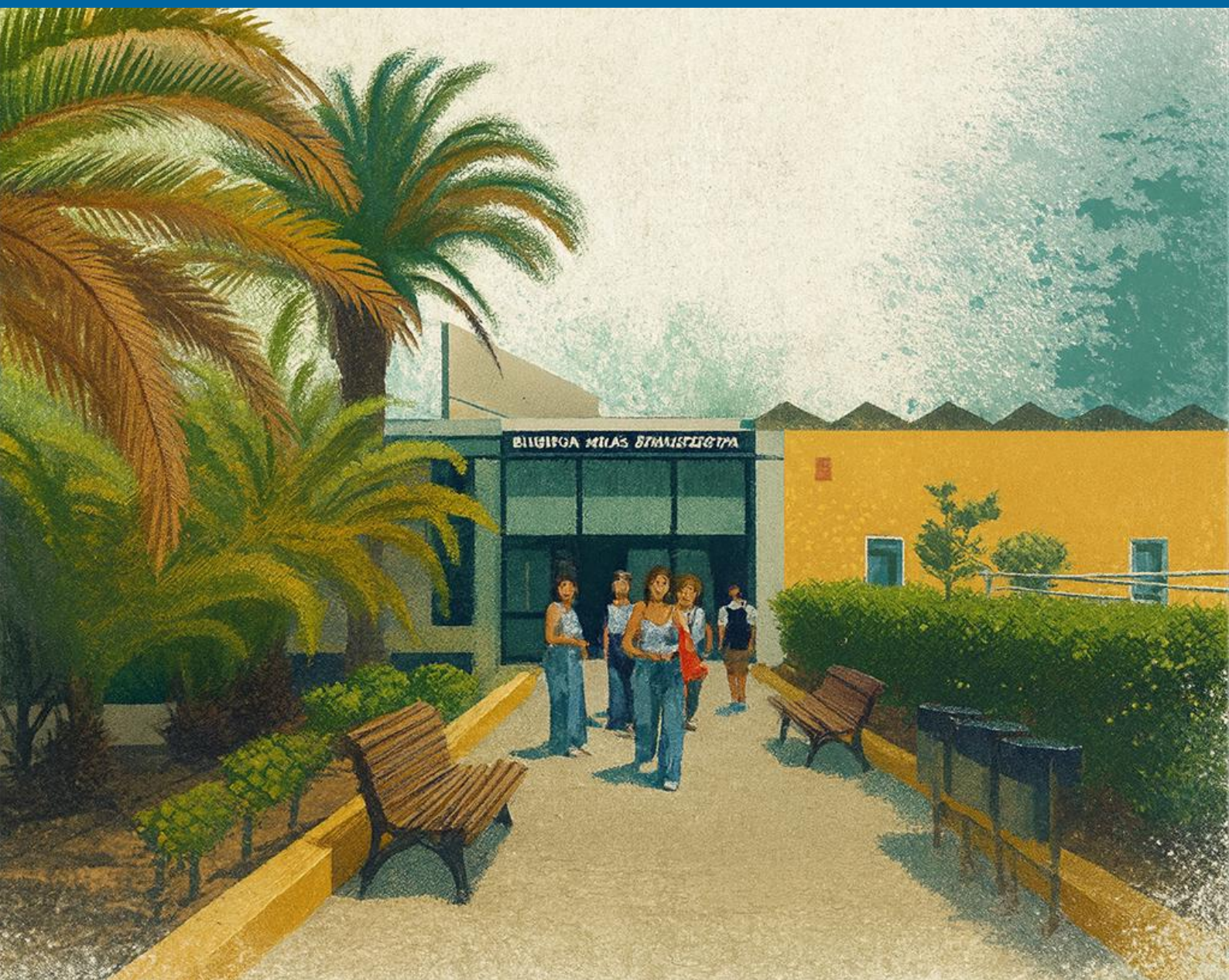




ULPGC
Universidad de
Las Palmas de
Gran Canaria

VET
FACULTAD DE
VETERINARIA



Veterinary Faculty ULPGC Self-Evaluation Report (SER)

2025

1st-5th December 2025

Area 2. Finances

2.1. Finances must be demonstrably adequate to sustain the requirements for the Establishment to meet its mission and to achieve its objectives for education, research and services. The description must include both expenditures (separated into personnel costs, operating costs, maintenance costs and equipment) and revenues (separated into public funding, tuition fees, services, research grants and other sources).

Description of the global financial process of the VEE

Spanish public universities are subject to strict regulations regarding their finances. The legal framework for the general financial process is defined by the new Organic Law 2/2023 of the University System ([LOSU](#)). This law establishes that the university budget must be public, single, balanced, and include all income and expenses, with express reference to compliance with financial equilibrium and sustainability. Article 3.2 of the LOSU covers "Economic and Financial Autonomy," while Article 54.2 states that "Universities are responsible for the preparation, approval, and management of their budgets and the administration of their assets."

The preparation of the ULPGC budget for 2025 (and previous years) follows the principles established in the LOSU and the University Statutes, which establish the obligations that the Institution may recognize, as well as the rights that will be expected to be settled during the calendar year. The ULPGC budget is annual per calendar year (from January 1st to December 31st) and is prepared by the ULPGC Executive Board under the guidelines set by the ULPGC Governing Council and with the final supervision of the ULPGC Social Council. The ULPGC [publishes](#) its budgets for the different fiscal years through its transparency mailbox. To facilitate the work of the governing bodies, it has two documents:

- Guidelines for the preparation of the [ULPGC Budget](#), which sets out the basic lines of action in two senses: they include the strategic lines, established as objectives, and the actions in which these will be specified for each of the government areas, taking into account the V Strategic Plan and should include the content of the program contract with the Government of the Canary Islands.

- [Proposed scales](#) define the criteria and indicators for annual budget allocations to ULPGC research departments, centres, and institutes (excluding personnel expenses), in line with articles 211 and 216 of the Statutes. ULPGC budgets are structured into five groups of expenditure units: 35 general/social services, 14 centres, 36 departments, 11 research institutes, and 13 building administrations. All entities follow the same financial system: the Central Management Unit covers major expenses (staff salaries, utilities, cleaning, maintenance, air-conditioning, elevators, fire safety, gardening, waste collection, and outsourced services), while each Faculty, Department, or Institute receives a proportional budget for ordinary expenditures.

The ULPGC's income mainly comes from public transfers (primarily the Government of the Canary Islands) (70–75%), tuition fees (10–12%), and other transfers (12–14%) that fund research. A minor share (1–1.5%) derives from its own resources (residences, facility rentals, etc.). All income is managed centrally. Expenses are largely devoted to personnel ($\approx 70\%$), followed by operating costs (14%), maintenance and equipment (9%), and research ($\approx 7\%$), mostly managed through Central Services.

Based on the above, tables 2.1.1 to 2.1.3 show the income obtained by the ULPGC during 2022 to 2024, as well as the expenses incurred (December 31st). ULPGC budget is divided into nine chapters: chapter 1 is used to finance personal costs; chapters 2,3, 7, 8 y 9 are assumed to cover operating costs; chapter 4 is assumed to cover maintenance costs; and chapter 6 is assumed to cover equipment costs. Similarly, an estimate of the income and expenses of the FVULPGC has been made, taking as a criterion the specific weight of the different areas of the FVULPGC with respect to the ULPGC. For example, income for personnel or tuition fees has been calculated based on the percentage of personnel (academic and support staff) associated with the FVULPGC (approximately 6.5% of the University's total), while income from tuition fees has been calculated based on the percentage of undergraduate and graduate students at the FVULPGC (approximately 2.5% of the total). This same estimate has been made for the other areas of income and expenses.

Table 2.1.1. Annual expenditures during the last 3 years (€) (ULPGC/FVULPGC)

TOTAL EXPENDITURES ULPGC				
Financial Year				
Area of expenditure	2024	2023	2022	Mean
Personnel*	120,347,024.97	114,981,176.41	109,969,285.16	115,099,162.18
Operating costs**	25,447,722.18	25,251,699.43	25,226,313.21	25,308,578.27
Maintenance costs***	769,378.05	735,469.19	406,413.79	637,087.01
Equipment	21,878,107.45	23,104,988.98	18,980,115.09	21,321,070.51
Total expenditure	168,442,232.65	164,073,334.01	154,582,127.25	162,365,897.97

TOTAL EXPENDITURES FVULPGC				
Financial Year				
Area of expenditure	2024	2023	2022	Mean
Personnel*	7,822,556.62	7,473,776.47	7,148,003.54	7,481,445.52
Operating costs**	1,654,101.94	1,641,360.46	1,639,710.36	1,645,057.59
Maintenance costs	50,009.57	47,805.49	26,416.89	41,410.65
Equipment	142,207.98	150,182.28	1,233,707.48	138,586.58
Total expenditure	10,948,745.11	10,664,766.70	10,047,838.27	10,553,783.36

*The personnel budget includes academic and support staff paid by ULPGC. **All utilities (e.g. water, electricity, gas, fuel) are included in this item. *** Preventive and corrective maintenance costs.

Table 2.1.2. Annual revenues during the last 3 years (€) (ULPGC/FVULPGC)

TOTAL REVENUES ULPGC				
Financial Year				
Area of expenditure	2024	2023	2022	Mean
Public authorities	139,236,459.99	135,635,896.25	124,022,295.37	132,964,883.87
Tuition fee (standard students)	10,802,391.51	13,915,137.64	10,490,603.19	11,736,044.11
Tuition fee (full fee students)	-	-	-	-
Clinical services ¹	-	-	-	-
Diagnostic services ²	53,408.12	-	-	53,408.12
Research grants	16,535,385.16	14,858,359.44	17,807,575.98	16,400,440.19
Continuing education	260,400.47	312,610.35	282,770.63	285,260.48
Donations	-	-	-	-
Others ³	2,140,450.66	2,069,305.11	2,214,581.25	2,141,445.67
Total revenues	169,028,495.91	166,791,308.79	154,817,826.42	163,581,482.45

TOTAL REVENUES FVULPGC				
Financial Year				
Area of expenditure	2024	2023	2022	Mean
Public authorities	9,050,369.90	8,816,333.26	8,061,449.2	8,642,717.45
Tuition fee (standard students)	270,059.79	347,878.441	262,265.08	293,401.10
Tuition fee (full fee students)	-	-	-	-
Clinical services ¹	-	-	-	-
Diagnostic services ²	24,774.7	-	-	24,774.79
Research grants	1,074,800.04	965,793.36	1,157,492.44	1,066,028.61
Continuing education	6510.01	7815.26	7069.27	7131.51
Donations	-	-	-	-
Others ³	139,129.29	134,504.83	143,947.78	139,193.97
Total revenues	10,540,869	10,272,325.15	9,632,223.76	10,148,472.60

¹All clinical services are included in the VTH balance. ²Data not available before 2024 ³ real estate income: classrooms, sports facilities, etc.; administrative concessions: cafeterias, photocopying, university residences; cash surplus.

Table 2.1.3. Annual balance between expenditures and revenues (€)

Financial year	Total expenditures	Total revenues	Balance
2024	168,442,232.65	169,028,495.91	586,263.26
2023	164,073,334.01	166,791,308.79	2,717,974.78
2022	154,582,127.25	154,817,826.42	235,699.17

Percentage (%) of margin paid as overhead to the official authority overseeing the VEE on revenues from services and research grants

The ULPGC has defined a 10% percentage as overhead on revenues from services and research grants

Annual tuition fee for national and international students

There are no “full fee students” in the Spanish public university system. Higher education funding in Spain follows a decentralized model, in which the Autonomous Communities largely finance university education, making it essentially public and covering most of the total cost. The remaining amount corresponds to the tuition fees paid by the so-called “standard fee students.” Among them, there are “scholarship applicants”, who are students awarded the scholarship by the Minister of Universities or the Autonomous Community of the Canary Islands.

The cost of each credit is annually established by the Autonomous Community of the Canary Islands and depends on experimental grading of the degree and the times the student has been previously enrolled in a subject. Veterinary degree has the maximum experimental grading (level 1), and in the 2024/2025 academic year, the tuition fees are described in Table 2.1.4. Therefore, for a standard student (60 ECTS/year), the cost of the first enrolment is about €875. As previously explained, the ULPGC manages tuition fees, which are not allocated directly to any specific Faculty or Department. However, the total sum distributed annually for the Departments and VEE's Operational cost, and it is calculated relative to the number of enrolled students.

Table 2.1.4. Tuition fees (€/ECTS and number of enrolments)

Enrolment	1 st	2 nd	3 rd	4 th and subsequent
Price (€/ECTS)	14.59	26.26	49.49	64.24

All the students pay registration fees, without differences between national or international origin. In addition, mobility students from SICUE program (between Spanish Universities) or ERASMUS program pay their tuition at their home university

Standard 2.2: Clinical and field services must function as instructional resources. The instructional integrity of these resources must take priority over the financial self-sufficiency of clinical services operations. The VEE must have sufficient autonomy in order to use the resources to implement its strategic plan and to meet the ESEVT Standards.

Description of the modus operandi for the financial management of the clinical and field services

The VTH regulations set its objectives, mainly focused on academic activity: comprehensive clinical training for Veterinary Medicine students and postgraduate training. Other goals include clinical research and high-level clinical and healthcare services for society, supporting the profession and animal welfare. The VTH is managed by the ULPGC's FPCT, which handles leases, fees, maintenance, services, insurance, banking, advertising, and supplies. Its governing body is the VTH Council, responsible for managing clinical and field services and appointing the director (designated by the VTH patronage). FVULPGC staff participate mainly on a voluntary basis.

Annual revenues (€) of the VTH come from clinical activity and from the funding the FPCT receives from public entities (basically ULPGC). Clinical activity (Table 2.2.1.) represents the main source of income, accounting for between 80 and 90% of total income, which gives an idea of the significant clinical activity and its translation into the clinical caseload that students can observe during their learning process. The financial contribution from the ULPGC has not changed in the last 3 years, although it also covers utility costs (electricity, water consumption, heating, cleaning, and maintenance).

Annual expenditure has also increased over the last three years, primarily due to the increase in personnel and operating costs, and to a lesser extent, due to investments in maintenance and the purchase of equipment. The largest increase was observed in the personnel section (from €607,217.37 in 2022 to €767,089.51 in 2024; almost 28% in two years), as a result of the implementation of the new labour regulations during 2023, because of the labour reform published in December 2021. As a result of this situation, the balance was slightly negative during 2023 and 2024, with the losses covered by the ULPGC. During 2025 (up to the date of this SER), the balance between income and expenses was practically the same, and it is expected that the balance will return to positive levels by the end of 2025. Likewise, the VTH is responsible for paying veterinary specialists in different species (equine, cattle, small ruminants, and poultry) who complement the teaching provided at the VEE. On

the other hand, although the VTH charges market rates for its clinical and field services, to avoid unfair competition, these services are offered at lower prices to FVULPGC members (staff and students) and non-profit organizations such as animal shelters and rescues to ensure a sufficient number of clinical cases for training.

The VTF follows the same model described for the VEE. Thus, personnel and operating costs (water, electricity, gas, and fuel) are paid directly by the ULPGC's central services. However, the VTF receives a small budget (approximately €18,000 per year) used primarily for animal feed and health. The remaining expenses associated with the feeding and care of the animals (primarily small ruminants) are covered by funds from the farm's user research projects and from the VEE's budget.

There are series of services, partially or fully integrated by FVULPGC staff, that offer assistance to the university community and society in general. These services (called scientific services) are regulated by the Vice-Rectorate for Research, Transfer and Entrepreneurship, which defines their objectives, functions, expenses, and income based on their [regulations](#). The FVULPGC does not participate in the regulation of these services. These scientific services are listed below: [SERSASA](#) (Scientific Service in Animal Health and Food Safety), [SERTOX](#) (Scientific Service of Toxicology), [PARASITOLOGÍA](#) (Scientific Service of Diagnosis and Advisory for the Control of Animal Parasitic Diseases), [SERMA](#) (Multidisciplinary Scientific Service of Analysis), [AQUAEXCEL](#) (Scientific Service of Production of Aquatic Species), and [SABE](#) (Analysis Service for Highly Specialized Aquaculture and Biotechnology).

Table 2.2.1. Annual revenues and expenditures (€) of the VTH (HVC-ULPGC) during the last 3 years (2022-2024)

Annual revenues				
Financial Year	2024	2023	2022	Mean
Public authorities	271,128	271,128	271,128	271,128
Clinical and diagnostic services	1,800,132.73	1,948,885.93	1,651,660.27	1,800,226.31
Continuing education	-	2,013.84	9,554	5,783.92
Others	-	-	931.66	310.22
Total	2,071,260.73	2,222,027.77	1,933,3273.93	2,075,520.81
Annual expenditures				
Financial Year	2024	2023	2022	Mean
Personnel	767,089.51	682,693.24	607,217.37	695,666.71
Operating costs	1,267,521.87	1,318,740.81	1,163,118.44	1,249,793.71
Maintenance costs	-	-	-	-
Equipment	33,636.23	56,167.83	78,731.20	56,178.42
Others ¹	85,726.57	85,148.4	80,896.6	83,923.86
FPCT management	63,610.14	67181.52	55,509.02	62100.23
Total	2,180,448.09	2,303,264.67	1,905,809.77	2,129,840.54

¹. Depreciation of fixed assets, bank fees, taxes)

Degree of autonomy of the VEE on the financial process

From the general budget, the ULPGC calculates the financial needs of every Faculty, Department, Institute, Administration Building and other organizational structures (The ULPGCs' Foundations, Social Council, etc.). The annual budgets for operating and equipment costs related to teaching, and some maintenance, are allocated from the general ULPGC budget based on criteria like the number of teachers, ECTS enrolled, teaching hours, practical hours, number of FDPs, number of students participating in EPT, Incoming/outgoing mobility students, satisfaction level of the students, success rate, etc.

As previously mentioned, annually, the FVULPGC receives specific funds oriented to cover the operating costs and equipment related specifically to teaching. This annual fund is also used to complement the operating cost that the general budget does not cover and to acquire lab equipment. The distribution of these funds and associated expenses can be seen in Appendix 2.1. Departments receive separate annual allocations for operating costs; these funds are distributed among the subjects assigned to the department and are primarily used to purchase materials used in teaching.

Likewise, each year, the ULPGC issues a call for proposals for teaching equipment and refurbishment, up to a maximum of €15,000 per centre. The FVULPGC participates in these calls, which allow for the acquisition of materials that improve the quality of teaching. Expenditures exceeding the ordinary budget must be requested through the ULPGC central services office. The FVULPGC submits an annual prioritised investment proposal to the ULPGC Infrastructure Area, with final decisions made based on budget availability and the evaluation of all centre requests.

According to ULPGC regulations, the FVULPGC cannot generate its own income; only the ULPGC can do so, mainly through centralized facility rentals. Academic staff, however, retain autonomy in research, extension courses, and organizing symposia or congresses. The ULPGC guidelines allow the VEE to promote such events, and the FVULPGC also offers its farm facilities for courses, research, or management activities.

Standard 2.3: Resources allocation must be regularly reviewed to ensure that available resources meet the requirements

List of the ongoing and planned major investments for developing, improving and/or refurbishing facilities and equipment, and origin of the funding

The FVULPGC is mainly financed through [University Management](#), the [Scientific Infrastructure and Open Science Area](#), and the [Academic Infrastructure Area](#). University Management funds major projects and new facilities; the Scientific Infrastructure Area (via national competitive calls) finances large laboratory or clinical equipment; and the Academic Infrastructure Area supports smaller laboratory, classroom, or teaching spaces. In addition, annual calls for teaching projects allow departments or the Faculty to request teaching equipment (up to €15,000). Each year, the DT and the Administrator present priority needs, which are discussed and approved by the FB before being submitted. The main investments of the last three years include:

At the end of 2024, a new clinical skills laboratory was fitted out in collaboration with COLVET-LPA. This area covers approximately 150 square meters and is located on the ground floor of the Equine VTH. This area has 10 worktables (2 positions/table) where students can practice different clinical subjects and carry out self-study activities. For this purpose, a canine simulator for intubation, a canine leg for intravenous access (n=3), a canine leg for bandages (n=2), a bovine simulator for artificial insemination, and suture pads (3 layers, n=12) have been purchased.

The VTH has undergone maintenance and improvements, including upgrades in hospitalization, ICU, and operating rooms. Also, two anaesthesia machines have been renovated, specialized equipment for ophthalmology, dermatology, reproductive and traumatology services have been acquired, in addition to the developments of a rehabilitation service, with dedicated equipment. For the equine service, arthroscopy equipment and exploratory laparoscopy equipment have been purchased. Additionally, equipment (cameras and TVs) have been purchased, located in the operating room area, to facilitate teaching during surgical procedures. At the VTF level, minor maintenance and refurbishment works have been carried out, as well as the renovation of the entire exterior wall infrastructure.

All VEE classrooms (n=5) have been equipped with new multimedia systems, and the computer room (n=20) and a projector have also been renewed. Ten laptops were purchased for staff and 20 for student loans. Classrooms were refurbished to reduce summer heat, following Occupational Risk Prevention recommendations. The cafeteria's outdoor area was expanded with more shade and seating, and improvements were made to the main pedestrian access from the highway.

Regarding the list of ongoing and planned major investments that have been approved and funded, the following can be mentioned:

- An investment of approximately €400,000 in the small animal hospitalization area. These works began in September 2025 and are expected to last approximately 7-8 months. Financial support for these projects has been obtained from European funds. The project includes the building of a new clinical laboratory, a training classroom, and area for VTH users. This project also includes the remodelling of the small animal hospitalization area, as well as the creation of several

specialty consultations. The ESEVT visit will be an excellent opportunity for you to advise us on measures or actions that will allow us to implement the initial design of the planned works.

- An investment of approximately €300,000 in the VTF. These works, funded by the Gran Canaria Island Council and with the ULPGC's own funds, will begin in the last quarter of 2025 and are expected to last between 4 to 6 months. A major renovation of the farm is planned to increase biosecurity measures and the well-being of the animals housed there. The goal is to create specific spaces for hens and bovine, as well as a comprehensive renovation of numerous animal pens.
- The University management has committed (no funding has been defined) to remodel the pedestrian access points, allowing for faster and safer communication between the FVULPGC and the Animal Shelter, where a significant number of practical sessions are held in various subjects.
- There is a project to improve the access road to the FVULPGC. This project, already planned and approved by the Gran Canaria Island Council, has been allocated initial funding. This project aims to improve road access to our campus, ensuring greater safety and convenience for users. The exact start date for the works cannot be determined, but they will most likely be completed during 2026.
- In addition, the VEE will receive computer equipment and teaching resources from the educational innovation projects that its teachers participate in.

Prospected expenditures and revenues for the next 3 academic years

The ULPGC's budget grew by about 15% between 2022 and 2024, although the main funding source (Government of the Canary Islands) did not significantly increase its contribution. Both Canarian public universities have long requested higher funding to improve teaching, quality, research, and knowledge transfer. Renewals are expected to remain at least stable, pending additional support from the Canary Islands Government and the Spanish Government's commitment to raise university funding from 0.76% to 1% of GDP. Expenses will largely depend on new revenues, with the ULPGC required to maintain a strict balance between income and expenditure.

Description of how (procedures) and by whom (description of the committee structure) expenditures, investments and revenues are decided, communicated to staff, students and stakeholders, implemented, assessed and revised

FVULPGC Dean and Department/Research Institute Director are responsible for the investments and payments as established in the ULPGC statutes.

Each year, once the ULPGC budget is approved, the Dean prepares an expenditure proposal for the current year, which must be reviewed and approved by the FB, typically in February. The FB also approves the previous year's budget execution report. Both documents are shared with FVULPGC members before the meeting and published on the VEE's [website](#) after approval. The budget is divided into Operating Costs, Maintenance Costs, and Equipment.

Operating and maintenance costs are estimated using the data from the previous year. The Dean with the help of the DT and the VEE Building Administrator identifies the needs for investment using the last Annual Report of the VEE as defined by the Procedure for the Analysis of the Results and Accountability ([PAC08](#)), the Support procedure for measuring satisfaction, expectations and needs ([PAC07](#)), 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 ([PII2](#)), from the Procedure for Academic Complaints ([PAC06](#)), and other documents.

With the support of the VEE's Administrative Staff, invoice payments undergo strict management and control. All documentation is sent to the ULPGC Central Economic Service, which reviews expenditures, ensures legal compliance, oversees budget execution, and provides financial guidance to the VEE.

The imminent establishment of a Veterinary Campus Committee is planned for the purpose of analysing and proposing improvements and new investment proposals. This committee will be composed of the DT, the VEE Building Administrator, the Director of the VTH, the Director of the VTF, the Director of the IUSA, as well as the Director of the Department of Morphology and the Director of the Department of Animal Pathology, Animal Production, Food Science, and Food Technology. Student representatives are also expected to participate, as well as various officials from the Rector's Office, representing management, the Vice-Rector's Office for Research, and the Vice-Rector's Office for Academic Planning.

Comments on Area 2

The ULPGC operates as a highly centralized institution, particularly with regard to financial management. Consequently, a detailed analysis of the budget specifically related to the costs of Veterinary Education is a complex task. For this reason, it is not possible to provide a precise calculation of the expenditures exclusively attributable to the Degree in Veterinary Medicine.

The FVULPGC follows a legal financial protocol, centralizing salaries, general maintenance and operational expenses, while VTH, VTF, and departments manage their own budgets. The FVULPGC lacks financial autonomy for the investments in infrastructure or the acquisition of medium or large equipment and are managed at the ULPGC level. The FVULPGC submits requests throughout the year for the main building maintenance works to the University management. Finally, any expenditure that exceeds the ordinary budget is generally covered by the ULPGC Central Services upon request.

Veterinary education entails significantly higher costs than other disciplines due to its complex infrastructure, sophisticated equipment, and resource demands. Although the ULPGC recognizes the FVULPGC's special needs, budget allocations often overlook these realities—an issue commonly observed worldwide. The ULPGC has recently begun [analytical accounting studies](#), which allow for a more reliable estimate of the cost of education per student. The data generated (for 2021 and 2022) indicate that the cost per student ranges between €20,000 and €22,000 per year.

VTH has an independent financing process with a very high percentage of income dependent on clinical activity and less than 15% of contributions from public institutions. This model has allowed the VTH to become almost self-funded over the last three years, allowing it to acquire different equipment based on its financial availability.

Suggestions for improvement in Area 2

Considering that ULPGC depends primarily on public funding and operates under the Contractual Programme established with the Regional Government, most expenditures are currently managed by the ULPGC Central Services. However, greater financial autonomy for the FVULPGC, supported by a dedicated budget, would be highly beneficial. Such autonomy would enable the VEE to invest in specific resources, including an increased number of simulators for clinical skills acquisition. Furthermore, enhancing the budget allocated to teaching departments would strengthen their capacity to provide high-quality practical instruction and improve competitiveness.

The VTH has demonstrated the capacity to operate nearly as a self-sustaining entity, receiving comparatively minimal direct funding among Spanish public veterinary faculties. It is recommended that additional financial support be sought from other public institutions. Moreover, efforts should be made to attract sponsorship, particularly through enhanced collaboration between VTH and private veterinary companies or specialized enterprises.

After many years of small investments, the VTF will undergo a comprehensive renovation, which will increase biosecurity and renew its equipment and infrastructure. However, in the medium term, the possibility of establishing agreements with other institutions should be considered to expand the number of animal species present at the farm. In this sense, the proximity of the Experimental Agricultural Farm (dependent on the Island Council of Gran Canaria), which has facilities to house cattle, small ruminants and pigs, should be an incentive for its shared use with the FVULP



Photographs of the FVULPGC used in the SER were kindly provided by our undergraduate students
Marina Rosa Velázquez Mendoza and Samuel Santana Pérez