

Poster abstract

Implementation of the Dependency Law in Spain. The activities-based cost systems as tools that can facilitate decision-making for the implementation of the Law

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Abstract

The coming into force in 2007 of Law 39/2006 about promotion of personal autonomy and care for people in a situation of dependency has created the right of everyone in these circumstances to be served by public services. This law involves an expansion and complement of the protective action of the State and Social Security System.

To date these people have been treated by state, regional and local services by Plans of Action for People with Disabilities or Plans for Older People, and also by the Social Security System through some benefits of it. Social Services Area of the city councils has also been rendering a service in the basic benefits in terms of available resources.

The Spanish Federation of Municipalities and Provinces (FEMP) has supported the execution of a project to implement a cost system in the municipalities. Some municipalities have joined this project in partnership with several universities. We have studied different areas of the municipalities, including Social Services, where we have identified: assistance, required activities, consumed resources and a set of activity, cost, environment and budget indicators.

The analysis by the people in charge of Dependency Law of the information in the Social Service Area that this project can provide could help them to make efficient and effective decisions on the allocation of limited resources.

Keywords

activities based costs systems, dependency law, Spain

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