

## **SUMMARY**

### **Summary of Report 2/2019, relating to aggregate data for Catalonia's public universities, years 2016 and 2017**

*Barcelona, 26 April 2019*

The Public Audit Office for Catalonia has issued Report 2/2019, relating to aggregate data for Catalonia's public universities for financial years 2016 and 2017, in accordance with its Annual Programme of Activities.

The report, which was presented by Board Member Mr Jordi Pons i Novell, was approved by the Audit Office Board at its meeting on 26 February 2019.

The report presents aggregate data for Catalonia's public universities for years 2016 and 2017. It was drawn up with financial information submitted by the universities and statistical information from the government's Secretariat for Universities and Research.

The report is divided into three parts. The first two parts refer to the seven universities providing on-campus courses. The third presents information on Catalonia's Open University, the UOC (*Universitat Oberta de Catalunya*). Because the UOC is a distance-learning university and has the legal status of a foundation its data are not comparable with those of the other universities. And, lastly, the Conclusions section presents the most significant aspects of the review carried out, which are summarised below.

The Consolidated Catalan Public Finance Act establishes a deadline for the submission of accounts by public universities that fell on 30 April 2017 for the 2016 accounts and on 30 June 2018 for the 2017 accounts. Five universities submitted their 2016 accounts after the established deadline, whereas for 2017 it was two that presented their accounts after the deadline.

As regards the information submitted, the annual accounts of some universities did not include all the information or financial statements stipulated by the General Public Accounting Plan for Catalonia's public universities.

#### **General data**

In the 2016-2017 academic year there were 145,386 students enrolled at the public universities offering attendance-based courses. In the same academic year 41,253 students enrolled for the first time and 30,979 graduated. There were 16,724 lecturers as at 31 December 2017, and 8,017 members of staff in administration and services.

The breakdown, by type of course and university, of the numbers of students enrolled and new students showed that there are some disciplines with a very small number of students and some courses being run by several universities when, in certain cases, individual courses have extremely low student numbers.

Of the students that started their course in academic year 2012-2013, after five years 48.47% had graduated, 25.51% were still studying and 26.02% had neither graduated nor were still studying.

The analysis of the ages of teaching and research staff in the categories of university faculty chair, tenured faculty lecturer, university school chair, tenured school lecturer, hired chair, attached staff member, permanent assistant, hired doctorate staff member and distinguished researcher as at 31 December 2017 indicated that 62.79% were over 50 years old, that only 7.35% were 40 or younger and that nearly half of all faculty chairs were over 60.

In the 2016-2017 academic year the UOC had 47,524 students enrolled on courses (the equivalent of 20,375 full-time students), 17,502 new students signed up and 4,736 students graduated. As at 31 December 2017 the UOC's workforce was comprised of 289 in-house lecturers, 1 emeritus lecturer, 546 staff members in management and administration and 103 in research.

### **Financial aspects**

Realised revenues at the seven public universities offering on-campus tuition totalled €1,487.21m in year 2016 and €1,480.12m in 2017. Recognised expenditures came to a combined total of €1,438.19m in 2016 and €1,452.81m in 2017.

Grants received from the Catalan Government (*Generalitat*) and from other tiers of government are the universities' main source of funding for their teaching and research activities. Revenues from transfers and grants (for current and capital expenditure) represented 65.60% of realised income in 2016 and 67.37% in 2017.

The budget section for personnel expenditures, totalling €956.27m in 2016 and €974.44m in 2017, was 66.49% of recognised expenditures in 2016 and 67.07% in 2017.

As at 31 December 2017 four universities had negative budget outturns for general expenditure (deficits requiring financing) totalling €221.98m. The other three universities had net budget surpluses for general expenditure totalling €35.46m.

Aggregate debt as at 31 December 2016 and 2017 was €227.98m and €227.12m respectively. This mainly corresponded to refundable advances from Spanish central government. The deficits being run by some universities could seriously compromise their capacity to generate the resources needed to return loans received.

As regards the Catalan Open University Foundation (FUOC), it received grants to cover its activities totalling €28.63m in year 2016 and €29.52m in year 2017; it also received capital

grants of €4.58m in both of these years. Revenues from enrolment fees were €60.10m in 2016 and €70.37m in 2017.

### Recommendations

Lastly, the Audit Office makes a series of recommendations in the report on matters which it considers merit special attention by the Catalan Government and the universities.

This summary is solely for information purposes. The audit report (in Catalan and Spanish) can be consulted at [www.sindicatura.cat](http://www.sindicatura.cat).