

SUMMARY

Summary of Report 12/2021, relating to the Agency for Management of University and Research Grants, year 2019

Barcelona, 2 September 2021

The Public Audit Office for Catalonia has issued Report 12/2021, relating to the Agency for Management of University and Research Grants (AGAUR), financial year 2019, 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 13 July 2021.

The work undertaken for this limited scope audit included auditing AGAUR's Statement of Earnings and its grant management processes and reviewing its compliance with applicable legislation in the areas of accounting, staffing, grants and procurement.

According to its Statutes, AGAUR has responsibility for executing undertakings established in Catalonia's Research Plan and programmes of grants and bursaries, loans and subsidies, and other activities to promote and support university studies, scientific and technical research and technological innovation in Catalonia.

In 2019 AGAUR, according to its Statement of Earnings, had ordinary operating revenues of € 148.74m and ordinary operating expenditures of € 149.67m.

The Conclusions section of the report presents the most significant findings arising from the audit carried out, of which the following can be highlighted:

- AGAUR's Protocol on Working Conditions, signed in 2006 and modified in 2015, did not have a favourable joint report from the government department in charge of civil service affairs and the government department in charge of the budget, though this report was mandatory and binding according to the Catalan Government's annual budget acts.
- In 2019 AGAUR did not have a schedule of staff positions or similar instrument for managing its human resources.
- The way AGAUR's grants were registered in its accounts was not in line with the stipulations of the General Public Accounting Plan for the Catalan Government (PGCPGC).

- The cooperation agreement signed in February 2019 with the Catalan Foundation for Research and Innovation, for it to collaborate in the work of promoting two calls for grant applications administered by AGAUR and involving an expenditure of €45,980, was in reality a contract for services subject to Spain's Public Sector Contracts Act (Act 9/2017, of 8 November), which should have been awarded following applicable procedures.
- Included under the heading of other ordinary operating expenditures were direct grants, awarded without following the procedure laid down by current regulations and outside of AGAUR's institutional aims, to the Catalan Summer University Foundation, the Private Institute for Jewish World Studies and the Pyrenees-Mediterranean Euroregion, each worth €6,000.
- In some of the contracts reviewed certain anomalies were detected which constituted an improper splitting-up of a contract.
- From the analysis of the rules for the calls for applications and grant awarding processes the following issues can be highlighted:
 - In the SGR 2017-2019 grant process, additional assessment criteria, not envisaged in the rules for this grant, were applied.
 - In the SGR 2017-2019, Predoctoral Bursaries 2019 and INTERLINGUA 2019 grant processes formulae were applied for distributing the awards which had not been envisaged in the rules for these grants.
 - Criteria for assessing applications and deciding the number of awards were applied which had not been given any weighting in the rules for INTERLINGUA 2019 and Predoctoral Bursaries 2019, respectively.
 - The assessment committees awarded scores with no explanatory support in the case of INTERLINGUA 2019 and UNIDISCAT 2018.
 - The cooperation agreement signed in 2018 between AGAUR and the University of Vic – Central University of Catalonia (UVic-UCC) in relation to the 2018-2019 academic year envisaged a €204,304 contribution by AGAUR and a €23,903 one by UVic-UCC. Regulations specify that a competitive process for awarding grants is not mandatory if the grants are itemised with named beneficiaries in the expenditure budget. But this contribution to UVic-UCC was not shown as a named-beneficiary grant in the Catalan Government's budget. Thus, in the Audit Office's opinion, it was a directly awarded grant which failed to follow the procedure established by current regulations.

Finally, in the Conclusions section of the report various recommendations are made which, in the view of the Audit Office, would help to resolve some of the issues mentioned in the Findings section.

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