

SUMMARY

Summary of Report 13/2021, relating to aggregate data for Catalonia's public universities, years 2018 and 2019

Barcelona, 2 September 2021

The Public Audit Office for Catalonia has issued Report 13/2021, relating to aggregate data for Catalonia's public universities for financial years 2018 and 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 report presents aggregate data for Catalonia's public universities corresponding to years 2018 and 2019. It was drawn up with financial information submitted by the universities and statistical information from the Catalan government department in charge of 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 University of Barcelona (UB), the Polytechnic University of Catalonia (UPC), the Pompeu Fabra University (UPF), the University of Girona (UdG) and the Foundation for the Open University of Catalonia (FUOC) submitted their 2018 accounts after the established deadline. The UB and the Rovira i Virgili University (URV) submitted their 2019 accounts after the established deadline.

The review of the contents of the universities' annual accounts for year 2019 showed that they included most of the relevant information, except for data on the cost of their activities and performance indicators. However, in some cases the information was not fully compliant with the reporting requirements of the General Public Accounting Plan for the Catalan Government.

General variables

In the 2018-2019 academic year there were 144,301 students enrolled at the public universities offering attendance-based courses. In the same academic year 42,247 students

enrolled for the first time and 31,533 graduated. There were 17,443 lecturers as at 31 December 2019, and 8,429 members of staff in administration and services.

The analysis of the numbers of enrolled and new students for different courses and universities showed that there were courses being run at several universities when, in some cases, they had extremely low student numbers.

In the 2018-2019 academic year a total of 10,584 students (60.97% female) came to study at Catalan universities through national and international study mobility programmes and a total of 6,628 students (60.68% female) from Catalonia went away on study placements.

Of the students that began their courses between the 2010-2011 and 2014-2015 academic years, in year T+1 after the starting date (T being the theoretical course duration) between 55.86% and 59.55% had graduated, between 20.31% and 23.66% were still studying, and between 16.79% and 23.22% had abandoned their studies.

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 collaborator, hired doctorate staff member and lecturer on the way to permanent status showed that, as at 31 December 2019, 67.28% were more than 50 years old and only 5.68% were 40 years old or younger.

In the 2018-2019 academic year the UOC had 57,756 students enrolled on courses (the equivalent of 24,756 full-time students), 21,302 new students signed up and 6,487 students graduated. The first year dropout rate for new students that enrolled in year 2017-2018 was 33.94%. As at 31 December 2019 the UOC's workforce was comprised of 322 in-house lecturers, 1 emeritus lecturer, 663 staff members in management and administration and 134 in research.

Financial aspects

Recognised revenues at the seven public universities offering on-campus tuition totalled €1,482.59m in year 2018 and €1,571.45m in 2019. Recognised expenditures came to a combined total of €1,472.63m in 2018 and €1,565.57m in 2019.

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 67.94% of realised revenues in 2018 and 67.13% in 2019.

The budget section for personnel expenditures, totalling €990.05m in 2018 and €1,031.89m in 2019, came to 67.23% of recognised expenditures in 2018 and 65.91% in 2019.

Spain's Universities Act (LOU – Organic Act 6/2021, of 21 December) stipulates that public universities' personnel expenditure should be approved by the regional government. Six universities had their personnel expenditure for years 2018 and 2019 approved by Cabinet

decisions after the financial year had already started; the UPF's expenditure for both years was approved by a Cabinet agreement on 17 November 2020. If the expenditure authorisations by the Catalan Government are to fulfil their ex ante control purpose, they need to take place before the start of the financial year.

As at 31 December 2019 the UB, the Autonomous University of Barcelona (UAB), the UPC and the UPF reported negative budget outturns for non-earmarked funds (deficits requiring financing) totalling €195.54m. The other three universities reported positive year-end budget outturn figures totalling €40.61m, with practically all of this coming from one university (UdG).

As regards the FUOC, it received grants to cover its activities totalling €29.79m in year 2018 and €30.09m in year 2019; it also received capital grants of €4.58m in both of these years. Revenues from enrolment fees were €80.46m in 2018 and €88.63m in 2019.

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.