

SUMMARY

Summary of Report 11/2017, relating to Catalonia's provincial councils, personnel expenditure, year 2013

Barcelona, 31 July 2017

The Public Audit Office for Catalonia has issued report 11/2017, relating to the personnel expenditure by Catalonia's provincial councils (*diputacions*) in financial year 2013, in accordance with its Annual Programme of Activities.

The report was approved by the Audit Office Board at its meeting on 13 June 2017.

The audit's scope was of a limited nature, because it was restricted to a review of personnel expenditure at Catalonia's four provincial councils, not including their autonomous agencies or subsidiary entities.

The report analyses, for each of the provincial councils, the collective bargaining and staff agreements in force, staff salaries, productivity bonuses and other perks, social security and welfare payments, how staff were hired; and other expenditures such as food and travel allowances.

The breakdown of posts occupied at the four provincial councils as at 31 December 2013 is as follows:

Provincial council staff as at 31 December 2013

Type of personnel	Workforce numbers			
	Barcelona	Girona	Lleida	Tarragona
Non-permanent	61	25	31	17
Civil servant	3,852	109	303	292
Labour contract	14	164	12	580
Total	3,927	298	346	889
Description	Expenditure in year 2013			
	Barcelona	Girona	Lleida	Tarragona
Recognised expenditures in budget group 1, Personnel Expenditure	189,957,968	13,386,397	18,396,168	38,810,463
Sum of all recognised expenditures in budget outturn	606,874,651	109,461,347	84,226,052	112,760,800
Percentage of personnel expenditures within overall expenditure	31.30	12.23	21.84	34.42

Amounts in euros.

Source: Prepared internally.

The most important findings from the audit, as given in section 3.1 of the report, can be summarised as follows:

- Various anomalies were uncovered relating to how the official Schedule of Staff Positions (SSP) was drawn up and its contents at Barcelona and Tarragona provincial councils. Lleida Provincial Council had no SSP.
- The agreements on staff working conditions at Barcelona and Lleida provincial councils contravened regulations in force in regard to working hours, set by statutory instrument at 37.5 hours per week under the Measures for Guaranteeing Budget Stability and Improving Competitiveness Decree (Royal Decree-Act 20/2012, of 13 July). These council's agreements gave rise, in practice, to a 35 hour working week.
- Civil servant staff at Barcelona Provincial Council received monthly bonus payments labelled "basic wage supplement" (*factor base complementari*) directly related to their basic salary and their grade-related supplement, which are not permissible under civil service regulations. These bonuses totalled €3.14m in the 2013 financial year.
- The amounts established as supplementary pay items at Lleida Provincial Council were grouped into different tiers and specified in the individual job descriptions in the catalogue of staff positions. The audit carried out showed significant differences between the information shown on pay slips and that given in these individual job descriptions.
- The staff at Tarragona Provincial Council received a monthly bonus which was a fixed amount called "productivity/adaptation" (*productivitat/adequació*); given its characteristics, this should have been added in as part of job-related pay.
- At Barcelona Provincial Council the assiduity bonus did not fulfil the requirements to be categorised as a productivity bonus, and 89 employees were awarded amounts in excess of the fixed figure for this bonus, set at €1,325 for year 2013.
- At Girona and Tarragona provincial councils there was no proof that the productivity bonus actually related to the special effort, exceptional activity and interest and initiative shown by employees in carrying out their duties.
- Girona Provincial Council had a third annual bonus, for a fixed amount of €631 in year 2013, in spite of no legislation existing to sanction the payment of this bonus.
- The staff at Barcelona and Tarragona provincial councils were awarded a bonus for length of service based on the number of years they had worked there; this concept is not sanctioned by the legislation on public sector employee pay because, in the Audit Office's opinion, it cannot be considered a welfare benefit.
- In the hiring of staff at Barcelona, Lleida and Tarragona provincial councils, the audit detected several appointments which lacked justification and/or proof of compliance with the requirements laid down by current budgetary legislation.

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