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## SUMMARY

### **Summary of Report 1/2017, relating to aggregate data for Catalonia's public universities, years 2014 and 2015**

*Barcelona, 12 April 2017*

The Public Audit Office for Catalonia has issued report 1/2017, relating to aggregate data for Catalonia's public universities, for financial years 2014 and 2015, in accordance with its Annual Programme of Activities.

This report, which was presented by Board Member Mr Jordi Pons i Novell, was approved by the Audit Office Board at its meeting on 17 January 2017.

The report gives aggregate data for Catalonia's public universities for the financial years of 2014 and 2015. It was drawn up with financial information submitted by the universities and statistical information provided by 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 states that public universities should submit their January-December financial accounts by 30 April of the following year. The accounts for years 2014 and 2015 were received by the Public Audit Office after this established deadline, except for those of Rovira i Virgili University (URV) for both years and those of the University of Lleida (UdL) for year 2014. The Board of Trustees (*Patronat*) of the Catalan Open University Foundation (FUOC) approved its annual accounts for years 2014 and 2015 after the legally established deadline, which is six months after the end of the financial year.

As regards the information submitted, the annual accounts of some universities do not include all the information or financial statements as stipulated by the General Public Accounting Plan for Catalonia's public universities. The audit reports for some universities were qualified with exclusions implying the need for adjustments to their financial statements.

## **General variables**

In the 2014-2015 academic year there were 146,172 students enrolled at the public universities offering attendance-based courses. In the same academic year 39,371 students enrolled for the first time and 31,458 graduated. There were 15,984 lecturers as at 31 December 2015, and 7,882 members of staff in administration and services.

The breakdown, for type of course and university, of the numbers of students enrolled and new students shows 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.

Out of the students who began their course in the 2010-2011 academic year, five years later 48.12% had graduated, 22.58% were still studying and 29.30% had neither graduated nor were continuing their studies.

In the 2014-2015 academic year the UOC had 39,178 students enrolled on courses (the equivalent of 16,285 full-time students), 10,167 new students signed up and 4,560 students graduated. As at 31 December 2015 the UOC's workforce was comprised of 264 in-house lecturers, 1 emeritus lecturer, 523 staff members in management and administration and 100 in research.

## **Financial aspects**

Realised revenues at the seven public universities offering on-campus tuition totalled €1,399.53m in the 2014 financial year, and €1,479.44m in 2015. Recognised expenditures came to a combined total of €1,351.50m in 2014 and €1,477.47 m in 2015.

Grants received from the Catalan Government (*Generalitat*) and from other tiers of government are the universities' main source of funding for teaching and research activities. Revenues from transfers and grants (for current and capital expenditure) represented 65.12% of realised income in 2014 and 67.45% in 2015.

Personnel expenditure accounted for 65.02% of all expenditure incurred in 2014 and 63.10% in 2015. If only current expenditure is taken into account, personnel costs represented 74.70% in 2014 and 76.28% in 2015.

As at 31 December 2015 four universities had negative budget outturns for general expenditure (deficits requiring financing) totalling €207.74m. The other three universities had net budget surpluses for general expenditure totalling €26.49m.

Aggregate debt as at 31 December 2014 and 2015 was €259.71m and €211.62m, 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.

The FUOC received €26.56m in grants to fund its activities in 2014, and €29.14m in 2015. It also received grants of €5.38m in 2014 and €5.36m in 2015 for capital expenditure. Revenues from enrolment fees were €53.99m in 2014 and €54.78m in 2015. As at 31 December 2014 and 2015 the FUOC had negative net working capital (current assets minus current liabilities) of minus €5.56m and minus €629,271 respectively.

## **Performance indicators**

Section 3.12 offers some indicators as a rough guide to the aggregate performance of Catalan public universities offering on-campus tuition. These were calculated by the Audit Office using student data for the 2014-2015 academic year and monetary data for the January-December 2015 financial year (see table 54). The figures provided by these indicators are an approximation of those which will be obtainable once an analytical accounting system common to all universities has been set up.

## **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).