



PRESS RELEASE

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Flash audit

CONTRACTS OF OBJECTIVES, RESOURCES AND PERFORMANCE (COMP) FOR HIGHER EDUCATION INSTITUTIONS

On 13 January 2022, on the occasion of the 50th anniversary of the conference of university presidents, the President of the French Republic announced the introduction of “genuine Contracts of Objectives, Resources and Performance over several years, to ensure clarity, efficiency and performance”. Although institutional contracts have been required by the law of 10 August 2007 on the Freedoms and Responsibilities of Universities (LRU), these are the first contracts whose terms are designed to promote accountability within higher education institutions. This flash audit provides an initial assessment of the Contracts of Objectives, Resources and Performance (COMP) currently being implemented between the State and higher education institutions. As these contracts are still in the process of being rolled out, this audit is not intended to assess the tangible results in terms of transformation within the establishments and remains focused on analysing the methodology put in place by the ministry.

The search for a new contractual framework

These Contracts of Objectives, Resources and Performance (COMP) are dedicated to new projects through additional funding allocated in three waves, spread over 18 months, amounting to €112.4 million for the first wave and €107.7 million for the second. The average target per institution is 0.8 % of the public service subsidy (SCSP), the total amount of which reached €14 billion in 2023. The final payment of these subsidies is subject to the fulfilment, at the end of the contract, of the commitments negotiated with the institutions, which remain free in how they implement their spending. At the time of publication of this report, the contracts for the first wave have been signed (36 contracts for 2023-2025), while those for the second wave have been finalised but not yet signed (38 contracts for 2024-2026). As for the third wave (2025–2027), the drafting of contracts, which is expected to involve 58 institutions, began in May 2024. The COMP also invites institutions to consider an economic model aimed at ensuring the long-term viability of each proposed initiative. The allocated budget is paid in three phases: an advance of 50 % in the first year, an additional 30 % in the second year, and the remaining 20 % in the final year if all objectives are met.

A tight schedule and insufficient consultation

Despite improvements observed over the course of the contract waves, the rapid deployment of these instruments by the ministry has not allowed for comprehensive consultation and full

use of the support available from local education authorities. For example, the first wave was significantly delayed: the decisions initially scheduled for July were postponed until November 2023. The funds paid as an advance (50 % of the total) were not received until December, preventing implementation of the projects in 2023. Deadlines generally did not allow for the board of directors or other internal bodies to be involved ahead of the decision-making meeting. The same applies to local authorities and national research organisations (ONR), which, although mentioned in the contracts, had very little involvement in the discussions. The ministry must also fully establish regional education directors in their role by strengthening their involvement at the early stages of procedures, ensuring clarity and understanding of guidelines for institutions, and promoting consistency in their practices.

The launch of transformation projects of varying scope

While most of the initiatives funded are transformation projects, they do not all have the same performance targets. One of the major contributions of these contracts concerns the coordination of training provision. The ministry has relied on *Quadrant*, a tool for analysing performance in terms of student success and professional integration. Moreover, the 'signature' objective — referring to *“the institution’s specific strategy, its distinctive identity, and set out in its multi-year contract”* — was designed by the ministry as an opportunity for institutions to propose initiatives to enhance their attractiveness. Several institutions from the first wave proposed projects aimed at strengthening their 'signature' — such as establishing a foundation, transforming administrative structures, or developing local partnerships. However, these projects often fail to translate into performance indicators directly linked to the objective. To increase the visibility of ministerial public policies, consultation with institutions would make it possible to define a set of common indicators, whose targets could be adjusted according to the institutions, in order to chart a national performance trajectory.

A performance-based approach to be extended across the entire contractual framework

While these contracts form part of the performance-based contractual approach recommended by the Court in 2021, their scope remains limited and they overlap with institutional contracts, which cover a broader range of activities. A performance-based policy should enable a system where allocated funds are adjusted according to the quality and ambition of projects, as well as the achievement of results, in order to create a genuine incentive effect. Merging the contracts would mark a new step towards greater university autonomy by making institutions more accountable for delivering multi-year projects and by unifying evaluation procedures. The Court therefore recommends integrating the performance-based approach of the COMP into the future single multi-year contracts between the State and each institution, starting from the next deadline in 2026.

[Read the report](#)

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