



CONTRACTS OF OBJECTIVES,
RESOURCES AND PERFORMANCE
(COMP) CONCLUDED BETWEEN
THE STATE AND HIGHER
EDUCATION INSTITUTIONS

Flash audit

March 2025

Executive Summary

Contracts of Objectives, Resources and Performance, a first stage in the acculturation to performance

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*”.

These contracts of objectives, resources and performance are being rolled out at the time of publication of this report. These contracts, rolled out in three successive waves, are intended to finance new projects with additional resources. They do not replace the multi-annual contracts previously signed with the State for the general operation of higher education and research institutions, universities and *grandes écoles*.

At the time of publication of this report, the 36 institutions in the first wave had signed these contracts for a total of €112.4 million over the period 2023-2025. The contracts for the second wave have been finalised, with a budget of €107.7 million, but have not yet been signed (38 contracts for 2024-2026). Preparation of the contracts for the third wave (2025-2027), which should involve 58 institutions, began in May 2024.

This flash audit provides an initial assessment of the contracts of objectives, resources and performance currently being implemented between the State and higher education institutions. After outlining the expectations that governed the introduction of these new generation contracts, it examines the method used by the ministry to draw them up and the priorities selected. 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.

Although the practice of contractual agreements between the State and these public bodies dates back to the late 1980s, and 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. Granted with multi-year visibility, they are supported by a budget of approximately €110 million for each of the three deployment waves², targeting 0.8 % of the public service subsidy, which amounts to nearly €14 billion for all institutions. 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.

These contracts help to introduce performance-based elements into the dialogue between the ministry and the institutions: encouraging reflection on the 'signature' (a term used in the contracts to refer to each institution's specific scientific strategy), prioritising internal transformation projects, promoting the setting of performance indicators rather than activity indicators, leveraging and aligning funding, and establishing a three-year outlook to ensure the long-term sustainability of the projects funded.

These contracts accelerate internal transformation projects, both in terms of ministerial priorities and steering and management projects.

One of the major contributions of these contracts concerns the coordination of training provision. The ministry has developed a performance analysis tool called Quadrant, which measures student success and professional integration, in order to initiate a process of transforming training provision, with each institution committing to providing a list of training courses to be improved over the duration of the contract. Provided that this tool is further

anchored in value-added indicators that take into account the socio-economic context of the institution and the assessments of the High Council for evaluation of research and higher education (Hcéres), this decision-making tool will enable institutions to better objectify the performance of their training provision.

However, the tight timetables and deployment methodology used by the ministry did not allow for dissemination and consultation with the university community, research partners, who were sometimes reluctant to commit to the process, or local authorities. Due to the pace of the wave-based deployment, the ministry has not effectively coordinated the sharing of experience and lessons learned.

Furthermore, with the exception of a few common indicators, nearly 650 different indicators were selected for the first two waves, which does not allow a common performance trajectory to be mapped out or given the visibility it deserves at the national level.

The future of the contract of objectives, resources and performance: merger with the multi-year contract

A January 2021 report by the Court on relations between the State and its public bodies already highlighted the importance of contractual arrangements between the State and its public bodies, recommending in particular to “*strengthen the performance approach of public bodies through the widespread use of the contract of objectives and performance (COP) covering all their missions, with strategic objectives broken down into operational objectives*”.

The current scope of contracts of objectives, resources and performance is too narrow in relation to the broad remit of higher education institutions.

While they are intended to provide funding for transformation projects, with a view to leveraging and kick-starting them, the ability of institutions to plan a sustainable financial trajectory requires that the entire contractual scope be included, including their regular public service missions. This requires a review of the methods for allocating resources to institutions and the integration of performance into future multi-year contracts covering all the public service missions of higher education institutions.

This merging of 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. It is therefore proposed that the performance-based approach set out in the Contracts of Objectives, Resources and Performance be integrated into the future single multi-year contracts between the State and each institution, starting with the conclusion of the first wave in 2026.

Main conclusions of the report

The roll-out of contracts of objectives, resources and performance (COMP) between 2023 and 2026 is a first step towards the necessary overhaul of the contractual dialogue between the State and higher education and research institutions:

1. They introduce new principles of accountability and performance: multi-year allocation of resources, conditional on the achievement of strategic objectives and performance indicators. The ministry must ensure that these principles are effectively implemented in the contracts.
2. The target of allocating 0.8 % of the public service subsidy to additional resources has made it possible to propose internal transformation initiatives, although their scope has varied depending on the size of the institutions and the deployment waves, due to time constraints and insufficient consultation and feedback periods.
3. The implementation of common indicators, such as those adopted for extending undergraduate training on environmental transition, improving the least effective courses, or submitting

applications to European calls for projects, should be standardised following consultation with institutions, in order to embed performance within a national framework and limit the proliferation of indicators.

4. This performance-based approach should be extended to cover all the missions of higher education and research institutions within a future single multi-year contract, enabling a unified dialogue on objectives, resources, performance, and evaluation.

Recommendations

1. Introduce a limited set of common national performance indicators in future contracts with higher education institutions by the end of 2025, particularly in the area of priority public policies (*ministry of higher education and research*).
2. Merge, as of 2026, the contracts of objectives, resources and performance with the contracts established between the ministry and higher education institutions (*ministry of higher education and research, higher education institutions*).