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Public thematic report

THE STUDENT AND CAMPUS LIFE CONTRIBUTION (CVEC)

The Student and Campus Life Contribution (CVEC) was introduced by the law of 8 March 2018 on student guidance and success. This measure, which was introduced six years ago, is now entering a phase of maturity. This tax has been used to fund various initiatives aimed at improving student life in higher education institutions and Crous (regional student services centres). For the 2023-2024 academic year, the total amount of CVEC collected from students reached €170 million. In six years, nearly €900 million (net of refunds) has been collected and redistributed. This investigation into the CVEC is the result of a request made on the citizen platform opened by the Court. It provides a broadly positive assessment of the first years of implementation of the CVEC, while highlighting the complexity of the scheme. As such, it proposes several ways to make it more effective: simplifying its management, increasing the direct benefits for students and ensuring transparency regarding the use of this tax.

Real benefits for students, despite incomplete use of funds

The introduction of the contribution coincided with an increase in purchasing power for the majority of students compared to their previous situation, due to the reform of the student social security system. This tax has enabled the implementation of a wide range of initiatives by institutions and Crous organisations in the areas of health, culture, sport, reception and social support. This has led to the creation of new student facilities in universities, psychological counselling and support services for students, community grocery stores, 'zero waste fridges' and sports and wellness workshops. The surpluses resulting from the incomplete use of CVEC funds currently amount to €100 million out of the approximately €900 million collected between 2018 and 2024. Better management must therefore be sought in order to use them without delay and for the benefit of students.

Complex management and a source of uncertainty

Despite efforts to simplify it, the management of the CVEC remains complex, based on a dual distinction between students (liable or not) and institutions (beneficiaries or not), and resulting in redistribution through horizontal equalisation, without any compensation from the State. Underestimating the revenue cap for three years led to repayments totalling €14 million being made to the State's general budget, preventing those funds

from being allocated to student life. A more accurate estimation of revenue and its cap is therefore necessary. Institutions receive CVEC funds in two stages: an initial fixed amount and a variable component. The latter has increased significantly since 2018, reducing the visibility of institutions at the beginning of the year. Rebalancing in favour of the initial payment would be beneficial. The Education Code stipulates that 30 % of the initial amount must fund student association projects and social support, and 15 % must go to preventive healthcare. These thresholds, which are applied inconsistently, need to be clarified. Indicators would be useful to ensure the proper use of the tax.

A collection mechanism that is difficult to simplify

Efforts were made in 2023 to streamline the payment, collection and distribution schedules and in 2024 to standardise the amounts paid to institutions. The university services network, which is at the heart of these efforts, has proven its effectiveness without generating additional collection costs. However, further clarification is needed to improve collection and facilitate implementation of the system. For this collection and redistribution work, it would be useful to set up a committee bringing together the Ministry of Higher Education and Research and the Cnous (National Centre for University and School Services). This committee would be responsible for developing monitoring indicators, sharing a risk management plan, setting objectives for the next campaign and evaluating its results. Six years after the CVEC was introduced, neither the ministry nor the university services network knows the exact number of students liable to pay it, which makes it impossible to ensure that everyone pays. The identification of non-beneficiary institutions must be continued in order to achieve full collection. The Ministry must also formally notify the Cnous each year of the amounts of tax and fees to be collected by each institution. The issue of the network's responsibility for collection costs must be addressed in the future contract of objectives and performance between the State and the Cnous.

A benefit for students to be strengthened, and transparency to be improved

A clear definition of student and campus life is needed to better determine the themes eligible for CVEC funding. Students must be involved in decisions on how the contribution is used, with committees made up of at least 50 % student representatives. Recurring funding for staff must be secured, particularly in institutions that allocate a significant proportion of their budget to this area. The Crous must also increase funding for students from non-beneficiary institutions. The multiplier effect of partnerships between institutions and local authorities, as well as co-funding from the Crous, must be strengthened and measured. To avoid any confusion about the main source of funding, the name 'FSDIE', which refers to the Student Initiative Solidarity and Development Fund, should be removed. Improved communication about how the CVEC works and the projects it funds is essential to enhance students' understanding and engagement. Reports on funded actions must be better structured, and responses to the ministerial survey more reliable. The information provided to Parliament must also be improved. Finally, while the CVEC is useful, it cannot meet all student needs particularly those relating to finances, food, health, and housing—which require a cross-ministerial approach.

Read the report

The Court of Accounts ensures that public money is used properly and informs citizens accordingly.

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