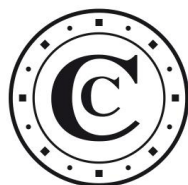


Cour des comptes



THE PARIS 2024 OLYMPIC AND PARALYMPIC GAMES

Report to Parliament

Article 20 of Law no. 2023-380 of 19 May 2023

September 2025

Summary

Pursuant to the law of 19 May 2023, the *Cour* conducted an assessment of the organisation of the Paris Olympic and Paralympic Games, which took place in France in the summer of 2024.

In view of the objectives set by their organisers, the Games were a source of satisfaction: the facilities and equipment were delivered on time and there were no major incidents during the Games; watched by five billion television viewers, they showcased French expertise in organising major sporting events far beyond our borders; there was widespread public enthusiasm, bringing the French people together in a spirit of shared excitement; the French Olympic and Paralympic teams achieved their sporting goals; and there were notable advances, particularly in the social, sustainability and accessibility aspects that the Paris bid had highlighted.

Following on from the progress report published by the *Cour* on 23 June 2025¹, which provided an initial overview of public spending related to the Games, this report, submitted to Parliament, covers all the topics mentioned in the aforementioned law².

Significant public funding committed and no recourse to the State guarantee

The impact of the Games on public finances must be assessed in two ways: firstly, in terms of the commitments made by the public authorities to the Organising Committee for the Olympic and Paralympic Games (COJOP), an association governed by the law of 1 July 1901 responsible for delivering the event; secondly, taking into account the various types of public spending incurred beyond this scope, as well as the public revenue generated.

The methodology used by the *Cour* is identical to that used for its progress report published in June 2025, as is its broader approach to expenditure related to the Games – which is not limited to expenditure strictly necessary for their staging but also includes, in line with the logic of Paris's bid, expenditure related to public engagement and the legacy of the Games. The *Cour* distinguishes between public spending on organisation and public spending on infrastructure, due to their different impacts, which are one-off for the former and long-term for the latter.

As regards the first component, COJOP's financial result as of June 2025 amounts to €75.7 million, compared with a forecast of €26.8 million in December 2024. Confirmation of its surplus position, without affecting the assessment carried out last June of the public funding received by this committee (€224.1 million in subsidies, €25.1 million in service purchases, €37.1 million in transfers of expenses to third parties), rules out any prospect of recourse to the State guarantee.

¹*Cour des comptes, Les dépenses publiques liées aux Jeux olympiques et paralympiques de 2024 : premier recensement*, public thematic report, June 2025.

² The organisation, cost and legacy of the Games, including the amount of expenditure incurred by the State and local authorities in preparing for and staging the event, the revenue generated by the Games, the amount of tax exemptions enjoyed by the organiser, the use of volunteers, and the quality of the welcome given to athletes and spectators with disabilities.

COJOP revenue and expenditure

<i>In €m</i>	COJOP revenue and expenditure
Total revenue (A)	4,494.2
Total expenditure (B)	4,418.5
Balance (C) = (A) - (B)	+ 75.7

Source: Cour des comptes

Note: COJOP's expenditure and revenue figures include public subsidies paid to the organising committee by the State and local authorities (€224.1 million).

With regard to the assessment of public spending related to the Games, the *Cour* has updated the figures contained in its progress report. Previously estimated at €2.77 billion for organisational expenditure and €3.19 billion for infrastructure expenditure, these figures have been revised upwards to €3.02 billion and €3.63 billion respectively. This new assessment confirms the finding that significant public funds were mobilised to enable the event to take place. It now takes into account expenditure by local authorities as identified by the regional audit chambers (CRC) and an initial estimate of the expenditure incurred to ensure that the Seine was suitable for swimming in preparation for the open water swimming and triathlon events.

The Games also generated public revenue from taxation and commercial activities (€293.6 million), the level of which was mitigated, in the case of the former, by the existence of tax exemptions. However, the corresponding tax expenditures³ could not be exhaustively identified due to a lack of figures from the administration, despite a request from the *Cour* dating back to 2021.

Public spending contained overall, but a need to strengthen budget planning and monitoring

Infrastructure expenditure within Solideo's scope of supervision was generally in line with forecasts, despite some overspending, especially when compared with the usual trends observed in 'mega-projects' such as the Olympic Games⁴.

Within the scope of government expenditure, the budgeting process for security expenditure, which accounts for nearly half of operating expenditure, proved particularly irregular, with very significant under-budgeting in the 2024 draft finance bill (PLF). Public security is the main driver of unbudgeted expenditure in the 2024 draft finance bill (PLF). With regard to transport operators, the salary measures implemented reflected a generous compensation policy in line with the desire to reward the large-scale mobilisation of teams for the Games.

Furthermore, a comparison with the Games held in London in 2012 suggests, albeit with significant methodological reservations, that the Paris edition was less costly for French public finances by a ratio of at least one to two.

Finally, the work carried out as part of the review of the Games showed the difficulty for the entities concerned in carrying out exhaustive budgetary monitoring of their interventions related to the Games, using a methodology that would allow them to establish a precise link between these interventions and the event and to identify the status of execution of the budgeted appropriations. This observation applies both to the State, beyond the main items of expenditure consisting of public contributions paid to COJOP and Solideo, and to local authorities. The requirement to monitor public spending related to the Games is an essential condition for their consolidated evaluation. The role played by the State in this monitoring

³According to the *Cour's* estimates, tax expenditures amount to €250.3 million, including an estimate of the impact of the reduced 5% value added tax (VAT) rate on ticket sales.

⁴ For the Summer Games, the average cost overrun is 252% and the median cost overrun is 118% (in real terms).

exercise, through the Interministerial Delegation for the Olympic and Paralympic Games (DIJOP), must be affirmed in order to define a common framework for all the public bodies involved and to ensure regular traceability of the work undertaken.

A modest economic impact at this stage

The impact of the Games on the French economy has been relatively limited in the short term. On the one hand, the effect of public spending on infrastructure during the preparation phase of the Games was significantly mitigated by price increases. On the other hand, the direct effect on gross domestic product (GDP), mainly linked to the recording in the national accounts of ticket sales and broadcasting rights revenues, was reduced by crowding-out effects, particularly in the tourism sector. Thus, the impact of the Games on annual economic growth in 2024 is estimated, when indirect effects are taken into account, at +0.07 percentage points of GDP.

In addition to these crowding-out effects, the organisation of the Games resulted in disruptions that are still difficult to quantify, including traffic and access restrictions in the areas hosting the competitions and ceremonies.

Less than a year after the Games, it is still too early to assess their medium- and long-term economic impact, which must be viewed with caution given the uncertainties surrounding the economic outlook. As a result, indirect tax revenues, which are based on the increase in activity resulting from the organisation of the Games, appear to be limited at this stage.

Partnership-based governance tailored to the organisation of the Games

The approach taken by the State was to coordinate the various stakeholders in accordance with their usual responsibilities, without making any fundamental changes to the institutional framework. This choice resulted in a very extensive committee structure, which the Interministerial Delegate for the Olympic and Paralympic Games (DIJOP) was tasked with coordinating, a mission he carried out effectively. This configuration proved to be well suited to the staging of the Games.

At the level of COJOP and Solideo, the role of the committees (audit, ethics, remuneration) proved positive, given the experience and skills of their members and the independence of these bodies. They contributed to the smooth cooperation between the State and these two major players in the Games.

These strengths in the governance of the 2024 Games constitute a wealth of experience that the public authorities must now take into account and adapt, particularly with a view to the Winter Olympic Games to be held in 2030. The *Cour* makes three recommendations concerning the anticipation of governance adaptation issues during the operational phase of event preparation, the functioning of the decision-making bodies of the organising entities, and the independence and resources of the committees responsible for supporting the activities of these bodies.

An organisation of the Games guided by strong ambitions, a satisfactory overall assessment and valuable progress

The assessment of the organisation of the Games must take into account the ambitions of the organisers and public authorities in their respective fields of intervention, whether they concern the event itself or the social and environmental objectives that accompanied it. Given the tight schedule and the requirement for the Games to set an example, the results achieved are generally satisfactory, even if it is too early to fully assess their scope.

The delivery of infrastructure and equipment took place without any significant delays or defects. This provided an opportunity for COJOP to implement an innovative outsourcing approach for some of the sites. While this opens up an alternative management model for the organisation of future major international sporting events, it has not been subject to a comprehensive comparison by COJOP with the costs incurred by the more traditional internalised management model.

As with every Olympic Games, the Paris Games made extensive use of volunteers. Developed under the auspices of DIJOP, an 'Olympic and Paralympic volunteer charter', although limited in scope, helped to provide a framework for this mobilisation. While COJOP volunteers benefited from measures recognising their commitment, no strategy to promote volunteering at the national level was developed. With a view to the 2030 Winter Olympic Games, the *Cour* recommends that such a strategy be developed and that a framework for supervising and promoting volunteering be put in place.

The Games also led to the implementation of accessibility measures. The direct participation of persons with disabilities was organised in the form of a user expert group, which conducted user tests on routes, station facilities and signage. All of these initiatives were translated into numerous actions. However, the ambition, while genuine, remained modest in view of the daily challenges, as evidenced by the decision on the part of the public authorities not to take advantage of the Games to make the Paris metro more accessible.

With regard to the social impact of the Games, the stakeholders (the State, notably through its operator France Travail, the Directorate-General for Labour, local authorities, Solideo and COJOP) adopted several tools: the Paris 2024 social charter, which enabled the social partners to be involved in the governance of the project; the charter for employment and regional development promoted by Solideo; and a partnership for the social and solidarity economy (SSE), which led to the creation of the 'ESS 2024' platform. The assessment that can be made, within the limits of the available data, appears encouraging, whether in relation to working conditions on construction sites – with no fatal accidents occurring on projects supervised by Solideo – the inclusion targets set out in the social charter, or access to contracts for the delivery of Olympic and Paralympic facilities for very small enterprises, small and medium-sized enterprises (SMEs) and social and solidarity economy organisations (SSE). These findings support the continuation of the most effective measures, starting with this social charter.

However the assessment of the objectives set to ensure the sustainability of the Games is more difficult to determine. Of the forty or so environmental commitments made during the bid process, many of them evolved as stakeholders developed their own strategies and action plans, making it difficult to track their progress. The results of the assessment process initiated by the stakeholders must be viewed with caution due to the sometimes limited scope for verification. In terms of carbon footprint, methodological considerations make it difficult to compare the results of the ex-post evaluation with previous editions of the Games. However, the results obtained highlight the importance of the initial choices made in the bid, which severely limited the number of new buildings, the efforts made on construction sites and structures, and the major impact of transporting spectators and accredited personnel. In addition, pre-existing environmental pollution issues emerged during the construction of the villages, and legal proceedings were initiated, posing financial risks for the public authorities. The long-term impacts of this issue will need to be included in the assessment of the Games. With a view to the 2030 Winter Games, the *Cour* recommends that an independent committee of experts be tasked with monitoring compliance with environmental commitments and environmental actions throughout the project.

Finally, the organisation of the Games required the public authorities to relocate homeless people living near the Olympic sites and ceremonies. While the Games were not intended to provide a structural solution to the problem of housing these particular groups, the

245 new permanent accommodation places remain limited (30%) in proportion to those created specifically for the event.

A diverse legacy, to be evaluated and built upon

The concept of legacy encompasses all the long-term tangible and intangible benefits initiated or accelerated by hosting the Games. While the legacy of the Paris 2024 Games, which is clearly multifaceted, is beginning to manifest itself in certain respects, it will need to be monitored over time. The partial nature of the results of the impact study programme initiated by the State, as well as the continuation of the work already undertaken, reinforce this observation.

COJOP has developed its own strategy with the aim of maximising the positive impact of the Games on society. In particular, it is behind the 'Impact 2024' and '1,2,3 Nagez' programmes, as well as the '*Génération 2024*' label. The transfer of these programmes has been approved in favour of the National Sports Agency (ANS), the French National Olympic and Sports Committee (CNOSF), the French Paralympic and Sports Committee (CPSF) and the Ministry of National Education, but uncertainties remain regarding their funding and sustainability. With a view to the 2030 Winter Games, the *Cour* recommends anticipating, from the design phase of the legacy programmes, the conditions for their post-Games transfer by designating the legacy structures and defining a transition schedule.

The methodological legacy of the Games has proven to be particularly rich. Firstly, Solideo's supervision of 70 projects and 33 contracting parties enabled the objectives set out in the tripartite agreements signed between the public institution, COJOP and the contracting parties to be achieved within the deadlines set. However, a comprehensive assessment of this system would require an evaluation of the feasibility of Solideo's option to replace a defaulting contracting party. This option was not exercised during the Games.

In the area of security, the Olympics provided several lessons in terms of organisation, doctrine, technology and private security. In this regard, it would seem wise to make the National Strategic Command Centre (CNCS) located at *Place Beauvau* a permanent fixture. In the transport sector, techniques for anticipating passenger flows and travel demand management strategies have been widely used. This shared culture of dynamic flow management should be reinvested in everyday mobility policy.

In practical terms, the Games were immediately seen as a catalyst for urban development policy in Seine-Saint-Denis, with a view to making up for delays in sports infrastructure, particularly with regard to the number of swimming pools. The aim was also to speed up the implementation of projects that would improve everyday mobility for French people, particularly those living in the Paris region. However, the impact of the Games on urban planning in the Paris region can only be measured in the long term. The Paris Region Institute has been tasked by the State with conducting an assessment on this subject, which should lead to an initial report in 2026 and continue until 2034. As regards the delivery of sports facilities in the legacy phase, the level of user uptake can only be measured gradually. The management of several of these facilities has taken the form of public service concessions, sometimes under conditions that do not allow for an effective transfer of risk to the operator. This is a point of vigilance for the local authorities behind these management choices.

In addition, the first seven swimming sites on the *Seine-and-Marne* rivers were opened in the summer of 2025, with a long-term goal of 32 sites spread across 26 *municipalities*. However, uncertainties remain about water quality, which have forced the City of Paris to implement management measures, some of which have been strengthened, to ensure the safety of swimmers. At the same time, work, estimated by the *Île-de-France regional prefecture* at €317 million, must continue to enable the opening of bathing sites on a larger scale.

In terms of high-performance sport, the '*Ambition Bleue*' strategy launched in 2020 by the ANS aimed to revamp the French sporting model by instilling a results-based culture. It has borne fruit, enabling France to achieve its gold medal targets. Its long-term success will depend on consolidating the factors that led to success in 2024 (prioritisation and targeting of resources, improved support for the younger generation, development of the Paralympic sector, integration of artificial intelligence, etc.).

Finally, the sporting success of the Games was accompanied by the ambition to develop the practice of sport at the national level and to make France 'a sporting nation'. Many measures under the State's "Legacy" plan (the '*Aisance aquatique*' plan, '30 minutes of daily physical activity', etc.) or programmes transferred by COJOP to the ANS fall within this ambition. The sustainability of some of these measures remains to be confirmed, meaning that it is still too early to draw any definitive conclusions.

Recommendations

1. Assess, at the latest in the 2027 Finance Act and in an exhaustive manner, the tax expenditure resulting from the provisions of Article 1655 septies of the French General Tax Code and other exemptions granted for the organisation of the 2024 Games, as well as the tax revenue generated by the Games (*Ministry of the Economy, Finance and Industrial and Digital Sovereignty*).
2. In the context of the organisation of the 2030 Games, limit the number of coordinating bodies in the preparatory phase in order to facilitate the tightening of governance during the transition to the operational phase (*DIJOP*).
3. In the context of organising the 2030 Games, ensure the proper functioning of the board of directors of the organising bodies, in particular by ensuring communication of the work of the various committees (*DIJOP*).
4. In the context of organising the 2030 Games, ensure the independence, adequacy of resources and transparency of the work of the Audit and Ethics Committee so that it can fulfil its role of advising decision-making bodies and alerting supervisory authorities (*DIJOP*).
5. Develop a strategy and implement a framework for supervising and promoting volunteering in the run-up to the 2030 Games (*DIJOP, Ministry of Sport, Youth and Community Life*).
6. Entrust an independent committee of experts with monitoring compliance with environmental commitments and actions taken in relation to the environment for the organisation of the 2030 Games (*DIJOP, Ministry for Ecological Transition*).
7. Anticipate, from the design phase of programmes relating to the legacy of the future 2030 Games, the conditions for their post-Games transfer by designating the legacy structures and defining a transition timetable (*DIJOP*).