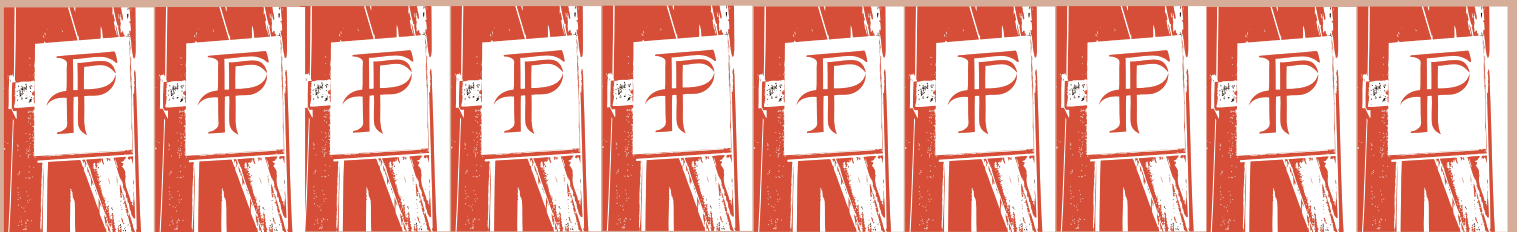


2014 KEY PERFORMANCE
INDICATORS
PUBLIC FINANCES
DIRECTORATE GENERAL



FP DIRECTION GÉNÉRALE DES
FINANCES PUBLIQUES

The DGFIP - Working for its users

ASSISTING INDIVIDUAL AND BUSINESS USERS

	2012	2013	2014
Number of in-person visits by private individuals to tax centres			
Tax return season	5,939,507	5,942,939	6,347,954
Tax notice season	11,894,408	11,965,659	11,407,771
Number of calls received by call centres			
Tax service call centre (basic information for individuals and businesses)	3,359,377	3,059,644	2,608,138
Direct debit call centre (direct debit management for individuals and businesses)	3,152,610	4,107,779	4,682,201
Toscane platform (technical assistance for businesses)	ND	169,553	276,306
Number of Internet-based contacts			
E-mails sent to Individual Tax Departments	3,035,447	3,987,326	4,560,733
E-mails sent to Business Tax Departments	588,901	868,831	1,354,090
Online queries at the impots.gouv.fr website	361,607	725,268	1,323,626
TOTAL	28,331,857	30,826,999	32,560,819

THE DGFIP's USERS AND ONLINE SERVICES

	2012	2013	2014
The impots.gouv.fr website – in millions of visits			
Total visits to the website (public pages)	67.9	85.5	103.1
Consultations of FAQ	3.1	3.4	6.3
Use of income tax simulator (public pages)	26.0	27.7	30.2
Access to personal pages at impots.gouv.fr	24.5	42.5	60.2
Access to personal pages via "mon service public.fr"	0.9	1.3	1.5
Online Income tax filing (personal pages)	12.8	13.9	15.0
Number of income tax filers (personal pages)	11.2	12.1	13.0
Number of amended returns filed online after reception of tax notices (personal pages)	66,400	54,300	79,000
Number of direct debits of tax payments (personal pages)	1.2	1.0	1.2
Number of online payments (public and personal pages)	5.2	6.0	7.6
Number of users opting for total paperless procedures (income tax filing and tax notices)	-	2.2	3.8
Searches performed via the "Search for real estate transactions" service	-	-	0.2
The impots.gouv.fr website for businesses (in millions of visits)			
Access to the subscriber area for businesses	0.7	15	18.5
The collectivites-locales.gouv.fr website (in millions of visits)			
Visits (partial data for 2012 and 2013)	0.9	1.8	3.8
The tipi.budget.gouv.fr (in millions of visits)			
Payment of local taxes	-	0.4	0.7

The amendes.gouv.fr website (in millions of visits)

Payment of fines	7.0	8.9	10.1
Payments of fines by telephone	0.5	0.6	0.7

The cadastre.gouv.fr website (in millions of visits)

Total visits to site	12.5	12.8	13.4
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The "ventes domaniales" website (in millions of visits)

Total visits to site	2.6	2.2	2.4
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The pensions.bercy.gouv.fr website (in millions of visits)

Total visits to site	0.8	1.2	1.3
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The impots.gouv app

Number of payments made using app	80,762	315,977	489,908
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PAPERLESS TAX PAYMENTS

PERSONAL INCOME TAX (RATE OF PARTICIPATION)⁽¹⁾

		2012	2013	2014
Personal income tax	Monthly direct debit	70.8%	69.9%	65.9%
	Direct debit on payment due date	11.1%	10.9%	8.4%
	Payment online	4.6%	5.8%	5.8%
	Total	86.5%	86.6%	80.1%
Residence tax	Monthly direct debit	36.0%	36.5%	36.5%
	Direct debit on payment due date	9.6%	9.5%	7.2%
	Payment online	5.7%	6.0%	8.1%
	Total	51.3%	52%	51.8%
Property tax	Monthly direct debit	28.9%	29.5%	29.8%
	Direct debit on payment due date	11.9%	12.0%	9.7%
	Payment online	4.4%	5.3%	6.7%
	Total	45.2%	46.8%	46.2%
All taxes	Monthly direct debit	41.1%	41.6%	41.3%
	Direct debit on payment due date	10.8%	10.8%	8.5%
	Payment online	4.9%	5.7%	7.0%
	Total	56.8%	58.1%	56.8%

BUSINESS TAXES

	2012	2013	2014
Percentage paid online			
Corporation tax	90.4%	96.1%	95.7%
VAT	91.9%	95.1%	97.8%
Payroll tax	49.2%	55.3%	58.5%

(1) This table contains the rate of online payment by private individuals calculated on the basis of the number of direct debit contracts signed and the number of online payments made.

REFUNDS AND RELIEF GRANTED BY THE DGFIP

Central government taxes (€m)	2012	2013	2014
Earned-income tax credit	2,222	1,882	1,951
Number of recipients	6,764,887	6,379,866	6,034,057
Personal income tax	4,252	3,655	4,214
Corporation tax	15,412	13,468	21,976
VAT	51,265	49,232	49,579
Others	5,119	6,333	6,909
Total	78,269	74,570	84,629

Local taxes (€m)	2012	2013	2014
Local business tax and local economic contribution	6,829	6,858	6,480
Property tax	838	844	985
Housing tax	3,364	3,488	3,556
Others	435	445	481
Total	11,466	11,635	11,502

* As in past years, the number of PPE recipients corresponds to the number of taxpayer households receiving the PPE, not the number of individual beneficiaries

FINANCIAL SERVICES

DEPOSITS OF FUNDS WITH THE PUBLIC TREASURY

Number of accounts	2012	2013	2014
Central government	8,331	8,309	8,117
Government-funded institutions	12,185	12,291	12,545
Local public sector	20,332	22,144	24,242
Others (chambers of commerce and industry, etc.)	1,390	1,527	1,543
Invest for the Future programme (National Loan Programme)	32	35	44
Interest-earning accounts	142	142	16
CBCM*	89	88	82
Total	42,501	44,536	46,589

Amounts on deposit (€m)	2012	2013	2014
Central government	1,402	1,393	1,499
Government-funded institutions	9,756	8,759	15,220
Local public sector	707	670	797
Others (chambers of commerce and industry, etc.)	3,763	4,262	4,679
Invest for the Future programme (National Loan Programme)	34,394	33,243	42,213
Interest-earning accounts	5,258	5,312	1,546
CBCM*	27,485	24,871	25,103
Total	82,766	78,510	91,057

* Ministerial fiscal and accounting officers

CAISSE DES DÉPÔTS'S OFFICIAL RECEIVER ACTIVITY

Number of accounts	2012	2013	2014
Notaries	21,959	17,932	16,619
Court-appointed receivers	8,920	8,001	6,586
Individuals protected by the law (guardianships, trusteeships, etc.)	12,036	10,543	8,299
Bailiffs	3,677	3,598	3,475
Social security funds	1,549	1,402	1,159
Other legal professions	1,641	1,583	1,566
Social housing offices (OPHs)	828	327	295
Tenants (in government healthcare institutions, retirement homes, etc.)	1,997	1,932	1,832
Other public utility institutions	1,076	892	776
Other customer categories	7,712	7,779	6,941
Total	61,395	53,989	47,548

Amounts on deposit (€m)	2012	2013	2014
Notaries	24,257	24,551	22,968
Court-appointed receivers	5,881	5,749	5,884
Individuals protected by the law (guardianships, trusteeships, etc.)	44	41	39
Bailiffs	446	465	433
Social security funds	378	426	305
Other legal professions	291	270	137
Social housing offices (OPHs)	553	280	207
Tenants (in government healthcare institutions, retirement homes, etc.)	9	9	8
Other public utility institutions (SEMA, etc.)	415	318	148
Other customer categories	527	710	630
Total	32,801	32,819	30,759

Consignments	2012	2013	2014
Number	669,057	672,491	670,044
Amounts on deposit (€m)	2,744	2,951	3,112

LAND REGISTRY

Number of transactions	2012	2013	2014
Publications	2,391,310	2,165,104	2,095,969
Registrations	918,971	889,854	870,966
Deregistrations, notes and entries	379,347	381,618	366,101
Requests for information	5,597,811	5,508,671	5,402,308
Requests for copies of records and documents	371,101	356,237	380,090
Special tasks			
Land consolidation reports	12,145	9,295	17,211
Land reorganisation reports	68,564	67,777	45,401
Expropriation orders	4,821	3,796	4,158
TOTAL	9,744,070	9,382,352	9,182,204

LAND RECORDS

Situation as at 1 January	2012	2013	2014
Accounts of owners	36,400,847	36,783,401	37,100,915
Premises	49,668,067	50,273,372	50,781,200
Non-subdivided plots of land and tax subdivisions	103,594,870	103,932,468	104,293,464
Items in the computerised directory of roads and localities	7,229,761	7,258,105	7,287,359
Work carried out	2012	2013	2014
Plan			
Reviewed or reworked plots of land and tax subdivisions	80,408	69,152	56,194
Land records - map updating			
Survey documents	216,535	205,629	195,457
Number of changes reported	723,014	642,053	624,724
Number of extracts of deeds and consolidation sheets processed	2,407,676	2,123,822	2,073,290

	2012	2013	2014
Land assessments			
Processed declarations of developed land	1,521,374	1,534,895	1,526,530
Changes processed regarding non-developed land	812,079	719,748	699,185
Issue of information			
Land map excerpts printed out from www.cadastre.gouv.fr	16,391,662	16,660,285	16,351,014
Mode 1 and 3 excerpts*	4,683,122	4,797,960	4,462,827
Total information actions	21,074,784	21,458,245	20,813,841

* Includes the excerpts produced using the Land Records Office Data Server (SPDC) by notarial offices since 2004 and by surveyors since 2007.

THE DGFIP'S PUBLIC FINANCES TASKS

PUBLIC REVENUES COLLECTED BY THE DGFIP

Personal income tax		2012	2013	2014
Number of taxpayers		36,389,256	36,720,036	37,119,219
of which	Tax assessment notices	18,152,160	19,203,578	17,621,436
	No-liability notices	11,908,761	11,625,453	10,163,120
	Refund notices	6,328,335	5,891,005	9,334,663
Revenues for central government (€m)		65,510	72,519	75,389

Wealth tax		2012	2013	2014
Number of tax returns		290,065	312,406	331,010
Revenues for central government (€m)		5,043	4,390	5,198

TVA		2012	2013	2014
Number of taxable businesses		5,028,831	5,185,402	5,349,155
of which	Actual bookkeeping system	1,365,868	1,378,269	1,389,889
	Simplified bookkeeping system	1,917,286	1,933,069	1,957,840
	Micro business profits and special non-commercial profits	1,279,877	1,411,034	1,542,378
	Simplified agricultural system	465,800	463,030	459,048
Revenues for central government (€m)		162,687	163,256	165,440
Revenues for various bodies (€m)		10,687	9,285	12,720
TOTAL (€m)		173,374	172,541	178,159

Corporation tax		2012	2013	2014
Number of taxable businesses		1,807,584	1,879,808	1,955,392
Revenues for central government (€m)		58,664	60,625	57,304

Social contributions on corporate income tax (€m)		2012	2013	2014
Revenues for central government		188	1,289	1,133
Revenues for various bodies		726	-	-
TOTAL (€m)		914	1,289	1,133

Residence tax		2012	2013	2014
Number of tax assessment notices		31,625,635	29,184,587	29,116,937
Revenues for local authorities (€m) ⁽¹⁾		19,819	20,555	20,891

(1) Income corresponding to local taxes

Property tax	2012	2013	2014
Number of tax assessment notices	30,061,012	30,414,759	30,749,518
Revenues for local authorities (€m) ⁽¹⁾	35,047	36,415	37,335

CVAE ⁽²⁾	2012	2013	2014
Revenues for central government and other entities (€m)	48	57	55
Revenues for local authorities (€m) ⁽¹⁾	14,062	13,795	14,195

TASCOM ⁽³⁾	2012	2013	2014
Revenues for central government (€m)	8	11	7
Revenues for local authorities (€m) ⁽¹⁾	650	706	718

Business premises contribution + ancillary taxes + flat-rate tax on network businesses ⁽⁴⁾	2012	2013	2014
Number of tax assessment notices	4,276,867	4,699,925	4,813,386
Revenues for central government (€m)	442	470	237
Revenues for local authorities (€m) ⁽¹⁾	9,320	9,791	10,167
of which business premises contribution (CFE) and ancillary taxes	7,869	8,296	8,636
of which flat-rate tax on network businesses (IFER)	1,451	1,495	1,531
TOTAL (€m)	9,762	10,261	10,404

Television license fee	2012	2013	2014
Revenues for various bodies (€m)	3,290	3,448	3,551

Registration (€m)	2012	2013	2014
Special tax on insurance policies			
for local government	6,671	6,700	6,700
for various bodies	2,005	2,092	2,290
for central government	110	116	119
Transfers for valuable consideration	714	659	575
Transfers without valuable consideration: gifts	1,416	1,116	1,462
Transfers without valuable consideration: successions	7,662	8,534	8,870
Property registration tax			
for local government	7,654	7,009	7,557
for central government	357	347	359
Other revenues and penalties	618	614	674
TOTAL (€m)	27,207	27,187	28,605

(1) Income corresponding to local taxes

(2) Contribution on business value added

(3) Tax on retail floor space

(4) IFER: flat-rate tax on network businesses

Stamp duty and assimilated taxes (€m)	2012	2013	2014
Tax on company cars for various bodies	985	880	836
Single stamp	164	209	219
Other revenues and penalties	227	145	130
TOTAL (€m)	1,376	1,234	1,185

Other taxes (€m)	2012	2013	2014
Levies on investment income	6,598	4,329	3,485
Minimum local business tax contribution	141	73	121
Withholding taxes and income tax for non-residents	634	604	660
Other revenues for central government	1,826	4,354	3,925
Other revenues for local authorities	2,773	2,585	2,574
Payroll tax	11,959	12,980	13,200
Social contributions	20,019	20,270	19,174
Other revenues for various bodies	3,599	3,293	3,122
TOTAL (€m)	47,549	48,488	46,261

Government's non-tax revenues (€m)	2012	2013	2014
Revenues for central government	14,110	13,712	13,949
Revenues for local authorities	59,737	62,723	63,539
TOTAL (€m)	73,847	76,435	77,488

Grand total of revenues collected by the DGFIP (€m)	2012	2013	2014
Revenues for central government	327,166	337,430	339,310
Revenues for local authorities	155,733	160,279	163,676
Revenues for various bodies	53,271	52,247	54,893
TOTAL (€m)	536,170	549,956	557,879

RECOVERY ACTION

Income tax	2012	2013	2014 *
Dunning operations			
Follow-up letters/final payment demands	9,207,400	9,996,714	9,887,363
Formal recovery - "Standard" actions			
Notice to garnishee	4,948,921	5,187,875	5,389,051
Formal recovery - "Further" actions			
Recovery of fraudulently transferred assets	58	68	25
Property seizure	272	325	280
Bankruptcy petitions	120	134	143
Legal proceedings			
Civil court	1,604	1,570	1,096
Commercial court	660	515	458
Administrative court	392	373	351
Disputed claims			
Appeals	2,922	3,043	3,010
Other claims ⁽¹⁾	691	458	315
Business taxes			
Dunning operations			
Follow-up letters/final payment demands	1,378,338	1,663,943	1,550,205
Formal recovery - "Standard" actions			
Notice to garnishee	641,960	725,864	752,531
Formal recovery - "Further" actions			
Interim measures	2,577	2,424	2,366
Property seizure	117	131	94
Bankruptcy petitions	1,052	1,339	1,140
Legal proceedings			
Civil court	2,176	2,059	1,587
Commercial court	2,303	2,738	2,447
Administrative court	161	132	142
Disputed claims			
Appeals	1,028	1,090	1,096
Other claims ⁽¹⁾	1,285	1,421	1,307

* Provisional figures

(1) Claims associated with collective proceedings + rejected collateral and property seizure appeals for 2012 and 2013. As of 2014, only claims associated with collective proceedings.

TAX AUDITS

1 – Unpaid taxes and penalties (€m)	2012	2013	2014
Taxes	14,369	14,286	15,334
Penalties (including penalty interest)	3,767	3,714	3,964
Total taxes and penalties*	18,136	18,000	19,298

* including €1.913 billion paid to the Offshore Disclosure Unit (STDR) – €1.637 billion in taxes and €276 million in penalties

Net revenue by tax:

Corporation tax	4,082	3,433	3,809
Personal income tax*	2,070	2,136	2,368
VAT	3,235	2,709	2,361
VAT credit refunds	1,345	1,708	1,296
Registration duties*	1,525	1,460	2,051
Wealth tax	383	421	1,208
Local taxes	436	428	509
Sundry taxes**	1,293	1,992	1,732

* Including €220 million in personal income tax €461 million in registration duties and €827 million in wealth tax paid to the Offshore Disclosure

**Including the general social security contribution, the social security debt repayment contribution, the television license fee and ancillary turnover taxes. For the Offshore Disclosure Unit, this line item includes taxes and penalties associated with the General Social Security Contribution, the Social Security Debt Redemption Contribution, and social security and solidarity-based levies.

2 – Fiscal results of tax audits (€bn)	2012	2013	2014
Amount of revenue*	9.0	10.1	10.4

* Revenue from tax audits in 2014 and previous years, years and from undeclared inheritance taxes and wealth taxes and dossiers filed with the Offshore Disclosure Unit

3- Audits giving rise to punitive action	2012	2013	2014
Amount of taxes and penalties from on-site enforcement operations	6,140	5,812	5,365
Enforcement operations as a proportion of total on-site audits	31.4%	31.4%	31.3%
Number of tax raids	246	221	201

* Application of penalties of 40% or higher

4- Criminal proceedings	2012	2013	2014
Number of cases referred to the courts	1,157	1,192	1,265
of which			
Complaints filed for tax evasion	927	939	989
Cases referred to the "Tax Police"	60	79	80
Complaints for tax fraud	100	114	137
Obstruction proceedings	70	60	59

Breakdown of complaints for tax fraud and cases referred to the "Tax Police"

Proposals for proceedings sent to the Tax Infringements Commission	1,126	1,182	1,139
Complaints lodged (tax evasion and "tax police")	987	1,018	1,069
of which			
No return and undeclared business activity	299	328	410
Concealment of earnings	406	327	426
Fictitious transactions	72	63	49
Other fraudulent schemes	210	300	184

5- Audit coverage (numbers of audits)	2012	2013	2014
<i>Business audits</i>			
Desk audits of VAT credit refund requests	197,052	188,904	177,899
Business desk audits	124,991	122,782	111,956
On-site television license fee audits	66,351	63,824	68,254
Accounting audits	48,178	48,219	47,776
Right of inquiry (Art. L. 80 F to L. 80 J of the Book of Tax Procedures)	2,627	2,299	2,144
<i>Audits of individual taxpayers</i>			
Desk audits of personal income tax	926,093	883,491	821,300
Desk audits of taxes on assets	134,207	142,922	102,079
On-site television license fee audits	42,193	40,389	31,949
Audits of individual taxpayers' situations	4,159	4,159	3,964

DISPUTED CLAIMS

ADMINISTRATIVE PHASE

Cases received	2012	2013	2014
<i>Appeals</i>			
Personal income tax	1,340,434	1,224,885	1,134,043
Property tax	297,417	299,627	297,396
Residence tax	888,007	900,996	893,181
Corporation tax and other central government taxes	115,086	125,737	49,658
Local business tax, local economic contribution and cap based on value-added	326,496	295,694	239,392
Turnover taxes	58,620	59,817	53,093
Vacant premises tax	28,976	85,860	99,812
Registration duties	22,291	22,881	25,554
Television license fee	460,542	448,114	442,679
Tax cap	4,689	256	71
Total	3,542,558	3,463,867	3,234,879
<i>Requests for equitable relief</i>			
Personal income tax	196,713	216,362	223,262
Property tax	90,072	84,188	81,285
Residence tax	427,682	458,805	414,067
Corporation tax and other central government taxes	2,555	2,554	2,325
Local business tax and local economic contribution	32,223	28,479	31,129
Turnover taxes	113,083	153,980	120,999
Registration duties	16,343	15,411	14,235
Television license fee	304,313	309,371	306,673
Total	1,182,984	1,269,150	1,193,975
GRAND TOTAL	4,725,542	4,733,017	4,428,854

Cases processed	2012	2013	2014
<i>Appeals</i>			
Personal income tax	1,342,318	1,227,624	1,131,314
Property tax	302,621	301,823	308,868
Residence tax	895,892	911,440	912,385
Corporation tax and other central government taxes	112,310	125,262	53,034
Local business tax, local economic contribution and cap based on value-added	315,912	315,443	248,379
Turnover taxes	58,507	58,679	52,847
Vacant premises tax	30,004	80,505	105,053
Registration duties	22,394	22,848	25,782
Television license fee	466,438	456,116	449,872
Tax cap	6,427	1,519	197
Total	3,552,823	3,501,259	3,287,731
<i>Requests for equitable relief</i>			
Personal income tax	195,867	215,366	226,235
Property tax	91,720	85,721	84,020
Residence tax	428,042	466,866	428,566
Corporation tax and other central government taxes	2,903	2,880	2,589
Local business tax and local economic contribution	33,930	26,977	33,591
Turnover taxes	112,244	152,013	120,867
Registration duties	15,946	14,986	14,510
Television license fee	302,108	315,654	317,314
Total	1,182,760	1,280,463	1,227,692
Discretionary tax relief decisions (all taxes including television license fee)	950,110	938,281	809,343
Written answers to requests for information	192,013	187,326	185,252
Total	1,142,123	1,125,607	994,595
GRAND TOTAL	5,877,706	5,907,329	5,510,018

Cases referred to courts

Number of cases	2012	2013	2014
<i>Administrative jurisdictions</i>			
Administrative courts	14,959	17,376	17,991
Administrative courts of appeal	3,799	3,680	3,554
<i>Conseil d'État</i>	444	508	613
<i>Judicial courts</i>			
High courts	573	679	581
Court of appeal	207	214	248
Court of cassation	51	40	41

BREAKDOWN OF EXPENDITURE

Breakdown of expenditure	2012	2013	2014
General budget (€m)	390,099	384,868	399,014
including:			
Management costs	39.5%	38.7%	40.7%
Personnel expenditure	30.5%	31.1%	30.3%
Debt service	11.9%	11.7%	10.8%
Operating expenditure	14.8%	15.4%	14.0%
Capital expenditure	2.8%	2.6%	2.8%
Public authorities	0.3%	0.3%	0.2%
Financial transaction expenditure	0.3%	0.4%	1.1%
Special accounts (€m)	222,377	235,050	238,409
TOTAL	612,476	619,918	637,423

PUBLIC SECTOR EXPENDITURE PAID BY THE DGFIP ⁽¹⁾

Total actual expenditure (€m)	2012	2013	2014, ⁽²⁾
Regions	27,011	28,215	28,676
Départements	70,366	71,544	72,888
Municipalities	94,641	98,871	96,404
Intermunicipal co-operation groups with separate tax status (GFP)	39,070	40,947	41,560
TOTAL	231,087	239,577	239,529

Capital expenditure (€m)	2012	2013	2014 ⁽²⁾
Regions	9,852	10,639	10,850
Départements	14,154	13,831	13,538
Municipalities	29,220	31,527	27,950
Intermunicipal co-operation groups with separate tax status (GFP)	10,838	11,445	10,839
TOTAL	64,063	67,442	63,178

(1) Excluding expenditure for hospitals, syndicates of communes, etc. and excluding specific budgets

(2) Provisional figures

PUBLIC PENSIONS - SPECIAL FUND ⁽¹⁾ ACCOUNT

Expenditure (€m)	2012	2013	2014
Civil and military retirement pensions and temporary disability benefits	50,115	51,335	52,147
Military disability pensions and war victims' and other pensions	2,438	2,368	2,224
Revenues (€m)	2012	2013	2014
Civil and military retirement pensions and temporary disability benefits	49,861	51,518	52,785
Military disability pensions and war victims' and other pensions	2,439	2,326	2,263

(1) Special allocation account

MANAGEMENT COST RATES

Management cost rates	2012	2013	2014
Taxes	0.94%	0.88%	0.86%
Central government expenditure	0.09% ⁽¹⁾	0.08%	0.09%
Local public sector expenditure	0.11% ⁽¹⁾	0.10% ⁽¹⁾	0.10% ⁽²⁾

(1) Adjusted percentage

(2) Provisional percentage

GOVERNMENT PROPERTY

Government immovable property	2012	2013	2014
Stock of government property valued by the DGFIP (€m)	60,064	59,384	59 199
Proceeds from the management of the State's public and private property (€m)	3,201	1,826	1,905

Property transactions

Property disposals	2,126	1,384	1,113
Acquisitions and leasing	6,107	5,340	5,110
<i>Property transactions</i>	515	391	506

Proceeds from sales (€m)

Property tasks	188,827	176,049	160,163
Valuation appraisals	7,204	5,354	3,948

Government movable property	2012	2013	2014
Transfers (number of batches sold)	25,899	23,227	23,626
Property transactions	53	50	40

Management of private assets	2012	2013	2014
Estates outstanding (estates in administration, estates in abeyance or in escheat)	20,739	22,835	24,497

INTERNATIONAL COOPERATION AND ACTION

	2012	2013	2014
Number of missions	242	263	243
Number of experts dispatched	414	464	404
Number of days worked by experts	1,875	2,288	2,210
Number of delegations hosted	120	83	80
Number of visitors hosted	484	523	450
Training given (number of civil servants in attendance, particularly at ENFiP)	185	232	240
Twinning operations, bids and OTC contracts	9	13	14
Number of seminars organised	10	11	9

INTERNATIONAL AFFAIRS: FTA ⁽¹⁾ (OCDE). IOTA ⁽²⁾ . BENCHMARK & APPEAL	2012	2013	2014
BENCHMARKING EFFORTS ⁽³⁾	not significant.	30	23
INTERNATIONAL EFFORTS – FTA OECD and IOTA	32	20	24
APPEAL – Number of businesses	-	-	100

(1) FTA OECD: Organisation for Economic Cooperation and Development's Forum on Tax Administration

(2) IOTA: Intra-European Organisation of Tax Administrations

(3) Initiative launched end-2012

A network and its resources

THE DGFIP'S BUDGET

Budget expenditure	2012	2013	2014
Personnel expenditure, including the Tax Policy Directorate (€m)	7,077	7,122	7,134
of which:			
Remuneration (€m)	4,411	4,386	4,346
Social security contributions (€m)	2,646	2,716	2,768
Welfare benefits and miscellaneous benefits (€m)	20	20	20
Operating and capital expenditure (€m)	1,305	1,233	1,153
of which:			
IT expenditure (€m)	263	234	208
Professional expenditure (€m)	400	379	342
Property expenditure (€m)	296	289	275
Current operating expenditure (€m)	104	85	83
Rent paid by administrations to the government on occupied State-owned property (€m)	242	246	245
GRAND TOTAL (€m)	8,382	8,355	8,287

HUMAN RESOURCES

Numbers ⁽¹⁾ by working hours ⁽²⁾	A	B	C	Total
Full-time staff	89.8%	79.6%	74.8%	81.1%
Part-time staff	10.2%	20.4%	25.2%	18.9%

Numbers per grade	A	B	C	Total
Under 30 years old	1,098	922	2,712	4% of staff
Men	465	489	1,007	
Women	633	433	1,705	
From 30 to 50 years old	17,328	19,830	15,571	47% of staff
Men	8,540	9,012	6,457	
Women	8,788	10,818	9,114	
Over 50 years old	14,279	24,391	15,174	49% of staff
Men	7,270	6,871	3,739	
Women	7,009	17,520	11,435	
Total	32,705	45,143	33,457	111,305
Men	16,275	16,372	11,203	43,850
Women	16,430	28,771	22,254	67,455
Percentage of women	50.2%	63.7%	66.5%	60.6%
Percentage of grades	29.4%	40.6%	30.0%	100%

(1) Excluding non-established civil servants (contract staff, public contract staff assigned to maintenance, caretaking and catering, etc.)

(2) Actual numbers paid excluding long-term leave (CLD)

PERFORMANCE INDICATORS

2014 RISK PREVENTION PROGRAMME (PAP) INDICATORS – Programme 156 “Tax and financial management tasks performed on behalf of central government and the local public sector” – performance chapter

Performance-related objectives and indicators	2012 RESULTS	2013 RESULTS	2014 RESULTS
Indicator 1.1: Percentage of spontaneous filing and payment (taxpayer compliance)			
1.1.1 Percentage of private individuals complying with their filing obligations [GF-07]	98.42%	98.47%	98.40%
1.1.2 Percentage of businesses complying with their filing obligations [GF-14]	95.75%	95.77%	95.57%
1.1.3 Percentage of individual taxes paid [GF-06]	98.64% (excluding wealth tax)	98.32%	98.32%
1.1.4 Percentage of business taxes paid spontaneously [GF-17]	98.38%	98.43%	98.17%
1.1.5 Percentage of fines paid [GF-03]	78.73%	76.09%	79.35%
1.1.6 Gross rate of collection of local revenues (excluding taxes and transfers) for year N-1 as at 31 December of year N (excluding Public Housing Agencies) [CL-09]	98.19%	98.28%	98.04%
Indicator 1.2: Effectiveness of anti-tax evasion efforts			
1.2.1 Net rate of collection of taxes and penalties on external tax audit claims for year N-2 [GF-15]	63.02%	74.53%	53.40%
1.2.2 Percentage of audits to combat serious tax evasion [CF-01]	31.43%	31.42%	31.28%
1.2.3 Percentage of international tax transactions [CF-33]	10.5%	10.9%	10.2%
1.2.4 Percentage of non-pursuance of claims following external tax audit [JF-11]	13.68%	12.94%	12.95%
Indicator 2.1: Time taken to settle public expenditures			
2.1.1 Overall average time to settle civil government expenditures [CE-05]	22.95 jours	19.38 jours	18.27 jours
2.1.2 Time taken by accountants to pay local sector expenditure [CL-11]	5.68 jours	5.92 jours	6.87 jours
Indicator 2.2: Processing of public expenditures by invoice processing units			
2.2.1 Percentage of central government public procurement spending processed by invoice processing units [CE-09]	15.5%	15.2%	17.91%
Indicator 3.1: Quality of public accounts			
3.1.1 Quality of central government accounts (IQCE) [CE-02]	98.16%	99.87%	100.00%
3.1.2 Accounting Performance Index (local accounts) (IPC) [CL-18]	84.56%	85.46%	86.61%
3.1.3 Percentage of central government property stock assessed in situ (starting in 2013 and as part of drawing up the central government accounts) [FD-21]	-	43.17%	73.36%
Indicator 3.2: Paperless procedures offered to users			
3.2.1 Number of personal income tax returns filed online [GF-04]	12,821,651	13,664,392	15,028,676
3.2.2 Percentage of personal income tax payments made online [GF-05]	52.26%	53.19%	53.35%
3.2.3 Percentage of paperless accounting documents and supporting documentation (in the local public sector) [CL-21]	22%	25.58%	41.91%
Indicator 3.3: Speed and quality of information transmitted to users			
3.3.1 Marianne service quality (IQS) [GF-02]	85.19%	86.79%	86.73%
3.3.2 Percentage of requests for regulatory assessments sent to France Domaine that received responses within one month (excluding negotiated response times)	92.82%	93.07%	93.83%
3.3.3 Percentage of transmissions of tax information to local authorities within the legislated timeframe [CL-04]	-	99.68%	99.86%
3.3.4 Percentage of pensions calculated based on Individual Pension Accounts [SRE-10]	-	25.85%	36.63%
Indicator 4.1: Management cost rates and changes in productivity			
4.1.1 Management cost rates for tax matters [BP-01]	0.94%	0.88%	0.86%
4.1.2 Management cost rates for central government expenditures [BP-03]	0.09%	0.08%	0.09%
4.1.3 Management cost rates for local public-sector expenditures [BP-02]	0.11%	0.10%	0.10% (Provisional)
4.1.4 Annual change in overall productivity [BP-04]	5%	2.3%	2.1%

TRAINING			
Number of staff in training	2012	2013	2014
Induction courses (formerly initial training) ⁽¹⁾	6,445	7,746	8,262
In-service training	247,459	273,950	280,170
Preparation for recruitment and promotion exams	14,753	14,278	13,137

(1) The scope of "initial training" changed in 2013 to become "induction" training (a new concept that includes "mandatory training stipulated by law" for the corps in question)

RECRUITMENT AND PROMOTION EXAMS			
2014	Enrolled	Present	Accepted admission on the main lists
<i>Grade A</i>			
Senior inspector exam	1,217	1,029	93
Inspector recruitment exam	6,639	3,579	250
Internal inspector promotion exam	4,383	3,483	250
Analyst inspector recruitment exam	536	167	23
Internal analyst inspector promotion exam	153	99	23
Programmer tax inspector recruitment exam	298	108	9
Internal operating system programmer promotion exam	131	95	15
Inspector professional exam	5,004	4,511	221
Total	18,361	13,071	884
<i>Grade B</i>			
Senior tax controller exam	2,165	1,895	199
Tax controller 1st Class exam	4,315	3,896	497
Tax controller recruitment exam	10,517	7,980	510
Internal tax controller promotion exam	3,581	2,882	459
Special internal tax controller promotion exam	4,227	3,766	306
Programmer tax controller recruitment exam	1,143	357	45
Internal programmer tax controller promotion exam	106	65	11
Total	26,054	20,841	2,027
<i>Grade B Land Records Office</i>			
Surveyor technician recruitment exam	583	304	28
Internal surveyor technician promotion exam	74	46	6
Lead surveyor professional exam	36	30	10
Surveyor professional exam	51	47	5
Surveyor technician professional exam	43	37	5
Total	787	464	54
<i>Grade C</i>			
Administrative employee recruitment exam	22,866	11,659	935
Internal administrative employee promotion exam	2,604	1,287	104
Public finance technical employee 1st class professional exam	15	11	11
Public finance administrative employee 1st class professional exam	23	6	6
Total	25,508	12,963	1,056
GRAND TOTAL	70,710	47,339	4,021

BREAKDOWN OF DGFIP STAFFING

Functions	2013	2014
Individual taxation	19%	18%
Local public sector	19%	19%
Business taxation	13%	13%
Government land and assets	11%	11%
External tax audit	9%	8%
Central government accounting	9%	9%
Support functions	7%	8%
IT	4%	5%
Central services	3%	3%
Government Property Management Unit	2%	2%
Fines and miscellaneous revenue	2%	2%
Audit and risk management	1%	1%
Management of funds on deposit	1%	1%

Direction générale des Finances publiques

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