



PUBLIC FINANCES GENERAL DIRECTORATE
2010 Annual Report



Contents

	Page
Introduction	5
The merger	6
The tax sector	8
The public management sector	14
Our organisation	20
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2010 performance and statistics	23

➤ Introduction



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Public Finances Director General



It has now been more than three years since the Public Finances General Directorate, set up on 4 April 2008, launched a merger of its structures while continuing to run its tax and public management services. 2010 made a great deal of progress with both the merger and these services. Here are just three of the year's achievements by way of an introduction to this presentation of our work and performance.

An across-the-board merger right on schedule

The launch of the new unified structures was ramped up in 2010. The introduction of the one-stop tax shop is now nearly complete with over 600 of the 700 planned individual tax services already operational and local tax receptions working nationwide. Also by the end of 2010, 88 regional and département public finances directorates were up and running.

In addition to merging our structures, staff careers unification took shape with the publication of the new unified staff regulations in the summer of 2010.

In this pivotal year, we steamed months ahead of our initial reform schedule.

A first-rate administration for our users and partners

The DGFIP has taken on all the tasks formerly assigned to the General Tax Directorate and the Public Accounting General Directorate: tax assessment, revenue collection, expenditure execution, public accounting for central and local administrations, land and State property assignments, etc.

The DGFIP conducts these tasks with an eye on three targets: service quality for our users and partners, efficiency for the government and job satisfaction for our staff. As we set up our new structures at the DGFIP in 2010, we continued to innovate, drive forward and modernise our services in all our lines of work. The "spotlights" presented in this report illustrate these achievements in terms of modernising the administration and simplifying our procedures.

Skilled staff on the public team

The DGFIP has 122,000 staff renowned for their professionalism and expertise in highly technical lines of work. Their working environment will be enhanced with new promotion prospects and windows for careers diversification.

We are a professional community in which everyone has a voice and where we are constantly attentive to the quality of working conditions.

As the beating heart of public financial life with its range and wealth of assignments, the DGFIP daily nurtures the ambition that spurred its creation: to give our partners and users ever-better service suited to their needs.



The merger

2010 The merger of the two old directorate (tax and public treasury) services is well underway while preparations have been made for the unification of the staff regulations and management rules, under discussion for implementation next year.

Progress with the merger

The Public Finances General Directorate (DGFIP), formed from the merger of the General Tax Directorate (DGI) and the Public Accounting General Directorate (DGCP), was established by the second Public Policy Modernisation Council meeting on 4 April 2008.

The President of the French Republic set five years (2007-2012) for the design and implementation of this merger. A 2010 progress report shows that all the merger's elements will be completed months ahead of time.

A merger emblematic of State reform

The French President's decision to create the DGFIP launched **a large-scale reform** with ramifications extending beyond the financial administration.

and State Reform ended a long divide between these two major financial administrations.

The merger of the General Tax Directorate and the Public Accounting Tax Directorate put into action by the Minister for the Budget, Public Accounts, the Civil Service

This merger is **emblematic of State reform** in terms of its modernisation and service quality implications and ambitions, its anticipated synergies and efficiency gains, and its scale, method, targets and targeted outcomes.

A complete merger of the two main budget ministry directorates

The DGFIP has not been created just to align and coordinate the services. The aim is to achieve a **complete merger** of the former two directorates **at central and local administrative level**.

- For the DGFIP's **partners**, especially **local government**, given a wider range of services and better information and services;

This complete merger is the only way to maximise the targeted outcomes so as to build a "win-win" reform:

- For **central government**, which secures efficiency and performance gains from the merger and service synergies.

- For individuals, as **tax administration users**, who now have a one-stop shop where they can conduct all their formalities in one go and in one place;

- And for the **DGFIP staff**, who benefit from an extended professional community with unified staff regulations and broader career prospects.

A reform right on schedule

2010 was a key year for the implementation of the merger operations, with structural mergers and the creation of a unified career path for DGFIP staff.

In 2010, the DGFIP's central administration reached cruising speed with a three-spoke organisation covering tax management (former DGI tasks plus the collection of direct taxes from individuals and fines), public management (former Public Treasury tasks excluding tax collection), and network steering and resources (combining the old directorates' "support" functions).

Five major projects have been conducted since the creation of the DGFIP to meet the merger's main objectives.

The establishment of a unified central administration: set up in 2008, four months after the creation of the DGFIP, and operational in 2009. Some 3,000 staff were moved in and positions of responsibility were filled at all levels.



SPOTLIGHT 2010: a decisive year for the success of the merger

6 months ahead of schedule

The results of the merger as at the end of 2010 are:

- 607 individual tax services (SIPs) already up and running out of the 700 scheduled to be opened by 2012;
- The local tax receptions operational since September 2009;
- 88 département and regional public finances directorates set up out of the 101 planned for mainland and overseas France;

- A new range of local government services with a one-stop tax contact in each département, improved tax consultancy and faster information: 85% of the authorities and intermunicipal co-operation groups had received their provision local tax bases by the beginning of March 2010;

- Unified DGFIP staff regulations published on 28 August 2010, which will come into force once the unified management rules (transfers and postings, competitive exams, promotions and training) have been negotiated in 2010 and 2011.

The creation of a unified local directorate in each *département*: the general treasury offices and the tax services directorates have merged into *département* and regional public finances directorates (DDFiP/DRFiP) reporting to a single manager. By 2010, 88 unified directorates were up and running.

The introduction of one-stop tax shops for individuals: for all the **public finances centres** nationwide to have one-stop tax shops to answer taxpayers' questions on the assessment and payment of their taxes:

- Individual tax services (SIPs) were set up in towns that had a tax assessment office and a tax collection office for taxpayers to be able to ask all their tax questions in the same place;
- In each DGFIP tax service nationwide, especially the rural treasury offices, a local tax reception has been set up to answer user FAQs and for users to file all their tax returns in a one-stop procedure.

In 2010, over 600 SIPs were set up and the local tax receptions were rolled out nationwide.

A new range of services for local government

A one-stop tax contact was set up in each *département* directorate to improve financial and tax advisory services for local government.

Local authorities are informed earlier of their tax bases to help them prepare their budgets. In 2010, 85% of local authority provisional tax bases were available by March.

More detailed information on the application of tax measures is also available for these authorities to improve the legal certainty of their decisions.

The new range of services includes the development of modern data exchange tools: more electronic budget and accounting procedures, an option for local public service users to pay their bills (crèche, canteen, etc.) by credit card on the Internet, etc.

The DGFIP services are also developing financial information and expertise services for the local authorities.

A unified professional environment for all the staff

The creation of one big professional community of 122,000 staff is improving everyone's career prospects.

All the DGFIP managers and staff will benefit from unified staff regulations and management rules. This will give them access to a wider range of occupations and the opportunity to evolve throughout their careers with new internal promotion possibilities.

A new corps of public finance administrators was created for the command posts in 2009. It will replace the corps and ranks of general tax receiving officers, tax services directors and mortgage registrars in 2011 and 2013.

The future merged staff regulations, creating the corps of public finances officials, controllers and inspectors, among others, were published in August 2010. Discussion of the management rules is underway with the unions.

The tax sector

2010 Although the DGFIP tax services formed the most active phase of the merger, they conducted their tax assignments more efficiently and improved their performance.

Tax assessment and central government revenue collection

Tax legislation design

The DGFIP – more specifically the Tax Policy Directorate – designs, develops and drafts tax bills and regulations with their necessary implementation instructions. To this end, it worked on each of the stages in the creation of the tax standards, proposing tax provisions, assessing their financial impact, participating in interministerial work and in the examination of the texts by the French Supreme Administrative Court (Conseil d'Etat), and assisting the government during the parliamentary debates.

In 2010, it was especially involved in the local business tax reform and also published two benchmark tax instructions on advance rulings.

Tax assessment

The DGFIP services work on all the operations involved in assessing the different taxes. For taxes collected using the assessment lists (income tax and local direct taxation), they are responsible for the tax base and assessment operations and for issuing the tax assessment notices. In 2010, they managed over €430 billion in tax revenues.

In income tax, the services process taxpayers' tax returns and send reminders to taxpayers late with their returns. In 2010, they assessed €55 billion in income tax for 36.6 million taxpayers. They also calculate the different tax credits, especially the earned-income tax credit (prime pour l'emploi) with 7.5 million recipients in 2010 for €2.9 billion in payments.

In local direct taxes, the services update the tax bases for residence tax and property taxes. In 2010, they worked

hard on the preparations for the revision of the rental values for business premises. All in all, 29.5 million residence tax assessment notices and 29.3 million real property tax assessment notices went out to taxpayers in 2010 for a total of €17.2 billion and €30.5 billion respectively.

VAT, corporation tax and payroll tax due by professionals are self-assessed taxes. Taxpayers calculate these taxes themselves and file their returns with their payment. The DGFIP services process these returns and the refund applications (VAT credit and overpaid corporation tax).

In 2010, VAT came to €160.9 billion in revenues paid by 4.5 million taxpayers, corporation tax brought in €51.4 billion from 1.6 million taxable businesses, and payroll tax totalled €11.4 billion. Also in 2010, the DGFIP services flanked the reform of local business tax and the introduction of the local economic contribution (CET)⁽¹⁾, which concerned nearly four million establishments.

The services manage taxes on wealth, processing wealth tax returns and payments and collecting registration duties and transfer taxes. In 2010 they collected €22.5 billion in registration duties, €4.4 billion in wealth tax and €4.9 billion in levies on investment income.

2010 again focused on user service quality, especially courtesy and helpfulness in keeping with the Marianne Charter. This courtesy drive concerns a whole host of staff encompassing the entire range of public contact methods: walk-in receptions (15 million taxpayers every year during the tax return and payment campaigns), telephone and the Internet.



SPOTLIGHT 2010: Greater taxpayer compliance

98 % of users file their tax returns on time

Two major measures have been introduced to make it quicker and easier for taxpayers to complete their tax returns in a move to increase taxpayers' compliance: tax returns pre-printed with all major income known to the administration and online tax filing whereby users can file their tax returns directly online on the www.impots.gouv.fr website.

Similarly, amicable reminders and amendment request letters are sent to taxpayers who have not filed their returns or whose returns appear to be incomplete. With these measures, 98% of taxpayers now file their tax returns on time and over 98.5% of them spontaneously pay their taxes.

(1) Contribution économique territoriale

Collecting taxes and other public revenues

Once the DGFIP services have calculated and assessed these different taxes, they collect the associated income and take all necessary action (formal recovery) where taxes are not spontaneously paid.

Various payment methods are available to taxpayers during the collection phase with a wide range of paperless payment methods: monthly direct debit payments, direct debit on the payment due date and direct online payment. In 2010, 87% of income tax payments were paperless. This type of payment is available for individuals to pay their direct taxes (income tax and local taxes) and for businesses to pay VAT, corporation tax, payroll tax, the business premises contribution and the contribution on business value-added.

In 2010, the number of online payments made by individuals rose to 3.2 million.

A number of different formal recovery procedures can be used depending on their speed and progressivity. In 2010, after sending 5.6 million amicable reminders to individuals and 1.5 million final notices to businesses, the DGFIP services took a more assertive stance where necessary with 4.9 million notices to garnishee, orders to pay, seizures, etc.

Specialised collection units were set up in each département in 2010 to speed up and improve the collection of problematic receivables.

Legal action included litigation brought before the courts, enforcement action (manager/partner liability, precautionary measures, etc.) and defensive action (response to taxpayers' petitions with, for example, over 3,800 appeals in 2010).



SPOTLIGHT 2010: the development of paperless procedures 10,5 million online tax returns

A total of 10.5 million income tax returns were filed online in 2010, up 8% over 2009. This increase was driven by two major simplifications introduced in 2009: the possibility of filing online returns without having to have an electronic certificate and the easy "three-click" procedure for taxpayers who merely need to confirm that the pre-printed information on their tax return is correct and complete.

Individuals now have the option of automatically carrying over certain data from the previous year's tax return. In addition, they automatically receive an estimate of the income tax due at the end of the online procedure.

The number of online payments likewise posted an increase with over 3.2 million transactions for

2010, as much for income tax as local taxes. The income tax return campaign promoted tax refunds by bank transfer to reduce the number of cheques sent by post. This drove up the rate of refunds by bank transfer by over 15% to 36.9% in 2010.

On 1 October 2010, the ex-tax turnover ceiling above which businesses have to declare and pay their VAT online was reduced to €500,000. At the same time, online VAT credit refund applications became compulsory, as did paperless payment of corporation tax and payroll tax for businesses whose turnover is over this threshold.

In 2010, nearly 75% of VAT, corporation tax and payroll tax was hence collected by paperless procedures.

The DGFIP also collected and entered into the accounts the government's non-tax revenues (fines, pecuniary sentences, etc.) and miscellaneous income, and collected tax revenues for other bodies.

2010 saw an increase in the total rate of payment of fines to 80.9% (as opposed to 79.7% in 2009). This signifi-

cant result is due mainly to the administration's recommended improvements to the range of payment options (development of online fine payments on www.amendes.gouv.fr) and the introduction of new legal measures (20% reduction for prompt fine payment, longer payment deadlines for paperless payment and possibilities of equitable relief).



SPOTLIGHT 2010

An upshot of the merger: the harmonisation of recovery procedures A new dunning set-up

The DGFIP has re-engineered its revenue recovery procedures – especially for taxes – to harmonise the two old networks' rules (DGI-DGCP) in order to improve the recovery of receivables from tax defaulters. This re-engineering project culminated in Article 55 of the Supplementary Budget Act for 2010, detailing measures to improve and increase the efficiency of the services and make the administration's action

more transparent. These measures will gradually come into effect to establish a new, more transparent dunning set-up, across-the-board charging of dunning expenses to defaulting taxpayers, a population-based fines policy and the possibility of using the notice to pay in certain cases (tax audits and additional late-payment interest for the local economic contribution/ local business tax).

Auditing compliance with tax obligations and combating tax evasion

The DGFIP is responsible for checking that taxpayers comply with their tax obligations, hence the tax audit.

The tax audit has three purposes:

- A dissuasive purpose, since audits can be conducted of all categories of taxpayers to consolidate taxpayers' compliance;
- A fiscal purpose, to quickly and efficiently recover unpaid tax;
- A punitive purpose, with fines and even prison sentences for the greatest offenders.

The tax audits conducted are driven by extensive investigative work, which uncovers evasion mechanisms and collects and centralises external intelligence and information held by the services.

Tax audits are highly specific legal instruments, which offer taxpayers a certain number of guarantees and possibilities for appeal laid down in an *Audited Taxpayer Charter*.

The circular of 2 November 2010

In a first in 2010, the minister published a public circular specifying the tax audit aims and methods and the conditions for the performance of this assignment by the DGFIP. The circular also defined the strategic guidelines in this area for the 2011-2012 period. The priority is to scale up action to combat all forms of tax evasion: from the most sophisticated evasion using tax havens through organised crime to individual tax evasion. The goal is also to improve the coverage of the tax fabric for

both individuals and businesses, in particular by stepping up small business coverage.

A major concern in keeping with previous years is to improve relations with users who are in good faith.

This circular also defines a strict division of responsibilities to guarantee the impartiality, objectiveness and neutrality of audits:

- The Minister is responsible for defining the overall tax audit strategy, including goals and allocated resources;
- The DGFIP is responsible for the operational implementation of this strategy, including individual audit scheduling based on the expertise of the different tax audit players, without any interference by the Minister.

Documentary audits and on-the-spot audits

Tax audits target both individuals and businesses. The DGFIP services conduct documentary audits (also called audits based on records), examining the tax returns and expenditure receipts sent by taxpayers.

Documentary audits cover "compliance" audits (formal audit of tax returns and crosscheck with data sent by third parties, such as employers) and "random" audits scheduled by a targeted programme drawn up in advance on the basis of the tax fabric and its vulnerabilities. All large, high-risk accounts are audited three-yearly by audits that correlate and crosscheck assets and earnings in an across-the-board focus on the taxpayer's situation.

In 2010, these audits called in nearly €5.2 billion in taxes and charged €400 million in penalties.

The DGFIP services also conduct on-the-spot audits, checking businesses' accounts and auditing individuals' personal tax situations. These "external" tax audits are the most visible part of the auditing assignment. The accounts audits compare taxpayers' tax returns with the on-the-spot audit (generally on the business premises) of the accounting entries in order to check the faithfulness of the tax returns. The administration uses the audits of individuals' personal tax

situations to check whether the income declared is consistent with the assets, cash position and lifestyle of the members of the tax household.

In 2010, these audits called in €10.4 billion in taxes and penalties from 48,000 businesses and 3,800 individuals.

In 2010, tax audits brought in a total of €16 billion in taxes and penalties.



SPOTLIGHT 2010

The National Tax Crime Unit (BNRDF)

13 tax investigating officers from the DGFIP

2010 was a decisive year in the establishment of the judicial tax inquiry procedure. This measure entitles officials from the DGFIP with investigative powers, operating within a strictly defined legal framework, to seek out and report complex tax evasion committed using tax havens and falsification. Before its introduction, the audit services were often powerless to stop this type of evasion.

Thirteen specially trained DGFIP officials were appointed tax investigating officers and joined the National Tax Crime Unit (BNRDF) set up on 4 November 2010, reporting to the French Ministry of the Interior's Central Criminal Investigation Department (DCPJ). In 2010, 37 of the offences referred by the DGFIP to the public prosecutor were uncovered by this new procedure.

Combating tax evasion: a ministerial priority

Tax evasion is a major concern due to its impact on public finances, equality and social equity as it undermines national solidarity and fair trading.

The tax auditing priority is to combat the most serious tax evasion, which may lead to criminal proceedings.

In 2010, the DGFIP's assertive action in this area saw 10,154 external tax audits giving rise to punitive action, with administrative fines, for clear and financially significant cases of infringement over and above simple error or omission.

The percentage of these cases grew a further 0.7% in 2010 to 19.7% of the total, representing nearly €3.8 billion (€2.11 billion in taxes and €1.68 billion in penalties).

Also in 2010, 1,043 tax evasion cases were referred to

the Tax Infringements Commission and 981 were filed following a positive ruling.

The DGFIP substantially scaled up its tax evasion fighting tools in 2010.

It powered up its participation in action to combat the underground economy, mobilising its Regional Intervention Unit (RIU) staff and 51 officials to co-operate with the police in anti-trafficking action by conducting tax audits of traffickers. In 2010, over 2,500 inquiries and audits were organised.

The DGFIP also actively contributes to National Anti-Evasion Delegation (DNLF) action, which furthers exchanges of information with other administrations (customs and welfare bodies).

Combating tax evasion also entails effectively fighting international evasion. In this area, the DGFIP draws on its legal mechanisms and tools, especially administrative assistance between countries (*see the following spotlight*).



SPOTLIGHT 2010

Exchanges of experiences and information among tax administrations

33 international agreements signed in 2010

In 2010, the DGFIP developed its information sharing mechanism with its counterparts worldwide. A total of 33 OECD-standard international agreements were signed in 2010, 26 of which were ratified by Parliament, to provide for information exchanges with waivers of banking secrecy.

In practice, these agreements enable the DGFIP to ask counterparts in signatory countries for specific information. These exchanges help combat international tax evasion, in the same way as the tax provisions

passed in late 2009 against non-cooperative territories, the creation of the EVAFISC file on bank accounts held abroad and the right of discovery with the banks.

These information exchanges combine with exchanges of experiences and best practices between tax administrations. In this regard, the DGFIP is a member and Vice-President of the OECD's Forum on Tax Administration (FTA) and the 2010/2011 President of the Intra-European Organisation of Tax Administrations (IOTA).

Handling tax appeals and promoting tax certainty

All taxpayers have the right to appeal their taxes before the administration.

Contentious claims

Some appeals – called “contentious claims” – are made to correct a tax or enforce a right. Where these appeals are won, the service promptly reduces or cancels the disputed tax or grants the payment requested to give taxpayers the benefit of their rights without delay.

In 2010, the DGFIP handled over three and a half million contentious claims.

If users are not satisfied with the administration's response, they may appeal to the tax mediator of their *département* for their case to be re-examined.

In 2010, the tax mediators received 81,000 appeals. Most of the applications by individuals concern equitable relief and extensions on payment deadlines.

Where claims are rejected, taxpayers have the option to submit their appeals to the courts. Some 24,000 appeals were made in this way in 2010.

Equitable relief claims

Other taxpayers do not dispute the amount of the tax due, but ask for total or partial relief in view of financial straits. The DGFIP services examine each situation, taking into account the objective elements (low income, unemployment, etc.) while balancing the principle of equality in taxes with consideration of the taxpayer's problems.

Over one million applications for equitable relief were handled in 2010.

Legal certainty

The Pergam Project, launched by the DGFIP in 2010, is part of the directorate's legal certainty drive. The project has been set up to update and totally overhaul the tax documentation to make it clearer and easier to understand. The idea is to update documentation in real time by means of a documentary database available online to both taxpayers and DGFIP staff.

The DGFIP processed approximately 21,000 advance rulings in 2010 to give individuals and businesses the benefit of more transparent tax rules by granting them guarantees from the administration regarding the application of legislation to their particular situation.

An advance ruling is a formal position binding on the administration provided the application made in good faith is accurate, complete and reflects the situation presented by the taxpayer (*see following spotlight*).



SPOTLIGHT 2010: the advance ruling – a pillar of legal certainty

400 advance rulings

published on www.impots.gouv.fr

Two benchmark tax instructions published in October 2010 formally lay down all the legislative, case-law and policy developments as regards the advance ruling. They give shape to the changes and commitment made by the DGFIP to improve its organisation and efficiency in the performance of this priority task.

The www.impots.gouv.fr website section on this procedure has accordingly been totally overhauled to make it easier for users to apply for advance rulings.

Nearly 400 advance rulings are published on the website, to which users can refer for answers to their questions.

A collective review procedure has also been introduced for taxpayers not satisfied with the initial response. This new procedure has been operating at local and national level since 2010.

The land registry and land registration

The DGFIP's land assignment includes the task of managing the property "status" data used as a basis for property tax calculation. The directorate identifies each property with an individual land registry reference, a description of the property (land plot borders and surface area) and identification of the owners and their rights. A total of 103 million plots and 48 million premises are listed in this way.

The DGFIP services update the land register map, which is now digitised and available online (www.cadastre.gouv.fr). In 2010, they issued over 19 million pieces of land registry information to users, local authorities and businesses.

The DGFIP services are responsible for land registration to guarantee the legal certainty of property transactions. To this end, the real property registries keep up to date the real property file, which contains the legal information on all developed and undeveloped real property. They register notarised deeds and answer users' requests for information.

In 2010, 92% of notarial offices were equipped with Tél@ctes for electronic exchanges with the real property registries.

The DGFIP services also register and tax donations and inheritances as well as certain property transactions.



SPOTLIGHT 2010: electronic and online services

92 % of notarial offices

equipped with Tél@ctes

The www.cadastre.gouv.fr website was a huge success yet again in 2010. It registered 9.5 million hits, 93 million pages consulted, 15 million land register map excerpts printed out free of charge, and nearly 100,000 large-format map sheets ordered on different media (paper, plastic, CD-ROM, DVD-ROM and downloads). The partnership with the French Board of Notaries to

provide electronic exchanges between notarial offices and real property registries using the Tél@ctes application was also steadily rolled out. By the end of 2010, 92% of all notarial offices were equipped with a version of Tél@ctes for electronic exchanges with the DGFIP. Paperless data transmission hence rose 5% over 2009 to a total of 38% on average for 2010.

➤ The public management sector

2010 Accounts quality and expenditure execution, the State's real property policy, and economic action: the DGFIP services are key public management players for central and local government.

Controlling and executing public spending

The DGFIP services control and pay all local and national public spending, pay government employee wages, and pay the civil and military pensions.

In 2010, €204 billion was paid out in public spending, excluding wages and pensions, with €32 billion for future expenditure.

Before paying and entering expenditure into the accounts, the DGFIP's accountants perform the checks for which they are responsible (validity of the claim, availability of appropriations, etc.). The technique used to conduct these checks is the tiered expenditure control, whose principle is to adjust checks to the stakes and risks. The streamlined partnership control takes this logic further by setting up a joint, concerted procedure with a ministry to audit the expenditure chains as a whole in order to adjust the controls.

The DGFIP services assisted and advised the authorising officers in 2010: expenditure execution reports, advice with complex transactions (public procurement, public-private partnerships, public service delegations, etc.), alerts on process vulnerabilities, etc.

The DGFIP services have actively contributed to the reduction of government supplier payment lead times for a number of years now. In 2010, overall payment time stood at 28 days, below the legal limit of 30 days.

In 2010, the improvement of expenditure execution received a boost with the introduction of "invoice payment platforms" placed under the authority of the accountant. This one-stop invoice processing shop run by one or more authorising officers is speeding up payment lead times and improving accounts quality.

In 2010, a pilot test was conducted in the Champagne-Ardenne region on processing the DGFIP's devolved expenditure in invoice payment mode.

This new organisation, currently being rolled out, will make for a smoother expenditure chain by doing away with redundant controls and will make the spending departments more accountable for their actions.

The DGFIP is also involved in the deployment of Chorus, the new software program designed to replace the old public spending, non-tax revenue and accounting applications.

In January and June 2010, waves 4 and 5 of Chorus were rolled out in 14 ministries. In the second half of the year, staff worked on the switchover for the huge last wave of Chorus, scheduled to kick off at the beginning of January 2011 in six new ministries to cover 125 programmes.

DGFIP central administration and network staff played a full role in the preparations for and management of the changes required for these operations.



SPOTLIGHT 2010: the reform of public pensions management

342,000 government staff now receive a statement of their pension entitlements

In 2009, the Minister for the Budget assigned the DGFIP to launch a reform of the management of public pensions. One of the aims of this reform is to improve the quality of service provided to both working and retired government employees.

In 2010, this reform track made significant progress in terms of both workers and pensioners. One of the reform's drivers is an individual pension account for civil servants. This account is designed to provide all civil servants with information on their personal pension entitlements. It is a statement of the pension entitlements earned for each year. These accounts can therefore be used to pay staff pensions without any further work by the employer administrations.

So the system improves the quality of information provided to working civil servants and totally streamlines the pensions production line, axing the current system of reconstituting entire staff careers when they retire.

Throughout 2010, the Public Pensions Service (PPS) reporting to the DGFIP spurred employer ministries and establishments to provide individual pension account data for one million civil servants, certifying their identities and providing details on the content of their careers to date.

In 2010, the PPS sent six generations of civil servants 342,000 statements of statutory pension scheme entitlements earned every year since they started work.

The reform has also set up new contact points for public pensioners, with the specialisation of services in the management of user relations and the development of a common service that can be contacted via a single telephone number or by e-mail. So public pensioners can now obtain information on their pensions, notify of a change of address and ask for a certificate or a form. This service will be rolled out to all public pensioners in 2011.

Keeping the central government accounts and producing the budget and accounts information

The DGFIP is responsible for keeping the central government accounts and producing its financial statements. This is a key element in the new framework set up by the LOLF⁽¹⁾, which devotes an entire chapter to the public accounts and the role of the public accountant. The LOLF has made accrual accounting compulsory and has introduced certification of the central government financial statements by the State Audit Office.

This development shows the value placed on producing high-quality accounts information to inform management decisions and present a true and fair view of the State's financial position.

In 2010, progress continued with the accounts as the accounting quality index rose yet again (posting a reduction to 17 irregularity days found in the public accounting for a ceiling of 20 days).

The balance sheets were improved on both the assets side (stock of real property, inventories, holdings, etc.) and the liabilities side (long-term debt, accrued expenses, provisions, etc.). In 2010, progress concerned in particular the civil ministries' real property assets and fixed assets. A note is now appended detailing the State's off-balance sheet commitments (such as civil servants' pensions).

The services also keep budgetary cash-basis accounts and compile the information on the public administrations' financial positions.

The introduction of certification of the central government financial statements has led the DGFIP to secure the accounting and financial processes by scaling up the public accounting internal control systems throughout the administration. This work has paid off, as seen from the fact that the State Audit Office certified the central government financial statements for the fourth year running in 2010 with reservations that decrease in number every year. This places France at the cutting edge of accounts reform (*see the following spotlight 2010*).

The DGFIP services provide the Government and Parliament with a wide range of regular and annual financial and accounts statements, including the government's financial statement consolidating nearly 40 million accounting entries. They also play a major role in the definition and implementation of the accounting regulations, which are geared to private sector standards.

In 2010, the DGFIP was actively involved in the Chorus project set up to achieve the LOLF's ambitions to produce quality accounts, improve performance steering, step up transaction traceability and accounts auditability, and promptly produce detailed financial information.

(1) Constitutional Bylaw on Budget Acts of 1 August 2001.



SPOTLIGHT 2010: A benchmark – accounts quality certification of the central government financial statements in 2010

Our hard work and major progress with the quality of our public financial and accounting management paid off in 2010 as the State Audit Office certified the central government financial statements for the fourth year running with nine reservations, as opposed to twelve in 2009.

Further improvements were made to the government balance sheet, following the inclusion of motorway concessions' tangible fixed assets in 2009, with work on entering other concessions (water works) and public-private partnership operations in the accounts.

2010 also saw progress with accounting information reliability and reporting, especially the civil ministries' real property assets and fixed assets. The geographic reorganisation of public services and the roll-out of the Chorus application prompted a reorganisation of the steering of internal controls and major changes to the documentation on procedures and accounting risks. The DGFIP also stepped up its support to public policy operators to improve the quality of their accounts, included as financial holdings on the government balance sheet.

Keeping the local government and public establishment accounts, executing their financial transactions and providing them with advisory services

Accounting and budget execution

In 2010, the DGFIP kept accounts for the 36,800 local authorities and their 19,300 intermunicipal co-operation groups, over 1,000 state hospitals, 1,400 care establishments and nursing homes (retirement homes, sheltered workshops, etc.) and 180 social housing offices (OPHs). It also kept the accounts for all the local public establishments (school boards, local social welfare centres, etc.). As it does every year, it produced a total of nearly 170,000 accounts.

The DGFIP services are involved in the execution of all the revenue and expenditure for these local authorities and bodies. In 2010, they processed some 120 million revenue orders and 80 million payment orders.

In addition to handling local direct taxes and the other local taxes, the DGFIP services collected and recovered non-tax revenues for the local sector (canteen and crèche bills, water and sanitation rates, social housing office rents, hospital bills, etc.) for an annual total of approximately €55 billion.

At the same time, the services conducted a conformity audit and disbursed payment for all the expenditure incurred by the local authorising officers (mayors, presidents of general and regional councils, hospital directors, etc.). A tiered expenditure control focuses the in-depth audits on the expenditure presenting the highest risks and vulnerabilities.

In 2010, the DGFIP accountants paid out €221 billion in expenditure, including €63 billion on capital expenditure⁽¹⁾.

The accounts kept by the DGFIP services cover all these operations as well as the assets and cash positions for the local authorities and their establishments. At the end of each accounting year, the accountants draw up an end-of-year revenue and expenditure account (accounts balance, balance sheet and income statement). Some 90% of these accounts are produced by 15 March of the following year.

2010 saw the completion of the installation of the Helios application for all the DGFIP services responsible for managing the local public sector accounts. This more efficient, functional software program has replaced a host of separate applications.

The services are also developing electronic data interchange services with local public finance managers with whom they have signed computerisation agreements.

The DGFIP is promoting this drive in the local public sector with the PES V2, the Helios standard exchange protocol. The PES V2 provides a computerisation solution for expenditure orders, revenue orders and statements. It is also used to send relevant bookkeeping

(1) Excluding expenditure for hospitals and specific budgets

vouchers (invoices, taxation decisions, orders, public procurement, etc.) and their references. Approximately 200 authorities (totalling 520 budgets) have been using this new protocol since 2010.

The completion of the deployment of Helios paves the way for the nationwide roll-out of the PES V2 over the coming years to replace older protocols. The DGFIP will also offer bodies an electronic certificate free of charge so that they can electronically sign the orders given to the accountants.

A Public Management Website has been opened to smooth exchanges and for all local public finance managers to look up the information stored in Helios online. In 2010, over 55,000 local bodies had access to this website (as opposed to 27,000 by the end of 2009). A full 6,000 of these bodies exchange accounting files with the DGFIP daily on this totally secure service.

Public finance managers can also access their authority's accounts in real time, monitor the cash situation, and inform users and suppliers of the execution of expenditure and local revenue. They can also consult scoreboards presenting the authority's key accounting figures. Data coverage was extended in 2010 and 3,000 users now consult Helios daily on this website.

Financial and tax advisory services

The DGFIP provides important advisory services to local government in all areas of financial action: local taxation advice (enhanced by the merger), assistance with drawing up the local budgets, financial analysis, cash-flow management and legal consultancy.

2010 was the year of the nationwide roll-out of tax advisory services for local government. This is one of the aims of the merger: for a single DGFIP contact to inform all partners on all tax matters and make simulations.

All of the DGFIP's services are associated with financial and accounting service agreements with the main authorities (232 agreements signed) and partnership undertakings with the other bodies.

In 2010, the DGFIP continued to assist prefectures with their local authority legality checks and budget audits and to help identify any financial problems the authorities may have.

DGFIP accountants keep the accounts and execute the revenue and expenditure of nearly 1,700 national public establishments (EPNs). In 2010, with the help of the DGFIP services, the EPNs embarked on a drive to improve their accounts quality (balance sheet accuracy, management of the stock of real property, etc.).



SPOTLIGHT 2010

A new means of payment for the local public services

TIPI online payment by credit card

In 2010, the DGFIP launched the TIPI project (bills payable on the Internet) for users to pay their local public service bills (crèches, canteens, etc.) by credit card on the Internet. TIPI rounds out the means-of-payment range (direct debit, interbank payment order and physical credit card payment).

This innovative, user-friendly service satisfies a strong user demand, modernises the local authorities' public service image and increases the rate of spontaneous payment).

The advantage for the accountants is that the transactions are entirely automated, from the processing

of the revenue order through to the accounting entry in Helios.

Over one hundred local authorities, small and large, have subscribed to this new payment method since it was launched early in the summer of 2010. The rate of payment using this method may be as high as 8% to 10% of bills issued right from the first few months of use.

The TIPI system received an award from the State Modernisation Seminar on 9 July 2010.

Managing State property and the State's real property policy

The DGFIP is responsible for a number of State property tasks, top of the list of which is the valuation of the real property owned by the State, for which the DGFIP acts as notary. Our services also appraise the local authorities' real estate (110,000 valuations in 2010) and provide them with consultancy services. In addition, we manage administrated estates, estates in abeyance, estates in escheat and sales of movables.

In 2010, the DGFIP State property services rallied to help the people hit by Atlantic storm Xynthia. Within the space of a few months, the State property teams had valued over 1,300 damaged houses for the State to be able to make offers to buy these properties from storm victims. Following these valuations, the State Property Department purchased 770 houses in 2010 to enable the victims who accepted the offers to quickly find new homes by guaranteeing them compensation for their properties at a fair price.

The DGFIP services (France Domaine) are also responsible for implementing the new State real property policy. This policy has been tasked to the Minister for the Budget, who manages France Domaine. The policy consists of representing the "State landlord" and acting on its behalf: taking an inventory of the properties, defending the State's real property interests, maintaining the buildings, making the purchases required to conduct its tasks, and selling property that

has become unsuitable or redundant so as to adjust the stock of property to needs on an ongoing basis. These guidelines were developed in 2010 by the State real property policy managers who work with the regional public finance directors and assist the regional prefects with this real property policy.

The State's real property policy is designed to optimise the use of its real property with strategic multiannual real property plans (SPSIs). The purpose of these plans is to streamline and accommodate the services' real property needs on a long-term basis. State-owned buildings used by government services and their public establishments are no longer allocated or assigned to them, but are now rented to them on short-term occupancy agreements to build real property management awareness among all the services (*see spotlight below*).

The State's real property policy hence calls for a certain number of sales, the proceeds of which go towards debt reduction, building maintenance and new purchases. In 2010, the policy was behind a reduction of over 146,500 m² in real property surface areas.

Real property sale proceeds over the 2005-2010 period came to €3.6 billion, €505 million of which was made in 2010. Also in 2010, the minister announced the launch of a multiannual State property sales plan (*see spotlight on the next page*).



SPOTLIGHT 2010

Roll-out of the strategic multiannual real property plans

330,000 m² of real property freed up in four years

Following the launch of strategic real property plans for the central administrations, the government rolled out these plans in the devolved services in 2010.

By 31 December 2010, virtually all the départements had a strategic multiannual real property plan (SPSI) endorsed by the regional prefect and taking into account the real property repercussions of the government's local and regional administration reform (RéATE).

The headline goal is to provide high-quality real property suited to the new organisations at a lower rent and maintenance cost for the State. The drive launched in 2007 has steadily reduced occupied sur-

face areas (330,000 m² in four years). The RéATE is set to free up 750 sites and reduce occupied office space by 500,000 m². The target is eventually to achieve an occupancy ratio of 12 m² per work station.

In 2010, the State's real property policy was extended to operators to improve the accuracy of their real property inventories (40 million m² of buildings and 7 million hectares of undeveloped land for a value of some €42 billion, €34 billion of which belong to the State), define a strategic multiannual real property plan for each operator, and apply cross-cutting real property performance rules (ratio of 12 m² per work station, ceiling on leases and reduction in building running costs).



SPOTLIGHT 2010 The sales policy

The sales programme: **1,700 properties**

2010 saw the presentation of the first multiannual State property sales plan at a ministerial press conference on 9 June 2010.

This plan concerns the sale of over 1,700 properties over the period from 2010 to 2013. These planned sales are the upshot of the administrative reforms decided on by the government (military restructuring, reorganisation of the court system, new interministerial *département* directorates and the creation of the DGFIP, etc.).

The development of the multiannual sales plan was

one of the highlights of work by the local State property services to identify properties and negotiate with the occupant services upstream.

This operation was accompanied by a reminder of the rules of transparency in sales made by France Domaine in order to protect the State's real property interests and foster competitive bidding.

The transactions were overseen by the State Real Property Transaction Quality and Transparency Commission with its new extended powers.

Offer expertise and financial advice to central government and economic players

As a major financial administration, the DGFIP advises many economic and financial players and offers its expertise to assist with public policy implementation. In 2010, our services analysed some 120 public investment projects (hospitals, housing, infrastructures, etc.) for public administrators (prefects, head teachers, etc.).

The DGFIP services act as business support units for the prefects and local economic players as they participate in the business start-up and expansion aid allocation mechanisms. They are key players in ailing business prevention and support on the *département* committees for the examination of business financing problems (CO-DEFIs) and in the granting of tax and social security debt payment schedules on the CCSFs⁽¹⁾.

In 2010, the DGFIP's economic action services examined nearly 11,000 business dossiers accounting for over 500,000 jobs in its work on these different assignments. A total of 2,500 of these businesses were the focus of a detection-prevention procedure and 4,300 were examined by the CCSFs.

(1) Committee of Financial Service Heads and Social Security and Unemployment Benefit Bodies.

Managing the deposits of public utility funds

The DGFIP provides a banking and financial service to entities subject to an obligation to deposit funds with the Public Treasury (public establishments and government-controlled corporations).

In 2010, nearly 37,000 accounts of this nature were managed for a portfolio of nearly €42 billion.

The DGFIP also acts as an official receiver for the Deposit and Loans Fund. In this capacity, it managed nearly 80,000 accounts and €36 billion (excluding deposits) in 2010 for a customer base made up mainly of notaries, court-appointed receivers, bailiffs and welfare bodies.

The DGFIP offers these customers a wide range of services, managing current transactions and investments.

➤ Our organisation

2010 The DGFIP plays an active part in the campaign to reduce public spending. It helps reduce government staff numbers with nearly 8,000 retiring employees not replaced from 2008 to 2011, including nearly 2,500 in 2010 alone. It also keeps a constant eye on improving its efficiency, stepping up its performance and rationalising its costs.

Deploying the services

With nearly 5,000 services in public finances centres nationwide, the DGFIP is a key local urban and rural public service player.

In 2010, the new organisation associated with the introduction of the one-stop tax shop for individuals became effective in the vast majority of services.

The public finances centres house the different DGFIP services, in particular:

- The individual tax services and the business tax services, which manage the tax accounts;
- A network of treasury offices, which are responsible for the local public sector's financial and accounts management; 1,700 of these treasury offices in rural and suburban areas also collect taxes and provide local tax receptions.

By 2010, *département* and regional public finances directorates – created from the merger of the old tax services directorates and general treasury offices – were steering all the DGFIP's services and assignments in nearly 90% of all *départements*.

Over 600 individual tax services and 100 specialised recovery units were set up.

At interregional level, the Director General's nine delegates work as strategic and operational liaison officers with local managers.

Steering and managing the resources

Steering

In the spirit of the Constitutional Bylaw on Budget Acts (LOLF), the DGFIP uses performance-based steering to manage all its assignments, with the definition and monitoring of indicators representative of the directorate's main strategic pillars in each of its tasks.

In 2010, a management audit was conducted on all aspects of our activity. Indicators are tailored locally by a management dialogue with the devolved services. Each local directorate discusses its assigned targets and the human and material resources it needs to perform its work.

The DGFIP secures and constantly improves its working processes.

In this, it has special audit teams that audit and advise its own services and other public bodies. The DGFIP also has an extensive risk management and internal control system.

In 2010, the DGFIP embarked on a permanent process re-engineering undertaking to provide ongoing food for thought on how we do our work in order to propose simplification measures.



SPOTLIGHT 2010 The strategic agenda: think tanks on the DGFIP's strategic directions

12,000 staff contributed to the strategic agenda

The DGFIP launched an ambitious think tank on its strategic directions to draw up a Strategic Agenda (DOS).

This agenda states the DGFIP's values and sets its major work guidelines through to 2012. The agenda was drawn up by a gradual, bottom-up process. In keeping with a plan prepared by the central administration and local managers, 12,000 volunteers from all staff categories took part in 750 local workshops. These think tanks discussed the directions the directorate should take and made proposals for concrete improvements in each line of work.

Interregional wrap-up meetings were held for parti-

cipants to put their proposals to the Director General (access to documentation, proper use of indicators, etc.). A large number of these suggestions were put into the final agenda published in June 2010.

The informative, team-spirit approach used to develop the Strategic Agenda gave everyone the chance, irrespective of their own line of work, to find out more about all the DGFIP's assignments. It also provided an opportunity to assert the DGFIP's identity by taking stock of the professional values, principles and commitments upheld by all the staff. In this way, the Strategic Agenda is a seminal document for the DGFIP and its staff.



SPOTLIGHT 2010 Unified staff regulations

28 August 2010 publication of the new staff regulations

A new step was taken in the creation of a unified work environment for all the DGFIP staff.

Some 15 specific staff regulations were unified for staff from the former Public Accounting General Directorate and General Tax Directorate.

The new provisions, published in August 2010, reassert the specific nature of the DGFIP's professions. They also recognise the staff's professionalism with special in-house promotion mechanisms such as the

special internal competitive exam to enter the tax controller corps and the Grade B-to-A professional exam.

Discussions continued with unions in 2010 on the unification of staff management rules (competitive exams, transfers, training and promotion).

The unified staff regulations and management rules will come into effect for all DGFIP staff on 1 September 2011.

Human resources

The DGFIP is supported by the professional skills of its 122,000 managers and staff, 62.3% of whom are women, for an average age of just over 46 years old. A total of 26.5% of these staff are Grade A managers, 37.8% are Grade B staff and 35.7% are Grade C. A full 24% of the staff work on individual taxation, 22% on local public sector management, 15% on business taxation, 10% on tax audits, 7% on the real property sector, 5% on accounting and public spending, and the rest on other assignments and support functions.

Human resources management covers recruitment (57,000 candidates attending the competitive exams), the management of postings and transfers, and staff appraisals and promotion policy. It is underpinned by sustained labour-management dialogue with the staff's unions and a whole host of working groups that focus in

detail on all the areas concerning the quality of life and working practices at work.

The DGFIP offers a wealth of initial and in-service training to support and drive forward internal promotion, skills development and professional development. In 2010, over 277,000 days of initial training, in-service training and preparatory classes for the competitive exams were given.

The National Public Finances School took over from the national tax, treasury and land registry schools in 2010 to become the sole operator for this ambitious policy.

The DGFIP also mainstreams disabled workers and promotes diversity in recruitment.

In 2010, 800 work stations were specially equipped for the disabled and special training was provided for staff with hearing and sight impairments.



SPOTLIGHT 2010 The DUERP: quality of life at work

80 % of the services presented their DUERPs and prevention programmes

to the health and safety committees

2010 focused on a census of occupational hazards conducted with the help of the Single Document for the Evaluation of Occupational Hazards (DUERP).

The DGFIP posts a good performance for the use of the DUERP in its network. Nearly 80% of the services have presented their DUERPs and annual prevention programmes to the health and safety committees (CHS).

2010 was also the year in which the DUERP was

deployed in the central administration: 71 administrative structures were concerned and over 2,000 hazards were identified.

The single document is updated annually and with each new structural change. So it is vital that the staff, key players in this process, have the best information possible on this prevention tool.

To this end, a leaflet entitled *The DUERP, An Approach that Concerns You* was circulated to all services and put online on the Intranet.

The budget

The DGFIP had a budget of €8.4 billion to do its work in 2010. A full 82% of this budget was earmarked for personnel expenditure. The budget is managed to allocate all the services the operating resources they need, based on the different logistical functions (purchasing, real property management, safety, etc.).

The DGFIP maintained and made improvements to the stock of real property it uses to guarantee a high-quality reception to the general public and good working conditions for the staff. It launched a “high environmental quality” drive to protect and improve its buildings.

In keeping with the State’s real property policy, it has undertaken to reduce the office space occupied by its services.

In 2010, a total of nearly 116,000 m² was scheduled to be freed up or was actually freed up.

Information systems

The DGFIP services provide a full range of IT activities. They develop, run and maintain some 500 applications covering all the directorate’s lines of work. They work on the major IT projects for taxation and public management.

They enter tax return data and management data in the information systems by means of direct data entry or OCR, contributing to the digitisation of millions of documents every year.

They also print and send documents to users en masse.

In 2010, 289 million letters were addressed, 35 million payslips were issued, and over 100 million tax assessment notices and 35 million income tax returns were sent out.

Over 5,000 skilled staff work in this area in the central administration and nearly 50 IT centres.

International action

The DGFIP works a great deal on the international scene in terms of co-operation and sharing best practices among financial administrations. It represents France in a number of international organisations and working groups on taxation and public management matters.

In 2010, it conducted 230 missions abroad and hosted nearly 130 delegations.



SPOTLIGHT 2010

Green buildings and energy savings

€41.7 million invested in the buildings occupied by the DGFIP

An array of projects was launched in 2010 to improve the energy performance of the DGFIP’s buildings. These projects aim to meet sustainable development targets and are all helping to reduce energy spending (double glazing on all windows, installation of condensing boilers, etc.). In 2010, €41.7 million was invested to improve the energy efficiency of buildings occupied by the DGFIP.

An energy and water monitoring tool was intro-

duced for the DGFIP services in 2010 to help hems- teer and reduce their energy consumption and spending. It presents, for example, electricity and gas consumption and cost scoreboards, and alerts on sudden consumption swings. The external service provider, chosen by competitive tender, updates the tool’s data on the basis of the files transmitted by the energy suppliers so the services have nothing to enter.



➤ 2010 performance and statistics



DGFIP WORK AND OPERATIONS

➤ THE DGFIP WORKING FOR ITS USERS

PAPERLESS TAX PAYMENT

➤ Rate of subscribers	2008	2009	2010
Income tax			
Monthly direct debit	65.5 %	65.4 %	72.8 %
Direct debit on payment due date	10.1 %	9.9 %	11.0 %
Payment online	2.8 %	2.6 %	3.3 %
TOTAL	78.4 %	77.9 %	87.1 %
Residence tax			
Monthly direct debit	33.3 %	34.3 %	34.5 %
Direct debit on payment due date	8.6 %	9.0 %	9.1 %
Payment online	2.7 %	2.9 %	3.9 %
TOTAL	44.6 %	46.2 %	47.5 %
Property tax			
Monthly direct debit	26.2 %	27.2 %	27.9 %
Direct debit on payment due date	10.5 %	11.3 %	11.4 %
Payment online	2.3 %	2.4 %	2.8 %
TOTAL	39.0 %	40.9 %	42.1 %
All taxes			
Monthly direct debit	37.9 %	38.8 %	40.2 %
Direct debit on payment due date	9.7 %	10.1 %	10.4 %
Payment online	2.6 %	2.6 %	3.3 %
TOTAL	50.2 %	51.5 %	53.9 %

REFUNDS AND RELIEF GRANTED BY THE DGFIP

↗ Central government taxes	2008	2009	2010
Earned-income tax credit (€m)	4,095	4,021	2,935
Number of recipients	8,920,929	8,180,862	7,553,194
Income tax (€m)	3,363	4,380	4,733
Corporation tax (€m)	13,285	28,570	16,897
VAT (€m)	48,157	49,609	43,403
Others (€m)	5,895	6,190	4,813
TOTAL (€m)	74,795	92,770	72,781
↗ Local taxes	2008	2009	2010
Local business tax (€m)	11,909	13,472	11,651
Property taxes (€m)	726	663	678
Residence tax (€m)	3,063	3,181	3,267
Others (€m)	515	484	552
TOTAL	16,213	17,800	16,148

FINANCIAL SERVICES

Deposits of funds with the Public Treasury

↗ Number of accounts	2008	2009	2010
Central government	5,195	4,777	4,461
Public establishments	12,979	12,508	12,917
Local public sector	15,443	16,860	17,869
Others (chambers of commerce and industry, etc.)	1,762	1,264	1,490
"Future expenditure" operators*	-	-	15
Interest-earning accounts*	-	-	57
TOTAL	35,379	35,409	36,809
↗ Portfolio (€m)	2008	2009	2010
Central government	2,047	2,349	1,310
Public establishments	5,483	5,278	8,240
Local public sector	335	378	510
Others (chambers of commerce and industry, etc.)	600	585	1,002
"Future expenditure" operators*	-	-	29,457
Interest-earning accounts*	-	-	1,456
TOTAL	8,466	8,590	41,975

*Created by the Budget Act for 2010

Deposits and Loans Fund's official receiver activity

↗ Number of accounts	2008	2009	2010
Notaries	30,334	31,214	29,515
Court-appointed receivers	23,021	20,560	18,560
Persons protected by law	18,225	16,347	15,366
Bailiffs	4,655	4,604	4,604
Social security funds	2,308	2,217	2,027
Other legal professions	2,238	2,257	2,001
Social housing bodies	1,305	1,306	1,238
Tenants in residential care facilities	1,231	2,103	2,173
Other public utility institutions (semi-public regional planning companies, etc.)	1,476	1,388	1,340
Deposits**	590,886	617,101	630,812
Other clientele	1,240	1,908	1,458
TOTAL	676,919	701,005	709,094
↗ Portfolio (€m)	2008	2009	2010
Notaries	19,454	21,825	27,851
Court-appointed receivers	5,822	5,856	5,470
Persons protected by law	53	51	36
Bailiffs	415	421	469
Social security funds	319	322	213
Other legal professions	273	313	323
Social housing bodies	1,195	409	340
Tenants in residential care facilities	3	9	6
Other public utility institutions (semi-public regional planning companies, etc.)	350	431	277
Deposits**	2,209	2,262	2,402
Other clientele	703	556	1,440
TOTAL	30,796	32,455	38,827

**New calculation method

REAL PROPERTY REGISTRATION

↗ Number of operations	2008	2009	2010
Publications	2,432,455	2,106,897	2,318,876
Registrations	950,173	766,969	949,182
Deregistrations, notes and entries	456,949	406,222	314,273
Requests for information	5,609,457	4,990,244	5,659,638
Requests for copies of records and documents	409,814	370,177	373,590
Special tasks:			
Regrouping reports	27,258	30,381	30,470
Reorganisation reports	50,486	57,903	63,927
Expropriation orders	5,216	3,354	5,297
TOTAL	9,941,808	8,732,147	9,715,253

THE LAND REGISTRY

↗ Situation as at 1 January	2008	2009	2010
Accounts of owners and civil servants provided with accommodation	35,664,362	36,123,113	35,589,692
Premises	47,149,309	47,824,970	48,486,033
Non-subdivided plots of land and tax subdivisions	102,219,664	103,599,188	102,988,009
Items in the computerised directory of roads and localities	7,110,643	7,286,248	7,156,806
↗ Work carried out	2008	2009	2010
Maps			
Reviewed or reworked plots of land and tax subdivisions	84,772	110,824	92,684
Land registry – map updating:			
Survey documents checked ⁽¹⁾	248,614	286,730	222,523
Number of changes reported	690,727	710,249	683,825
Number of extracts of deeds and regrouping sheets processed	2,436,158	2,112,631	2,089,490
Land assessments:			
Processed declarations of developed properties	1,689,669	1,631,134	1,540,805
Changes processed regarding non-developed properties	891,071	812,302	738,952
Issue of information:			
Land register map excerpts printed out from www.cadastre.gouv.fr	10,158,985	12,700,000	15,061,164
Land register map sheets ordered from www.cadastre.gouv.fr	6,948	76,580	98,204
Model 1 and 3 excerpts ⁽²⁾	4,361,064	4,038,629	4,504,399
TOTAL	14,526,997	16,815,209	19,663,767

(1) The figures for 2009 (and earlier years) covered survey documents, housing estate survey documents and sketch plans. The 2010 figures only cover survey documents and housing estate survey documents.

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

↗ THE DGFIP WORKING FOR PUBLIC FINANCES

PUBLIC REVENUES COLLECTED BY THE DGFIP

↗ Income tax	2008	2009	2010
Number of taxpayers	36,036,164	36,390,347	36,599,197
of which: Tax assessment notices	16,925,542	15,782,430	16,819,742
No-liability notices	10,220,365	9,120,515	9,953,772
Refund notices	8,890,257	11,487,402	9,825,683
Revenues for central government (€m)	59,198	55,057	55,101
↗ Wealth tax	2008	2009	2010
Number of tax returns	565,966	559,727	593,878
Revenues for central government (€m)	4,196	3,590	4,464
↗ VAT	2008	2009	2010
Number of taxable businesses	4,028,333	4,197,711	4,574,355
of which: Actual bookkeeping system	1,277,503	1,287,034	1,308,511
Simplified bookkeeping system	1,811,504	1,831,123	1,857,994
Micro business profits and special professional profits	457,674	602,206	933,515
Simplified agricultural system	481,652	477,348	474,335
Revenues for central government (€m)	157,500	151,462	152,357
Revenues for various bodies (€m)	8,372	8,450	8,544
TOTAL (€m)	165,872	159,912	160,901

PUBLIC REVENUES COLLECTED BY THE DGFIP (cont.)

		2008	2009	2010
↗ Corporation tax				
Number of taxable businesses		1,507,926	1,569,926	1,644,321
Revenues for central government (€m)		64,619	51,050	51,404
↗ Social contribution on business profits				
Revenues for central government (€m)		139	-	-
Revenues for various bodies (€m)		1,123	874	996
TOTAL (€m)		1,262	874	996
↗ Residence tax				
Number of tax assessment notices		27,897,894	28,238,950	29,536,571
Revenues for local government (€m)		15,534	16,535	17,220
↗ Property tax				
Number of tax assessment notices		28,435,287	28,852,637	29,329,035
Revenues for local government (€m)		26,844	28,963	30,497
↗ Local business tax				
Number of tax assessment notices		3,667,678	3,763,778	94,919
Revenues for local government (€m)		31,520	33,009	11,406
↗ Contribution on business value-added and commercial property tax				
Revenues for central government in 2010 (€m)		-	-	10,950
↗ Business premises contribution + ancillary taxes + flat-rate tax on grid and network corporations				
Number of tax assessment notices		-	-	3,910,388
Revenues for central government in 2010 (€m)		-	-	6,166
Revenues for local government (€m)		-	-	1,455
↗ Television licence fee				
Revenues for various bodies (€m)		2,891	2,998	3,123
↗ Registration				
Special tax on insurance policies	For local government (€m)	3,077	3,118	3,254
	For central government (€m)	2,746	2,408	2,867
Transfers for valuable consideration (€m)		1,062	739	927
Transfers without valuable consideration: gifts (€m)		818	601	931
Transfers without valuable consideration: successions (€m)		7,101	6,873	6,906
Real property registration tax	For various bodies (€m)	6,904	5,083	6,875
	For central government (€m)	334	299	310
Other revenues and penalties (€m)		478	520	418
TOTAL (€m)		22,520	19,641	22,488
↗ Stamp duty and assimilated taxes				
Company vehicle tax	For various bodies (€m)	778	1,083	996
	For central government (€m)	356	-	-
Single stamp (€m)		157	202	118
Other revenues and penalties (€m)		168	153	155
TOTAL (€m)		1,459	1,438	1,269

PUBLIC REVENUES COLLECTED BY THE DGFIP (cont.)

↗ Other taxes	2008	2009	2010
Levies on investment income (€m)	5,336	4,667	4,885
Minimum local business tax contribution (€m)	2,761	2,768	685
Withholding taxes and income tax for non-residents (€m)	506	419	452
Other revenues for central government (€m)	7,205	13,808	16,610
Other revenues for local government (€m)	5,692	5,070	5,012
Payroll tax (€m)	11,015	11,148	11,413
Social contributions (€m)	15,800	13,285	13,263
Other revenues for various bodies (€m)	2,882	2,776	2,545
TOTAL (€m)	51,197	53,941	54,865
↗ Non-tax revenues	2008	2009	2010
Revenues for central government (€m)	27,958	19,451	18,157
Revenues for local government (€m)	51,800	55,200	55,118
TOTAL (€m)	79,758	74,651	73,275
↗ Grand total of revenues collected by the DGFIP	2008	2009	2010
Revenues for central government (€m)	342,638	314,067	333,863
Revenues for local government (€m)	141,371	146,978	130,837
Revenues for various bodies (€m)	42,861	40,614	40,880
TOTAL (€m)	526,870	501,659	505,580

RECOVERY ACTION

↗ Individuals' taxes	2008	2009	2010
Dunning operations			
Notices calling in outstanding taxes	5,800,000	6,600,000	5,651,588
Formal recovery – “standard” action			
Notice to garnishee	4,400,314	4,446,503	4,465,127
Formal recovery – “further” action⁽¹⁾			
Recovery of fraudulently transferred assets	192	140	68
Property seizure	556	553	323
Bankruptcy petitions	766	474	282
Legal proceedings			
Civil jurisdiction	2,224	2,210	2,160
Commercial jurisdiction	1,465	1,301	1,891
Administrative jurisdiction	516	420	541
Disputed claims			
Appeals	4,710	3,971	3,254
Other claims ⁽²⁾	3,647	2,795	2,045

(1) Actions instigated in 2010.

(2) Claims associated with collective proceedings + rejected collateral and property seizure appeals as of 2010.

RECOVERY ACTION (cont.)

Business taxes	2008	2009	2010
Dunning operations			
Final notice	1,446,470	1,510,515	1,514,334
Formal recovery – “standard” action			
Notice to garnishee	371,307	402,308	441,672
Formal recovery – “further” action⁽¹⁾			
Precautionary measures	639	633	1,443
Property seizure	116	101	97
Bankruptcy petitions	1,120	968	1,364
Legal proceedings			
Civil jurisdiction	1,462	1,348	1,701
Commercial jurisdiction	1,624	1,631	2,819
Administrative jurisdiction	122	122	162
Disputed claims			
Appeals	688	711	593
Other claims ⁽²⁾	650	733	1,636

(1) Actions instigated 2010.

(2) Claims associated with collective proceedings + rejected collateral and property seizure appeals as of 2010.

TAX AUDITS

Documentary audits	2008	2009	2010
Net taxes (€m)	5,620	4,774	5,159
of which: Corporation tax (€m)	650	569	501
Income tax	1,261	1,248	1,221
Turnover taxes (€m)	606	555	502
VAT credit refunds (€m)	1,246	861	1,375
Registration duties (€m)	1,560	1,267	1,298
Wealth tax (€m)	273	257	251
Sundry taxes (€m)	3	3	4
Personal capital gains (€m)	21	14	7
On-site audits:	2008	2009	2010
Accounting audits			
Number of general audits	39,359	39,435	39,264
Number of simple audits	2,600	2,709	3,160
Number of one-off audits	5,885	5,559	5,265
Net taxes (€m)	6,734	7,194	7,485
of which: Corporation tax (€m)	2,274	2,441	3,407
Income tax (€m)	421	391	408
Turnover taxes (€m)	2,452	2,777	2,287
Registration duties (€m)	100	134	108
Local taxes (€m)	696	795	579
Others (€m)	791	656	696
Penalties (€m)	2,285	2,184	2,292
Average net taxes (€)	140,749	150,804	156,963

TAX AUDITS (cont.)

Examinations of taxpayers' situations	2008	2009	2010
Number	4,166	3,912	3,883
Net taxes (€m)	384	412	469
Penalties (€m)	160	145	154
Average net taxes (€)	92,175	105,317	120,771
TOTAL			
Number	52,010	51,615	51,572
Net taxes (€m)	7,118	7,606	7,954
Penalties (€m)	2,445	2,329	2,446
➤ Right of inquiry (Art. L. 80 F to L. 80 J of the book of tax procedures)	2008	2009	2010
Number of inquiries closed	3,501	3,195	3,195
➤ Criminal proceedings	2008	2009	2010
Proposals for proceedings sent to the Tax Infringements Commission	1,029	1,005	1,043
Complaints filed for tax evasion	992	939	981
of which: No return and undeclared business activity	340	275	330
Concealment of earnings	419	448	435
Fictitious transactions	104	107	105
Other fraudulent procedures	129	109	111
Complaints for fraud	59	75	73
Obstruction proceedings	30	45	50
➤ Breakdown of complaints	2008	2009	2010
Agriculture	0.4 %	0.5 %	0.5 %
Industry	2.4 %	3.8 %	3.4 %
Self-employed professionals	9.5 %	7.2 %	6.0 %
Company managers and employees	9.6 %	8.2 %	11.1 %
Construction and civil engineering	32.1 %	34.3 %	30.2 %
Trade	20.6 %	21.9 %	19.7 %
Services	25.4 %	24.1 %	29.1 %

DISPUTED CLAIMS

Administrative phase

➤ Cases received	2008	2009	2010
Contentious claims			
Income tax	1,322,523	1,308,485	1,307,513
Property taxes and residence tax	1,206,063	1,223,528	1,155,786
Local business tax with ceiling based on value-added	434,111	433,619	378,603
Turnover taxes	51,833	53,440	57,132
Television licence fee	552,506	540,435	480,902
Tax cap	18,264	20,430	16,842
Other taxes	146,834	200,988	165,233
TOTAL	3,732,134	3,780,925	3,562,011

DISPUTED CLAIMS (cont.)

Equitable relief claims	2008	2009	2010
Income tax and other direct central government taxes	202,343	184,253	179,116
Property taxes and residence tax	354,805	424,911	526,927
Local business tax	20,926	24,718	29,023
Turnover taxes	106,319	110,482	105,642
Television licence fee	167,995	200,405	236,588
Registration duties	26,608	21,736	19,570
TOTAL	878,996	966,505	1,096,866
GRAND TOTAL	4,611,130	4,747,430	4,658,877
↗ Cases processed	2008	2009	2010
Contentious claims			
Income tax	1,325,507	1,315,142	1,311,485
Property taxes and residence tax	1,220,905	1,241,844	1,174,163
Local business tax with ceiling based on value-added	439,163	440,762	392,833
Turnover taxes	50,743	51,715	54,811
Vacant premises tax	32,319	34,698	32,207
Registration duties	24,802	24,721	22,381
Television licence fee	558,374	545,924	487,351
Tax cap	28,541	23,689	22,249
Other taxes	90,169	144,417	118,264
TOTAL	3,770,523	3,822,912	3,615,744
Equitable relief claims			
Direct taxes	200,627	183,391	175,878
Property taxes and residence tax	380,184	441,703	534,496
Corporation tax and other central government taxes	3,540	3,319	3,091
Local business tax	20,894	24,271	27,654
Turnover taxes	103,615	107,268	103,575
Television licence fee	169,840	200,215	237,820
Registration duties	26,624	21,268	19,103
TOTAL	905,324	981,435	1,101,617
Discretionary tax relief decisions (all taxes)	683,864	677,486	744,858
Television licence fee reduction decisions	116,014	97,914	90,935
Written answers to requests for information	225,366	214,103	198,705
GRAND TOTAL	5,701,091	5,793,850	5,751,859

Judicial phase

↗ Registered cases	2008	2009	2010
Administrative jurisdictions			
Administrative courts	16,939	16,444	18,646
Administrative courts of appeal and Conseil d'Etat	4,544	4,650	4,668
Judicial courts			
High courts	647	562	584
Court of appeal	263	242	205
Supreme court of appeal	112	93	88

CENTRAL GOVERNMENT EXPENDITURE PAID BY THE DGFIP

↗ Breakdown of expenditure	2008	2009	2010
General budget (€m)	370,409	402,593	412,638
including: Intervention expenditure	41.6 %	45.6 %	40.6 %
Personnel expenditure	32.3 %	29.6 %	28.6 %
Debt servicing	12.0 %	9.4 %	9.8 %
Operating expenditure	10.0 %	11.2 %	11.6 %
Capital expenditure	3.7 %	3.8 %	3.1 %
Public authorities	0.3 %	0.3 %	0.3 %
Financial transaction expenditure	0.1 %	0.1 %	6.1 %
Special accounts (€m)	195,055	215,033	182,148
European structural funds (€m)	1,672	1,625	1,495
TOTAL (€m)	567,136	619,251	596,281

LOCAL PUBLIC SECTOR EXPENDITURE PAID BY THE DGFIP⁽¹⁾

↗ Total actual expenditure (€m)	2008	2009	2010*
Regions	26,600	28,013	26,457
<i>Départements</i>	65,100	68,482	68,307
Municipalities	89,700	91,822	91,109
Intermunicipal co-operation groups with separate tax status (GFP)	33,500	34,121	35,503
TOTAL	214,900	222,438	221,376

↗ Capital expenditure (€m)	2008	2009	2010*
Regions	11,400	12,022	10,191
<i>Départements</i>	16,800	17,448	15,490
Municipalities	28,900	29,726	28,678
Intermunicipal co-operation groups with separate tax status (GFP)	9,700	9,531	9,620
TOTAL	66,800	68,727	63,979

(1) Excluding expenditure for hospitals, unions, etc. and excluding specific budgets.

* Provisional figures.

PUBLIC PENSIONS – SPECIAL FUND ACCOUNT

↗ Expenditure (€m)	2008	2009	2010
Civil and military retirement pensions and other benefits			
TOTAL	43,335	44,937	46,603
Military disability pensions and war victims' and other pensions			
TOTAL	2,751	2,681	2,615
↗ Revenues (€m)	2008	2009	2010
Civil and military retirement pensions and temporary disability benefits			
TOTAL	43,733	45,268	46,713
Military disability pensions and war victims' and other pensions			
TOTAL	2,748	2,678	2,634

MANAGEMENT COSTS AND MANAGEMENT COST RATES

↗ Management costs	2008	2009	2010*
Taxes (€m)	4,468	4,463	4,463
Central government expenditure (€m)	232	236	236
Local public sector expenditure (€m)	577	575	559
↗ Management cost rates	2008	2009	2010*
Taxes	1.01 %	1.06 %	1.03 %
Central government expenditure	0.09 %	0.09 %	0.09 %
Local public sector expenditure	0.15 %	0.15 %	0.18 %

* Provisional figures for 2010.

STATE PROPERTY

↗ State real property	2008	2009	2010
Stock of State real property valued by the DGFIP (€m) :	50,000	48,000	47,000
Proceeds from the management of the State's public and private property (€m)	1,073	1,224	1,769
Real property transactions :			
Property transfers	3,409	2,953	2,083
Acquisitions and leasing	8,267	7,065	6,994
Proceeds from sales (€m)	395	475	502
Real property tasks :			
Valuations	206,942	206,853	197,456
Expropriation rulings	5,820	5,922	5,102
↗ State movable property	2008	2009	2010
Transfers (number of batches sold)	50,377	42,480	37,319
Proceeds from sales (€m)	111	53	82
↗ Management of private assets	2008	2009	2010
Estates outstanding	24,021	22,984	21,819

EUROPEAN AND OECD BENCHMARKING WORK⁽¹⁾

↗ OECD FTA ⁽²⁾	2008	2009	2010
Number of projects chaired	-	-	2 ⁽³⁾
Participation in working groups	-	-	9
Benchmark reports			4
↗ IOTA ⁽⁴⁾			
Number of missions (Europe and worldwide)	-	-	26
Number of days worked by experts	-	-	99

(1) Activity counted since 2010.

(2) OECD FTA: the Organisation for Economic Co-operation and Development's Forum on Tax Administration.

(3) Including one project co-chaired with the United States.

(4) IOTA: Intra-European Organisation of Tax Administration.

INTERNATIONAL CO-OPERATION

➤ Tax sector	2008	2009	2010
Number of mission	336	215	172
of which: Candidate countries and new Member States	189	76	71
Enlarged Europe's new neighbours (Russia, Mediterranean rim and Balkans)	114	108	50
Other regions (sub-Saharan Africa, Latin America and Asia)	33	31	51
Number of delegations hosted	76	71	67
of which: Candidate countries and new Member States	15	13	11
Enlarged Europe's new neighbours (Russia, Mediterranean rim and Balkans)	36	32	28
Other regions (sub-Saharan Africa, Latin America and Asia)	25	26	28
Number of visitors hosted	337	341	314
Training given (National Tax School - National Land Registry School)	115	113	113
Twinning operations financed by the European Union	12	8	9
Seminars held	7	8	8
➤ Public management sector	2008	2009	2010
Number of missions	176	109	59
of which: Candidate countries and new Member States	65	55	19
Enlarged Europe's new neighbours (Russia, Mediterranean rim and Balkans)	69	29	18
Other regions (sub-Saharan Africa, Latin America and Asia)	42	25	22
Number of delegations hosted	60	74	59
of which: Candidate countries and new Member States	13	7	5
Enlarged Europe's new neighbours (Russia, Mediterranean rim and Balkans)	16	20	13
Other regions (sub-Saharan Africa, Latin America and Asia)	31	47	41
Number of visitors hosted	371	305	272
Training given (National Treasury School - ENT)	20	64	69
Twinning operations and bids	2	4	4
Seminars held	4	3	5

➤ A NETWORK AND ITS RESOURCES

THE DGFIP'S BUDGET

➤ Budget expenditure	2008	2009	2010 ⁽¹⁾
Personnel expenditure, including the Tax Policy Directorate (€m)	6,674	6,785	6,938
of which: Remuneration (€m)	4,360	4,376	4,413
Social security contributions (€m)	2,279	2,375	2,491
Welfare benefits and miscellaneous benefits (€m)	35	34	34
Operating and capital expenditure (€m)	1,496	1,433	1,497
of which: IT expenditure, including COPERNIC (€m)	397	348	287
Real property expenditure (€m)	241	238	252
Current operating expenditure (€m)	735	727	716
Rent paid by administrations to the government on occupied State-owned property (€m)	123	120	242
GRAND TOTAL (€m)	8,170	8,218	8,435

(1) The 2010 figures include expenditure by the Public Pensions Service, which became part of the DGFIP in 2009.

➤ PERFORMANCE-BASED INCENTIVE SCHEME INDICATORS

➤ Indicators	2010 Targets	2010 Results
Deployment of the one-stop tax shop	60 %	86 %
Rate of provisional tax information provided to the local authorities	70 % (as at 5 March)	85.73 %
Percentage of individuals filing their income tax returns on time	98 %	98.29 %
Gross rate of taxes collected from individuals	98.40 %	98.65 %
Rate of late filing of annual business earnings returns	< 1 %	0.41 %
Level of implementation of the Making Your Taxes Easier programme commitments (DGFIP performance)	90 %	90.8 %
Percentage of audits to combat serious tax evasion	18.50 %	19.69 %
Rate of income tax and residence tax appeals handled within one month	95.90 %	96.92 %
Index of irregularity days found in the public accounting (Number – base 2005 = 43,772)	20	17.05
Growth rate for automated payment in the local public sector	8 % (number)	14.7 %
	7 % (amount)	10.6 %
Rate of building information issued within ten days	100 %	98.69 %
Percentage of urgent retirement dossiers processed within two weeks	93 %	93.46 %

* The target is defined as met when the rate reaches 99.75%.

➤ HUMAN RESOURCES

➤ Numbers⁽¹⁾ by working hours⁽²⁾

	A	B	C	Total
Full-time staff	89.6 %	78.2 %	70.3 %	78.4 %
Staff on the gradual retirement scheme	0.2 %	0.8 %	0.7 %	0.6 %
Part-time staff	10.2 %	21.0 %	29.0 %	21.0 %

➤ Numbers⁽¹⁾ per grade

	A	B	C	Total
Under 30 years old	1,843	1,202	1,988	4 % of staff
Men	773	597	818	
Women	1,070	605	1,170	
From 30 to 50 years old	17,778	23,055	22,883	52 % of staff
Men	8,895	9,602	8,167	
Women	8,883	13,453	14,716	
Over 50 years old	12,665	21,883	18,632	44 % of staff
Men	7,168	6,175	3,812	
Women	5,497	15,708	14,820	
TOTAL	32,286	46,140	43,503	121,929
Men	16,836	16,374	12,797	46,007
Women	15,450	29,766	30,706	75,922
% women	47.9 %	64.5 %	70.6 %	62.3 %
% of grades	26.5 %	37.8 %	35.7 %	100 %

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

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

➤ TRAINING

➤ Number of staff in training (number of days/staff)

	2008	2009	2010
Initial training	5,977	8,512	6,238
In-service training	281,282	307,296	258,071
Preparation for competitive exams	13,537	18,467	13,105

PROFESSIONAL EXAMS AND COMPETITIVE EXAMS

➤ Filière fiscale	Enrolled	Present	Accepted ⁽¹⁾
Grade A			
Senior inspector competitive exam	850	640	136
External inspector competitive exam	4,080	2,397	410
Internal inspector competitive exam	3,276	2,637	410
External analyst inspector competitive exam	272	133	14
Internal analyst inspector competitive exam	58	34	2
External operating system programmer competitive exam	156	90	15
Internal operating system programmer competitive exam	62	44	4
Inspector professional exam	2,623	2,342	160
TOTAL	11,377	8,317	1,151
Grade B Taxes			
Senior tax controller competitive exam	2,546	2,099	531
External tax controller competitive exam	8,631	5,989	214
Internal tax controller competitive exam	1,704	1,247	227
Special internal tax controller competitive exam	2,251	1,838	162
External programmer tax controller competitive exam	365	169	27
Internal programmer tax controller competitive exam	35	17	1
TOTAL	15,532	11,359	1,162
Grade B Land Registry			
External surveyor technician competitive exam	258	113	25
Internal surveyor technician competitive exam	21	8	5
Land registry diplomas	45	40	15
TOTAL	324	161	45
Grade C			
External administrative agent competitive exam	23,977	13,138	288
Internal administrative agent competitive exam	2,516	1,407	32
Professional exam	19	4	4
TOTAL	26,512	14,549	324
GRAND TOTAL	53,745	34,386	2,682
➤ Public management sector			
Grade A			
Senior inspector competitive exam	125	121	43
External inspector competitive exam	3,694	1,818	230
Internal inspector competitive exam	1,561	1,189	150
Inspector professional exam	1,195	1,026	142
TOTAL	6,575	4,154	565
Grade B			
Senior tax controller competitive exam	1,727	1,553	674
External tax controller competitive exam	8,120	5,259	385 ⁽²⁾
Internal tax controller competitive exam	1,473	1,101	235 ⁽²⁾
Special internal tax controller competitive exam	841	563	120
TOTAL	12,161	8,476	1,414
Grade C			
External administrative agent competitive exam	23,977	13,138	225 ⁽²⁾
Internal administrative agent competitive exam	2,516	1,407	25 ⁽²⁾
Professional exam	6	4	3
TOTAL	26,499	14,549	253
GRAND TOTAL	45,235	27,179	2,232

(1) Successful exam candidates accepted on the main and secondary admission lists.

(2) Number of posts offered, excluding any secondary admission lists drawn up by future admission juries.

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