



Thirty-four pending claims — €19,400 advanced

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Fictional document — demonstration example

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Age	Claims	Amount advanced
21 to 30 days	23	€11,600
31 to 45 days	8	€5,200
More than 45 days	3	€2,600
Total	34	€19,400

Twenty-six of the thirty-four are waiting on the same person — a single approver for three teams, away for two weeks in July with no deputy appointed. That is not a matter of diligence, it is a single point of passage.

Breakdown by approver

Approver	Claims pending	July absence	Deputy appointed
Approver 1	26	2 weeks	None
Approver 2	5	No	Yes
Approver 3	3	No	Yes

The real time against the stated time

Element	Value	Source
Average reimbursement time	41 days	Claims over 12 months
Stated time	15 days	Expense policy, art. 9
Gap	26 days	—

The gap between the real and the stated time is the most useful figure here: it sets practice against a commitment the company made itself, in writing.

What is proposed

Action	Effect	Nature
The 26 in one list, approvable in one session	Clears the backlog	One-off
Deputy appointed beyond 5 days' absence	Prevents it re-forming	A setting

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