Year review — 742 hours returned to the department

LINDBERGH FORMATION — 16 rue de Maillé, 91310 Montlhéry, France · Companies register (RCS) Evry 817 946 114

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The calculation fits in three lines · fictional document

> **Fictional document — demonstration example**
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> **Fictional document**, produced for the demonstration. **The calculation belongs to the authority and can be redone without us**, from the finance department's own logs. **This is the page to take to committee.**

The calculation, item by item

Item	Share of the task's time	Duration	Annual volume	Time returned
Checking a batch of payment and revenue orders	**60 % → 18 %**	**4 h → 1 h 12**	**78 batches**	**218 hours**
Examining an anomaly	**37 % → 9 %**	**24 min → 6 min**	**1,240**	**372 hours**

Item	Share of the task's time	Duration	Annual volume	Time returned
Answering a recurring question from a third party	10 % → 6 %	6 min → 3 min 36	3,800	**152 hours**
Total	—	—	—	**742 hours — more than twenty weeks of one full-time officer's work**

These hours are not a budget saving, and they must on no account be presented as one before a committee: no post has been abolished, none created. **This is staff time returned to accounting quality and to the continuity of the service** — and what stands up in the chamber is what that time produced.

What these hours produced

Commitment	Before	After	Source
Overall payment period	**34 days**	**21 days**	Platform and software timestamps
Late-payment interest	**€9,400**	**€1,200**	**€8,200 returned to funding a service**
Payment orders going back to spending departments	**7,544**	**1,660**	Log of returns
Rejections by the assigned public accountant for a missing document	96 per quarter	**0 on the checked batches**	Exchanges with the public accountant
Statement of outstanding revenue	**Six weeks after the close**	**Fourth working day**	Revenue register

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Commitment	Before	After	Source
Old arrears collected	—	**€68,000 out of €214,000**	Reminder log
Monthly budget position	**45th day**	**The 5th of the month**	**Execution rate by chapter, variances above 10 % commented**

The month's budget position — what it showed

Finding	Value	What is already written
Energy for school buildings	**78 % used at mid-year**	**Adjustment note for the next amending decision**
Other chapters beyond 10 % variance	3	A comment and the explanatory item for each

The figure the agent publishes about itself, published with the rest

Finding	Volume	Measured cause	What was done
Empty alerts, quarter 1	**96 out of 300 — 32 %**	**74 from the single “duplicate” check, criterion too short**	**Criterion tightened, replayed over twelve months, settled by the department**
Empty alerts, quarter 2	**21 out of 288 — 7.3 %**	Scattered one-off cases	Quarterly follow-up

The framework measure

Indicator	Financial year
Documents traced	**24,600**
Entries sent without a person's approval	**0**

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Indicator	Financial year
Payment orders issued without the authorising officer	**0**
Financial data out of the municipality	**0**
Transfers outside the European Union	**0**

> **These zeros are not a cautious setting: they are the way the agent is wired.** The read-only technical account has no right to write, the payment order belongs to the authorising officer and payment to the public accountant.

For the authority to settle

Date the review is presented to the finance committee: _____

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