# Causes of return — 7,544 payment orders out of 18,400

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

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Three financial years reread, 73,800 documents · fictional document

**Fictional document — demonstration example**

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**Fictional document**, produced for the demonstration. **The count covers what the authority produces, not what a person does.** No individual indicator is established: **in a department of six people, an indicator per post would identify the person.**

## What the department executes each year

| Type | Annual volume | Note |
|---|---|---|
| **Payment orders** | **18,400** | **Split into 78 payment batches** |
| Revenue orders | 6,200 | Four budgets |
| **Total documents** | **24,600** | **€41m of actual expenditure** |
| Invoices attached to call-off contracts | 2,340 | 12 contracts in force |

## The four causes carrying 78 % of returns

| Cause of return to the spending department | Payment orders concerned | What the cause reveals | Proposed check |
|---|---|---|---|
| **Certified-service document missing or insufficient** | **2,960** | **Leading cause of rejection by the assigned public accountant, by a wide margin** | **Check 1 — to open first** |
| **Posting outside the M57 chart of accounts** | **1,610** | **612 on a single pair of accounts: cleaning services posted as supplies** | **Check 2 — plus a written posting rule** |
| Duplicate invoice | 780 | **71 % on the twelve call-off contracts** | Check 3 |
| Incorrect VAT split | 534 | Almost all on the water and sewerage ancillary budgets | Check 4 — can wait until the first quarter |
| **Subtotal of the four causes** | **5,884** | **78 % of the 7,544 returns** | — |
| Other scattered causes | 1,660 | None exceeds 3 % on its own | Handled as they arise |

**The first three checks carry 5,350 of the 7,544 returns — 71 % of the back-and-forth.** These are not forty-one different failures: **they are four checks missing at the entrance and redone at the exit, six days later on average.**

## What the back-and-forth costs the municipality

| Measure | Value | What it carries |
|---|---|---|
| **Overall payment period** | **34 days** | **The rule applying to local authorities sets 30** |



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| Measure | Value | What it carries |
|---|---|---|
| Invoices paid beyond the deadline | **1,140** | Out of 18,400 payment orders |
| **Late-payment interest paid out** | **€9,400** | **Public money that funded no service** |
| **Checking a batch of 312 documents** | **4 hours out of the batch's 6 h 40 — 60 %** | **Down to 1 h 12, that is 18 %** |

## The dry run over the past financial year

| What was replayed | Result | Reading |
|---|---|---|
| **The four checks run over the year's 78 batches** | **5,884 documents stopped at the entrance** | **The same ones stopped today at the exit, six days earlier** |
| Trial batch of 312 documents | **25 stopped** | **22 of the 25 would have come back from the spending department ten days later** |

> **Bringing a check into service is signed by the head of the finance department** — and that is what makes it enforceable against a spending department that would contest it. **The writing and the measuring are done; the decision takes one meeting.**

## For the authority to settle

Order in which the four checks are opened, settled by the head of department: _____



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