



Non-contract purchasing — €214,000 across 34 suppliers

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

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2,800 lines classified by actual nature · fictional document

Fictional document — demonstration example

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Fictional document, produced for the demonstration. **The classification is made by actual nature, read on the supporting documents, and not by accounting posting** — that is what makes visible two identical purchases posted to two different accounts by two different services.

The three families that stand out

Family	Annual amount	Suppliers	What is found
Cleaning supplies	€214,000	34	€128,000 on 6 references bought by 14 services, at prices varying by a factor of 1 to 2.4 — the same product, the same month
Printing services	€96,000	11	62 % of the volume on three of them

Family	Annual amount	Suppliers	What is found
Small IT equipment	€74,000	9	—

What this calls for, and what is handed to the purchasing service

Point	Content
What public procurement requires	A recurring need of this size calls for a formal tender — and the absence of a contract is the first point an audit raises
Actual annual volume	By family and by reference
Price spread	Reference by reference, service by service
External comparison	Prices found in the published award notices of four comparable authorities

The expected saving, calculated and not estimated

Basis of calculation	Amount	Method
Aligning the 6 most dispersed references	€41,000 over the year	On the lowest price already paid within the authority — not on a theoretical price

That is public money that goes elsewhere, and the calculation can be redone line by line: each reference carries its price, its purchasing service and the matching payment order.

The classification by actual nature runs every quarter. A recurring need crossing a threshold is flagged in the quarter it crosses it, not two years later — and the purchasing service receives the preparation note at the same time as the flag.

To be settled by the authority

Purchasing families to be secured by a contract first: _____

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