



Chapter 011 — variance broken down and three measures

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

Document issued on 24/09/2026

€610,000 at 31 May · fictional document

Fictional document — demonstration example

This document is produced by the Blue Lemon Agent website to illustrate what an AI agent hands to its users. The companies, matters, amounts and people in it are invented. It has no legal, accounting or commercial value.

Fictional document, produced for the demonstration. **None of the three measures is an opinion**: they are three calculations made on the authority's own records and on published award notices. **The management decision belongs to the chief executive.**

Where the €610,000 come from

Item	Amount	Share of the variance	Breakdown
Energy	€427,000 — +38 %	70 %	61 % of the rise is the unit price of the two contracts renewed in January, 39 % is volume consumed
Building maintenance	€122,000	20 %	€84,000 for three unplanned works on the sports hall roof, paid in March

Item	Amount	Share of the variance	Breakdown
Other lines of the chapter	—	10 %	Stable, within 2 % of forecast

Price and volume are two different causes and do not call for the same decision: price is renegotiated when the contract falls due, volume is corrected straight away. A variance presented without that breakdown allows neither decision to be taken.

The year-end projection

Assumption	Projection	Basis
Pace maintained	+€1.32m	Execution at 31 May applied to the consumption profile of the last five financial years
Range	€1.18m to €1.44m	Depending on how hard the winter is, measured on your own December consumption

The three measures, costed on your data

Measure	Effect	How the figure is obtained
Adjusting heating schedules in 14 partially occupied buildings	€214,000 over the second half	Gap between heating hours and recorded opening hours
Deferring 4 non-urgent maintenance jobs	€310,000	Each named, with the buildings department's technical opinion alongside
Renegotiating the contract expiring in September	€186,000 over a full year	Prices found in the published award notices of four comparable authorities

Measure	Effect	How the figure is obtained
Projection after the measures	+€610,000	The remainder is the price of energy — it calls for a budget amendment, better entered in June than in December

The year-end projection is recalculated monthly on all 14 chapters. Run over the last five financial years, it would have come within 3 % of the actual outturn account nine times out of ten.

To be settled by the authority

Measures retained by the chief executive: _____

Scope of this document: the service operated by Blue Lemon Agent. For an agent deployed at your premises, the applicable location is that of the architecture set out in the quotation and verified before commissioning; local execution is announced only for the configuration explicitly described and accepted in the quotation; the applicable isolation depends on the deployment mode set out in the quotation, no dedicated isolation being presumed; the encryption mechanisms in transit and at rest, their components and key management are those documented for the architecture chosen; roles and permissions are configured and accepted for the identities and systems actually connected; the events logged, their content, their retention period and who may access them are defined for the deployment chosen.