Position at 31 May — three variances explained

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

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Main budget of €62m · fictional document

Fictional document — demonstration example

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Fictional document, produced for the demonstration. **No figure circulates without its source and extraction date**: every variance travels with the lines that carry it and the payment orders that justify them.

The three variances at 31 May

Chapter	Variance against forecast	Amount	What causes it
011 — general operating costs	**+14 %**	**€610,000**	**Energy +38 % accounting for 70 % of the variance (€427,000), building maintenance for 20 % (€122,000)**
012 — staff costs	**+1 %**	**—**	**On track — and that is information: it is the first spending item, and it is holding**

Chapter	Variance against forecast	Amount	What causes it
73 — taxes and duties	**−6 %**	**€780,000**	**A payment expected in April, received in June: €640,000 already in by 20 June, with the date of each receipt**

A timing variance is not lower revenue. Both read the same way in a raw extract and call for entirely different decisions — which is why every variance travels with its cause, never alone.

The time this moves

Item	Today	With the agent	In hours
Preparing a management dashboard	**60 % of the 14 hours**	**12 %**	**8 h 24 → 1 h 41**
Analysing a chapter's variance	20 %	**8 %**	2 h 48 → 1 h 07
Answering questions asked of the data	**5 %**	**8 %**	**42 min → 1 h 07 — the only item that rises, because the questions asked have tripled**

What the position makes it possible to decide

Decision	Who takes it	What is handed to them
Management measures on chapter 011	**The chief executive**	**Three measures costed on the town's own data, within the hour**
Budget amendment	The elected assembly	Amount, deadline and assumption written down

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Decision	Who takes it	What is handed to them
Circulation of figures	**The finance director**	**Every figure with its source and its extraction date**

> **The dashboard stops arriving three weeks after closing: it is ready on the 3rd of the month.** Over the last five financial years, 4 management decisions were taken more than six weeks after the fact they were correcting.

To be settled by the authority

Chapters monitored in the monthly projection: _____

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