Finance × HR × activity — the full cost of school catering

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

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Three applications cross-referenced from one plain-language question · 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 — service, amounts and headcount invented for the demonstration. **No spreadsheet was opened: the question was asked in plain language and the answer carries its scope, its three sources and its cut-off date. HR data is served in aggregate, with a minimum grouping of 5 staff written into the indicator sheet.**

The scope, at the top

Element	Value retained
Budget	**Main budget, education department**
Financial year	**N, 12 full months**
Sites	**9 school restaurants**

Element	Value retained
Sources cross-referenced	**Finance software (expenditure and income) · HR system and time management (staff and FTE) · catering software (meals served)**
Cut-off date	31 December of financial year N

The full cost, broken down

Item	Amount	Share	Source
Food	€742,000	37.4%	Payment orders, accounts 60623 and 6042
Staff	**€1,084,000**	**54.6%**	Chapter 012 allocated to the department, 28.4 FTE
Utilities and upkeep	€160,000	8.1%	Payment orders attached to the 9 sites
Total direct expenditure	**€1,986,000**	**100%**	—
Income from families	**€1,042,000**	—	Revenue orders, 8 income bands
Net cost to the municipality	**€944,000**	—	**Difference between the two lines above**

Ratio	Value	How it is computed
Full cost per meal	**€9.24**	**€1,986,000 over the 214,800 meals SERVED**
Average price paid by families	**€5.00**	**€1,042,000 over the 208,400 meals BILLED**
Net cost per meal	**€4.39**	**€944,000 over the 214,800 meals served**
Staff assigned	34 staff — 28.4 FTE	HR system and time management

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One divergence is named rather than smoothed over, and it is the ninth of those we reconciled. 214,800 meals served, 208,400 billed: the 6,400 gap is the meals taken by staff and teachers, served but not billed to families. Both figures are right; they do not answer the same question. The table carries both, each with its definition — and the cost per meal is computed on meals served, not on meals billed, which changes the ratio by 28 cents: €9.24 against €9.52.

The 9 restaurants, one by one — the spread the total was hiding

Site	Meals served	Full cost per meal	Gap to the average	What explains it
Central kitchen	**68,400**	**€8.32**	**−€0.92**	**The largest volume, staff spread over more meals**
Town-centre school	31,200	€8.96	−€0.28	High volume
Peupliers school group	27,600	€9.18	−€0.06	—
La Prairie school group	24,100	€9.40	+€0.16	—
Sainte-Anne school	19,800	€9.63	+€0.39	—
Les Vergers school	16,400	€10.10	+€0.86	—
Le Moulin school	12,700	€10.64	+€1.40	Small site, irreducible team
Bellevue school	8,900	€11.19	+€1.95	Small site

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Site	Meals served	Full cost per meal	Gap to the average	What explains it
Fontgrand school	**5,700**	**€11.62**	**+€2.38**	**The smallest site — 2 staff for 5,700 meals**
Total / average	**214,800**	**€9.24**	—	**The spread comes from VOLUME produced, not from food spend — the 9 sites rebuild the €1,986,000 to rounding**

HR data, served in aggregate — and the threshold that protects it

Service HR indicator	Value	Comparison	Reading
Service payroll	€1,084,000	54.6% of the full cost	—
Headcount	34 staff — 28.4 FTE	—	—
Service absence rate	**8.9% in working days**	**Whole municipality: 5.9% — a 3.0-point gap**	**Service history: 7.1% in N-2, 8.2% in N-1, 8.9% in N — the rise is steady**
Distribution of absence	**62% of absence days come from 3 sites out of 9**	**The other 6 sites: 5.4%, below the municipal average**	**This is not a service in trouble, it is three sites**
Minimum grouping	**5 staff**	—	**Below five, an absence rate points at a person**

Sector orders of magnitude are stated as indicative, and nothing more: catering and cleaning are commonly the most exposed services in a municipality, above the authority's average. **The only benchmark that binds remains your own history** — 7.1%, 8.2%, 8.9% — **and it is that history which says the rise is steady, therefore has a cause, and is concentrated on three sites.**

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The individual indicator: what the agent can do, what the law regulates, and why it advises against it

Question	Answer
Can the agent produce a per-person indicator?	**Yes. It produces one if the municipality asks.**
Is it prohibited?	**No.** An employer's power to monitor is recognised; it is its **conditions** that are regulated
Which conditions	**Proportionality of the indicator to the aim pursued · prior information of staff · consultation of the competent body, the local social committee in the local civil service** — as the French data protection authority sets them out in its note on monitoring employees' activity
And the EU AI Act?	**Evaluation of workers' performance falls under its Annex III, point 4: HIGH RISK, with obligations applying from 2 December 2027. Regulated, not prohibited.**
So what is the agent's reservation?	**It is mechanical, not moral.** An absence rate per person becomes a team target; **the first thing that distorts is the declaration — short sick days turn into booked annual leave, the rate falls, and the signal that pointed at the three sites disappears**
What is proposed instead	**Measurement by SITE — 9 restaurants, rate, days lost, unfilled posts — which says where it hurts without saying who**
The exception, and it is not one	**Whoever signs off a figure is named and dated. A signature is not a counter.**

> **The time this cross-reference returns: a cross-referencing request is 5 hours today, 1 h 09 of which goes on reconciling identifiers, scopes and vintages; it now takes 30 minutes — 23% of the time brought down to 10%. Across your 240 cross-references in the year, 156 hours returned. And the gain that**

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is not counted in hours: a single point of entry. Three applications that do not talk to each other answered one question asked in plain language.

Full cost of school catering approved by the director of finance, on: _____

Minimum grouping for HR indicators — proposed at 5 staff — set at: _____

Until the grouping is settled by the data controller, it stays proposed, not acquired. An indicator that would fall below it **is not produced: it is blocked and goes up for human validation**, together with the replacement grouping that answers the same question.

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