Dashboard — finance committee, operating expenditure across 3 financial years

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

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Scope declared at the top, 14 departments, chart and query attached · 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 — municipality, departments and amounts invented for the demonstration. **Nothing is released:** the table, the chart and the commentary await the sign-off of the director of finance and performance. **The figures are read from the general ledger and the final accounts; the agent recomputes no amount.**

The scope — written before the first figure, and that is the rule

Scope element	Value retained	Why it changes everything
Budget	**Main budget only — excluding drinking water, car park, municipal cinema**	**With the 3 ancillary budgets, the same total moves from €46.8m to €51.3m**
Entity	**Municipality only — excluding the social action centre**	**The centre has its own budget; counting it twice is the most frequent error**

Scope element	Value retained	Why it changes everything
Nature	**Real operating expenditure — chapters 011, 012, 65, 66, 67**	Book entries are not cash outflows
Cut-off date	**31 December of each financial year**	—
Quality of the data	**N-2 and N-1 on approved final accounts; N on provisional final accounts as at 12 February**	**Column N is flagged as provisional in the table AND in the chart**

The 14 departments across three financial years — the summary table

Department	N-2	N-1	N (provisional)	Movement N-2 → N	Share of total movement
Technical services — including energy	**€9.84m**	**€10.52m**	**€11.26m**	**+€1.42m**	**49.0%**
of which energy line	**€1.86m**	**€2.41m**	**€3.10m**	**+€1.24m**	**42.8%**
Payroll — all departments, chapter 012	**€23.28m**	**€23.64m**	**€24.10m**	**+€0.82m**	**28.3%**
Insurance and general costs	€0.74m	€0.84m	€0.93m	+€0.19m	6.6%
Education and catering	€2.64m	€2.71m	€2.79m	+€0.15m	5.2%
Social affairs and early years	€2.18m	€2.24m	€2.29m	+€0.11m	3.8%

Department	N-2	N-1	N (provisional)	Movement N-2 → N	Share of total movement
Culture and community life	€1.96m	€1.94m	€1.90m	**−€0.06m**	**−2.1%**
The other 8 departments	€3.26m	€3.35m	€3.53m	+€0.27m	9.3%
Total real operating expenditure	**€43.9m**	**€45.2m**	**€46.8m**	**+€2.9m — i.e. +6.6%**	**100%**

Two lines carry 71.0% of the movement: energy for €1.24m and payroll for €0.82m — €2.06m out of €2.90m. The other 12 departments share the remaining €0.84m. **Only one line is down across the three years — culture and community life, −€0.06m — and it appears in the table like the rest:** a dashboard that only shows what goes up eventually stops being read.

Payroll, broken down — because « +€0.82m » does not say what has to be decided

Component of the movement	Amount	Share	What it covers
National pay measures and incremental progression	**€596,000**	**72.7%**	**Decided outside the municipality — no room for manoeuvre there**
Headcount effect	**€224,000**	**27.3%**	**598 staff in N-2, 612 in N — 14 more**
Total	**€820,000**	**100%**	**+3.5% over three financial years**

The query that produces each row, written in plain language and attached beneath the table

« Sum of payment orders issued on chapters 011, 012, 65, 66 and 67, main budget, excluding the social action centre, allocated by department according to the allocation table in force at the cut-off date, financial years N-2 to N, cut off at 31 December — N on provisional final accounts as at 12 February. »

It is there for three reasons, and each earns its space: the same question asked again in June returns the same figure; **a member of staff who was not there can rerun it**; **and an elected member who asks where a figure comes from gets the sentence, not an explanation.**

What lies behind one chart bar — the Peupliers sports hall

What the click opens	Content	Use in the chamber
The invoices making up the bar	**148 invoices across three financial years**	**The record, not the explanation**
Per invoice	Date, supplier, billing period, kilowatt-hours, unit price, payment order number	An elected member can follow a line down to the payment order
The scope	Repeated at the top, identical to the table's	No comparison between two scopes
The freeze	**Data stopped at the date the summons went out, with a word — and thawed with the same word**	**The figure no longer moves between summons and sitting**

Time returned on this item, and the agent's return rate, published

Period	Dashboards prepared	Returned for wrong scope	Rate	Cause, and what was done

1st year	**32**	**3**	**9.4%**	**2 included the ancillary water budget in the main budget's operating expenditure; 1 counted the social action centre twice**
Following half-year	**16**	**0**	**0%**	**Fixed: the scope is declared at the top and compared against the previous dashboard's; any change is flagged before the commentary**
Commitment	—	—	—	**The rate is published every half-year, unasked**
Time per dashboard	**26 h end to end**	—	—	**15 h 36 of consolidation brought down to 4 h 40 — 349 h 26 returned across 32 dashboards**

> **This figure does not flatter the agent, and the agent publishes it. Three dashboards out of thirty-two came back for a wrong scope. It did not stand alone:** the cause was named — an implicit scope, exactly the fault the nine divergent indicators had already revealed —, **the fix went into the mechanism rather than into an instruction**, and **the following half-year's measurement is published alongside. A return rate that is not published is a return rate that is not corrected.**

Finance committee dashboard approved by the director of finance and performance, on: ______

Data freeze date retained for the summons: ______

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