Coding check — 8,500 entries, 214 rejections down to 41

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

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Payment and revenue orders of the year, matched against the voted budget and the documents · fictional document

Fictional document — demonstration example

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Fictional document, produced for the demonstration. **No amount is recomputed: every figure is taken from the supporting document, at its date. The agent prepares the payment order and the document pack; the authorising officer signs, the public accountant pays — the separation of duties laid down by decree no. 2012-1246 of 7 November 2012 does not move.**

The five grounds of rejection, and what they cost

Ground of rejection by the public accountant	Rejections before	Rejections after twelve months	What makes them disappear

Wrong accounting code	**78**	**14**	**Matching the proposed account against the voted budget and the nature of the document, before sending**
Supporting document missing or illegible	**61**	**6**	**Check against the list in annex I of the French general local authorities code, on entry**
Payee or bank details not compliant	44	**9**	Matching against the supplier database and against earlier paid orders
Duplicate	19	**2**	Rule B — same payee, same amount, same invoice reference within 45 days
Amount not matching the document	12	**10**	The amount taken from the document without recomputation; the 10 remaining come down to supplier credit notes
Total	**214 out of 6,400 — 3.3 %**	**41 out of 6,400 — 0.6 %**	**173 rejections avoided**

What 173 avoided rejections are worth: 35 minutes of rework each — 100 hours given back to the department — and **nine days' delay spared to 173 suppliers**. **The town's average overall payment period went from 27 to 19 days**, which leaves clear headroom against the thirty-day period the French public procurement code sets for local authorities. **Those 100 hours are not counted in the 548 hours of the year report:** the report keeps only the three items announced by the fact sheet, and an avoided rejection is an additional gain, measured separately so that no hour is counted twice.

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What the agent builds for a payment order, and where each line comes from

Line of the payment order	What the agent proposes	Where the figure or reference is taken from
Accounting code	**Account, chapter and line of the voted budget that opens it**	**Initial budget and amendments as voted, the town's M57 chart of accounts**
Payee	Supplier identifier, business name, bank details	The town's supplier database, matched against earlier paid orders
Amount	**Taken from the document, without recomputation**	**Invoice or statement, at its date**
Supporting document	**Attached and checked against the list required for the nature of the expenditure**	**Annex I of the French general local authorities code, referred to in its article D. 1617-19**
Service rendered	Certification taken as it was given	Delivery note, acceptance record or certificate from the competent officer
Validation	**Empty — it is the public officer who records under their own identifier**	**Entries produced directly by the AI agent: 0**

And for a revenue order

Line of the revenue order	What the agent proposes	Basis quoted
Debtor	Identity and contact details, matched against the originating file	Agreement, contract or registration file
Legal basis of the revenue	**Tariff resolution, agreement or contract, quoted with its date**	**Register of resolutions, agreements database**

Line of the revenue order	What the agent proposes	Basis quoted
Amount	Taken from the tariff adopted by resolution, applied to the basis established	Tariff resolution of 16 December 2025
Supporting document	Attached — collection statement, agreement, decision	Annex I of the French general local authorities code

The item measured: coding and document checks

Item	Share of the time on one entry, before	After	In minutes	Annual volume	Time given back
Coding check and matching of the document	**40 %**	**10 %**	**3 min 12 → 48 s**	**8,500 entries — 6,400 payment orders and 2,100 revenue orders**	**340 hours**

The three questions put to the public accountant, with their options

Question	Remaining rejections concerned	Option 1	Option 2	Decision
Nature of the document expected for a grant to an association	**14**	Awarding resolution alone	**Resolution and agreement where the amount exceeds the threshold set by resolution**	_____
Treatment of supplier credit notes	**10**	Corrective payment order	**Revenue order to the account of the original expenditure**	_____

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Question	Remaining rejections concerned	Option 1	Option 2	Decision
Coding of works carried out in-house	**5**	Operating section then internal transfer entry	Direct coding to investment on an in-house works statement	_____
Total	**29 of the 41 remaining rejections**	—	—	—

These three questions are questions of doctrine, not errors: both answers are defensible, and that is precisely why they produce rejections for as long as they are not settled. **A quarterly thirty-minute review with the public accountant is enough to settle them** — and **29 of the 41 remaining rejections disappear the day after the review.**

Quarterly review with the public accountant entered in the diary on: _____

Check extended to the wastewater ancillary budget — granted / deferred: _____

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deployment chosen.