Annual pedagogical and financial return — the figures and their three discrepancies

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Passerelle Formations · past financial year · fictional document

Fictional document — demonstration example

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Fictional document for the figures, **real for the rule**: article **R6352-23 of the French labour code** provides that a training provider files its annual pedagogical and financial return each year, **before 30 April**. The effective campaign date is published each year by the ministry responsible for vocational training: **it is looked up at source, not assumed.**

What is counted, and from what

Data	Source used	Source set aside	Why
Sessions delivered	**Sessions actually held**	Sessions planned	A cancelled session stays in a schedule
Learners	**Attendance sheets**	**Enrolments**	**A session with 12 enrolled and 9 present is not the same line**

Data	Source used	Source set aside	Why
Hours	Hours actually delivered	Theoretical programme duration	Shortened half-days show on the attendance sheet

The three discrepancies with the accounts, and their explanation

Discrepancy	Cause	Proposed treatment
1	**Two sessions held at year end, invoiced in the following year**	Attached to the year of delivery, noted in the file
2	A cancelled session whose enrolment had stayed open	Enrolment closed, count corrected
3	**A funder settling two sessions on a single invoice**	Split by session, supporting document attached

> **A return you cannot justify line by line is a return you dread.** The three discrepancies above are explainable, and the explanation is written next to the figure rather than found on the day it is asked for. **What is at stake behind it is not accounting:** if the return is not filed, the activity declaration lapses, and it has to be made again.

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