



Causes of discrepancy — 1,004 out of 1,240

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Document issued on 24/09/2026

Five financial years reread, 92,000 payments · fictional document

Fictional document — demonstration example

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Fictional document, produced for the demonstration. **The count covers what the revenue offices take in, not what a person does.** No individual indicator is established: **with one manager and two deputies, an indicator per post would identify the person.**

A revenue office allows an officer to take certain payments directly on the municipality's behalf, and requires him to remit them to the public accountant. The revenue manager is personally answerable for the money he handles: a cash shortfall is charged to him until he is discharged of it.

What the four offices take in each year

Element	Annual volume	Note
Payments taken	18,400	€412,000 across four offices
Receipts issued	14,900	Continuous numbering per office

Element	Annual volume	Note
Operating days	210	2 h 40 per day
Remittance slips to the public accountant	12	One a month
Amicable reminders	980	Out of 1,480 unsettled receivables

The four causes carrying 81 % of discrepancies

Cause of discrepancy	Discrepancies per year	What the cause reveals	Proposed check
Payment entered against the wrong revenue office	412	Almost all between canteen and after-school care — the two services the same families pay for on the same day	Check 1 — to open first, with the allocation rule
Receipt with no matchable invoice reference	268	The cause that costs an evening at month-end	Check 2
Apparent duplicate payment	248	See the attachment on the tightened criterion	Check 3 — to open last
Gap between the receipt book total and the amount remitted	76	All below €15, all regularised — but each one cost a search	Check 4
Subtotal	1,004	81 % of the 1,240 discrepancies	—
Scattered causes	236	None exceeds 3 % on its own	Handled as they arise

The first two checks carry 680 of the 1,240 discrepancies — 55 % of the search work. The other two can wait until the end of the first quarter: **tackling two causes out of four handles more than half the problem in half an hour of approval.**

What a late discrepancy costs today

Measure	Value	What it carries
Discrepancies found only at the close	68	The original document can no longer be consulted: only the adjusting entry remains
Preparing a day's receipts	1 h 36 out of the day's 2 h 40 — 60 %	Down to 16 minutes, that is 10 %
Arrears over three financial years	€39,600	of which €24,156 — 61 % — on families never chased
Breaks in numbering found over five financial years	4	All in 2022, all explained and documented

The dry run over the past financial year

What was replayed	Result	Reading
The four checks run over the 18,400 payments	1,004 discrepancies found on the day itself	Against 68 discovered at the close — same work, with the original document still to hand
Trial day of 94 payments	6 discrepancies	All 6 would have been discovered at the month-end close

The revenue manager's personal liability makes an exhaustive, traced check more protective than a spot check. It is not an extra burden: it is what allows a dated log to be produced the day someone asks how the totals are

shown to agree.

For the authority to settle

Order in which the four checks are opened, settled by the revenue manager: _____

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