



Operating day — 94 receipts prepared

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

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1 h 36 down to 16 minutes · fictional document

Fictional document — demonstration example

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Fictional document, produced for the demonstration. **88 receipts are ready to issue as soon as the revenue manager has checked them; 6 come back with the verification requested before issue. The agent touches no money.**

What each receipt carries

Item	Source
Payer's identity	Family record on the portal
Nature of the revenue and service used	The child's attendance slot
Period	School billing
Amount and adopted rate that establishes it	Rate resolution, with its date
Means of payment	Office entry and card terminal slip
Number	Continuous sequence of the office concerned

LINDBERGH FORMATION — a simplified joint-stock company with share capital of €250,000 · Registered office: 16 rue de Maillé, 91310 Montlhéry, France · Companies register (RCS) Evry 817 946 114 · SIRET 817 946 114 00029 · VAT FR 60 817 946 114 · "Blue Lemon Agent" trade mark · Training-provider registration no. 119 108 635 91 (Île-de-France prefect — this registration does not amount to State approval) · Qualiopi certified, no. 03896, for the "training actions" category · contact@bluelemonagent.ai · dpo@bluelemonagent.ai · Hosted in France.

Continuous numbering is what makes a receipt book verifiable: a missing receipt shows up immediately, and it is the first thing an audit looks at. **Across five financial years, 4 breaks found, all in 2022, all explained by a book started twice during a stand-in period — the explanatory note is written.**

The 6 receipts to check before issue

Case	Number	What is found	What is proposed
Child recorded at both canteen and after-school care on the same day	4	Two identical amounts follow each other	Filed by the allocation rule, but shown
Amount matching no adopted rate	1	€2.90 for a meal charged at €3.10 at this family's band — rate applied before the September resolution	Reminder of the rate in force, ready to go to the schools department
Cheque whose drawer differs from the payer	1	Perfectly regular, but the mention must appear in the receipt book	Mention entered

Over the past financial year, the rate gap occurred 34 times for €6.80 in total. It is not the sum that matters: it is that a rate that has not been adopted must never be collected, and that is exactly what an audit looks at.

The time this shifts, over the 210 operating days

Step	Before	After	Who does it
Re-keying and matching the attendance records	1 h 04	0	The agent
Preparing the receipts	1 h 36 — 60 % of the operating day	16 min — 10 %	The agent prepares, the revenue manager checks

Step	Before	After	Who does it
Checking and issuing	16 min	16 min	The revenue manager — unchanged, and deliberately so
Taking the payment and handling the money	—	—	The revenue manager, and him alone
Annual gain	—	—	280 hours

The checking time has not been cut, and it must not be. What disappears is the re-keying; **what remains is the only work where the revenue manager engages his personal responsibility.**

For the authority to settle

Action taken on the rate reminder sent to the schools department: _____

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