



Four cases in two years — one origin

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

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61 sittings · fictional document

Fictional document — demonstration example

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Fictional document, produced for demonstration. **Four cases across sixty-one sittings is little — and each cost a corrective resolution.**

Sitting	Resolution of principle	Budget decision	Gap	Outcome
03/2024	€620,000	€590,000	€30,000	Corrective resolution
11/2024	€1,100,000	€1,145,000	€45,000	Corrective resolution
02/2026	€340,000	€318,000	€22,000	Corrective resolution
07/2026	€1,480,000	€1,380,000	€100,000	In hand

The shared origin

Step	What happens	Department
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1	The resolution of principle sets the programme	Operational department
2	The budget decision enters the appropriations	Finance
3	The figure is updated on the budget side	Finance
4	The resolution of principle is not revisited	Nobody

It is not inattention: it is the point where two documents prepared by two departments meet in the same sitting. No amount of individual diligence resolves it, because neither department sees the other's paper before the sitting.

What is proposed

Moment	What is flagged	Cost of the correction
Agenda preparation	Two papers, one subject, two figures	One paper to amend
After the vote	The same thing	A corrective resolution
After transmission	The same thing	An observation then a resolution

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