ACME INTEGRATED SERVICES GROUP

90 Day Transformation Plan

Service and Profitability Transformation

Explore a mobilisation plan with accountable workstreams, milestones, dependencies, service measures and funding gates.

Prepared for CEO and delivery leaders

Case version 1.0
Evidence cut-off 15 December 2026
Financial amounts in AED million unless stated otherwise

Fictional demonstration. Acme is a fictional organisation. All figures, people and proposed outcomes are illustrative.

Baseline as at 15 December 2026. All approvals and funding releases remain proposed.

The editable working register accompanies this report. Source IDs refer to embedded exhibits in the supplied Acme Transformation Master Case, not external research or independently verified client records.

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Mobilisation mandate and outcomes

Mobilise Acme's proposed hybrid transformation from 1 January to 31 March 2027. The quarter's purpose is to establish credible baselines, release capacity, prove the service model in two hubs and put the next funding decision on an evidential basis. The 24-month programme targets do not become first-quarter commitments.

The plan assumes the Board considers the direction, 18.00 conditional envelope and 3.50 initial release on 18 December 2026. No approval exists in this baseline snapshot. The CEO and Transformation Director must confirm authority and capacity before execution begins.

Successful mobilisation requires a Finance baseline, one metric dictionary, a reconciled contract and receivables view, trained pilot teams, explicit continuity arrangements and a day-90 decision pack. Leaders should decline separate technology implementations across all eight hubs in Q1.

Period	Required outputs	Accountable roles	Gate evidence
Days 1 to 15	Charter; named sponsors; released capacity; portfolio and decision log; cash forecast	CEO and Transformation Director	Role acceptance, resource release and first funding authorisation
Days 16 to 30	Finance baseline; KPI dictionary; contract and receivables reconciliation; pilot design	CFO, COO and CIO	Baseline sign-off with open limitations; common metric definitions
Days 31 to 60	Two pilot launches; repricing register; supplier categories; skills map; initial customer communications	COO, CCO, Procurement Director and CHRO	Trained users, approved process, data quality and rollback plan
Days 61 to 90	Pilot evaluation; validated benefit profiles; next-wave plan; updated cash and risk review	Transformation Director and CFO	Service gates, capacity confirmation and next-tranche decision

The workstream chapters distinguish first-quarter acceptance from later programme deliverables. All dates, targets and statuses remain proposed. The register provides editable owners, dates, evidence and status fields rather than implying completed actions.

Source: SRC08: Workstreams and portfolio, section 11; SRC09: First 90 days and roadmap, sections 12 and 13. All case evidence is fictional.

Baseline and financial limits

FY2026 forecast revenue is 240.00, gross profit 62.00 and underlying EBITDA 10.00. The service baseline is 84% SLA, 71% first-time resolution and 62% paid-hours utilisation. Use these definitions throughout the mobilisation records; the local 69% utilisation measure excludes time that remains in the canonical denominator.

Period	Gross benefit	Recurring cost	Investment cash	WC release	Net cash with WC
2027 Q1	0.90	0.15	3.50	0.00	-2.75
2027 Q2	2.20	0.30	3.50	1.00	-0.60
2027 Q3	3.70	0.45	3.00	1.00	1.25
2027 Q4	5.20	0.60	2.00	2.00	4.60

Q1 planned gross benefit is 0.90, recurring cost 0.15 and investment cash 3.50. Net programme cash is negative 2.75, with no planned Q1 working-capital release. The Finance review should report progress against these in-period values, keeping the 29.00 gross annual exit target separate.

The 18.00 envelope includes 12.00 expense and 6.00 capital. The financial model does not include ordinary business cash flows or debt amortisation. The CFO's 13-week forecast is an operational prerequisite; the programme-only balance cannot prove that the 8.00 cash floor is protected.

Source: SRC01: Financial baseline and proposed plan, section 4; SRC03: Diagnosis and evidence extracts, section 6; SRC06: Investment and cash, section 9. All case evidence is fictional.

Capacity and mobilisation control

Capacity	FTE	Control
Internal Transformation Office secondments	8	Within baseline payroll; named releases required.
Temporary external office specialists	2	Within office/change allocation; individual appointments proposed.
Eight workstream leads at 0.5 FTE	4	Part of the 24 FTE line capacity.
Line specialists, hub and process owners	20	Protected delivery capacity, additional to the eight office secondments.
Total internal release	32	8 + 4 + 20. No increase to employee headcount.

The CEO resolves conflicts between business commitments and released programme time. Department heads name people or roles, allocation periods, cover arrangements and acceptance of the release. The case does not specify which two office positions are external, so sourcing remains to be agreed rather than assigned arbitrarily.

The 24 FTE line commitment includes four FTE across eight half-time workstream leads plus 20 FTE of specialists, hubs and process owners. Together with the eight internal office roles, internal release totals 32 FTE. These are protected commitments within existing headcount, not 32 new employees or a quantified saving.

Proposed control: the Planning and Dependency Lead reconciles commitments weekly against milestones. If resource release remains incomplete at day 15, raise R09 with the CEO and reduce or sequence work before scheduling more pilots. Essential specialists and protected delivery roles remain outside the 50-position target.

Source: SRC10: Office and governance, sections 14 and 18; SRC13: Risks and issues, section 17. All case evidence is fictional.

Workstream 1 Commercial and portfolio management

In Q1, establish the contract margin register and approved negotiation guardrails. Use the 60.00 eligible pool, with exits excluded, and require Commercial and Finance agreement. The month-six opportunity pipeline belongs to the later horizon, not the day-90 acceptance test.

Accountable executive: Chief Commercial Officer. The workstream makes contract economics visible, protects important relationships and stops selling work that cannot meet contribution requirements.

I01 Contract economics and repricing runs in months 1 to 18 and owns B01. The team builds a contract-level margin view, identifies approved price mechanisms and negotiates renewals. Its first deliverable is a validated register covering the 60.00 eligible revenue pool by day 60. It depends on I09 billing reconciliation and I11 reference data. Commercial and Finance jointly approve each revised contribution case; customers must accept contractual changes before implementation. Success is realised price contribution against the B01 schedule, with lost customers and concessions separately reported.

I02 Portfolio repair and cross-sell runs in months 2 to 24 and owns B02 and B03. The team selects eight unrepairable contracts for orderly exit, with transition costs and stranded costs assessed, and develops 30 additional service wins. A first pipeline of 40 qualified opportunities is required by month 6; it is a pipeline target, not contracted revenue. Exit decisions depend on I01 margin analysis and Legal review. New sales depend on Operations confirming capacity and service capability. Revenue retention alone does not establish success.

Quarter one acceptance

The workstream lead records deliverable, responsible role, dependency, due date and acceptance evidence. Funding and customer or employee decisions follow delegated authority. Report any missing baseline or capacity as an open issue; never mark a target achieved because an initiative has started.

Source: SRC08: Workstreams and portfolio, section 11. All case evidence is fictional.

Workstream 2 Service operations and workforce productivity

In Q1, agree the two-hub process by day 30, launch by day 60 and evaluate at day 90. Begin the I04 design only after the dependencies are clear. A productivity improvement does not itself authorise a funded-position release.

Accountable executive: Chief Operating Officer. The workstream redesigns work before reducing funded capacity.

I03 Service standards and dispatch runs in months 1 to 15 and owns B06. Two hubs pilot a common triage process, skills-based scheduling and standard closure evidence. The pilot design is due on day 30, launch by day 60 and evaluation by day 90. I11 must provide common job definitions before comparison. The gate requires at least 90% SLA attainment and 78% first-time resolution in the pilot for four consecutive weeks, with no material deterioration in safety or complaints. These are pilot gates, distinct from company-wide day-90 targets.

I04 Workforce and capacity redesign runs in months 3 to 24 and owns B04. It translates verified scheduling gains into rosters, role design and a funded-position plan. It depends on I03 pilot evidence, I13 skills mapping and HR review. Fifty positions are removed gradually through agreed mechanisms; twenty further roles are redeployed. Each release needs evidence that contractual coverage remains adequate. Finance recognises benefits only after the underlying funded cost is removed, not when a productivity percentage improves.

Quarter one acceptance

The workstream lead records deliverable, responsible role, dependency, due date and acceptance evidence. Funding and customer or employee decisions follow delegated authority. Report any missing baseline or capacity as an open issue; never mark a target achieved because an initiative has started.

Source: SRC08: Workstreams and portfolio, section 11. All case evidence is fictional.

Workstream 3 Procurement and supplier performance

In Q1, reconcile supplier/category codes and agree specifications and resilience criteria. Prepare the first sourcing wave. The 15.00 spend wave is a month-six milestone and cannot be presented as a completed first-quarter saving.

Accountable executive: Procurement Director, sponsored by the CFO.

I05 Category sourcing runs in months 2 to 18 and owns B05. The team validates the 45.00 addressable spend pool, consolidates specifications and renegotiates categories in waves. A first sourcing wave covers 15.00 of annual spend by month 6. It depends on I11 vendor coding and Operations' specification approval. Signed prices are reconciled to received quantities, rebates and actual invoice costs. Savings that arise solely because work was cancelled belong to the associated operating initiative, not procurement.

I06 Supplier service assurance runs in months 3 to 18 and enables B05 without a second benefit claim. Critical suppliers receive performance scorecards, escalation contacts, continuity arrangements and substitution rules. No critical category may move to a sole supplier before a resilience assessment. Success is at least 95% on-time supply for pilot categories and no stock-out-related deterioration in service. The risk is replacing fragmented buying with excessive concentration.

Quarter one acceptance

The workstream lead records deliverable, responsible role, dependency, due date and acceptance evidence. Funding and customer or employee decisions follow delegated authority. Report any missing baseline or capacity as an open issue; never mark a target achieved because an initiative has started.

Source: SRC08: Workstreams and portfolio, section 11. All case evidence is fictional.

Workstream 4 Property technology costs and shared services

In Q1, inventory leases and licences, identify notice windows and establish delegated spend control. Keep operational applications running until replacement and support are proven. Category funding is not initiative-level approval.

Accountable executives: CIO for I07 and CFO for I08.

I07 Property and licence rationalisation runs in months 2 to 20 and owns B07. The team reviews corporate leases, support locations, duplicate software and unused licences. It depends on the I12 migration plan before shutting down any operational application. Each saving requires a cancellation, reduced invoice or a legally effective property arrangement. The 16.00 addressable pool excludes operational fleet and frontline hub assumptions. Contract notice periods may defer the benefit even after a technical migration is complete.

I08 Shared-service and overhead controls runs in months 1 to 15 and owns B08. It establishes demand approval, preferred professional-service suppliers, marketing-spend gates and shared administrative workflows. It depends on I16 delegated authority and Finance category coding. The outcome is a reduction in the 11.50 addressable non-payroll overhead pool. It must preserve sales capacity and control quality; lower expense caused by overdue supplier payments is not a saving.

Quarter one acceptance

The workstream lead records deliverable, responsible role, dependency, due date and acceptance evidence. Funding and customer or employee decisions follow delegated authority. Report any missing baseline or capacity as an open issue; never mark a target achieved because an initiative has started.

Source: SRC08: Workstreams and portfolio, section 11. All case evidence is fictional.

Workstream 5 Finance billing and working capital

In Q1, reconcile opening receivables, separate disputes and unbilled items, and start the weekly collections and 13-week cash routines. Define inventory controls while retaining critical service cover. Report released cash separately from profit.

Accountable executive: Chief Financial Officer.

I09 Billing and collections runs in months 1 to 18 and owns the 9.60 receivables release. It reconciles contract terms, completed work, billing events and disputes; assigns account-level collection owners; and establishes a weekly aged-debt review. It depends on I11 customer IDs and Commercial support. The day-30 deliverable is a reconciled opening receivables ledger. The exit balance target is 50.90. No acceleration is assumed through unapproved customer terms, excessive discounting or misstatement of completed work.

I10 Inventory and cash discipline runs in months 2 to 18 and owns the 2.40 inventory release. It defines stocking policies, redeploys slow-moving usable stock and links reorder levels to service criticality. It depends on I06 supplier assurance and I11 materials coding. The exit inventory target is 7.60. Write-offs are separately recorded and do not count as cash release. A rolling 13-week liquidity forecast is a required control, not an additional quantified benefit.

Quarter one acceptance

The workstream lead records deliverable, responsible role, dependency, due date and acceptance evidence. Funding and customer or employee decisions follow delegated authority. Report any missing baseline or capacity as an open issue; never mark a target achieved because an initiative has started.

Source: SRC08: Workstreams and portfolio, section 11. All case evidence is fictional.

Workstream 6 Data and technology enablement

In Q1, reconcile the dictionary by day 30 and make controlled workflow pilots available by day 60. Require security review, at least 98% mapping and zero critical data-control defects. Preserve a tested manual continuity route.

Accountable executive: Chief Information Officer.

I11 Reference data and reporting runs in months 1 to 12. It establishes one customer, contract, job, supplier and service taxonomy, assigns data owners and reconciles KPI definitions. Its first controlled metric dictionary and source reconciliation are due by day 30. It enables all benefit initiatives and carries no separate savings entry. Quality gates require at least 98% mapping completeness for pilot records and zero unresolved critical data-control defects at launch.

I12 Workflow and integration runs in months 2 to 20. It connects the existing ERP, CRM and service platforms through controlled interfaces and introduces a common queue and dashboard. Acme retains its existing ERP. The first workflow pilot is due by day 60, subject to I11 and security review. AI-assisted routing is optional and may proceed only after validation and human override are available. New platform costs are in recurring enablement; a technology business case cannot count the operational benefits again.

Quarter one acceptance

The workstream lead records deliverable, responsible role, dependency, due date and acceptance evidence. Funding and customer or employee decisions follow delegated authority. Report any missing baseline or capacity as an open issue; never mark a target achieved because an initiative has started.

Source: SRC08: Workstreams and portfolio, section 11. All case evidence is fictional.

Workstream 7 People capability and adoption

In Q1, agree protected champion time, map skills for the pilot hubs and verify supervisor competency before go-live. Record consultation needs and current decision status. The case supplies no individual employee decisions.

Accountable executive: Chief Human Resources Officer.

I13 Skills and workforce transition runs in months 1 to 24. It maps specialist skills, prepares redeployment pathways and trains supervisors on the new operating standards. It provides the workforce prerequisites for I04. Day-60 output is a role and skills map for both pilot hubs and a consultation and transition plan. Success includes competency verification rather than attendance alone. Employment-law details are outside the case; real implementation would require jurisdiction-specific advice.

I14 Adoption and communication runs in months 1 to 24. It establishes manager briefings, customer change notices, floor support, feedback channels and a network of hub champions. It depends on clear I15 governance and agreed I03 process changes. Training content precedes go-live, and communications must not present proposed staffing changes as final decisions. Digital workflow adoption reaches 90% at exit, measured on eligible transactions with exclusions disclosed.

Quarter one acceptance

The workstream lead records deliverable, responsible role, dependency, due date and acceptance evidence. Funding and customer or employee decisions follow delegated authority. Report any missing baseline or capacity as an open issue; never mark a target achieved because an initiative has started.

Source: SRC08: Workstreams and portfolio, section 11. All case evidence is fictional.

Workstream 8 Transformation office and assurance

In Q1, obtain capacity commitments by day 15 and a Finance-challengeable baseline by day 30. Run one portfolio and decision log. The office measures unresolved exceptions and delivered outcomes, not report volume.

Accountable executive: Transformation Director, reporting to the CEO.

I15 Office mobilisation and portfolio control runs in months 1 to 24. It sets up the office, staffing, integrated roadmap, dependency map, RAID register and executive reporting. RAID means risks, assumptions, issues and dependencies. Named owners and capacity commitments are due by day 15. A charter without released delivery capacity does not pass mobilisation.

I16 Benefits assurance and decision controls runs in months 1 to 24. It sets the baseline, benefit profiles, funding gates, decision log and change-control route with the CFO. The baseline and initial forecast are ready for Finance challenge by day 30. It carries no separate financial benefit. Success is complete ownership, timely decisions and ledger-supported benefits, not the number of reports produced.

Quarter one acceptance

The workstream lead records deliverable, responsible role, dependency, due date and acceptance evidence. Funding and customer or employee decisions follow delegated authority. Report any missing baseline or capacity as an open issue; never mark a target achieved because an initiative has started.

Source: SRC08: Workstreams and portfolio, section 11. All case evidence is fictional.

Milestones and dependency sequence

Phase	Timing	Scope	Decision gate
Mobilise and validate	Q1 2027	Baselines, controls, two pilots, contract and cash diagnostics	Day 90 service and funding decision
Expand proven changes	Q2 to Q3 2027	Repricing waves, category sourcing, workflow rollout to four more hubs	Quarterly benefit and capacity review
Complete first deployment	Q4 2027	Eight hubs on core standards; selected overhead exits; renewal execution	Year-one investment and service review
Optimise and consolidate	Q1 to Q3 2028	Further contract repair, productivity and property savings	Benefit sustainability and control review
Transfer to business ownership	Q4 2028	Resolve residual risks, complete handovers, verify exit run rate	Board closure and residual-benefit decision

The critical sequence is common data, pilot design, validated workflow, four weeks of service evidence, approved workforce changes and phased paid-cost removal. I04 therefore depends on evidence from I03 and skills from I13. Legacy platform exits depend on I12 migration and support. Contract and supplier work depend on reliable identifiers and agreed specifications.

ID and prerequisite	Successor	Owner and acceptance
DEP01 I11 job and customer dictionary	I03 pilot reporting and I12 workflow; 30 Jan 2027	CIO. At least 98% mapping, agreed denominators; restrict pilots to reconciled records if needed.
DEP02 I03 compliant service evidence	I04 funded-position release	COO. Four weeks at 90% SLA and 78% first-time resolution in each pilot, with safeguards.
DEP03 I13 skills and transition plan	I04 workforce redesign	CHRO. Skills coverage, consultation plan and role-level service review.
DEP04 I12 migration and support readiness	I07 legacy application exit	CIO. Tested continuity, support and rollback before shutdown.
DEP05 I09 billing reconciliation and I11 IDs	I01 contract economics and repricing	CFO and CCO. Reconciled cost, billing and customer records.
DEP06 I06 supplier continuity and I11 codes	I10 inventory release	Procurement Director. Substitution and critical stock cover established.

A dependency is an enabling output, not necessarily the end of the predecessor initiative. Proposed weekly control: record the needed-by date and acceptance owner, escalate at the first forecast miss, and refer critical slips greater than ten working days to Steering within five working days.

Source: SRC08: Workstreams and portfolio, section 11; SRC09: First 90 days and roadmap, sections 12 and 13. All case evidence is fictional.

Company measures and separate pilot gates

Measure	Baseline	Day 90 target	End 2027 target	Exit target	Owner
Underlying EBITDA	10.00 FY26	Quarterly benefits separately	20.50 in year	36.00 annual run rate	CFO
SLA attainment	84%	88%	92%	95%	COO
First-time resolution	71%	75%	80%	86%	COO
Customer satisfaction	68%	72%	77%	82%	CCO
Productive utilisation	62%	65%	69%	74%	COO
DSO	92 days	88 days	82 days	74 days	CFO
Regretted voluntary turnover	22%	20%	17%	14%	CHRO
Eligible workflow adoption	18%	40%	75%	90%	CIO
Management close	12 workdays	8 workdays	6 workdays	5 workdays	CFO
First-pass invoice accuracy	89%	93%	96%	98%	CFO

The full company scorecard includes invoice accuracy at 93% by day 90 as well as the eight operating measures. Use the correct time-specific denominator. SLA excludes only approved reason-coded items; first-time resolution uses a separate seven-day repeat population. The customer survey response rate is unknown.

Each pilot must separately sustain at least 90% SLA and 78% first-time resolution for four consecutive weeks, with no material safety or complaint deterioration. Do not average hubs to pass the gate. Company-wide targets are 88% and 75%, so meeting them does not establish pilot readiness for expansion.

Higher-is-better measures are red more than five percentage points below target, amber up to five below, and green at or above. DSO is red more than five days above target. Financial benefits are red more than 10% below plan. A critical control or safety breach overrides a green composite.

Source: SRC11: Performance measures, section 15; SRC08: Workstreams and portfolio, section 11. All case evidence is fictional.

Risks and live mobilisation issues

ID	Risk and score	Trigger	Owner and response
R01	Service disruption, 4 x 5 = 20	Pilot SLA falls below baseline or a critical commitment is missed	COO: stop rollout, restore coverage and activate rollback
R02	Benefits overlap or fail validation, 4 x 4 = 16	Unsupported ledger entries or realised benefit more than 10% below plan	CFO: reject duplicate claims and require a recovery forecast
R03	Cash falls below policy floor, 3 x 5 = 15	Any week in the 13-week forecast is below 8.00	CFO: freeze discretionary commitments and escalate funding decision
R04	Customer loss after repricing, 3 x 5 = 15	Material renewal declines or top-ten customer threatens exit	CCO: account intervention and revise effective price benefit
R05	Workforce capacity removed too early, 3 x 5 = 15	Overtime, backlog or complaints rise after roster changes	COO and CHRO: pause position release and restore capacity
R06	Data defects undermine reporting, 4 x 4 = 16	Pilot mapping below 98% or material baseline disagreement	CIO: correct source data and suspend affected decisions

ID and current issue	Owner and due date	Acceptance evidence
ISS01 Utilisation definition conflict	COO, day 15	Use 62% of all relevant paid roster hours; explain why the local 69% is incomparable.
ISS02 Customer and job IDs unreconciled	CIO, day 30	Common dictionary, at least 98% pilot mapping, no critical defects.
ISS03 Contract cost allocation incomplete	CFO, day 45	Reconciled contract cost view with stranded costs separated.
ISS04 Internal capacity release unconfirmed	CEO, day 15	Named release of 32 internal FTE, with business coverage agreed.

The companion register retains all twelve initial risks and their inherent ratings. Residual ratings stay unassessed until controls are tested. A current defect belongs in the issue log as well as any linked future risk. Owners close issues only when the recorded acceptance evidence exists.

Source: SRC13: Risks and issues, section 17. All case evidence is fictional.

First quarter action register

ID and action	Accountable / responsible	Due	Acceptance evidence	Status
ACT01 Reconcile opening receivables	CFO / Financial Controller	30 Jan 2027	60.50 opening ledger reconciled; disputed and unbilled items separate	Not started
ACT02 Release office and line capacity	CEO / Transformation Director	15 Jan 2027	32 internal FTE released; two external office roles identified	Proposed
ACT03 Resolve utilisation definition	COO / Operations Performance Lead	15 Jan 2027	62% definition accepted; local 69% difference recorded	Not started
ACT04 Establish metric dictionary	CIO / Data and Reporting Analyst	30 Jan 2027	Common codes, denominators and at least 98% pilot mapping	Not started
ACT05 Approve two-hub pilot design	COO / Service Improvement Manager	30 Jan 2027	Process, safeguards, service baseline and rollback plan	Proposed
ACT06 Validate contract cost allocation	CFO / Finance controllers	14 Feb 2027	Contract economics reconciled; stranded costs explicit	Not started
ACT07 Complete repricing register	CCO / Account directors	1 Mar 2027	60.00 eligible revenue pool validated with Finance	Proposed
ACT08 Launch pilots and verify skills	COO and CHRO / Pilot hub managers	1 Mar 2027	Trained users, control readiness and approved workflow	Proposed
ACT09 Assess service and funding gate	Transformation Director and CFO	31 Mar 2027	Separate hub evidence, benefit profiles, capacity and cash forecast	Proposed

ACT01 is the supplied case example. ACT02-ACT09 and calendar dates translating day 15/30/45/60 are proposed drafting details; day 1 is 1 January 2027. No completion is asserted.

Proposed operating routine: workstream leads update evidence before the weekly portfolio review. The Planning and Dependency Lead checks cross-workstream consequences and capacity. The Transformation Director records an action or escalation for each missed commitment; changing a due date never erases the original baseline.

Source: SRC09: First 90 days and roadmap, sections 12 and 13; SRC13: Risks and issues, section 17; section 20 completed examples. All case evidence is fictional.

Completed initiative and benefit profiles

I03 Service standards and dispatch

Initiative charter example I03: problem, 84% company SLA and avoidable recovery cost; owner, COO; lead, Service Improvement Manager; scope, two pilot hubs and common triage/dispatch/closure; exclusions, company-wide workforce removal and ERP replacement; deliverables, approved process, trained teams, KPI baseline and pilot evaluation; start, 1 January 2027; first gate, 31 March 2027; dependencies, I11 metric definitions and I12 workflow; benefit, B06; gate, four weeks at 90% pilot SLA and 78% pilot first-time resolution with safety and customer safeguards; funding, within the service-process allocation, with initiative-specific release still to be approved.

The first gate evaluates whether the service model is safe and repeatable in both hubs. The initiative lead should retain the approved process version, training/competency records, data reconciliation, weekly results and incident record as one evidence pack. Initiative-level funding release remains to be approved within the supplied category allocation.

B04 Cashable workforce productivity

Benefit profile example B04: owner, COO; baseline cost category, direct employee expense; annual target, 6.00; formula, 50 funded positions at 0.12 each; classification, recurring cashable operating saving; recognition, after paid cost is removed and service conditions met; excluded value, 20 redeployed roles and avoided future hiring; delivery dependencies, I03 and I13; validation, Finance compares payroll and funded-position records with the approved baseline. Do not fabricate an initiative-level approved budget where only a category allocation is supplied.

Proposed recognition control: Operations submits the approved position plan and service evidence; HR confirms the authorised transition process; Finance compares funded-position and payroll records with the baseline. Separate removed positions, redeployments and avoided recruitment. Book no value for the latter two categories.

Source: SRC05: Benefits and profit bridge, section 8; SRC08: Workstreams and portfolio, section 11; section 20 completed examples. All case evidence is fictional.

Day 90 decision and recovery conditions

The Transformation Director and CFO submit the day-90 pack on 31 March 2027. It must show baseline limitations, each pilot's four-week record, validated benefit profiles, cash exposure and funded next-wave capacity. The Steering Committee recommends the next funding release to the authorised decision maker.

Gate	Required evidence	Authority and outcome
Intake	Problem, owner, outcome, cost estimate, capacity, dependency, benefit class, risks	Transformation Office checks completeness; sponsor accepts assessment.
Diagnostic validation	Reconciled baseline, definitions, root cause and remaining limitations	Accountable executive with Finance challenge.
Business case	Options, incremental money, service safeguards, funded capacity and conditions	Relevant delegated funding authority. No self-approval by the office.
Pilot readiness	Approved process, training, data mapping, control checks and rollback	COO and CIO for service/technical readiness; funding separately authorised.
Rollout	Four compliant weeks in each pilot, control evidence, next-wave capacity and cash	Accountable executives and relevant funding authority.
Closure	Business owner accepts controls, residual risks and forecast benefits	Board programme closure; Finance retains benefit assurance.

Hold rollout if either pilot fails, critical controls remain unresolved or capacity is unconfirmed. Preserve service cover and use the tested rollback where necessary. The CFO reforecasts the timing of benefits and cash before recommending bounded remediation. Workforce reductions dependent on the failed pilot remain on hold.

No day-90 actuals or later approvals appear in this plan. The separate review snapshot can be used for a later demonstration without rewriting the original baseline. This plan closes with a proposed decision, not an assertion that mobilisation has succeeded.

Source: SRC09: First 90 days and roadmap, sections 12 and 13; SRC10: Office and governance, sections 14 and 18; SRC14: Assumptions and gaps, section 19. All case evidence is fictional.