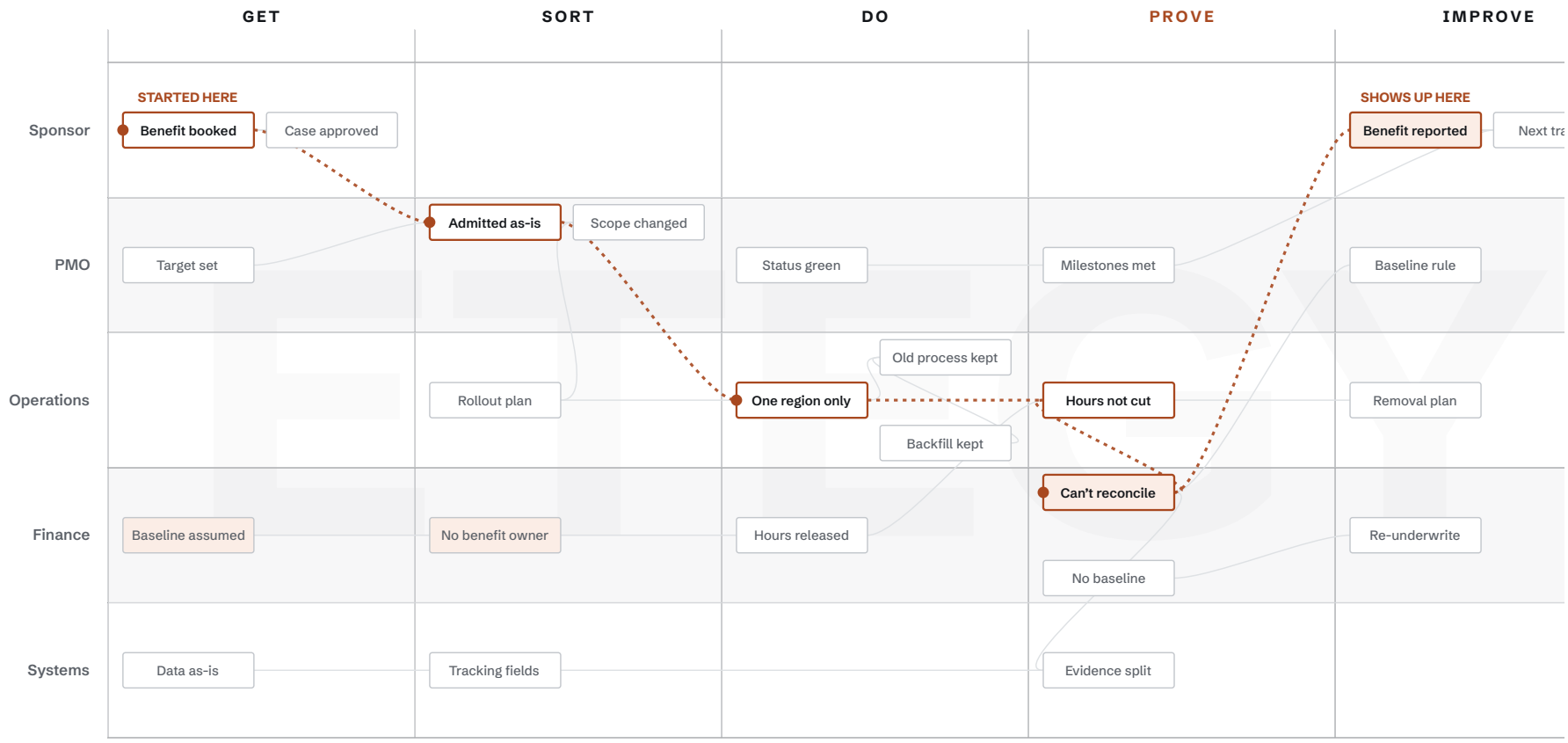
EXHIBIT · BENEFITS REALIZATION, THE CLAIM THAT DIDN’T LAND



The benefit was reported in full. Finance couldn’t find it.

GET

The benefit was booked at approval, as a target. The baseline was assumed, and nobody

SORT

Scope changed after admission. The case was never re-underwritten, and no

DO

One region changed how it worked. The others kept the old process, the

PROVE

Hours were released but never removed. Finance couldn’t reconcile the number to

IMPROVE

The benefit was reported anyway, and the next tranche was requested against it.

defined what work had to change to produce it.

one in Finance owned the benefit.

workaround and the backfill. Status stayed green.

the P&L, and the evidence sat in three systems with no owner.

CLOSING THE LOOP

GET

Agree the baseline and the change before the benefit is booked.

SORT

Re-underwrite the case when scope changes. Name a benefit owner in Finance.

DO

Make the change in every unit the case counts.

PROVE

Remove the released cost, then reconcile it to the P&L.

IMPROVE

Report only what Finance can reproduce.