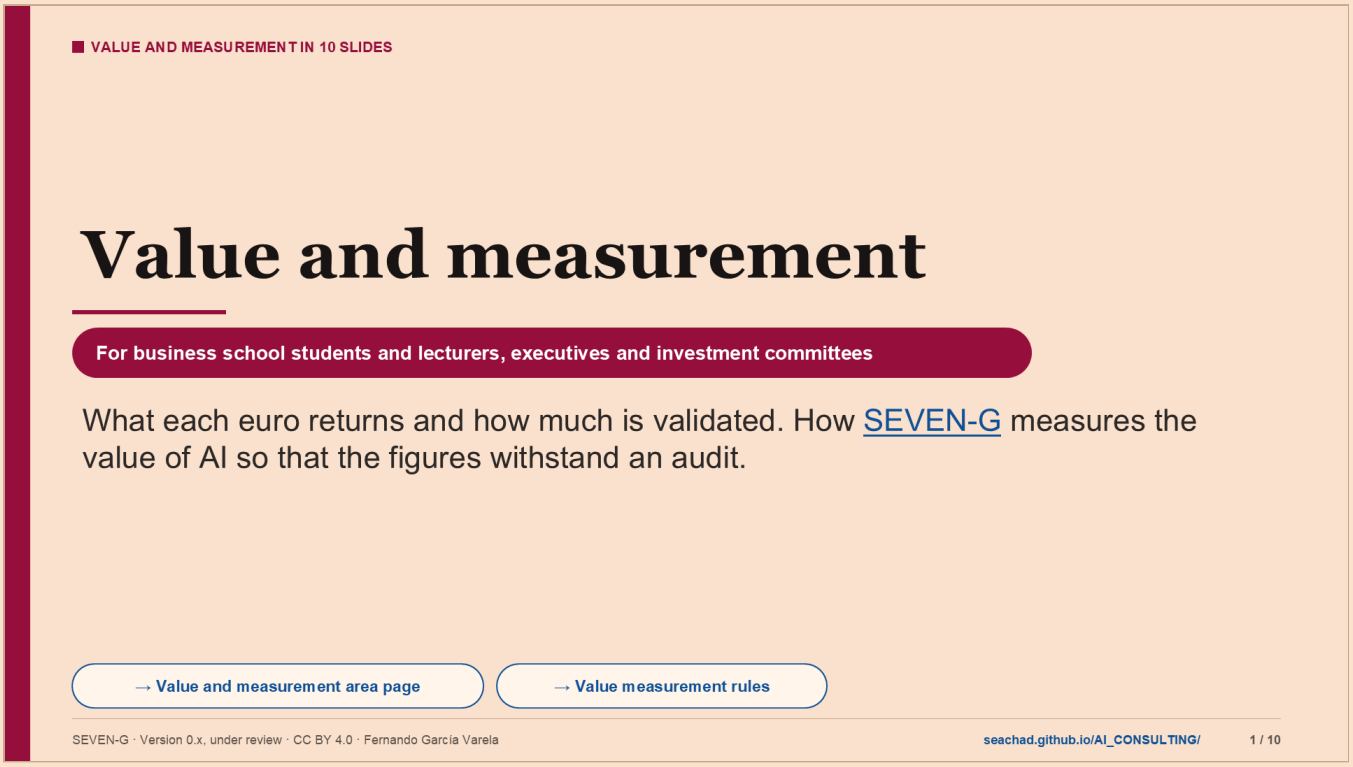


Notes

This presentation develops the Value and measurement action area of SEVEN-G, the framework for the governance, value and measurement of AI. The area answers a question that is easy to ask and hard to answer: what each euro invested in AI returns and how much of that figure has been verified.

The path has ten slides: why it matters, six key concepts, who validates value at each moment of the lifecycle, the tools and templates, an example with fictitious data, the errors that inflate value, questions for management and the classroom, the link with other areas and with SPHERES, and how to start.

The central idea of the area is this: the value of AI is measured with the same rules in every use case. Each amount has a status: estimated, declared or validated. Only what management control has validated adds up. Cost is counted in full, and what cannot be put in euros is shown separately, without adding it.

All the figures in the examples are fictitious and illustrative. They are not market references.

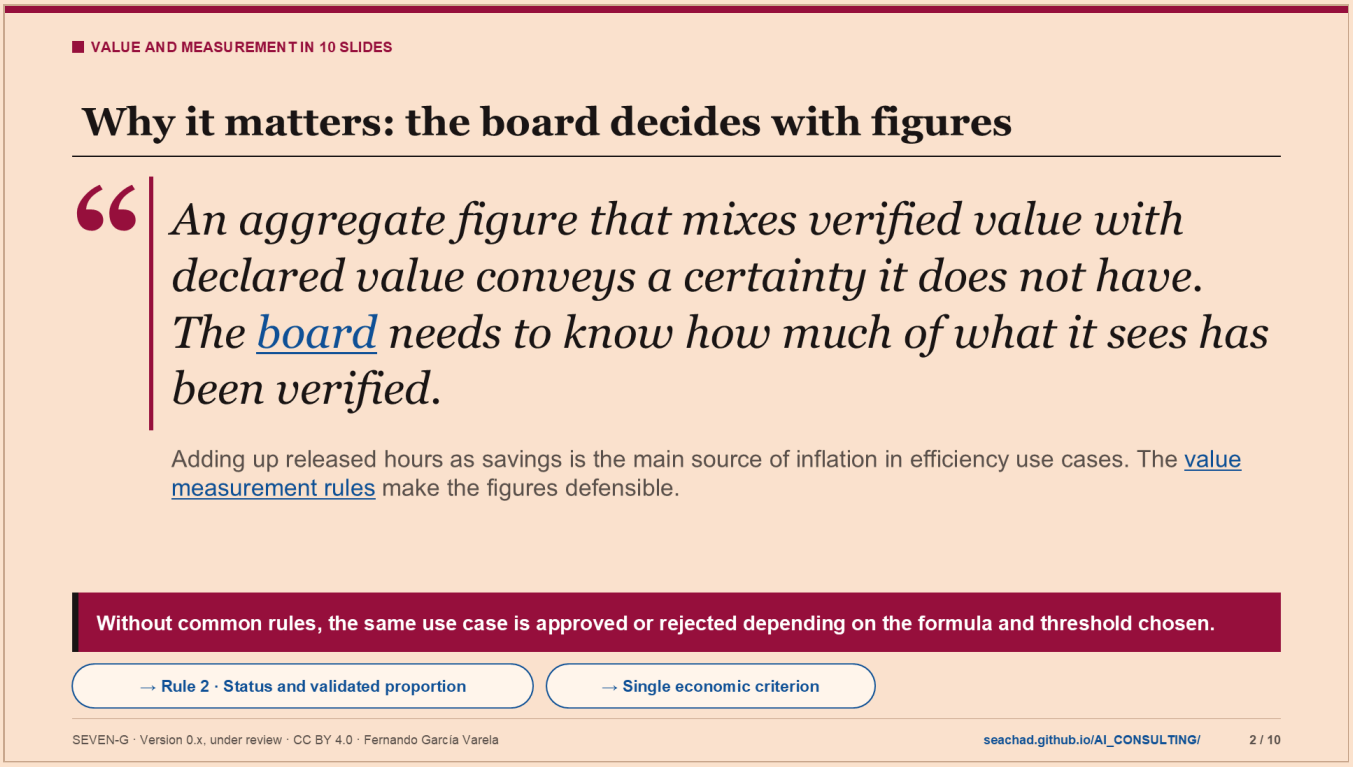
Question to open the session: if the board asked you tomorrow for the AI value figure of your company, which part could you defend before an auditor?

TERMS ON THIS SLIDE

- **SEVEN-G**: SEVEN-G (Seven-phase Enterprise Value & Governance) is an open framework for a company to implement, govern and measure AI, and to know whether it is transforming or only gaining efficiency. It treats each use case as an investment with decision gates and gives the board figures it can trust. Management, the AI office, risk and the board use it. The link opens its entry page, with the story, the questions and the examples. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/entrada/index.html

SOURCES AND LINKS

- **Value and measurement area page** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/areas/valor.html
- **Document 00 §6 · Value measurement rules** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/00_SEVEN-G_Que_es_y_para_que_sirve.html#value-measurement-rules
- **Value measurement rules** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html



Notes

The board and management decide where to put the money. To do so, they need figures that can be reviewed. SEVEN-G document 40 (value measurement rules) starts from an observation: AI value figures are easily inflated. The causes are well known: released hours added up as savings, gross benefit without deducting recurring cost, market trends attributed to AI, or two use cases claiming the same effect.

The framework's answer is ten measurement rules, numbered in document 00 §6 and developed in document 40. They apply to all use cases, in all phases and in all reports. The three most important ones for the board are:

- Every amount has a formula (units × unit value) and is incremental against a baseline or a control group.
- Every amount has a status (validated, declared or estimated) and reports to the board always show the validated proportion.
- No data is not zero: missing data is shown as missing and is never estimated without saying so.

The highlight on the slide recalls another problem the framework solves. Previously, several ROI thresholds and two different formulas were combined, and the same use case could be approved or rejected depending on which one was chosen. SEVEN-G replaces this with a single economic criterion: net present value greater than or equal to zero, with the horizon and rate the company sets at the direction stage (C2). ROI and payback period are calculated, but they are informative.

Question for the classroom: which decision would change in your organisation if the board saw, next to each total, how much of it is validated?

TERMS ON THIS SLIDE

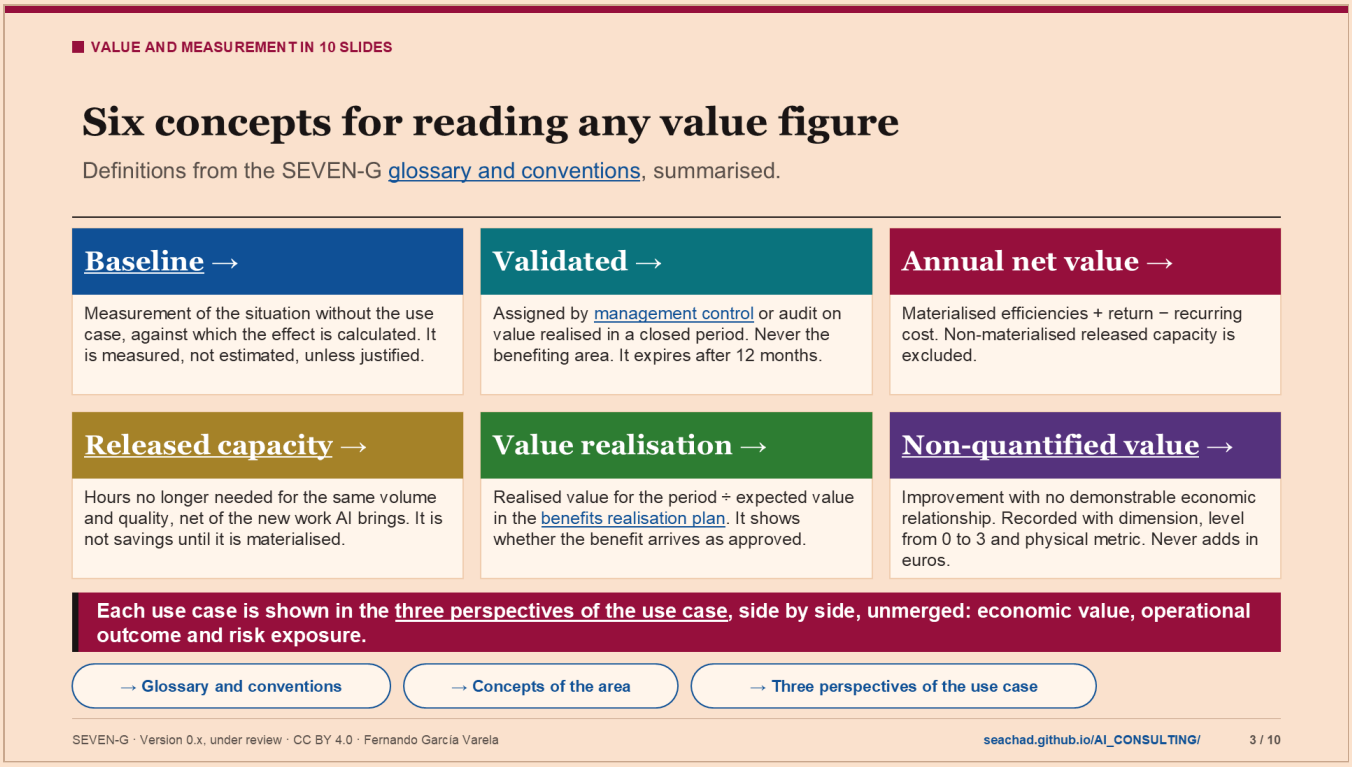
- **Board of directors**: The company's highest body. In SEVEN-G it approves the AI thesis and risk appetite (C2), Transform bets and their scaling, and oversees AI every quarter. AI is a strategic asset: its big decisions are not only

for technology. The link opens its role in the governance model (document 30). https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/30_SEVEN-G_Modelo_de_gobierno.html#3-1-board-of-directors

- **Value measurement rules** (documento 40): The rules that make an AI value figure credible: full cost, amount statuses, released capacity that is not counted, «no data» that is not zero, NPV as the only criterion, non-quantified value reported separately and three perspectives never merged. It is the basis of what the board sees. The link opens the rules in document 40. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#the-ten-measurement-rules

SOURCES AND LINKS

- **Document 40 §8.3 · Single economic criterion** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#8-3-rule
- **Document 00 §6 · Value measurement rules** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/00_SEVEN-G_Que_es_y_para_que_sirve.html#value-measurement-rules
- **Rule 2 · Status and validated proportion** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#3-2-rule-2-every-amount-has-a-status-and-the-board-sees-the-validated-proportion
- **Single economic criterion** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#8-1-the-problem-it-solves



Notes

These six concepts are enough to read any AI value figure with judgement.

- Baseline. It is the measurement of the situation without the use case: cost, time, errors or conversion. Every effect is calculated against it. It is measured before the hypothesis gate (G2), with the baseline template (P09).
- Validated. It is the strongest of the three statuses of an amount. It is assigned by management control or audit, never by the area that benefits or by the use case team. It requires a formula, baseline, attribution method, traceable data and a closed period. It expires after 12 months as a guide. Declared value is provided by the responsible area; estimated value by the committee, the board or an evaluator when the data is missing.
- Annual net value. It is formula F2: materialised efficiencies plus return minus full recurring cost. There is a version with validated value only (F2v), which can be negative even when F2 is positive.
- Released capacity. These are hours that are no longer needed. They are reported separately. Their destination can be to materialise (lower actual cost), to reassign to a new activity or to remain without a destination.
- Value realisation. It compares what has been realised with what the benefits realisation plan promised. The indicative thresholds are: 90% or more, within tolerance; between 70% and 90%, moderate variance; less than 70%, significant variance. The company sets them.
- Non-quantified value. It is a real improvement, for example in customer experience or reputation, with no demonstrable economic relationship. It is recorded with its physical metric. Without a metric it does not count.

Why it matters: with these concepts, the board can tell what is already money, what could become money and what never will.

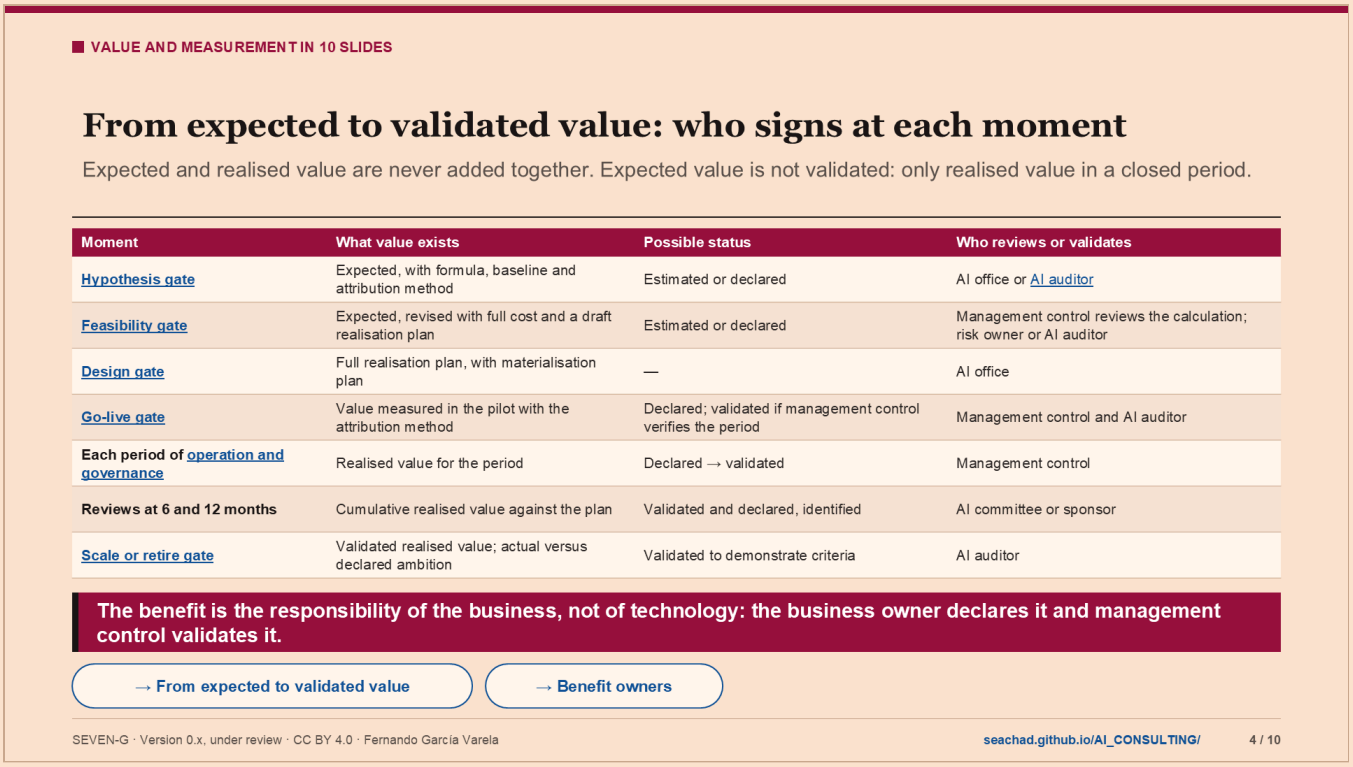
Question for the classroom: think of a project you know. Were its announced savings annual net value or released capacity?

TERMS ON THIS SLIDE

- **Glossary and conventions** (documento 02): The official SEVEN-G glossary: each term with its definition, its Spanish equivalent and the document that develops it, plus the scales and codes used across the framework. It ensures everyone calls the same thing by the same name. The link opens the document. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/02_SEVEN-G_Glosario_y_convenciones.html
- **Baseline** (P09): The measurement of how the process works before AI: times, costs, errors or volume, with its source and date. It is set in the value hypothesis phase (template P09). Without a baseline no improvement can be proven, because there is nothing to compare with. The link opens the template. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/plantillas/P09_SEVEN-G_Linea_base.html
- **Management control**: The finance function that validates the value of use cases (or, instead, internal or external audit). It only validates value realised in a closed period, with a formula, a measured baseline and traceable data. The area that benefits from the figure or the use case team never validates it. The link opens what the validator checks in document 40. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#4-2-what-the-validator-checks
- **Released capacity**: Working hours that AI saves. They do not count as value until they are materialised (lower real cost) or reassigned to another activity that creates measurable value. It avoids the most common mistake: adding up «hours saved» that nobody turns into money. The link opens the rule in document 40. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#3-3-rule-3-released-capacity-is-not-counted-until-it-is-materialised-or-reassigned
- **Benefits realisation plan** (P62): A plan stating when and how a use case's value will arrive: investment tranches with their release condition, a value capture curve by year and a business owner for the benefit. It is drafted at the feasibility gate and signed at the design gate (template P62). It allows realised value to be compared with what was promised. The link opens its explanation in document 43. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/43_SEVEN-G_Realizacion_de_beneficios.html#benefits-realisation-plan
- **Non-quantified value**: Real value that cannot be put in euros: image, positioning, customer experience, talent or future option. It is reported separately, with a level from 0 to 3 and a physical metric, and never added to net value. A use case in production that is sustained only by this value needs a review date. The link opens the rule in document 40. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#5-3-magnitudes-that-are-reported-separately-and-never-counted-in-net-value
- **Three perspectives of the use case**: A presentation rule: each use case is shown with three columns read together and never merged into a score: economic value in euros, operational result with physical indicators, and risk exposure. It avoids hiding a high risk behind a good number. The link opens the rule in document 40; the board dashboard applies it in each record. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#11-1-rules

SOURCES AND LINKS

- **Glossary (document 02) · Amount statuses** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/02_SEVEN-G_Glosario_y_convenciones.html#4-4-amount-statuses
- **Document 40 §6 · Official formulas F1 to F10** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#official-formulas
- **Document 43 §9.1 · Realisation thresholds** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/43_SEVEN-G_Realizacion_de_beneficios.html#9-1-thresholds
- **Glossary and conventions** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/02_SEVEN-G_Glosario_y_convenciones.html#glossary-of-framework-terms
- **Concepts of the area** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/areas/valor.html



VALUE AND MEASUREMENT IN 10 SLIDES

From expected to validated value: who signs at each moment

Expected and realised value are never added together. Expected value is not validated: only realised value in a closed period.

Moment	What value exists	Possible status	Who reviews or validates
Hypothesis gate	Expected, with formula, baseline and attribution method	Estimated or declared	AI office or AI auditor
Feasibility gate	Expected, revised with full cost and a draft realisation plan	Estimated or declared	Management control reviews the calculation; risk owner or AI auditor
Design gate	Full realisation plan, with materialisation plan	—	AI office
Go-live gate	Value measured in the pilot with the attribution method	Declared; validated if management control verifies the period	Management control and AI auditor
Each period of operation and governance	Realised value for the period	Declared → validated	Management control
Reviews at 6 and 12 months	Cumulative realised value against the plan	Validated and declared, identified	AI committee or sponsor
Scale or retire gate	Validated realised value; actual versus declared ambition	Validated to demonstrate criteria	AI auditor

The benefit is the responsibility of the business, not of technology: the business owner declares it and management control validates it.

→ From expected to validated value → Benefit owners

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Notes

This table shows how SEVEN-G treats value throughout the lifecycle of a use case. Each step requires more evidence and changes who signs.

Three rules order the path:

- Expected and realised value are never added together. They are different magnitudes: expected value is a hypothesis; realised value is measured in a closed period.
- Expected value is not validated. Management control can review its calculation at the feasibility gate (G3), but the validated status only applies to realised value.
- The approved hypothesis is the reference. Changing it requires the approval of the body that authorised the use case. The target is not lowered to close a variance.

The underlying principle is that the benefit is the responsibility of the business. The technical team delivers a solution that works; value appears in a process or a budget managed by an area. That is why each use case has a business benefit owner, with authority over that budget, identified by name and position before G3. This person declares the value each period. Management control, independent of the area, validates it. Nobody validates their own value.

The last gate, scale or retire (G7), requires different evidence depending on the ambition level. In Optimise it requires materialised savings, not just released capacity. In Augment it requires sustained performance and reassigned capacity. In Transform it requires return measured with a control group, an A/B test or difference-in-differences, and a verified change in the operating model.

Why it matters: if whoever benefits from the figure is the one who validates it, the figure loses credibility before the board.

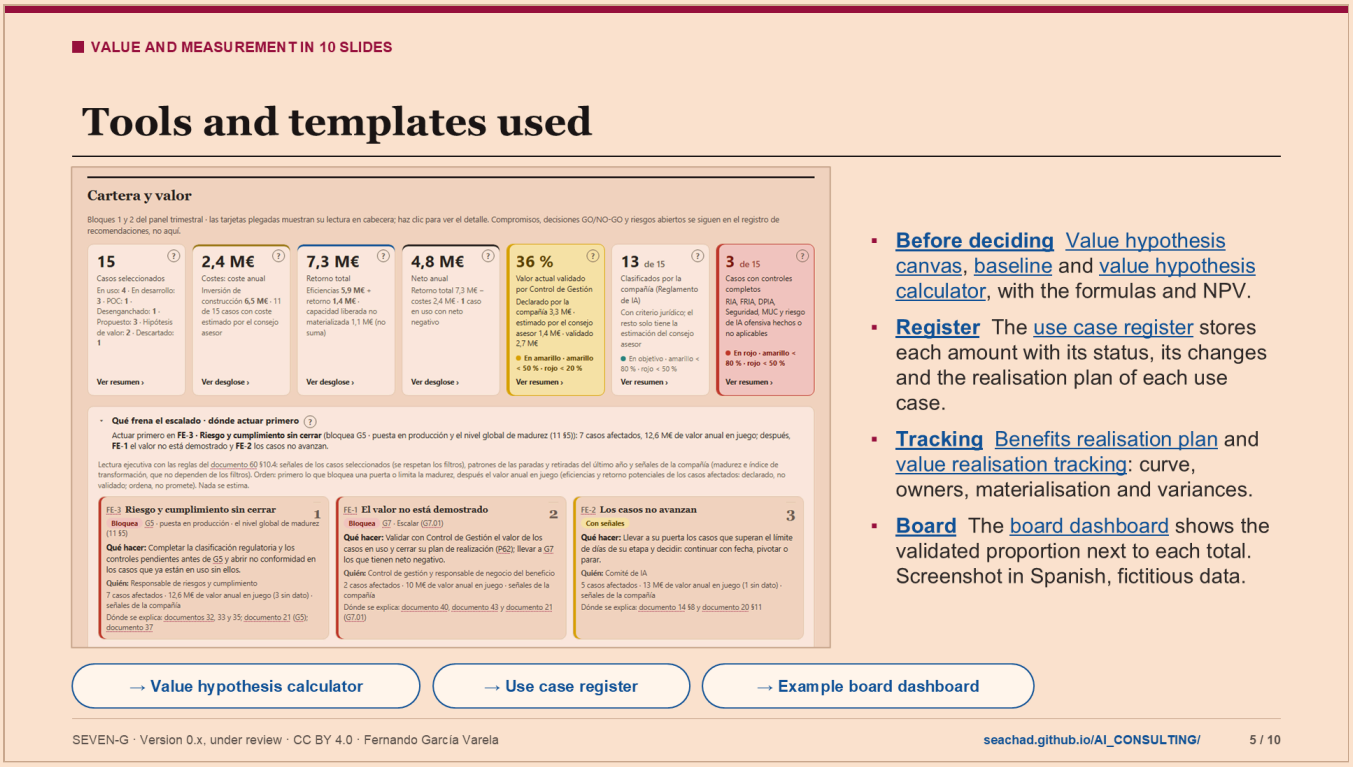
Question for management: who is today the business owner of each benefit your company expects from AI?

TERMS ON THIS SLIDE

- **Hypothesis gate** (G2): The gate that approves the value hypothesis: how much is expected, how it will be measured, against which baseline and when it will be stopped. Transform bets are approved here by the board. Without an approved hypothesis the feasibility test is not funded. The link opens its criteria in document 21. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/21_SEVEN-G_Criterios_de_gate_y_auditoria.html#6-3-g2-hypothesis
- **AI auditor**: An independent person who verifies gate evidence in Enterprise-intensity use cases (in Lite the AI office does it). They do not build, sponsor or decide the use case they verify. They give the board assurance that figures and controls are not signed only by those who defend them. The link opens their independence and competences in document 38. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/38_SEVEN-G_Marco_de_auditoria_de_IA.html#independence-and-competences-of-the-ai-auditor
- **Feasibility gate** (G3): The most important gate: using the feasibility test, the regulatory classification and the risk register, it decides whether the use case deserves the big spend of building it. It is always decided on its own, never grouped with others. It is the main stop gate: stopping here costs little; later, a lot. The link opens its criteria in document 21. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/21_SEVEN-G_Criterios_de_gate_y_auditoria.html#6-4-g3-feasibility
- **Design gate** (G4): The gate that approves the full design before building: architecture, data, security, human oversight, rollback and adoption. It checks that the controls are planned from the start. The link opens its criteria in document 21. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/21_SEVEN-G_Criterios_de_gate_y_auditoria.html#6-5-g4-design
- **Go-live gate** (G5): The gate that authorises using the AI system with real users, customers or data. It requires validation and pilot passed, a tested rollback plan and multi-level sign-off (business, technology, risk). Nothing goes into production without this sign-off. The link opens its criteria in document 21. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/21_SEVEN-G_Criterios_de_gate_y_auditoria.html#6-6-g5-go-live
- **Operation and governance** (fase 6): The phase in which the use case is in production. Its quality, drift, cost and incidents are monitored, and the value actually obtained is measured. Periodically it goes through a continuity review (R6). It matters because an AI system changes even if nobody touches it. The link opens the phase manual in document 20. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/20_SEVEN-G_Manuales_de_fase.html#phase-6-operation-and-governance
- **Scale or retire gate** (G7): The final gate of the lifecycle. With the value actually measured, it decides to scale the use case (which starts a new cycle), iterate it or retire it with an orderly plan. Scaling a Transform bet is approved by the board. The link opens its criteria in document 21. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/21_SEVEN-G_Criterios_de_gate_y_auditoria.html#6-8-g7-scale-or-retire

SOURCES AND LINKS

- **Document 43 §2.1 · Path of value** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/43_SEVEN-G_Realizacion_de_beneficios.html#2-1-path
- **Document 43 §10.2 · What G7 requires regarding value** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/43_SEVEN-G_Realizacion_de_beneficios.html#10-2-what-g7-requires-regarding-value
- **Document 01 §7.6 · Criteria by ambition level** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/01_SEVEN-G_Metodologia_fundacional.html#7-6-criteria-differentiated-by-ambition-level
- **Document 40 §4.1 · Amount statuses** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#4-1-definition-owners-and-evidence
- **From expected to validated value** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/43_SEVEN-G_Realizacion_de_beneficios.html#2-1-path
- **Benefit owners** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/43_SEVEN-G_Realizacion_de_beneficios.html#benefit-owners



Notes

SEVEN-G does not ask for separate spreadsheets for each use case. It offers open templates and tools that apply the same formulas in every use case. All of them work with fictitious example data and can be adapted.

- Before deciding. The value hypothesis canvas (P08) records the hypothesis, the attribution method and the stop criteria. The baseline template (P09) records the reference measurement. The value hypothesis calculator (T11) applies formulas F1 to F4 and NPV, ROI and payback period in phases 2 and 3. Its cost per use case view (T13) calculates the full recurring cost and the initial investment.
- Register. The use case register (T01) is the source of truth. It stores each amount with its status (validated, declared or estimated), each status change as an event, non-quantified value with its level, and the realisation plan of each use case, with its curve and funding tranches.
- Tracking. The benefits realisation plan (P62) is approved in draft at G3 and in full at G4. Value realisation tracking (P28) records, each period, the realised value with its status, the variances and their actions.
- Board. The board AI dashboard (T17) presents the portfolio with the validated proportion always visible, net value with and without cross-unit use cases, the NPV of each use case and the non-quantified value card. The image is a screenshot of the example dashboard, in Spanish, with fictitious data.

For cloud and model costs, document 42 states that the company can adopt an open specification for billing data, such as the one from the FinOps Foundation (FOCUS), and verify its current version.

Why it matters: a single data source and common formulas make it possible to compare use cases with each other and to rebuild any figure from its origin.

TERMS ON THIS SLIDE

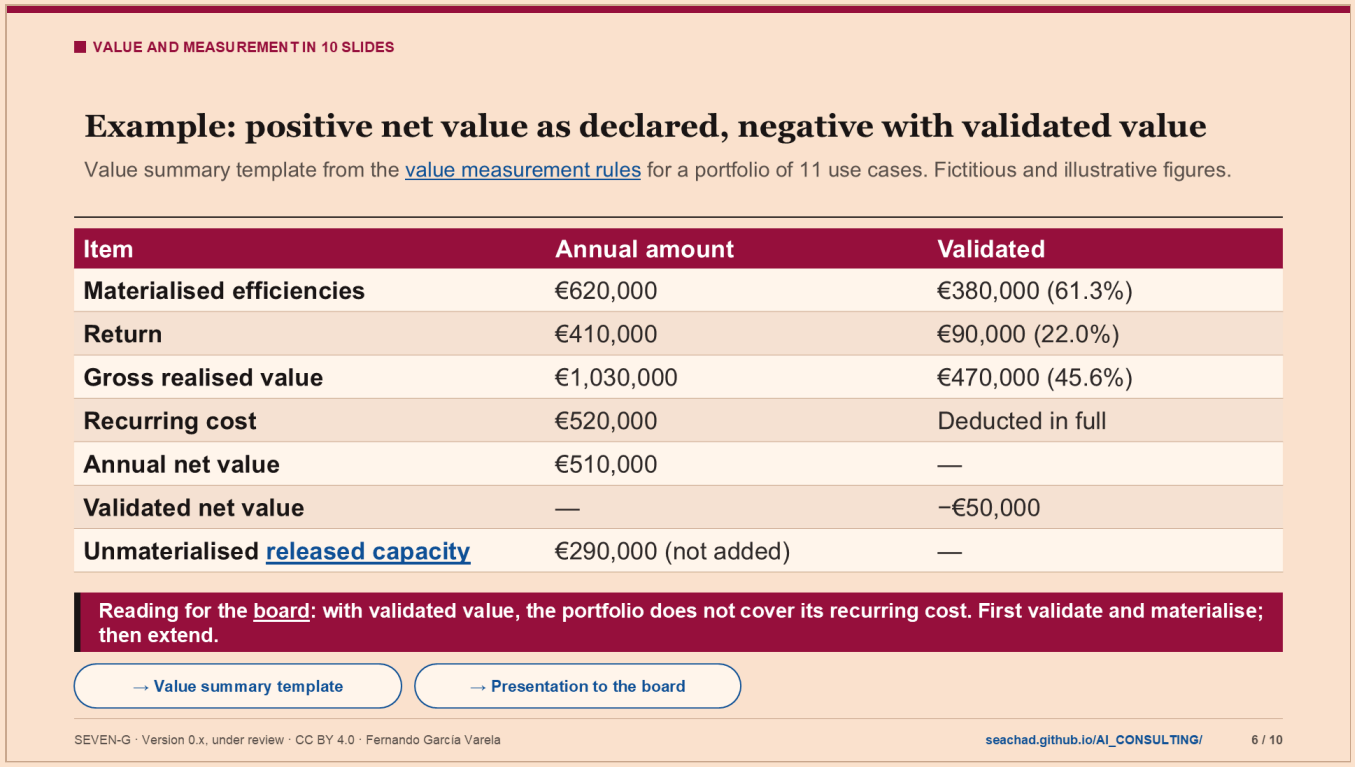
- **Value hypothesis canvas** (P08): A one-page template to write a use case's value hypothesis: problem, expected benefit, how it will be measured, baseline, cost, risks, stop criterion and the scoreboard (what is optimised and

what must not get worse). It is the key evidence for the hypothesis gate. The link opens the template. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/plantillas/P08_SEVEN-G_Lienzo_de_hipotesis_de_valor.html

- **Baseline** (P09): The measurement of how the process works before AI: times, costs, errors or volume, with its source and date. It is set in the value hypothesis phase (template P09). Without a baseline no improvement can be proven, because there is nothing to compare with. The link opens the template. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/plantillas/P09_SEVEN-G_Linea_base.html
- **Value hypothesis calculator** (T11): A tool that turns a value hypothesis into figures: baseline, efficiencies and return with a formula, full cost, annual net value and net present value with the horizon and rate the company sets. It includes the cost calculator per use case. It helps prepare the hypothesis and feasibility gates with defensible numbers. The link opens an example with fictitious data. https://seachad.github.io/AI_CONSULTING/SEVEN-G/herramientas/T11_calculadora_valor/calculadora.html
- **Use case register** (T01): It is the central SEVEN-G tool and the single data source for all the others. It records each AI use case like an opportunity in a CRM: phase, status, dates, criteria for each gate, risks, value and stop reason. The AI office and the teams use it; the committee and the board see what comes out of it. The link opens an example register with fictitious use cases; anything you change is stored only in your browser. https://seachad.github.io/AI_CONSULTING/SEVEN-G/herramientas/T01_registro_iniciativas/registro.html
- **Benefits realisation plan** (P62): A plan stating when and how a use case's value will arrive: investment tranches with their release condition, a value capture curve by year and a business owner for the benefit. It is drafted at the feasibility gate and signed at the design gate (template P62). It allows realised value to be compared with what was promised. The link opens its explanation in document 43. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/43_SEVEN-G_Realizacion_de_beneficios.html#benefits-realisation-plan
- **Value realisation tracking** (P28): A template to compare, period by period, the value the use case promised with the value that actually arrives, and which part is validated by management control. It feeds the continuity review and the scale or retire gate. The link opens the template. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/plantillas/P28_SEVEN-G_Seguimiento_de_realizacion_de_valor.html
- **Board dashboard** (T17): A supervision dashboard generated from the use case register. It shows the board cost, validated versus declared value, the funnel, risks, incidents, adoption, maturity and what holds back scaling, with a «?» help on each card. It is for deciding, not just for informing. The link opens the example dashboard with fictitious data; the interface is in Spanish and the help texts are in both languages. https://seachad.github.io/AI_CONSULTING/SEVEN-G/herramientas/T17_panel_consejo/ejemplo/salida/t01_Dashboard_Casos_Uso_IA_v8.html

SOURCES AND LINKS

- **Document 40 §13 · Associated tools and templates** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#associated-tools-and-templates
- **Benefits realisation plan (P62)** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/plantillas/P62_SEVEN-G_Plan_de_realizacion_de_beneficios.html
- **FinOps Foundation · FOCUS, open cost and usage specification** https://focus.finops.org/



VALUE AND MEASUREMENT IN 10 SLIDES

Example: positive net value as declared, negative with validated value

Value summary template from the value measurement rules for a portfolio of 11 use cases. Fictitious and illustrative figures.

Item	Annual amount	Validated
Materialised efficiencies	€620,000	€380,000 (61.3%)
Return	€410,000	€90,000 (22.0%)
Gross realised value	€1,030,000	€470,000 (45.6%)
Recurring cost	€520,000	Deducted in full
Annual net value	€510,000	—
Validated net value	—	−€50,000
Unmaterialised released capacity	€290,000 (not added)	—

Reading for the board: with validated value, the portfolio does not cover its recurring cost. First validate and materialise; then extend.

→ Value summary template → Presentation to the board

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Notes

This example comes from the value summary template in document 40, section 11.2. The data is fictitious and illustrative: it does not describe any company.

How to read it:

- Gross realised value is €1,030,000: €620,000 of materialised efficiencies and €410,000 of return. Only €470,000 is validated by management control. The validated proportion (formula F6) is 45.6%.
- Recurring cost is €520,000 and is deducted in full, whether or not the value is validated.
- Annual net value (F2) is 1,030,000 − 520,000 = €510,000. It is positive according to what is declared.
- Validated net value (F2v) is 470,000 − 520,000 = −€50,000. With what has been verified to date, the portfolio does not cover its recurring cost.
- Unmaterialised released capacity, €290,000, is reported separately and is not added to net value.
- The full template adds two lines: 2 of the 11 use cases have negative annual net value and 3 of the 11 provide no return data. Use cases with negative net value are identified one by one; no data is not zero.

The reading the document proposes is clear: the priority is to validate the declared return and materialise the released capacity before approving new extensions.

The demonstration use case register (T01) includes another fictitious use case that is useful for the classroom: a generative assistant in the office suite, deployed across several units. Its annual net value is −€440,000, although people declare 14,200 released hours per month. Those hours are not savings until they are materialised.

Why it matters: the same portfolio can look profitable or unprofitable. The difference lies in which part of the figure has been verified.

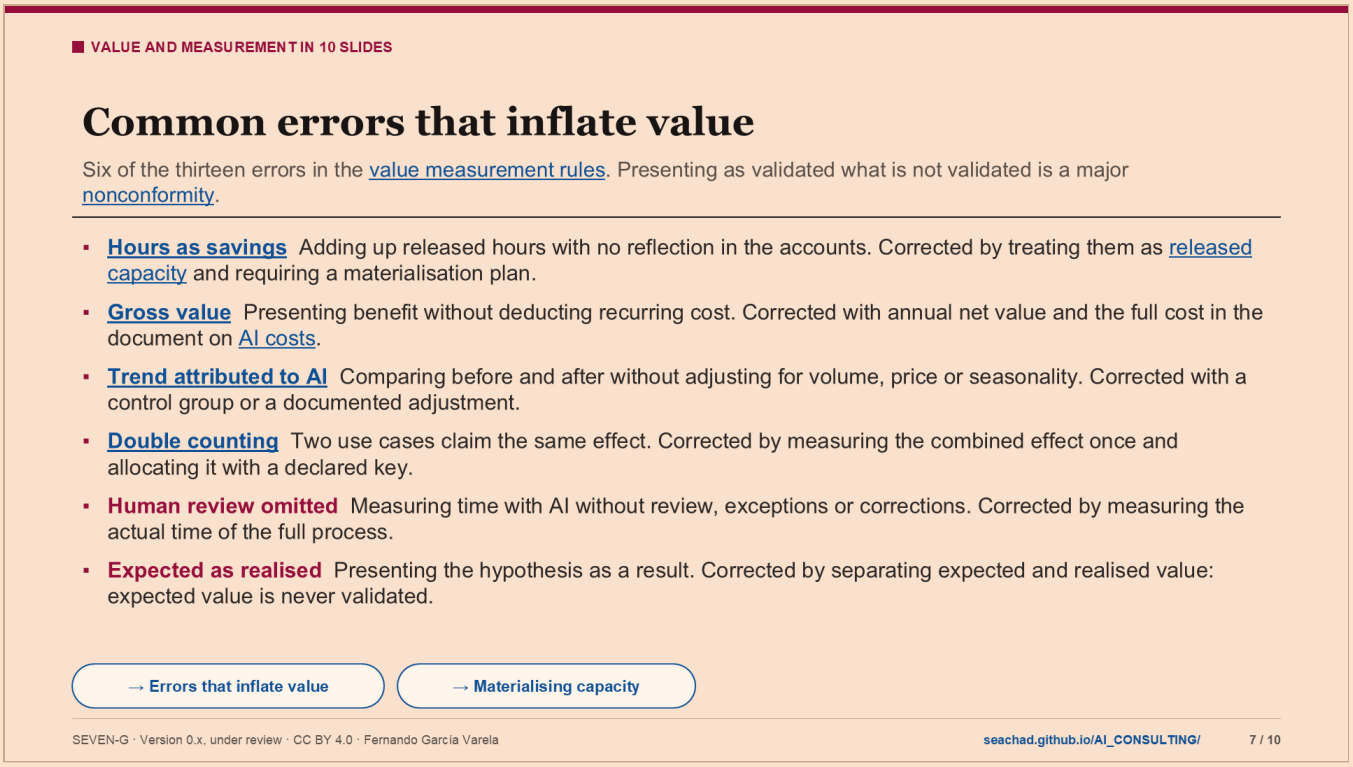
Question for the classroom: if you were a board member, would you approve an extension with this table? What would you ask for first?

TERMS ON THIS SLIDE

- **Value measurement rules** (documento 40): The rules that make an AI value figure credible: full cost, amount statuses, released capacity that is not counted, «no data» that is not zero, NPV as the only criterion, non-quantified value reported separately and three perspectives never merged. It is the basis of what the board sees. The link opens the rules in document 40. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#the-ten-measurement-rules
- **Released capacity**: Working hours that AI saves. They do not count as value until they are materialised (lower real cost) or reassigned to another activity that creates measurable value. It avoids the most common mistake: adding up «hours saved» that nobody turns into money. The link opens the rule in document 40. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#3-3-rule-3-released-capacity-is-not-counted-until-it-is-materialised-or-reassigned
- **Board of directors**: The company's highest body. In SEVEN-G it approves the AI thesis and risk appetite (C2), Transform bets and their scaling, and oversees AI every quarter. AI is a strategic asset: its big decisions are not only for technology. The link opens its role in the governance model (document 30). https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/30_SEVEN-G_Modelo_de_gobierno.html#3-1-board-of-directors

SOURCES AND LINKS

- **Document 40 §11.2 · Value summary template (fictitious data)** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#11-2-value-summary-template
- **Document 40 §7.2 · Cross-unit use cases (fictitious data from the T01 register)** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#7-2-cross-unit-use-cases-and-enabling-platforms
- **Example use case register (T01)** https://seachad.github.io/AI_CONSULTING/SEVEN-G/herramientas/T01_registro_iniciativas/registro.html
- **Value summary template** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#11-2-value-summary-template
- **Presentation to the board** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#11-1-rules



Notes

Document 40 lists thirteen errors that inflate value, each with how to detect it and how to correct it. The slide shows the six most common ones. The other seven are: valuing return at gross revenue instead of margin, extrapolating the pilot to the whole company, charging only direct costs, using the gross amount declared by a supplier, changing the metric or threshold after seeing the results, counting risk avoided as savings, and turning the hours declared by the users of a cross-unit tool into savings.

The first error deserves special attention. Releasing hours does not reduce any cost by itself. Hours only become an efficiency through a specific lever: an outsourcing contract that is not renewed, overtime that is eliminated, a budgeted vacancy that is not filled, or growth absorbed without the resources the budget had planned. Reassignment to a new activity is reported separately; its value only counts through the measured result of that activity.

Illustrative example from document 40: 5,000 released hours, valued at €160,000. Only 2,000 hours are materialised, because an outsourcing contract is not renewed: €76,000 of efficiency. Another 1,000 are reassigned to quality review and 2,000 remain without a destination. The materialisation rate is 40%. Saying “we saved €160,000” would be an error.

The consequence of getting it wrong is not only technical. Presenting to the committee or the board as validated an amount that is not validated is a major nonconformity in SEVEN-G.

Question for the classroom: which of these errors have you seen in a real business case? Who should have detected it?

TERMS ON THIS SLIDE

- **Value measurement rules** (documento 40): The rules that make an AI value figure credible: full cost, amount statuses, released capacity that is not counted, «no data» that is not zero, NPV as the only criterion, non-quantified value reported separately and three perspectives never merged. It is the basis of what the board sees. The link opens the rules in document 40. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#the-ten-measurement-rules

- **Nonconformity** (P50): A breach of a framework rule or a control, even if it caused no harm (for example, a use case in production without sign-off). It is classed as minor, major or critical, recorded (P50), its root cause analysed (P52) and corrected on time. It lets governance learn from its failures. The link opens the process in document 37. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/37_SEVEN-G_No_conformidades_e_incidentes.html#nonconformity-process
- **Released capacity**: Working hours that AI saves. They do not count as value until they are materialised (lower real cost) or reassigned to another activity that creates measurable value. It avoids the most common mistake: adding up «hours saved» that nobody turns into money. The link opens the rule in document 40. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#3-3-rule-3-released-capacity-is-not-counted-until-it-is-materialised-or-reassigned
- **AI costs** (documento 42): How the full cost of a use case is calculated: investment, recurring cost, model consumption, people, data, security and governance, and how shared costs are allocated. Without the full cost, any use case looks profitable. The link opens the cost components in document 42. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/42_SEVEN-G_Costes_de_IA.html#components-of-the-cost-of-a-use-case

SOURCES AND LINKS

- **Document 40 §10 · Common errors that inflate value** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#common-errors-that-inflate-value
- **Document 43 §7.2 · Materialisation levers** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/43_SEVEN-G_Realizacion_de_beneficios.html#7-2-levers
- **Errors that inflate value** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#common-errors-that-inflate-value
- **Materialising capacity** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/43_SEVEN-G_Realizacion_de_beneficios.html#materialisation-of-released-capacity



Notes

These five questions are useful for a management session, an investment committee or a classroom debate. Each one relies on a SEVEN-G rule.

- How much is validated? Rule 2: every total presented to the board shows the validated proportion. Also ask for validated net value (F2v), which deducts the full cost from verified value only.
- Who answers for the benefit? The business owner declares the value and carries out materialisation; they cannot validate their own value. When an efficiency is validated, they agree with management control to include it in the area's budget. Savings that do not reach the budget tend to be reabsorbed.
- Where do the hours go? Rule 3: each hour has a single destination. If, after two validation periods, capacity still has no destination, the AI Committee reviews the value hypothesis and the ambition level of the use case.
- Where does the next euro yield most? Rule 9: prioritisation uses additional net value per additional euro invested (F3). Illustrative example from document 40: use case X gives €0.60 of annual net value per euro and use case Y, €1.50; Y is prioritised. A high portfolio ROI can hide a use case that loses money.
- What is not money? Rule 7: what has no demonstrable economic relationship is recorded as non-quantified value, with a metric. A use case in production sustained by that value, with a negative or undemonstrated NPV, needs the date of its next continuity review (R6).

For the lecturer: ask each group to choose a question and answer it with the fictitious data of the example board dashboard.

TERMS ON THIS SLIDE

- **Board of directors**: The company's highest body. In SEVEN-G it approves the AI thesis and risk appetite (C2), Transform bets and their scaling, and oversees AI every quarter. AI is a strategic asset: its big decisions are not only for technology. The link opens its role in the governance model (document 30). https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/30_SEVEN-G_Modelo_de_gobierno.html#3-1-board-of-directors

- **Non-quantified value**: Real value that cannot be put in euros: image, positioning, customer experience, talent or future option. It is reported separately, with a level from 0 to 3 and a physical metric, and never added to net value. A use case in production that is sustained only by this value needs a review date. The link opens the rule in document 40. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#5-3-magnitudes-that-are-reported-separately-and-never-counted-in-net-value

SOURCES AND LINKS

- **Document 40 §3 · The ten measurement rules** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#the-ten-measurement-rules
- **Document 43 §3.3 · Requirements for the business owner** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/43_SEVEN-G_Realizacion_de_beneficios.html#3-3-requirements-for-the-business-owner
- **Document 43 §7.3 · Materialisation rules** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/43_SEVEN-G_Realizacion_de_beneficios.html#7-3-rules
- **Example board dashboard (T17, fictitious data)** https://seachad.github.io/AI_CONSULTING/SEVEN-G/herramientas/T17_panel_consejo/ejemplo/salida/t01_Dashboard_Casos_Uso_IA_v8.html
- **Rule 9 · Additional net value per euro** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#3-9-rule-9-prioritisation-uses-additional-net-value-per-euro
- **Benefit owners** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/43_SEVEN-G_Realizacion_de_beneficios.html#benefit-owners

VALUE AND MEASUREMENT IN 10 SLIDES

Link with other areas and with SPHERES

Area or framework	What it adds to value
Strategy and investment	Horizon, rate and expiry periods, at the direction stage; priority by net value per euro.
Board and management	The board dashboard shows validated value, negative-net use cases and realisation.
Risk and regulation	Risk exposure is the third perspective; risk avoided is not savings on its own.
Maturity and transformation	The mix of efficiencies and return feeds the signals of the transformation index.
SPHERES · Ambition levels	Why the scale or retire gate requires savings in Optimise and return in Transform.

→ SPHERES · What it is → All action areas

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Notes

Value measurement does not stand alone. It relies on other SEVEN-G areas and on SPHERES.

- Strategy and investment. At the direction stage (C2), the company approves the NPV horizon and discount rate, the expiry periods of the statuses and the agility references. Portfolio management ranks proposals by additional net value per euro (rule 9), with constraints of risk, capacity and ambition balance.
- Board and management. The presentation rules of document 40 reach the board through the dashboard (T17): validated proportion next to each total, use cases with negative net value one by one, portfolio realisation and net value with and without cross-unit use cases.
- Risk and regulation. Risk exposure is one of the three perspectives of each use case. Risk avoided is reported separately; it only becomes an efficiency when it translates into a lower observable cost, such as losses or penalties, measured with an attribution method.
- Maturity and transformation. The composition of value (efficiencies versus return) feeds the signals of the transformation index. This distinguishes a company that is transforming from one that is only gaining efficiency.
- SPHERES. It is the explanatory layer of the nine spheres and the three ambition levels. It explains why each level is measured differently: in Optimise, materialised savings; in Augment, real adoption and performance; in Transform, market evidence. It also points out their typical errors, such as counting released capacity as savings or measuring licences instead of use.

SEVEN-G and SPHERES reference each other: SPHERES explains and SEVEN-G sets the measurement rules.

TERMS ON THIS SLIDE

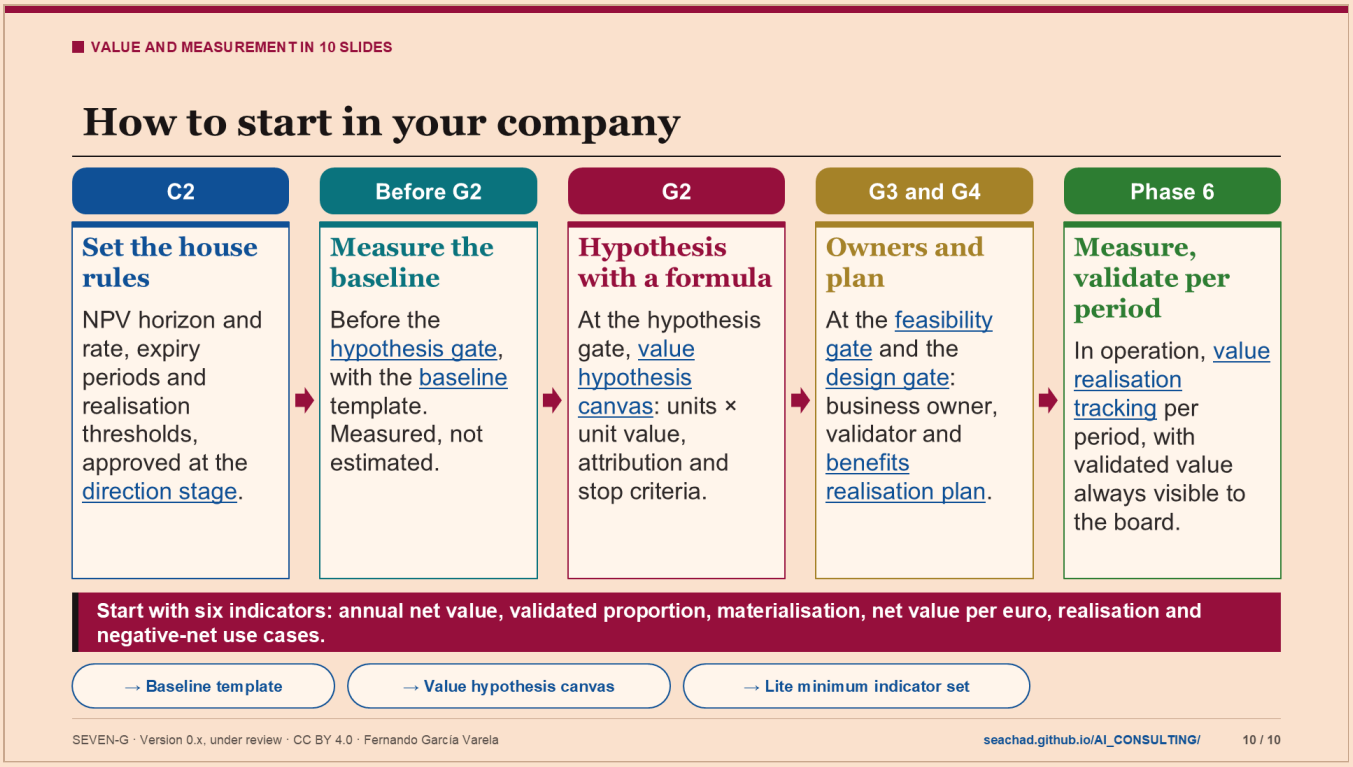
- **Direction stage** (C2): The second stage of the corporate cycle. The board approves the AI thesis (what the company wants AI for), the ambition per sphere, the risk appetite, the budget envelope and the thresholds the

whole framework will use. It is the decision that gives meaning to the rest: without it, each use case is approved on its own criteria. The link opens how that decision is taken in document 13. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/13_SEVEN-G_Tesis_de_IA_ambicion_y_apetito_de_riesgo.html#the-c2-decision-as-a-whole

- **Board dashboard** (T17): A supervision dashboard generated from the use case register. It shows the board cost, validated versus declared value, the funnel, risks, incidents, adoption, maturity and what holds back scaling, with a «?» help on each card. It is for deciding, not just for informing. The link opens the example dashboard with fictitious data; the interface is in Spanish and the help texts are in both languages. https://seachad.github.io/AI_CONSULTING/SEVEN-G/herramientas/T17_panel_consejo/ejemplo/salida/t01_Dashboard_Casos_Uso_IA_v8.html
- **Transformation index** (documento 12): It answers whether the company is transforming with AI or only gaining efficiency. It uses baseline conditions and eight measurable signals to assign a profile, and warns when a transformation is declared that the evidence does not support. It is calculated with its calculator. The link opens the index in document 12. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/12_SEVEN-G_Indice_de_transformacion.html#company-transformation-index
- **SPHERES**: A methodology that explains where AI can create value in a company and with what ambition, through three questions: where do we play?, with what ambition? and what do we ask? It is the explanatory layer of the spheres and ambition levels; the operating rules are in SEVEN-G. It supports conversations with management and the board. The link opens its presentation document. https://seachad.github.io/AI_CONSULTING/SPHERES/html/en/00_SPHERES_Que_es_y_para_que_sirve.html#what-spheres-is
- **Ambition levels**: Three levels stating how much a company wants to change with each use case: Optimise (do the same better), Augment (extend what people can do) and Transform (change the business). Each level is decided, funded and measured differently. The link opens the SPHERES document that explains them with examples. https://seachad.github.io/AI_CONSULTING/SPHERES/html/en/01_SPHERES_Niveles_de_ambicion.html
- **Scale or retire gate** (G7): The final gate of the lifecycle. With the value actually measured, it decides to scale the use case (which starts a new cycle), iterate it or retire it with an orderly plan. Scaling a Transform bet is approved by the board. The link opens its criteria in document 21. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/21_SEVEN-G_Criterios_de_gate_y_auditoria.html#6-8-g7-scale-or-retire

SOURCES AND LINKS

- **Document 40 §5.2 · Risk avoided and compliance** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#5-2-non-additive-types-unless-translated-into-money-with-a-formula
- **Document 40 §11.1 · Rules for presenting to the board** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#11-1-rules
- **SPHERES · What it is** https://seachad.github.io/AI_CONSULTING/SPHERES/html/en/00_SPHERES_Que_es_y_para_que_sirve.html
- **All action areas** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/entrada/index.html



Notes

To start, you do not need to measure everything. It is enough to apply the rules from the first use case, in this order.

- Set the house rules. At the direction stage (C2), the company approves the NPV horizon and discount rate; if it sets no rate, it is zero. It also approves the expiry periods of the statuses, which are indicative (12 months for validated, 6 for declared), and the realisation thresholds. Market thresholds are not used.
- Measure the baseline. Before the hypothesis gate (G2), the starting situation is measured in the company's systems. A measured baseline is the condition for validating later.
- Hypothesis with a formula. The value hypothesis canvas (P08) requires writing the formula, choosing the attribution method and setting the stop criteria. The method determines the highest status the value can reach: expert estimation never reaches validated.
- Owners and plan. Before G3, the business benefit owner is appointed. The benefits realisation plan (P62) is in draft at G3 and complete at G4, with the realisation curve, the enabling changes and the materialisation plan.
- Measure and validate each period. The business owner declares; management control validates. The 6- and 12-month reviews check whether value arrives as approved.

The highlight summarises the six value indicators of the recommended minimum set for Lite intensity in the indicator catalogue (document 41): annual net value, validated proportion, materialisation rate, additional net value per euro, value realisation and use cases with negative net value. Four cost indicators are added to them, such as annual recurring cost and the company's AI cost.

Why it matters: these rules are not reduced in Lite intensity. They are what makes the figures defensible before the board.

To practise, open the value hypothesis calculator (T11) with the fictitious example data.

TERMS ON THIS SLIDE

- **Direction stage** (C2): The second stage of the corporate cycle. The board approves the AI thesis (what the company wants AI for), the ambition per sphere, the risk appetite, the budget envelope and the thresholds the whole framework will use. It is the decision that gives meaning to the rest: without it, each use case is approved on its own criteria. The link opens how that decision is taken in document 13. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/13_SEVEN-G_Tesis_de_IA_ambicion_y_apetito_de_riesgo.html#the-c2-decision-as-a-whole
- **Hypothesis gate** (G2): The gate that approves the value hypothesis: how much is expected, how it will be measured, against which baseline and when it will be stopped. Transform bets are approved here by the board. Without an approved hypothesis the feasibility test is not funded. The link opens its criteria in document 21. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/21_SEVEN-G_Criterios_de_gate_y_auditoria.html#6-3-g2-hypothesis
- **Baseline** (P09): The measurement of how the process works before AI: times, costs, errors or volume, with its source and date. It is set in the value hypothesis phase (template P09). Without a baseline no improvement can be proven, because there is nothing to compare with. The link opens the template. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/plantillas/P09_SEVEN-G_Linea_base.html
- **Value hypothesis canvas** (P08): A one-page template to write a use case's value hypothesis: problem, expected benefit, how it will be measured, baseline, cost, risks, stop criterion and the scoreboard (what is optimised and what must not get worse). It is the key evidence for the hypothesis gate. The link opens the template. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/plantillas/P08_SEVEN-G_Lienzo_de_hipotesis_de_valor.html
- **Feasibility gate** (G3): The most important gate: using the feasibility test, the regulatory classification and the risk register, it decides whether the use case deserves the big spend of building it. It is always decided on its own, never grouped with others. It is the main stop gate: stopping here costs little; later, a lot. The link opens its criteria in document 21. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/21_SEVEN-G_Criterios_de_gate_y_auditoria.html#6-4-g3-feasibility
- **Design gate** (G4): The gate that approves the full design before building: architecture, data, security, human oversight, rollback and adoption. It checks that the controls are planned from the start. The link opens its criteria in document 21. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/21_SEVEN-G_Criterios_de_gate_y_auditoria.html#6-5-g4-design
- **Benefits realisation plan** (P62): A plan stating when and how a use case's value will arrive: investment tranches with their release condition, a value capture curve by year and a business owner for the benefit. It is drafted at the feasibility gate and signed at the design gate (template P62). It allows realised value to be compared with what was promised. The link opens its explanation in document 43. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/43_SEVEN-G_Realizacion_de_beneficios.html#benefits-realisation-plan
- **Value realisation tracking** (P28): A template to compare, period by period, the value the use case promised with the value that actually arrives, and which part is validated by management control. It feeds the continuity review and the scale or retire gate. The link opens the template. https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/plantillas/P28_SEVEN-G_Seguimiento_de_realizacion_de_valor.html

SOURCES AND LINKS

- **Document 41 §19 · Recommended minimum set for Lite** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/41_SEVEN-G_Catalogo_de_indicadores.html#recommended-minimum-set-for-lite
- **Document 40 §7.1 · Choosing the attribution method** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/40_SEVEN-G_Reglas_de_medicion_del_valor.html#7-1-choosing-the-method
- **Document 43 §4.2 · Approval of the realisation plan** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/43_SEVEN-G_Realizacion_de_beneficios.html#4-2-approval
- **Benefits realisation plan (P62)** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/plantillas/P62_SEVEN-G_Plan_de_realizacion_de_beneficios.html
- **Value and measurement area page** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/areas/valor.html
- **Lite minimum indicator set** https://seachad.github.io/AI_CONSULTING/SEVEN-G/html/en/41_SEVEN-G_Catalogo_de_indicadores.html#recommended-minimum-set-for-lite

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