TEMPLATE P62 · BENEFITS REALISATION PLAN

Benefits realisation plan

Sets out who makes each benefit arrive, when and through which changes, and prepares the 6- and 12-month reviews that check whether it does.

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Why it matters. An approved value hypothesis does not produce value on its own: the benefit appears in a process or budget managed by a business area, and it only arrives if someone with authority carries out the changes that make it possible. Without a plan, expected value is compared with a steady state that nobody has committed to, released capacity is left without a destination and variances are discovered at G7, when there is no room left. The plan turns the hypothesis into commitments with an owner, a date and a curve, and gives R6 and G7 the reference against which to measure.

01

Instructions for use

Aspect	Guidance
When it is used	It is drafted in phase 3, completed in phase 4 and adjusted in phase 5 with the pilot results (43 §4.2). It is the reference for tracking by period (P28) and for the 6- and 12-month reviews (43 §8).
Who completes it	The business owner of the benefit, with the AI Product Owner. In cross-unit use cases, each unit completes its block in section 11.
Who verifies it	Management control reviews the calculation at G3. The AI Office verifies at G4 (Lite and Enterprise); the AI Auditor verifies at G5 in Enterprise (43 §2.1 and §4.2).
Who decides or approves	The business owner signs (G3) and, from G4, the AI Sponsor also signs. The *gate* is decided by the body in 01 §7.5.
Stage, *gate* or moment	Evidence for G3 (draft) and G4 (complete); in force at G5; reference at R6 and G7.
Tool	T12 · Value realisation tracking, with the benefit owner and the review events in T01.
Reference document	Document 43 (§3, §4, §6.4, §7, §8, §9); document 40 (§4, §6, §7.2); P28 for tracking by period.
Lite versus Enterprise	Lite may omit the fields and blocks marked **(Enterprise)**. Owners, realisation curve, enabling changes, materialisation, indicators and reviews are mandatory in both.

Completion rules:

- **The hypothesis approved at G2 and revised at G3 is the reference.** The plan does not change it; changing it requires approval from the body that authorised the use case (01 §7.4, rule 6).
- **Efficiencies and return are not mixed** in the same benefit line (40 §5.1). Each line has formula F1 (incremental units × unit value).
- **The curve does not assume steady state from the first period:** it reflects the adoption ramp-up.
- **Released capacity is not a benefit** until it is materialised or reassigned with a lever from 43 §7.2 (rule 3).
- **Expected value is not validated** (40 §4.1): its status is estimated or declared.
- "No data" is not zero: if a field is not known, state *No data* and the reason.

02

Identification

Field	Content	Guidance
Use case code		IA-AAAA-NNN (T01).
Use case name		
Ambition level		Optimise · Augment · Transform (P07).
Intensity		Lite · Enterprise (P04).
Type of use case		Business case · Cross-unit · Enabling platform (40 §7.2). An enabling platform has no benefit lines of its own: its value is attributed to the use cases that use it.
Plan status		Draft (G3) · Complete (G4) · In force (G5) · Reviewed (R6, 6 or 12 months) · Superseded.
Document version		
Author		Role and name.
Date		DD-MM-AAAA.

03

Reference to the approved hypothesis

Copied from P08 and P09. It is not modified in this plan.

Field	Content	Guidance
Date and body of approval at G2 and revision at G3		Reference from P29.
Main metric, baseline and measurement date		P09.
Approved attribution method and maximum status it allows		40 §7.1.
Expected annual steady-state value: efficiencies and return (€)		Separately.
Expected annual recurring cost (€)		T13 (document 42).
Stop criteria		Those approved at G2.

04

Benefit owners

Role	Name, position and area	What they sign or do in this plan	Guidance
Business owner of the benefit		Signs the plan; carries out the enabling changes and the materialisation; declares realised value each period.	With authority over the budget or process where the benefit arises (43 §3.3). May not validate their own value or be the AI Technical Owner.
Validator		Validates realised value; sets unit values and hourly costs.	A person from management control, independent of the area and of the build.
AI Sponsor		Answers for the value before the governing bodies and resolves conflicts between areas.	
AI Product Owner		Keeps T12 up to date and prepares the reviews.	

Field	Content	Guidance
Benefit shared between several areas		Yes · No. If Yes, one owner per area and the allocation declared.
Change of owner		Date and signature of the new owner within one tracking period at most (43 §3.3).
Incorporation of validated efficiencies into the area's budget		Financial year and agreement with management control.

05

Benefit lines

One row per line. **Type:** Efficiency · Return. **Status of the expected value:** Estimated · Declared.

No.	Description	Type	Formula (F1)	Unit value and who sets it	Annual steady-state value (€)	Status	Area and owner
B01 ***(illustrative example)***	Reduction in outsourcing of document review	Efficiency	Documents not outsourced × cost per document	€2.50 · management control	300,000	Declared	Operations · Chief Operating Officer
B01							
B02							

06

Realisation curve

Expected value per period for each line. Periods are monthly in Enterprise and quarterly in Lite (43 §5.1).

Line	P1	P2	P3	P4	P5	P6	P7	P8	Steady-state date
B01 ***(illustrative example, quarters)***	€18,750 (25%)	€37,500 (50%)	€56,250 (75%)	€75,000 (100%)	€75,000	€75,000	€75,000	€75,000	P4

Field	Content	Guidance
Adoption assumption that explains the ramp-up		Link to the adoption plan (P20).
Applicable realisation tolerances		Those set at C2 for IND-VAL-14 (indicative in 43 §9.1: ≥ 90% within tolerance; 70–90% moderate variance; < 70% significant variance).

07

Enabling changes

Changes to processes, roles, policies, systems or contracts without which the benefit will not arrive.

No.	Change	Type	Line affected	Owner	Committed date	Evidence that it has been made	Status
H01 ***(illustrative example)***	Do not renew the external document review contract on expiry	Contract	B01	Chief Operating Officer	31-03-2027	Notice of non-renewal	Pending
H01		Process · Role · Policy · System · Contract					Pending · In progress · Done · Overdue

08

Materialisation plan for released capacity

Mandatory before G5 in Optimise and before G7 in Augment (43 §7.3). Each hour has a single destination.

Group or activity	Net hours released per year (F4)	Lever (43 §7.2)	Hours	Date	Expected evidence	Record
(illustrative example) **Case handlers**	5,000	Reduction in outsourcing	2,000	31-03-2027	Contract not renewed	Materialised efficiency
(illustrative example) **Case handlers**		Reassignment to quality review	1,000	30-06-2027	Activity and hours in T20	Reassigned capacity
(illustrative example) **Case handlers**		No destination	2,000	—	—	Does not add; reported

Levers: reduction in outsourcing · elimination of overtime or temporary reinforcements · budgeted vacancies not filled · absorption of budgeted growth · reassignment to a new activity. Materialisation that affects people is planned with the people function and the adoption plan (document 23 and document 50). This template does not constitute legal advice.

09

Leading and outcome indicators

Indicator	Type	Code (document 41)	Formula	Target per period	Source	Owner
(illustrative example) **Documents processed with the system ÷ documents received**	Leading (use)	ADO family		40% in P1; 85% in P4	System log	AI Product Owner
(illustrative example) **Documents outsourced in the period**	Outcome	Formula of B01		According to the curve	Supplier invoices	Validator

Indicator	Type	Code (document 41)	Formula	Target per period	Source	Owner
	Leading (use · quality · volume) · Outcome					

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Overlaps, risks, dependencies and stop criteria

Field	Content	Guidance
Use cases or programmes sharing a process, population or metric		Including programmes without AI (43 §6.1).
Allocation method and proposed key		Joint measurement · Sequential incremental · Prior agreed allocation (43 §6.2); approved by management control (IND-VAL-18).
Risks to realisation (Enterprise)		What could prevent the benefit from arriving, with its number in P12 (T06).
Dependencies (Enterprise)		Other use cases, suppliers or projects.
Stop criteria		Those from G2, not relaxed. Threshold and period in which they are assessed.

11

Cross-unit use cases: realisation by unit

Only if the type of use case is *Cross-unit* (40 §7.2 and 43 §6.4). A single plan, with one block per unit. Each rung of the ladder only counts if the previous one is met; only materialised value adds to the net value.

Field	Content	Guidance
Corporate sponsor		
Adoption threshold approved at G2		Active ÷ assigned licences, from the platform usage reports (ADO family in document 41). Below it, the unit reviews the roll-out or withdraws licences.

Field	Content	Guidance
Staggered roll-out to allow measurement		Order of units and dates, to apply difference-in-differences; or random allocation of licences.
Shared cost without a unit (€/year)		Adoption office, ongoing training, permission review.

Unit	Business owner	Roll-out	1 · Annual cost (€)	2 · Adoption: active / assigned	3 · Declared released capacity (hours/month)	4 · Materialisation lever	4 · Materialised value (€/year) and status
***(illustrative example)* Finance**	Chief Financial Officer	In use	324,000	792 / 900 (88%)	7,200	Reduction in outsourcing	540,000 · Validated
***(illustrative example)* Sales**	Sales Director	In use	432,000	624 / 1,200 (52%)	5,100	No lever	— (below the threshold)
		Pilot · In use · Retired					

Declared released capacity is never validated and never adds (rung 3). What a unit's own use case already claims on the same process is not counted again.

12

Review calendar

Review	Date	Coincides with R6 (Yes · No)	Who prepares it	Who approves it
6-month review			AI Office with the AI Product Owner	AI Sponsor (Lite) · AI Committee (Enterprise)
12-month review			AI Office with the AI Product Owner	AI Sponsor (Lite) · AI Committee (Enterprise)
Intermediate R6 (Enterprise)		Yes	AI Product Owner and AI Operations Owner	AI Committee

Each review is the first period close after 6 or 12 months from G5 and replaces the R6 of that period if it includes its checks (43 §8.1).

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6- and 12-month review report

Completed at each review and recorded in T01 as an event, linked in T12 (43 §8.3).

Question (43 §8.2)	At 6 months	At 12 months	Data and source
Is it used as expected?	Usage rate and active users against the plan	Stable use and consolidated adoption	
Does it work with the approved quality?	OPE indicators against G5 thresholds	Stability, drift and incidents over the year	
Is the value arriving?	Cumulative realisation (F10) and trend	Annual realised value; validated proportion (F6); annual net value (F2) and validated net value (F2v)	
Is capacity being materialised?	Progress of the plan in section 8	Materialisation and reassignment rates (F5)	
Does it cost what was expected?	Actual recurring cost against the G3 estimate	Actual annual cost; cost per unit of output against the baseline	
Are there new overlaps?	Portfolio review	Review of the portfolio and of programmes without AI	
Is the ambition the declared one?	—	Five classification questions with the actual evidence (00 §5.2)	

Field	Content	Guidance
Realisation situation		Within tolerance · Moderate variance · Significant variance · Stop criterion reached (43 §9.1).
Causes of the variance		Adoption · Process not redesigned · Quality · Volume · Materialisation not carried out · Cost · Attribution · Wrong hypothesis (43 §9.2).
Decision		Continue the plan · Corrective actions · Bring G7 forward (only at 12 months or with a significant variance).
Lessons for the portfolio register		

#	Action	Owner	Date	Status
1				Open · Met · Expired

The target is not lowered to close a variance (43 §9.3). An action imposed at a *gate* or at R6 that expires without being met is treated as an expired condition.

14

Quality criteria

Formal criteria in document 21 (G2.06, G3.05, G4.11, G5.10, G5.21, R6.02, R6.14, G7.01 and G7.05); rules in documents 40 and 43.

#	Check	Status
1	The business owner has authority over the process or budget and is identified in T01 before G3.	Met · Not met · Not applicable · Pending
2	Each line separates efficiency and return, has formula F1 and is consistent with the approved hypothesis.	
3	The curve reflects the adoption ramp-up and has a steady-state date.	
4	Each enabling change has an owner and a date.	
5	The materialisation plan assigns a single destination to each hour and does not add capacity without a destination.	
6	There are leading and outcome indicators with a source.	
7	Overlaps are identified and the allocation key proposed.	
8	In cross-unit use cases, each unit has an owner, an adoption threshold and the full ladder.	
9	The 6- and 12-month reviews are dated and, once held, their report is recorded with actions.	

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Approval and verification

Function	SEVEN-G role	Name and position	Date	Signature or reference
Signs the plan (G3, G4, G5)	Business owner of the benefit			
Signs the plan (G4, G5)	AI Sponsor			
Reviews the calculation	Management control			
Verifies	AI Office (G4; Lite) · AI Auditor (G5; Enterprise)			
Approves the review report	AI Sponsor (Lite) · AI Committee (Enterprise)			

Segregation of duties: whoever signs the plan and declares the value does not validate it; the validator and the verifier are not part of the team that builds.

16

Version control

Completed document

Version	Date	Author	Changes

Template

Version	Date	Changes
0.1	19-09-2026	First version. Covers the content of the plan in 43 §4.1, realisation by unit for cross-unit use cases (40 §7.2 and 43 §6.4) and the 6- and 12-month review report (43 §8).