

THE FIVE COUNTING RULES

Anti-double-counting discipline. If a benefit violates one of these it doesn't enter the formula — and a business case that survives all five will survive your CFO.

1 **RELEASED HOURS**
Released hours are not automatically savings.

Count them only when they convert: lower spending, avoided hiring, higher throughput, or additional revenue. Freed time that stays freed is morale, not money.

2 **WORKING CAPITAL**
Working-capital release is not recurring EBIT.

Report one-time cash release separately from annual P&L benefit. Cash freed once doesn't compound just because the slide implies it.

3 **RISK REDUCTION**
Risk reduction must be probability-weighted.

Count the reduction in expected loss — probability × exposure — not the total possible exposure. Nobody avoids the whole hurricane.

4 **DECISION VELOCITY**
Decision Velocity cannot be counted twice.

If a faster decision already shows up as revenue lift or cost takeout, it doesn't get counted again as its own line. One benefit, one line.

5 **REUSE**
Reuse counts when it lowers the next initiative's cost or timeline.

It enters as a True Cost credit on the initiative that consumes the assets — never as theoretical bonus value on the one that builds them.

The test for every line item: whose budget gets smaller, whose revenue gets bigger, and when? No answer, no line.