Value Realisation Office

for digital and AI transformation



Making digital and AI investments outcome-focused

4
phases from discovery to sustain

21
executable tasks across the lifecycle

4
Pillars across the lifecycle

01. Why value realisation matters

Go-live is not the only marker of value realisation

Go-live is the milestone for delivery; however, value governance determines whether the solution delivers the intended use case.

Where business value leaks

Approved
Business case at gate

▼ **Optimism · weak case · no baseline**

Expected
Challenged, risk-adjusted

▼ **Scope cuts · delivery shortfall · dependency failure**

Realisable
Capability actually delivered

▼ **Adoption gap · process not changed · capacity not harvested**

Realised
Measured against baseline

▼ **Decay · offsets ·double counting**

Sustained
Net persistent enterprise value

Digital and AI investments are accelerating and value governance must catch up

56%
of 4,454 CEOs report neither revenue gain nor cost reduction from AI

PwC 29th Global CEO Survey, 2026

80%
Of organisations could not realise benefits due to lack of cross functional collaboration while transformations

PwC survey on Transformation Management Office, 2025

22%
Organisations matured their Transformation Journey and increase potential of success leveraging integrated platform

PwC survey on Transformation Management Office, 2025

02. The proposition

VRO as a management system

A PMO asks ‘did we build it?’ but a VRO asks ‘Did we achieve the revenue target? Who owns it? Where will the next budget be focused on?’



Project management office	**Project** Schedule, cost, scope
Transformation management office	**Programme** Milestones, readiness, cross projects dependence
Value realization office	**Investment-to-benefit chain** Realised vs approved; value at risk

Every benefit can be traced from a board objective to an owned line in the P&L

N	**Strategic objective**	Board-level, three-to-five-year horizon
N-1	**Business outcome**	Milestones, readiness, cross projects dependence
N-1	**Value driver**	The controllable lever
N-1	**Business KPI**	The metric the CFO already recognises
N-2	**Operational KPI**	Function owns; weekly or monthly
—	**Transformation initiative**	The investment
N-3	**Technology KPI**	Necessary—never sufficient
N-3	**Adoption/process change**	The conversion nobody governs
—	**Financial benefit + named owner**	Measures at individual P&L line

03. The VRO lifecycle

One phase for designing the VRO and the next three for operating it

As per VRO's proposed methodology and illustrative timelines, there are twenty-one executable tasks. Everything that converts an approved benefit register into revenue sits in the three operating phases where conventional programme governance stops.

Illustrative timelines:

A Design

Identify and plan

6–10 weeks, once · Tasks 1–7

Anchored by
CCX + Value/investment sponsor

B Operate

Monitor and track

Continuous, monthly · Tasks 8–12

Anchored by
VRO lead

C Operate

Realise and intervene

By milestone, by exception · Tasks 13–17

Anchored by
Benefit owner (business)

D Operate

Realign and sustain

Quarterly, annual anchor · Tasks 18–21

Anchored by
CEO/ExCo + CFO + CDIO



Sponsors (CXO) set the value. VRO holds the discipline. Business proves the benefit. Enabling the leadership to move the capital through VRO review.

04 · Capabilities and outcomes

Four essential pillars across the VRO lifecycle

(Discovery—delivery — tracking)

01

Value governance foundation

Charter · council · decision rights

02

Framework and methodology

Value chain · lifecycle · baselining

03

KPI library and accountability

KPIs · benefit owners · performance link

04

Tracking and enablement

Profit.co · AI-enabled reviews · evidence trail

All four must be present. A charter without a KPI library produces intent without measurement. A platform without a charter produces measurement without authority.

The platform boundary

Profit.co provides the objective hierarchy, KPI repository, initiative tracking, cadence automation, and dashboards.

Illustrative outcomes

- **A single benefit register the CXO will review for sigital and AI investment**

  One source of truth in place of three

- **Adoption and leakage review governance by VRO**

  Active governance enablement for value leakage

- **KPI mapping against investment with structure**

  Bring KPI library to baseline by business owners

- **VRO capability development sustains the framework**

  With PwC retained for independence and transfer structure to sustain for future

As per PwC's VRO proposed methodology and illustrative timelines, design the VRO in 8–12 weeks as a defined engagement with an exit gate. Operate it as a continuous strategic service (6-9 months). Transition ownership of value tracking to your team on a staged plan upon mutual alignment.

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