








Relevance of levers by category										% VC Estimate		VC Estimate		
Spend Type	Spend Category (Level 1)	Baseline Spend	% Spend Addressability	Addressable Spend Value	1	2	3	4	Base Case	Full Potential	Base Case	Full Potential	VC Rationale	
SG&A	 Travel & Entertainment	22	90%	20	High	Med	Med	High	12.5%	15.0%	2.5	3.0	<ul style="list-style-type: none">Effectively control or avoid consumption through annual ZBBImprove self-service experience (e.g. portal), digital enabled controls and compliance reporting	
	 Office Rent, FM & Utilities	26	80%	21	Med	Low	Med	Med	7.5%	12.0%	1.6	2.5	<ul style="list-style-type: none">Office capacity and footprint optimisation considering remote workingRent negotiations besides optimising SLA, specs and frequency	
	 HR Services	14	70%	10	High	Med	Med	High	12.5%	15.0%	1.3	1.5	<ul style="list-style-type: none">Effectively control or even avoid consumption through annual ZBB	
	 Other Professional Services	18	80%	14	Med	Med	Low	Med	7.5%	12.0%	1.1	1.7	<ul style="list-style-type: none">Effectively control or even avoid consumption through annual ZBB	
	 Financial Services	14	80%	11	Med	Med	Low	Med	7.5%	12.0%	0.8	1.3	<ul style="list-style-type: none">ZBB review and simplify/standardise insurance policiesTrue-up risk and coverage review on annual basis during Covid	
	 Marketing Services	8	80%	6	High	Med	Low	High	12.0%	14.0%	0.7	0.8	<ul style="list-style-type: none">Robust governance, approval processes and ROI based spend decisions	
	 IT & Telecom	8	80%	6	Med	Med	Low	Med	7.5%	12.0%	0.5	0.7	<ul style="list-style-type: none">Robust governance, approval processes and Total Cost of Ownership (TCO) based buying decisions	
Total Spend (€)		109	81%	88					9.5%	13.2%	8.4	11.6		

1 Control Consumption (Annual Pragmatic ZBB) 2 Sourcing & supplier performance 3 Process enablement and compliance 4 Increase spend under management

Source: A&M Savings Benchmark