34 transformation engagements 2025 — time gaps and the item to index

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Document issued on 24/09/2026

What the holdings prove today, and the move that completes the calculation · fictional document

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Fictional document, produced for the demonstration. The firm, its clients, its documents and its figures were invented; they illustrate a situation common in management consultancy and describe no real client. **No amount is recomputed here:** every figure served comes from an item cited with its date. The margin rate requires a source not yet opened to the agent; the table below gives what the items actually establish.

What the 412 documents establish

Measure	Value	Item establishing it
Transformation engagements closed in 2025	**34**	Records from the engagement management tool
Median gap between time sold and time spent	**+11%**	**Time records, engagement by engagement**

Measure	Value	Item establishing it
Engagements beyond +30%	**6**	Time records; the 6 are named in the next table
Engagements whose scope was widened mid-course	**6, the same ones**	**Signed amendments, cited with their date**

The six overruns, and their amendment

Engagement	Gap	Amendment	Signed on
Groupe Bellecour — organisational redesign	**+52%**	Amendment 2 — two sites added	14/04/2025
Ardennes Papeterie — master plan	+41%	Amendment 1 — procurement stream added	02/06/2025
Novacim — performance plan	+38%	Amendment 1 — scope extended to the subsidiary	23/01/2025
Sartorel — portfolio review	+36%	Amendment 1 — two activities added	11/09/2025
Maison Fauvel — steering	+34%	Amendment 1 — dashboard added	05/03/2025
Tessier & Fils — diagnostic	+31%	Amendment 1 — second workshop	19/10/2025

The reading this table allows immediately: the six overruns are not delivery drift, they are signed extensions of scope. **This is a question of billing amendments, not of team productivity** — and that distinction changes the committee conversation entirely.

What completes the margin rate calculation

What is missing	Where it lives	Action expected	Timing stated

Fully loaded cost per grade	**Accounts — source not opened to the agent**	**Read-only access granted by management control**	**The 34 rates published the following morning**
The definition of margin retained	2025 committee papers — **both definitions appear there, pages cited**	**Decision by the partner responsible**	Prerequisite to the calculation

Why the definition is settled first and not afterwards: margin on direct cost and margin on fully loaded cost do not give the same figure, and both circulate in the firm. **A rate published without its definition would be challenged at the first question — with its definition and its formula, it stands.**

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