

GRC software business case worksheet

Version: 11 September 2026. Original calculation structure for manual completion, not an automated calculator.

Decision scope

Problem and process: [enter]

Desired result: [enter]

Alternatives: [continue / extend existing system / new solution]

Comparison period: [years and start date]

Price date and currency: [enter]

VAT treatment: [use the same basis for all options]

Baseline effort

Process	Annual cases	Minutes per case	Annual hours	Measurement period / source
[enter]	[enter]	[enter]	Cases × minutes ÷ 60	[enter]

Add hours across processes. Separate recurring work from support for one particular audit. Do not count shared activities twice.

Costs for each alternative

Cost area	Year 0	Year 1	Year 2	Year 3	Proposal / assumption
Implementation / configuration	[EUR]	[EUR]	[EUR]	[EUR]	[enter]
Cleansing / migration / interfaces	[EUR]	[EUR]	[EUR]	[EUR]	[enter]
Licensing / operations / support	[EUR]	[EUR]	[EUR]	[EUR]	[enter]
Training / other expenditure	[EUR]	[EUR]	[EUR]	[EUR]	[enter]
Exit / handover / archiving	[EUR]	[EUR]	[EUR]	[EUR]	[enter]
Internal project capacity	[hours]	[hours]	[hours]	[hours]	[role / rate]

Show internal hours separately from cash flows. If valued in a full-cost comparison, label that comparison explicitly.

Benefits and calculations

Metric	Calculation / entry
Current annual process hours A	[enter]
Future annual process hours B	[enter]
Additional annual maintenance / administration C	[enter]
Net capacity released	$A - B - C$
Internal hourly rate D	[EUR per hour and basis]
Capacity value	$(A - B - C) \times D$
Annual expenditure actually removed E	[EUR and supporting evidence]
Additional annual recurring expenditure F	[EUR from cost schedule]
Annual net cash effect	$E - F$
One-off net cash cost I	[EUR from cost schedule and timing]

Do not count capacity value as a second monetary benefit alongside the same cash savings. Positive time savings can coincide with zero cash-budget savings where salaries continue.

Scenarios and decision

Assumption / result	Cautious	Expected	Favourable
Time to productive use	[months]	[months]	[months]
Actual adoption	[% of planned scope]	[%]	[%]
Remaining process and maintenance effort	[hours]	[hours]	[hours]
Recurring expenditure	[EUR]	[EUR]	[EUR]
Cumulative net cash effect	[EUR per year]	[EUR per year]	[EUR per year]

With a constant positive annual net cash benefit, simple payback can be calculated as $I \div (E - F)$. A zero or negative benefit gives no positive payback on this basis. For changing annual amounts, determine when cumulative cash flow first becomes non-negative. If discounting is used, apply the same rate and timing conventions to all options.

Non-monetary outcomes: [data quality / evidence retrieval / closure of overdue actions]

Measure, baseline and target for each outcome: [enter]

Owners and measurement date: [enter]

Decision including budget, scope and stopping criteria: [enter]

Regulatory context

[MaRisk](#) and [DORA](#) require appropriate processes and responsibilities. This worksheet compares implementation economically; it does not assume that buying software is a statutory requirement.