

	Level 1: Reactive	Level 2: Tactical	Level 3: Balanced	Level 4: Collaborative	Level 5: Integrated
Deliverables	Independent management of functional issues:- sales, Capacity, Material, Revenue, Margin and Product development	Time phased sales plans. Forecasts that are constrained to supply capacity and resources.	A consensus based balanced demand volume and supply based plan across the 'end to end' supply chain which drives sales values, margin and supply chain costs	A demand driven and strategic driven competitive business plans that collaborate across all business functions	All business decisions are managed through IBP including strategic execution and financial integration. IBP has become the primary business management process
Process	Based upon Supply capabilities	Forecasts reflect short term commercial and supply plans	Reflects a coordinated approach across sales, marketing, finance, operations and supply chain.	Extraneous assumptions and insights are included within the end to end supply chain process which drive decision making across the business	The integration of all business financial plans is unquestionable and covers all functions and the integration with corporate structures
Culture and Behaviour	The process (S&OP) is seen as a Supply Chain process and not a business management process. Forecasting is seen as a Supply Chain request not a business imperative.	The S&OP process is disconnected from business forums outside the supply chain. S&OP is seen as a demand and Supply balancing process not a business management process.	The S&OP process is embedded in the business culture. S&OP is still 'owned' by supply chain but business and financial engagement is evolving.	S&OP has now developed into an IBP process that is owned by the 'CEO' and Leadership Team and has become the "primary business management process". One set of numbers has become the accepted norm.	IBP is clearly embedded in the DNA of the business that drives continuous improvement, sustainability, emotional intelligence and secure based leadership.
Measures and Critical Success Factors	Business measures are in conflict and drive defensive and functional behaviour	Measures are functional and often create functional conflict	The measures are focused upon supply chain integration with sales and financial measures reviewed through the S&OP/IBP process	Measures (KPIs), critical success factors (CSFs) and strategic business objectives (SBOs) are in place through a 'line of sight model' that are supported by root cause analysis measures and complete financial integration	Measures are value based and balanced across all functions and business areas (a 'balanced score card'). There is a clear line of sight between KPIs, CSFs and SBOs
Horizon	Very short term and focused upon 'firefighting' to resolve operational imbalances in demand and Supply	The focus is predominantly on an operational horizon (0-6 months)	The focus has extended to medium to long term but the key focus is still the end of the current financial year	The process looks at a 24 month horizon with the prime focus upon 3-24 months	The process covers a rolling 24 month horizon but extends into the strategic 0-5 year time frame creating the integration between operations and strategy. Year 3 is likely to be in quarters while years 4 and 5 in half year blocks.
Technology	Extensive use of spreadsheets and ad hoc systems with 'informal' communications	Transactional systems are the prime source of S&OP data. Data is generally incomplete and perceived to be inaccurate.	Integrated demand and supply solutions exist and financial reporting is based upon demand and supply systems	There is an integrated IT architecture and master data is maintained, valued and fully in control.	Technology enables external and internal data integration with scenario and what if planning. On line dashboard reports support the management decision making process.