



THE SYSTEM CFO SERIES
HINDOL DATTA

FREE ASSESSMENT

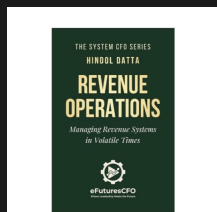
PILLAR 4: PLANNING & GROWTH STRATEGY | TOOLKIT #23 OF 37

THE BOTTOM-UP VS TOP-DOWN PLANNING ALIGNMENT

*Closing the Gap Between Strategic
Ambition and Operational Reality*

20-Question Diagnostic | 5-Page Assessment

Score Your Organization 1-5 Across Four Dimensions
Identify Gaps and Build Your Action Plan



EfuturesCFO.com

Where Leadership Meets the Future

(C) 2026 Hindol Datta. All Rights Reserved.

QUESTIONS 1-5

Section A: Strategic Direction and Top-Down Target Setting

Does Leadership Set Clear, Defensible Targets — or Just Aspirational Numbers?

Top-down planning fails when targets are set without grounding in operational reality. A board that demands 40% growth without understanding pipeline capacity, hiring constraints, or market conditions sets the organization up for plan failure and cultural damage. The System CFO ensures that top-down targets are ambitious but defensible — rooted in market analysis, capacity assessment, and historical performance rather than wishful thinking.

A. STRATEGIC DIRECTION AND TOP-DOWN TARGET SETTING

1	Top-down revenue targets are grounded in market analysis — growth expectations reflect addressable market size, competitive dynamics, win rates, and pricing power rather than	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
2	Profitability targets account for investment requirements — margin expectations reflect the planned level of investment in growth, R&D, and infrastructure rather than demanding growth	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
3	Strategic targets include operational feasibility assessment — leadership has validated that the organization has the capacity (people, systems, processes) to execute the plan or	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
4	Top-down targets are communicated with the assumptions behind them — departments understand the logic and data supporting the targets, enabling informed bottom-up planning rather than	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
5	Target-setting includes historical performance context — the gap between prior targets and actual results is acknowledged and factored into the credibility assessment of new targets.	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best

SECTION A SCORE: Total: _____ / 25 Average: _____ / 5



QUESTIONS 6-10

Section B: Bottom-Up Planning and Operational Detail

Do Your Teams Build Plans from Reality — or Reverse-Engineer the Target?

Bottom-up planning fails when departments simply reverse-engineer the top-down target rather than building from operational reality. When sales divides the revenue target by rep count and declares it the plan, the forecast is fiction. The System CFO insists on bottom-up plans built from actual pipeline, actual capacity, actual hiring timelines, and actual contract structures — then reconciles the gap honestly.

B. BOTTOM-UP PLANNING AND OPERATIONAL DETAIL

<p>6 Revenue plans are built from customer-level or deal-level detail — bottom-up forecasts aggregate individual opportunities, renewal probabilities, and expansion plans</p>	<p>1 Non-Ex</p>	<p>2 Ad Hoc</p>	<p>3 Dev</p>	<p>4 Estab</p>	<p>5 Best</p>
<p>7 Expense plans are built from specific commitments — each department's budget reflects actual vendor contracts, planned headcount with start dates, and identified projects rather</p>	<p>1 Non-Ex</p>	<p>2 Ad Hoc</p>	<p>3 Dev</p>	<p>4 Estab</p>	<p>5 Best</p>
<p>8 Operational capacity constraints are reflected — the bottom-up plan accounts for production capacity, service delivery bandwidth, onboarding timelines, and other operational limits</p>	<p>1 Non-Ex</p>	<p>2 Ad Hoc</p>	<p>3 Dev</p>	<p>4 Estab</p>	<p>5 Best</p>
<p>9 Bottom-up plans include timing assumptions — revenue ramp, hiring onboarding, project delivery dates, and seasonal patterns are modeled at the monthly level rather than spread</p>	<p>1 Non-Ex</p>	<p>2 Ad Hoc</p>	<p>3 Dev</p>	<p>4 Estab</p>	<p>5 Best</p>
<p>10 Plan owners are accountable for their inputs — each person who contributes to the bottom-up plan understands that their submission represents a commitment, not an aspiration, and</p>	<p>1 Non-Ex</p>	<p>2 Ad Hoc</p>	<p>3 Dev</p>	<p>4 Estab</p>	<p>5 Best</p>

SECTION B SCORE: Total: _____ / 25 Average: _____ / 5



QUESTIONS 11-15

Section C: Gap Reconciliation and Alignment Process

When Top-Down and Bottom-Up Do Not Match, What Happens?

The gap between top-down targets and bottom-up reality is the most important conversation in the planning process. Closing this gap through productive dialogue — not by forcing compliance or padding assumptions — is what separates effective planning from organizational theater. The System CFO facilitates this reconciliation with transparency about the size of the gap, the options for closing it, and the risks of each option.

C. GAP RECONCILIATION AND ALIGNMENT PROCESS

11	The gap between top-down targets and bottom-up plans is quantified and visible — leadership sees the exact size of the gap by business unit, product line, and timeline before making	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
12	Gap-closing initiatives are specific and actionable — rather than 'we will find the revenue,' each gap-closing action has a defined strategy, timeline, resource requirement, and	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
13	The reconciliation process involves productive dialogue — leadership and operational teams discuss constraints, trade-offs, and resource needs rather than finance simply imposing	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
14	Stretch targets are distinguished from committed plans — the organization maintains both a committed forecast (high confidence) and a stretch target (aspirational), managing	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
15	Unresolved gaps are acknowledged and communicated — if the bottom-up plan cannot reach the top-down target, the remaining gap is transparent to the board rather than hidden in	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best

SECTION C SCORE: Total: _____ / 25 Average: _____ / 5



QUESTIONS 16-20

Section D: Plan Execution Monitoring and Adaptive Management

Once the Plan Is Set, Do You Manage to It — or Forget It?

The planning process is not complete when the plan is approved — it is complete when the plan is executed. The System CFO builds execution monitoring that tracks progress against both top-down targets and bottom-up commitments, identifies divergence early, triggers replanning when assumptions prove wrong, and ensures that the plan remains a living management tool rather than a filed document.

D. PLAN EXECUTION MONITORING AND ADAPTIVE MANAGEMENT

16	Monthly reviews track performance against both the committed plan and the stretch target — with variance analysis that identifies whether gaps are due to execution issues.	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
17	Leading indicators are monitored for plan risk — pipeline coverage, hiring pace, project milestones, and customer health scores are tracked as early warning signals for plan	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
18	The organization replans when assumptions materially change — rather than managing against an obsolete plan, the forecast is updated and resource allocation adjusted when reality diverges	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
19	Accountability exists for plan commitments — business unit leaders who consistently miss their bottom-up commitments receive constructive feedback and support for improving	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
20	Lessons from plan execution feed back into the next planning cycle — systematic patterns of over-commitment, under-estimation, or assumption failure are identified and addressed	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best

SECTION D SCORE: Total: ____ / 25 Average: ____ / 5

OVERALL ASSESSMENT SCORE
 Section A: ____ / 25 Section B: ____ / 25 Section C: ____ / 25 Section D: ____ / 25 TOTAL: ____ / 100 AVG: ____ / 5

GAP TO GOAL

Gap-to-Goal Action Plan

Bridging the Gap — Bottom-Up vs Top-Down Planning Alignment Diagnostic

Transfer your five lowest-scoring questions. For each gap, define the target state, specific actions, owner, timeline, and success metric. Focus on highest-impact gaps first.

GAP #	Q REF	CURRENT	TARGET	SPECIFIC ACTION TO CLOSE GAP	OWNER	DEADLINE	METRIC
1	Q__	___/5	___/5	_____	_____	_____	_____
2	Q__	___/5	___/5	_____	_____	_____	_____
3	Q__	___/5	___/5	_____	_____	_____	_____
4	Q__	___/5	___/5	_____	_____	_____	_____
5	Q__	___/5	___/5	_____	_____	_____	_____

ASSESSMENT SUMMARY

Completed by: _____ Date: _____

Overall average score: ___ / 5 Items scored 1-2 (critical): ___

Items scored 3 (developing): ___ Items scored 4-5 (strong): ___

Top strength: _____

Most critical gap: _____

One action this week: _____

READY TO GO DEEPER?

This free assessment identified your gaps. The Premium System CFO Toolkits provide the frameworks, templates, and action plans to close them. Visit EfuturesCFO.com





READY TO GO DEEPER?

This Assessment Identified the Gaps. The Premium Toolkit Closes Them.

PREMIUM: The Burn the Spreadsheet: Systems CFO Toolkit (17 Pages)

The full premium toolkit includes the comprehensive planning alignment framework, gap reconciliation methodology, driver-based planning templates, execution monitoring dashboards, and the complete Systems CFO diagnostic for evaluating and transforming planning capability.

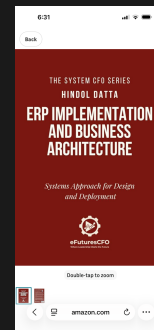
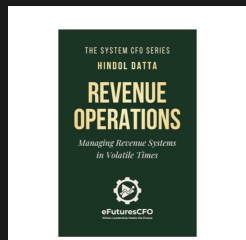
*Plus: Access the Super Exclusive 46-Page
System CFO Organizational Finance Assessment Kit*

ABOUT THE AUTHOR

Hindol Datta

25+ years as CFO and VP Finance | \$150M+ in M&A | CPA, CMA, CIA, PMP, CPIM

Author of The System CFO Series | MS Analytics, Georgia Tech



EfutureCFO.com

LinkedIn: Hindol Datta | YouTube: @efuturescfo

Where Leadership Meets the Future