SKU-Level Inventory Action Plan

Executive priorities and financial scope

Protect the highest-value shortages and stop replenishing inventory that no longer matches demand. Run service recovery and capital control in parallel. Rank shortage work by September backordered contribution, with customer-critical obligations allowed to override that ranking; rank capital reviews by stock and purchasing exposure, then by avoidable carrying burden. These are practical priority rules, not a fabricated combined score.

This plan covers **all 120 SKUs**. The register gives each SKU an action, its inventory and inbound exposure, its historical service exposure and any whole-unit excess-review quantity. It authorizes a review and planning decisions, not execution of purchases, transfers, cancellations or disposal.

Workstream	Quantified scope	What leadership can conclude
First service priorities	SKU-116/008/101/043: **365 backorders; $88,381 contribution exposure**	These four SKUs represent **52.19%** of September backordered contribution; confirm receipts and protect important orders first
Known shortage drivers	14 growth, regional and supplier-exception SKUs: **902 backorders; $125,826 contribution exposure**	Concentrated exceptions justify focused intervention; remaining SKUs still require service monitoring
Capital and purchasing review	15 declining-demand, phase-out, reduced-program and MOQ SKUs: **$3.173m on hand; $1.846m open POs**	Challenge future receipts and new buying, while protecting committed demand
Whole-unit excess review	**3,794 units across 12 SKUs; $1,034,665 book value**	A conditional reduction envelope, not an optimized inventory target or guaranteed cash release

The whole-unit envelope rounds each SKU's previously calculated excess screen down to full units. Its estimated annual carrying burden is **$222,684**. Conditional net disposition proceeds are **$607,626**, with **$427,039 below-book exposure**, using supplied gross recovery percentages less additional disposition-cost percentages. The earlier continuous-quantity screen was $1.036m; the difference is rounding, not a revised diagnosis. Do not add disposition proceeds, avoided purchases and carrying estimates together as cash savings.

1. Protect and increase selectively

Protect usable stock and verify supply timing before approving additional purchases. A purchase order on the books does not protect a customer if it arrives after the need date. Increase the approved demand baseline on SKU-008/027/043/072/101/116 and SKU-065/107 after Sales validates the promotion, account or demand change.

For selected items, diagnostic available-plus-open-order shortfalls are approximately **655 units on SKU-116, 543 on SKU-008, 161 on SKU-101 and 1,551 on SKU-065**. These use September demand and existing safety stock; they are not recommended purchase quantities. SKU-043 has **413 units** available plus open orders versus a **392-unit** continuous-review trigger, so receipt timing and customer allocation take precedence over additional buying. SKU-081 likewise has **658 units** versus a **445-unit** diagnostic protection level; supplier delay, rather than a simple nominal stock shortage, requires attention.

SKU	September backorders / contribution exposure	Available coverage	Specific action
SKU-116	112 / $34,013	0.37 days	Protect orders; validate higher forecast; confirm/accelerate 348 open units

SKU	September backorders / contribution exposure	Available coverage	Specific action
SKU-008	108 / $23,086	1.95 days	Protect orders; validate higher forecast; confirm/accelerate 384 open units
SKU-101	95 / $20,568	0.79 days	Protect orders; validate higher forecast; confirm/accelerate 250 open units
SKU-043	50 / $10,714	5.25 days	Protect orders; validate higher forecast; confirm/accelerate 382 open units
SKU-039	101 / $6,912	2.13 days	Protect orders; validate donor stock and transfer route; confirm 157 inbound units
SKU-065	61 / $6,328	4.60 days	Protect orders; validate higher forecast; confirm/accelerate 285 open units
SKU-072	73 / $5,128	2.32 days	Protect orders; validate higher forecast; confirm/accelerate 348 open units
SKU-046	34 / $4,576	12.70 days	Protect orders; recover delayed 484 units; assess qualified alternative supply
SKU-112	45 / $4,257	5.69 days	Protect orders; validate donor stock and transfer route; confirm 176 inbound units
SKU-107	69 / $2,563	3.76 days	Protect orders; validate higher forecast; confirm/accelerate 481 open units
SKU-092	14 / $2,563	17.83 days	No open PO recorded: confirm replenishment need and receipt options; protect existing demand
SKU-027	22 / $2,363	12.31 days	Protect orders; validate higher forecast; confirm/accelerate 259 open units
SKU-074	62 / $2,090	2.64 days	Protect orders; validate donor stock and transfer route; confirm 102 inbound units
SKU-080	17 / $1,981	22.63 days	No open PO recorded: confirm replenishment need and receipt options; protect existing demand
SKU-081	10 / $1,724	49.52 days	Protect orders; recover delayed 554 units; assess qualified alternative supply
SKU-119	60 / $1,503	6.90 days	Protect orders; recover delayed 477 units; assess qualified alternative supply
SKU-011	4 / $391	16.14 days	Available stock is below existing safety stock; confirm receipt timing and approved protection

Procurement should re-confirm the recorded expected dates for SKU-101 (September 29), SKU-107 (August 19), SKU-027 (October 6), SKU-072 (October 10) and SKU-119 (October 8), because their orders remain open in the extract. Do not infer current overdue balances from these dates without an updated snapshot. The recorded dates for SKU-065 (December 11), SKU-046 (December 3) and SKU-081 (November 24) also require a bridge plan if customer need occurs sooner.

For an incremental fulfilled unit, the stated contribution is **$303.69 on SKU-116, $213.76 on SKU-008, $216.50 on SKU-101 and $214.28 on SKU-043**. Treat these as upper economic reference points for incremental recovery cost, not automatic expedite budgets; actual recovered demand, substitution, customer obligations and all additional costs must be checked.

2. Reduce stock; cancel or reschedule inbound conditionally

Review the largest exposures first, with phase-out deadlines and avoidable accumulation shaping the decision. Cancel only quantities shown to be unnecessary through the relevant demand horizon, where contractual rights and net economics support cancellation. Reschedule or split releases when the product remains needed but delivery is too early. A reschedule delays exposure; it does not eliminate the commitment.

The table includes all 15 capital-review SKUs. A zero excess quantity means the conservative on-hand screen does not substantiate disposal; it does not mean inbound purchases are necessarily appropriate.

SKU	On-hand book value	Open units / PO exposure	Whole-unit reduction review	Decision
SKU-067	$457,798	400 / $137,268	735 units / $256,074	Taper buying; review cancellation before December 30 phase-out; sell-through/return before disposal
SKU-090	$265,278	715 / $236,608	328 units / $111,553	Reconcile reduced customer program; cancel unsupported units or reschedule retained demand
SKU-022	$261,528	600 / $237,786	0 units / $0	Renegotiate MOQ and split releases; retain required supply; defer unnecessary delivery
SKU-034	$283,472	462 / $192,585	41 units / $17,142	Lower demand/replenishment settings; stop automatic replacement of excess; review inbound
SKU-052	$210,336	1100 / $241,670	88 units / $19,628	Reconcile reduced customer program; cancel unsupported units or reschedule retained demand
SKU-031	$326,861	333 / $99,773	595 units / $182,100	Taper buying; review cancellation before December 30 phase-out; sell-through/return before disposal

SKU	On-hand book value	Open units / PO exposure	Whole-unit reduction review	Decision
SKU-055	$217,815	600 / $195,630	399 units / $133,705	Renegotiate MOQ and split releases; retain required supply; defer unnecessary delivery
SKU-078	$309,430	274 / $88,072	311 units / $100,873	Lower demand/replenishment settings; stop automatic replacement of excess; review inbound
SKU-088	$172,510	600 / $157,806	0 units / $0	Renegotiate MOQ and split releases; retain required supply; defer unnecessary delivery
SKU-019	$164,233	400 / $116,748	198 units / $57,964	Lower demand/replenishment settings; stop automatic replacement of excess; review inbound
SKU-109	$123,120	600 / $109,110	247 units / $45,053	Renegotiate MOQ and split releases; retain required supply; defer unnecessary delivery
SKU-096	$126,085	0 / $0	581 units / $76,547	Lower demand/replenishment settings; stop automatic replacement of excess; review inbound
SKU-061	$104,442	63 / $7,818	261 units / $33,082	Lower demand/replenishment settings; stop automatic replacement of excess; review inbound
SKU-094	$75,477	442 / $25,141	0 units / $0	Taper buying; review cancellation before December 30 phase-out; sell-through/return before disposal
SKU-004	$74,326	0 / $0	0 units / $0	Lower demand/replenishment settings; stop automatic replacement of excess; review inbound

The **$1.146m** of open POs on softening, phase-out and reduced-program products and the **$0.700m** on MOQ products are amounts to challenge, not proven cancellable savings. Exact cancellation or rescheduling quantities require dated demand, confirmed receipts, cancellation fees and customer commitments. SKU-004 and SKU-096 have no open POs in the extract; their action is parameter reset and controlled sell-down, rather than inbound cancellation.

3. Liquidate or dispose only after better recovery routes are tested

Prioritize review by the value of screened stock, while favoring normal sell-through, redeployment, returns or negotiated recovery over destructive disposal where those routes have better economics. Each quantity below is floor[max(available

units - September daily demand x (planning lead time + review cycle) - existing safety stock, 0)]. It preserves committed stock through the use of available units and assumes no additional backlog deduction because overlap with commitments is unknown.

SKU	Candidate full units	Book value	Conditional net recovery	Annual carrying burden
SKU-067	735	$256,074	$107,551	$57,617
SKU-031	595	$182,100	$76,482	$40,972
SKU-055	399	$133,705	$112,981	$30,084
SKU-090	328	$111,553	$76,971	$23,426
SKU-078	311	$100,873	$64,054	$21,183
SKU-096	581	$76,547	$48,607	$13,778
SKU-019	198	$57,964	$36,807	$13,042
SKU-109	247	$45,053	$38,070	$8,785
SKU-061	261	$33,082	$21,007	$6,451
SKU-052	88	$19,628	$13,445	$3,533
SKU-034	41	$17,142	$10,885	$3,600
SKU-095	10	$944	$765	$212

SKU-095 is a low-priority **10-unit / $944** screen exception, with no recorded commercial deterioration. Validate it before changing policy or liquidating stock. SKU-094 has phase-out exposure but **zero** excess under this screen: evaluate terminal demand and its **442 inbound units** rather than inventing a disposal quantity. The phase-out residual scenarios of **$490,231 at Q4 forecast demand** and **$642,716 at September demand sustained for three months** remain conditional and overlap the exposures above.

4. Transfer, protect policy stock, renegotiate and monitor

These actions improve service or economics without treating every high stock balance as excess.

SKU(s)	Action	Evidence and execution condition
SKU-039	Transfer review: DC-South toward DC-Southeast	Available network balance **34 units**; September backorders **101**. Destination is a reported demand signal, not a validated transfer quantity
SKU-074	Transfer review: DC-Central toward DC-Northeast	Available balance **26 units**; backorders **62**. Confirm donor stock, customer reservations, transit time and cost
SKU-112	Transfer review: DC-West toward DC-East	Available balance **41 units**; backorders **45**. Confirm the same prerequisites; network availability is not donor availability
SKU-013 / SKU-049 / SKU-083	Protect service-critical stocking policy; validate coverage and receipts	**$186,037 stock; 24 backorders**. All have **120-day planning lead times** and **99% stated service targets**; reduce only after policy and demand validation
SKU-022 / SKU-055 / SKU-088 / SKU-109	Renegotiate 600-unit MOQs, scheduled releases or supplier-held stock	MOQ covers **63 / 212 / 72 / 200 demand days**, respectively. Retain necessary supply while separating purchase-lot economics from safety stock

SKU(s)	Action	Evidence and execution condition
SKU-058	Review discounted economics before expanding buys	**$191,666 stock; $200,078 open POs**. September contribution **$7,377** versus approximately **$4,073 monthly carrying burden**; screen shows no whole-unit excess
SKU-104	Review price/promotion economics; confirm replenishment timing	**$247,870 stock; no open PO**. September contribution **$13,395** versus approximately **$5,267 monthly carrying burden**; do not cut required supply merely because margin is weak
SKU-017 / 051 / 068 / 085 / 102	Monitor packaging transition and customer acceptance	Maintain usable, compatible stock; confirm whether old/new packaging is interchangeable before reducing or replacing it
SKU-014 / 028 / 042 / 056 / 070 / 084 / 098	Monitor seasonal demand and event timing	Validate remaining commercial demand before changing purchases; high days of supply alone do not justify disposal

No executable transfer quantity or net transfer benefit can be established from the supplied records. The regional routes above are review candidates; the network report also contains 37 inconsistent highest-demand-DC records, and the source does not show separate stock balances for each DC.

5. Ownership, sequencing and approval gates

Begin service recovery and inbound review together; validate the quantity-level actions before execution. The timing below is a recommended operating cadence, not a claim that actions are complete.

Timing	Owner	Required output
First 48 hours	Planning, Sales and Procurement	Confirm demand and customer priorities on shortage SKUs; obtain a current inventory/PO snapshot and reliable receipt dates
First week	Procurement and Finance	Decide which capital-review PO quantities to retain, cancel, split or reschedule after contract and economic review
First week	Distribution	Verify donor and recipient balances, reservations and transit economics for the three regional candidates
First two weeks	Planning and Finance	Reset changed-demand parameters; validate each of the 12 whole-unit reduction candidates and its preferred recovery route
Weekly thereafter	Supply Chain leadership	Track fulfilled units, backlog contribution, purchase changes actually agreed, stock realized and net recovery; distinguish outcomes from estimates

6. Complete SKU action register

Every SKU is assigned an action; absence of a named commercial exception is not proof that supply is adequate. Rows first show urgent service cases ordered by contribution exposure, then capital cases ordered by stock plus inbound exposure,

followed by protected policy stock, economics exceptions and other monitored SKUs. These are separate workstreams, not one universal numeric ranking.

Codes: **P** protect demand/policy stock; **V** verify time-phased receipts and replenishment; **I** validate/increase the demand baseline and coverage where justified; **T** transfer review; **A** recover delayed or qualified alternative supply; **R** reduce buying/stock where supported; **C/S** review inbound cancellation or rescheduling; **N** renegotiate MOQ; **L** test liquidation/disposition after better recovery routes; **E** review price/contribution economics; **Q** validate packaging transition; **M** monitor. V does not authorize buying; L does not authorize disposal. M alone does not certify adequate dated supply.

Amounts are ledger book value for stock, contracted PO value for inbound, and September backordered contribution exposure for service. Whole-unit reductions remain provisional. Rounded row values may not add exactly to rounded totals.

SKU	Actions	On hand: units / value	Open inbound: units / value	September backorders / contribution	Reduction-review units
SKU-116	P, V, I	13 / $5,738	348 / $150,381	112 / $34,013	0
SKU-008	P, V, I	65 / $20,433	384 / $119,624	108 / $23,086	0
SKU-101	P, V, I	23 / $7,269	250 / $77,352	95 / $20,568	0
SKU-043	P, V, I	80 / $25,548	382 / $120,895	50 / $10,714	0
SKU-039	P, V, T	113 / $19,481	157 / $26,985	101 / $6,912	0
SKU-065	P, V, I	185 / $50,634	285 / $75,898	61 / $6,328	0
SKU-072	P, V, I	52 / $5,340	348 / $35,204	73 / $5,128	0
SKU-046	P, V, A	181 / $78,083	484 / $204,413	34 / $4,576	0
SKU-112	P, V, T	134 / $39,128	176 / $50,621	45 / $4,257	0
SKU-107	P, V, I	171 / $18,417	481 / $51,024	69 / $2,563	0
SKU-092	P, V	271 / $111,747	0 / $0	14 / $2,563	0
SKU-027	P, V, I	83 / $13,205	259 / $40,588	22 / $2,363	0
SKU-074	P, V, T	86 / $15,256	102 / $18,041	62 / $2,090	0
SKU-080	P, V	351 / $140,067	0 / $0	17 / $1,981	0
SKU-081	P, V, A	207 / $90,335	554 / $236,691	10 / $1,724	0
SKU-119	P, V, A	173 / $20,933	477 / $57,545	60 / $1,503	0
SKU-011	P, V	279 / $118,966	513 / $214,152	4 / $391	0
SKU-067	R, C/S, L	1314 / $457,798	400 / $137,268	3 / $308	735
SKU-090	R, C/S, L	780 / $265,278	715 / $236,608	4 / $307	328
SKU-022	R, C/S, N	650 / $261,528	600 / $237,786	6 / $671	0
SKU-034	R, C/S, L	678 / $283,472	462 / $192,585	3 / $539	41
SKU-052	R, C/S, L	943 / $210,336	1100 / $241,670	10 / $879	88
SKU-031	R, C/S, L	1068 / $326,861	333 / $99,773	1 / $122	595
SKU-055	R, C/S, N, L	650 / $217,815	600 / $195,630	1 / $145	399
SKU-078	R, C/S, L	954 / $309,430	274 / $88,072	5 / $558	311
SKU-088	R, C/S, N	650 / $172,510	600 / $157,806	10 / $770	0
SKU-019	R, C/S, L	561 / $164,233	400 / $116,748	1 / $66	198
SKU-109	R, C/S, N, L	675 / $123,120	600 / $109,110	3 / $149	247

SKU	Actions	On hand: units / value	Open inbound: units / value	September backorders / contribution	Reduction-review units
SKU-096	R, L	957 / $126,085	0 / $0	3 / $122	581
SKU-061	R, C/S, L	824 / $104,442	63 / $7,818	5 / $143	261
SKU-094	R, C/S	1323 / $75,477	442 / $25,141	6 / $123	0
SKU-004	R	444 / $74,326	0 / $0	5 / $273	0
SKU-013	P, V	907 / $64,488	79 / $5,566	13 / $413	0
SKU-049	P, V	908 / $100,788	150 / $16,600	10 / $381	0
SKU-083	P, V	256 / $20,762	489 / $39,301	1 / $25	0
SKU-104	E, M	579 / $247,870	0 / $0	12 / $539	0
SKU-058	E, M	431 / $191,666	454 / $200,078	3 / $140	0
SKU-095	M, R, L	317 / $29,925	485 / $44,547	1 / $18	10
SKU-076	M, V	259 / $65,294	0 / $0	13 / $1,403	0
SKU-020	M, V	134 / $44,233	0 / $0	10 / $1,195	0
SKU-089	M, V	257 / $77,807	350 / $105,644	10 / $1,190	0
SKU-021	M, V	172 / $62,780	423 / $151,151	7 / $1,188	0
SKU-100	M, V	123 / $34,280	0 / $0	9 / $1,159	0
SKU-010	M, V	256 / $99,597	470 / $177,918	7 / $1,133	0
SKU-009	M, V	274 / $96,366	278 / $97,478	9 / $927	0
SKU-040	M, V	239 / $50,130	0 / $0	18 / $914	0
SKU-033	M, V	183 / $69,677	419 / $158,097	7 / $872	0
SKU-064	M, V	361 / $85,322	0 / $0	14 / $847	0
SKU-113	M, V	352 / $115,931	219 / $71,479	6 / $844	0
SKU-120	M, V	228 / $36,104	0 / $0	15 / $812	0
SKU-044	M, V	280 / $99,876	0 / $0	6 / $805	0
SKU-102	Q, M	200 / $70,680	375 / $130,538	6 / $802	0
SKU-053	M, V	333 / $86,713	250 / $64,515	13 / $701	0
SKU-079	M, V	344 / $124,425	317 / $114,313	4 / $647	0
SKU-077	M, V	282 / $80,934	231 / $65,301	9 / $623	0
SKU-032	M, V	383 / $131,522	0 / $0	8 / $615	0
SKU-057	M	201 / $81,877	411 / $164,910	4 / $588	0
SKU-005	M, V	141 / $28,870	255 / $50,801	6 / $552	0
SKU-023	M, V	262 / $115,201	509 / $221,792	3 / $503	0
SKU-045	M, V	303 / $119,397	270 / $103,521	6 / $494	0
SKU-066	M, V	257 / $79,940	278 / $84,657	8 / $478	0
SKU-068	Q, M	75 / $28,931	0 / $0	3 / $474	0
SKU-026	M, V	263 / $32,020	118 / $14,064	9 / $473	0
SKU-115	M	398 / $160,812	400 / $157,256	3 / $440	0

SKU	Actions	On hand: units / value	Open inbound: units / value	September backorders / contribution	Reduction-review units
SKU-114	M, V	375 / $137,512	275 / $100,540	5 / $440	0
SKU-018	M	147 / $37,544	191 / $48,342	4 / $423	0
SKU-050	M, V	184 / $27,296	275 / $39,694	6 / $415	0
SKU-056	M, V	178 / $65,860	0 / $0	4 / $382	0
SKU-069	M	98 / $41,464	407 / $171,685	4 / $377	0
SKU-091	M, V	225 / $84,375	313 / $114,909	3 / $370	0
SKU-073	M	190 / $26,610	350 / $48,576	7 / $370	0
SKU-017	Q, M	112 / $24,422	251 / $53,910	5 / $339	0
SKU-025	M, V	222 / $18,737	350 / $28,742	12 / $333	0
SKU-060	M, V	270 / $24,138	0 / $0	9 / $332	0
SKU-062	M, V	315 / $51,692	175 / $28,287	6 / $323	0
SKU-038	M, V	297 / $40,110	375 / $50,186	8 / $318	0
SKU-006	M	164 / $39,704	375 / $88,882	5 / $317	0
SKU-084	M, V	131 / $15,196	0 / $0	6 / $297	0
SKU-097	M	363 / $61,383	150 / $24,984	4 / $278	0
SKU-086	M, V	131 / $24,982	375 / $70,012	4 / $276	0
SKU-036	M, V	200 / $12,070	0 / $0	12 / $274	0
SKU-118	M, V	282 / $24,280	434 / $37,033	8 / $271	0
SKU-110	M, V	283 / $62,189	175 / $37,418	3 / $261	0
SKU-063	M, V	338 / $67,262	195 / $38,456	3 / $257	0
SKU-042	M	234 / $65,988	286 / $79,442	2 / $253	0
SKU-030	M	337 / $90,552	290 / $75,820	3 / $239	0
SKU-103	M, V	246 / $96,124	309 / $119,654	3 / $224	0
SKU-048	M, V	372 / $28,309	0 / $0	12 / $219	0
SKU-028	M, V	291 / $56,454	0 / $0	3 / $210	0
SKU-007	M	187 / $51,799	341 / $93,038	2 / $202	0
SKU-075	M, V	236 / $50,681	200 / $41,790	3 / $202	0
SKU-108	M, V	237 / $34,377	0 / $0	3 / $200	0
SKU-085	Q, M	99 / $15,182	250 / $37,302	5 / $199	0
SKU-012	M, V	302 / $10,192	0 / $0	17 / $197	0
SKU-016	M, V	394 / $71,196	0 / $0	5 / $188	0
SKU-037	M, V	247 / $24,132	250 / $24,058	10 / $187	0
SKU-041	M	211 / $52,138	350 / $84,668	2 / $170	0
SKU-099	M, V	170 / $41,030	260 / $62,564	2 / $158	0
SKU-051	Q, M	229 / $42,525	400 / $72,720	3 / $155	0
SKU-024	M, V	314 / $14,774	0 / $0	15 / $145	0

SKU	Actions	On hand: units / value	Open inbound: units / value	September backorders / contribution	Reduction-review units
SKU-117	M, V	232 / $11,310	254 / $12,197	10 / $142	0
SKU-105	M, V	203 / $6,699	395 / $12,683	10 / $142	0
SKU-098	M, V	386 / $78,744	275 / $55,594	3 / $137	0
SKU-029	M, V	314 / $72,644	247 / $56,973	3 / $120	0
SKU-106	M, V	251 / $17,658	438 / $30,165	7 / $119	0
SKU-111	M, V	306 / $78,673	300 / $75,510	2 / $107	0
SKU-054	M	132 / $39,303	244 / $72,434	1 / $92	0
SKU-087	M, V	168 / $38,312	141 / $31,673	2 / $80	0
SKU-002	M	80 / $7,416	275 / $25,110	2 / $74	0
SKU-093	M, V	325 / $6,402	399 / $7,788	12 / $61	0
SKU-071	M, V	144 / $9,410	493 / $31,542	2 / $59	0
SKU-015	M	371 / $53,183	300 / $41,844	1 / $55	0
SKU-047	M, V	349 / $13,524	501 / $19,123	3 / $48	0
SKU-001	M	52 / $2,878	150 / $8,128	2 / $33	0
SKU-059	M, V	247 / $12,856	497 / $25,789	2 / $29	0
SKU-014	M	348 / $36,888	175 / $18,494	1 / $28	0
SKU-003	M	112 / $14,566	400 / $51,552	1 / $27	0
SKU-070	M	121 / $3,388	450 / $12,258	2 / $19	0
SKU-082	M	396 / $17,325	446 / $19,218	2 / $18	0
SKU-035	M, V	159 / $3,657	505 / $11,302	3 / $18	0

Evidence and economic limits

All calculations use the ten supplied workbooks and the completed analysis. The source does not establish a common inventory/PO as-of date or verified October 13 balances. Historical backorders are not demonstrated lost sales. Contribution excludes fixed costs and unreported recovery expenses. Carrying burden is not necessarily avoidable cash expense. Service-level definitions, daily variability, DC stock, contract terms and actual recovery offers remain unverified. Therefore, purchase increases, transfers, PO changes and disposal amounts require approval using refreshed operating evidence; the plan establishes priorities and defensible review envelopes rather than guaranteed financial outcomes.