

PURPOSE

A position-level manpower model for a facilities-services group with about 150 staff in four countries. Each position carries its country's pay structure (basic salary, housing, transport and other allowances, social insurance, medical and visa costs, leave and end-of-service benefits), start and end dates and department. Site contracts set the workload and capacity need. The model compares keeping six finance roles in-house with a hybrid or fully outsourced service, and links payroll, accruals and benefits into a monthly income statement, balance sheet and cash flow.

QUESTIONS THIS MODEL ANSWERS

- How many people does each department and country need, and what does each position really cost once allowances and benefits are added?
- Is it cheaper to keep the six finance roles in-house, move part of the work to a provider, or outsource it fully, and when does the switch pay back?
- How do salary inflation or contract growth change payroll as a share of revenue, margins and cash?

HEADLINE RESULTS (SELECTED SCENARIO)

Case: Baseline · Sourcing: In-house

FY2026 SERVICE REVENUE	FY2028 SERVICE REVENUE	FY2026 PAYROLL / REVENUE	FY2026 EBITDA MARGIN
\$11.9m	\$16.2m	59.4%	17.6%
DEC-2028 HEADCOUNT	FY2028 EBITDA	DEC-2028 BENEFIT LIABILITY	DEC-2028 CLOSING CASH
186	\$4.1m	\$3.0m	\$11.5m

HOW TO USE

Choose the operating case, sourcing option, country, department, period, year, month and role comparison in the yellow cells at the top of the Dashboard. Every review sheet and chart follows.

Dated case inputs sit on Assumptions; positions on Positions; pay rules by country on Country rules; sites on Sites; opening balances on Inputs; 2024–2025 history on Actuals and the approved plan on Budget.

Section divider tabs (>>) group the sheets: overview first, then the workforce engine, statements, data and review.

Checks confirms the position register, allocations, accruals, benefits, balance sheet and cash all reconcile in every case. Results recalculate whenever an input changes.

SHEET MAP

Sheet	What it does
OVERVIEW	
Dashboard	Headcount vs approved, payroll / revenue, cost per FTE and attrition, with six charts and a management summary
Financial review	Annual income statement, balance sheet, cash flow and workforce ratios
Workforce review	Headcount, FTE and cost by country and department against budget
Hiring & attrition	Opening and closing positions, planned hires, attrition backfills and recruitment cost by year
Capacity & overtime	Workload against in-house and provider hours, and whether overtime or hiring closes the gap
Country comparison	KSA, UAE, Egypt and Pakistan side by side: headcount, cost per FTE, employer costs and attrition
Outsourcing	In-house, hybrid and outsourced cost of six finance roles, with transition and payback
Sensitivity	Annual outsourcing saving across provider and internal cost changes
WORKFORCE ENGINE	
Assumptions	Dated Baseline, Expansion and Cost-pressure inputs: salaries, fees, hiring and costs
Workforce	Monthly paid FTE, hires and leavers by position
Payroll	Monthly pay elements, employer costs and benefits by country and department
Working capital	Medical and visa prepayments, unused leave, accruals and payables
Sites	Site contracts, service units, hours and capacity need
Assets	Equipment, the office lease (IFRS 16) and the term loan
FINANCIAL STATEMENTS	
Statements	Monthly income statement, balance sheet and cash flow
DATA	
Positions	Position register: country, department, role, salary, start and end dates
Country rules	Allowances, social insurance, leave and end-of-service rules by country
Actuals	Monthly 2024–2025 FTE and payroll by position
Budget	Approved in-house plan by position
Inputs	Opening balances, payment terms, financing and lease inputs
REVIEW	
Checks (hidden)	Register, allocation, accrual, benefit, balance sheet and cash reconciliations
Accounting	Six-role outsourcing benchmark: saving, payback and NPV, with a worked example
Guide (hidden)	Operating cases, hiring, capacity, country scope, budget and limits

Tabs marked (hidden) hold checks, guidance or history. Right-click any sheet tab and choose Unhide to view it.

Dashboard

USD. Country and year drive every KPI and chart. Payroll/revenue uses the selected countries' revenue. Attrition and overtime figures are planning overlays and do not change the statements.

Operating case

Baseline

Sourcing

In-house

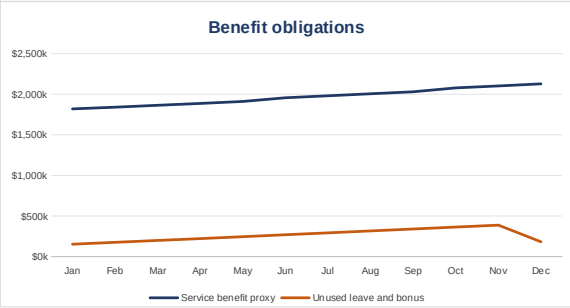
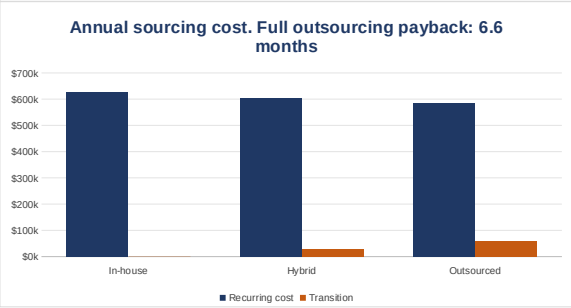
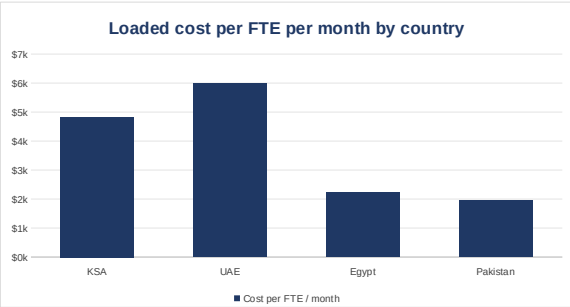
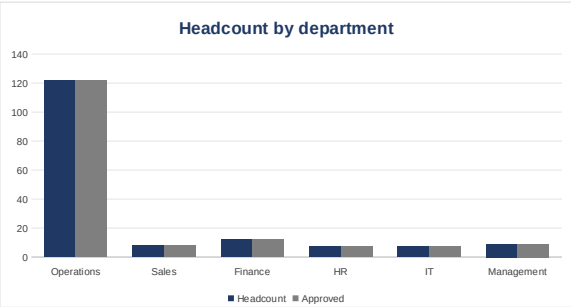
Country

All countries

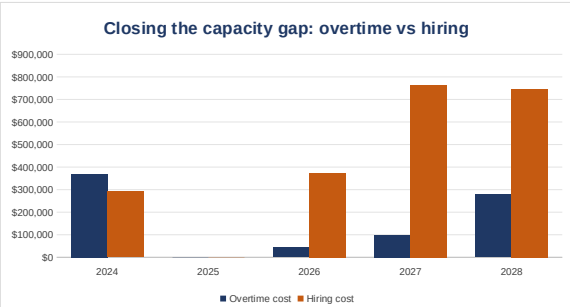
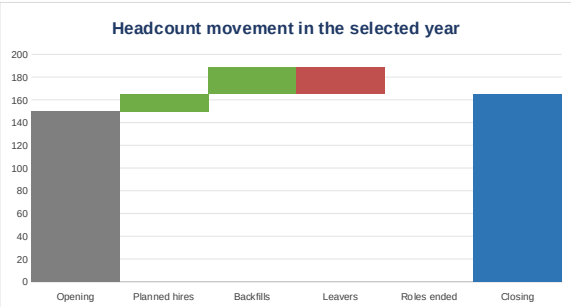
Year

2026

Headcount / approved	Payroll / revenue	Cost per FTE / month	Attrition / year (plan)
165 / 165	59.4%	\$3,810	14.7%



12 additional FTE needed in the selected scope. Selected sourcing saving in 2026: \$0. Service-benefit obligations are planning proxies.



MANAGEMENT ATTENTION

Positions filled move from 150 to 165 in 2026, with 15 planned hires. Expected attrition adds about 23 backfill hires that the plan must recruit.

Recruitment cost for 2026 is about \$95,045, of which backfills are \$67,545. The highest assumed attrition is in Egypt.

Capacity gap of 1,101 hours in 2026. Overtime is the lower-cost fix (\$43,110 against \$373,356).

Financial review

Operating case

Baseline

	2024	2025	2026	2027	2028
Income statement					
Service revenue	\$10,260,000	\$10,800,000	\$11,934,000	\$14,114,250	\$16,235,308
Loaded payroll expense	\$5,946,027	\$6,731,930	\$7,086,138	\$7,923,521	\$8,695,101
Provider fees / oversight	-	-	-	-	-
Risk buffer	-	-	-	-	-
Transition expense	-	-	-	-	-
Direct non-payroll cost	\$1,539,000	\$1,620,000	\$1,790,100	\$2,117,137	\$2,435,296
Other overheads	\$888,000	\$936,000	\$960,000	\$988,800	\$1,018,464
EBITDA	\$1,886,973	\$1,512,070	\$2,097,762	\$3,084,791	\$4,086,447
Equipment depreciation	\$53,000	\$77,000	\$101,000	\$72,000	\$72,000
ROU depreciation	\$81,219	\$81,219	\$81,219	\$81,219	\$81,219
Operating profit	\$1,752,754	\$1,353,851	\$1,915,544	\$2,931,573	\$3,933,229
Finance cost	\$43,184	\$33,441	\$23,352	\$12,893	\$3,537
Profit before tax	\$1,709,570	\$1,320,410	\$1,892,192	\$2,918,680	\$3,929,692
Current tax expense	\$427,392	\$330,103	\$473,048	\$729,670	\$982,423
Net profit	\$1,282,177	\$990,308	\$1,419,144	\$2,189,010	\$2,947,269
Balance sheet					
Cash / unfunded deficit	\$2,402,012	\$3,774,686	\$5,544,144	\$8,114,647	\$11,488,411
Client receivables	\$427,500	\$450,000	\$535,500	\$627,300	\$696,564
Medical / visa prepayments	-	-	-	-	-
Current assets	\$2,829,512	\$4,224,686	\$6,079,644	\$8,741,947	\$12,184,975
Equipment NBV	\$139,000	\$134,000	\$105,000	\$105,000	\$105,000
Office ROU	\$324,875	\$243,656	\$162,437	\$81,219	-
Total assets	\$3,293,386	\$4,602,342	\$6,347,082	\$8,928,166	\$12,289,975
Salary accrual	\$43,795	\$45,948	\$52,272	\$58,648	\$60,627
Bonus accrual	-	-	-	-	-
Unused-leave liability	\$76,163	\$126,123	\$182,039	\$245,802	\$309,700
Service-benefit proxy	\$1,330,374	\$1,730,381	\$2,127,972	\$2,589,289	\$3,035,073
Provider payable	-	-	-	-	-
Materials payable	\$32,063	\$33,750	\$40,163	\$47,047	\$52,242
Overhead accrual	\$7,400	\$7,800	\$8,000	\$8,240	\$8,487
Current lease	\$75,559	\$80,848	\$86,507	\$92,563	-
Current loan	\$60,000	\$60,000	\$60,000	\$10,000	-
Non-current lease	\$259,918	\$179,070	\$92,563	-	-
Non-current loan	\$130,000	\$70,000	\$10,000	-	-
Total liabilities	\$2,015,272	\$2,333,920	\$2,659,516	\$3,051,590	\$3,466,130
Contributed capital	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
Retained earnings	\$78,114	\$1,068,422	\$2,487,566	\$4,676,576	\$7,623,845
Total equity	\$1,278,114	\$2,268,422	\$3,687,566	\$5,876,576	\$8,823,845
Liabilities and equity	\$3,293,386	\$4,602,342	\$6,347,082	\$8,928,166	\$12,289,975

	2024	2025	2026	2027	2028
Cash flow					
Operating cash flow	\$1,647,812	\$1,613,675	\$2,005,658	\$2,801,903	\$3,551,864
Investing cash flow	(\$72,000)	(\$72,000)	(\$72,000)	(\$72,000)	(\$72,000)
Financing cash flow	(\$173,800)	(\$169,000)	(\$164,200)	(\$159,400)	(\$106,100)
Net cash change	\$1,402,012	\$1,372,675	\$1,769,458	\$2,570,503	\$3,373,764
Opening cash	\$1,000,000	\$2,402,012	\$3,774,686	\$5,544,144	\$8,114,647
Closing cash	\$2,402,012	\$3,774,686	\$5,544,144	\$8,114,647	\$11,488,411
Workforce and financial ratios					
Payroll / revenue	58.0%	62.3%	59.4%	56.1%	53.6%
EBITDA margin	18.4%	14.0%	17.6%	21.9%	25.2%
Net profit margin	12.5%	9.2%	11.9%	15.5%	18.2%
Monthly cost per paid FTE	\$3,483	\$3,740	\$3,810	\$3,884	\$3,965
Current ratio	9.59x	11.92x	14.17x	16.65x	28.27x
Workload / productive capacity	1.03x	0.97x	0.99x	0.98x	0.98x
Service-benefit proxy / revenue	13.0%	16.0%	17.8%	18.3%	18.7%
Month-end headcount	150	150	165	180	186
Approved headcount	150	150	165	180	186
Additional FTE needed	0	0	12	14	15

Company-wide figures. Service fees, tax and risk buffer are fictional planning assumptions. Headcount is a closing count; cost/FTE divides period cost by paid FTE-months. Amounts are USD.

Workforce review

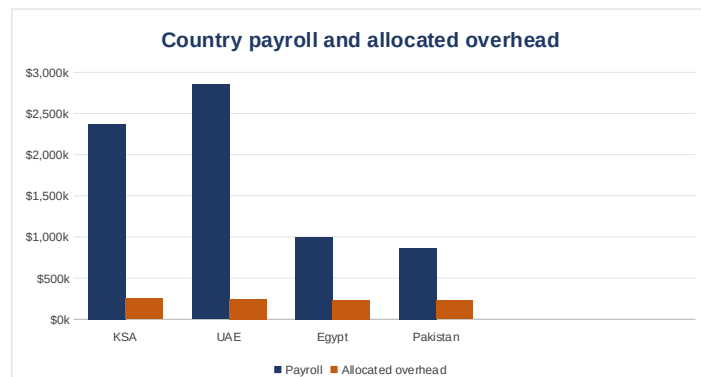
Operating case

Baseline

Country	Department	Headcount	Approved	Paid FTE avg	Payroll	Budget variance	Additional FTE	Allocated overhead	Total with allocation
KSA	Operations	32.0	32.0	30.3	\$1,521,862	\$41,294	0	\$187,730	\$1,709,593
KSA	Sales	2.0	2.0	2.0	\$131,335	\$3,580	1	\$12,400	\$143,735
KSA	Finance	3.0	3.0	3.0	\$266,324	\$7,554	1	\$18,600	\$284,923
KSA	HR	2.0	2.0	1.6	\$99,250	\$2,577	0	\$9,733	\$108,984
KSA	IT	2.0	2.0	2.0	\$146,838	\$4,714	1	\$12,400	\$159,237
KSA	Management	2.0	2.0	2.0	\$205,751	\$3,955	1	\$12,400	\$218,151
UAE	Operations	32.0	32.0	29.3	\$1,834,834	\$4,914	0	\$181,537	\$2,016,370
UAE	Sales	2.0	2.0	2.0	\$168,786	\$1,247	1	\$12,400	\$181,186
UAE	Finance	3.0	3.0	3.0	\$302,614	\$2,359	1	\$18,600	\$321,214
UAE	HR	1.0	1.0	1.0	\$79,782	\$858	1	\$6,200	\$85,982
UAE	IT	3.0	3.0	2.3	\$209,426	(\$1,194)	0	\$14,385	\$223,811
UAE	Management	2.0	2.0	2.0	\$256,573	\$1,228	1	\$12,400	\$268,973
Egypt	Operations	31.0	31.0	27.3	\$556,270	\$3,345	0	\$169,337	\$725,606
Egypt	Sales	2.0	2.0	2.0	\$54,288	\$439	1	\$12,400	\$66,688
Egypt	Finance	3.0	3.0	3.0	\$223,205	\$1,218	1	\$18,600	\$241,804
Egypt	HR	2.0	2.0	2.0	\$50,852	\$402	1	\$12,400	\$63,252
Egypt	IT	1.0	1.0	1.0	\$28,706	\$82	1	\$6,200	\$34,906
Egypt	Management	3.0	3.0	2.1	\$85,636	\$519	0	\$12,885	\$98,521
Pakistan	Operations	27.0	27.0	27.0	\$450,398	\$12,191	0	\$167,397	\$617,795
Pakistan	Sales	2.0	2.0	2.0	\$45,151	\$1,331	0	\$12,400	\$57,551
Pakistan	Finance	3.0	3.0	3.0	\$234,078	\$4,790	0	\$18,600	\$252,677
Pakistan	HR	2.0	2.0	2.0	\$42,237	\$1,257	0	\$12,400	\$54,637
Pakistan	IT	1.0	1.0	1.0	\$23,735	\$404	0	\$6,200	\$29,935
Pakistan	Management	2.0	2.0	2.0	\$68,207	\$1,666	0	\$12,400	\$80,607

All country and department combinations are shown for the selected period. Additional FTE uses workload less internal and selected-provider capacity. Approved positions do not automatically expand to fill gaps.

Overhead is allocated by paid FTE and conserves the company cost pool. When FTE is zero in the entire company the pool is shared equally across the 24 buckets. Allocations do not create an extra company expense.



Hiring & attrition

Operating case

Country shown

Baseline

All countries

Approved positions come from the Positions sheet and follow the operating case. Attrition is a planning overlay: leavers are backfilled into the same positions, so headcount and the statements do not change, but hiring workload and recruitment cost do.

Headcount movement (positions filled)	2024	2025	2026	2027	2028
Opening positions filled	135	150	150	165	180
Planned hires (new positions started)	15	-	15	15	10
Positions ended	-	-	-	-	4
Closing positions filled	150	150	165	180	186
Attrition and backfill (planning overlay)	2024	2025	2026	2027	2028
Average positions filled	142.5	150.0	157.5	172.5	183.0
Expected leavers, backfilled	21.0	22.1	23.2	25.3	26.9
Attrition rate	14.7%	14.7%	14.7%	14.7%	14.7%
Total hires needed	36.0	22.1	38.2	40.3	36.9
Recruitment cost - planned hires (USD)	\$24,300	-	\$27,500	\$26,500	\$6,000
Recruitment cost - backfills (USD)	\$60,340	\$63,770	\$67,545	\$74,870	\$78,700
Total recruitment cost (USD)	\$84,640	\$63,770	\$95,045	\$101,370	\$84,700
Capacity lost while roles are vacant (hours)	4,106	4,325	4,553	4,997	5,287

Assumptions by country (illustrative)	Attrition / year	Cost per backfill hire (USD)	Vacancy (months)
KSA	12.0%	\$4,500	1.5
UAE	14.0%	\$5,000	1.5
Egypt	18.0%	\$1,500	1.0
Pakistan	15.0%	\$1,200	1.0

Average positions filled by country	2024	2025	2026	2027	2028
KSA	38.0	38.0	40.5	45.5	47.5
UAE	34.0	38.0	40.5	45.5	47.5
Egypt	37.0	37.0	39.5	42.0	44.0
Pakistan	33.5	37.0	37.0	39.5	44.0
Roll-forward check (closing = next opening)	OK				

Attrition rates, hiring costs and vacancy periods are illustrative planning assumptions, not market data. Replace them with the company's HR history before use.

Capacity & overtime

Operating case

Baseline

Country shown

All countries

Annual workload against in-house and provider hours by department, summed for the country shown. The gap is the net annual shortfall in each department. Overtime and hiring are compared as two ways to close it; neither is booked in the statements.

Capacity (hours)	2024	2025	2026	2027	2028
Required workload hours	255,744	255,744	267,648	291,456	313,280
Internal productive hours	249,204	262,752	271,412	297,692	319,991
Provider hours	-	-	-	-	-
Capacity gap hours	10,332	-	1,101	2,483	6,842
Gap as % of required	4.0%	-	0.4%	0.9%	2.2%
Additional FTE needed (average)	7.0	-	8.2	16.4	15.7

Closing the gap	2024	2025	2026	2027	2028
Loaded cost per productive hour (USD)	\$24	\$26	\$26	\$27	\$27
Overtime cost to close the gap (USD)	\$369,782	-	\$43,110	\$99,141	\$278,888
Overtime per FTE per month (hours)	6.1	-	0.6	1.2	3.1
Within overtime cap?	Yes	No gap	Yes	Yes	Yes
Hiring cost to close the gap (USD)	\$292,599	-	\$373,356	\$765,164	\$745,430
Lower-cost option	Hire	No gap	Overtime	Overtime	Overtime

Assumptions (illustrative)	Value
Overtime pay premium	1.50x
Overtime cap per FTE per month (hours)	20.0

Overtime premium and cap are illustrative policy settings; local labour rules and contracts decide the real limits.

Supporting calculations

Required workload hours by country	2024	2025	2026	2027	2028
KSA	63,936	63,936	69,888	75,840	79,808
UAE	63,936	63,936	67,904	73,856	79,808
Egypt	63,936	63,936	65,920	71,872	77,824
Pakistan	63,936	63,936	63,936	69,888	75,840
Internal productive hours by country	2024	2025	2026	2027	2028
KSA	65,664	65,664	70,704	77,184	82,150
UAE	59,368	65,664	68,544	75,024	82,150
Egypt	65,712	65,712	66,452	74,592	78,956
Pakistan	58,460	65,712	65,712	70,892	76,736
Provider hours by country	2024	2025	2026	2027	2028
KSA	-	-	-	-	-
UAE	-	-	-	-	-
Egypt	-	-	-	-	-
Pakistan	-	-	-	-	-
Capacity gap hours by country	2024	2025	2026	2027	2028
KSA	-	-	691	922	1,229
UAE	4,568	-	410	896	2,228
Egypt	-	-	-	435	2,060
Pakistan	5,764	-	-	230	1,325
Additional FTE needed (sum of months) by country	2024	2025	2026	2027	2028
KSA	-	-	44	50	36
UAE	35	-	32	53	41
Egypt	-	-	22	48	54
Pakistan	49	-	-	46	57
Loaded payroll cost (USD) by country	2024	2025	2026	2027	2028
KSA	\$2,025,412	\$2,152,283	\$2,371,360	\$2,639,149	\$2,877,164
UAE	\$2,259,784	\$2,674,968	\$2,852,016	\$3,200,615	\$3,546,789
Egypt	\$1,004,012	\$1,060,516	\$998,957	\$1,136,692	\$1,233,416
Pakistan	\$656,819	\$844,163	\$863,805	\$947,065	\$1,037,732
Paid FTE (sum of months) by country	2024	2025	2026	2027	2028
KSA	456	456	491	536	570
UAE	412	456	476	521	570
Egypt	444	444	449	504	533
Pakistan	395	444	444	479	518

Country comparison

Operating case

Year shown

Baseline
2026

The four country entities side by side for the year shown on the Dashboard. Payroll figures come from the Payroll sheet; attrition and capacity rows link to the two planning sheets.

Metric	KSA	UAE	Egypt	Pakistan	All countries
Year-end headcount	43	43	42	37	165
Average paid FTE	40.9	39.7	37.4	37.0	155
Loaded payroll cost (USD)	\$2,371,360	\$2,852,016	\$998,957	\$863,805	\$7,086,138
Loaded cost per FTE per month (USD)	\$4,830	\$5,992	\$2,225	\$1,946	\$3,810
Gross salary and cash allowances (USD)	\$1,899,877	\$2,422,948	\$865,359	\$708,136	\$5,896,320
Employer contributions, % of gross	5.0%	0.3%	3.2%	5.2%	2.8%
End-of-service benefit cost, % of gross	7.9%	6.0%	4.0%	9.5%	6.7%
Recruitment expense (USD)	\$11,000	\$13,000	\$3,500	-	\$27,500
Planned hires	5	5	5	-	15
Assumed attrition rate	12.0%	14.0%	18.0%	15.0%	14.7%
Expected backfill leavers	4.9	5.7	7.1	5.6	23
Capacity gap hours	691	410	-	-	1,101
Share of company payroll	33.5%	40.2%	14.1%	12.2%	100.0%

Attrition and capacity rows are planning overlays (see Hiring & attrition and Capacity & overtime). End-of-service cost follows the country rules on the Country rules sheet.

Sensitivity

Annual full-outsourcing cost saving. Internal recurring cost and provider cost multipliers vary; ramp, retention, transition cost and timing stay fixed. Company-wide six-role scope.

Operating case

Baseline

Provider cost multiplier across; internal cost multiplier down

		Provider cost multiplier →				
Internal cost multiplier ↓		90.0%	95.0%	100.0%	105.0%	110.0%
80.0%		(\$38,955)	(\$44,751)	(\$50,547)	(\$56,343)	(\$62,139)
90.0%		(\$23,283)	(\$29,079)	(\$34,875)	(\$40,671)	(\$46,467)
100.0%		(\$7,611)	(\$13,407)	(\$19,203)	(\$24,999)	(\$30,795)
110.0%		\$8,061	\$2,265	(\$3,531)	(\$9,327)	(\$15,123)
120.0%		\$23,732	\$17,936	\$12,140	\$6,344	\$548

Annual avoided internal recurring cost	\$156,717
Annual provider and risk cost	\$115,920
Annual transition expense	\$60,000
Base annual net cost saving	(\$19,203)
Centre less base comparison	0.00