

The 2027 AI Budget Checklist: what your board will ask before they approve the spend

Picture your 2027 budget meeting. You've presented the AI coding spend for next year. Someone asks how you know it's working. What's your answer? This checklist covers what you need in place before you're standing in that room.

01 Can you show what actually changed?

- ☐ You can describe engineering outcomes before and after AI adoption, not just usage levels
- ☐ You're tracking output beyond lines of code or PRs merged: effort, complexity, and interrelatedness included
- ☐ You can separate AI-driven change from other factors: hiring, reorgs, project mix shifts
- ☐ You know which teams or projects show a real shift and which show none

03 Can you defend the number you're about to present?

- ☐ Your headline figure is standardized, not a one-off internal calculation
- ☐ You can trace that figure back to your own codebase
- ☐ You have engineering output translated into time or capacity terms your board already tracks
- ☐ You can answer "how do you know" objectively, without pointing back at a survey or a sentiment score

02 Do you know what that code costs you later?

- ☐ You have a maintainability read on AI-assisted code, not just a delivery-speed read
- ☐ You know your estimated incident recovery time in the context of your code maintainability
- ☐ You can point to a specific quality metric, not a general sense that "things feel riskier"

04 Does the evidence point to a decision?

- ☐ You know which teams, tools, or use cases justify more investment
- ☐ You know which ones are better served by a different approach
- ☐ You have a recommendation ready: increase, hold, reallocate, or pull back
- ☐ Your case answers what changes next, not just what happened last year

Most teams have boxes left to tick.

Most engineering organizations adopted AI coding tools faster than they built the measurement around them. Closing that gap is what turns a good adoption story into a funded business case.

Real-world data shows AI coding tools are delivering a +19.09% productivity gain, but alongside a -1.22% dip in maintainability. That's the number that's making boards cautious. Defend your 2027 spend decisions with objective, code-level data.

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