CollectiveSpend Consultancy

2027 Procurement Plan Playbook

Seven steps to a plan your CFO will sign off, for procurement leaders in the GCC

CollectiveSpend Consultancy LLC
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From strategy to savings.

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Seven steps to a plan your CFO will sign off, for procurement leaders in the GCC.

Who this is for

If you run procurement for a GCC company or government entity, finance will ask you for three numbers before the 2027 budget is signed: what you spend, what you can save, and when the savings land. This playbook shows how to get to answers you can defend in about six weeks, mostly from data you already hold.

It comes from the work our partners have done since 2012 for government bodies and large companies across the region, including the Central Bank of the UAE and the UAE Ministry of Finance. Each step ends with what done looks like, so you can check where you stand. The one-page checklist near the end is the short version.

Some of this will already be in place in your team. Skip those parts.

1 Spend baseline
2 Priority categories
3 Sourcing calendar
4 Savings targets
5 Local content
6 Policy and approvals
7 The team

1 A spend baseline you can defend

Start with the last 12 months of what you actually paid, by supplier and by category, reconciled to the general ledger. Finance will only trust your savings targets as far as they trust this number.

Where the data usually sits

- Accounts payable invoice lines in the ERP (SAP, Oracle, Dynamics). This is the most complete source.
- Purchase orders, which show who bought what under which contract, but miss anything paid without a PO.
- Corporate card and petty cash statements.
- The contract register, often a spreadsheet kept by legal or the tender committee secretary.

What takes the time

1. Merging duplicate suppliers. The same company often sits in the vendor master three or four times, as an LLC, an FZE and a branch, each spelled slightly differently.
2. Putting free-text lines into categories. "Supply of materials as per quotation" tells you nothing, but the supplier name and the GL account usually do.
3. Stripping VAT and converting currencies, so your totals match what finance reports.

Keep the category tree to two or three levels, for example Facilities, then Cleaning, then Hospital cleaning. Go deeper and nobody will maintain it after the first quarter.

> **DONE LOOKS LIKE**
>
> Total spend within a percent or two of the GL for the same period, at least 80% of spend in a named category, one record per real supplier, and a list of which contracts cover which suppliers.

2 Choose the categories to work on first

Most procurement teams can run four to six proper sourcing projects a year on top of day-to-day buying. Pick them on purpose, by asking five questions of each category.

Question	Where to look	Points to “do it in 2027” when
How much do we spend?	The spend baseline	It's in your top 20 categories by value
How much room is there?	Supplier count, price spread for the same item, date of the last tender	Five or more suppliers for one need, or no tender in three years
When do the contracts end?	The contract register	An expiry or renewal date falls in 2027
What could go wrong?	Single-source suppliers, import exposure, supplier finances	One supplier holds most of a category you can't run without
How hard is it to change?	Switching costs, user habits, technical lock-in	Effort is low or medium

Then sort the shortlist by value against effort. High value with low effort goes in the first half of the year, because early savings buy you credibility for the rest of the plan. High value with high effort, a facilities management retender or an IT outsourcing contract, needs to start now even if it only closes in Q4.

In our experience the usual first picks in the region are facilities management, freight and logistics, IT hardware and licences, marketing and events, and professional services. They often have many suppliers, short contracts and not much tendering history, though that varies a lot by organisation.

> **DONE LOOKS LIKE**
>
> A ranked list of four to six categories, each with an owner, a spend figure, its contract end dates and a one-line reason it made the cut.

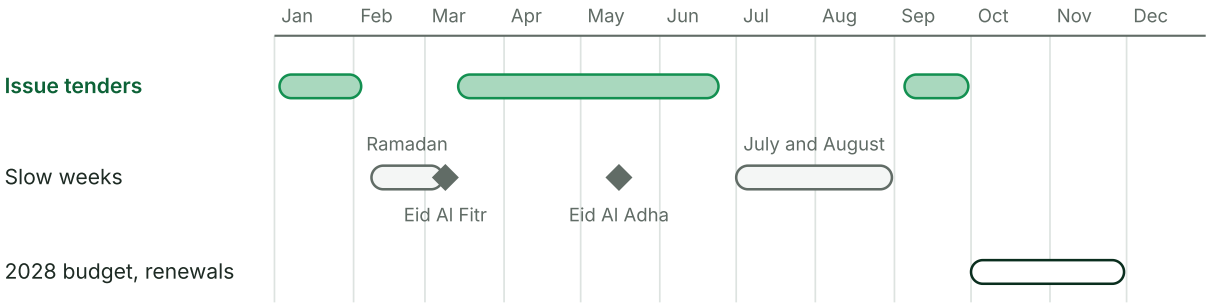
3 A sourcing calendar that fits the year

Work backwards from each contract end date. In most organisations we see, a formal tender takes 12 to 20 weeks from approved requirement to signed contract, and longer when it needs a board decision. So a contract ending in June needs its tender started in January or February.

Then lay those dates over the slow weeks. For 2027 the UAE Astronomy Centre expects Ramadan to start around 8 February, Eid Al Fitr around 9 or 10 March and Eid Al Adha around 16 or 17 May, subject to moon sighting. Supplier responses slow down in those weeks, and July and August are thin for approvals across the region.

Issue 2027 tenders in January, spring or September

Expected dates. Ramadan and Eid depend on moon sighting.



A few habits that save most calendars

- Issue large tenders in January or after Eid Al Fitr, never in the last week of Ramadan.
- Don't plan award decisions for August.
- Keep October and November clear for the 2028 budget and year-end renewals.
- Book the tender committee dates for the whole year in January.

DONE LOOKS LIKE

One calendar with every 2027 tender on it, showing its start date, award date and the contract it replaces, agreed with the tender committee secretary.

4 Savings targets finance will sign off

Agree the savings rules with finance before you announce a number. Most of the January arguments about procurement savings turn out to be about definitions nobody wrote down in November.

Term	What to agree	A common choice
Baseline	What a saving is measured against	The last price paid, or the average of the bids when nothing was bought before
Reduction or avoidance	Which one counts towards the target	Count both and report them separately; only reductions come off the budget
Timing	When a saving is booked	Agreed at contract signature, recognised as the spend happens
Sign-off	Who confirms the figure	The budget holder and finance, never procurement alone

Then set the target category by category, not as one percentage on total spend. Our clients typically save 10 to 25% on the spend in scope, but where a category lands in that range depends on how its current contract was let. One tendered properly two years ago may give much less.

Report monthly against the plan, and show finance the pipeline of projects as well as the closed number. A CFO who can see what's coming is less likely to cut the target in Q3.

> **DONE LOOKS LIKE**
>
> A one-page savings policy signed by the CFO, and a target for each priority category with the assumption behind it.

5 Build local content into the plan

Local content rules now decide who can win some tenders and how bids are scored, so mark early which of your 2027 tenders they touch.

UAE: In-Country Value

The National ICV Program, run by the Ministry of Industry and Advanced Technology, broadly scores suppliers on how much of their spend, investment and workforce stays in the UAE. In federal tenders a supplier without a certificate scores zero on ICV, and a certificate is valid for 14 months from the date of the audited financial statements behind it. ADNOC, Aldar and Abu Dhabi's Department of Government Support are among its partners, and each entity sets its own weighting, so check yours.

Saudi Arabia: local content

Under the Government Tenders and Procurement Law, government entities follow the Local Content and Government Procurement Authority's Mandatory List of national products. For products outside the list, foreign bids are evaluated as if they were priced 10% higher, and in designated tenders bidders commit to a local content percentage for the life of the contract. A new procurement law was approved in August 2026, so expect changes during 2027.

What to do with this in the plan

- Mark which 2027 tenders are covered, and with what weighting.
- Check which current suppliers in those categories hold a valid certificate, and when it expires.
- Tell key suppliers early. A good local supplier without a certificate usually can't get one in the two or three weeks a tender is open.

DONE LOOKS LIKE

A column in your tender calendar showing which local content rule applies, and a list of key suppliers whose certificates expire in 2027.

6 Check policy and approvals before January

A plan stalls when the approval route can't carry it. If every purchase above, say, AED 50,000 goes to a tender committee that meets once a month, six sourcing projects and the daily buying will be queuing behind each other by March.

Read the procurement policy and the delegation of authority (DoA) matrix against the plan you've just built:

- Do the thresholds still make sense? Many DoA matrices in the region were set five or more years ago and never indexed.
- Can low-value catalogue items be bought without a three-quote process?
- Is there a route for single-source and urgent purchases that internal audit will accept?
- Can the tender committee decide by circulation between meetings?
- Does the policy cover software and AI subscriptions, where usage and price can change every month?

When we wrote the procurement framework for a GCC central bank, one of the changes was moving low-value purchases that weren't on catalogue onto a managed online marketplace. Small changes like that are easier to approve in December than in the middle of a live tender.

> **DONE LOOKS LIKE**
>
> A short list of policy and DoA changes approved before 1 January, and the tender committee dates booked for the year.

7 Match the plan to the team you have

Count the hours before you commit. A full sourcing project takes weeks of a category manager's time, plus the users' time for specifications and evaluation. Add up what your priority projects need, then compare it with the hours your team has left after daily buying.

Then look at skills. Tendering, negotiation, spend analytics and contract management are different jobs, and few teams are strong in all four. If you want a quick read before deciding on training, our Procurement Skills Assessment takes 20 to 30 minutes per person and gives each one a report and a development plan (skills.csconsultancy.ai).

Where the hours or skills fall short, decide now where outside help fits: a spend analysis done for you, a consultant running one complex tender alongside your team, or cover for daily buying so your own people can take on the strategic work. Bringing someone in during Q3 to rescue a late project is the expensive version.

> **DONE LOOKS LIKE**
>
> An owner and a time estimate for every priority project, and a decision on what you'll do in-house and what you'll bring in.

Your 2027 plan checklist

Print this page and tick it off as you go.

Baseline

- [ ] 12 months of paid spend, reconciled to the GL within a percent or two
- [ ] At least 80% of spend in a named category
- [ ] Duplicate suppliers merged, contracts matched to suppliers

Priorities

- [ ] Four to six priority categories, each with an owner and a reason
- [ ] Contract end dates listed for each

Calendar

- [ ] Every 2027 tender dated from start to award
- [ ] Ramadan, Eid and summer weeks blocked out
- [ ] Tender committee dates booked for the year

Savings

- [ ] Savings definitions signed off by the CFO
- [ ] A target per priority category, with its assumption written down

Local content

- [ ] Covered tenders and their weightings marked
- [ ] Key suppliers' certificate expiry dates listed

Policy and team

- [ ] Policy and DoA changes approved before 1 January
- [ ] Hours and skills matched to the plan
- [ ] A decision on what to do in-house and what to bring in

Where we can help

CollectiveSpend Consultancy is a procurement consultancy in Dubai. Our partners have led procurement for government bodies and large companies across the region since 2012, and we work alongside the client's own team, from the first diagnosis through to signed contracts.

Free

Five-minute maturity check

Scores your function across 11 areas and shows the result straight away.

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4 weeks

Maturity assessment

An independent view of your function, policy and DoA, with the gaps ranked and a plan for 2027.

6 weeks

Spend analysis

We build the Step 1 baseline for you, cleaned, categorised and matched to contracts, and propose the first priority categories.

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SOURCES

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This guide is general information, not legal advice. Check current rules with the relevant authority before you rely on them.