

Procurement vs Purchasing – Frequently Asked Questions



Procurement and Supply Chain Management Made Simple.

Foreword

Procurement and purchasing are often discussed as though they were interchangeable, yet the difference between them shapes how organisations control expenditure, manage suppliers and create commercial value. Procurement spans need identification, market analysis, sourcing, contracting, risk, and supplier management, while purchasing focuses on the transactions that convert approved requirements into orders, deliveries, and payments. Understanding where one discipline hands over to the other provides a practical foundation for sharper commercial decisions and stronger financial control.

The distinction matters more than ever because procurement now operates in demanding public and private sector environments. Organisations must balance cost against resilience, service quality, sustainability, regulatory compliance, working capital, technology and supplier capability. Purchasing teams, meanwhile, maintain transactional discipline through requisitions, purchase orders, receipting, invoice matching and payment controls. The two disciplines therefore support different parts of one commercial system, and weakness in either can erode the value the other has worked to secure.

Several practical questions recur wherever the two terms are used. Where does procurement end and purchasing begin? How do sourcing and contract management fit within the commercial lifecycle, and why do requisitions and purchase orders matter so much? Who should select suppliers, and who owns the relationship afterwards? Career progression, category management, maverick spending, spend under management, and the wider value procurement creates beyond headline savings each raise further questions that deserve clear answers.

Across the United Kingdom (UK), these subjects carry real financial and legal weight. Public bodies operate within formal statutory and governance frameworks, while private-sector organisations apply commercial controls shaped by scale, sector, ownership and risk appetite. In both environments, poor procurement can produce unsuitable contracts or suppliers, and weak purchasing can undermine otherwise sound arrangements through uncontrolled ordering, inaccurate data, off-contract spend or payment processes that frustrate the very suppliers an organisation depends upon.

A clear understanding of procurement and purchasing helps organisations assign responsibility effectively, design proportionate controls and make better use of supplier markets. It also helps professionals see how operational buying connects with sourcing, category strategy, contract management and supplier relationships. The most effective commercial functions do not treat procurement and purchasing as rival disciplines; they recognise them as complementary capabilities that turn organisational demand into controlled expenditure, dependable supply and sustainable value.

What is the main difference between procurement and purchasing?

Procurement and purchasing are closely connected, but they are not interchangeable. Procurement is the broader commercial discipline: it begins with identifying organisational need and can include market analysis, sourcing, supplier evaluation, negotiation, contracting, risk management and supplier relationship management. Purchasing is narrower and more transactional, concentrating on actually acquiring goods or services. The Chartered Institute of Procurement and Supply (CIPS) similarly describes procurement as spanning the whole cycle, while purchasing fulfils the transaction.

The distinction matters because purchasing executes decisions that procurement has helped shape, and the sums involved are considerable. The Government Commercial Function (GCF) states in its 2026–29 strategy that the public sector spends more than £400 billion a year buying goods and services. The UK private sector, meanwhile, contained about 5.69 million businesses at the start of 2025, generating an estimated £5.52 trillion of turnover, excluding financial and insurance activities.

BAE Systems illustrates the difference at industrial scale. The group reported record 2025 sales of £30.7 billion and an order backlog of £83.6 billion, having spent £5.8 billion with 5,800 UK companies during 2024. Procurement responsibilities include securing long-term relationships with critical suppliers, improving productivity, and managing supply risk; individual releases, orders, deliveries, and invoices sit closer to purchasing, converting those arrangements into the components its programmes require.

What activities are included within procurement?

Procurement activities normally start well before selecting any supplier. The organisation establishes the required outcome, challenges specifications, analyses expenditure, researches supply markets and decides whether to buy externally at all. It may then engage potential suppliers, develop a sourcing strategy, set evaluation criteria, invite competition, assess bids and negotiate terms. Done properly, these activities test not merely price, but quality, capacity, resilience, delivery, innovation, sustainability, contractual risk and whole-life value.

Contract formation does not mark the end of procurement. Modern practice extends into mobilisation, contract management, supplier performance, change control, risk monitoring, relationship management and eventual exit or re-procurement. The GCF reflects this breadth in a commercial lifecycle that moves through define, procure and manage stages. This matters because much of the value promised during sourcing is realised only when suppliers deliver against the agreed price, service, quality and performance requirements.

Public-sector procurement also carries statutory duties beyond ordinary buying. When carrying out a covered procurement, section 12 of the Procurement Act 2023 requires contracting authorities to have regard to the importance of delivering value for money, maximising public benefit, sharing information so that suppliers and others can understand their procurement policies and decisions, and acting, and being seen to act, with integrity. Suppliers must also be treated the same unless a difference justifies otherwise.

The Act, which came into force on 24 February 2025, generally governs contracting authorities in England, Wales and Northern Ireland, plus reserved procurement in Scotland. Devolved Scottish authorities principally remain under Scottish procurement legislation, and their activity is substantial. The Scottish Procurement Information Hub recorded £17.5 billion of public procurement spend in 2023/24, up from £16.6 billion, with £9.5 billion paid to Scottish-registered suppliers and 17,310 suppliers awarded contracts.

What activities are included within purchasing?

Purchasing begins once an approved requirement and buying route are defined clearly enough to execute a transaction. Typical activities include receiving requisitions, checking budgets and authorisations, selecting the correct contracted supplier, raising and placing

purchase orders, confirming delivery dates, expediting items, recording receipt, resolving quantity or price discrepancies and supporting invoice approval. These controls help ensure that employees buy what was authorised, from the intended supplier, on the terms procurement agreed.

These activities are often grouped within purchase-to-pay, which connects requisitioning, ordering, receipt, invoicing and payment. Purchasing teams may maintain catalogues, supplier records, pricing data and enterprise systems while monitoring open orders and delivery performance. The emphasis is operational discipline: procurement may have negotiated a £10 million agreement, but the organisation gains little if users order outside it, apply incorrect prices, duplicate purchases or fail to record receipts accurately enough for invoices to be paid.

Purchasing also shapes supplier cash flow. Public contracts awarded under the Procurement Act 2023 carry an implied 30-day payment term, which flows down through relevant public-contract supply chains, and central government policy aims to pay 90% of valid, undisputed invoices from small and medium-sized enterprises (SMEs) within five days. HM Revenue and Customs (HMRC) reported paying 99.998% of invoices within 30 days in the final quarter of 2025/26.

Private-sector practice is equally sophisticated. Tesco reported £6.692 billion of trade payables at its 2025 year-end, with normal supplier payment terms ranging from five to 90 days depending on country, category and purchasing volume. Balances of that size show how purchasing administration directly affects working capital. An error rate of even a fraction of a per cent across such volumes can lead to disputed invoices, delayed payments, and strained relationships with suppliers of every size.

BT Group offers a further example of purchasing supporting supplier resilience. It reported that more than 1,300 suppliers had joined its collaborative cash-flow programme and that over £1.2 billion of early payments were facilitated during 2024. Arrangements like this depend on accurate orders, prompt receipting, and clean invoice matching, because a supplier cannot be paid early against a transaction that purchasing has not yet recorded and validated correctly.

When does procurement end and purchasing begin?

Procurement rarely ends at precisely the point purchasing begins. A useful practical boundary is contract or supplier approval: procurement establishes the commercial route, selects the supplier and agrees the terms, after which purchasing uses that arrangement to place and administer orders. Yet the two overlap throughout the lifecycle. A buyer may uncover a delivery problem that requires procurement intervention, while a procurement professional may become involved in an unusually valuable or complex individual order.

The handover is clearest where framework agreements or catalogues exist. Procurement conducts market engagement, competition, evaluation and award once, after which authorised users place repeated orders without rerunning the exercise. The former Crown Commercial Service (CCS) operated this model at scale. In 2025/26, its final year before joining the Government Commercial Agency (GCA) on 1 April 2026, £41.6 billion of aggregated customer spend passed through its commercial agreements.

That aggregate included £34.4 billion of direct spend on common goods and services, while around 18,800 public-sector customers used the agreements across approximately 97,000 commercial transactions. Purchasing activity converted those agreements into specific requirements, quantities, delivery instructions and payments. By year-end, 13 live agreements had been established under the Procurement Act 2023, illustrating how much routine buying rests on procurement work completed once, centrally and in advance.

The boundary is less obvious in smaller organisations. A manager may identify a requirement, obtain quotations, negotiate price, select the supplier and issue the purchase order personally. The activities remain conceptually different even though one person performs them. Recognising each stage matters because the risks differ: weak procurement can produce an

unsuitable supplier or poor contract, whereas weak purchasing can cause unauthorised expenditure, duplicate orders, incorrect quantities, missed deliveries or invoices that cannot be matched.

Network Rail provides a useful operational example. Its supply-chain expenditure totalled £8.828 billion in 2024/25, with its 20 highest-spend suppliers accounting for £4.757 billion, or 54% of the total. Managing expenditure of that scale requires both disciplines: procurement establishes frameworks, contracts and supplier strategies, while purchasing and operational teams release demand and administer transactions against them. The distinction separates strategic commercial decisions from the controlled execution of those decisions.

Procurement can also re-enter after purchasing has begun. Persistent late delivery, quality failures, inflationary pressure, specification changes or supplier financial concerns may require renegotiation, escalation, contract modification or a new sourcing exercise. Government contract-management guidance explicitly expects a planned transition from sourcing into contract management, with clear ownership and governance. Rather than a straight line, organisations should therefore view the relationship as a continuous loop in which operational evidence informs commercial decisions.

Is raising a purchase order procurement or purchasing?

Raising a purchase order is a purchasing activity because it turns an approved requirement into a formal transaction with a supplier. The order identifies the goods or services, quantities, prices, delivery details, accounting codes and applicable terms. In electronic workflows, it is usually generated after a requisition passes budget and approval checks. That transactional role distinguishes it from procurement activities such as market analysis, competitive sourcing, negotiation and establishing the underlying contract.

The distinction is not absolute. If no approved supplier or contract exists, the work needed before raising an order may itself be procurement. A request for equipment might require specification development, quotations, supplier due diligence, competition, negotiation and approval before ordering. Conversely, where procurement has already established a compliant framework or contract, raising orders against agreed pricing and terms is predominantly purchasing, provided each order stays within the authorised scope and value.

In public procurement, an order cannot bypass statutory requirements. For procurements commencing between 1 January 2026 and 31 December 2027, Procurement Act thresholds for goods and services are £135,018 including Value Added Tax (VAT) for central government authorities and £207,720 including VAT for sub-central authorities, with £5.193 million for works. A separate Welsh instrument covers contracts regulated by the Welsh Ministers, so devolved Welsh authorities should check the applicable figures.

Below-threshold activity is not uncontrolled. Part 6 of the Act treats a regulated below-threshold contract as notifiable from £12,000 including VAT for central government authorities, including National Health Service (NHS) trusts, and from £30,000 for other contracting authorities. However, devolved Welsh authorities apply Welsh-specific rules. Advertising such a contract requires a below-threshold tender notice first, and a contract details notice must follow award. Standing orders, delegated authorities and value-for-money duties sit alongside these statutory requirements.

An order can also carry contractual consequences. Foreign, Commonwealth & Development Office (FCDO) Services states in its standard supplier conditions that its order is an offer to purchase, which the supplier may accept by signature, written confirmation, performance of services or delivery of goods. Incorrect specifications, prices, delivery requirements or incorporated terms can therefore create genuine commercial exposure, particularly where the order conflicts with a master agreement or the supplier's own acknowledgement terms.

Can the same person carry out procurement and purchasing?

Yes. In many organisations, especially smaller businesses, the same employee undertakes

both procurement and purchasing. At the start of 2025, around 5.64 million UK private-sector businesses employed fewer than 50 people, and most cannot justify specialised commercial teams. An owner, operations manager or office manager may therefore research suppliers, negotiate terms, approve specifications and raise orders, provided controls remain proportionate to the organisation's size and risks.

Combining responsibilities does not remove the need for segregation of duties. Where practical, the person requesting goods should not control every stage from supplier selection through approval, receipt and payment. Separate authorisation reduces the opportunity for error, favouritism, conflicts of interest and fraud. Even a small business can separate key controls by requiring another manager to approve higher-value purchases, independently confirm receipt or verify any change to supplier bank details before payment.

Public bodies face the same issue within stronger governance frameworks. A procurement officer may source a supplier and later administer orders, yet delegated authority, budget approval, evaluation governance and payment controls must remain clear. Scale reinforces the point: the Scottish Government alone managed 564 live regulated contracts with a combined lifetime value of £9.5 billion during 2024/25, making documented authority and role clarity essential, not bureaucratic preferences.

Larger organisations separate roles because scale and complexity justify specialist expertise. The GCF incorporates around 6,000 people working in commercial roles, predominantly across central government departments, and directly manages approximately £90 billion of annual spend. At that level, category managers, sourcing specialists, contract managers, buyers and transactional teams concentrate on different risks. The principle nevertheless remains unchanged: procurement and purchasing describe different activities, not necessarily different people or departments.

Can purchasing be strategic?

Yes. Purchasing becomes strategic when ordering decisions are informed by long-term commercial objectives rather than treated as isolated transactions. Buyers influence demand aggregation, order frequency, inventory levels, supplier capacity, payment terms, standardisation and working capital. They may identify recurring expenditure suitable for consolidation or flag performance patterns that justify renegotiation. Strategic purchasing therefore complements procurement by using transactional data and operational knowledge to improve future sourcing decisions, resilience and total cost outcomes.

BT Group shows how technology can lift both disciplines. Its procurement arm, BT Sourced, has reported using artificial intelligence (AI) and analytics to support negotiations, model supplier relationships and identify supply-chain risk. Insight of that kind depends on clean purchasing data: accurate categorisation, consistent supplier records and reliable receipting. When transactional information is trustworthy, it becomes evidence for commercial decisions rather than an administrative by-product that nobody has time to analyse properly.

Strategic purchasing should not blur accountability, however. Procurement still provides the framework for market strategy, supplier selection, negotiation, contracting and long-term value creation, while purchasing ensures those decisions work in daily operations. The strongest organisations allow information to flow both ways: procurement sets commercial intent, purchasing generates evidence on demand and supplier performance, and each informs the other, turning routine buying into a practical source of commercial intelligence.

What is operational procurement?

Operational procurement covers the day-to-day commercial activity required to turn organisational demand into controlled supplier transactions and dependable supply. It commonly includes processing requisitions, checking approved suppliers and contracts, obtaining quotations, raising or supporting purchase orders, expediting deliveries, resolving order problems and maintaining system data. Unlike strategic procurement, it emphasises

shorter-term execution, compliance and continuity, although operational teams often generate information that shapes wider commercial decisions.

The distinction matters most in large organisations. Strategic teams develop category plans, analyse markets, negotiate major agreements and set supplier strategies, while operational procurement ensures employees actually buy through those arrangements. The GCA reported enabling £748 million of cost avoidance in 2025/26 and an average commercial benefit rate of 11.1% across its agreements. Benefits on that scale are realised only when individual orders are placed correctly against the negotiated terms.

Operational procurement also provides an important control point between demand and payment. The Government Property Agency (GPA) introduced Proactis to bring greater consistency to buying and payment, automate approvals, match invoices against purchase orders and feed expenditure into its general ledger. Its accompanying “No Purchase Order, No Pay” approach illustrates how operational controls can prevent uncontrolled commitments and give accounts-payable teams evidence that purchases were authorised before invoices arrive.

Private-sector scale makes the same discipline essential. Rolls-Royce says it spends more than £7 billion a year with suppliers and devotes significant resources to maintaining a resilient global supply chain. At such volumes, procurement strategy depends on operational accuracy: incorrect orders, outdated prices, late confirmations or incomplete data erode negotiated value. Operational procurement is therefore not merely administration; it is the mechanism through which commercial policy becomes repeatable organisational behaviour.

What is the difference between procurement and sourcing?

Procurement is the broader discipline; sourcing is one important part of it. Sourcing concentrates on identifying supply-market options and establishing where, how and from whom a requirement should be obtained. It can include market research, supplier discovery, early market engagement, requests for information, competitive tendering, evaluation and negotiation. Procurement extends beyond those activities to include requirement definition, governance, contracting, purchasing, supplier management, performance, risk, and, ultimately, exit or re-procurement.

The GCF lifecycle makes the distinction visible. Its define stage covers shaping business need, analysing supply markets, engaging suppliers and examining commercial options. In contrast, its procure stage covers route to market, contract form, invitations, evaluation, selection and award. Sourcing sits mainly across those market-facing elements, whereas procurement describes the wider process connecting organisational need with contract delivery, performance management and the eventual replacement or termination of the arrangement.

In public procurement, sourcing decisions must fit the applicable legal regime. Under the Procurement Act 2023, a competitive tendering procedure is either the open procedure or a competitive flexible procedure, and both begin with publication of a tender notice. Section 12(4) also requires authorities to consider the barriers SMEs may face in participating and whether those barriers can be removed or reduced when designing their approach to market.

Scotland shows the volume of sourcing activity involved. According to the Public Contracts Scotland platform, 12,904 new public-sector contract opportunities were advertised during 2023/24. Each opportunity represents sourcing work: defining the requirement, choosing a route, setting criteria and evaluating responses. Effective sourcing asks whether potential suppliers can support future capability, resilience and performance, and procurement then carries those decisions forward through contracting, purchasing and supplier management.

Sourcing can also occur without immediately producing a purchase. Section 16 of the Act expressly permits preliminary market engagement before publishing a tender notice, allowing authorities to test capacity, technology, delivery models or likely pricing. Where such

engagement takes place, a preliminary market engagement notice must normally be published, or the tender notice must explain why one was not. Sourcing thus builds evidence that informs the commercial route procurement ultimately chooses.

What is the difference between procurement and contract management?

Procurement and contract management overlap, but their primary focus differs. Procurement establishes the requirement, commercial strategy, route to market, competition, evaluation and contractual arrangement; contract management concentrates on what happens once that arrangement moves into delivery. Typical activities include mobilisation, governance, performance measurement, risk and issue management, change control, dispute handling, payment oversight, relationship management and exit planning. Procurement secures the proposition, while contract management protects and develops its value.

The Procurement Act 2023 gives contract management statutory teeth. Subject to specific exceptions, section 52 requires contracting authorities, before entering into public contracts valued above £5 million, to set and publish at least three key performance indicators where performance can appropriately be assessed in that way. Section 71 then requires relevant supplier performance to be assessed and published at least once every 12 months during the contract and on termination.

The Cabinet Office's 2013 cross-government review of major contracts involving G4S and Serco showed why that phase matters. Subsequent contract-management standards emphasised payment controls, performance monitoring, verification of chargeable activities, senior oversight and appropriate responses to supplier challenges. The lesson remains relevant: a competitive procurement can establish attractive terms, but weak post-award governance can still allow service, cost, risk or contractual problems to develop unnoticed during delivery.

Contract management also feeds directly back into procurement. Persistent underperformance, changing demand, emerging technology, supplier financial weakness or approaching expiry may trigger renegotiation, remediation, extension decisions or a new procurement. Current central-government guidance on supplier financial standing covers assessment before award and monitoring throughout contract life. The boundary is therefore cyclical: procurement creates the arrangement, contract management generates evidence about its performance, and that evidence informs the next commercial decision.

What is the difference between purchase-to-pay and source-to-pay?

Purchase-to-pay and source-to-pay describe different spans of the commercial process. Purchase-to-pay normally begins when an authorised requirement becomes a requisition or order and continues through order creation, receipt, invoice matching, approval and payment. Source-to-pay starts earlier, incorporating market engagement, tendering, supplier selection and contracting before continuing into purchase-to-pay. Put simply, purchase-to-pay manages the transaction, while source-to-pay connects supplier selection and contracting with the transaction and payment that follow.

The distinction matters because an efficient payment process cannot compensate for poor sourcing, while excellent sourcing can lose value through weak ordering and invoice control. A purchase-to-pay system typically improves workflow, approvals, catalogues, receipting and accounts-payable integration. A source-to-pay environment connects those capabilities with sourcing, supplier information and contract data, creating a continuous trail from initial market activity to expenditure, supplier performance and eventual payment.

Central government is moving deliberately towards that broader model. The GCF has reported work to define standard source-to-pay processes and data standards through the Government Shared Services programme, alongside efforts to converge procurement and contract-management processes across departments. Its 2026–29 strategy prioritises digital procurement, data and reduced duplication, recognising that common processes and

interoperable systems carry substantial operational significance across a function of its size.

Purchase-to-pay remains fundamental within that architecture. Government commercial standards state that organisations should use a purchase-to-pay system for supplier payments, with controls proportionate to transaction complexity and volume. Payments should be approved through financial, commercial and operational processes and reflect contractual arrangements and supplier performance. The GCA itself paid 97.9% of undisputed supplier invoices within five days in 2025/26, up from 95.3% the previous year, and 100% within 30 days.

At national scale, NHS Shared Business Services shows why integrated finance and procurement infrastructure matters. Its new national service brings together more than 30 systems and simplifies around 450 processes. The organisation states that the service underpins £355 billion of annual expenditure, processes more than 7.1 million invoices, recovers £7.4 billion of debt and reclaims £1.2 billion of VAT each year, volumes that would be unmanageable without integrated, automated purchasing and payment controls.

Further change is coming. At the November 2025 Budget, the government confirmed that all VAT invoices must be issued in a specified electronic format from April 2029, covering both business-to-business and business-to-government transactions. Structured e-invoices will make automated matching against orders and receipts considerably easier, rewarding organisations whose purchase-to-pay data is already clean and penalising those that still rely on paper, emailed documents and manual rekeying.

What is the procurement cycle?

The procurement cycle is the sequence through which an organisational need becomes a managed external supply arrangement and is eventually renewed, replaced or closed. No single statutory number of stages applies to every organisation. A practical cycle normally includes need identification, specification, spend and market analysis, sourcing strategy, supplier engagement, competition, evaluation, negotiation, award, mobilisation, purchasing, contract and supplier management, performance review, exit planning and re-procurement where demand continues.

Central government expresses this through the GCF's define, procure and manage lifecycle. Define covers business need, delivery-model assessment, supply-market analysis, early engagement, commercial options and selection criteria. Procure covers route to market, contractual form, invitations, evaluation, supplier selection and award. Manage covers mobilisation, performance, payment, changes, risk, transition and exit. The model reinforces an important principle: procurement is a lifecycle running for years, not a single tendering event.

The legal requirements affecting the cycle depend on the organisation and procurement concerned. For procurements covered by the Procurement Act 2023, contracting authorities must follow the Act when awarding public contracts and consider the section 12 objectives throughout, including during contract management. Devolved Scottish authorities remain subject to separate Scottish procurement legislation, while organisational policies, financial regulations and standing orders can impose additional controls at every stage.

The cycle also creates opportunities to learn. Purchasing data reveals actual demand; contract management exposes delivery strengths and weaknesses; supplier engagement indicates market capacity; and exit reviews identify lessons for future specifications. In Scotland, public bodies with significant regulated spend must publish annual procurement reports, and 125 bodies submitted 2023/24 reports in time for the national summary, creating a structured, published record of performance against procurement strategies.

An effective procurement cycle is therefore circular, not linear. Re-procurement may begin months or years before an existing contract expires, particularly where transition is complex, or competition requires extensive preparation. Government commercial standards include re-

procurement in contract-management planning and require consideration of transition or exit arrangements. This prevents organisations from discovering too late that continuity depends upon an incumbent supplier, unavailable data, insufficient market capacity or unrealistic implementation timescales.

What is the purchasing cycle?

The purchasing cycle is narrower than the procurement cycle and focuses on converting an approved requirement into an authorised order, confirmed receipt and valid payment. A typical sequence runs from requisition and approval through supplier or catalogue selection, order creation and transmission, delivery, receipting, invoice matching, discrepancy resolution, payment and recording. The workflow varies by organisation, system and purchase type, but every stage should create an auditable link between demand, commitment and expenditure.

Controls are deliberately placed throughout that sequence. A requisition establishes who needs what and why; approval confirms budget and authority; the purchase order records the commitment; receipting confirms delivery; and invoice matching tests whether the supplier's claim corresponds with what was ordered and received. Government commercial standards state that purchase-to-pay systems should provide controls proportionate to transaction volume and complexity, with supplier payments subject to appropriate approval.

East Sussex County Council provides a practical public-sector example. Its back office uses Oracle Fusion for a complete purchase-to-pay service incorporating electronic purchase orders, payments through Bankers' Automated Clearing Services (BACS) and electronic supplier catalogues. The council also uses purchasing cards for suitable transactions and says this can enable suppliers to be paid within four working days, showing how the cycle can accommodate different payment methods while retaining structured control.

The purchasing cycle also feeds management information back into procurement. Repeated emergency orders can reveal inadequate forecasting; frequent price discrepancies may expose catalogue or contract-data problems; excessive off-contract purchases can indicate poor user adoption; and persistent late deliveries can identify supplier-performance risk. Purchasing should therefore not be regarded as a closed administrative loop. Its transaction data gives procurement and contract-management teams evidence to redesign specifications, sourcing strategies and supplier arrangements.

What is a purchase requisition?

A purchase requisition is an internal request for authority to buy goods or services. It is normally raised before a purchase order and records the requester, description, quantity, estimated value, budget code, delivery requirement and business justification. The requisition does not normally constitute an order to the supplier; instead, it starts an internal approval workflow. Once authorised, purchasing personnel or an electronic system can convert it into an external transaction.

The distinction between requisition and purchase order is fundamental. A requisition asks the organisation for permission to spend; a purchase order communicates an authorised commitment to a supplier. East Sussex Healthcare NHS Trust's procurement procedure provides a clear example: purchasing action should not start until the Trust receives a formal requisition, after which the buyer determines what is required, checks specifications and delivery needs, and considers whether demand can be aggregated.

A well-designed requisition therefore performs both control and information functions. It prevents employees from committing expenditure before approval, gives budget holders visibility of proposed spending and allows procurement teams to consolidate demand or redirect users to existing contracts. In electronic purchase-to-pay systems, approval rules can vary by value, category or authority level. The requisition is consequently the controlled gateway between recognising a need and creating a financial commitment to an external supplier.

Why are purchase orders important?

Purchase orders matter because they turn an approved internal requirement into a controlled, documented commitment to a supplier. A well-constructed order records what is being bought, the quantity, the agreed price, delivery requirements, accounting information, and applicable terms, creating an audit trail that links demand, approval, receipt, and payment. Without that discipline, organisations incur unauthorised commitments, duplicate purchases, pricing disputes and invoices that cannot be matched efficiently to what was ordered.

They also strengthen financial control. Once an order is approved, finance teams and budget holders can see committed expenditure before the invoice arrives, improving forecasting and reducing surprises. In a mature purchase-to-pay process, the order is later matched against evidence of receipt and the supplier's invoice. Government commercial standards require proportionate controls over supplier payments, confirming that purchasing documentation forms part of financial governance rather than merely an administrative convenience.

*Purchase orders can carry decisive contractual significance. In *Butler Machine Tool Co Ltd v Ex-Cell-O Corporation (England) Ltd* [1979], the Court of Appeal held that a buyer's order on its own terms operated as a counter-offer, which the seller accepted by returning the buyer's acknowledgement slip. *Tekdata Interconnections Ltd v Amphenol Ltd* [2009] confirmed that this traditional offer-and-acceptance analysis normally applies when standard terms conflict.*

At scale, disciplined ordering protects benefits negotiated through procurement and supports wider policy goals. In 2025/26, the former CCS enabled £2.89 billion of direct spend with 2,734 SMEs through its agreements, and 75% of the suppliers on those agreements were micro businesses or SMEs. If users purchase outside approved routes, negotiated pricing, supplier due diligence, contractual protections and that carefully cultivated supplier diversity can all be weakened.

What is maverick spending?

Maverick spending is purchasing that takes place outside an organisation's approved contracts, suppliers, systems or procedures. Examples include ordering from an unapproved supplier when a contracted supplier exists, bypassing a required purchase order, renewing software independently of procurement, or using a purchasing card outside policy. It should not be confused with tail spend: tail spend can be perfectly compliant, whereas maverick spend is defined by departure from the authorised buying route.

The consequences extend well beyond a slightly higher unit price. Off-contract buying can sacrifice negotiated discounts, volume rebates, warranties, security requirements, sustainability commitments and agreed payment terms. It fragments expenditure across additional suppliers and weakens understanding of demand. GCA guidance on tail-spend management notes that fragmented and misclassified purchases create risk and inefficiency, including purchases that should have been consolidated into existing contracts or competitive arrangements.

Maverick spending also creates governance problems because invoices may reveal commitments only after employees have placed them. Procurement and finance teams then lose the opportunity to test value, check supplier risk or challenge unnecessary demand. Dorset Council, for example, operates a spend dashboard to identify unassigned and off-contract expenditure, both to detect inappropriate activity and to find commercial opportunities to consolidate demand. Visibility becomes a practical control against repeated leakage.

A Scottish example shows what strong contract discipline can achieve. Dumfries and Galloway Council reported approximately £321.7 million of procurement expenditure and more than 3,000 suppliers in 2025/26, achieving its highest contract-compliance level, with 94.63% of procurement expenditure above £20,000 matched to a compliant contract. The measure is not identical to maverick spend, but it demonstrates how organisations can quantify whether substantial expenditure flows through authorised contractual routes.

Reducing maverick spend usually requires more than stricter policing. Employees often bypass procurement because approved routes are unclear, slow or poorly matched to operational needs. Effective responses include accessible catalogues, simple requisition workflows, clear delegated authority, visible preferred suppliers, purchasing-card controls and regular spend analysis. The Crown Office and Procurator Fiscal Service (COPFS), for example, commits to quarterly spend analysis to identify off-contract expenditure and determine the appropriate procurement route.

What is spend under management?

Spend under management measures the proportion of an organisation's addressable external expenditure that procurement actively influences or governs. A common calculation divides managed spend by total addressable spend and multiplies the result by 100. If an organisation has £100 million of addressable supplier expenditure and £75 million is competitively sourced, contractually governed or otherwise managed through approved arrangements, its reported spend under management would be 75%, depending on its chosen definition.

That qualification matters because spend under management is not a statutory accounting measure. Organisations differ over what counts as managed: some include expenditure covered by negotiated contracts, category strategies and preferred suppliers, while others apply narrower tests. Visibility alone should not qualify. Procurement may see £20 million of invoices in a spend-analysis system without influencing supplier selection, pricing, contractual terms, or the channel through which that expenditure was committed.

The metric is useful because procurement cannot readily optimise expenditure outside its influence. Bringing more addressable spend under management can improve leverage, standardisation, supplier rationalisation, risk oversight and contract compliance. It can also expose repeated low-value purchases that collectively justify a sourcing exercise. Conversely, a high percentage is not automatically evidence of strong procurement: poor contracts, weak supplier performance or unnecessary demand can still exist within expenditure formally classified as managed.

National data shows related measures in practice. The GCA reports that its market share of public-sector spending on common goods and services rose from 19% in 2021/22 to 27% in 2025/26. That figure is not equivalent to spend under management within a single organisation. However, it demonstrates how expenditure can be steadily brought within pre-negotiated commercial terms, with each customer still responsible for managing demand, call-offs and contract compliance properly.

Reliable data is the prerequisite for any such measure. In Scotland, 107 public bodies made their 2023/24 spend data available through the Scottish Procurement Information Hub, yet supplier size could not be determined for £1.6 billion, or 9.1%, of reported spend. Gaps of that kind illustrate why organisations should test the completeness of their own classification before relying on any headline percentage to report procurement influence or performance.

Spend under management should therefore be read alongside savings realised, contract compliance, supplier performance, risk exposure, competition, payment performance and stakeholder outcomes. Procurement leaders should also state what has been excluded from the denominator, because taxes, payroll, grants, statutory payments or monopoly utilities may not be genuinely addressable. A transparent definition prevents misleading comparisons and turns the metric into a management tool rather than a flattering headline number.

What is procurement governance?

Procurement governance is the framework of authority, controls, responsibilities and assurance through which an organisation decides what may be bought, by whom, through which process and with what oversight. It normally covers delegated financial authority, procurement procedures, competition requirements, conflicts of interest, evaluation governance, approvals, record-keeping, award, supplier management and audit. Good

governance does not mean adding bureaucracy indiscriminately; controls should be proportionate to expenditure, complexity, legal obligations and commercial risk.

In central government, commercial governance operates alongside wider financial authority. Cabinet Office guidance updated in May 2026 explains that commercial activity above an organisation's Delegated Authority Limit, or activity considered novel, contentious or repercussive, enters the Treasury approval process. Examples include new contracts, framework call-offs, extensions and changes. Whole-life expenditure, including applicable tax, is relevant when determining whether limits have been exceeded, reinforcing the importance of considering total commitment.

The Procurement Act 2023 also embeds governance. Sections 81 to 83 require contracting authorities to take reasonable steps to identify and mitigate conflicts of interest, and to prepare a conflicts assessment before publishing a tender notice. Conditions of participation must be proportionate to the contract's nature, complexity and cost. Internal approval rules sit alongside these duties so that a procurement may require both statutory compliance and organisational authorisation before award.

Scottish public bodies operate under a distinct devolved framework, so UK-wide descriptions must be qualified. COPFS requires procurement activity to be conducted by staff holding appropriate Delegated Procurement Authority and states that contracts should follow robust approval processes and proportionate business cases. Its quarterly spend analysis then tests whether buying behaviour followed those rules, demonstrating how effective governance combines prior authorisation with retrospective monitoring rather than relying on either alone.

Private-sector governance follows the same underlying logic even where public procurement legislation does not apply. Boards and executives set approval thresholds, reserved decisions, tender requirements, contracting authorities and segregation of duties according to organisational risk. A £500 stationery order should not require the same governance as a £50 million outsourcing contract. The objective is controlled commercial judgement: oversight strong enough to protect money, continuity, legality and reputation without paralysing routine purchasing.

Who is responsible for selecting suppliers?

Responsibility for selecting suppliers should normally be shared rather than concentrated automatically in procurement. Procurement professionals manage the commercial process, test the market, structure competition and protect procedural integrity, while operational stakeholders contribute technical, service and implementation knowledge. Finance, legal, information security, sustainability or health and safety specialists may also participate. The final decision should follow documented authority and evaluation arrangements, reflecting both commercial judgement and genuine operational requirements.

For covered public procurement, the contracting authority remains legally responsible for the award. Conditions of participation may assess a supplier's legal and financial capacity or technical ability and must be proportionate. Award criteria must relate to the subject matter of the contract, be sufficiently clear, measurable and specific, and be accompanied by an assessment methodology. Following competitive tendering, the contract may be awarded only to the supplier submitting the most advantageous tender.

Supplier selection under the Act also involves exclusion. Authorities must consider mandatory and discretionary exclusion grounds, including serious offences, insolvency, and poor past performance, and must check the central debarment list maintained by a Minister of the Crown. Within that framework, evaluation panels commonly combine commercial and subject-matter expertise, apply predetermined criteria and record reasons for their scores, so no individual officer chooses a preferred supplier.

Selection should also be distinguished from relationship preference. An incumbent may have performed well for years, but that does not justify future award where competition is required.

Under the Act, conditions of participation cannot require a supplier to have previously been awarded a contract by a particular contracting authority. This protects market access and reinforces a simple principle: experience can inform proportionate capability assessment, but selection must follow the published process.

Who owns the supplier relationship: procurement or the business?

The most robust answer is shared management with clear single accountability. The business owns the operational outcome: whether the supplier's goods or services support users, customers and organisational objectives. Procurement contributes commercial expertise, contractual leverage, market knowledge and escalation support. For important suppliers, those perspectives must operate together, but one named individual should remain accountable, because a relationship that everybody shares and nobody owns rarely captures every performance and risk issue.

Government commercial standards formalise this model by assigning a senior business owner to suppliers selected for relationship management. That owner is accountable for the relevant contracts or supplier relationship, supported by commercial specialists and contract managers throughout the lifecycle. Supplier relationship management aims to improve outcomes, increase mutual value, manage risk and protect supply security. Its intensity depends on criticality, contract value and risk, so that low-value catalogue suppliers may need little attention.

In practice, responsibilities are allocated by role rather than departmental territory. Procurement normally leads commercial strategy, contractual leverage and market-facing governance; contract managers control delivery obligations and performance processes; operational stakeholders own service outcomes; and the senior business owner holds overall accountability for critical relationships. Clear allocation prevents suppliers from receiving contradictory messages and ensures issues reach the right decision-maker, replacing informal personal connections with documented responsibilities and evidence-based performance management.

Is procurement more senior than purchasing?

Procurement is not automatically more senior than purchasing. Procurement describes a broader commercial discipline, while purchasing normally refers to the transactional acquisition of goods and services, but job titles are not standardised. A Senior Buyer may hold greater authority, experience and remuneration than a Procurement Officer, while a Procurement Director may lead both functions. Seniority depends on organisational structure, delegated authority, responsibility, complexity and grade rather than on the words in a title.

CIPS reflects this overlap in its career profiles. An Assistant Buyer may support routine buying activity, while a Senior Buyer manages materials, goods and services, supplier risk, budgets and commercial agreements, optimising cost, cash, quality and service. Procurement roles likewise range from administrators to directors. Terminology therefore indicates the nature of the work more reliably than organisational rank: purchasing exists at junior, professional and managerial levels, just as procurement does.

Titles vary so widely between organisations that CIPS benchmarks the profession by competency level rather than job title, grouping roles into delivering, managing, leading and influencing tiers. One organisation's Purchasing Manager may run a multi-million-pound category, while another's Procurement Coordinator handles purchase orders. Comparing roles therefore requires examining scope, budget, delegated authority and decision rights, because identical titles can conceal very different levels of responsibility across sectors and organisations.

Central government provides a structured example. The Government Commercial Career Framework spans levels from Commercial Support through Commercial Practitioner and Commercial Lead to Senior Commercial Specialist, with procurement, contract management,

supplier management and category strategy appearing across different levels. Progression depends on demonstrated capability across those disciplines. Responsibility and capability, rather than a simplistic procurement-versus-purchasing label, determine professional seniority within the GCF and across the wider public sector.

Can someone move from purchasing into procurement?

Yes. Moving from purchasing into procurement is a common and logical career progression because purchasing builds practical knowledge of suppliers, specifications, prices, lead times, order management, and internal demand. Someone who understands how transactions actually work already possesses useful commercial foundations. Progression usually means expanding that experience into market analysis, sourcing strategy, tendering, negotiation, contract formation, risk management and supplier relationship management, rather than abandoning purchasing knowledge and starting again.

The strongest transferable skills include numerical analysis, supplier communication, systems knowledge, attention to detail, commercial judgement and an understanding of stakeholder requirements. Buyers also see where contracts succeed or fail in everyday use, giving them insight into catalogue accuracy, delivery performance, demand patterns and supplier responsiveness. To move into broader procurement, they usually need to become comfortable making longer-term decisions, analysing markets, structuring competitions and balancing price against risk, quality and resilience.

The Government Commercial Career Framework explicitly supports movement between commercial disciplines. Entry routes into procurement management include private-sector supply chain, commercial strategy and other procurement experience, while future pathways extend into sourcing strategy, category strategy, commercial policy and contract management. At more senior levels, the framework expects capability across multiple commercial pillars, confirming that development rests on progressively broader experience rather than remaining within one narrowly defined purchasing specialism.

Professional development helps bridge the gap. CIPS identifies its Level 4 Diploma in Procurement and Supply as an appropriate starting point for professionals moving towards category-management responsibilities, followed by Levels 5 and 6 on the route to full professional membership. CIPS also reports that more than 58% of employers ask for full membership, or study towards it, when recruiting, so structured qualifications can materially improve progression prospects.

The profession offers varied routes. Commercial careers exist throughout central and local government, the NHS, housing, manufacturing, retail, construction, utilities, technology and financial services. A purchasing professional might progress into procurement management, sourcing, category management, contract management or supplier management. The most effective transitions usually combine operational credibility with gradually increasing responsibility for analysis, negotiation, stakeholder engagement and commercially significant decisions, supported by mentoring from experienced practitioners.

What is the difference between a buyer and a category manager?

A buyer and a category manager can both work in procurement, but their emphasis usually differs. Buyers commonly focus on acquiring goods or services, managing quotations, negotiating orders or contracts, monitoring delivery and supporting operational requirements. Category managers take a broader view across an entire area of expenditure, such as information technology, facilities, professional services or engineering components, developing strategies to improve value, resilience, competition and supplier performance over time.

Buyer roles vary considerably. An Assistant Buyer may concentrate on purchase orders, quotations and supplier administration, whereas a Senior Buyer may manage substantial portfolios, budgets, supply agreements and continuity risks. CIPS describes Senior Buyers as

driving added value through strategic sourcing, value engineering, innovation and risk management. The title buyer should not, therefore, be interpreted automatically as transactional or junior; experienced buyers perform sophisticated procurement activity and exercise significant commercial judgement.

Category managers normally spend more time analysing aggregated demand, supply markets, supplier capability, cost drivers and future requirements. They develop category strategies, coordinate stakeholders, identify sourcing opportunities and decide how expenditure should be structured across contracts and suppliers. The Government Commercial Career Framework describes category strategy as overseeing contracts and third-party spend in line with organisational strategy, including supplier engagement, critical supply-chain management, negotiation and identifying contingency suppliers.

Aggregation shows the category perspective at work. During 2025/26, the former CCS established a pipeline of priority aggregation events designed to combine customer demand. The first event delivered 18% savings, with significant engagement from police forces. Individual buyers in separate forces could not have achieved that leverage alone. Category analysis reveals opportunities involving supplier concentration, standardisation, demand management and capacity that are difficult to identify by examining isolated transactions.

Pay data illustrates the profession's value, though it does not show a universal hierarchy between the two roles. The CIPS Procurement and Supply Salary Guide 2026, built on more than 7,000 survey responses worldwide, puts the average UK procurement and supply salary at £56,677. Its 2025 UK findings showed averages of £56,207 in the private sector and £51,098 in the public sector, ranging from £71,491 in London to £43,621 in Northern Ireland.

The simplest distinction is therefore one of scope rather than status. A buyer often manages particular purchases, suppliers, contracts or commodities; a category manager develops an integrated strategy across a defined field of expenditure and usually looks further ahead. In smaller organisations, one person may perform both roles, and an experienced specialist buyer can out-earn a category manager elsewhere, so job descriptions and delegated authority are more informative than titles.

Is the cheapest supplier always the best supplier?

No. The cheapest supplier may offer the lowest initial price, but procurement should consider the total value and risk of delivering the requirement. Relevant factors can include quality, reliability, lead time, maintenance, energy use, implementation cost, service capability, financial resilience, cyber security, sustainability and contract performance. A low purchase price can become expensive if it causes failures, delays, additional management effort, replacement costs or disruption elsewhere in the organisation.

UK public procurement law makes this explicit. Under the Procurement Act 2023, a contracting authority using competitive tendering awards to the supplier submitting the most advantageous tender, assessed against published award criteria and methodology. Government guidance states that tenders need not be awarded on lowest price or cost, and that price need not take precedence over non-price factors. Value for money instead concerns the optimal whole-life blend of economy, efficiency and effectiveness.

The same guidance encourages authorities to consider life-cycle cost when designing specifications and award criteria, except where a basic purchase makes that unnecessary. The Act also addresses abnormally low tenders. Before disregarding a tender because its price appears abnormally low, an authority must notify the supplier and give it a reasonable opportunity to demonstrate that it can perform at the offered price. Cheapness alone is neither an automatic advantage nor an automatic disqualification.

Carillion illustrates why price must be tested against financial resilience. After its first profit warning in July 2017, the company announced £1.9 billion of new government work, including £1.3 billion of High Speed 2 (HS2) joint-venture contracts. When it entered liquidation in

January 2018, it held around 420 UK public-sector contracts, and the National Audit Office estimated the cost to taxpayers at £148 million, excluding wider losses to staff, suppliers and creditors.

The correct question is therefore not which supplier charges least, but which best satisfies the organisation's requirements and commercial objectives. Price can legitimately dominate simple, standardised purchases where alternatives are genuinely equivalent. For complex services, infrastructure, technology or critical components, evaluation usually needs a broader view of whole-life cost, quality, resilience and deliverability. The cheapest bid can be the best bid, but procurement should establish that through evidence rather than assumption.

How does procurement create value beyond cost savings?

Procurement creates value beyond cost savings by improving quality, continuity, innovation, working capital, sustainability, compliance and supplier performance. It can reduce exposure to shortages, cyber incidents, disputes and supplier failure while helping organisations standardise demand and access new technology. The benefit may therefore appear as avoided cost, reduced risk, faster implementation, better service or improved revenue rather than a negotiated price reduction recorded immediately on a savings tracker.

The public sector illustrates this broader purpose. Procurement Policy Note (PPN) 002 currently requires in-scope central government procurements to apply a minimum 10% social-value weighting where relevant and proportionate. Every commercial agreement the former CCS launched in 2025/26 included social-value provisions. From 1 January 2027, PPN 026 introduces a revised model, with minimum weightings of 10% for contracts from £1 million to below £5 million and 20% for contracts valued at £5 million or more.

Procurement can also shape markets and widen competition. Under PPN 001, central government departments must set targets for direct expenditure with SMEs, and in March 2026 departments published their first individual three-year targets, together intended to lift direct SME spending above £7.4 billion a year by 2027/28. For example, the Cabinet Office has set a 30% target, while the Department for Science, Innovation and Technology has set 40%.

The wider economic effect can be measured. The Scottish Government estimates that the £17.5 billion of public procurement spend reported for 2023/24 supported around £14.7 billion of economic activity and 120,000 full-time equivalent jobs, contributing about £7.8 billion to Scottish gross domestic product. Effective procurement secures required outcomes while strengthening competition, resilience, innovation and social value, converting external expenditure into a strategic organisational and community resource.

Summary - Procurement and Purchasing in Practice

Procurement and purchasing are closely connected but serve different purposes. Procurement is the broader commercial discipline, covering requirement definition, market analysis, sourcing, supplier selection, contracting, risk management and supplier relationships. Purchasing is more transactional, converting approved needs and contractual arrangements into requisitions, purchase orders, deliveries, invoice matching and payment. The distinction concerns scope rather than status, and in smaller organisations the same person may properly perform both functions.

The wider lifecycle also includes sourcing, contract management, governance and category strategy. Sourcing identifies and selects supply-market options, while contract management protects value and performance after award, now reinforced by statutory performance and transparency duties under the Procurement Act 2023. Governance establishes authority, controls and accountability, and category management considers expenditure across broader groups of goods and services, ensuring commercial decisions are planned, authorised, executed and reviewed rather than improvised.

Strong purchasing controls remain essential because procurement value is easily lost after a

contract is signed. Requisitions establish internal authority to buy, purchase orders document commitments to suppliers, and purchase-to-pay processes connect ordering, receipt, invoicing and payment. Maverick spending, weak contract compliance and poorly controlled transactions undermine negotiated pricing, due diligence and contractual protections. At the same time, mandatory electronic VAT invoicing from April 2029 will further reward organisations with clean transactional data.

Scale explains why these distinctions matter. The public sector spends more than £400 billion a year on goods and services; the former CCS channelled £41.6 billion of aggregated customer spend through its agreements in 2025/26, and Scottish public bodies reported £17.5 billion of procurement spend in 2023/24. Across the private sector, organisations such as BAE Systems, Network Rail's supply chain, Rolls-Royce and Tesco manage supplier expenditure measured in billions.

Above all, procurement creates value far beyond obtaining the lowest price. Effective practice weighs quality, whole-life cost, resilience, supplier capability, innovation, sustainability, social value, working capital, competition and risk. The cheapest supplier may sometimes offer the best solution, but price alone cannot establish value where performance, continuity or complexity matter. Strong procurement and purchasing functions work together to secure appropriate suppliers, control expenditure and keep commercial decisions delivering benefits throughout the lifecycle.

Additional articles can be found at [Procurement and Supply Chain Management Made Simple](#). This site looks at procurement and supply chain management issues to assist organisations and people in increasing the quality, efficiency, and effectiveness of their product and service supply to the customers' delight. © Procurement and Supply Chain Management Made Simple. All rights reserved.

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