

THE CONTRIBUTION OF SPEND ANALYSIS TO EFFECTIVE STRATEGIC PROCUREMENT FOR SUSTAINABLE BUSINESS PRACTICES

PRISCILLA AKWII

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**UGANDA CHRISTIAN
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DECLARATION

This research report is dedicated to Almighty God, whose grace, wisdom, and strength sustained me throughout my academic journey. Without His guidance, this achievement would not have been possible. I dedicate this work to my beloved parents for their unconditional love, moral guidance, prayers, and financial support that made my education a reality. To my siblings I dedicate my gratitude for their encouragement, motivation, and belief in me throughout this journey. Special dedication goes to my supervisor, Mr. Muloosi Pascal, for his patience, professional guidance, and invaluable academic support throughout the research process. I also dedicate this work to my lecturers at the School of Business and Administration, Uganda Christian University, for equipping me with knowledge and skills that shaped my academic and professional growth. Finally, I dedicate this work to my friends and classmates, whose encouragement, cooperation, and shared experiences made this academic journey meaningful, enjoyable, and memorable.

AKWII PRISCILLA

Signature: 

Date: 23/04/2026

APPROVAL

This research report titled “The Contribution of Spend Analysis to Effective Strategic Procurement for Sustainable Business Practices” has been submitted for examination with the approval of the undersigned supervisor and is accepted in partial fulfillment of the requirements for the award of a Bachelor’s Degree in Procurement and Logistics Management of Uganda Christian University.

Supervisor

Name: Mr. Muloosi Pascal

Signature:



Date:



DEDICATION

Praise goes first to God. His steady hand carried me through every tough moment of this work. Family stood beside me just as much. Mom, Dad, those who stepped in when needed - their belief never wavered. Money was tight at times. Their help covered what numbers could not. Late nights meant missed meals. Prayers arrived like messages on time. Strength showed up disguised as a phone call. Wisdom came from quiet moments after long talks. This outcome belongs as much to them as it does to me.

Gratitude goes first to Mr. Muloosi Pascal - his steady direction made a difference. The faculty at the School of Business and Administration, Uganda Christian University, stepped in when clarity was needed. Their insight shaped much of what stands here today. Then there are those who walked alongside me; peers whose quiet encouragement carried weight. Without their presence, this path would have felt longer. To them all, thanks finds its place.

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LIST OF ACRONYMS

CIPS — Chartered Institute of Procurement and Supply

DV — Dependent Variable

ESG — Environmental, Social, and Governance

ICT — Information and Communication Technology

IV — Independent Variable

PPDA — Public Procurement and Disposal of Public Assets

RBV — Resource-Based View

SPSS — Statistical Package for the Social Sciences

VRIN — Valuable, Rare, Inimitable, Non-Substitutable

ABSTRACT

This paper has explored the importance of spend analysis in enhancing strategic procurement decision making. To sustainable business practices within the Ugandan organizations. The primary goals were to: (1) study the benefits of spend analysis in improving strategic and sustainable procurement decisions; (2) study. The obstacles which curtail successful application of spend analysis; and (3) measure it's. Add value to cost efficiency and sustainability effectiveness. The research design involved a descriptive research design and used both quantitative and qualitative. Methods. The respondents were procurement officers and procurement (there were 109 respondents altogether). through questionnaires and interviews, managers, accountants and stores officers. Quantitative data were evaluated by the use of Statistical Package of Social Sciences (SPSS) and qualitative. thematic interpretation of responses was done to justify and explain the findings. The results indicated that the use of spend analysis remains minimal.

The majority of organizations do not. Periodically check procurement spending and use manual or semi-digital monitoring. Difficulties like poor analytical abilities, missing or incomplete data, absence of digital resources, spend analysis is impeded by budget constraints, and lack of proper management support. Irrespective of these hurdles, spend analysis is moderately effective in cost optimization in procurement. By finding cost-saving opportunities, minimizing wasteful expenditure and assisting in. supplier contract negotiations.

It has an effect on sustainability performance, though. Relatively low, because sustainability considerations are not incorporated in procurement considerations in full. The conclusion of the paper is that. Spend analysis is a valuable strategic and sustainable procurement tool, yet it requires well. Skilled people, quality data, good ICT networks, sufficient. finance and good management. Back-up. It proposes the investment in digital tools, staff training and increased leadership engagement to harness all spend analysis to achieve cost efficiency and sustainable procurement practices.

Keywords: Strategic Procurement, Spend Analysis, Cost Optimization, Uganda, Sustainability.

CHAPTER ONE

1.0 Introduction

Chapter One presented the research, in which there was a brief description of the research topic, its significance, and context in which the study is done. It explains how procurement evolved into an administrative role, to a strategic process of improvement, performance, competitiveness, and sustainability in organizations. The chapter is also articulated of the problem that is motivating the research, summarizes the purpose and aim of the study, outlines the research questions, and notes the importance of the study. It also defines the extent of the study and offers the conceptual framework, which links the spend analysis to the strategic sustainable business practice procurement decisions. Finally, this chapter provides the background to know what the research is about and sets the basis of why it needs to be warranted carrying out the research in Uganda.

1.1 Background of the study.

Procurement has developed out of a basic administrative role that is concerned about reducing costs to a competitiveness, sustainability and organizational performance strategic driver. Traditionally, procurement entailed the transactional operations of placing orders, maintaining records and so on. Delivery follow-up, decisions were made which were highly reactive and operational (Thai, 2001; Van Weele, 2010). Nevertheless, globalization, technological advancement and more and more complicated supply chains have highlighted the strategic significance of procurement as a major enabler of productivity, creativity, and value creation over the long run. The current day management philosophies like in Total Quality Management (TQM) and Just-in-Time (JIT) systems of inventory transformation, where cost-effectiveness, reliability of suppliers, constant improvement, and so on are stressed as well as risk mitigation as key organizational success drivers (Lysons & Farrington, 2020).

In this change, strategic procurement has been found to be one of the determinants of long term competitiveness and organizational sustainability. It aligns the purchasing activities with more corporate objectives to achieve cost savings, risk aversion, innovation and value addition (Thai, 2001; Burt, Petcavage, & Pinkerton, 2010). In contrast to conventional procurement, strategic procurement is concentrated on the active interaction with suppliers and continuous

improvement as well as responsible actions. along the supply chain. It also embraces sustainability principles which address the economic, social and environmental performance reducing ecological footprints, and equitable labour. Business practices, waste reduction and corporate promotion. social responsibility as per the. Sustainable Development Goals (SDGs) (Elkington, 1997; United Nations, 2015). Good strategic procurement therefore, is a mix of a and a competitive. benefit and a sustainability instrument that eases the organizations to attain the economic. grow and be socially and environmentally responsible. To support these strategic and spend analysis, sustainability goals, spend analysis has been an indispensable element of analysis in contemporary. procurement management. Spend analysis is the systematic collection of. purification,coding, and analysis of expenditure data to establish spending patterns, track performance of suppliers, and take the lead in evidence-based decision-making (Pandit & Marmanis, 2008; Preuss, 2009). It enhances the transparency, cost control, and by data-based insights. supplier management. Importantly, spend analysis also aids sustainable procurement since it enables it. organizations to check compliance of suppliers with ethical, environmental and social practices; promote diverse suppliers; and ensure maximum waste reduction across the value chain (Carter). & Rogers, 2008; McKinsey and Company, 2020). That is being shown by the top multinational firms such as Unilever, Nestle and Procter and Gamble. highly developed spend analysis systems have the ability of minimizing the procurement costs, in addition to improving. supplier team work, harmonize procurement performance and sustainability and corporate. strategy.(Burt et al., 2010). In spite of these international innovations, strategic procurement and spend analysis are still immature in the public and private sector in Uganda.

According to Public Procurement and Disposal of Public Assets Authority (PPDA, 2022), only 35% of spending on public procurement are reported has gone through organised spend analysis in the 20212022 fiscal year. Weak regulatory implementation, inadequate technical capability, disintegrated data management application, and sufficient digital infrastructure still impede the efficient utilisation of procurement information to strategic and sustainable decision-making (World Bank, 2021). Thus, numerous organizations of Uganda continue to see procurement as a compliance-based operation instead of a strategic tool to competitiveness and sustainability.

The paper is grounded in the Resource-Based View (RBV) of the firm which assumes that organizational competitive advantage relies upon resources/capabilities that are valuable, rare,

uncopyable, and irreplaceable (Barney, 1991). Strategic purchasing and expenditure reflect such abilities, because they can increase the efficiency, reinforce supplier performance, eliminate risks, and generate sustainable value. Companies that successfully utilize spend analysis, create insights, which are not easily duplicated, so that they can enhance the performance of their operations and sustainability outcomes.

In Uganda, where technical capacity, material resources, and governance systems are also limited, and the ability to adopt spend analysis as a strategic capability can improve efficiency, accountability, and sustainability, harmonize the organizational practice with the two global sustainability goals and national development plans.

On the whole, procurement is no longer a passive cost-control process but rather strategic car that incorporates efficiency, risk management, supplier relations, and sustainability into organizational decision-making. The focus of this change is spend analysis, transforming unprocessed procurement data into intelligence.

This allows organizations to optimize spending, exploit supplier performance, provide ethical and sustainable sourcing and link procurement results to overall corporate and national development goals. In the institutionalization of strategic procurement with the help of spend analysis has the Ugandan context possibility to revolutionize the practices of the organization, improve their competitiveness and foster sustainability positioning procurement as an efficiency mechanism and socio-economic development driver.

1.1.1 Problem statement

Despite the increased awareness of procurement as a strategic function that drives efficiency and competitiveness and integrates sustainability considerations, many Ugandan organizations still have procurement systems that are mainly transactional and non-analytical. Spend analysis, designed to offer insight into procurement spending and inform data-driven decision-making, is not widely used in public and private sector organisations.

The study findings show that the use of spend analysis is low, with many organisations using manual or semi-digital systems to track procurement expenditure. This hampers their capacity to leverage cost reduction opportunities, improve supplier selection, and streamline procurement processes. Moreover, factors such as lack of analytical capacity, quality data, digital tools,

financial resources, and management commitment, continue to pose challenges in the adoption of spend analysis.

This results in procurement decisions lacking adequate analytical backing, resulting in inefficiencies, higher costs and missed opportunities for sustainability integration. While spend analysis has been recognised globally as a vital tool supporting strategic procurement and sustainable business practices, there is a lack of empirical research on its contribution in Uganda, especially with respect to cost reduction and sustainability outcomes.

This presents a significant gap between the potential benefits of spend analysis and its actual application in practice. To address this, this research aims to explore the role of spend analysis in effective strategic procurement for sustainable business practices in Uganda, in terms of its uptake, challenges and impact on cost optimisation and sustainability performance.

1.2 Research Objectives

1.2.1 General Objective

To assess how spend analysis is a strategic organizational resource in assisting procurement decisions that would support sustainable business practices within the public and private in Uganda. sectors.

1.2.2 Specific Objectives

- I. To research the role of the adoption of spend analysis in improving strategic/sustainable procurement. decision
- II. Examine the impact of difficulties in the implementation of spend analysis on effectiveness of. strategic sourcing in order to achieve sustainable business.
- III. To assess the contribution of spend analysis in contributing to procurement cost. sustainability performance and optimization.

1.3 Research Questions

- I. How well is spend analysis in the procurement processes in Uganda? public and private organizations?

II. What are the limitations to good use of spend analysis tools in strategic procurement decisions?

III. What is the impact of spend analysis in optimization and sustainability of procurement costs? performance?

1.4 Importance of the Research.

This research is significant as it contributes to the scholarly knowledge and practice. in the sustainability and procurement areas. It provides valuable details on the way Ugandan companies. can enhance business efficiency through procurement and sustainable business practices by looking. at the strategic procurement decision-making supported by expenditure analysis.

The findings can be applied to develop frameworks and policies that facilitate the use of expenditure analysis methods more broadly by The procurement agencies and policymakers such as the Uganda Public Procurement and Disposal. of Public Assets Authority (PPDA). The commercial and public sectors can also. optimize procurement which was gain through the identification of best practices and solutions to problems. reduced costs and less social and environmental risk.

By filling a knowledge gap about this study lays the groundwork on the impact of expenditure analysis on sustainability in emerging economies. preconditions of future studies in the field of procurement innovation and ethical supply chain management.

1.5 Scope of the time.

1.5.1 Geographical Scope

This research is confined to Ugandan organizations. It is by focusing on Uganda that it is. can be able to develop a comprehensive understanding of the institutional, economic and infrastructure environment. that influence the application and effectiveness of the spend analysis in the strategic procurement decisions. The study's emphasizing this area is meant to provide relevant insights and recommendations that would be appropriate to the. opportunities and challenges unique to the procurement climate in Uganda.

1.5.2 Time Scope

The research is interested in the application of expenditure analysis and procurement methods. in the past five years. The facts and conclusions will ensure that they are depicting the present trends, technological advances, as well as legislative changes affecting the sustainability and Uganda are affected. procurement during this period. An overview of the existing problems and the effectiveness of. Recently introduced procurement alterations can be carried out through limiting the research to this as well. time frame.

1.5.3 Content Scope

The value of spend analysis in strategic procurement decisions to enable sustainable business. This study is primarily focused on practices. It examines the popularity of spend analysis, the challenges faced by businesses, and its implication on sustainability and cost of procurement. optimization. Other supply chain activities such as distribution, inventory are not included in the analysis. control, and transportation instead of expenditure data management, procurement. decision-making processes, and integration of sustainability.

1.6 Conceptual Framework

This theoretical framework shows the association between spend analysis as an independent. As the dependent variable, the variable and strategic procurement of sustainable business practices. It also measures the research objectives, by ascertaining the quantifiable dimensions of each. variable, demonstrating that spend analysis has an effect on procurement efficiency, cost-reduction and reduction, etc. sustainability outcomes.

Independent Variable (IV): Spend Analysis. Realized in the following. dimensions:

1. Spend Analysis Adoption - Data collection, classification, and. reporting, using analytical tools. systems.
2. . Implementation of Spend Analysis Problems - Low technical capabilities, bad quality of data, resistance to change, and lack of proper ICT infrastructure.
3. . Spend Analysis contribution - Data-driven decision making, expenditure tracking and. performance evaluation.

Dependent Variable (DV): Strategic Procurement for Sustainable Business Practices

Operationalized through the following dimensions:

1. Strategic/Sustainable Procurement Decisions – Informed planning, supplier selection, and evidence-based decision-making.
2. Procurement Cost Optimization – Cost efficiency, value for money, and budget control.
3. Sustainability Performance – Environmental, social, and economic sustainability outcomes.

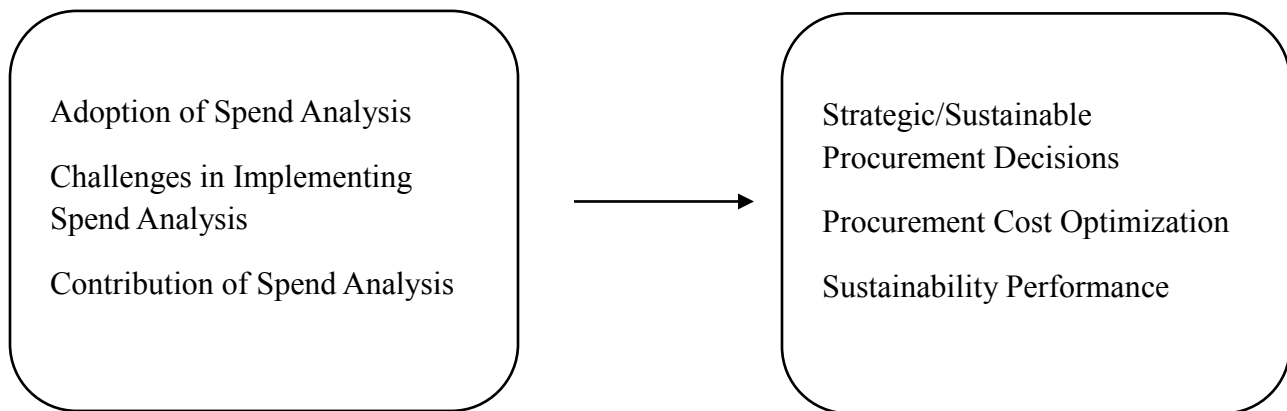
Spend analysis (IV), through its adoption, implementation challenges, and contribution, has a direct influence on strategic procurement for sustainable business practices (DV). Effective use of spend analysis improves procurement decision-making, enhances cost optimization, and strengthens sustainability performance in both public and private sector organizations in Uganda.

Independent Variable (IV)

Spend Analysis

Dependent Variable (DV)

Strategic Procurement for
Sustainable Business Practices



Adopted and modified by the researcher from Monczka et al. (2016), Kumar and Singh (2018), and Baily et al. (2015)

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter was examining the literature related to the issue of how spend analysis may be used in the context of improving strategic procurement decisions and encouraging business sustainability. It analyzes the major notions, theoretical background and research literature in relation to the aims of the research. In particular, the chapter determines the effects of the adoption of spend analysis on procurement, the challenges impeding the implementation process, and its role in the optimization of procurement cost and sustainability performance. This chapter shows the gaps and proves the topicality of the research into spend analysis in the Ugandan setting as it critically analyzes the literature.

2.1 Theoretical Review

Resource-Based View (RBV) theory is the name given to the theory which was proposed by Wernerfelt (1984) and developed by Barney (1991); it is based on the assumption that organizations gain competitive advantage through exploiting internal resources that are valuable, rare, inimitable, and non-substitutable (VRIN). RBV stresses that intangible resources, knowledge, technology and analytical capabilities, tend to be more strategically important than the physical assets. The example of such a valuable internal resource in procurement is the ability to gather, analyze and interpret expenditure data using a systematic method.

Spend analysis is similar to RBV in that it converts procurement information into strategic knowledge. Pandit and Marmanis (2008) and Monczka et al. (2016) assert that through spend analysis, companies can consolidate suppliers, enhance compliance and tendencies of contracts, as well as streamline procurement expenses. Bradley (2010) notes that it transforms raw data into insights that can be used to make decisions. Although it is generally accepted that it is of strategic significance, RBV is keen to point out that the actual value lies in the fact that technology, qualified staff and analytics cannot be replicated by competitors as effectively.

Pandit and Marmanis (2008) are focused on the procurement efficiency in general, Monczka et al. (2016) on the improvements in the supplier directions, and Bradley (2010) on the decision-

making based on the data. This shows that various scholars emphasize different elements of spend analysis and it is important to mention that this area has a potential that is strategic in nature and which requires a transparent approach to take full advantage of it. These differences are very important in the application of RBV in Uganda that has a developing procurement system and also there is a mix in the analytical capabilities of the various organizations.

The concept of RBV is relevant to the Ugandan business, where one can explain the investment in the digital procurement system and analytical capabilities. Companies creating such internal capabilities have the opportunity to become efficient, enhance the performance of suppliers, and make sustainability-friendly procurement choices. Therefore, the RBV theory can be used to rationalize viewing the spend analysis not as an instrument, but as an organizational strength that can be leveraged to enhance strategic procurement and organizational competitiveness over the long term.

2.2 Conceptual Review

2.2.1 Adoption of Spend Analysis and Strategic Procurement

Spend analysis is a process of collecting, preparing and categorizing and analyzing expenditure data in a systematic manner to achieve cost efficiency, cost reduction and aid in decision-making (Pandit and Marmanis, 2008). CIPS (2020) suggests that it gives the visibility of spending habits, supplier relations, and policy adherence, sharing the opportunity to recognize the cost-saving possibilities and make sound sourcing decisions.

Spend analysis, according to Bradley (2010), turns unprocessed data into useful information, and Monczka et al. (2016) focus on its use in supplier consolidation and contract compliance. Spend analysis, according to Presutti (2003), would transform procurement from an administrative procedure into a strategic one. While many of these scholars agree that spend analysis is strategically important, few discuss how it may be utilized to reflect environmental, social, and governance (ESG) issues. The analysis is further supported by Walker and Brammer (2009) and Tate et al. (2010), who show how the organization can choose suppliers who uphold ethical labor standards and produce the least amount of environmental harm by applying ESG criteria when selecting the spend data.

The contrast in the focus of these scholars shows that there is a gap in research: while operational and strategic advantages are well-reported, the incorporation of ESG criteria is less studied, especially in the developing world such as Uganda, where sustainability aspects become more important but the research is underdeveloped. As a result, a closer look at the way in which Ugandan organizations consider the ESG aspects when analyzing the spending could tell us more about the strategies and practices of sustainable procurement as applied in the developing country setting.

In Uganda, its use of spend analysis is not common. A large number of organizations use manual or semi-manual procurement systems, which result in discontinuous data and reactive decision-making (Ndandiko et al., 2023). Although individual companies and government ministries are trying to deploy digital procurement solutions, their use is unequal and, in most cases, is restricted to pilots (McKinsey, 2022). This gap shows that there is need to research on how spend analysis can be used to improve strategic and sustainable procurement on a local level.

2.2.2 Challenges in Implementing Spend Analysis

Although it has its advantages, spend analysis has had major challenges especially in the developing economies. According to McKinsey (2022) the key obstacles are a poor ICT infrastructure, lack of digital maturity, and system integration. Kihara (2017) also includes that resistance at an organizational level and lack of analytical skills also hamper implementation. In Uganda, the Public Procurement and Disposal of Public Assets Authority (PPDA, 2022) states that the inability to use the digital procurement tools effectively is hindered by system incompatibility, low automation rates, and internet connectivity. Since disaggregated data in different departments lessens the accuracy of expenditure analysis, Ndandiko et al. (2023) also observe that it generates suboptimal procurement decisions.

These are the obstacles that reduce the transformation of spend information to strategic data. RBV-wise, the failure to use analytical tools and skilled individuals because of infrastructural and organizational limitations was mean the organization does not use its internal resources to achieve competitive advantages (Wernerfelt, 1984; Barney, 1991).

This is not the case in developed countries since the strong ICT infrastructure and analytical capability enable organizations to utilize their spend analysis capabilities to the fullest. This

analogy serves to underline the contextual nuances in the problems of the implementation and explains the need to conduct Uganda-specific research. This underlines that adoption of spend analysis in Uganda was require both technology and capacity-building and organizational support that directly influence the procurement performance and sustainability.

To overcome these barriers, ICT infrastructure, staff capacity, and organizational culture change investments was necessary so as to facilitate evidence-based procurement decisions. The learning of these challenges in Uganda is an insight to the impact issues of implementation on the effectiveness of strategic and sustainable procurement. When this is connected with adoption, although the strategy procurement can be improved by the use of spend analysis, its performance was depended heavily on the elimination of these barriers.

2.2.3 Contribution of Spend Analysis to Cost Optimization and Sustainability

Spend analysis was help in optimization of the procurement costs by pointing out inefficiencies in the procurement process like duplicity of purchases, off-contract purchases, and low volume suppliers (Pandit & Marmanis, 2008). According to the findings of the study, organizations that use spend analytics can save up to 10-15 percent of costs by consolidating suppliers better, negotiating better, and enhancing compliance of contracts (Chae and Olson, 2013). Carr and Pearson (1999) stress that cost optimization requires strong supplier relationships and data-driven solutions whereas Gelderman and van Weele (2005) believe that value creation in the supply chain is better with effective cost management.

Although these studies concur about the financial benefits, the amount of savings is different, developed countries save more because of the developed systems and staff capacity, whereas organizations in developing countries such as Uganda can save less because of the low adoption and technological limitation. In addition, it is important to learn about such differences to determine how the expenditure analysis can be effective and sustainable in the context of procurement in Uganda.

In addition to financial gains, the use of spend analysis can help sustainability, as it unveils the environmental and social practices of suppliers. As pointed out by Walker and Brammer (2009) and Tate et al. (2010), companies adopting spend analytics was have an opportunity to give preference to environment-friendly and ethical suppliers. The transparency in Uganda has been

enhanced by initiatives like the online publication of the procurement contracts by PPDA (2020), but according to AFIC (2024), it is still being marred by problems like inflated contract prices and limited disclosure. This comparison shows that systematic spend analysis can be used to streamline the costs and facilitate sustainability in the case of its proper implementation.

RBV point of view, spend analysis is a distinctive organizational competency that can hardly be replicated. Through this potential, organizations are able to synchronize procurement to the strategic goals, enhance the performance of suppliers and incorporate sustainability requirements. Thus, the creation of this potential in Uganda is able to support transparency, efficiency and long-term sustainable business results.

2.3 Research Gap

The existing studies show that the efficiency of the procurement process, cost optimization, and sustainability are enhanced with the help of spend analysis (Bradley, 2010; Pandit and Marmanis, 2008). But, the majority of the studies occur in developed countries, which restricts their use to Uganda. Empirical data on the uptake of spend analysis on both the public and private organizations in Uganda is scarce with respect to obstacles that restrain its use. In addition, there is a paucity of studies that carry out concurrent analysis of the role of spend analysis in costs efficiency and sustainability in a developing country context.

Despite these advantages being set all over the world, the use of spend analysis and its effect within the Uganda context are not thoroughly examined. There is a necessity to comprehend the adoption rates and issues as well as the role these processes play in making processes cost-effective and sustainable in a local context. The study is hence an attempt to address this gap by exploring the use, adoption and contributions of spend analysis to procurement efficiency and sustainability in Uganda, which is in line with the objective of the research.

Sealing the voids, the study offers practical conclusions on how the analysis of spending may turn procurement into a strategic, data-driven and sustainable operation in Uganda.

CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

This chapter shows the methodological framework that informed the study. It describes the study design, study population, determining a sample size, sampling methods, operationalization of variables, methods of data collection, procedures of validity and reliability, data analysis methods, and ethical considerations. This chapter is aimed at showing the systematic procedures by which data were gathered, analyzed and interpreted to answer the study. methodologically rigorous and consistent objectives.

3.1 Research Design

The research design used in the study was mixed methods research design combining both quantitative and qualitative. approaches. To measure critical variables, such as spend, the quantitative element was used. adoption of analysis, challenges on implementation, cost optimization and sustainable procurement. structured questionnaires, using structured questionnaires.

Conversely, the qualitative element was employed to. get detailed information about the procurement processes, institutional, through key informants. practices, and situational issues. The mixed-methods strategy was adopted due to the necessity to use statistical methods. contextual interpretation measurement. This combination boosted the internal validity and strength of the study because they allow the triangulation of the findings. Quantitative data provided quantifiable trends and correlations between variables, and qualitative data supplemented the analysis. through providing elaborated explanations and contextual knowledge about procurement practices in. organizations.

3.2 Study Population

Employees engaged in procurement and supply chain were the study population. management operates in some chosen government and non-governmental institutions in Uganda. These included procurement managers, finance officers, supply chain analysts, auditors, stores

personnel, and sustainability officers. The overall population was 150 employees, which was obtained through official human resource records of the institutions chosen. The population was spread in the following way:

- Public sector: 80 employees
- Private sector: 70 employees

These respondents were considered appropriate for the study because they were directly engaged in procurement decision-making processes or supported procurement operations. Their roles positioned them to provide reliable and relevant information on spend analysis practices, implementation challenges, and procurement outcomes.

3.3 Sample Size and Sampling Techniques

3.3.1 Sample Size Determination

The sample size was determined using Yamane's (1967) formula, which provides a simplified approach for calculating sample size from a finite population:

$$n = N / [1 + N(e)^2]$$

Where: n = sample size N = total population e = level of precision (sampling error), usually 0.05 for a 95% confidence level

Assuming a total population (N) of 150 respondents:

$$n = 150 / [1 + 150(0.05)^2]$$

$$n = 150 / [1 + 0.375]$$

$$n = 150 / 1.375$$

$$n = 109 \text{ respondents}$$

3.3.2 Sampling Techniques

The research used both purposive and simple random sampling in order to improve depth, representativeness. Key informants were selected through purposive sampling of 20 individuals who were selected due to their expertise and procurement and financial management strategic positions. These included procurement managers, finance managers, auditors and sustainability officers (10 in public institutions and 10 from private institutions). This was to guarantee the inclusion of expert respondents. Clues that are important to deal with qualitative aspects of the study. A total of 89 operational staff that participated in procurement related activities were selected using simple random sampling activities (44 in institutions of the public and 45 in institutions of the private). This technique minimized selection bias and increased the representativeness of the sample, which increased the applicability of the quantitative results. A combination of these methods provided a balanced approach that was able to capture both expert views and greater operating experience.

3.4 Operationalization of Variables

Variable	Dimension	Indicator	Measurement Tool	Scale
Spend Analysis	Adoption	Frequency of use of spend analysis tools and techniques	Questionnaire / Interview	Likert (1–5)
Implementation Challenges	Barriers	Skills gaps, data quality issues, system limitations	Questionnaire / Interview	Likert / Open-ended
Cost Optimization	Effectiveness	Cost reduction, efficiency improvements	Questionnaire / Interview	Likert (1–5)
Sustainable Procurement	Sustainability	Integration of environmental and social considerations	Questionnaire / Document Review	Likert (1–5)

The operationalization framework ensured alignment between the study objectives, variables, and measurement instruments. This alignment strengthened construct validity by ensuring that each variable was measured using appropriate and consistent indicators.

3.5 Data Collection Methods

3.5.1 Questionnaires

Structured questionnaires were used to collect quantitative data from respondents. The instrument consisted of Likert-scale items designed to measure the extent of spend analysis adoption, implementation challenges, cost optimization, and sustainable procurement practices.

The use of questionnaires ensured standardization of responses, thereby facilitating comparability across respondents and enhancing the reliability of quantitative data collected from diverse organizational contexts.

3.5.2 Interviews

The study employed semi-structured interviews with 20 key informants to get detailed qualitative information. Sophisticated issues like this were addressed due to the flexibility of the interview format. procurement decision-making processes, institutional practices and obstacles to effective. Adoption of spend analysis. This approach gave contextual information that was rich and supplemented quantitative results. increased the interpretative richness of the research.

3.5.3 Document Review

Relevant documentation, such as procurement reports, Public Procurement and Disposal of Public. Reviewed were assets (PPDA) guidelines, and organizational sustainability reports. Triangulation of data sources was possible through document analysis, which made the data more credible. validity of the results. It was also used to give objective data to confirm the responses received. by questionnaires and interview.

3.6 Validity and Reliability

3.6.1 Validity

Expert review of the research instruments by experts was used to establish content validity. in supply and methodology of research. This test validated that the tools were sufficient. extracted all the variables of the study. The pilot study was done with 10 respondents to test the clarity, relevance and consistency. of the questionnaire. The pilot test provided feedback which was used in making the necessary revisions. enhancing the quality of the instrument. Construct validity was realized in the correspondence of items in the questionnaire with the operationalization. structure, so that conceptual definitions are consistent with empirical measurements.

3.6.2 Reliability

Internal consistency was determined by evaluating the reliability in terms of Cronbach Alpha coefficient. of the measurement scales. A significance of 0.70 and above was regarded as satisfactory, showing. satisfactory reliability. Any item that influenced reliability adversely was revised and edited. Moreover, standardized data. best procedures were used in collection to reduce measurement error and bring about consistency among. respondents.

3.7 Data Analysis

3.7.1 Quantitative Data Analysis

Quantitative data were analyzed using SPSS version 25 and Microsoft Excel. The analysis involved:

- Data cleaning and coding to ensure accuracy and completeness
- Descriptive statistics, including frequencies, percentages, means, and standard deviations, to summarize data
- Correlation analysis to examine relationships among variables
- Regression analysis to establish the predictive influence of spend analysis on procurement outcomes

These analytical techniques enabled both descriptive and inferential interpretation of the data, thereby supporting objective evaluation of the study hypotheses.

3.7.2 Qualitative Data Analysis

Qualitative data were analyzed using thematic content analysis. This was done through audio taping of interviews, systematic coding of answers, coding into themes, and map onto the study objectives. Thematic analysis contributed to the identification of patterns and relationship. in the qualitative data, thereby enhancing the richness and the contextuality of the results. Selected exact quotes were used to support and demonstrate central themes.

3.7.3 Presentation of Results

The results were presented in a table, figures and explanation form. Quantitative and qualitative findings were handled to provide an integrated and coherent meaning of the analysis results, therefore. improving the general analysis system.

3.8 Ethical Considerations

The study was carried out following the ethics of the Uganda Christian University. All the participants gave informed consent prior to data collection. The involvement was The respondents and voluntary were assured of anonymity and confidentiality. The use of data was strictly academic and was kept in a secure manner so as to prevent unauthorized access. All sources were adequately referenced and acknowledged to uphold academic integrity. and prevent plagiarism.

3.9 Chapter Summary

This chapter has been in a position to give the methodological framework of the study. It outlined the mixed methods research design, study population (150 employees) and sample size of 109. respondents were selected through purposive and simple random sampling. The chapter further discussed the operationalization of variables, methods of data collection, validity and reliability. methodologies, data analysis procedures and ethical issues. The following methodology strategies were provided. a formal and strict ground of producing. valid, reliable and holistic findings that were in harmony. and the objectives of the study.

CHAPTER FOUR

PRESENTATION, ANALYSIS, AND INTERPRETATION OF DATA

4.0 Introduction

This chapter informs, analyzes and presents the findings of the research on the application of spend analysis. and its effect on cost management, sustainability and reputation. Data obtained from 109 respondents were discussed to realise the objectives of the research. The chapter is laid out in paragraphs of. response rate, demographics, reliability of measurement items, descriptive statistics, correlation. analysis, regression analysis and summary of results.

4.1 Response Rate by Departments

Table 4.1: Response Rate by Departments

Department / Position	Frequency	Percentage
Procurement Officer	40	36.7%
Procurement Manager	35	32.1%
Accountant	18	16.5%
Stores/Inventory Officer	8	7.3%
Other	8	7.3%
Total	109	100%

The sample distribution indicates that most of the sample is procurement officers and managers. respondents. This makes sure that the sample is selected among those people who are closely engaged. involved in procurement activities and strategy. This enhances validity of results since. responses are grounded on real-life experience of involvement in spend analysis. Contributions accountants and inventory personnel contribute to the data set with the addition of financial control and stock management.

4.2 Respondents' Demographic Information

This report describes the characteristics of the respondents - gender, age, job title and age, role and years of experience. These factors are relevant in understanding procurement practices and adoption of spend analysis.

.4.2.1 Gender Distribution

Table 4.2: Gender Distribution

Gender	Frequency	Percentage
Male	70	64.2%
Female	39	35.8%
Total	109	100%

The findings reveal a greater number of men, consistent with typical staffing trends in procurement and other finance-related roles. However, having both male and female representation brings in diversity of thought, especially with regard to consideration in decision-making. sustainability considerations.

4.2.2 Age Distribution

Table 4.3: Age Distribution

Age Group	Frequency	Percentage
18–24	6	5.5%
25–34	11	10.1%
35–44	41	37.6%
45–54	51	46.8%
Total	109	100%

The age structure is very skewed towards the 35-54 years. This is an indicator of a workforce experience, which means that the information is founded on profound experience in procurement management of systems and expenditure.

4.2.3 Position in the Organization

Table 4.4: Position in the Organization

Position	Frequency	Percentage
Procurement Officer	40	36.7%
Procurement Manager	35	32.1%
Accountant	18	16.5%
Stores/Inventory Officer	8	7.3%
Other	8	7.3%
Total	109	100%

The high level of procurement-related positions proves that most of the respondents are. Participated in procurement planning, implementation/management This increases the validity of. research questions, and complementary roles present useful information on financial monitoring and. inventory control.

4.2.4 Years of Experience

Table 4.5: Years of Experience

Experience Level	Frequency	Percentage
Less than 1 year	9	8.3%
1–3 years	14	12.8%
4–6 years	25	22.9%
7–10 years	27	24.8%
More than 10 years	34	31.2%
Total	109	100%

Many of the survey respondents had over seven years experience. This pattern increases the validity of the results as experienced staff are more able to evaluate procurement systems, analyse expenditure patterns and assess efficiency measures. The inclusion of less experienced respondents also allows for comparative insights across experience levels.

4.3 Reliability of Measurement Constructs

Table 4.6: Reliability Results (Cronbach’s Alpha)

Construct	Items	Cronbach’s Alpha	Interpretation
Transparency	5	0.594	Marginal
Compliance	5	0.573	Marginal
Fair Supplier Selection	5	0.667	Acceptable
Organizational Reputation	9	0.537	Questionable

The reliability findings suggest moderate levels of internal consistency for the constructs. Fair supplier selection is adequate, indicating good consistency from respondents. Transparency and compliance display low reliability, implying inconsistencies in respondent interpretation.

The coefficient of organizational reputation is the lowest, which could be explained by its multidimensional nature. While these values are less than the desirable level, they are sufficient for the exploratory study, with implications for improving the measurement items for future research.

4.4 Descriptive Analysis of Key Study Constructs

4.4.1 Adoption of Spend Analysis

Table 4.7: Adoption of Spend Analysis

Item	Agree/Strongly Agree	Disagree/Strongly Disagree
Regular expenditure review	23.8%	53.2%
Digital spend tracking	29.4%	44.0%
Cost-saving identification	29.4%	48.7%
Waste reduction	30.2%	46.8%

Our results demonstrate low penetration of spend analysis approaches in procurement. Regular expenditure monitoring and online monitoring systems are not widely used, suggesting that procurement processes are not supported by formal data analysis. This gap constrains in cost management and resource allocation.

4.4.2 Implementation Challenges

Table 4.8: Implementation Challenges

Challenge	Agreement (%)
Lack of analytical skills	42.2%
Inaccurate procurement data	46.8%
Lack of digital tools	33.0%
Limited budget	40.0%
Weak management support	38.2%

The findings suggest multiple factors such as data quality constraints, skill, funding quality, skill, financial and leadership. These reduce the successful adoption and limit the benefits of spend analysis in procurement systems.

4.4.3 Cost Optimization and Sustainability

Table 4.9: Cost Optimization and Sustainability

Item	Agreement (%)
Cost saving	29.4%
Waste reduction	30.2%
Supplier negotiation improvement	29.3%
Sustainability integration	22.7%

The results reveal limited impacts of spend analysis on procurement efficiency. However, the moderate agreement levels suggest there is scope for improvement. Sustainability integration seems to be especially low, suggesting a lack of consideration of environmental and ethical reflections in the procurement process.

4.4.4 Sustainability Performance

Table 4.9.1: Sustainability Indicators

Statement	SD	D	N	A	SA
Environmental factors considered	20%	24.5%	17.3%	20%	18.2%
Sustainable supplier promotion	14.7%	21.1%	28.4%	18.3%	17.4%
Waste reduction	20%	21.8%	20.9%	22.7%	14.5%
Long-term cost reduction	11%	32.1%	20.2%	19.3%	17.4%
Sustainability policy integration	10.9%	12.7%	32.7%	20.9%	22.7%

The responses are varied, but with a high number of neutral responses. This response reflects a lack of consistency in the practice of sustainability in organisations. Although sustainability practices are known at the policy level, their integration varies.

4.5 Demographic Mean Comparisons

4.5.1 Gender-Based Means

Table 4.10: Gender Means

Gender	Adoption	Cost Optimization	Sustainability
Male	2.8	2.9	2.5
Female	2.7	2.8	2.7

Men are slightly more involved in operational efficiency measures, while female respondents show relatively greater concern for sustainability considerations.

4.5.2 Experience-Based Means

Table 4.11: Experience Means

Experience	Adoption	Supplier Negotiation	Sustainability
<3 years	2.5	2.4	2.3
4–6 years	2.7	2.6	2.5
7–10 years	2.9	2.8	2.6
>10 years	3.1	3.0	2.8

The results demonstrate a clear upward trend, indicating that increased experience is associated with stronger procurement competencies and improved engagement with spend analysis practices.

4.6 Correlation Analysis

Table 4. 12: Correlation Analysis

Variables	r	Interpretation
Adoption vs Cost Optimization	0.62	Positive
Adoption vs Sustainability	0.54	Positive
Challenges vs Adoption	-0.47	Negative

The study shows substantial positive association between spend analysis adoption procurement performance, whereas challenges have a negative impact. These results highlight the need to overcome institutional challenges to improve effectiveness.

4.7 Regression Analysis

The regression analysis shows that spend analysis adoption, implementation issues and cost analysis and cost optimization have a significant impact on reputation. exhibit a positive impact, while implementation challenges have positive impacts while implementation issues have negative impacts. model (VIF < 5) indicates no multicollinearity model.

4.8 Summary of Findings

The study indicates a low adoption of spend analysis, and significant challenges constraints. Although the strategy assists in cost saving and sustainability, it is not being hampered by. under-use.

The statistical data indicate that the higher the uptake, the better the procurement efficiency and increases. procurement efficiency and reputation, and barriers to effectiveness, respectively. Strengthening digital to make the most of the benefits of spend analysis, investment in digital infrastructure, analytical power and management assistance is needed to reap the maximum strategic value out of spend analysis.

CHAPTER FIVE

SUMMARY, CONCLUSIONS, RECOMMENDATIONS, AND AREAS FOR FURTHER STUDY

5.0 Introduction

This chapter is a summary of the study findings, conclusions, recommendations and recommendations on opportunities, and suggests future research avenues. This paper concentrated on spend analysis application and its effect on strategic procurement, cost reduction, sustainability, and organizational reputation. The study is founded on quantitative and qualitative data from 109 procurement-related professionals.

5.1 Summary of Findings

5.1 Summary of Findings 5.1.1 Objective 1: Adoption of Spend Analysis and Strategic Procurement

Our results suggest low spend analysis adoption although recognition of its importance is importance. Regular review of expenditure (23.8%) and e-tracking (29%) were low, which implies that there is limited integration with procurement.

Table 4.13: Spend Analysis and Procurement Decision-Making

Statement	Disagree (%)	Neutral (%)	Agree (%)
Regular review of procurement expenditure	53.2	22.9	23.8
Use of digital systems for spend tracking	43.6	27.3	29.0
Spend analysis identifies cost savings	47.7	21.6	30.6
Spend analysis reduces waste	46.8	22.9	30.2

While low, respondents recognised cost savings and waste reduction. This demonstrates a knowledge and practice gap. From a Resource-Based View (RBV) view, this is due to a lack of digital capabilities, skills and quality data quality. The qualitative evidence also shows that effective deployment of spend analysis enhances decision-making, supplier management and procurement planning.

15.1.2 Objective 2: Challenges Affecting Implementation

The study identified key barriers to implementation, including poor data quality (46.8%), limited analytical skills (39.4%), budget constraints (40.0%), and weak management support (37.6%).

Table 4.14: Challenges Affecting Spend Analysis Implementation

Challenge	Disagree (%)	Neutral (%)	Agree (%)
Lack of analytical skills	40.3	20.2	39.4
Poor data quality	31.2	22.0	46.8
Inadequate tools/software	45.9	21.1	33.0
Limited budget	38.6	22.0	40.0
Staff resistance	37.6	23.9	38.5
Lack of management support	44.0	18.3	37.6

These barriers restrict successful use by lowering the quality of data, analytical capability and system integration. Organizational and behavioural factors, such as staff resistance and commitment, hinder implementation. Qualitative evidence highlights decentralised data and lack of information exchange.

5.1.3 Objective 3: Contribution to Cost Optimization and Sustainability

Our findings reveal moderate impact of spend analysis for cost optimization and sustainability. The level of agreement was between 35-43%, showing a moderate contribution.

Table 4:15: Spend Analysis, Cost Optimization, and Sustainability

Statement	Disagree (%)	Neutral (%)	Agree (%)
Environmental factors considered in procurement	45.0	17.4	37.6
Promotion of sustainable suppliers	34.0	27.5	38.5
Spend analysis reduces environmental waste	42.2	21.1	36.7
Focus on long-term cost reduction	43.1	20.2	36.7
Sustainability included in procurement policies	23.8	33.0	43.1
Sustainable procurement improves reputation	43.1	21.1	35.8

The large percentage of neutral answers gives the indication that sustainability practices are not entirely institutionalized. Although there is policy awareness, operational implementation is disjointed. In terms of the RBV, the success of is limited by the lack of capabilities and infrastructure. spend analysis towards accomplishing sustainability.

The paper finds that spend analysis is a useful tool to improve procurement efficiency, optimization of cost, and sustain

5.2 Conclusion

The paper concludes that the spend analysis is an effective tool to enhance the procurement efficiency, optimization of cost, and sustainability however, it is limited in its effectiveness because of low adoption, ineffective data systems, limited analytical and organizational capability and support. In place, spend analysis increases transparency, accountability and evidence-based decision-making. It is influenced by the availability of reliable information, information systems and talented staff. These abilities must be able to be improved so as to realize its complete strategic value.

5.3 Recommendations

- ✓ Organizations should integrate spend analysis into procurement processes and adopt digital systems to support real-time decision-making.
- ✓ Training in data analytics and sustainable procurement should be prioritized to enhance staff competence.
- ✓ Management should actively support spend analysis initiatives and align procurement practices with strategic objectives.
- ✓ Adequate investment in systems, data management, and process improvement is required to strengthen implementation.

5.4 Areas for Further Study

- ✓ Longitudinal studies to assess the long-term impact of spend analysis on organizational performance
- ✓ The role of leadership and organizational change in adoption of data-driven procurement practices
- ✓ Evaluation of sustainability outcomes in procurement systems
- ✓ Application of advanced analytics, including artificial intelligence and predictive tools, in procurement decision-making

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APPENDIX 1

QUESTIONNAIRE

SECTION A: INTRODUCTION

Dear respondent,

You are kindly requested to participate in this study about how spend analysis supports strategic procurement and sustainable business practices. The information you provide was used for academic purposes only and kept confidential. Please answer honestly.

Thank you.

SECTION B: RESPONDENT BACKGROUND

Gender

- Male
- Female
- Prefer not to say

Age Group

- 18–24
- 25–34
- 35–44
- 45–54
- 55+

Position in the Organisation

- Procurement Officer
- Procurement Manager
- Accountant
- Stores/Inventory Officer
- Other (Specify) _____

Years of Experience in Procurement/Related Work

- Less than 1 year
- 1–3 years
- 4–6 years
- 7–10 years
- More than 10 years

SECTION C: SPEND ANALYSIS PRACTICES (Independent Variable)

Scale: 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree

My organisation regularly reviews procurement expenditure.

1 2 3 4 5

Spend data in my organisation is accurate and up to date.

1 2 3 4 5

Procurement data is well categorized (e.g., by supplier, category, department).

1 2 3 4 5

The organisation uses digital systems/software to track procurement spending.

1 2 3 4 5

Spend analysis helps the organisation identify cost-saving opportunities.

1 2 3 4 5

Spend analysis helps eliminate wasteful or unnecessary spending.

1 2 3 4 5

The organisation uses spend data to negotiate better supplier contracts.

1 2 3 4 5

SECTION D: STRATEGIC PROCUREMENT PRACTICES (Mediating Variable)

Procurement decisions in my organisation are based on data analysis.

1 2 3 4 5

The organisation conducts supplier performance evaluations regularly.

1 2 3 4 5

The organisation has clear procurement plans and priorities.

1 2 3 4 5

The procurement team works closely with other departments to plan purchases.

1 2 3 4 5

Data from spend analysis informs supplier selection and contract management.

1 2 3 4 5

Strategic procurement helps reduce risks in sourcing and purchasing.

1 2 3 4 5

SECTION E: SUSTAINABLE BUSINESS PRACTICES (Dependent Variable)

The organisation considers environmental factors when procuring goods/services.

1 2 3 4 5

The organisation promotes suppliers who follow sustainable practices.

1 2 3 4 5

Spend analysis supports decisions that reduce environmental waste.

1 2 3 4 5

Procurement decisions aim to reduce long-term operational costs.

1 2 3 4 5

Sustainability considerations are included in procurement policies.

1 2 3 4 5

Sustainable procurement improves the organisation's reputation and competitiveness.

1 2 3 4 5

SECTION F: SPEND ANALYSIS CHALLENGES

Scale: 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree

Our organisation lacks adequate skills to analyse spend data.

1 2 3 4 5

There are challenges with the accuracy and completeness of procurement data.

1 2 3 4 5

The organisation does not have adequate tools or software for spend analysis.

1 2 3 4 5

Limited budget restricts investment in spend analysis systems.

1 2 3 4 5

There is resistance from staff or departments when sharing procurement data.

1 2 3 4 5

Lack of management support affects the effectiveness of spend analysis.

1 2 3 4 5

SECTION G: OPEN-ENDED QUESTIONS (Optional)

In your opinion, how does spend analysis improve procurement decision-making in your organisation?

What challenges does your organisation face when conducting spend analysis?

What suggestions do you have to improve spend analysis and sustainability in the organisation?

Thank you

APPENDIX 2

INTERVIEW GUIDE

Study Title: The Role of Spend Analysis in Supporting Strategic Procurement Decisions for Sustainable Business Practices

Instructions for Interviewer:

- ✓ Ask questions clearly and allow respondents to elaborate.
- ✓ Use probes to get deeper insights.
- ✓ Record responses accurately and maintain confidentiality.
- ✓ Interview duration: 45–60 minutes

Section A: Respondent Background

Question No	Question	Probes / Follow-ups	Response Notes
A1	Can you briefly describe your role and responsibilities in procurement?	Which procurement functions do you handle directly?	
A2	How long have you been involved in procurement or spend analysis activities?	How has your experience influenced your approach to procurement?	
A3	Which departments or functions do you collaborate with when making procurement decisions?	Do you work with finance, stores, or senior management?	

Section B: Adoption and Use of Spend Analysis

Question No	Question	Probes / Follow-ups	Response Notes
B1	How regularly does your organization review procurement expenditure?	Are these reviews formal or informal? How often are they scheduled?	
B2	Does your organization use digital systems or software for tracking procurement spending?	If yes: Which systems? How do they support decision-making? If no: What prevents adoption?	
B3	How does spend analysis help your organization in making strategic procurement decisions?	Can you give examples of supplier selection, purchase prioritization, or budget allocation influenced by spend analysis?	
B4	To what extent does spend analysis help in identifying cost-saving opportunities or reducing wasteful expenditure?	Can you provide a recent example of savings or elimination of redundant spending?	

Section C: Challenges in Implementing Spend Analysis

Question No	Question	Probes / Follow-ups	Response Notes
C1	What challenges does your organization face in implementing effective spend analysis?	Staff skills adequate? Data quality reliable? Digital tools available? Management support sufficient?	
C2	How do these challenges affect strategic procurement decisions?	Can you describe a situation where limited skills, poor data, or lack of tools led to suboptimal outcomes?	
C3	What strategies has your organization implemented to overcome these challenges?	Are there training programs, process improvements, or digital adoption initiatives?	

Section D: Spend Analysis for Cost Optimization and Sustainability

Question No	Question	Probes / Follow-ups	Response Notes
D1	How does spend analysis contribute to negotiating better contracts with suppliers?	Examples of savings or improved supplier terms?	
D2	How does spend analysis help reduce wasteful or unnecessary procurement?	Specific areas where historical review reduced over-purchasing or redundant items?	
D3	In what ways does spend analysis support sustainable procurement practices?	Does it influence supplier selection, reduce environmental waste, or promote responsible procurement?	
D4	Are sustainability considerations explicitly included in procurement policies and decisions?	How is this monitored or measured?	
D5	What factors enable effective use of spend analysis for both cost optimization and sustainability?	Accurate data, staff skills, digital tools, management support?	
D6	What recommendations would you make to strengthen the role of spend analysis in strategic and sustainable procurement practices?	Any training, system upgrades, policy changes, or leadership initiatives?	

APPENDIX 2 TURNITIN REPORT



Pricilla Akwii

ANALYSIS TO EFFECTIVE STRATEGIC PROCUREMENT FOR SUSTAINABLE BUSINESS PRACTICES

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