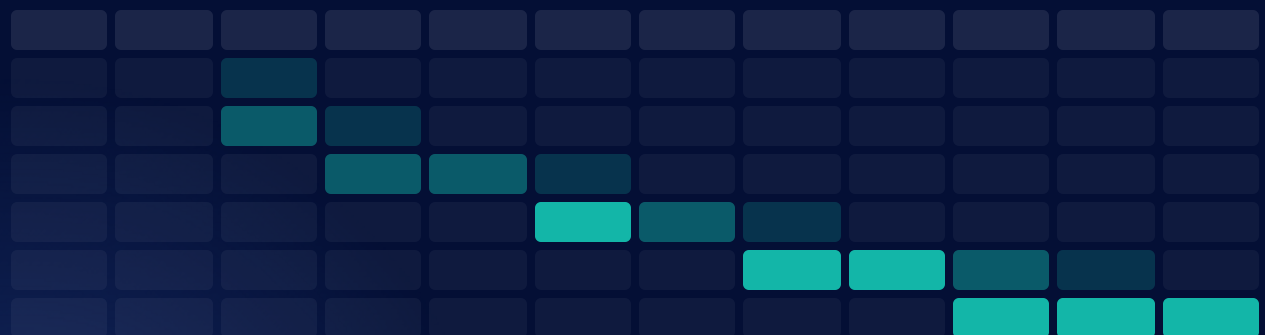


PLAYBOOK

Replacing Excel:

A Playbook for Mid-Market Procurement Teams

How growing companies move purchasing out of spreadsheets and inboxes – with the research, the business case, and an 8-week plan to do it.



- 30+ data points from 2025–2026 research
- Voices from procurement practitioners
- Scorecard, ROI model and templates inside

Who this playbook is for

This playbook is written for procurement managers and heads of procurement at companies with roughly 200 to 2,000 employees – or any company buying across several entities, sites or regions. It is equally useful to the CFO, controller or COO who has to sign off on changing how the company buys.

You are the reader we had in mind if any of these sound familiar:

Purchase requests arrive by email, chat, phone and in the corridor, and someone re-types them into a master spreadsheet.

Approvals happen by replying "OK" to an email, and nobody can prove later who approved what.

Finance finds budget overruns at month-end, after the money is already committed.

Supplier offers are compared in a spreadsheet that only one person fully understands.

You have outgrown spreadsheets, but enterprise procurement suites look too big, too slow and too expensive.

How to use this playbook

Read Chapters 1–4

to understand why spreadsheets break at mid-market scale, and what the research says it costs.

Score yourself in Chapter 5.

The Breaking-Point Scorecard takes ten minutes and tells you how urgent the move is.

Use Chapters 6–8

to choose a replacement approach, plan an 8-week rollout and build the business case your CFO will ask for.

Use Chapters 9–10 and the Toolkit

to drive adoption and measure results after go-live.

A note on Excel

This is not an anti-Excel book. Excel is one of the best analytical tools ever built, and it should stay in your finance team's toolkit. The argument here is narrower: a spreadsheet records what people did, but it cannot enforce what people are allowed to do. Procurement needs a tool that enforces rules. That is the gap this playbook helps you close.

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02	What 2025–2026 research and practitioners say	08	Building the business case for your CFO
03	Field notes: what moving off spreadsheets looks like in practice	09	Adoption: getting people to stop emailing purchase requests
04	The seven hidden costs of spreadsheet procurement	10	The KPIs to track after go-live
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Executive summary

Mid-market companies do not stay on spreadsheets because they are careless. They stay because Excel is already installed, everyone knows it, and enterprise procurement suites were built for a different size of company. The cost of staying is real but scattered – a few hours here, an overrun there, a supplier nobody re-checked – so it rarely appears on one line of a budget.

The 2025–2026 research in this playbook adds that cost up. Five findings matter most:

- 1 Excel is not going away on its own.** 51% of finance professionals expect their reliance on Excel to grow over the next year, and only 8% expect it to shrink. Even in companies that already own performance-management software, 92% of finance teams still use Excel every week (Vena, 2026).
- 2 Unmanaged spend is where the money leaks.** 29% of enterprise spend still sits outside procurement's control, and every dollar brought under management saves 6–12% in its first contract period (Ardent Partners, 2025).
- 3 Manual processes are slow and expensive.** The average invoice costs \$9.40 to process against \$2.78 for best-in-class teams (Ardent Partners, 2025). Digitally mature procurement teams run at 19% lower cost as a share of spend, with 31% fewer people and 58% shorter requisition-to-PO cycles (The Hackett Group, 2025).
- 4 You cannot hire your way out.** Procurement workloads are rising 9.8% a year while headcount grows 1.0% and operating budgets 0.9% – an 8.9% efficiency gap that only better process and technology can close (The Hackett Group, 2025).
- 5 Weak controls are where fraud lives.** Organizations lose an estimated 5% of revenue to occupational fraud each year; the typical scheme runs 12 months before anyone notices, and corruption now features in 45% of cases (ACFE, 2026).

The good news: replacing Excel no longer means a year-long enterprise project. A focused mid-market rollout can reach its first live procurement cycle in about 8 weeks, starting with one entity or one category and expanding from there. Chapters 6 and 7 show how, and how to prove the return to your CFO.

The research at a glance

Every figure below comes from research published in 2025 or 2026 and is cited in full in the Sources section. Feel free to quote them — please credit "Replacing Excel: A Playbook for Mid-Market Procurement Teams, APSentra (2026)" and the original source.

Finding	Figure	Source
Finance professionals who expect their Excel reliance to grow vs. shrink next year	51% vs. 8%	Vena, 2026
Finance teams with performance-management software that still use Excel weekly	92%	Vena, 2026
Finance VPs and C-suite leaders who use Excel every day	64%	Vena, 2026
Enterprise spend under procurement management	71%	Ardent Partners, 2025
Savings on each extra dollar brought under management	6–12%	Ardent Partners, 2025
Average cost to process an invoice vs. best-in-class	\$9.40 vs. \$2.78	Ardent Partners, 2025
Average invoice cycle time	9.2 days	Ardent Partners, 2025
Invoices needing manual exception handling	14%	Ardent Partners, 2025
Invoices processed with no human touch (average vs. best-in-class)	32.6% vs. 49.2%	Ardent Partners, 2025
Lower procurement cost as a share of spend, digital world-class teams	19%	The Hackett Group, 2025
Fewer full-time staff, digital world-class teams	31%	The Hackett Group, 2025
Shorter requisition-to-PO cycle, digital world-class teams	58%	The Hackett Group, 2025
Less negotiated savings lost to non-compliance, digital world-class teams	60%	The Hackett Group, 2025

Finding	Figure	Source
Procurement workload growth vs. headcount growth in 2025	9.8% vs. 1.0%	The Hackett Group, 2025
Procurement efficiency gap to close in 2025	8.9%	The Hackett Group, 2025
Approval wait after which people start buying around the process	72 hours	Procurify, 2026
Revenue lost to occupational fraud each year	~5%	ACFE, 2026
Median time before a fraud is detected	12 months	ACFE, 2026
Fraud cases involving corruption	45%	ACFE, 2026
CPOs who name siloed operations as the top barrier to value	57%	Deloitte, 2025
Return on GenAI investment, digital leaders vs. followers	3.2x vs. 1.5x	Deloitte, 2025
CPOs who rank data and analytics as a top technology priority	72%	Gartner, 2025
CPOs who have fully implemented AI or GenAI	14%	Gartner, 2025
CPOs planning to deploy GenAI within three years vs. those with meaningful deployment today	80% vs. 36%	EY, 2025
Procurement leaders who feel their value is fully recognized	45%	Amazon Business, 2025

CHAPTER 01

Why mid-market procurement still runs on Excel

92%

of finance teams that already own performance-management software still use Excel every week

VENA, 2026

Spreadsheet procurement is the default, not the exception. In APSentra's experience, roughly 80% of mid-market companies still run purchasing on some mix of email and spreadsheets. Independent research points the same way: in a July 2026 survey of finance professionals at companies with 200+ employees, 92% of teams that already own performance-management software still use Excel every week – and 51% expect their reliance on it to grow (Vena, 2026).

It made sense – at the start

Every spreadsheet process began as a good decision. When a company has five buyers and twenty purchases a month, a shared sheet is fast, free and flexible. Nobody needs training. Nobody waits for IT.

The trouble is that the process grows while the tool stays the same. The company adds a second site, then a subsidiary, then a new region. Purchase volume climbs from 50 requests a month to 500. Each step seems small, so nobody stops to redesign the system. The sheet just gets more tabs.

The "messy middle" problem

Mid-market companies sit in an awkward gap between two kinds of tools:

- **Below them** are spreadsheets, form builders and expense apps. They are cheap and easy, but they cannot enforce a purchasing policy.
- **Above them** are enterprise procurement suites. They are powerful, but they were designed for global corporations with large IT teams, long implementation budgets and dedicated system administrators.



Caught in the middle, many companies conclude that the only realistic option is to keep patching Excel. They add macros, lock cells, create approval columns and colour codes. Each patch adds a little control and a lot of maintenance.

What Excel was never built to do

The core issue is not quality. It is design. A spreadsheet is a record of what people did. Procurement needs a system that shapes what people are allowed to do. Specifically, Excel has no native concept of:

An approval matrix

that routes a request by value, category or entity – and cannot be skipped.

A budget commitment

that checks available budget before money is promised to a supplier.

Segregation of duties

that stops the person who requests a purchase from also choosing the supplier and approving the order.

A three-way match

between purchase order, goods receipt and invoice.

A supplier record

that tracks performance, compliance and risk over time.

An audit trail

that logs every action with a timestamp and a named user.

Every one of these can be imitated in a spreadsheet by someone careful and disciplined. None of them can be enforced. That difference is invisible at 20 purchases a month and expensive at 500.

The market is moving anyway. Gartner's 2025 survey found 72% of CPOs rank data and analytics as a top technology priority, yet only 14% have fully implemented AI. EY's 2025 CPO survey found 80% plan to deploy GenAI within three years, against 36% with meaningful deployment today. None of that works on data scattered across inboxes and personal spreadsheets.



Excel records what people did. Procurement needs a system that controls what people are allowed to do.

CHAPTER 02

What 2025–2026 research and practitioners say

51% vs.
8%

of finance professionals expect their
reliance on Excel to grow vs. shrink
over the next year

VENA, 2026

The latest research reaches a clear conclusion: spreadsheets are becoming more entrenched in finance, while procurement teams are being asked to do more with the same people. Something has to give — and when it gives inside a spreadsheet, it usually gives silently.

Excel's grip is getting stronger, not weaker

Vena's July 2026 survey of 364 finance professionals at US, Canadian and UK companies with 200+ employees found:

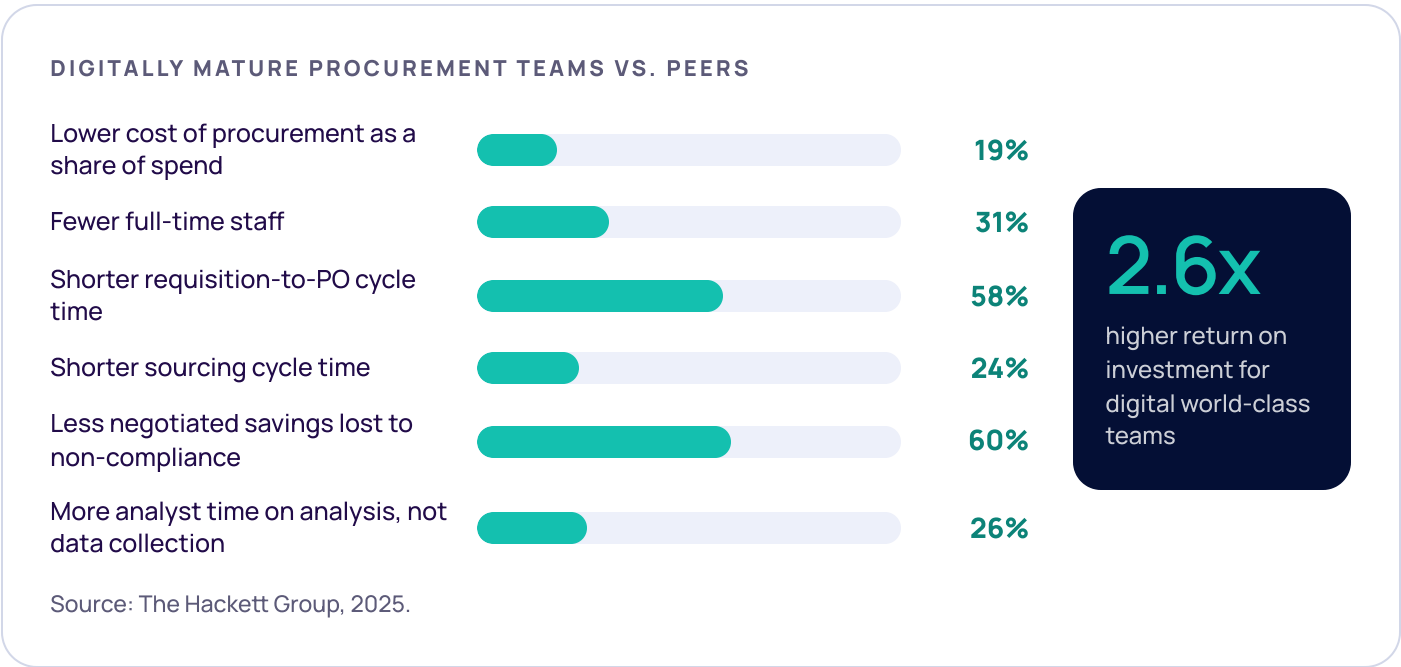
- 51% expect their reliance on Excel to increase over the next year; only 8% expect it to decrease.
- 92% of teams that already own corporate performance-management software still use Excel at least weekly.
- 64% of VP and C-suite finance leaders use Excel daily, against 44% of managers.
- 86% now use at least one AI tool directly inside Excel.

AI makes spreadsheets faster to build. It does not make them enforce an approval matrix, block an over-budget purchase or separate the requester from the buyer. More powerful spreadsheets can mean more decisions resting on files nobody else controls.

Procurement is being asked to do more with the same

The Hackett Group’s 2025 Key Issues study found procurement workloads rising 9.8%, while headcount grows just 1.0% and operating budgets 0.9%. That leaves an 8.9% efficiency gap. The only budget line growing meaningfully is technology, up 5.6%. Teams that try to absorb this growth in spreadsheets end up with more files, more manual reconciliation and more work depending on fewer people.

The gap between leaders and everyone else



Measure	Digitally mature teams vs. peers	Source
Cost of procurement as a share of spend	19% lower	The Hackett Group, 2025
Full-time staff	31% fewer	The Hackett Group, 2025
Requisition-to-PO cycle time	58% shorter	The Hackett Group, 2025
Sourcing cycle time	24% shorter	The Hackett Group, 2025
Negotiated savings lost to non-compliance	60% less	The Hackett Group, 2025
Analyst time spent on analysis rather than data collection	26% more	The Hackett Group, 2025

Measure	Digitally mature teams vs. peers	Source
Return on investment	2.6x higher	The Hackett Group, 2025
Cost per invoice	\$2.78 best-in-class vs. \$9.40 average	Ardent Partners, 2025
Invoices processed with no human touch	49.2% best-in-class vs. 32.6% average	Ardent Partners, 2025

Weak controls are where fraud happens

Spreadsheets do not cause fraud. They make it easier to hide and slower to find. The Association of Certified Fraud Examiners' *Occupational Fraud 2026: A Report to the Nations* studied 2,402 cases in 143 countries and found:

- Organizations lose an estimated 5% of revenue to occupational fraud each year.
- The median case cost \$104,000; one in five cases exceeded \$1 million.
- The typical scheme ran 12 months before it was detected.
- Corruption – including kickbacks and conflicts of interest in purchasing – now features in 45% of cases, up from 10% in 1996.
- Managers committed 41% of frauds, up from 30% in 1996.

In APSentra's own diagnostics, the same patterns show up in spreadsheet-run procurement: the requester is also the buyer, tenders are decided in a file nobody else reviews, and "competing" bidders turn out to share contact details (see Chapter 9).

What practitioners are saying

The research matches what procurement professionals post about every week. A selection from LinkedIn, 2026:

"Most teams don't have a savings problem, they have a visibility problem."

— Muhammad Jaon MCIPS, procurement and supply chain leader, oil and gas (September 2026)

"Endless email threads, WhatsApp photos of paper receipts, and a master spreadsheet that's already out of date."

— Hiral Mulchandani, workflow automation consultant (May 2026)

"Our ERP is supposed to automate this... but we still use Excel for everything."

— what procurement managers told the xProcur AI team across more than 10 interviews (August 2026)

"System says we have 0. Warehouse says we have 47."

— Adam R., supply chain manager (September 2026)

"Show approval history for PO-2847." "...let me check my sent folder."

— Mohammed Zuberuddin, describing a typical email-approval audit (March 2026)

"Don't criticize the spreadsheet. Ask why your business still depends on it."

— Hiral Mulchandani (August 2026)

And from APSentra clients who made the move:

"We went from buying that depended on individual judgement to one shared logic the whole group can follow."

— Senior Procurement Manager, Fashion Retail Group

"By bringing our procurement into one place, our decisions are now easier to follow and no longer depend on individual habits."

— Procurement Director, agricultural holding

CHAPTER 03

Field notes: what moving off spreadsheets looks like in practice

2-3 wks →
~10 h

approval time at an energy company with 800+ users across 300 subdivisions

APSentra has implemented its platform and run procurement diagnostics for retailers, distributors, developers, food producers, agricultural holdings and energy companies. The same spreadsheet-era patterns appear again and again. Clients are named as they appear on APSentra's case-study pages.

PART A Platform implementations

Fashion Retail Group — from spreadsheets to one shared logic.

A multi-region fashion retail group ran procurement entirely by hand, in spreadsheets and ad hoc processes, with no structured supplier evaluation or consistent tendering logic. APSentra put 100+ procurement and category-management users on one platform with one standardized tendering logic, and replaced manual landed-cost arithmetic with automatic calculation. "We went from buying that depended on individual judgement to one shared logic the whole group can follow." — Senior Procurement Manager

100+

procurement and category-management users on one platform

FMCG Retailer — 10%+ savings in under three weeks.

A leading FMCG retailer with an expanding store network centralized procurement for fit-out works, outsourced personnel, fixed assets and operating supplies. With 50+ procurement users on structured tenders and supplier accreditation, it reached a 10%+ savings run rate within three weeks — before the full rollout was complete.

10%+

savings run rate
within three weeks

Energy Company — approvals from weeks to hours.

A state-owned energy company brought 800+ users across 300 subdivisions, about 2,000 categories and 25,000 active SKUs into one procurement system. Approval time fell from 2–3 weeks to roughly 10 hours.

~10 h

approval time,
down from 2–3
weeks

Pharmaceutical Distributor — one auditable cycle.

A nationwide distributor with heavy manual steps and traceability gaps moved the full cycle, from request to payment, into one controlled system with consistent supplier selection and audit-ready documentation.

Residential Developer — an audit trail for every action.

A developer running several construction projects at once relied on manual coordination, informal supplier relationships and disconnected budget estimates. Automation gave it objective supplier selection, real-time budget-to-procurement traceability and a complete audit trail of user actions.

Multi-Site Food Manufacturer — when "competing" bidders share contact details.

A food manufacturer with five brands bought \$6.5M a year in marketing and trade marketing outside procurement, across 20–25 sourcing events. Its procurement policy was outdated, tenders were closed, and a document review found competing bidders sharing the same contact information. Strategic sourcing brought that spend under open, competitive tendering with value-based approval tiers.

\$6.5M

a year in marketing
spend bought
outside
procurement

Multi-Region Agricultural Holding — a fifth of spend nobody was managing.

Of about \$19.3M in annual procurement, \$3.94M (20%) was bought directly by operating departments. Nine specialists covered the whole holding, and supplier proposals were compared by hand in spreadsheets.

Result: \$1.29M in identified annual savings (6.5% of spend), six categories mapped to 96% of spend, requisition time cut by up to 50% and tender processing by up to 90%. ROSMA: 14.8.

\$1.29M

identified annual savings, 6.5% of spend

Multi-Entity Food Processing Group — five entities, five versions of the truth.

22% of group spend, including the entire marketing budget, was bought without procurement. 33 people held purchasing authority, but only 21 were dedicated buyers.

Result: one consolidated spend view, savings potential of 5.1% of group spend, and ROSMA modelled to rise from 5.9 to 43.1 within two years.

5.9 → 43.1

modelled ROSMA within two years

National Supermarket Chain — requests lost between phone calls and inboxes.

Equipment requests arrived by phone and email with no standard form or single database. Requests went missing between departments, and delivery dates were tracked verbally.

Result: one system of record from request to delivery, mandatory-field forms, and tender results flowing into contracts without re-typing.

Pet Food Manufacturer – the requester was also the buyer.

The people who requested goods also chose the supplier, with no tender committee and no counterparty vetting.

Result: separated roles, a three-tier approval structure and, once automated, requisition and tender processing up to 60% faster and contract preparation about 80% faster.

~80%

faster contract
preparation once
automated

Fuel Retail Network – one threshold for everything.

A single low threshold sent hundreds of small purchases to the tender committee, budgets were tracked in quantities rather than currency, and one 90-day lead time applied to everything.

Result: a two-track model for standard and complex purchases, graduated approval limits, open supplier accreditation and reverse auctions.

What the cases have in common

A fifth or more of spend sat outside procurement – 20% and 22% in the two companies where it was measured business-wide.

Approval rules were flat or missing, so either everything needed sign-off or nothing did.

Supplier selection lived in spreadsheets that nobody else could audit.

The fix was never "just software". Each started with clear roles, an approval matrix and a staged rollout – then automation locked the rules in.

CHAPTER 04

The seven hidden costs of spreadsheet procurement

29%

of enterprise spend still sits outside procurement's control

ARDENT PARTNERS, 2025

Excel looks free because it is already paid for. Its real cost shows up elsewhere — in prices, in hours, in overruns and in risk. These are the seven costs we see most often, and how to estimate each one for your own company.

THE SEVEN HIDDEN COSTS



01

Unmanaged and maverick spend



02

Budget overruns found too late



03

Slow approvals and the workarounds they create



04

Manual invoice handling



05

Supplier risk nobody is watching



06

Audit preparation that takes weeks



07

Key-person risk and the ceiling on growth

Put a number on it

Use the worksheet at the end of this chapter.

1 Unmanaged and maverick spend

When there is no structured way to request a purchase, people buy from whoever they already know, at whatever price is offered. Ardent Partners' 2025 benchmark puts the cost plainly: 29% of enterprise spend still sits outside procurement's control, and every additional dollar brought under management saves 6–12% in its first contract period. The Hackett Group's 2025 research adds that digitally mature teams lose 60% less of their negotiated savings to non-compliant buying. In APSentra's client base, off-contract spend inflates total procurement cost by 15–30%.

2 Budget overruns found too late

A spreadsheet cannot check a purchase against budget before it is approved. Finance finds the overrun weeks later, after the PO is raised and the obligation is live. At that point the only options are to cut somewhere else or to explain the variance.

3 Slow approvals – and the workarounds they create

Email approvals depend on someone reading their inbox at the right moment. APSentra sees approval cycles about 3x longer in spreadsheet-based processes than in structured workflows. Slow approvals are not only a nuisance; they cause maverick spend. Procurify's 2026 mid-market benchmark of 250+ organizations identifies roughly 72 hours as the point where people stop waiting and buy around the process.

4 Manual invoice handling

Matching invoices to POs and receipts by hand is slow and error-prone. The average invoice costs \$9.40 to process and takes 9.2 days; best-in-class teams do it for \$2.78, and process almost half their invoices (49.2%) with no human touch (Ardent Partners, 2025). Manual matching is also where duplicate payments slip through.

5 Supplier risk nobody is watching

In a spreadsheet, supplier performance, compliance status and risk live in someone's memory or an old email folder. A key supplier's situation can change and nobody notices until a delivery fails. Deloitte's 2025 CPO survey found supply chain visibility (64%) and active alternative sources (74%) among the most effective risk strategies – both of which need supplier data that is current and shared.

6 Audit preparation that takes weeks

When approvals live in inboxes and records in a dozen files, every audit becomes a reconstruction project under deadline. The work is expensive, and the result is still incomplete: an email chain proves someone said "OK", not that they had the authority to.

7 Key-person risk and the ceiling on growth

Most spreadsheet processes depend on one person who understands the master file. When they are on leave, the process slows; when they leave, it breaks. And every new entity, site or region multiplies the problem. A process that works at 50 purchases a month is usually unworkable well before 500.

Estimate your own cost of staying on Excel

Use this worksheet with your own numbers. It is deliberately conservative: it counts only what you can measure today and leaves out fraud, audit fees and supplier failures.

Cost line	How to calculate	Benchmark to use if you have no data
Price leakage on unmanaged spend	Unmanaged spend × savings rate	6–12% savings on spend brought under management (Ardent Partners, 2025)
Savings lost after negotiation	Negotiated savings × share that never reaches the P&L	Mature teams lose 60% less than peers (The Hackett Group, 2025); audit last year's top 10 contracts
Invoice processing	Invoices per year × (your cost per invoice – \$2.78)	\$9.40 average cost per invoice (Ardent Partners, 2025)
Approval and chasing time	Requests per year × hours spent chasing × loaded hourly cost	Measure for two weeks; most teams underestimate it
Reporting and consolidation	Hours per month building spend reports × 12 × loaded hourly cost	Ask the person who builds the monthly report
Audit preparation	Days of prep per audit × people involved × daily cost	Ask finance how long the last audit took to prepare

Chapter 8 turns these lines into a business case, with a worked example.

CHAPTER 05

The Spreadsheet Breaking-Point Scorecard

10 min

to score 15 statements and see how urgent the move is

There is rarely one dramatic moment that says "replace Excel now". The signals build up. This scorecard turns them into a number you can take to leadership. Score each statement honestly: **0 = rarely or never true, 1 = sometimes true, 2 = often or always true.**

#	Statement	Score (0-2)
1	Purchase requests arrive through several channels (email, chat, phone, in person) and are re-typed into a sheet.	
2	Approvals are given by replying to an email or a chat message.	
3	Approvals are sometimes missed, duplicated or given after the purchase.	
4	Nobody can say what the company has committed to spend this month without a multi-day reconciliation.	
5	Budget overruns are discovered after the PO is raised or the invoice arrives.	
6	Departments buy directly from suppliers without involving procurement.	
7	Supplier offers are compared in a spreadsheet with no consistent scoring method.	
8	The same person can request a purchase, choose the supplier and approve the order.	

#	Statement	Score (0-2)
9	Supplier performance, compliance and risk are not tracked in one place.	
10	Invoices are matched to POs and receipts by hand.	
11	Preparing for an audit takes days or weeks of gathering emails and files.	
12	The process depends on one or two people who "know the spreadsheet".	
13	Different entities, sites or regions run procurement in different ways.	
14	The company plans to add entities, sites, product lines or headcount in the next 12 months.	
15	Leadership asks for spend reports by category, entity or supplier, and they take more than a day to produce.	
Total score (0-30)		

Reading your score

WHERE YOUR TOTAL LANDS

0–8

Stable

Spreadsheets still fit

9–16

Strained

Costs leaking quietly

17–24

Breaking

Trusted beyond their limits

25–30

Broken

Material risk

Total score	What it means	Recommended next step
0–8	Stable. Spreadsheets still fit your volume and structure.	Tighten the basics: one intake form, a written approval matrix, monthly spend review. Re-score in six months.
9–16	Strained. Controls depend on individual discipline. Costs are leaking but not yet visible.	Build the business case (Chapter 8) and pilot a platform on one category or entity.
17–24	Breaking. Spreadsheets are being trusted for decisions they cannot support.	Start a structured replacement in the next quarter (Chapter 7).
25–30	Broken. Material financial, compliance and continuity risk.	Treat replacement as a priority project with executive sponsorship now.

Tip: Ask three people to score independently – someone in procurement, someone in finance and a frequent requester. The gaps between their scores are often more revealing than the totals.

CHAPTER 06

What to replace — and what to keep

4

realistic options for mid-market teams,
each fitting a different situation

The goal is not to delete Excel from your company. It is to stop using it for jobs it was never designed to do. Get this boundary right and the project gets smaller, cheaper and easier to sell internally.

Keep Excel for analysis

- **Financial modelling and scenario planning** — budgets, forecasts, what-if analysis.
- **One-off analysis** — a quick look at a supplier's pricing history, a should-cost model.
- **Downstream reporting** — any good procurement platform exports clean, structured data to Excel for people who want to keep working there.

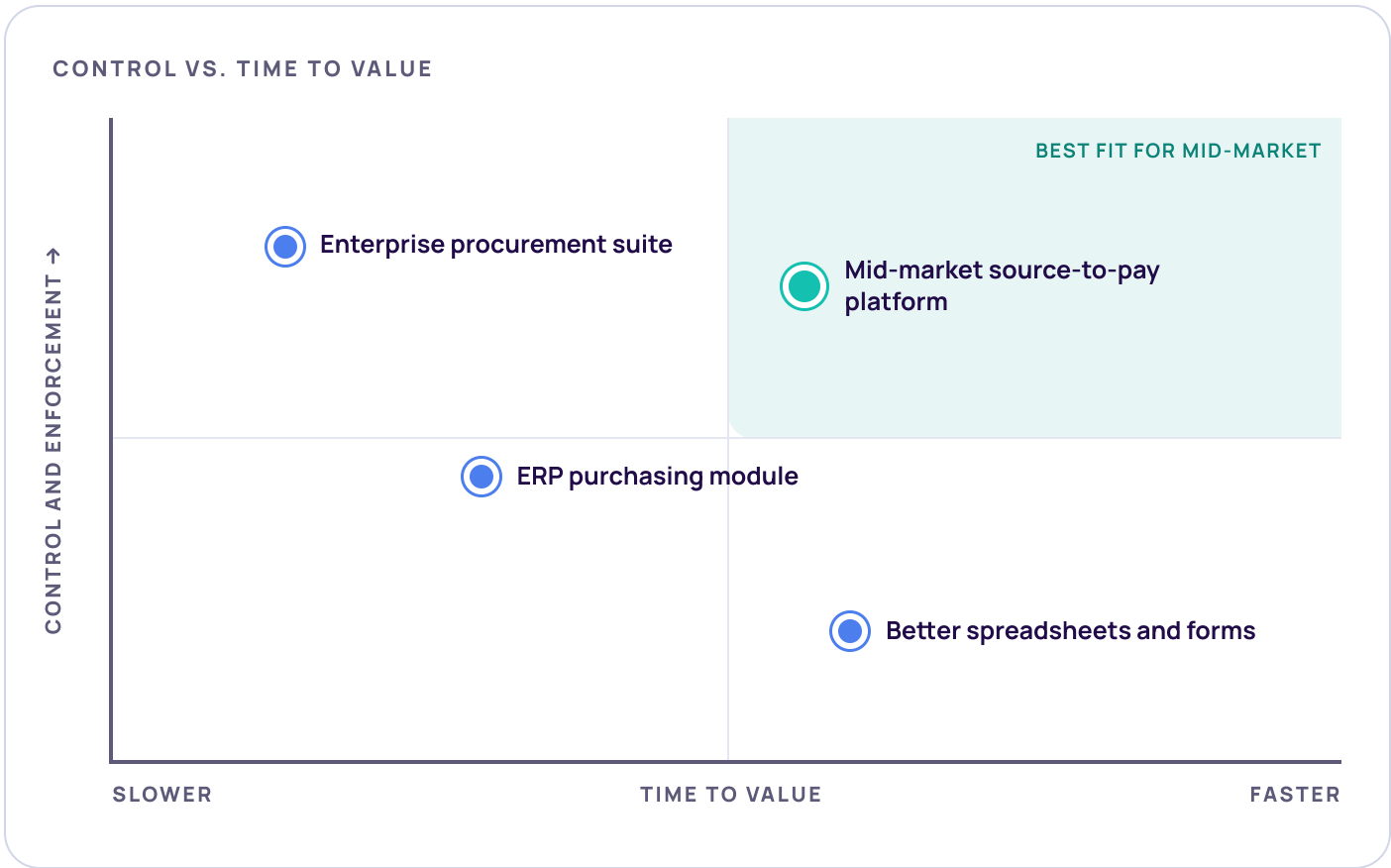
Move procurement workflows into a system of record

Capability	In Excel and email today	In a procurement platform
Purchase intake	Requests by email, chat, phone or in the corridor	One structured intake form; every request logged the same way
Approvals	Reply-to-email chains that are easy to skip, forget or duplicate	Automatic routing by value, department, category, entity or supplier type
Budget control	Checked by hand, usually after the PO is raised	Validated against live budget before approval

Capability	In Excel and email today	In a procurement platform
Supplier selection	Chosen by familiarity	Verified supplier pool, competitive RFQs, side-by-side scoring
Supplier risk	Tracked in memory, if at all	Central profiles with performance, compliance and risk history
Invoice matching	Manual reconciliation; duplicate payments slip through	Automatic three-way match of PO, receipt and invoice
Audit trail	Rebuilt after the fact from inboxes	Every action timestamped and attributed by default
Spend visibility	Someone consolidates a dozen files when asked	Live dashboards by department, entity, category and period
Scaling	Works at 50 requests a month, breaks well before 500	Built for many entities, sites and currencies
Process knowledge	Lives with whoever owns the master file	Built into the system and visible to every role

Your four realistic options

Most mid-market teams weigh four paths. Each fits a different situation.



Option	What it is	Where it fits	Where it falls short
Better spreadsheets and forms	Smartsheet, Airtable, Google Sheets plus form builders and macros	Very small teams with simple, single-entity buying	Cleaner data entry, but still cannot enforce approval policy, check live budget or run a three-way match. Maintenance grows with every rule you add.
ERP purchasing module	The purchasing functions inside your ERP	Teams whose buying is mostly repeat, catalogue-based and direct	Often weak on intake, sourcing events and supplier management; requesters outside finance rarely adopt it.
Enterprise procurement suite	Large source-to-pay suites designed for global corporations	Very large, complex organizations with dedicated IT and procurement-systems teams	Implementation is typically measured in quarters, not weeks, and licence and services costs are sized for enterprise budgets.

Option	What it is	Where it fits	Where it falls short
Mid-market source-to-pay platform	A purpose-built platform covering intake to payment, sized for companies with 200–2,000+ staff	Growing companies with several entities, sites or regions that have outgrown spreadsheets	Requires process decisions up front (approval matrix, categories, budgets) – which is also where most of the value comes from.

Ten questions to ask any vendor

- | | |
|--|---|
| <p>01 How long from contract signature to our first live purchase order? What does that depend on?</p> | <p>02 Can we start with one entity, category or workflow and expand later?</p> |
| <p>03 Can our own team change approval rules without a services engagement?</p> | <p>04 Does budget checking happen before approval or after?</p> |
| <p>05 Which ERP and accounting systems do you integrate with natively, and how do POs, invoices and budget data sync?</p> | <p>06 How do you handle multiple legal entities, currencies and languages?</p> |
| <p>07 What does the requester see? How many clicks to raise a request?</p> | <p>08 How are supplier onboarding, scoring and risk handled?</p> |
| <p>09 What is included in the price: implementation, training, support, integrations?</p> | <p>10 Can you show results from a customer of our size and industry, with numbers?</p> |



The goal isn't to digitize your spreadsheet. It's to remove the need for it.

CHAPTER 07

The 8-week replacement playbook

8 weeks

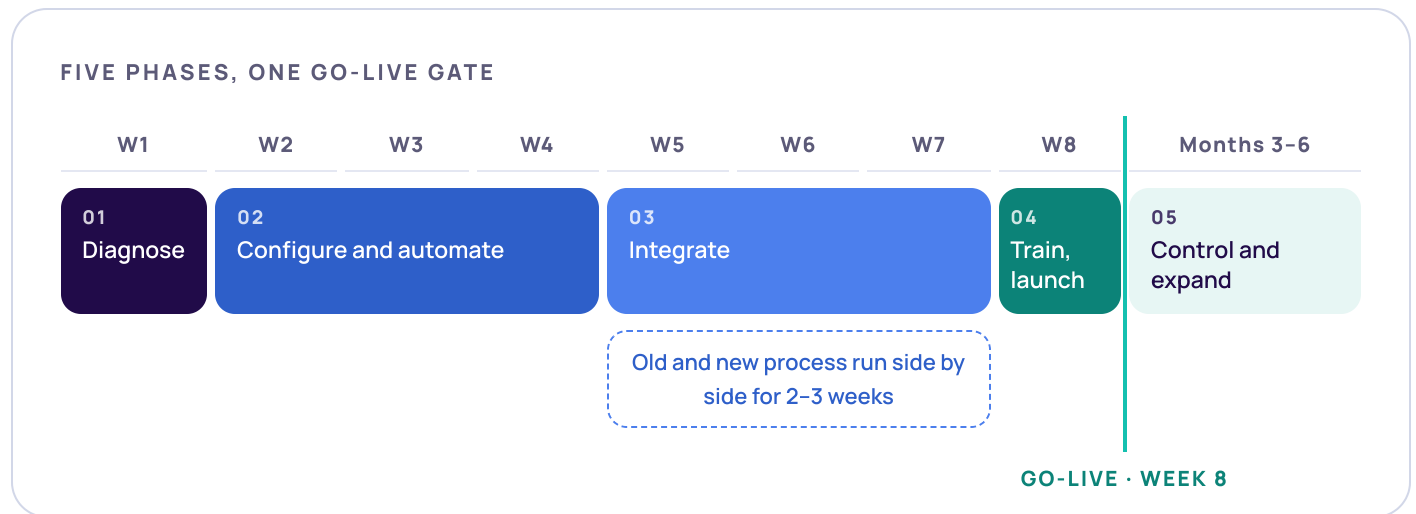
to a first live procurement cycle in a focused mid-market rollout

A focused mid-market rollout can reach its first live procurement cycle in about 8 weeks. The secret is scope: start with one entity, one category or one workflow, prove it works, then expand. This is the sequence APSentra uses with its clients; it applies to any platform.

Before week 1: set up for success

- **Name an executive sponsor** — usually the CFO or COO. Procurement change crosses departments; someone above them must own it.
- **Pick the pilot scope.** Good first candidates: the entity with the most pain, a high-volume indirect category, or the approval workflow everyone complains about.
- **Freeze the master spreadsheet's design.** No new tabs or columns during the project.
- **Agree three success measures** — for example requisition-to-PO cycle time, share of spend through the new process, and budget variance at commitment.

The plan, week by week



Phase	Weeks	What happens	Key deliverables	Owner
1. Diagnose	Week 1	Map how buying really works today: request channels, approvers, thresholds, suppliers, files. Define goals, KPIs and savings potential.	As-is process map, draft approval matrix, baseline KPIs	Procurement lead + vendor consultant
2. Configure and automate	Weeks 2-4	Build intake forms, category tree, approval routing and budget rules. Load the active supplier list and open contracts.	Configured workflows, supplier master, budget structure	Procurement + system admin
3. Integrate	Weeks 5-7	Connect the ERP and accounting system so approved POs, receipts, invoices and budget consumption sync both ways. Run the old and new process side by side for 2-3 weeks.	Live integration, test results, parallel-run log	IT/ERP owner + finance
4. Train and launch	Week 8	Train requesters, approvers and buyers by role. Switch the pilot scope to the new process. Turn the spreadsheet to read-only.	First live procurement cycle, trained users, read-only archive	Procurement + HR/L&D
5. Control and expand	Months 3-6	Track KPIs, fix friction, then add entities and categories in waves.	Monthly KPI review, expansion roadmap	Procurement lead + sponsor

Decisions to make in week 1

Most delays come from decisions nobody has made, not from the software. Settle these early:

Approval matrix.

Who approves what, by value, category and entity? (Template in the Toolkit.)

Thresholds.

At what value does a purchase need competitive quotes? A tender committee?

Segregation of duties.

Who may request, who may select the supplier, who may approve the PO? These should not all be the same person.

Budget logic.

Is budget checked by department, project, cost centre or entity – and in currency, not quantities?

Category structure.

Keep it to two or three levels at the start.

What to migrate.

Active suppliers, open contracts and approved vendor lists, yes. Ten years of email history, no.

What to migrate – and what to leave behind

Migrate	Leave in the archive
Active suppliers with tax IDs, bank details and contacts	Suppliers with no purchases in 24 months
Open contracts and their price lists	Expired contracts (keep them searchable in the archive)
Approved vendor lists by category	Old email threads and chat histories
Current budgets by cost centre	Historical invoices already paid and reconciled
12–24 months of spend history, if clean	Unstructured notes and personal trackers

Five mistakes that slow rollouts down

- 1 Copying the spreadsheet into the software.** Redesign the process first; otherwise you automate the workarounds.
 - 2 Launching everywhere at once.** A pilot gives you proof, champions and a template for the next wave.
 - 3 Leaving requesters out.** If raising a request is harder than sending an email, people will keep sending emails.
 - 4 Too many approval steps.** Every extra approver adds time. Route by value and risk, not by habit.
 - 5 No date for switching off the spreadsheet.** Without a date, the old process quietly continues alongside the new one.
-

CHAPTER 08

Building the business case for your CFO

6–12 mo.

typical payback reported by APSentra clients

A CFO will approve a procurement platform when three things are clear: what it costs to stay as you are, what the change will return, and how quickly. This chapter gives you a structure, a worked example and answers to the usual objections.

The three sources of return

USUALLY THE LARGEST

Price savings

Bringing unmanaged spend under competitive sourcing and negotiated contracts. This is usually the largest line. APSentra clients typically see 10–20% savings on categories they actively source.

HOURS BACK

Process efficiency

Fewer hours spent on chasing approvals, matching invoices, consolidating reports and preparing audits.

CONVINCES THE BOARD

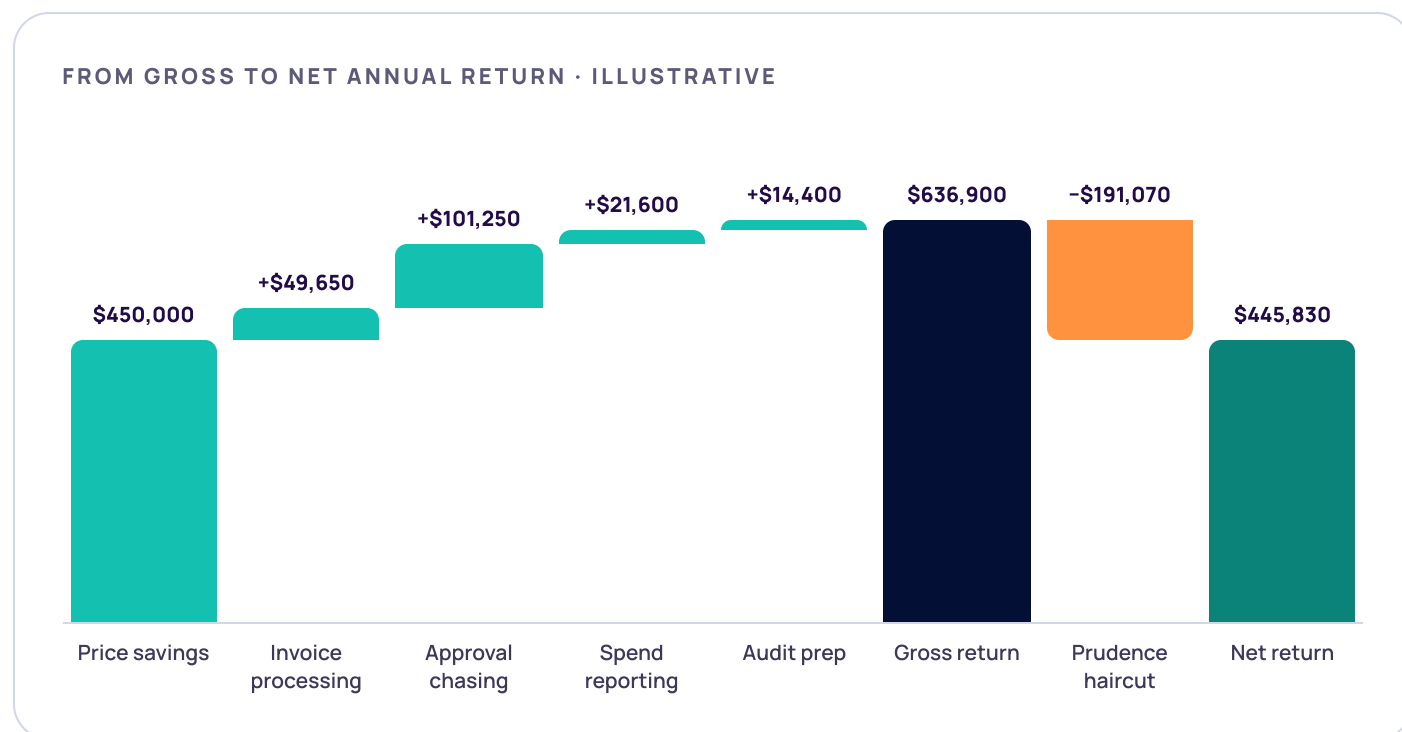
Risk reduction

Fewer overruns, duplicate payments, off-contract purchases and control failures. Harder to put a number on, but often what convinces the board.

Worked example: a three-entity company with \$60M in annual spend

The numbers below are illustrative. Replace every assumption with your own data.

Assumptions: \$60M annual third-party spend across three legal entities; 25% of spend (\$15M) currently bought outside procurement; 9,000 purchase requests and 15,000 supplier invoices a year; loaded staff cost of \$45 per hour.



Return line	Calculation	Year-1 value
Price savings on newly managed spend	Half of unmanaged spend (\$7.5M) × 6%, the low end of Ardent's 6–12% range (2025)	\$450,000
Invoice processing	15,000 invoices × half the gap between \$9.40 and \$2.78 (Ardent, 2025)	\$49,650
Approval chasing	9,000 requests × 15 minutes saved × \$45/hour	\$101,250
Spend reporting	40 hours a month saved × 12 × \$45/hour	\$21,600
Audit preparation	2 audits × 10 days × 2 people × \$360/day	\$14,400
Gross annual return		\$636,900
Prudence haircut	–30% for ramp-up and overlap between lines	–\$191,070

Return line	Calculation	Year-1 value
Net annual return used in the case		\$445,830

To finish the case, add the platform's total first-year cost (licences, implementation, integration, training) and compute:

Payback period (months)

= first-year cost ÷ (net annual return ÷ 12)

First-year ROI

= (net annual return – first-year cost) ÷ first-year cost

APSentra clients typically report payback within 6–12 months.

Add a second lens: ROSMA

Return on Spend Management Activity (ROSMA) compares the savings procurement delivers with what the procurement function costs to run. It answers the board's real question: is procurement paying for itself?

ROSMA

= documented annual savings ÷ annual cost of the procurement function (people, systems, external support)

In APSentra diagnostics, a multi-region agricultural holding had a ROSMA of 14.8 – every dollar spent on procurement returned \$14.80. A five-entity food group sat at just 5.9, with a modelled path to 43.1 once spend was consolidated and the team properly resourced (see Chapter 9). Spreadsheet-based teams often cannot calculate ROSMA at all, because savings are not tracked consistently.

Answering the CFO's objections

Objection	Answer
"Excel is free."	The licence is free. The leakage is not. Use the Chapter 4 worksheet to put a number on it.
"We'll just tighten our spreadsheet controls."	Controls that depend on people remembering to apply them are not controls. A system enforces the rule every time.

Objection	Answer
"Our ERP already has purchasing."	Check how many requesters actually use it. If requests still arrive by email, the ERP is recording purchases, not controlling them.
"Implementation will take a year."	That is typical of enterprise suites. A scoped mid-market rollout can be live in around 8 weeks, starting with one entity or category.
"People won't adopt it."	Adoption follows ease of use and enforcement. Chapter 9 covers both.
"What if savings don't show up?"	Start with a pilot category, measure for one quarter, and expand only on evidence.

CHAPTER 09

Adoption: getting people to stop emailing purchase requests

57%

of CPOs name siloed operations as the biggest barrier to procurement value

DELOITTE, 2025

Software does not replace Excel. People do, when the new way is easier than the old one and the old one stops working. Deloitte's 2025 survey of 250+ CPOs in 40 countries found the biggest barriers to procurement value are human and organizational, not technical: siloed operations (57%), competing priorities (46%) and capability gaps (40%).

What changes for each role

Role	Before	After	What they need to hear
Requesters (operations, sites, departments)	Unclear process; no idea where a request stands; buy from whoever they know	Guided request form, live status, a supplier catalogue	"You'll get what you need faster, and you'll always know where it is."
Procurement team	Chasing approvals; ad hoc tenders; no savings tracking	Automatic routing; structured sourcing events; measured savings	"Less admin, more time on sourcing and suppliers."
Finance and the CFO	Overruns found at month-end; manual reports; weeks of audit prep	Budget checked before commitment; live dashboards; audit trail on demand	"You'll see committed spend before it becomes an invoice."
CEO and COO	No company-wide view of spend; policy breaches go unnoticed	One view across entities; policy enforced automatically	"Procurement will scale with the business instead of slowing it down."

Seven adoption tactics that work

01

Make the new way the easiest way.

A request should take under two minutes. If it takes longer than writing an email, people will write emails.

02

Close the old door.

Set a switch-off date. After it, the procurement team politely returns emailed requests with a link to the form.

03

Enforce at the supplier end.

"No PO, no pay": suppliers are told invoices without a valid PO number will not be processed.

04

Recruit champions.

One respected person per site or department who learns the system first and helps colleagues.

05

Train by role, in short sessions.

Requesters need 20 minutes; approvers need 10; buyers need a day.

06

Publish the wins.

Share cycle-time and savings numbers monthly. Visible results build momentum.

07

Link KPIs to behaviour.

In several APSentra diagnostics, tying a share of procurement staff bonuses to measurable KPIs – savings, cycle time, compliance – was a turning point.

A 30-60-90 day adoption checklist

DAYS 1-30

First 30 days

- ☐ All pilot-scope requests go through the new intake form
- ☐ Spreadsheet set to read-only for the pilot scope
- ☐ Champions named and trained at every pilot site
- ☐ Suppliers in the pilot categories notified of "no PO, no pay"

DAYS 31-60

Days 31-60

- ☐ First monthly KPI review held with the executive sponsor
- ☐ Top five friction points fixed (form fields, approval steps, catalogue gaps)
- ☐ First structured sourcing event run in the new system

DAYS 61-90

Days 61-90

- ☐ Results of the pilot shared company-wide
- ☐ Expansion plan approved for the next entities or categories
- ☐ Master spreadsheet archived for the pilot scope

CHAPTER 10

The KPIs to track after go-live

12

KPIs, tracked from the first week against the baseline captured before launch

What gets measured gets defended at budget time. Track a small set of KPIs from the first week, starting with the baseline you captured before launch. The benchmarks below come from independent research; where none exists, set your own target from the baseline.

KPI	Definition	Benchmark or typical target	Review
Spend under management	Share of total third-party spend that goes through procurement's process and contracts	71% enterprise average (Ardent, 2025); aim to add 10–20 points in year one	Monthly
Maverick spend	Share of purchases made off-contract or outside the process	Set from baseline; falls as approvals stay under 72 hours (Procurify, 2026)	Monthly
Requisition-to-PO cycle time	Hours from request submitted to PO issued	58–65 hours in mid-market platform users (Procurify, 2026); stay well under 72 hours	Weekly
Approval cycle time	Hours from request to final approval	Set from baseline; APSentra clients see 70–85% faster requisition processing	Weekly
Budget variance at commitment	Purchases approved over available budget	Target zero: budget is checked before approval	Monthly
Cost per invoice	Fully loaded cost of processing one invoice	\$9.40 average, \$2.78 best-in-class (Ardent, 2025)	Quarterly

KPI	Definition	Benchmark or typical target	Review
Touchless invoice rate	Share of invoices matched and approved with no manual step	32.6% average, 49.2% best-in-class (Ardent, 2025)	Monthly
Invoice exception rate	Share of invoices needing manual correction	14% average (Ardent, 2025)	Monthly
Savings realized vs. identified	Share of negotiated savings that actually reach the P&L	Digital world-class teams lose 60% less savings than peers (Hackett, 2025)	Quarterly
Sourcing coverage	Share of spend above the threshold that went through competitive sourcing	Set from baseline; rises as the approval matrix is enforced	Quarterly
Spend visibility	Share of spend classified by category, entity and supplier in real time	APSentra clients reach 95%+	Monthly
ROSMA	Documented savings ÷ cost of the procurement function	Track the trend; compare entities and years	Annually

Report it on one page

Give the executive sponsor a one-page monthly view: three headline KPIs, one chart of spend under management over time, the top five suppliers by spend, and one story – a saving, an avoided overrun or a fixed bottleneck. Numbers persuade finance; stories persuade everyone else.

Monthly procurement report

SAMPLE LAYOUT · ILLUSTRATIVE FIGURES

Spend under management

78%

+7 pts since launch

Requisition-to-PO cycle time

54 h

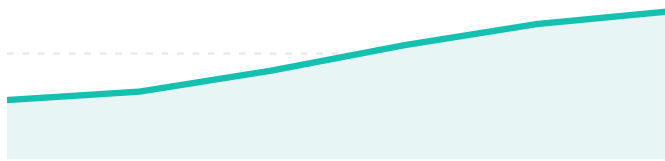
Under the 72-hour line

Touchless invoice rate

41%

+9 pts since launch

Spend under management over time



Top five suppliers by spend



Story of the month: an avoided overrun, a saving, or a fixed bottleneck — one short paragraph.

Templates and checklists

Use these as starting points. Adjust values and roles to your company's size, risk appetite and governance.

Template 1 – Approval matrix (starter version)

Purchase value (per order)	Quotes required	Approvers	Notes
Under \$2,500	None if bought from a catalogue or contracted supplier	Budget owner	Auto-approve if within budget and on contract
\$2,500 – \$25,000	2 written quotes	Budget owner + procurement	Procurement selects the supplier, not the requester
\$25,000 – \$100,000	3 quotes or an RFQ	Budget owner + head of procurement + finance	Use a scored comparison; keep it in the system
\$100,000 – \$500,000	Competitive tender	Working group (procurement, finance, requester)	Consider a reverse auction for standard categories
Over \$500,000	Competitive tender	Tender committee + CFO or CEO	Security check on new counterparties

Add separate rules for high-risk categories (IT and software, marketing, consulting, capital equipment) and for new suppliers, whatever the value.

TEMPLATE 2

Segregation-of-duties check

For every purchase above your first threshold, these should be different people:

- ☐ The person who **requests** the purchase
- ☐ The person who **selects** the supplier
- ☐ The person who **approves** the purchase order
- ☐ The person who **confirms receipt** of goods or services
- ☐ The person who **approves payment**

TEMPLATE 3

Purchase request form: minimum fields

- ☐ Requester, department, entity and cost centre
- ☐ What is needed (item or service), quantity and unit
- ☐ Category (from a fixed list)
- ☐ Estimated value and currency
- ☐ Date needed by, and why
- ☐ Preferred or contracted supplier, if any
- ☐ Budget line
- ☐ Attachments: specification, quotes

CHECKLIST 4

Data migration

- ☐ Active supplier list cleaned: duplicates merged, tax IDs and bank details verified
- ☐ Open contracts and price lists collected in one place
- ☐ Approved vendor list by category confirmed with category owners
- ☐ Budgets loaded by cost centre and entity, in currency
- ☐ 12–24 months of spend history classified by category, if clean enough to use
- ☐ Old spreadsheets archived read-only with a named owner

CHECKLIST 5

Retiring the spreadsheet

- ☐ Switch-off date announced at least four weeks in advance
- ☐ Every user of the master file identified and trained
- ☐ Reports that depended on the file rebuilt in the platform's dashboards
- ☐ Suppliers told that invoices need a valid PO number
- ☐ Spreadsheet set to read-only on the switch-off date
- ☐ Emailed requests after the date returned with a link to the new form

ABOUT

About APSentra

APSentra is an AI-driven source-to-pay platform built for mid-market and multi-entity companies that have outgrown spreadsheets but do not need – or want – the cost and complexity of an enterprise suite. It covers the whole cycle from the first request to the final invoice:

Supplier management, digital tendering and sourcing

a verified supplier base, automated RFQs and side-by-side offer comparison.

Procure-to-pay automation

approval routing by value, department, category or supplier type.

Budget validation before commitment

budgets enforced at the request stage, not after the invoice arrives.

Invoice and payment automation

automatic matching of invoices to POs and receipts.

A full audit trail

every request, approval, change and rejection logged with a timestamp and a named user.

Real-time spend visibility

live dashboards by department, category, entity and period.

APSentra integrates with SAP, SAP Business One, Microsoft Dynamics 365 Business Central, Dynamics NAV, NetSuite, QuickBooks, Odoo and others, and connects with Power BI, Slack and Amazon Business.

SAP

SAP Business One

Microsoft Dynamics 365 Business Central

Dynamics NAV

NetSuite

QuickBooks

Odoo

Power BI

Slack

Amazon Business

Leadership



Natalie Eksi

CEO AND LEADER OF APSENTRA

Natalie is a global procurement and supply chain leader focused on turning procurement into a strategic, finance-driven function. She helps organisations modernise procurement processes to improve transparency, efficiency, and cost control. Natalie connects experts across regions to accelerate the adoption of modern procurement technologies and scalable operating models.

Results APSentra clients report

\$16B

Verified savings
generated across clients

+24%

Average procurement
efficiency gain in the first
6 months

Up to 35%

Reduction in
procurement costs

70–85%

Faster requisition
processing and shorter
approval cycles

95%+

Spend visibility coverage

8 weeks

Typical time to first live
procurement cycle

6–12 mo.

Typical payback

Figures are vendor-reported, based on APSentra client implementation data.

YOUR NEXT STEP

See it on your own data.

Book a 30-minute walkthrough — bring the spreadsheet you are most tired of maintaining, and we will show you what that process looks like inside a system instead.

[Book a demo at apsentra.com](https://apsentra.com)

Other free resources on apsentra.com:

- Procurement Software vs. Excel – a one-page comparison to share with finance
- Procurement Maturity Assessment
- Behind Procurement – APSentra's newsletter and live show hosted by CEO Natalie Eksi

SOURCES

Sources and methodology

This playbook cites only research published in 2025 or 2026. It draws on four types of evidence. **Independent research** is cited by organization and year and listed below. **Practitioner voices** are quoted from public LinkedIn posts published in 2026. **APSentra client data** (the 80% prevalence figure, approval cycles, efficiency gains, cost reduction, spend visibility, maverick-spend impact, payback and implementation timeline) is vendor-reported, based on client implementation data, and labelled as such in the text. **Field notes** in Chapter 9 come from APSentra case studies and procurement diagnostics; clients are named as on APSentra's case-study pages. Worked examples are illustrative. All sources were checked in October 2026.

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Practitioner voices (LinkedIn, 2026)

- Muhammad Jaon MCIPS, procurement and supply chain leader – post, September 2026
- xProcur AI – post on interviews with procurement managers, August 2026
- Mohammed Zuberuddin – post on approval routing, March 2026
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- Adam R., supply chain manager – post, September 2026

APSentra case studies

- Fashion Retail Group · FMCG Retailer · Energy Company · Pharmaceutical Distributor · Residential Developer · Multi-Site Food Manufacturer
- APSentra (2026). Replace manual procurement in Excel. [Link](#)

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