What Goes Into a Plan?

Idea In Short

Build an acquisition plan around the decisions people must make, not around a checklist of sections. At minimum, explain the business need and intended outcomes, the evidence supporting them, options considered, market conditions, estimated costs, schedule, risks, sourcing approach, governance, and performance measures. Name the owner for each assumption and decision. Scale the detail to complexity and uncertainty: a routine purchase may need a concise record, while a transformative service requires deeper analysis and explicit approvals. Make the plan easy to update and use it to connect preparation with delivery. A plan is complete when it supports an informed decision and gives the team a workable path forward.

An acquisition plan is a compact record of why an organization intends to source a solution and how it will move from need to delivery. It should make the argument visible: the problem exists, the desired result matters, the proposed approach is feasible, and the organization can govern the work. A plan that lists activities without explaining their purpose is hard to challenge and harder to use. A well-structured plan links each major decision to evidence and makes the remaining uncertainty explicit.

State the need and outcomes

Begin with a concise description of the business problem, affected users, and consequences of doing nothing. Describe the outcome in measurable or observable terms. If the organization is responding to a policy change, operational failure, or new capability requirement, identify that driver and distinguish it from the solution being considered. The plan should explain the current state and the gap to be closed, because that comparison gives the proposed approach a reference point.

Define scope and boundaries. Identify what the acquisition includes, what it excludes, and what interfaces with other work. Explain assumptions about demand, locations, users, data,

service hours, or technical environments where they affect the approach. The European Commission's public procurement guidance highlights the value of understanding needs and market achievability before writing requirements; capturing those findings early helps prevent a plan from hardening around an untested solution.1

Record options and market evidence

The plan should show that the team considered meaningful alternatives. These might include using existing resources, changing a process, buying a standard product, commissioning a tailored solution, combining internal and external delivery, or delaying until a dependency is resolved. A short comparison should explain each option's outcome, feasibility, cost range, risks, and principal limitations. The selected approach should follow from those differences rather than familiarity or convenience.

Market evidence belongs in the plan because the strategy must fit what suppliers can deliver. Summarize the market structure, available capability, likely competition, price drivers, innovation, and barriers. Explain how the team gathered information and how it will handle remaining gaps. The World Bank's PPSD guidance ties procurement strategy to project context, market research, risks, and contract arrangements, with analysis scaled to the specific circumstances.2

Explain the commercial and financial approach

The plan should identify how the organization intends to approach suppliers, structure the opportunity, evaluate offers, and form a contract. State whether the need is one package or several, what competition is expected, and which criteria will distinguish proposals. If the market is concentrated or the organization expects limited competition, explain the evidence and what the team can do to widen access or test alternatives. The rationale should be clear before the solicitation is drafted.

Financial analysis should cover budget, affordability, cost assumptions, and whole-life cost drivers. Include implementation, integration, training, operation, maintenance, transition, and exit where relevant. Distinguish known commitments from estimates and contingencies. The Sourcing Playbook recommends considering delivery models and whole-life cost when planning sourcing decisions; documenting these elements helps leaders compare approaches on a consistent basis.3

Show risks, resources, and governance

List material risks and connect them to the decisions, activities, and outcomes they affect. For each, identify an owner, response, trigger, and residual exposure. Include risks from technical integration, supplier capacity, schedule, data, continuity, market concentration, cost, and internal capability as applicable. Avoid treating a long register as proof of risk management; the plan should explain how the team will act when a risk changes.

The plan should also identify the people and resources needed to execute it. Name the business owner, plan coordinator, functional experts, approvers, and expected contract manager. Note skills or capacity gaps that could affect delivery. State approval routes, decision rights, and escalation paths. The OECD Recommendation on Public Procurement links capacity, accountability, evaluation, and risk management to effective procurement, supporting plans that show how people and governance will sustain the work.4

Set the schedule and success measures

Show major milestones from planning through implementation and contract management. Include approvals, research, engagement, requirement development, competition, evaluation, transition, and operational readiness. Identify dependencies and explain fixed dates. A schedule should reflect the time needed for sound decisions and supplier participation, not merely the preferred start date. If a deadline creates risk, make the consequence visible and identify mitigation.

Success measures should connect delivery to the stated outcomes. Define what will be measured, how data will be collected, who owns it, and when the organization will review it. Include performance indicators for service quality, timeliness, cost, adoption, or reliability only where they illuminate success. Establish a baseline where possible. The Asian Development Bank's strategic procurement planning guidance links procurement strategy and planning to project objectives and fit-for-purpose implementation, reinforcing the need to plan how results will be measured.5

Keep evidence and decisions traceable

Distinguish facts, estimates, assumptions, recommendations, and approvals. A statement such as “the market can deliver within six months” should identify its evidence or be marked

as an assumption to test. Record the options considered and the reason for rejection. Track approvals with dates, decision-makers, conditions, and follow-up actions. This makes the plan easier to review and update when circumstances change.

The plan's format can vary. A brief acquisition can use a concise decision memo with links to supporting material. A complex program may need an integrated business case, risk analysis, market assessment, cost model, and governance record. The level of detail should reflect complexity, uncertainty, value, and consequences. UNCITRAL's Model Law on Public Procurement centers transparency, fairness, competition, and integrity in procurement procedures; traceable planning decisions help organizations demonstrate those qualities in their own context.6

Make the plan usable after approval

The plan should not stop being useful once an approval is secured. Maintain it as a decision record and update it when the need, market, budget, risks, or delivery conditions change. Set review points at key milestones and assign owners to assumptions and actions. When the contract is awarded, transfer the rationale, performance measures, unresolved risks, and commitments to the contract management team.

Reviewing actual results against the plan improves future decisions. Compare planned and actual costs, schedule, participation, service performance, and transition effort. Ask which assumptions held, which changed, and whether the strategy adapted in time. These lessons should inform future plans without treating every past choice as a template. The strongest plan is not the longest one; it is the one that helps people make, explain, and carry out sound decisions.

- 1Public Procurement Guidance
- 2Project Procurement Strategy for Development Guidance
- 3The Sourcing Playbook
- 4OECD Recommendation on Public Procurement
- 5Strategic Procurement Planning
- 6UNCITRAL Model Law on Public Procurement

Summary

The contents of an acquisition plan should help readers understand what will be bought, why this route is appropriate, what could go wrong, and how the organization will know whether it worked. Keep evidence, assumptions, decisions, and open questions distinct. Use concise summaries to support leaders, while preserving enough detail for delivery teams to execute and reviewers to follow the rationale. Revisit the plan when facts change, and ensure the contract manager receives the decisions and risks that shaped the strategy.