GUIDE

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AI spend management and governance diagnostic

A practical executive discussion tool for finance and technology leaders



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AI adoption is accelerating, but many organisations lack the visibility and governance needed to anticipate how much they will spend.

Use these 15 questions to identify gaps in spend visibility, demand management, forecasting, and commercial governance.

Spend visibility

AI costs can grow rapidly and emerge across multiple providers, applications, and business functions. Without a consolidated view of spend and its underlying drivers, organisations risk unexpected budget overruns and may struggle to identify where intervention is needed.

1. Do we have a consolidated view of AI spend across our major providers (e.g., OpenAI, Google, Anthropic)?
2. Can we attribute material AI consumption to the teams, departments, or use cases driving it?
3. Can we identify our current run rate, significant changes in consumption, and emerging sources of cost?
4. Do we have a central tracker of all third-party applications or consumption-based services that introduce additional AI costs?

Demand management

AI consumption can vary significantly between users, teams, and use cases, and higher usage does not necessarily indicate waste. Without understanding these differences, organisations risk allowing inefficient consumption to continue or imposing restrictions that undermine productivity and innovation.

5. Do we understand how AI usage varies across different user groups and use cases?
6. Have we defined expected usage or spend ranges for materially different user profiles?
7. Do we have a process to investigate unusual consumption and provide targeted guidance before imposing restrictions?
8. Have we established preferred AI models for different user groups or use cases, with a process for reviewing these choices as new models become available?

Budgeting and forecasting

Adoption and consumption patterns can change faster than traditional budgeting cycles can accommodate. Forecasts based on initial assumptions rather than observed demand risk understating future spend, leaving organisations unprepared for growth and potentially making supplier commitments that do not reflect actual needs.

9. Are our AI budgets and forecasts informed by observed usage rather than relying primarily on generic per-user assumptions?
10. Do we regularly compare actual spend against budgets or expected ranges and investigate material variances?
11. Do we incorporate expected adoption growth and planned AI initiatives when updating our forecasts?
12. Do budget owners have visibility into actual AI spend against their allocated budgets?

Governance and commercial management

AI spend spans multiple functions, each with only part of the picture. Without clear accountability and coordinated decision-making, organisations risk fragmented oversight, duplicated investments, and supplier agreements that offer insufficient flexibility as demand and technology evolve.

13. Are responsibilities for AI cost governance clear across Finance, IT, business owners, and Procurement?
14. Do we use demand and usage information to inform supplier commitments, contract terms, and renewal decisions?
15. Do we provide appropriate training when users gain access to AI tools, with additional guidance for those whose consumption exceeds expected levels?

What should you do next?

Use your responses to identify where your organisation has limited visibility or unclear processes. Prioritise gaps that could create unexpected spend or poorly informed supplier commitments.

1. Establish a reliable view of spend

Bring together recent spend and usage data, budgets, and supplier commitments. Identify the current run rate, material variances, and areas of accelerating demand.

2. Segment demand and establish expected ranges

Group users, teams, or use cases according to their consumption patterns, including the models and tools they use. Use observed demand to establish practical spend ranges and identify exceptions.

3. Intervene and educate before restricting usage

Investigate unusually high consumption, understand the work being performed, and help users adopt more efficient tools or behaviours. Protect productive power users where higher demand is justified.

4. Build a more realistic AI forecast

Use actual consumption, user profiles, and planned adoption to forecast demand. Monitor variances and revise assumptions regularly.

5. Align supplier commitments with demand

Use the improved baseline to review commitment volumes, rollover provisions, overage protection, contract duration, and flexibility.

Questions for your next AI governance meeting

Where are our greatest gaps in visibility, forecasting, or accountability?

Does our reporting provide enough insight to recommend practical changes to how AI is being used?

Which areas of AI consumption warrant investigation, and who will lead it?

How Efficio can help

Efficio helps organisations gain visibility into AI spend, understand the factors driving consumption, and establish practical approaches to cost governance. Working across finance, technology, and procurement, we help businesses improve forecasting, manage demand, and make better commercial decisions while supporting continued AI adoption.

Get in touch

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About Efficio

Efficio is a global leader in procurement and supply chain management and transformation. With a singular focus in this space, we specialise in supporting businesses to get ahead of change – combining strategic insight with hands-on support to help you navigate challenges with confidence. Whether it's adapting to cost pressures, supply chain disruptions, or regulatory shifts, our expertise ensures that organisations remain ahead of the curve.

We partner with blue-chip multinationals, private equity firms and their portfolio companies, and public sector and government organisations worldwide. We help reduce costs and improve margins, build and upskill teams, strengthen supply chain resilience, maximise sustainability improvements, and more.

Our consultants don't just advise from a distance – we work alongside your in-house team to identify, deliver, and sustain improvements, helping you unlock long-term value and elevate procurement's impact across the business.

Learn more about how we can help you achieve your business goals at **efficioconsulting.com**.



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