



Forestry and
Land Scotland
Coilltearachd agus
Fearann Alba

Forestry and Land Scotland Procurement Strategy

1st April 2024 to 31st March 2026

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Preface

Forestry and Land Scotland (FLS) is a Scottish Government agency that operates as a public corporation and generates the majority of its income from trading activity. We generate operational income through our sustainable forest management and commercial development activities and Procurement supports FLS' annual expenditure of approximately £90 million on goods, works and services.

Much of what we do as an organisation is delivered through contracts and the services provided by the Procurement Team are used by, or impact, the majority of our staff, suppliers and stakeholders.

However, unlike our commercial peers, we are required to adhere to public procurement rules. Adhering to these procurement regulations while trying to secure outcomes that enable commercial success presents a challenge that this strategy seeks to address.

Our trading activities and long-term business objectives rely on having sustainable supply chains. We achieve this in a large and constantly evolving commercial and regulatory environment, through having procurement arrangements that are dynamic and flexible, and also responsive to changes in the timber market (our largest income source) and to changes in a wide/dispersed and at times fragile contractor base.

This Strategy supports this aim. It also reflects our Corporate outcomes and objectives as set out in our Corporate Plan.

However, as demands on FLS grow and as resource becomes scarcer, the relatively broad remit needs to be prioritised more sharply. This will be fully captured in mid-2025 once our new Corporate Plan 2025-2028 is agreed with Ministers. For now, FLS is developing tools that will help to set business priorities as we move towards financial sustainability.

In delivering those priorities, FLS faces many challenges across many fronts. However through continuous learning and improvement, driving innovation, being commercially focused, through listening to stakeholders, and responding quickly to our changing environment we are confident in our business' ability to thrive and in Procurement's contribution to enable this.

This is a two year strategy which will support and enable the immediate period of change within FLS.

Everyone involved in FLS procurement has a part to play in bringing this Strategy to life and ensuring our contracts represent best value for the public purse and deliver the best results for Scotland's forests and land.

John Mair

Director of Commercial Development

Executive Summary

FLS is required to set out how it will ensure its Regulated procurements comply with the Procurement Reform (Scotland) Act 2014 (the Act) and published Statutory Guidance through the publication of its Procurement Strategy.

This Procurement Strategy outlines FLS' strategic Aims for the coming 24 months to 31st of March 2026 and the actions that will deliver those Aims within that period.

There are 5 key aims set out in the Strategy which FLS will deliver and these are:

Aim 1 – Business Outcomes – Our procurement activities are aligned to corporate objectives and priorities with clear and relevant Key Performance Indicators (KPIs). They are planned, organised and executed timeously to deliver value for money. Sustainability is embedded and innovation is embraced.

How we will do this:-

We will develop our strategic category management model to improve alignment of our work with suppliers to FLS corporate outcomes and priorities.

Aim 2 – Relationships & Culture – Our procurement relationships across FLS functions and with the supply chain and stakeholders are respectful, collaborative, mutually beneficial and support FLS' long-term business sustainability

How we will do this:-

We will work together to improve and enhance Internal Customer Partnership and External Supplier Relationship Management through a series of actions, captured through our Category Strategies and a new procurement communications plan and executed through clear and targeted actions and owners.

Aim 3 – Governance & Process – We have an effective and resilient operating model where delegations and risks are managed at the correct level. Our processes and tools are efficient and deliver operational excellence

How we will do this:-

We will: review procurement governance across the organisation and create a Procurement Board ; refine the delegated purchasing authority role to a smaller specialist network; clarify roles and responsibilities throughout the entire procurement cycle; and introduce improved procurement policies and procedures which are easy to understand and follow. We will also set out clear and relevant Key Performance Indicators (KPIs) and will monitor and take action against these as necessary.

Aim 4 – Professional & Technical – Procurement and commercial skills and capabilities are understood and linked to job profiles. Effective training and development is available. Everyone involved in the cycle is confident and competent for their part.

How we will do this:-

We will enhance existing training and support for Delegated Purchasing Officers (DPO's) and others involved in procurement and contract management activities to ensure they are capable and confident to undertake their role in the process.

Aim 5 – Information & Technology – Use of technology is optimised to enable effective tendering, contracting, purchasing and payment. Systems facilitate data capture, monitoring and reporting. Delegations are automated and value is captured and measured

How we will do this:-

We will implement new Purchase to Pay technology and processes to improve the efficiency of our existing manual processes and enable rich data that helps us make data driven decisions. All of our procurement activity helps FLS deliver against our Corporate Outcomes set out in the Corporate Plan 2022-2025, and will support and enable the organisation as we implement a business transformation which will move us towards long-term financial sustainability.



Section 1 - Introduction

On the 1st of April 2019 FLS was established as an Executive Agency of Scottish Government. We are the largest land manager in Scotland, responsible for managing Scotland's national forests and land in a way that supports and enables economically sustainable forestry; conserves and enhances the environment; and delivers benefits for people and nature.

Our mission is

“looking after Scotland's forests and land, for the benefit of all, now and for the future”

Our vision is

“forests and land that Scotland can be proud of”

These forest, woodland and land assets, as well as being central to tackling the climate and nature emergencies, are supporting green jobs, businesses and livelihoods in our rural communities, and provide outdoor green spaces for communities and visitors to enjoy and benefit from.

In order to deliver its responsibilities, FLS needs a wide variety of contracts for activities ranging from large-scale planting and timber felling to roads maintenance, and a range of contracts that support our workforce and infrastructure, such as software, fleet and training services. We have around 220 high value contracts and framework agreements and hundreds of lower value contracts.

Procurement is simply the process that enables FLS to secure best value in buying goods, works and services from other businesses. It starts with FLS identifying a need; inviting businesses to make us an offer to meet that need through open competition (tendering); awarding and managing the contract; and making sure that it delivers what we need in the way that was agreed. Through its procurement delivery FLS will contribute to Scottish Government's public procurement vision of “Putting public procurement at the heart of a sustainable economy to maximise value for the people of Scotland”.

We have undertaken stakeholder consultation that has informed this procurement strategy, including a recent independent 360 degree review of our procurement function and activities, undertaken in 2023.

The strategy builds a common understanding for FLS staff, stakeholders and existing and potential suppliers, of our procurement aims, actions and policy statements for the coming 2 years.

Section 2 – The Context

FLS National Context

The [FLS Corporate Plan](#) sets out five Corporate Outcomes that show how we will contribute to achieving the national outcomes set out within Scotland’s National Performance Framework. This Procurement Strategy will help to facilitate delivery of our Corporate Outcomes.

[FLS Business Plans](#) set out a number of funded activities, delivered via contracts, which contribute to the achievement of national priorities and targets at a local level. Procurement is a key enabler for the business in delivering these Plans.

FLS’ primary statutory function is to undertake sustainable forest and land management. To deliver this FLS has 4 Directorates – Land Management, Commercial Development, Net Zero (including Digital) and Corporate Services. The Land Management Directorate encapsulates both a national team and 5 Regional businesses and is by far the most significant customer for Procurement services. Nevertheless, Procurement services all 4 Directorates and this Strategy therefore covers all areas of FLS.

Our Forestry and Land Management Business

The core activities which underpin our forest management are timber harvesting (and associated timber haulage), restocking and establishment, building infrastructure to facilitate harvesting (civil engineering) and deer management. Under our current operating model, the majority of these activities are delivered through contracts, with a much smaller proportion delivered through in-house staff, for example:-

- FLS’ Direct Production (DP) Harvesting gives an annual production of 250,000 m³ Overbark Standing (OBS) per year which is 20% of the DP production i.e. 80% is contracted out.
- Of the 42601 deer culled in 23/24, contractors delivered 73% with FLS rangers delivering 23% and the remaining 4% was via partners such as RSPB, NatureScot and Wildlife Trusts

Where we have chosen to buy services, it is essential that FLS has suitable contracts in place to deliver the programmes for these activities to the required specifications and standards, on time,

and in a manner that delivers value for money. This is critical to FLS achieving its outputs, outcomes and remaining financially sustainable.

FLS sells its timber into a global commodity market, which can have a knock on impact on demand for harvesting and haulage resources. These variables need to be balanced with providing suppliers as much certainty as is reasonable so that they can plan ahead. Market dynamics and the requirement to achieve best value for the public purse also requires us to be competitive and agile in managing our supply chain and ensuring continuity of supply.

There is a limited, and in many areas of activity and/or geography, a diminishing contractor resource which is in demand from both FLS and the private sector. The land management and forestry sector is made up of a large number of small businesses - including micro businesses - as well as a small number of larger companies who sub-contract. Having best available market intelligence on its supply chain, key strengths, risks and issues are critical components of FLS' sourcing and procurement strategy.

Given anticipated future demand, contractor availability is likely to become a bigger issue of concern across the forest industry. Pressures on contractor resource are common across the wider land management sector (agriculture and horticulture) given a generally ageing workforce, lack of new entrants and workers moving back to Europe after Brexit.

The scale of businesses and level of mechanisation varies by activity. For example most tree planting is undertaken by hand by micro-businesses, whereas much timber harvesting is highly mechanised with predominantly a smaller number of larger contractors. For some specialist operations, such as steep ground harvesting, the supplier base currently comprises only a handful of suppliers.

FLS works in a market driven, dynamic environment where competitor businesses in the private sector have less burdensome processes than FLS. Wherever possible, we should seek to close that gap. Policies and procedures which are onerous and take long periods of time do not align well with our ability to operate in a commercial environment.

Modern, expensive and technologically sophisticated timber harvesting equipment means that contractors are exposed to high levels of cash flow risk. Therefore they need reliable and consistent work. Diminishing access to cheap finance means fewer contractors are able to compete in this area now and barriers to entry to the mechanised harvesting sector are high.

Smaller companies are being bought up by the larger forest management companies reducing competition which can increase the cost of timber sales. Therefore, FLS believe that strategically some smaller lots and longer term contracts are important to provide new start-ups with adequate work to allow investment in new machinery and encourage new contractor enterprises into the sector. Nevertheless, it is accepted that no one size fits all and there is a need both to understand the route to market and to tailor the best outcome to the specific business objectives. Where FLS is looking to achieve this in specific locations and sectors, this will be set out in the Business Strategy for that procurement exercise. This will include, for example:-

- Market analysis and how to access as many good suppliers in that market as possible.
- Ease of doing business for suppliers (of all sizes)
- Speed / Flexibility needed
- Resilience of the contractor base
- Transaction Cost for FLS across national and local teams.

Scope also exists to support the diversification of companies who do not traditionally undertake forestry work to enter the market.

The background above leads to significant risks to delivery of programmes and value for money, outputs and outcomes. However FLS has much to offer this supply base, with opportunity to become a preferred client for forestry and land management contractors in Scotland, such as:-

- Contract commitments for considerable terms (enabling equipment financing and investment in people, technology and new techniques)
- Reliable and timely payment
- Collaborative working / professional relationships

FLS' annual operating expenditure is approximately £160 million and around £90 million (56%) of this is channelled into procurement. Most of our income is earned through commercial trading activities and we are aiming for a long-term sustainable financial plan, with provision for reserves

that protect liquidity and allow for investment in the protection and enhancement of the national forests and land.

To demonstrate sustainable forest and land management the land managed by FLS is independently certified against the UK Forestry Standard (UKFS). Certification needs to be maintained by FLS so that it can sell timber – its main source of income and achievement of this relies upon effective and best value contracts across the span of forest management activities.

At present our forestry trading activities are operating at a net loss. As such we are undergoing substantial transformation within our business, where our procurement activities will help us reduce the costs of our services and improve our commercial approach. This will be achieved through a number of measures such as demand management; simplified specifying (removing any gold plating); value engineering; embracing innovation; exploring alternative commercial models; being outcome driven and more.

As well as our core activities, FLS currently receives full funding from the Scottish Government for programmes to deliver woodland creation; peatland restoration and Atlantic rainforest restoration, given their substantial positive contribution to carbon capture and climate adaption. These activities are also delivered by contract resources.

Furthermore, FLS attracts approximately 10 to 11 million visitors annually and is dedicated to ensuring safe and enjoyable experiences for all. This commitment includes maintaining trails and car parks, signage and interpretation, visitor experience planning, public toilets and managing tree safety and vegetation, again delivered by contract resources. To help offset the costs of these services, FLS charges for car parking and engages in commercial agreements and concessions with cafes, tourist accommodations, and activity providers.

These core activities, visitor services and additional fully funded programmes are our business as usual activities. Bringing this together, we aim to improve our supporting procurement activities by:-

- Identifying the most cost effective way of delivering an activity, and when services are required, improving value for money including benchmarking costs/rates for similar work.
- Planning and making the most efficient and effective use of staff time/resource in order to speed up the end to end process for procurement exercises
- Becoming a client of choice for forestry and land management suppliers
- Having streamlined and less burdensome administrative requirements for suppliers and staff
- Developing the supplier base to ensure sufficient capacity to service FLS needs now and in the future across Scotland

Section 3 – The Strategy

This strategy outlines our strategic Aims for the coming 24 months and the actions that will deliver those Aims within the period of this procurement strategy. These actions will be prioritised and will require active support and commitment from everyone involved in procurement and contract management. See Appendix 2 for details of action leads and target dates.

Further short term improvement actions will also be agreed and implemented, as required, resulting from regular procurement and contract management audits and FLS' participation in [Scottish Governments Procurement & Commercial Improvement Programme \(PCIP\)](#).

Aim 1 – Business Outcomes – Our procurement activities are aligned to corporate objectives and priorities with clear and relevant Key Performance Indicators (KPIs). They are planned, organised and executed timeously to deliver value for money. Sustainability is embedded and innovation is embraced.

How we will do this:-

We will develop our strategic category management model (see Appendix 3 for more details) to improve alignment of our work with suppliers to FLS corporate outcomes and priorities.

What we will do:-

1. Progress a phased, prioritised programme approach to category strategy development and implementation
2. Undertake pro-active engagement with our staff and stakeholders to develop our category strategies
3. Ensure business planning is in place and a business case is established before commencing a tender so that there are clear collective outcomes and objectives set out which are informed by lessons learnt.
4. Through using market/contractor research and tailoring specifications to deliver FLS' priority outcomes, we will set out the lot sizes, contract periods and quantities, and we will apply

value engineering and explore innovation which will deliver sustainable financial outcomes and business resilience.

5. Set tendering & contract management plans and targets for each category, including those related to climate change reduction measures, climate change adaptation measures, and promoting biodiversity, where appropriate, linked to corporate outcomes
6. Monitor the effectiveness of tenders and contracts against the KPIs and share these with senior leaders so that performance actions can be taken if necessary. Review and improve tracking of all contract performance including:- spend, deliverables, risks, opportunities, benefits, and savings

What this will deliver:-

- With public finances constrained, category management will help us establish optimal procurement models that improve value for money and cost effectiveness, contributing to FLS' long term financial sustainability and net zero ambitions, whilst making best use of the public assets in our care
- Improved pre-market engagement will create opportunities to discuss and expand our understanding of supply chain risks, such as increased demands within the forestry sector and the continued challenges presented by various market disruptors; it will help us better define our needs, and enhance engagement with prospective bidders
- Business cases that will enable challenge on whether to buy, what to buy and how much to buy, testing our routes to market, specifications and embracing innovation in pursuit of achieving best value and net zero
- Improving forward planning of our procurement activities that will aid pipeline planning, streamlining of workloads and will facilitate delivery of our core priorities and targets, enabling us to provide realistic targets, timescales and commitments to our suppliers
- Effective contract performance tracking and reporting that will ensure we remain accountable for the success of our contracts and whether they are delivering what was promised by both parties

Aim 2 – Relationships & Culture – Our procurement relationships across FLS functions and with the supply chain and stakeholders are respectful, collaborative, mutually beneficial and support FLS' long-term business sustainability

How we will do this:-

We will work together to improve and enhance Internal Customer Partnership and External Supplier Relationship Management through a series of actions, captured through our Category Strategies and a new procurement communications plan and executed through clear and targeted actions and owners.

What we will do:-

7. Create and implement a communications plan that improves procurement communication to dispel myths amongst stakeholders and suppliers and improves understanding and best use of procurement legislation and government policy
8. Work to improve collaboration between Directorates in order that procurement can be an effective business enabler in delivering commercially advantageous contracts
9. In collaboration with Directorate Leadership Teams, establish a plan of supplier development activities, targeting areas of the supply chain that present the biggest risks to achievement of corporate outcomes and preparing robust business strategies, plans and responsibilities to develop and improve these for the long-term sustainability of the business.
10. Continue to develop our business partnering model

What this will deliver:-

- An effective communications plan that will help us to communicate effectively and establish improved dialogue between procurement and non-procurement staff and stakeholders
- Focussing our supplier development efforts on our biggest risk areas will help us mitigate the risk of insufficient supply chain capacity, with an increasing retirement rate and reduced succession planning
- Procurement business partners that will provide support and create connection between the procurement team and others with procurement and contract management responsibilities

Aim 3 – Governance & Process – We have an effective and resilient operating model where delegations and risks are managed at the correct level. Our processes and tools are efficient and deliver operational excellence

How we will do this:-

We will: review procurement governance across the organisation and create a Procurement Board ; refine the delegated purchasing authority role to a smaller specialist network; clarify roles and responsibilities throughout the entire procurement cycle; and introduce improved procurement policies and procedures which are easy to understand and follow. We will also set out clear and relevant Key Performance Indicators (KPIs) and will monitor and take action against these as necessary.

What we will do:-

11. Develop a governance model for strategic and business critical procurements, based on a value and risk matrix, taking the form of a Procurement Board. Introduce formal review at key stages to provide scrutiny to the procurement exercise, with sign-off from the board.
12. Review the Delegated Purchasing Authority (DPA) network and refine to a smaller specialist network that reflects volume of work; competence needs; and ensures separation of duty. Consult on changes and support staff through implementation of change.
13. Clarify roles and responsibilities throughout the entire procurement cycle, identifying who is responsible, accountable, supporting, consulted and informed (RASCI)
14. Develop and implement Standard Operating Procedures (SOPs) for the end-to-end procurement processes that are compliant, proportionate and easy to follow

What this will deliver:-

- A Procurement Board that will provide proportionate oversight of the decisions and actions leading to strategic and business critical contract awards, ensuring that they are aligned with corporate objectives
- A smaller specialist DPA network that will provide professionalism and efficiency to our low value procurement activities
- A clear RASCI matrix that will provide clarity on roles and responsibilities for everyone involved in the procurement process
- Clear Policies and Standard Operating Procedures that will deliver simplified instructions and documentation as far as possible, ensuring our requirements are clear, proportionate and enable flexibility and appropriate structures and lotting sizes. This will in turn reduce barriers

and enable access for suppliers, particularly SME's, as well as reducing the burden to staff and suppliers.

Aim 4 – Professional & Technical – Procurement and commercial skills and capabilities are understood and linked to job profiles. Effective training and development is available. Everyone involved in the cycle is confident and competent for their part.

How we will do this:-

We will enhance existing training and support for Delegated Purchasing Officers (DPO's) and others involved in procurement and contract management activities to ensure they are capable and confident to undertake their role in the process.

What we will do:-

15. Review and update our procurement training offering for staff with Delegated Purchasing Authority and for those inputting to Regulated Procurement tendering
16. Supplement existing e-learning with face-to-face contextualised training on good contract management practices
17. Establish and provide key user training to users of our new Purchase to Pay system (Aspen) to support successful implementation and ongoing use
18. Embed clear objectives and responsibilities for procurement and contract management activities into staff's performance reporting

What this will deliver:-

- Through provision of an effective training offering across procurement, contract management e-platforms, we will support the professional, leadership, commercial and technical development needs of our staff involved in procurement activities
- Individual performance objectives related to procurement and contract management that will ensure individuals are supported and achievements monitored, throughout the reporting year

Aim 5 – Information & Technology – Use of technology is optimised to enable effective tendering, contracting, purchasing and payment. Systems facilitate data capture, monitoring and reporting. Delegations are automated and value is captured and measured

How we will do this:-

We will implement new Purchase to Pay technology and processes to improve the efficiency of our existing manual processes and enable rich data that helps us make data driven decisions.

What we will do:-

19. Implement new Purchase to Pay technology and processes to improve the efficiency of our existing manual processes – ensure processes are thoroughly tested, involving a diverse range of users in the process
20. Embed delegations into user profiles; automate separation of duties; reduce manual steps and double handling of data; introduce supplier self-service, via a new supplier portal, and reconfigure processes

What this will deliver:-

- Through effective finance and purchase to pay technology, we will manage our procurement activities efficiently and effectively across all of our Regions and National Teams, making use of these national tools, platforms and processes to promote consistency, best value and ease of doing business with us. This will also provide improved financial data that will help drive best commercial decisions.

Implementation and Monitoring of our Commitments and Actions

All of our procurement activity helps the organisation deliver against our five Corporate Outcomes set out in the Corporate Plan 2022-2025, which will undergo a refresh during the period of this strategy. It will also align with the business priorities and objectives as we implement our business transformation programme.

Taking a cross-Functional/Regional approach, we will implement, monitor and report on our delivery and achievement of these actions both informally (via Team Meetings; Management Information; and Individual Performance Reviews) and more formally, via quarterly Pipeline

Panel Meetings and annually to our Executive Leadership Team and stakeholders, within our Annual Procurement Report which is published on our website.

Section 4 – The Conclusion

The Executive Leadership Team has approved this strategy that will be led by the Director of Commercial Development. Strategy delivery will be led by the Procurement team with input and support from other teams across FLS.

The Procurement Reform (Scotland) Act 2014 requires FLS to report on our regulated procurement activity for the preceding year. In accordance with Section 18(2) of the Act, the Annual Procurement Report will include:

- A summary of regulated procurements that have been completed during the year covered by the report;
- A review of whether those procurements complied with the FLS Procurement Strategy;
- The extent to which any regulated procurements did not comply, and a statement detailing how FLS will ensure that future regulated procurement will comply;
- A summary of any community benefit requirements imposed as part of a regulated procurement that were fulfilled during the year covered by the report;
- A summary of any steps taken to facilitate the involvement of supported businesses in regulated procurements during the report period;
- A summary of regulated procurements expected to commence in the next two financial years; and
- Reporting on other matters contained within this strategy.

To further supplement this reporting, we have set the following performance indicators which we will report against, in addition to the commitments and actions made throughout this Procurement Strategy:-

Ref	Performance Indicator	Target
1	Cash and Non-cash savings	3% of the total annual third party spend delivered as cash / non-cash savings per annum. More specific targets to be

		created per category as Category Strategies are developed
2	Percentage of Regulated Procedures developed on time, where time taken to develop and approve the strategy and tender pack was < 3 months	90% delivered on time
3	Percentage of Regulated Procedures delivered on time, where time taken to get from tender advert to contract award was < 5 months	90% delivered on time
4	Percentage of Regulated tender exercises that incorporated verbal or face-to-face, pre-market engagement	90% incorporated pre-market engagement
5	Percentage of Key Regulated Contracts* that delivered to specification during the financial year	95% of contracts delivered to specification
6	Number of contract lots not awarded following a competitive tender	2 Lots not awarded across all Regulated competitions in the year
7	Supplier satisfaction in relation to ease of doing business with FLS	Measurement criteria and benchmark established by end of Q2 in Financial year 24/25, with 10% improvement in scores in each year thereafter

*Key Regulated Contracts are classified through contract tiering, depending on their criticality, value and risk. FLS have 3 contract tiers, with Tier 1 representing Key Regulated Contracts.

In line with the Procurement Reform (Scotland) Act 2014, we will review this Strategy annually to ensure that it continues to reflect our [Corporate Plan](#) and Scottish Government's National Performance Framework as it relates to procurement activities. Any revised version of this Procurement Strategy will be published on our website.

Appendix 1 - Compliance with Procurement Legislation and Policy

National Procurement Context

Public procurement in Scotland aims to:- improve supplier access to public contracts, maximise efficiency and collaboration, deliver savings and benefits, and embed sustainability in all we do. These objectives, ratified in legislation, are at the core of FLS procurement policies, tools and processes, which additionally reflect updates to case law, national policy and best practice.

Collectively these include:-

- The Procurement Reform (Scotland) Act 2014 (the Act);
- Procurement Reform (Scotland) Act 2014 Statutory Guidance;
- The Public Contracts (Scotland) Regulations 2015;
- The Procurement (Scotland) Regulations 2016;
- The Concessions Contracts (Scotland) Regulations;
- The Scottish Procurement: Policy Manual
- Scottish Procurement Policy Notes (SPPNs);
- Scottish Government's Procurement Journey;
- The Construction Procurement Manual; and
- The Scottish Public Finance Manual

Procurement outcomes for Scotland are outlined at a national level through the 'Sustainable Procurement Duty', which requires public bodies in Scotland to buy in a way which is:

- Good for businesses and employees
- Good for society
- Good for places and communities
- Open and connected

To further support these outcomes, Scottish Government published its first [Public Procurement Strategy for Scotland](#) in April 2023, setting out national procurement enablers and objectives, aligned to the procurement outcomes for Scotland and [Scottish Government's National Performance Framework](#) (NPF). In turn this FLS procurement strategy aligns to and will contribute to delivery of these outcomes, enablers, objectives and the NPF.

Compliance with General Requirements of the Procurement Reform (Scotland) Act 2014 and Statutory Guidance

Forestry and Land Scotland (FLS) is required to set out how it will ensure its Regulated procurements comply with Section 15(5) of the Procurement Reform (Scotland) Act 2014 (the Act) and published Statutory Guidance. The following statements set out our approach and FLS staff involved in procurement and contract management activities are required to use and adhere to these policies. They are designed to assist decision making, management and administrative functions, outline our approach, and are embedded in FLS procurement procedures. These procedures are monitored and reviewed for their effectiveness as part of our continuous improvement activities and will therefore be updated from time to time, reflecting our learning and best practice.

(i) Regulated procurements will contribute to the carrying out of its functions and achievement of its purposes (section 15(5)(a)(i) of the Act)

- Our procurement strategy aims and actions are aligned to the FLS Corporate Plan, Scottish Government's National Procurement Strategy and the National Performance Framework;
- Achievement is reported on a regular basis to the FLS Executive Leadership Team, with key actions reported upon within our Annual Procurement Report;
- Procurement Pipeline approval processes are in place to provide assurance that the decision to place a Regulated contract directly supports a Corporate Outcome;
- Stakeholders are engaged and involved with procurement preparation and delivery through User Intelligence Groups (UIGs);
- Contract management procedures are in place to ensure effective delivery in accordance with business objectives and contract terms;
- Corporate procurement aims, commitments and policies are communicated to FLS staff.

(ii) Regulated procurements will deliver value for money (section 15(5)(a)(ii) of the Act)

- A tender strategy is prepared for each Regulated tender to record the decision making and justification leading to the selection of an appropriate procurement route, taking account of national policy and legislation. An approvals process is in place to ensure proper scrutiny of decision making;

- Pre-market engagement is undertaken, as appropriate, prior to tendering, to enable supplier feedback on various matters including, but not limited to:- efficiency, lotting, sustainability, innovation and savings;
- Regulated contracts are awarded based on a mixture of cost, quality and sustainability criteria to identify the Most Economically Advantageous Tender (MEAT);
- UIGs consider and embed whole life cost models within tenders and contracts, where appropriate;
- UIGs' analysis of previous procurement activity, lessons learnt and contract performance data is undertaken for repeat procurement to identify improvement opportunities;
- Contract monitoring is undertaken to manage compliance, quality of deliverables and spend against the contract scope and value, ensuring contracts deliver their intentions;
- Feedback from suppliers is sought and documented as part of regular contract review meetings and shared across functions where appropriate, to inform continuous improvement.

(iii) Regulated procurements will be carried out in compliance with the duty to treat relevant economic operators equally and without discrimination (Section 15(5)(a)(iii) of the Act)

- As part of tender strategy preparation, UIGs consider appropriate lotting structures for tenders, enabling SME participation;
- We use clear and precise language in our tender documentation preventing broad interpretation;
- We take steps to dispel any and all conflicts of interest from our tendering and contract management activities;
- We provide constructive debriefing information, ensuring that unsuccessful tenderers are sighted on the reasons for our decisions;
- We are an associate member of the Supplier Development Programme and participate in talking tenders sessions. This helps us to promote our activities and increase SME's knowledge of the Regulated tendering process.

(iv) Regulated procurements will be carried out in compliance with its duty to act in a transparent and proportionate manner (Section 15(5)(a)(iii) of the Act)

- We use Scottish Government’s Public Contracts Scotland (PCS) portal to advertise our Regulated contract opportunities, ensuring transparency and fair access for all - the PCS ‘Quick Quote’ module provides us with a platform to run low risk, low value tendering opportunities;
- Our Contracts Register, including details of contracts entered into as a result of a Regulated procurement, is published on the PCS portal;
- Our Regulated procurements are conducted electronically. To comply with this legal requirement, we use Scottish Government’s Public Contracts Scotland-Tender (PCS-T) platform which enables on-line, secure evaluation of bids;
- Procurement approval processes provide assurance that an appropriate tender route has been selected and an impartial evaluation of tender responses has been undertaken;
- Our selection criteria with respect to prior experience, insurance and financial requirements are proportionate, allowing newer entrants and SME’s, including micro-businesses, to participate in bidding for our contracts.

(v) Regulated procurements will be carried out in compliance with the sustainable procurement duty (Section 15(5)(a)(iii) of the Act)

As the biggest land manager in Scotland, FLS is ideally placed to contribute positively to Scottish Government’s sustainability and net zero ambitions. Making a positive contribution to the climate emergency is inherent in many of our contract operations which contribute substantially to carbon capture. FLS has a great deal of expertise and ongoing work in this area, detailed in our [Climate Change Plan](#).

Procurement activity will continue to make a positive contribution to our efforts to reduce emissions; capture carbon and adapt to change. We will do this through enabling procurement for goods, works and services such as:- tree saplings; woodland creation; peatland restoration; rhododendron control; electric vehicles and charging points; geotechnical works; energy efficiency surveys; and waste management.

In addition to the contracts we let which make a substantial positive contribution to tackling the impacts of climate change, we will take steps in all of our regulated tendering to assess and

implement additional measures (where relevant and proportionate) to maximise our positive contribution as follows:-

- We prioritise and take account of climate and circular economy in our procurement activity, using the Sustainable Procurement Duty as an enabler to support our ambitions. In doing so, we adhere to the Scottish Procurement Policy Note (SPPN) 3/2022 – Public Procurement - Taking account of climate and circular economy considerations;
- Our procurement pipeline process enables senior leaders and procurement professionals to discharge their responsibilities regarding ‘Whether to buy and What to buy’, as set out in SPPN 3/2022 – each requirement on our procurement pipeline is subject to these considerations;
- As part of tender strategy preparation, UIGs consider ‘What to buy; How to buy; and How much to buy’ at a Regulated tendering level;
- Where applicable, UIGs discuss and agree Scope 3 targets for monitoring and reducing indirect emissions of greenhouse gases associated with the tender in hand;
- We use the recommended Scottish Government’s Sustainability Tools to identify and address how we can optimise economic, social and environmental outcomes of procurement activity. In this context, UIGs undertake lifecycle impact mapping and the Sustainability Test to build appropriate measures into each Regulated tender;
- Procurement professionals undertake e-learning and other continuous professional development activities to improve their climate literacy and increase their appreciation of how contracting activity can support net-zero aims for FLS and Scotland as a whole.
- As part of our commitment to implement categorisation, we will use the Procurement Prioritisation Tool to help us embed sustainability measures (including climate change reduction measures, climate change adaptation measures, and promoting biodiversity, where appropriate) into all of our Category Strategies and resulting contracts;
- We will self-assess against the Scottish Flexible Framework to identify the actions we can take to continuously improve our approach to sustainability;
- Sustainable procurement principles and requirements are embedded into our tender and contract documentation, processes and procedures.

Policy Statements required by Section 15(5) of the Procurement Reform (Scotland) Act 2014 and Statutory Guidance

(i) General policy on the use of community benefit requirements (Section 15(5)(b)(i) of the Act)

We have a legal obligation, covered by Section 25 of the Act, to consider including community benefit requirements in major contracts with a value in excess of £4million. Scottish Government has also published guidance on Community Wealth Building with two of its pillars directly related to procurement activity:-

- Spending – Maximising community benefits through procurement and commissioning, developing good enterprises, fair work and shorter supply chains; and
- Workforce – Increasing fair work and developing local labour markets that support the wellbeing of communities.

As such we will consider including community benefit requirements for all Regulated contracts in excess of £4million; and where it is beneficial, relevant and proportionate to do so, we may also include these below this threshold.

We will take a place centric approach to our contract activities and in doing so we will encourage 'local' contracting for non-regulated contracts through updated procedures; we will also encourage local contracting through appropriate tendering and lotting structures for Regulated contracts.

Where community benefits are deemed relevant and proportionate to the nature of the contract, they will be added either as mandatory requirements, or where appropriate, bidders will be provided with the opportunity to suggest voluntary community benefits and in either case, these will become contractual commitments. Community benefit clauses will be considered relevant where they directly link to corporate outcomes and have a direct, positive impact on the contract delivery.

We will not use community benefit clauses to discriminate on the basis of a bidder's geographic base, but may use them to deliver benefits in a specific geographical area, for example targeted engagement, training and or recruitment in a locality, local educational support initiatives or community and environmental initiatives. These types of community benefits can be offered and delivered by any bidder in a tender process.

Other examples of community benefits we may seek to incorporate in our contracts include, but are not restricted to:- supply chain initiatives and development; use of supported business and third sector organisations within the supply chain; voluntary initiatives; and support for equality and diversity initiatives.

Community benefits should aim to contribute towards sustainable economic growth, which may for example contribute to strengthening communities and fragile areas, or seek to deliver wider social benefit for the areas where the contract is being delivered.

**(ii) General policy on consulting and engaging with those affected by its procurements
(Section 15(5)(b)(ii) of the Act)**

We will, as appropriate, consult with parties who may be affected by the outcome of our Regulated tender processes and may consider consultation with, for example:-

- the marketplace;
- industry, statutory and other related bodies;
- customers and or end users;
- community representatives;
- and internal stakeholders.

Consultation and engagement will be conducted in an open, equal and inclusive manner and will assist us in meeting our obligations under the Act. The decision on when to consult and engage before a tender process, or during a contract, will be taken on a contract by contract basis and may, for example, be undertaken when:-

- We are preparing a new or replacement Land Management Plan, which will lead to associated Regulated contracts being placed;
- We are tendering for a new requirement or are changing our approach;
- The delivery of the contract may affect a local community for example during the construction of a new path, or when harvesting and extracting timber from a new area of forest, which could result in access queries, noise issues or travel disruption;
- We expect a significant impact on end-users of the contract and may therefore wish to seek views from customers or end users;
- We want to investigate the possibility of including community benefits to a specific contract and need to understand the needs of a specific area or community, or the ability of the supply base to deliver certain community benefits.

Consultation and engagement may be undertaken directly by FLS, or may also be undertaken by the supplier as part of their contract obligations.

(iii) General policy on the payment of a living wage to persons involved in producing, providing or constructing the subject matter of regulated procurements (Section 15(5)(b)(iii) of the Act)

Although not currently Scottish Living Wage accredited, we do pay – at minimum – the real Living Wage to our employees. We will assess each new procurement process on a case by case basis to establish if payment of the real Living Wage is relevant and proportionate to the contract – this will be considered by UIGs as part of developing the tender strategy.

For some contracts, particularly in sectors that are vulnerable to low pay, we will assess whether payment of the real Living Wage to workers on the contract should be a condition of the contract. In making this assessment, we may consider it relevant where the following conditions are met:-

- where Fair Work First practices, including payment of the real Living Wage is relevant to how the contract will be delivered;
- where it does not discriminate amongst potential tenderers;

- where it is proportionate to do so; and
- where the contract will be delivered by workers based in the UK.

We consider payment of a real Living Wage (as defined by the Living Wage Foundation) to be a significant indicator of an employer's commitment to fair work practices and one of the clearest ways that an employer can demonstrate a positive approach to its workforce. However, as indicated above, there are a range of elements which make-up Fair Work First and therefore it is not the only factor to consider.

We are committed to ensuring contracts, where relevant and proportionate, address Fair Work First elements in accordance with Scottish Government's Statutory Guidance and SPPN 1/2024. As such, we will apply the 7 elements of Fair Work First criteria in regulated procurement processes where it is relevant and proportionate to do so. These are:-

- payment of at least the real Living Wage;
- provide appropriate channels for effective workers' voice, such as trade union recognition;
- investment in workforce development;
- no inappropriate use of zero hours contracts;
- action to tackle the gender pay gap and create a more diverse and inclusive workplace;
- offer flexible and family friendly working practices for all workers from day one of employment; and
- oppose the use of fire and rehire practices.

Fair Work First will be relevant where the way the workforce are engaged impacts on the way the contract is performed and in particular, where the workforce make a significant contribution to the way the contract is delivered. This is most likely to be the case in particular FLS Services and Works contracts, but may also apply to some Goods contracts.

When reviewing whether Fair Work First is relevant and proportionate, the nature, scope, size and place of the performance of the contract will be considered. Alongside this, we accept that payment of a real Living Wage in our contracts may sometimes result in additional cost, however we support Scottish Government in its priority for sustainable and inclusive growth and as such,

even in contracts where this is not mandated, we will include a statement encouraging its payment.

(iv) General policy on promoting compliance by contractors and sub-contractors with the Health and Safety at Work Act 1974 and any provision made under that Act (Section 15(5)(b)(iv) of the Act)

We recognise the importance of ensuring compliance with the Health and Safety at Work Act and other relevant health and safety regulations, including the requirement to engage reliable contractors who are familiar with this legislation; understand their responsibilities; and who are competent, operate safe systems of work and provide appropriate levels of supervision to those who are working under their control. We are also committed to ensuring that contractors are provided with appropriate information to enable them to produce suitable and sufficient risk assessments for the work activity under their control.

Given the operational nature of many of our contracts, health and safety is a fundamental aspect of our procurement and contract management criteria and activities. Relevant and proportionate health and safety requirements are therefore considered and embedded throughout the procurement lifecycle, from tender strategy through to contract management, and they vary according to the goods, services or works being procured. For example, we consider and incorporate the Construction Design Manual (CDM) requirements for construction and adopt the Forest Industry Safety Accord (FISA) requirements for harvesting and forest management activities.

Records of our decisions are maintained and relevant due diligence is undertaken at each stage, for example, certification checks are undertaken as part of the Single Procurement Document (SPD) verification and a detailed pre-commencement process is initiated for our high-risk operational contracts.

This builds upon the information submitted in the tendering process to ensure appropriate arrangements are in place for the management of health and safety prior to work commencing. It also ensures that all health and safety information is site specific, up-to-date and effectively

communicated to all those involved in the delivery and management of the contract. Ongoing site compliance checks are carried out as part of contract management activities, with relevant actions taken to address risk and non-compliance.

**(v) General policy on the procurement of fairly and ethically traded goods and services
(Section 15(5)(b)(v) of the Act)**

We take our corporate and social responsibilities seriously and, where relevant, consider the incorporation of fairly and ethically traded provisions in our contracts. To ensure appropriate application of ethical trading standards, UIG's will use lifecycle impact mapping methods to identify relevant employment, social and environmental risks and impacts that may exist for each Regulated tender. This process may also identify Fair Work First as a relevant criteria for the tendering process.

Our obligations under the Modern Slavery Act 2015 are also part of this wider context, and our goal is that everyone involved in our supply chains is treated fairly and without exploitation. FLS is itself a trading body and as such, is subject to the requirements of the Modern Slavery Act 2015 and the need to produce an annual slavery and human trafficking statement. In developing each Regulated tendering strategy, the UIG will make use of the sustainable procurement tools and guidance to assess the requirement and any associated human trafficking or exploitation risks. The tools incorporate guidance on taking an ethical approach to procurement activity, taking account of human rights considerations including UN guiding principles.

Outputs from the tools help our UIGs to embed relevant measures into specifications, tender criteria and contracts. This may include: seeking of particular certification from contractors; validating evidence of tenderer's slavery and human trafficking statements; evaluation of policies and processes which guard against exploitation; and/or contractual conditions which seek third party auditing or other transparency and due diligence measures. In each case, where it is necessary, we will embed mitigating actions within tenders and contracts with the aim of reducing or removing the risk, or to create further transparency in the supply chain and contribute to the eradication of modern slavery, human trafficking and other complex risks within supply chains.

These actions support our compliance with SPPN 3/2020. We continue to build on our approach and raise awareness and staff competence, both within the procurement team and with those involved in contract management, with a particular focus towards those involved in procuring and managing any high risk contracts. This includes:-

- Members of the procurement team undertaking the Chartered Institute of Procurement and Supply (CIPS) annual refresher training on Ethical Procurement Supply; including topics such as human trafficking, forced labour, bribery and corruption;
- Awareness raising for relevant FLS staff via E-learning– Let’s Stop Human Trafficking.

(vi) General policy on how it intends to approach its regulated procurements involving the provision of food to: (i) Improve the health, wellbeing and education of communities in the authority’s area, and (ii) Promote the highest standards of animal welfare (Section 15(5)(c) of the Act)

We do not routinely conduct procurement involving the direct provision of food; however we support Scottish Government’s commitment to grow the venison sector – Beyond the Glen: A strategy for the Scottish Venison Sector to 2030 - and as such, deer management by way of culling, is part of our land management activity. A proportion of this is carried out via regulated contracts. For contracts of this nature we will promote the highest standards of animal welfare through our tender specifications, criteria and conditions of contract. This will ensure that products entering the venison supply chain meet the ‘Stalking and Carcass Handling Standards for Scottish Quality Wild Venison Assurance Scheme’ (SQWVAS). Contracts of this nature will continue to be closely managed by our Wildlife Management teams.

(vii) General policy on payments being made no later than 30 days after the invoice, (or similar claim) relating to the payment, is presented (Section 15(5)(d) of the Act): (i) payments due by the authority to a contractor (ii) payments due by a contractor to a sub-contractor (iii) payments due by a sub-contractor to a sub-contractor

We are committed to the prompt payment of invoices, aiming to settle all undisputed invoices within contract terms and also in line with the Scottish Government’s payment policy. Prompt

payment clauses requesting 30 day payment terms are embedded within our contracts and these are required to be replicated throughout the supply chain. As part of Scottish Government's continuing commitment to support economic recovery and sustainable economic growth in Scotland, we continue to aspire to a 10 day target for paying invoices to our contractors, going beyond our commitment to pay contractors within 30 days wherever possible.

We recognise the value of prompt payment through the supply chain and how this can affect cash flow positively; we will therefore embed all measures set out in SPPN 2/2022 with regard to prompt payment in the supply chain and we will respond to any issues raised formally by contractors, sub-contractors and those further down our supply chains with regards to late or non-payment. Our payment performance statistics will be published within our Annual Report and Accounts.

Local Policies and Procedures

In addition to our legislative policy statements, FLS staff are required to follow local policies and procedures (updated from time to time) when undertaking any procurement activity. These include but are not limited to:

- FLS Procurement Pipeline Process
- FLS Delegated Finance and Purchasing Authority Policy
- FLS Regulated and Non-Regulated Procurement Policies and Procedures
- FLS Contract Management Standard Operating Procedures
- FLS Conduct and Security Policy and Procedure
- FLS Gifts and hospitality Policy and Procedure
- FLS Fraud Policy
- FLS various Environmental and Health & Safety Policies and Procedures

Appendix 2 – Action Leads and Target Dates

Action	Lead	Target for Completion (Quarter and Financial Year)
1. Progress a phased, prioritised programme approach to category strategy development and implementation	Procurement Category Teams Procurement Governance Working Group to establish governance	Q4 FY 25/26 (see Appendix 3 for detail)
2. Undertake pro-active engagement with our staff and stakeholders to develop our category strategies	Procurement Category Teams Procurement Governance Working Group to establish governance	Q4 FY 25/26 (see Appendix 3 for detail)
3. Ensure business planning is in place and a business case is established before commencing a tender so that there are clear collective outcomes and objectives set out which are informed by lessons learnt	Procurement Policy Approval Committee to establish process	Q2 FY 24/25
4. Through using market/contractor research and tailoring specifications to deliver FLS' priority outcomes, we will set out the lot sizes, contract periods and quantities which will deliver	Business Case owners and User Intelligence Groups for Regulated Tenders	Q2 FY 24/25 and Ongoing

sustainable financial outcomes and business resilience		
5. Set tendering & contract management plans and targets for each category, including those related to climate change reduction measures, climate change adaptation measures, and promoting biodiversity, where appropriate, linked to corporate outcomes	Procurement Category Teams	Q4 FY 25/26 (see Appendix 3 for detail)
6. Monitor the effectiveness of tenders and contracts against the KPIs and share these with senior leaders so that performance actions can be taken if necessary. Review and improve tracking of all contract performance including:- spend, deliverables, risks, opportunities, benefits, and savings	Procurement Team and Contract Managers Procurement Policy Approval Committee to establish process	Q3 FY 24/25 and Ongoing
7. Create and implement a communications plan that improves procurement communication to dispel myths amongst stakeholders and suppliers and improves understanding and best use of procurement legislation and government policy	Communications Theme Working Group	Q2 FY 24/25 and Ongoing
8. Work to improve collaboration between Directorates in order that procurement can be an effective business enabler in delivering commercially advantageous contracts	Procurement & Land Management Leadership Teams	Q2 FY 24/25
9. In collaboration with Directorate Leadership Teams, establish a plan of	Communications Theme Working Group	Q3 FY 24/25

supplier development activities, targeting areas of the supply chain that present the biggest risks to achievement of corporate outcomes and preparing robust business strategies, plans and responsibilities to develop and improve these for the long-term sustainability of the business		
10. Continue to develop our business partnering model	Communications Theme Working Group	Q2 FY 24/25 and ongoing
11. Develop a governance model for strategic and business critical procurements, based on a value and risk matrix, taking the form of a Procurement Board. Introduce formal review at key stages to provide scrutiny to the procurement exercise, with sign-off from the board	Procurement Governance Working Group	Q3 FY 24/25
12. Review the Delegated Purchasing Authority (DPA) network and refine to a smaller specialist network that reflects volume of work; competence needs; and ensures separation of duty. Consult on changes and support staff through implementation of change	Aspen Project: Delegations Workstream	Q4 FY 24/25
13. Clarify roles and responsibilities throughout the entire procurement cycle, identifying who is responsible, accountable, supporting, consulted and informed (RASCI)	Procurement Governance Working Group	Q3 FY 24/25
14. Develop and implement Standard Operating Procedures (SOPs) for the	Procurement Policy Approval Committee	Q3 FY 24/25

end-to-end procurement processes that are compliant, proportionate and easy to follow		
15. Review and update our procurement training offering for staff with Delegated Purchasing Authority and for those inputting to Regulated Procurement tendering	Procurement Policy Team	Q1 FY 25/26
16. Supplement existing e-learning with face-to-face contextualised training on good contract management practices	Procurement Governance Working Group	Q2 FY 24/25
17. Establish and provide key user training to users of our new Purchase to Pay system (Aspen) to support successful implementation and ongoing use	Aspen Project: Delegations Workstream	Q1 FY 24/25
18. Embed clear objectives and responsibilities for procurement and contract management activities into staff's performance reporting	Procurement Policy Team	Q4 FY 24/25
19. Implement new Purchase to Pay technology and processes to improve the efficiency of our existing manual processes – ensure processes are thoroughly tested, involving a diverse range of users in the process	Aspen Project	Q4 FY 24/25
20. Embed delegations into user profiles; automate separation of duties; reduce manual steps and double handling of data; introduce supplier self-service, via a new supplier portal, and reconfigure processes	Aspen Project	Q4 FY 24/25

Appendix 3 – Category Management Context and Category Strategy Target Dates

Category management is a recognised best practice methodology and is used across all industries, both public and private. It helps organisations gather and analyse data about their supply chains and spend, to establish long-term strategies that optimise the organisation’s commercial performance. It also enables an organisation to develop its strategic thinking, appraise its options and gain commitment and support for change.

Category management considers a wide range of options including make or buy, outsourcing, insourcing, renegotiation, supplier relationship management, acquisitions / joint ventures, new product / service development and more. It is implemented via a series of Category Strategies which set targets for efficiencies, savings and achievement of organisational outcomes, via activities outsourced through contracts. It does not remove the need to tender or manage contracts, however it aids effective planning of these activities.

FLS’ Categories, along with their context and scale spend are listed in the table below. The target dates for completion of our first set of category strategies are also indicated below and these will require engagement and committed time and resource from relevant business areas. Category Management is an ongoing and evolving process and as such, category strategies will be refreshed periodically to ensure currency.

Category	Context (these lists are not exhaustive)	%age of Spend (FY 22/23)*	Target for Completion
Roading & Infrastructure	New Roads; Road Upgrades & Maintenance; Bridges; Carparks; Geotechnical Works	27%	Q3 FY 24/25
Mechanised Forest Management	Harvesting; Haulage; Ground Preparation; Peatland Restoration	22%	Q4 FY 24/25
Manual Forest Management	Planting; Invasive Species Control; Grounds Maintenance; Fencing; Deer Management	10%	Q3 FY 25/26

Nursery Supplies & Services	Plants Supply; Plants Delivery; Nursery Labour; Planting Bags; Tree Shelters & Ancillaries; Pesticides & Fertilizers	7%	Q4 FY 24/25
Digital	Hardware; Software; Printers & Multifunctional Devices; Digital Security; Mobile Phones; Network Infrastructure & Services	3%	Q4 FY 24/25
Fleet	Harvesters; Forwarders; Electric Cars / Vans; Vehicle Parts; Charging Infrastructure; Fuel	5%	Q4 FY 25/26
Buildings	Hard & Soft Facilities Management; Capital Construction; Energy; Catering Concessions; Car park Charging Infrastructure; Waste	9%	Q2 FY 25/26
Professional Services	Various Survey types; Legal Services; Land & Buildings Professional Services	10%	Q3 FY 25/26
HR Services	Interim Staff; Employee Benefits; Occupational Health; Training; Recruitment Advertising	2%	Q2 FY 25/26
Corporate Supplies & Services	Workwear; Signage; Furniture	2%	Q4 FY 25/26

*The remaining 3% of FLS' spend is yet to be categorised.