

[REDACTED]
by email to [REDACTED]

Our ref: Fol-2026-02
12 February 2026

Dear [REDACTED]

Thank you for your email on 14 January 2026 to the Scottish Fiscal Commission requesting information under the Freedom of Information (Scotland) Act 2002. The information you requested is as follows:

1. **The total amount spent on corporate functions by your organisation in the financial years 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26 to date. Please also break this down by the type of function – for example, human resources.**

Answer:

Our corporate functions are HR, IT & Procurement.

Year	HR	iTECS (IT)	Procurement	Total
2021-22	£19,183	£32,949	£1,862	£53,944
2022-23	£23,000	£43,000	£1,955	£67,955
2023-24	£23,246	£37,548	£2,070	£62,864
2024-25	£24,566	£40,648	£2,303	£67,517
2025-26	£12,282	£22,714	£2,305	£37,301

These amounts represent payments for shared services purchased from the Scottish Government. They do not include the cost of staff who may contribute to HR, IT and procurement support internally which are not identifiable.

2. **The total amount of money spent fixing/replacing broken equipment in the financial years 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26 to date.**

Answer: This information is not held but is understood to be minimal.

3. **The total financial loss to your organisation on written off inventory and IT equipment in the financial years 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26 to date.**

Answer: Zero

4. **The total amount of money spent on consultants by your organisation in the financial years 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26 to date.**

Answer: Zero

5. The total amount of money spent on agency staff by your organisation in the financial years 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26 to date.

Answer: The Commission's Annual Report and Accounts include spend on agency staff. These costs are set out in the table below:

Year	Cost
2021-22	Zero
2022-23	Zero
2023-24	£16,000
2024-25	£48,000
2025-26	£17,000

6. The total amount of money spent on recruitment agencies by your organisation in the financial years 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26 to date.

Answer:

Year	Cost
2021-22	£10,800
2022-23	Zero
2023-24	Zero
2024-25	Zero
2025-26	Zero

7. The total amount of money spent on social media advertising by your organisation in the financial years 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26 to date. Please provide the reason for the advertising in each case if possible.

Answer: Zero

8. The total amount of compensation payments made by your organisation in the financial years 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26 to date.

Answer: Zero

If you are unhappy with this response to your request under the Freedom of Information (Scotland) Act 2002, you may ask us to carry out an internal review of the response, by writing to: Mr John Ireland, Chief Executive, Scottish Fiscal Commission, email Info@fiscalcommission.scot.

Your review request should explain why you are dissatisfied with this response and should be made within 40 working days from the date when you received this letter. We will complete the review and tell you the result, within 20 working days from the date when we receive your review request.

If you are not satisfied with the result of the review, you then have the right to appeal to the Scottish Information Commissioner. More detailed information on your appeal rights is available on the Commissioner's website at: www.itspublicknowledge.info/YourRights/Unhappywiththeresponse/AppealingtoCommissioner.aspx.

Yours sincerely

A handwritten signature in black ink that reads "KAndrew".

**Kirsty Andrew
Business Manager**