

by email to [REDACTED]

Our ref: FoI-2026-09
13 May 2026

Dear [REDACTED]

Thank you for your email of 21 April 2026 to the Scottish Fiscal Commission requesting information under the Freedom of Information (Scotland) Act 2002. Our response is as follows:

1. Climate-related posts

a) The number of posts (headcount, and FTE where recorded) employed with job titles that include any of the following terms:

Climate; Net Zero; Sustainability; Carbon; Emissions; Environmental Sustainability; Climate Change; Climate Action; Climate Policy; Climate Programme; Climate Project; Climate Data; Climate Reporting; Climate Adaptation; Climate Resilience; Energy and Climate; Sustainable Procurement; Green Finance; Green.

Answer: While there are no posts in 2022-23, 2023-24 or 2024-25 with job titles that include the phrases referred to in the request, we have allocated some staff time in 2023-24 and also in 2025-26 to producing two reports on the fiscal consequences of climate change policy.

2. Cost of those posts

The total employment cost for the posts identified in Question 1, including salary and employer on-costs (e.g. pension and National Insurance).

Answer: No budget was allocated to posts with job titles in 2022-23, 2023-24 or 2024-25 that include the phrases referred to in the request.

3. External consultants

The total amount paid during the same financial year to external consultants, companies, or contractors where the expenditure is recorded under any cost centre, project code, budget line, or purchase description that includes one or more of the following terms:

Climate; Net Zero; Sustainability; Carbon; Emissions; Environmental Sustainability; Climate Change; Climate Action; Climate Policy; Climate Programme; Climate Project; Climate Data; Climate Reporting; Climate Adaptation; Climate Resilience; Energy and Climate; Sustainable Procurement; Green Finance; Green.

Answer: There was no spending on external consultants in 2022-23, 2023-24 or 2024-25 with a budget description that includes the phrases referred to in the question.

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

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: [Appeal Rights](#)

Yours sincerely

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

**Kirsty Andrew
Business Manager**