

by email to [REDACTED]

Our ref: Fol-2026-12
14 October 2026

Dear [REDACTED]

Thank you for your email of 18 September 2026 to the Scottish Fiscal Commission requesting information under the Freedom of Information (Scotland) Act 2002. Responses to your individual questions are provided below.

For information, the Scottish Fiscal Commission receives a range of ICT and software services directly and through shared service arrangements with the Scottish Government. This means we don't directly engage with suppliers, manage licenses or make payments, as this is managed by the Scottish Government. Further information may be available from the Scottish Government, contactus@gov.scot.

1. Software asset and contract registers

If Scottish Fiscal Commission maintains any of the following, please provide the current version:

- a software asset register or application register
- an ICT or digital contract register

Please supply these in machine-readable form (Excel) rather than PDF if possible. If any field in a register is exempt, please provide the register with that field removed rather than withholding it in full.

Answer:

The Scottish Fiscal Commission does not maintain a software asset register, application register, ICT contract register or digital contract register.

2. Expenditure on named suppliers

For the financial year 2025-26, please state the total expenditure on products and services originating from each of the following:

- (a) Microsoft
- (b) Oracle
- (c) Amazon Web Services

Please include spend made through a reseller, licensing solution provider, systems integrator, managed service provider or public sector framework, as well as any spend made directly with the supplier.

Answer:

The Scottish Fiscal Commission receives a range of ICT and software services directly and through shared service arrangements with the Scottish Government. The information held does not identify expenditure by individual supplier. The quarterly charges received by the Scottish Fiscal Commission are not broken down by supplier and therefore we are unable to identify expenditure attributable to Microsoft, Oracle or Amazon Web Services from the records we hold. The information may be available from the Scottish Government, contactus@gov.scot.

3. Licence and subscription volumes

As at 31 March 2026, please state the number of licences or subscriptions held for each of the following categories:

- Microsoft Windows (desktop and server operating systems)
- Microsoft 365/Office
- All other Microsoft products (including Dynamics, SQL Server and Azure subscriptions)
- Oracle database products
- Oracle application products
- All other Oracle products

Answer:

Microsoft and Oracle licences and subscriptions used by the Scottish Fiscal Commission are managed through shared service arrangements with the Scottish Government.

The Scottish Fiscal Commission does not hold records of licence numbers or subscription volumes for these products. The information may be available from the Scottish Government, contactus@gov.scot.

4. Total software expenditure

For the financial year 2025-26:

- (a) total expenditure on all software licences, subscriptions and cloud services
- (b) a list of every software or cloud supplier on which Scottish Fiscal Commission spent more than £50,000, with the amount spent on each

Answer:

(a) The Scottish Fiscal Commission has identified expenditure through the Scottish Government's ITECS shared service arrangement of £44,584.98. This includes the cost of software licences, subscriptions and cloud services as well as the cost of providing the shared service.

(b) The Scottish Fiscal Commission did not spend more than £50,000 with any individual software or cloud supplier during financial year 2025-26.

I hope this information is helpful.

If you are dissatisfied with the way in which the Scottish Fiscal Commission has dealt with your request, you may request a review within 40 working days of receiving this response. Any request for review should be submitted in writing to info@fiscalcommission.scot.

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:

Claire Murdoch, 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](#).

Yours sincerely

A handwritten signature in black ink, appearing to read "James H White".

James H White
Governance Manager