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Letter issued by email

Date: 20 May 2026
Our Ref: FOI2026-3360
Enquiries to: Freedom of Information
Email: psd.foi@nhs.scot

Dear ██████████

Freedom of Information Reference: FOI2026-3360

Thank you for your information request received on 06 May 2026 by PSD Scotland.

From 01 April 2026, NHS Education for Scotland (NES) and NHS National Services Scotland (NSS) joined to form Public Services Delivery Scotland (PSD Scotland), enabling transformation in health, social care, and the wider public sector. This means your Freedom of Information request is now being responded to from PSD Scotland.

Your Request

I am looking for some assistance with your organisation's Spend/Transparency data, available on the following weblink:

<http://www.nes.scot.nhs.uk/about-us/freedom-of-information/nes-financial-transparency.aspx>

There appears to be no file available for the month of January to March 2026 . Could you advise when the file will be made available to view online? Would it be possible for you to email me a copy of the January to March 2026 file.

I wish to advise under the Freedom of Information (Scotland) Act 2002 (FOISA), that PSD Scotland can provide a full response to your request.

The information held by NES as a predecessor of PSD Scotland has been provided in attached: FOI2026-3360-Annex A.

The Payments Over 25k publication requirements are set out in the Public Sector Reform Act: Public Services Reform (Scotland) Act 2010. The timelines for publication state publication should be as soon as is reasonably practicable after the end of each financial year. NES as a predecessor of PSD Scotland publish quarters 1 to 3 throughout the year. After year end, instead of publishing quarter 4, quarters 1-3 are removed and the full financial year is published.

Chair Mr Keith Redpath
Chief Executive Professor Karen Reid

Although PSD Scotland was formed on 1 April 2026, within the attached information there are some entries for the new organisation. This has occurred as entries for NSS were amended to PSD Scotland on financial systems on 1 April 2026, prior to the data being collated.

If you are dissatisfied with this reply under the terms of the Freedom of Information (Scotland) Act 2002, you should contact us again in writing or by email within 40 days of receipt of this response to request an internal review.

If you remain unhappy with the outcome of that internal review, you have the right to apply directly to the Scottish Information Commissioner for a decision within six months of receiving our response. For further information, please visit the Scottish Information Commissioner's [website](#).

Yours sincerely

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