

FOI Disclosure

Reference Number: FOI/057/25

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Information requested:

Information on late payment

This is a request under FOISA for details of instances in which State Hospitals Board For Scotland (including, where applicable, any agencies, bodies, or units for which it is ultimately responsible for supplier payments) has failed to pay its suppliers on time, thereby causing liabilities for late payment compensation and/or interest on late payments to be incurred for the public purse.

As the Government has made clear, late payment remains a significant issue for business and a drag on the UK economy as a whole. It is clear that, despite what the law says, many suppliers have not received timely payment or the interest and compensation for late payment to which they are entitled by statute.

Public authorities must keep information on payment in order to comply with their legal obligations, and there is a public interest in ensuring both compliance and that unpaid interest and compensation is recovered from public authorities. If proper records are kept as they ought to be, then information in this respect ought readily to be available.

The information requested below is not confidential, and its disclosure under FOISA is not capable of adversely affecting any party's commercial interests. This is because this request is aimed at data about late payment liabilities that have in fact arisen: the disclosure of this data cannot cause any additional liability to arise. We therefore do not anticipate any reasonable grounds for refusing this request.

In any event, there is strong public interest in transparency about these matters. Relevant factors in this respect include: enhancing public understanding and scrutiny of issues of significant importance to stewardship of the public purse and to economic growth; facilitating an informed debate about compliance by your authority with its contractual obligations and with Government policy; helping businesses that suffer from late payment (many of which are small and medium-sized enterprises), and encouraging improvements in payment practices by public authorities such as yours.

Request

With the above points in mind, we request under FOISA that you provide, (in a machine readable format, preferably Microsoft Excel or CSV) the following information in respect of suppliers which were not paid in within 30 days for the period starting 1 April 2019 to the date of this request:

- 1. Supplier Name**
- 2. Invoice Date**
- 3. Invoice Received Date**
- 4. Invoice Due Date**
- 5. Gross Invoice Value**
- 6. Payment Date**

7. Payment Terms

8. Late Payment Compensation or Interest Paid (if any)

Clarification:

We reiterate that this request:

(a) is limited to information which should (if proper records are kept) be readily available from a purchase ledger system and should therefore be possible to retrieve without any difficulty and without imposing any significant burden;

(b) relates to organisations (not individuals) who are entitled to be paid out of public funds for public services, and we do not require the disclosure of any personal information of any individual person;

(c) does not require the disclosure of any confidential information or information to the production of which there could be any other lawful objection.

Compliance Assistance:

While we do not anticipate any grounds on which the requested information can lawfully be withheld, we nonetheless remind you of your duty under section 15 of FOISA to advise and assist requesters.

If you consider that it may be impracticable to provide all the requested information within the statutory timescales, then we shall be pleased to discuss with you the reasons for this, and to see what steps may reasonably be taken in order to address these.

For example, we would be content to receive the information in several parts, in another convenient format (such as that which you may already have), or to prioritise (such as by the provision of greater value items, or by date).

If there be any other steps which you think could reasonably assist in providing the information, or refining the request, then please let me know.

Response:

We have enclosed a spreadsheet with the requested information for points 1 - 6.

Our search and report system does not automatically distinguish between organisational suppliers and individuals. This has meant we needed manually review and remove these entries.

During the information gathering process, we identified entries that related to payroll deductions (individuals) and suppliers whose names included personal data. These were removed or redacted during the compilation of the spreadsheet to ensure compliance with the criteria set out in clarification points (b) and (c).

There were some suppliers for which a lawful objection to disclosure could be made on the basis of;

- a) Prejudice to the effective conduct of public affairs,
- b) The maintenance of security and good order in institutions where persons are lawfully detained, and
- c) The health and safety of individuals

We have redacted these items; however, we have provided a description of the service provided by the supplier.

Point 7: The way our information is recorded and held means it is not possible for us to run a report to obtain information about the payment terms for all our suppliers. We estimate that it would take approximately six minutes to look up this information for each of our approximate 360 suppliers. (6min x 360 = 36 hours @ £15/hr = £540)

Point 8: Late payment compensation is very rare and similar to payment terms it would require us to look at each individual suppliers records to determine this. We estimate that it would take approximately six minutes to look up this information for each of our approximate 360 suppliers. (6min x 360 = 36 hours @ £15/hr = £540)

Taking into account the estimated costs we are applying FOISA section 12 (1) – excessive cost of compliance to points 7 and 8.

FOI response costs:

Item	Time (hrs)	Cost (Capped at £15/hr)
Base report creation	4	£60.00
FOI Spreadsheet creation & format shift	0.25	£3.75
FOI Spreadsheet data sorting (Scope)	3.75	£56.25
Total	7	£120.00

This leaves £480 available for the remainder of the request, which does not cover the estimated cost of either of the remaining points.

Advice and Guidance:

Scottish public authorities are not obliged to comply with a request that will cost over £600 to provide and can charge a fee for requests costing over £100. The first £100 is free, with costs between £100 and £600 charged at 10%.

The fee for this request would have been £2.00, but we have waived this.

Further guidance on fees and refusals on cost grounds is available from the Scottish Information Commissioner:

[What might it cost? | Scottish Information Commissioner](#)

[Why might my request be refused? | Scottish Information Commissioner](#)

The request included detailed criteria, which increased the complexity and cost of gathering the information. For example, specifying the exclusion of confidential information and personal data meant we had to manually review entries during the information gathering process to ensure compliance. Similarly, excluding individuals required additional checks.

It is important to note that every exemption under FOISA represents a lawful objection to disclosure.

Exemptions are applied after information is gathered and the time to undertake this is not chargeable. However, sorting data during the gathering stage is a chargeable activity. If

these criteria had been omitted, we could have returned the information and then applied exemptions without adding to the chargeable cost.

For future requests, you may wish to avoid including conditions that duplicate FOISA exemptions. This would place the cost burden of removing exempt information on the authority rather than on yourself as the applicant.

Additional cost savings could potential be made by limiting the scope of the request. E.g. By only asking for late payment information over a specified amount, it would likely reduce that number of suppliers we needed to review.

Although we were unable to provide recorded information for points 7 and 8, we can offer the following information based on staff knowledge:

- Most supplier payment terms are 30 days, although a few differ.
- Our Finance Department does not recall any instances of late payment compensation or interest being paid in the last twenty years.