| Police Scotland logo | Freedom of Information ResponseOur reference: FOI 23-1134Responded to: 26 May 2023 |
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Your recent request for information is replicated below, together with our response.

**Details of all invoices received by Police Scotland, in excess of £500, in the financial years 2020/21, 2021/22, and 2022/23. Please include:**

* **Invoice date**
* **Supplier name**
* **Product/service category (If this is recorded and held by Police Scotland)**
* **Invoice amount**

In response to your request, I regret to inform you that I am unable to provide you with the information you have requested, as it would prove too costly to do so within the context of the fee regulations.

As you may be aware the current cost threshold is £600 and I estimate that it would cost well in excess of this amount to process your request.

As such, and in terms of Section 16(4) of the Freedom of Information (Scotland) Act 2002 where Section 12(1) of the Act (Excessive Cost of Compliance) has been applied, this represents a refusal notice for the information sought.

By way of explanation, as advised within your earlier FOI referenced FOI 23-0765 and its subsequent review, Police Scotland record a significant number of expenditure transactions each year which covers a wide array of spending. Whilst the vast majority of these could be released, there will be a number of transactions that may need to be withheld due to national security, law enforcement or commercial interest reasons.

There is unfortunately no straightforward method to identify these transactions and as such each would need to be manually examined to determine which records would require redaction due to the reasons noted above. On this occasion gathering data relating to invoices in excess of £500, a total of 57,677 invoices were identified. With a highly conservative estimate of 2 minutes per record this would equate to 1,922 hours of work.

Police Scotland have assessed that the £600 cost limit within the Act equates to 40 hours of work and so this part of your request would breach the cost threshold.

You may wish to consider reducing the scope of your request by increasing in the value of the invoices requested, you may also wish to consider reducing the period covered or limit it to a particular division or department. Having said that the number of invoices held by Police Scotland is vast and as such any request may have to be significantly narrow that this would mitigate any meaningful comparative data.

If you require any further assistance please contact us quoting the reference above.

You can request a review of this response within the next 40 working days by email or by letter (Information Management - FOI, Police Scotland, Clyde Gateway, 2 French Street, Dalmarnock, G40 4EH). Requests must include the reason for your dissatisfaction.

If you remain dissatisfied following our review response, you can appeal to the Office of the Scottish Information Commissioner (OSIC) within 6 months - [online](http://www.itspublicknowledge.info/Appeal), by email or by letter (OSIC, Kinburn Castle, Doubledykes Road, St Andrews, KY16 9DS).

Following an OSIC appeal, you can appeal to the Court of Session on a point of law only.

This response will be added to our [Disclosure Log](http://www.scotland.police.uk/access-to-information/freedom-of-information/disclosure-log) in seven days' time.

Every effort has been taken to ensure our response is as accessible as possible. If you require this response to be provided in an alternative format, please let us know.