

An Bille um Chéim na Tairisceana go Céim na hÍocaíochta (Trédhearcacht i ndáil le Caiteachas Poiblí), 2026

Tender To Payment (Public Spending Transparency) Bill 2026

Mar a tionscnaíodh

As initiated

[No. 106 of 2026]

AN BILLE UM CHÉIM NA TAIRISCEANA GO CÉIM NA hÍOCAÍOCHTA (TRÉDHEARCACHT I NDÁIL LE CAITEACHAS POIBLÍ), 2026
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AN BILLE UM CHÉIM NA TAIRISCEANA GO CÉIM NA hÍOCAÍOCHTA (TRÉDHEARCACHT I NDÁIL LE CAITEACHAS POIBLÍ), 2026
TENDER TO PAYMENT (PUBLIC SPENDING TRANSPARENCY) BILL 2026

Bill

entitled

An Act to provide for the transparency of public expenditure; to require that public spending be capable of being traced from tender, through contract award, contract, purchase order and invoice, to final payment; to establish a Public Spending Ledger linking those stages; to require the standardised, structured and machine-readable reporting of public expenditure by public bodies, including in respect of public procurement, grant disbursements and transfers between public bodies; to provide for a unique supplier identifier and for a basis to be recorded for every payment, including recurring and non-order payments; to provide for the linking of payments to the authority under which they arise; to provide for aggregated reporting of public funding received by non-public bodies; to provide for disclosure obligations in respect of special purpose vehicles; to provide for the interoperability of the Ledger with the public procurement data infrastructure of the European Union; to provide for oversight, audit, assurance and sanctions; to make consequential amendments to the Freedom of Information Act 2014 and the Comptroller and Auditor General (Amendment) Act 1993; and to provide for related matters.

Be it enacted by the Oireachtas as follows:

Interpretation

1. (1) In this Act—

"Act of 1993" means the Comptroller and Auditor General (Amendment) Act 1993;

"Act of 2014" means the Freedom of Information Act 2014;

"Act of 2018" means the Data Protection Act 2018;

"Act of 2019" means the Data Sharing and Governance Act 2019;

"basis reference" means the identifier of the specific contract, grant award, enactment, order, standing authorisation or other record that authorises a payment, recorded under *section 6(6)*;

"basis type" means the classification of the authority for a payment, drawn from the controlled vocabulary prescribed under *section 5(4)*, recorded under *section 6(6)*;

"commercial public body" shall be construed in accordance with *section 11*;

"Comptroller and Auditor General" means the Comptroller and Auditor General appointed under Article 33 of the Constitution;

"contract award notice" means a notice published, or required to be published, in accordance with European Union public procurement law and any national measures giving effect to that law, recording the result of a procurement procedure;

"contract identifier" means the identifier assigned to a contract under *section 6(1)*;

"contract modification" means any change to a contract concluded by a public body, including any change to the value, scope, duration or parties of the contract, whether effected by agreement, under a review or option clause, or otherwise, and whether or not the change is one in respect of which a notice is required to be published under European Union public procurement law;

"contracting authority" has the same meaning as in the European Union (Award of Public Authority Contracts) Regulations 2016 (S.I. No. 284 of 2016) and any successor instrument, and includes a contracting entity within the meaning of the European Union (Award of Contracts by Utility Undertakings) Regulations 2016 (S.I. No. 286 of 2016), and a contracting authority or contracting entity within the meaning of the European Union (Award of Concession Contracts) Regulations 2017 (S.I. No. 203 of 2017), and any successor instruments;

"designated SPV" means a body designated by the Minister by regulations under *section 13*;

"financial year" means a year ending on 31 December;

"funded organisation" means a person or body, other than a public body, in receipt of public funds in any form, including by way of contract, grant, subsidy, transfer, capital programme award, scholarship, prize, sponsorship, service-level agreement payment or grant aid agreement payment;

"grant award" means any disbursement of public funds to a person or body otherwise than as remuneration for the supply of goods, services or works under a contract, including—

(a) any grant, subsidy or transfer made by or on behalf of a public body; and

(b) any payment made by the Health Service Executive to a body under section 38 or section 39 of the Health Act 2004, whether by Service Arrangement or by Grant Aid Agreement,

but does not include a payment referred to in *paragraph (f)* of the definition of "relevant transaction";

"inter-public-body transfer" means a payment or transfer of public funds by one public body to another public body, including a recoupment of costs and a grant, subvention or other allocation from a public body to an agency or other public body;

"invoice" means a demand for payment issued to a public body by a supplier or grant recipient in respect of the supply of goods, services or works, and includes a record of such a demand;

"Ledger" means the Public Spending Ledger established under *section 4*;

"Ledger award notice" means a notice published under *section 5(5)*, and "Ledger award notice ID" means the identifier assigned to such a notice under *section 5(5)(c)*;

"Minister" means the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation;

"payment" means a disbursement of public funds made by a public body to a supplier, grant recipient or other payee, including the discharge in whole or in part of an invoice, and includes an adjusting record of a refund, credit note, repayment, clawback, liquidated damages payment or set-off received by or accruing to a public body in respect of a relevant transaction; and "payment record" means a record of such a payment or adjustment, and an adjusting record shall be linked under *section 6* in the same manner as the payment to which it relates;

"Personal Public Service Number" has the same meaning as in the Social Welfare Consolidation Act 2005;

"prescribed" means prescribed by regulations made by the Minister, and cognate words shall be construed accordingly;

"public body" means—

(a) a Department of State;

(b) the Office of Public Works, the Revenue Commissioners and any other office of the State funded from voted moneys;

(c) a local authority within the meaning of the Local Government Act 2001 ;

(d) the Health Service Executive;

(e) any body that is a public body for the purposes of the Freedom of Information Act 2014;

(f) any body designated by the Minister by order under *subsection (3)*; and

(g) a commercial public body designated under *section 11*;

"public funds" means moneys provided directly or indirectly out of voted or non-voted public moneys, including moneys received from the European Union and disbursed by a public body;

"purchase order" means an instruction issued by or on behalf of a public body to a supplier authorising the supply of goods, services or works and recording a commitment of public funds, and includes a record of such an order;

"relevant transaction" means—

(a) an award of a contract by a public body, including a contract or call-off concluded under a framework agreement or dynamic purchasing system;

(b) a contract modification;

(c) a purchase order, an invoice or a payment made or issued by a public body in respect of the supply of goods, services or works, whether or not under a contract concluded following a procurement process;

(d) a grant award;

(e) an inter-public-body transfer;

(f) a payment made by a public body in discharge of a statutory entitlement or liability, or in satisfaction of a judgment or order of a court or tribunal or of a settlement of legal proceedings or of a claim, whether or not proceedings have been instituted; and

(g) any other commitment or disbursement of public funds declared to be a relevant transaction by regulations under *section 27*;

"standing authorisation" means a record maintained by a public body recording the basis on which recurring or non-order payments are made otherwise than against an individual purchase order (including payments made by direct debit, standing order, lease, subscription or similar arrangement) and which identifies the payee, the contract or other lawful basis authorising the payments, the officer who approved it, and the period to which it relates;

"structured data" means data published in a machine-readable, openly licensed and interoperable format conforming to standards prescribed by the Minister under *section 19*, including, where applicable, eForms and the Open Contracting Data Standard;

"supplier" means any person or body to whom a payment is made by a public body in respect of the supply of goods, services or works under a contract;

"tender identifier" means the identifier of a tender, framework agreement or dynamic purchasing system, assigned in accordance with the data model prescribed under *section 5(4)*;

"Unique Supplier Identifier" or "USI" means the identifier assigned in accordance with *section 7*.

(2) A word or expression that is used in this Act and that is also used in the Act of 2014 has, unless the context otherwise requires, the same meaning in this Act as it has in the Act of 2014.

(3) The Minister may by order designate as a public body for the purposes of this Act any body which receives or expends public funds and which is not otherwise within the definition in *subsection (1)*.

Purpose of Act

2. (1) The purposes of this Act are to—

(a) modernise the reporting, oversight and traceability of public expenditure, including in respect of public procurement and grant disbursements, through structured, digital and transparent systems;

(b) establish a single, public point of access to information on the use of public funds, linking tenders, contract awards, contracts, contract modifications, purchase orders, invoices and payments;

(c) enable the public, the Comptroller and Auditor General and the Houses of the Oireachtas to ascertain the total value of payments made to any single supplier or

grant recipient across all public bodies in any given period; and

(d) support the independent assessment of the delivery of public contracts against the terms on which those contracts were awarded.

(2) As far as is practicable, in respect of any public contract to which this Act applies, it should be possible to ascertain—

(a) what was contracted to be delivered, as defined in the contract and any formally approved contract modifications;

(b) the price agreed under that contract, as so modified; and

(c) the total amount paid by public bodies in respect of that contract.

(3) *Subsection (2)* shall be regarded as setting out the operational standard of contract transparency to which this Act is directed; nothing in that subsection shall confer any right of action on any person, but each public body shall have regard to that standard in the discharge of its functions under this Act.

(4) For the avoidance of doubt, this Act does not regulate the conduct of public procurement procedures or the award of public contracts, which matters continue to be governed by the European Union (Award of Public Authority Contracts) Regulations 2016 (S.I. No. 284 of 2016) and any successor instrument giving effect to public procurement law of the European Union; this Act regulates the publication, reporting, traceability and oversight of public expenditure arising from such procedures and from grant disbursements and transfers.

Application of Act

3. (1) Subject to *subsections (2)* to *(7)*, this Act applies to all public bodies and to all relevant transactions undertaken by them on or after the commencement of this section.

(2) Where a public body disburses public funds, whether by way of contract, grant or other disbursement, to a body to which the Act of 2014 does not apply, the public body shall include in the contract, grant agreement or other instrument governing the disbursement a condition requiring compliance by the recipient with the obligations under this Act that are applicable to it; and *section 16(6)* applies to a failure to comply with such a condition.

(3) In respect of grant awards made under section 38 or section 39 of the Health Act 2004—

(a) the recipient body shall, where the aggregate value of public funds received by that body in a financial year equals or exceeds the threshold prescribed by the Minister by regulations under *section 19*, comply with the reporting obligations of this Act in respect of those funds; and

(b) the Minister shall, by regulations, make provision for proportionate and simplified reporting in respect of bodies referred to in *paragraph (a)*, having regard to the size and administrative capacity of such bodies.

(4) This Act applies to the Health Service Executive, to bodies in receipt of grant aid under sections 38 and 39 of the Health Act 2004 (subject to *subsection (3)*), and to

commercial public bodies (subject to *section 11*).

(5) This Act does not apply to the remuneration of employees of a public body, including salaries, wages, pensions, and statutory or third-party deductions from such remuneration, and including the reimbursement of expenses paid to an employee or officeholder in that capacity; but this subsection does not exclude a payment to a supplier or grant recipient by reason only that it relates to the provision of staff or services.

(6) The obligations under *sections 5* and *6* apply to a disbursement to which *section 12(5)(b)* applies only to the extent consistent with reporting in aggregate form under *section 12(6)*.

(7) A body that is a public body for the purposes of the Act of 2014 in respect of certain of its functions only is, for the purposes of this Act, a public body in respect of all expenditure of public funds by it.

Public Spending Ledger

4. (1) The Minister shall, on the commencement of this section, establish and maintain a database, to be known as the Public Spending Ledger, and shall publish on the Ledger the information required by or under this Act.

(2) The Minister is the controller, within the meaning of the General Data Protection Regulation, in respect of the processing of data on the Ledger, including its matching, aggregation, publication, retention and provision for public access; each public body is the controller in respect of the collection, recording, accuracy and submission of the data submitted by it under this Act; and where the Minister and a public body jointly determine the purposes and means of processing, they shall be joint controllers and shall make an arrangement in accordance with Article 26 of that Regulation.

(3) Subject to *sections 11*, *12*, *14* and *23*, the Minister shall cause the Ledger to record and publicly display, in respect of all relevant transactions of public bodies—

(a) the initial tender, where applicable;

(b) the contract award notice, where applicable, and the Ledger award notice published under *section 5(5)*;

(c) the contract concluded, including the particulars specified in *section 6(2)*;

(d) any contract modification or variation;

(e) every purchase order, invoice, standing authorisation and payment record arising under that contract or arrangement; and

(f) in respect of grant awards, the award decision and all payments made thereunder,

so that the contract-level performance and the total cost of delivery may be ascertained by the public in a single place.

(4) The Minister shall publish data submitted to the Ledger not later than 30 days after its submission (subject to *sections 11*, *12*, *14* and *23*), in machine-readable, openly licensed formats compliant with Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information and any implementing measures; and the requirement of open

licensing applies only in so far as the State holds the rights necessary to license the material concerned.

(5) Data published in the Ledger shall be retained and remain publicly accessible in accordance with *section 23(4)*.

(6) The Minister shall ensure that the Ledger is interoperable with, and capable of providing data to, the Public Procurement Data Space operated by the European Commission, any national publication portal or data space connected or to be connected to it, and any successor arrangement established under the law of the European Union, and that data published under this Act conforms, so far as practicable, to the common data standards, notices and controlled vocabularies (including eForms and the Open Contracting Data Standard) adopted at Union level.

Duty of public bodies to report public expenditure data

5. (1) Every public body shall, in respect of every relevant transaction undertaken by it, submit to the Ledger such data, in such form, in such manner and at such times as may be prescribed by the Minister by regulations under *section 19*.

(2) Reporting under *subsection (1)* shall be made—

(a) monthly at minimum;

(b) in real time, where the systems of the public body permit such submission; and

(c) in structured data conforming to the data standards prescribed under this Act.

(3) All data submitted to the Ledger shall include such programme code, vote, and subhead identifiers as are necessary to reconcile the expenditure with the Appropriation Accounts of the State.

(4) All reporting under this section shall conform to a standardised national data model prescribed by the Minister, specifying mandatory fields, relationships, controlled vocabularies, the chain of linking identifiers required under *section 6*, the contracted scope or deliverables to be recorded under *section 4(3)*, the recording of the delivery, acceptance or completion of contracts, a controlled vocabulary of basis types (including contract, grant, statutory, legal, transfer and imprest), and the classes of payment excluded from this Act under *section 3(5)*, so that data submitted by all public bodies may be combined into a single dataset notwithstanding any differences between the information technology systems of those bodies; and the Minister shall prescribe the model not later than 12 months after the passing of this Act.

(5) Every contracting authority shall publish to the Ledger, in respect of each contract, framework agreement or dynamic purchasing system concluded by it above such value as the Minister may prescribe (which value shall not exceed the thresholds for the time being applying under European Union public procurement law), the particulars of the award (a "Ledger award notice"), which shall—

(a) be published on the Ledger within 30 days of the award decision;

(b) contain, so far as applicable, at minimum the particulars required by Annex V Part D of Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC, and any successor instrument; and

(c) be assigned a unique identifier (a "Ledger award notice ID") which shall be the principal key for linking subsequent purchase orders, invoices, payment records and contract modifications to that contract.

Linking of payments to underlying authority

6. (1) Every contract concluded by a public body shall be identified by a contract identifier, being—

(a) the Ledger award notice ID assigned under *section 5(5)(c)*, where a Ledger award notice is required to be published under this Act; or

(b) in any other case, including a contract concluded otherwise than following a procurement process or below the value at which a Ledger award notice is required, an identifier assigned by the public body in accordance with the data model prescribed under *section 5(4)*.

(2) The record of a contract submitted to the Ledger shall include, at minimum—

(a) the initial contract value or, in the case of a framework agreement or dynamic purchasing system, the estimated maximum value;

(b) a description of the goods, services or works to be supplied;

(c) the duration of the contract;

(d) the parties to the contract; and

(e) the date on which the contract was concluded.

(3) Every grant award shall be identified by a grant award identifier assigned in accordance with the data model prescribed under *section 5(4)*, and the record of a grant award shall include, at minimum, the award decision, the awarding public body, the recipient, the value awarded and the scheme or programme concerned.

(4) Each record submitted to the Ledger shall carry the identifier of the record from which it directly arises, so that a payment may be traced to the authority under which it arises, as follows—

(a) every purchase order shall carry the contract identifier of the contract under which it is raised;

(b) every invoice shall carry the identifier of the purchase order against which it is rendered or, where no purchase order exists, the contract identifier, or, where neither a purchase order nor a contract exists, the identifier of the standing authorisation under which payment of the invoice is made or is to be made;

(c) every payment record shall carry the identifier of the invoice it discharges or, where no invoice exists, the identifier of the purchase order, the standing authorisation or the contract, as the case may be; and

(d) every contract shall carry the tender identifier of the tender, framework agreement or dynamic purchasing system from which it arises, where applicable.

(5) Where a payment is made otherwise than against an individual purchase order or invoice (including a payment made by direct debit, standing order, lease, subscription or other recurring arrangement, or by means of a procurement card, petty cash,

imprest or similar arrangement) the public body shall maintain a standing authorisation in respect of that arrangement, and every such payment record shall carry the identifier of that standing authorisation; and the standing authorisation shall itself carry the contract identifier or, where there is no contract, a statement of the lawful basis for the payment.

(6) Every payment record shall carry—

(a) a basis type, drawn from the controlled vocabulary prescribed under *section 5(4)*, identifying the nature of the authority for the payment (including contract, grant, statutory, legal, transfer and imprest); and

(b) a basis reference identifying the specific contract, grant award, enactment, order, standing authorisation or other record that authorises the payment.

(7) No payment shall be reported to the Ledger without a basis type and basis reference linking it, directly or through the chain in *subsection (4)*, a standing authorisation under *subsection (5)*, or a grant award, to a stated authority for the expenditure.

(8) Where a payment is an inter-public-body transfer, the payment record shall be flagged as such, so that transfers between public bodies may be identified and excluded from aggregate totals of expenditure, to avoid the same expenditure being counted both when it is transferred and when it is ultimately spent.

(9) The obligations under this section apply to every relevant transaction, whether or not the contract or arrangement concerned was concluded following a procurement process.

(10) Where a single contract, standing authorisation or grant award gives rise to more than one purchase order, invoice or payment, each such record shall be linked, through the chain in this section, to the same identifier.

(11) Where a purchase order, invoice or payment arises in respect of more than one contract, or under a framework agreement, the record shall be capable of identifying each underlying contract or call-off, and of apportioning the value of the record between the contracts or call-offs concerned.

(12) Where a public body operates a transactional reference numbering system in respect of payments, the public body shall publish, in respect of each such transaction, the corresponding contract identifier or other basis reference, so that any person may trace the payment to the authority for it.

(13) It shall be a function of the Minister to publish, and maintain, crosswalk keys linking tender identifiers, contract identifiers, Ledger award notice IDs, standing authorisation identifiers and payment transaction identifiers, in order to enable consistent joins across datasets published under this Act.

(14) Regulations under *section 19* may provide for payments below a prescribed value made by means of a procurement card, petty cash, imprest or similar arrangement to be reported in periodic aggregate form by reference to the standing authorisation maintained for the arrangement concerned, provided that the total value and number of the payments so aggregated, and, so far as reasonably practicable, the identity of each supplier, remain ascertainable.

Unique supplier identifier

7. (1) Every supplier, grant recipient and other payee referred to in any data submitted to the Ledger shall be identified by a Unique Supplier Identifier.

(2) The Minister shall publish, by regulations under *section 19*, the taxonomy and priority order of identifiers from which the Unique Supplier Identifier is to be derived, which order shall include—

(a) any national unique business identifier maintained or recognised by the Revenue Commissioners or by another body prescribed by the Minister, where available;

(b) the Companies Registration Office number;

(c) the Value Added Tax number;

(d) the Charity Registration Number;

(e) the Legal Entity Identifier issued under ISO 17442; and

(f) in respect of natural persons, an identifier prescribed by regulations, which shall not be, incorporate or be derived from the Personal Public Service Number,

provided that, in respect of a natural person, the Unique Supplier Identifier shall be derived only under *paragraph (f)*, and no tax reference number, Value Added Tax number or Personal Public Service Number of a natural person shall be published on the Ledger.

(3) Notwithstanding section 851A of the Taxes Consolidation Act 1997, the Revenue Commissioners may provide to the Minister such identifier data as is necessary for the assignment and deduplication of Unique Supplier Identifiers, subject to a data sharing agreement or arrangement under *section 22*, and—

(a) the data so provided shall be confined to the name, address and registration identifiers of the person concerned, and shall not include any information relating to tax liability, income or tax compliance;

(b) the data shall be accessible only to persons authorised for the purposes of this section, shall be held subject to prescribed security, access and audit-logging requirements, and shall be deleted when no longer required for those purposes; and

(c) the data shall not be used or disclosed for any other purpose.

(4) Where payments are made to natural persons acting in a professional capacity for a public service, including barristers, consultants and healthcare professionals, the name of the person and the Unique Supplier Identifier assigned under *subsection (2)(f)* shall be published, subject to the Act of 2018, to *section 23(5)* and to any threshold prescribed under *section 19(1)(d)*.

(5) The Minister shall operate a deduplication process to reconcile multiple identifiers held in respect of any one person or body to a single master record, and shall publish the methodology by which such reconciliation is carried out; and the process shall preserve the identity of each legal entity, shall record any corporate parent or group separately from the entity concerned, shall not merge separate legal entities by reason only that they are related, shall record the provenance and confidence of each match, and shall provide for the human review of uncertain matches.

(6) Regulations under *section 19* may provide, in respect of payments reported in aggregate under *section 6(14)*, for the identification of a supplier by name and merchant category where no identifier under *subsection (2)* can reasonably be ascertained.

Contract modifications and variations register

8. (1) Every contracting authority shall maintain, and submit to the Ledger, a Register of Contract Modifications in respect of every contract concluded by it.

(2) Each entry in the Register shall record—

(a) a unique modification identifier;

(b) the date of the modification;

(c) the ground for the modification and, where the contract is one to which European Union public procurement law applies, the ground identified by reference to Article 72 of Directive 2014/24/EU;

(d) the change in contract value expressed in euro;

(e) the initial contract value and the cumulative contract value following the modification;

(f) any extension of contract duration, in days;

(g) a narrative justification for the modification;

(h) the authority that approved the modification; and

(i) where applicable, a link to any modification notice published in accordance with European Union public procurement law.

(3) Data published under this section shall use the "implementation/changes" section of the Open Contracting Data Standard or such successor standard as the Minister may prescribe.

(4) Regulations under *section 19* may provide for modifications below a prescribed value or percentage of the initial contract value to be recorded in periodic aggregate form, provided that the cumulative contract value shall in every case remain ascertainable from the Register.

Data validation and certification

9. (1) All data submitted under this Act shall be subject to automated validation rules prescribed by the Minister.

(2) The certifying officer of a public body shall be its Accounting Officer or, where the body has no Accounting Officer, its chief executive officer or head of finance.

(3) The certifying officer shall certify, in respect of each submission made by the public body under this Act or at such other intervals as may be prescribed, that to the best of the officer's knowledge and belief the data submitted is complete and accurate and conforms to the data model prescribed under *section 5(4)*.

(4) The validation rules shall be published in machine-readable form, including schema

definitions, referential integrity checks, and controlled vocabularies.

(5) Submissions containing critical errors shall be rejected, save that a payment record submitted without a basis type and basis reference under *section 6* shall be accepted and quarantined, published on the Ledger in an exceptions register with a non-conformance flag, included in aggregate totals of payments, and treated as a compliance failure of the submitting body for the purposes of *sections 15* and *16*; submissions containing non-critical errors may be quarantined, with deadlines prescribed for correction.

Reporting submissions to the Ledger

10. (1) The reporting obligations imposed by this Act on a public body shall be discharged by the submission to the Ledger of structured data in the form and at the times prescribed by the Minister by regulations under *section 19*; no public body shall be required, by reason of this Act, to permit the Ledger or any other system to access, query or extract data directly from its own information technology systems.

(2) Every public body shall, for the purposes of submission under *subsection (1)*—

(a) extract from its own information technology systems the data required to be reported under this Act;

(b) map that data to the standardised national data model prescribed under *section 5(4)*;

(c) maintain within its own systems the identifiers required to enable submitted data to be linked to other records on the Ledger, including the contract identifier, the Ledger award notice ID assigned under *section 5(5)(c)*, the Unique Supplier Identifier assigned under *section 7*, and any other identifier prescribed by the Minister; and

(d) submit the data in the form, manner and frequency prescribed.

(3) The Minister shall publish, in machine-readable form—

(a) the standardised national data model prescribed under *section 5(4)*;

(b) the validation rules prescribed under *section 9*; and

(c) such reference data, schemas and validation tools as are necessary to enable a public body to test the conformance of its submissions before submitting them to the Ledger.

(4) Where an existing platform that records or publishes information relating to relevant transactions, including the platform known as "Where Your Money Goes", the platform known as "eTenders", the systems maintained by the Companies Registration Office, any principal national grant database, or the Public Procurement Data Space operated by the European Commission or any national portal connected to it, is capable of submitting data directly to the Ledger on behalf of one or more public bodies, the Minister may enter into arrangements for such direct submission, subject to formal Data Sharing Agreements concluded under the Act of 2019.

(5) For the avoidance of doubt, nothing in this Act requires a public body to replace its information technology systems, to grant the Ledger or any other system direct access

to those systems, or to render those systems interoperable in real time with the Ledger or with any other system; but this subsection does not limit the duty under *subsection (2)(c)* to record and maintain the identifiers required by or under this Act.

(6) A reference in this Act to the record of a purchase order, invoice or payment is a reference to structured data containing the prescribed particulars, and nothing in this Act requires the publication of the document underlying such a record unless regulations under *section 19* expressly so provide.

Commercial public bodies: full reporting and deferred publication

11. (1) Every commercial public body shall be subject to this Act on the same terms as every other public body, and shall report to the Ledger the same data, in the same form, in the same manner and at the same frequency, as is required of any other public body under this Act.

(2) For the purposes of this Act, a "commercial public body" means a body, whether or not otherwise a public body, which—

(a) operates in a competitive market or provides utility, transport, broadcasting or other services of a commercial character;

(b) is required by law, or by its own founding instrument, to recover the substantial part of its operating costs from its own revenue; and

(c) has been designated as a commercial public body by the Minister, by order, for the purposes of this section;

and a body so designated shall, on and from its designation, be a public body for the purposes of this Act.

(3) The classes of body to which *subsection (2)* is intended in particular to apply include bodies providing utility, energy, water, transport, postal, aviation, port, broadcasting, forestry or other services of a commercial character in which the State, a Minister of the Government or a public body holds a controlling interest; designation shall be by order under *subsection (2)(c)* and shall not arise by implication.

(4) In the application of this Act to a commercial public body—

(a) "public funds" includes moneys of the body from whatever source; and

(b) a disbursement of such moneys is a payment, and a commitment or disbursement of such moneys is a relevant transaction, for the purposes of this Act.

(5) Notwithstanding *subsection (1)*, where a commercial public body considers that the public disclosure of an identifiable item of data, at the time at which that item would otherwise become publicly available on the Ledger, would cause demonstrable commercial harm to the body or to the State, or would prejudice the security of supply of an essential service, the body may apply to the Minister for the deferral of the public disclosure of that item for such period as may be reasonable in the circumstances, not exceeding 5 years from the date on which the item was submitted to the Ledger; and the Minister may grant the deferral, for such period and subject to such conditions as the Minister considers appropriate, where satisfied that the demonstrable harm or prejudice identified outweighs the public interest in publication at that time.

(6) Notwithstanding any deferral granted under *subsection (5)*—

(a) the commercial public body shall submit the item in unredacted form to the Ledger at the time and in the form otherwise required by this Act;

(b) the item, in unredacted form, shall, on submission, be accessible to the Minister, to the Department, and to the Comptroller and Auditor General or to an oversight auditor designated under *section 15*, for the purposes of analysis, oversight and the discharge of their respective statutory functions;

(c) the public version of the item on the Ledger shall be flagged as subject to deferral, with the duration of the deferral and the legal basis stated; and

(d) the item shall become publicly available on the Ledger on the expiry of the deferral period, or earlier if the grounds for the deferral cease to apply.

(7) Every public body, including every commercial public body, that withholds or defers the public disclosure of any item of data on any ground under this Act shall publish a deferral log entry recording—

(a) the dataset and field withheld or deferred;

(b) the legal basis relied upon;

(c) the authority responsible;

(d) a summary justification for the withholding or deferral;

(e) the value or, where the value cannot be disclosed at the time of publication of the log entry, a banded range of values, of the records concerned; and

(f) the date on which the deferred item is scheduled to become publicly available.

(8) The mere assertion of commercial confidentiality, or the mere invocation of the General Data Protection Regulation, shall not of itself justify the withholding or deferral of public disclosure. Any withholding or deferral shall be necessary, proportionate, reasoned, time-limited and subject to review, and shall be subject to periodic review by the Minister.

(9) The Minister may, by regulations, provide for—

(a) the procedure by which applications under *subsection (5)* are to be made and determined;

(b) the periodic review of items of data the public disclosure of which has been deferred under this section; and

(c) the publication of items the deferral period of which has expired, or in respect of which the original grounds for deferral no longer subsist.

(10) Nothing in this section affects any obligation under European Union public procurement law to publish a notice, and no deferral under this section operates to defer such publication.

Aggregated reporting of public funding to non-public bodies

12. (1) The Minister shall cause the Ledger to publish, in respect of every funded organisation in receipt of public funds in any financial year, other than a natural

person to whom *subsection (5)(b)* applies, an aggregated record showing—

(a) the total value of public funds received by that organisation in the financial year;

(b) a breakdown of those funds by the public body or bodies that disbursed them;

(c) a breakdown of those funds by the funding scheme, programme or contract under which they were disbursed;

(d) the cumulative total of public funds received by that organisation across all financial years since the commencement of this section; and

(e) links to the underlying payment records on the Ledger.

(2) Aggregation under *subsection (1)* shall be carried out by reference to the Unique Supplier Identifier of the funded organisation and shall not require any public body to compile its own aggregated record.

(3) The public body that disburses public funds to a funded organisation shall be the public body responsible for reporting those funds to the Ledger; accordingly—

(a) where a Department of State disburses funds directly, that Department shall report;

(b) where a funding scheme is administered by, and funds are disbursed by, a body other than the parent Department (including, by way of example only, the Arts Council, Sport Ireland, the Higher Education Authority, Údarás na Gaeltachta or an enterprise development agency), that body shall report;

(c) where funds are disbursed by a local authority or by an education and training board, that local authority or education and training board shall report; and

(d) in the case of a body to which *section 3(3)* applies, the disbursing public body shall report each disbursement, and the recipient body shall report only its own onward use of those funds above the threshold prescribed under *section 19*; and records of such onward use shall be flagged as such and excluded from aggregate totals of public expenditure.

(4) Every public body shall report to the Ledger every disbursement of public funds to a non-public body, including in respect of—

(a) grant awards under any sports, cultural, arts, community, heritage or other discretionary grant scheme, irrespective of the value of an individual grant, subject to *subsection (5)* and to any threshold prescribed under *section 19(1)(d)*, which shall apply to publication in identified form and not to the reporting of the disbursement;

(b) bursaries, scholarships, fellowships, prizes and similar awards conferred on a recipient in consideration of, or for the purposes of, the production of a defined output, deliverable, work, performance, project or piece of research, including, by way of example only, Arts Council bursaries, research grants and fellowships, sports coaching grants, and creative writing or other artistic awards;

(c) service-level agreement payments and grant aid agreement payments to bodies under sections 38 and 39 of the Health Act 2004;

(d) capital programme awards, sponsorship and partnership payments; and

(e) any other disbursement of public funds to a non-public body.

(5) Where a recipient of public funds is a natural person—

(a) the name and Unique Supplier Identifier of the person shall be published where the funds are received in a professional, commercial or representative capacity (including as a consultant, contractor, professional service provider, sports coach, board member, or professional artist), or where the funds are received in consideration of, or for the purposes of, the production of a defined output within the meaning of *subsection (4)(b)*; and

(b) the name shall not be published, but the disbursement shall be reported only in aggregate form in accordance with *subsection (6)*, where the funds are received as emergency, hardship or welfare assistance, including humanitarian relief payments, individual income supports, exceptional needs payments, individual service-user payments under a health, social-protection or housing scheme, or other payments made to the person in their private capacity to address need rather than to produce a defined output.

(6) For the purposes of *subsection (5)(b)*, aggregate reporting shall consist of—

(a) the total value disbursed under the scheme or programme in each reporting period;

(b) the number of recipients in each reporting period;

(c) the distribution of disbursements by value band, in such bands as the Minister may prescribe; and

(d) such other aggregate or statistical information as the Minister may prescribe, provided that no individual recipient may be identifiable from the aggregate data published.

(7) The Minister shall, by regulations, specify the criteria distinguishing the categories described in *paragraphs (a)* and *(b)* of subsection *(5),* having regard to the principles of necessity and proportionality under the General Data Protection Regulation and to the practice of comparable transparency regimes operated by the European Commission, the Charities Regulator and other competent authorities; and the name of a natural person shall not be published under *subsection (5)(a)* before such regulations come into operation.

(8) Nothing in this section shall require the publication of any personal information beyond that which is necessary and proportionate for the purpose of identifying the recipient and the public funding received.

(9) The Minister shall ensure that the Ledger's public interface enables a person to identify, in a single search by name or Unique Supplier Identifier of any funded organisation, the total of public funds received by that organisation across all public bodies and all funding schemes.

Special purpose vehicles: disclosure obligations

13. (1) The Minister may, by regulations, designate as a designated SPV for the purposes of this Act any body which—

(a) is a special purpose vehicle, including a designated activity company within the meaning of the Companies Act 2014, established for the principal purpose of delivering, or for purposes including the delivery of, a public contract or a project funded in whole or in part by a public body; and

(b) is in receipt of public funds in respect of that contract or project.

(2) The Minister shall designate under *subsection (1)* every body meeting the description in that subsection where the public funds received or receivable by the body in respect of the contract or project concerned exceed such amount as may be prescribed; and every public body party to such a contract or project shall notify the Minister, within 3 months of the conclusion of the contract concerned, of any body appearing to it to meet that description.

(3) Every public body which contracts with, or makes a payment to, a designated SPV shall include in the contract concluded with that SPV, or in the instrument effecting a modification, extension or renewal to which *subsection (6)(b)* applies, a binding obligation on the SPV to publish to the Ledger, in the form and at the times prescribed by the Minister—

(a) a flow-of-funds statement reconciling, in the aggregate, public funds received by the SPV with onward disbursements made by the SPV in respect of the contract or project, distinguishing between disbursements to subcontractors, disbursements to affiliates of the SPV or to members of the consortium that established the SPV, payments retained by the SPV, and other classes of disbursement;

(b) performance data measuring the delivery of the contract or project against the output indicators specified in the contract, including milestone-based key performance indicators where applicable; and

(c) a link to the most recent financial statements of the SPV filed with the Companies Registration Office.

(4) Every public body which contracts with a designated SPV shall further include in the contract or instrument concerned a binding obligation on the SPV to disclose to the Comptroller and Auditor General—

(a) a list of the principal subcontractors of the SPV, together with the contract value, scope of work and contract dates in respect of each;

(b) the disbursements made by the SPV to each such subcontractor; and

(c) any other information required by the Comptroller and Auditor General for the purposes of audit and assurance,

such disclosure to be made subject to such confidentiality undertakings as the Comptroller and Auditor General considers appropriate, and to be exempt from publication on the Ledger save where the Minister, on the recommendation of the Comptroller and Auditor General, determines that publication is necessary in the public interest.

(5) Where a public body makes a payment to a designated SPV, the public body shall report to the Ledger, alongside the Unique Supplier Identifier of the SPV, the Unique Supplier Identifiers of the corporate parents and consortium members that established

or control the SPV; and any beneficial ownership information relating to a natural person shall be disclosed to the Comptroller and Auditor General under *subsection (4)* rather than published on the Ledger.

(6) This section shall apply to—

(a) every contract concluded between a public body and a designated SPV after the commencement of this section; and

(b) every contract modification, extension or renewal made or executed after the commencement of this section in respect of any contract concluded before that commencement, in so far as such modification, extension or renewal makes provision for additional public funds to be paid to the SPV.

(7) Nothing in this section shall be construed as requiring the disclosure of any matter that is privileged from disclosure under the law of the State.

Public access to data and withholding of publication

14. (1) The Minister shall ensure that all data published under this Act is available to the public in a searchable, downloadable and accessible format; the publication of data under this Act is a function conferred on the Minister and on public bodies by this Act, carried out in the public interest for the purposes of Article 6(1)(e) of the General Data Protection Regulation and section 38 of the Act of 2018, and personal data shall be published under this Act only to the extent necessary and proportionate to that purpose.

(2) Public access shall be provided in machine-readable and open formats prescribed by the Minister.

(3) Where any item of data is withheld for reasons of data protection, on a ground specified in *subsection (5)* or under *subsection (6)*, a redaction log entry shall be published in accordance with *section 11(7)*.

(4) The public interface to the Ledger shall conform to such digital accessibility standards as the Minister may prescribe, and shall be available bilingually in the Irish and English languages.

(5) A public body may withhold or defer the publication of an item of data under this Act where and to the extent strictly necessary—

(a) in the interests of the security of the State or for the purposes of defence;

(b) for the prevention, detection or investigation of offences or the prosecution of offenders;

(c) to give effect to legal professional privilege or to an order of a court; or

(d) to comply with an obligation of confidence imposed by an enactment.

(6) A public body may withhold or defer the publication of a specific field of an item of data where and for so long as its publication would disclose a trade secret, commercially sensitive intellectual property or security-sensitive technical information, or would be reasonably likely to cause demonstrable and serious harm to the legitimate commercial interests of a third party or of the State, and the harm identified outweighs the public interest in publication of that field at that time; and

any such withholding or deferral—

(a) shall be limited to the field concerned and shall not extend to the record as a whole;

(b) shall be supported by written reasons;

(c) shall be for a period not exceeding 5 years; and

(d) shall be subject to *subsections (7)* and *(8)*.

(7) A public body that withholds or defers publication under *subsection (5)* or *(6)* shall—

(a) publish a deferral log entry in accordance with *section 11(7)*;

(b) submit the item in unredacted form to the Ledger at the time otherwise required by this Act, and the item shall, on submission, be accessible to the Comptroller and Auditor General or to an oversight auditor designated under *section 15* for the purposes of their statutory functions; and

(c) keep the withholding or deferral under periodic review and publish the item when the ground for it ceases to apply.

(8) *Section 11(8)* applies to a withholding or deferral under *subsection (5)* or *(6)* as it applies to a withholding or deferral under *section 11*.

Oversight, audit and assurance

15. (1) In respect of any body that is a public body for the purposes of this Act but is not within the statutory remit of the Comptroller and Auditor General, the Minister shall designate an existing unit, office or other appropriate body, or may establish a unit, to audit the completeness, conformance to standards and timeliness of data submitted by such bodies.

(2) The Minister shall publish annually an Assurance Report containing data quality scores for each public body, identifying public bodies that have failed to meet the prescribed standards, and including an assessment of the operation of the Ledger and of the compliance of the Department of the Minister with its obligations under this Act.

(3) Any unit or body designated or established under *subsection (1)* shall act independently in the discharge of its audit functions and shall report to the Minister and to the Committee of Public Accounts of Dáil Éireann.

Sanctions for non-compliance

16. (1) Where a public body has failed to comply with its obligations under this Act, the Minister may—

(a) issue a compliance notice to that body specifying the failure and the steps required to remedy it;

(b) publish, on the Ledger, the name of the body as non-compliant;

(c) where permitted by law and subject to any applicable Vote, grant agreement, contract or statutory obligation, recommend or apply such proportionate

administrative consequences as may be prescribed until compliance is achieved, being consequences that are proportionate to the failure, that do not prejudice the delivery of public services, and that are directed to securing compliance rather than punishment; and

(d) recommend, in the context of the Estimates process or of any relevant grant agreement or contract, that the future allocation or drawdown of moneys to that body have regard to the body's compliance with this Act and, where funding is provided under a grant agreement or contract to which the Minister or another public body is party, make future drawdown conditional on the body coming into compliance with this Act to the extent permitted by the agreement or contract.

(2) Where, after the issue of a compliance notice and the expiry of any period prescribed for compliance, a public body remains in default, the Minister shall report the matter to the Committee of Public Accounts of Dáil Éireann.

(3) The Ledger shall mark all non-compliant bodies with a publicly visible non-compliance flag until such time as the body has remedied the non-compliance to the satisfaction of the Minister.

(4) Failure by a contracting authority to publish a Ledger award notice within the period specified in *section 5(5)(a)* may result in a compliance notice under *subsection (1)* and, where the failure remains unresolved, in a report to the Committee of Public Accounts of Dáil Éireann and a recommendation under *subsection (1)(d)*.

(5) The Minister shall maintain and publish, as part of the Ledger, an annual list of contracting authorities that have failed to comply with the obligations imposed by this Act.

(6) Where a designated SPV, or a funded organisation to which *section 3(2)* applies, fails to comply with an obligation imposed on it by or under this Act, the Minister may issue a compliance notice to that body, and may make the future drawdown of public funds by that body conditional on compliance; and the public body that contracted with or funded that body shall include in the relevant contract or funding agreement terms giving effect to this subsection.

Amendment of Freedom of Information Act 2014

17. Section 8 of the Act of 2014 is amended by the insertion, after subsection (2), of the following subsection:

"(2A) For the avoidance of doubt, the publication scheme of an FOI body shall include, as a matter of routine and in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation under the *Tender to Payment (Public Spending Transparency) Act 2026*, all datasets which that body is required to submit to the Public Spending Ledger established under section 4 of that Act, subject to any lawful redaction, aggregation or deferred-publication provision under that Act, and any failure to publish such datasets in conformity with that Act shall be a failure to comply with the requirements of subsection (1).".

Amendment of Comptroller and Auditor General (Amendment) Act 1993

18. The Act of 1993 is amended by the insertion, after section 9, of the following section:

"9A. (1) The Comptroller and Auditor General may, in the discharge of his or her functions under this Act, examine and report on the completeness, accuracy and timeliness of data submitted to the Public Spending Ledger established under the *Tender to Payment (Public Spending Transparency) Act 2026* by any body within his or her statutory remit, and on the operation of the Ledger, and may for that purpose have regard to data published in the Ledger.

(2) For the purposes of this section, access to data of an unredacted character submitted to the Ledger or to the Comptroller and Auditor General by a commercial public body designated under section 11 of that Act, or by a designated SPV under section 13 of that Act, is hereby authorised, subject to such confidentiality undertakings as the Comptroller and Auditor General considers appropriate.".

Power to make regulations

19. (1) The Minister may make regulations to give effect to this Act, including regulations prescribing—

(a) data standards, schemas, controlled vocabularies and validation rules;

(b) the form, manner and frequency of submissions to the Ledger;

(c) the priority order and methodology for the assignment of Unique Supplier Identifiers;

(d) de minimis thresholds for grant recipients and natural persons, including the thresholds referred to in *sections 7(4)* and *12(4)(a)*;

(e) criteria for the designation of bodies as commercial public bodies under *section 11*;

(f) criteria distinguishing the categories described in *paragraphs (a)* and *(b)* of *section 12(5)*, including criteria distinguishing funds received in consideration of, or for the purposes of, the production of a defined output from funds received as emergency, hardship or welfare assistance, and criteria distinguishing the professional, commercial or representative capacity from the personal or welfare capacity;

(g) criteria for the designation of bodies as designated SPVs, and the form, frequency and content of disclosures required from designated SPVs, under *section 13*;

(h) procedures for compliance notices and the administrative consequences referred to in *section 16*, which shall conform to the principles set out in that section; and

(i) such other matters as are required to be, or as the Minister considers necessary or expedient to be, prescribed under this Act.

(2) Regulations made under this Act shall not derogate from the core requirements of this Act, including the obligation to report data on a monthly basis at minimum, to publish data within the period specified in *section 4(4)*, to provide public access to data in

open and machine-readable formats, to record contract modifications, to record a basis for every payment, and to publish data under an open licence.

(3) Any regulations under this Act that would have the effect of reducing the scope or timeliness of data published under this Act shall require, before being made, an affirmative resolution of both Houses of the Oireachtas.

(4) Save as provided in *subsection (3)*, regulations under this Act, and every order made under this Act other than an order under *section 28*, shall be laid before each House of the Oireachtas as soon as may be after they are made and, if a resolution annulling the regulations or order is passed by either such House within the next 21 days on which that House has sat after the regulations or order is laid before it, the regulations or order shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.

Pilot programmes

20. (1) The Minister may designate pilot programmes prior to national implementation of any provision of this Act.

(2) Each such pilot shall, so far as practicable, include at least one Department of State, one local authority, and one body referred to in section 38 or section 39 of the Health Act 2004.

(3) The findings of each pilot, and any go or no-go decision arising therefrom, together with the rationale for that decision, shall be published on the Ledger.

(4) Regulations under *section 26(1)* may provide for the application of this Act, with modifications, to a pilot programme designated under this section for the duration of the pilot.

Technical Advisory Group

21. (1) The Minister shall establish a Technical Advisory Group to advise on the operation of this Act, including standards, implementation and stakeholder engagement.

(2) The membership of the Group shall include representatives of civil society, academia, and open data practice, in addition to representatives drawn from the procurement and information technology functions of public bodies.

(3) The Group shall be subject to such conflict-of-interest rules as the Minister may prescribe, and shall publish its membership, agendas, and minutes on the Ledger.

Inter-agency data sharing

22. (1) Public bodies shall share supplier and grant recipient data with one another for the purposes of this Act.

(2) Such sharing shall be governed by Data Sharing Agreements concluded under the Act of 2019 or, where a party is not a public body for the purposes of that Act, by a written data sharing arrangement containing equivalent safeguards.

(3) Each such Agreement shall specify common keys, including tender identifiers, Ledger award notice IDs, contract identifiers and payment transaction identifiers, and shall

provide for the publication of non-confidential elements of the Agreement on the Ledger for transparency.

Data protection and confidentiality

23. (1) All processing and publication of personal data under this Act shall comply with the General Data Protection Regulation and the Act of 2018.

(2) The Minister shall publish, in respect of the Ledger, a Data Protection Impact Assessment, including retention schedules and the record of processing activities maintained in respect of the Ledger, and shall consult the Data Protection Commission before making regulations under *section 19* that relate to the processing or publication of personal data.

(3) Personal data, including data relating to natural-person grant recipients, may be published in banded ranges or in the form of statistical aggregates where necessary to protect personal privacy.

(4) Data published under this Act shall remain permanently accessible on the Ledger, save that personal data shall remain publicly accessible only for such period as may be prescribed and shall thereafter be archived subject to access in accordance with the Act of 2014, and save where removal is required to give effect to a right of erasure under the General Data Protection Regulation, having regard to the exceptions provided for in Article 17(3) of that Regulation.

(5) *Sections 7(4)* and *12(5)(a)* shall not be commenced before the Data Protection Impact Assessment referred to in *subsection (2)* has been published and the Data Protection Commission has been consulted in respect of the processing concerned.

Annual implementation report

24. (1) The Minister shall, not later than six months after the end of each financial year, lay before each House of the Oireachtas a report on the operation of this Act.

(2) The report shall include—

(a) coverage metrics, indicating the proportion of voted public expenditure represented in the Ledger;

(b) timeliness statistics, including the proportion of Ledger award notices published within the period specified in *section 5(5)(a)*;

(c) data quality pass rates;

(d) the proportion of payments carrying a valid basis type and basis reference under *section 6*;

(e) a list of the public bodies most frequently identified as non-compliant;

(f) the sanctions, if any, applied by the Minister under *section 16*; and

(g) an open issues log, identifying outstanding implementation difficulties and the steps proposed to address them.

Review of operation of Act

25. (1) The Minister shall, not later than three years after the commencement of this Act, and periodically thereafter at intervals of not more than five years, review the operation of this Act.

(2) Each review shall assess, at a minimum—

(a) the percentage of total Vote-funded spending published in the Ledger within 30 days;

(b) the percentage of contracts in respect of which a complete contract modifications log is published;

(c) the percentage of payments reconciled, through the chain in *section 6*, to a contract identifier, standing authorisation or grant award;

(d) aggregate data quality scores by public body; and

(e) such further statutory key performance indicators as may be prescribed.

(3) The review shall be laid before each House of the Oireachtas and shall be referred to the Committee of Public Accounts of Dáil Éireann.

Transitional arrangements

26. (1) The Minister may, by regulations, phase in the obligations imposed by this Act for different classes of public body.

(2) The Minister may, on application by a public body, waive or defer an obligation under this Act in respect of that body for a period not exceeding 12 months; and any such waiver or deferral shall be published on the Ledger together with a remediation plan setting out the steps to be taken by the public body to come into compliance.

(3) The Minister shall establish an implementation support group to assist smaller public bodies and bodies in receipt of grant aid under sections 38 and 39 of the Health Act 2004 with compliance with this Act.

(4) In respect of a contract concluded before the commencement of *section 6*, the public body shall assign a contract identifier under *section 6(1)(b)* not later than the making of the first payment under the contract after that commencement, and the Minister may prescribe simplified minimum particulars for the record of such a contract.

Power to add new categories of transaction to the Ledger

27. (1) The Minister may, by regulations, declare a category of transaction not otherwise within the scope of this Act to be a relevant transaction for the purposes of this Act, with effect from such date as may be specified in the regulations.

(2) The categories of transaction that may be so declared include, without limitation—

(a) new forms of public expenditure or disbursement not in existence at the commencement of this Act;

(b) categories of transaction arising from new statutory schemes;

(c) categories of transaction in respect of which a recommendation has been made by

the Comptroller and Auditor General, the Committee of Public Accounts of Dáil Éireann, the Technical Advisory Group established under *section 21*, the Data Protection Commission, or the European Commission;

(d) categories of transaction the addition of which is necessary to give effect to any legal obligation arising under the law of the European Union or any international agreement to which the State is party; and

(e) such other categories of transaction as the Minister considers necessary or expedient to bring within the scope of this Act in order to give full effect to its purposes as set out in *section 2*.

(3) Regulations under this section may, in respect of any category of transaction so added—

(a) specify the public bodies, classes of public body, or non-public bodies that are to report such transactions to the Ledger;

(b) specify the data fields, identifiers, formats, frequency and other particulars of such reporting, by reference to the data model prescribed under *section 5(4)* or by establishing modifications of or additions to that model;

(c) provide for transitional arrangements in respect of the addition of the category;

(d) apply any provision of this Act, including *sections 5* to *16* and *sections 19* to *23,* to the new category, with such modifications as are necessary; and

(e) provide for any matter incidental, supplemental or consequential to the addition of the category.

(4) Regulations under this section shall not—

(a) reduce the scope of public access to the Ledger;

(b) reduce the obligations of any class of public body in respect of any category of transaction already within the scope of this Act;

(c) confer on any body a redaction or deferral right beyond that already provided for in *section 11*;

(d) authorise the publication of personal data otherwise than in conformity with *section 12* and *section 23*; or

(e) be inconsistent with this Act or with the European Union (Award of Public Authority Contracts) Regulations 2016 (S.I. No. 284 of 2016) and any successor instrument.

(5) Regulations under this section shall require, before being made, an affirmative resolution of both Houses of the Oireachtas where they—

(a) add a category of transaction involving an estimated annual aggregate value of more than €100 million;

(b) add a category of transaction in respect of natural persons, save where reporting is in aggregate form only under *section 12(6)*; or

(c) impose new reporting obligations on a class of body that is not, at the date of the regulations, a public body for the purposes of this Act; or

(d) contain provision under *subsection (3)(d)*.

(6) Save as provided in *subsection (5)*, regulations under this section shall be laid before each House of the Oireachtas as soon as may be after they are made and, if a resolution annulling the regulations is passed by either such House within the next 21 days on which that House has sat after the regulations are laid before it, the regulations shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.

(7) The Minister shall, before making regulations under this section, consult—

(a) the Comptroller and Auditor General;

(b) the Technical Advisory Group established under *section 21*;

(c) the Data Protection Commission;

(d) such representative bodies of the public bodies, or other persons, likely to be affected by the regulations as the Minister considers appropriate; and

(e) any other person or body the Minister considers it appropriate to consult.

(8) Every order or regulation made under this section, and every category of transaction added to the scope of this Act by such order or regulation, shall be recorded on a public register maintained by the Minister on the Ledger, with the date of effect and the rationale stated.

Short title and commencement

28. (1) This Act may be cited as the Tender to Payment (Public Spending Transparency) Act 2026.

(2) This Act shall come into operation on such day or days as the Minister may by order or orders appoint, either generally or with reference to any particular purpose or provision, and different days may be so appointed for different purposes or different provisions.

(3) If any of the following provisions has not been brought into operation by order under *subsection (2)* within 12 months of the passing of this Act, it shall come into operation on the day following the expiry of that period: *sections 1*, *2*, *4*, *5*, *19*, *20*, *21*, *22*, *23* and *26.*

(4) If any other provision of this Act has not been brought into operation by order under *subsection (2)* within 30 months of the passing of this Act, that provision shall come into operation on the day following the expiry of that period; but nothing in this subsection or *subsection (3)* operates to bring *section 7(4)* or *section 12(5)(a)* into operation contrary to *section 23(5)*.

An Bille um Chéim na Tairisceana go Céim na hÍocaíochta (Trédhearcacht i ndáil le Caiteachas Poiblí), 2026

BILLE

(mar a tionscnaíodh)

dá ngairtear

Acht do dhéanamh socrú maidir le trédhearcacht i ndáil le caiteachas poiblí; dá cheangal go bhféadfar rianú a dhéanamh ar chaiteachas poiblí ó chéim na tairisceana trí chéim dámhachtana an chonartha, céim an chonartha, céim an ordaithe ceannaigh agus céim an tsonraisc, go céim na híocaíochta deiridh; do bhunú Mórleabhar Caiteachais Phoiblí lena nascfar na céimeanna sin le chéile; dá cheangal ar chomhlachtaí poiblí tuairisciú caighdeánaithe, struchtúrtha agus meaisín-inléite a dhéanamh ar chaiteachas poiblí, lena n-áirítear i leith sainfháil phoiblí, eisíocaíochtaí deontas agus aistrithe idir comhlachtaí poiblí; do dhéanamh socrú maidir le céannachtóir soláthróra uathúil agus maidir le bonn a thaifeadadh i ndáil le gach íocaíocht, lena n-áirítear íocaíochtaí athfhillteacha agus íocaíochtaí nach mbaineann le horduithe; do dhéanamh socrú maidir le híocaíochtaí a nascadh leis an údarás faoina n-eascraíonn siad; do dhéanamh socrú maidir le tuairisciú comhiomlánaithe a dhéanamh ar an maoiniú poiblí a fhaigheann comhlachtaí neamhphoiblí; do dhéanamh socrú maidir le hoibleagáidí nochta i leith meáin shainchuspóireacha; do dhéanamh socrú maidir le hidirinoibritheacht an Mhórleabhair le bonneagar sonraí sainfhála poiblí an Aontais Eorpaigh; do dhéanamh socrú maidir le formhaoirsiú, iniúchóireacht, dearbhú agus smachtbhannaí; do dhéanamh leasuithe iarmhartacha ar an Acht um Shaoráil Faisnéise, 2014 agus ar Acht an Ard-Reachtaire Cuntas agus Ciste (Leasú), 1993; agus do dhéanamh socrú i dtaobh nithe gaolmhara.

An Teachta Albert Ó Dóláin a thug isteach,

10 *Samhain,* 2026

Tender To Payment (Public Spending Transparency) Bill 2026

BILL

(as initiated)

entitled

An Act to provide for the transparency of public expenditure; to require that public spending be capable of being traced from tender, through contract award, contract, purchase order and invoice, to final payment; to establish a Public Spending Ledger linking those stages; to require the standardised, structured and machine-readable reporting of public expenditure by public bodies, including in respect of public procurement, grant disbursements and transfers between public bodies; to provide for a unique supplier identifier and for a basis to be recorded for every payment, including recurring and non-order payments; to provide for the linking of payments to the authority under which they arise; to provide for aggregated reporting of public funding received by non-public bodies; to provide for disclosure obligations in respect of special purpose vehicles; to provide for the interoperability of the Ledger with the public procurement data infrastructure of the European Union; to provide for oversight, audit, assurance and sanctions; to make consequential amendments to the Freedom of Information Act 2014 and the Comptroller and Auditor General (Amendment) Act 1993; and to provide for related matters.

Introduced by Deputy Albert Dolan,

10*th November,* 2026

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