

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

Meabhrán Mínitheach
Explanatory Memorandum

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

EXPLANATORY MEMORANDUM

Purpose of the Bill

The purpose of this Bill is to provide for the transparency and traceability of public expenditure. The Bill requires that public spending be capable of being traced from tender, through contract award, contract, purchase order and invoice, to final payment, and provides for the establishment of a public database, to be known as the Public Spending Ledger, on which the records of each of those stages, and the links between them, are published.

At present, information relating to tenders, contract awards, purchase orders, invoices and payments is held in separate systems and published, where it is published, in separate formats, with the result that a payment cannot in general be traced to the contract, grant or other authority under which it was made. The Bill addresses this by requiring every record submitted to the Ledger to carry the identifier of the record from which it directly arises, and by requiring every payment record to carry a basis type and a basis reference identifying the authority for the payment. Payments which are not made against an individual purchase order or invoice, such as payments made by direct debit or under recurring arrangements, are linked through standing authorisations, and provision is made for the aggregate reporting of low-value payments made by procurement card or similar means.

The reporting obligations apply to public bodies, including Departments of State, local authorities, the Health Service Executive and bodies subject to the Freedom of Information Act 2014, and may be extended by designation to other bodies in receipt of public funds, to commercial public bodies and to special purpose vehicles delivering public contracts. The Bill also provides for the aggregated publication of the total public funding received by non-public bodies, identified by a Unique Supplier Identifier, and for proportionate arrangements for smaller bodies funded under sections 38 and 39 of the Health Act 2004.

Reporting is discharged by the submission of structured data conforming to a standardised national data model. The Bill does not require any public body to replace its information technology systems or to permit direct access to those systems.

The Bill contains safeguards in respect of personal data. Payments made to natural persons as emergency, hardship or welfare assistance are reported in aggregate form only, without publication of the name of the recipient. The publication of the names of natural persons paid in a professional capacity is subject to the Data Protection Act 2018, to prescribed thresholds and to the prior publication of a Data Protection Impact Assessment and consultation with the Data Protection Commission.

The Bill does not regulate the conduct of public procurement procedures or the award of public contracts, which continue to be governed by the European Union (Award of Public Authority Contracts) Regulations 2016 and successor instruments. The Bill requires the Ledger to be interoperable with the Public Procurement Data Space operated by the European Commission and to conform, so far as practicable, to the common data standards adopted at Union level, including eForms and the Open Contracting Data Standard.

The Bill makes consequential amendments to the Freedom of Information Act 2014 and to the Comptroller and Auditor General (Amendment) Act 1993, confers regulation-making powers on the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, and provides for commencement by order, with the institutional provisions coming into operation automatically if not commenced within 12 months of the passing of the Act, and the remaining provisions within 30 months, subject to the data protection preconditions in section 23(5).

Provisions

Section 1: Interpretation

Section 1 provides for the interpretation of terms used in the Bill, including "public body", "public funds", "payment", "grant award", "standing authorisation", "basis type", "basis reference", "contract identifier", "Ledger award notice" and "Unique Supplier Identifier". The definition of "relevant transaction" determines the scope of the reporting obligations and comprises contract awards, including call-offs under framework agreements and dynamic purchasing systems; contract modifications; purchase orders, invoices and payments in respect of the supply of goods, services or works; grant awards; inter-public-body transfers; payments in discharge of statutory entitlements or liabilities or in satisfaction of judgments, orders of a court or tribunal or settlements, whether or not proceedings have been instituted; and any further category declared by regulations under section 27. Subsection (2) provides that words used both in the Bill and in the Freedom of Information Act 2014 have, unless the context otherwise requires, the same meaning as in that Act. Subsection (3) empowers the Minister to designate by order, as a public body for the purposes of the Bill, any body which receives or expends public funds; such orders are subject to the laying and annulment procedure provided for in section 19(4).

Section 2: Purpose of Act

Section 2 sets out the purposes of the Bill, including the establishment of a single public point of access to information on the use of public funds and the ability to ascertain the total value of payments made to any single supplier or grant recipient across all public bodies. Subsection (2) states, as far as is practicable, that, in respect of any public contract to which the Bill applies, it should be possible to ascertain what was contracted to be delivered, the price agreed as modified, and the total amount paid. Subsection (3) provides that this standard is an operational standard and

does not confer a right of action on any person. Subsection (4) provides, for the avoidance of doubt, that the Bill does not regulate the conduct of public procurement procedures or the award of public contracts, which continue to be governed by the European Union (Award of Public Authority Contracts) Regulations 2016 and any successor instrument; the Bill regulates the publication, reporting, traceability and oversight of the resulting expenditure.

Section 3: Application of Act

Section 3 provides for the application of the Bill. It applies to all public bodies and to all relevant transactions undertaken by them on or after the commencement of the section. Where a public body disburses public funds to a body to which the Freedom of Information Act 2014 does not apply, the disbursing body is required to include in the contract, grant agreement or other instrument governing the disbursement a condition requiring compliance by the recipient with the obligations applicable to it. In respect of bodies funded under section 38 or section 39 of the Health Act 2004, the reporting obligations apply where the public funds received in a financial year equal or exceed a prescribed threshold, and the Minister is required to make regulations providing for proportionate and simplified reporting by such bodies. The section excludes the remuneration of employees, including salaries, wages, pensions, statutory or third-party deductions from remuneration and the reimbursement of expenses, while preserving the application of the Bill to payments to suppliers for the provision of staff or services. Subsection (6) provides that the obligations under sections 5 and 6 apply to disbursements reportable only in aggregate form under section 12(5)(b) to the extent consistent with that aggregate reporting. Subsection (7) provides that a body which is a public body for the purposes of the Freedom of Information Act 2014 in respect of certain of its functions only is a public body for the purposes of the Bill in respect of all expenditure of public funds by it.

Section 4: Public Spending Ledger

Section 4 requires the Minister to establish and maintain the Public Spending Ledger and to publish on it the information required by or under the Bill. The Minister is the controller 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 its own data; and joint controller arrangements under Article 26 of the General Data Protection Regulation apply where purposes and means are jointly determined. The Ledger is to record and publicly display, in respect of all relevant transactions and subject to sections 11, 12, 14 and 23, the initial tender where applicable, the contract award notice and Ledger award notice, the contract concluded including the particulars specified in section 6(2), contract modifications, purchase orders, invoices, standing authorisations and payment records, and, for grant awards, the award decision and all payments. Data submitted to the Ledger is to be published 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 on open data and the re-use of public sector information, with the requirement of open licensing applying only in so far as the State holds the rights necessary to license the material concerned. The section further requires the Ledger to be interoperable with, and capable of providing data to, the Public Procurement Data Space operated by the European Commission and any

national portal or data space connected to it, and to conform, so far as practicable, to the common data standards adopted at Union level.

Section 5: Duty of public bodies to report public expenditure data

Section 5 imposes on every public body a duty to submit to the Ledger, in respect of every relevant transaction, such data, in such form and at such times as may be prescribed. Reporting is to be made monthly at minimum, in real time where the systems of the body permit, and in structured data. Submitted data must include the programme code, vote and subhead identifiers necessary to reconcile the expenditure with the Appropriation Accounts of the State. All reporting is to conform to a standardised national data model prescribed by the Minister, which the Minister must prescribe not later than 12 months after the passing of the Act. Subsection (5) requires every contracting authority to publish to the Ledger, in respect of each contract, framework agreement or dynamic purchasing system above a prescribed value, which may not exceed the thresholds applying under European Union public procurement law, a Ledger award notice within 30 days of the award decision, containing so far as applicable the particulars required by Annex V Part D of Directive 2014/24/EU, and bearing a unique Ledger award notice ID which serves as the principal key for linking subsequent records to the contract.

Section 6: Linking of payments to underlying authority

Section 6 provides for the linking of payments to the authority under which they arise. Every contract is to be identified by a contract identifier, being the Ledger award notice ID where such a notice is required, or otherwise an identifier assigned by the public body in accordance with the data model. The record of a contract must include, at minimum, the initial or estimated maximum value, a description of the goods, services or works, the duration, the parties and the date of conclusion, and every grant award is to carry a grant award identifier with a corresponding minimum record. Subsection (4) establishes the chain of identifiers: every purchase order carries the contract identifier; every invoice carries the purchase order identifier or, where none exists, the contract identifier or, where neither exists, the identifier of the relevant standing authorisation; every payment record carries the identifier of the invoice, purchase order, standing authorisation or contract, as the case may be; and every contract carries the tender identifier where applicable. Payments made otherwise than against an individual purchase order or invoice, including payments by direct debit or other recurring arrangements or by means of a procurement card, petty cash, imprest or similar arrangement, must be supported by a standing authorisation which itself carries the contract identifier or a statement of the lawful basis for the payment. Every payment record must carry a basis type, drawn from a controlled vocabulary including contract, grant, statutory, legal, transfer and imprest, and a basis reference identifying the specific authorising record, and no payment may be reported without them. Inter-public-body transfers are to be flagged so that they may be identified and excluded from aggregate totals of expenditure. The section applies whether or not the underlying arrangement was concluded following a procurement process, provides for the linking of multiple records to a single authority and for the apportionment of records arising under more than one contract or call-off, requires bodies operating transactional reference numbering systems to publish the corresponding basis reference for each transaction, and makes it a function of the Minister to publish crosswalk keys linking the identifiers used across datasets. Subsection (14) enables regulations to provide for payments below a prescribed value made by procurement card, petty cash, imprest or similar arrangement to be reported in periodic

aggregate form, provided the total value and number of the payments, and so far as reasonably practicable the identity of each supplier, remain ascertainable.

Section 7: Unique supplier identifier

Section 7 provides that every supplier, grant recipient and other payee referred to in data submitted to the Ledger is to be identified by a Unique Supplier Identifier. The Minister is to prescribe the taxonomy and priority order of identifiers from which the Unique Supplier Identifier is derived; in the case of natural persons the identifier is to be one prescribed by regulations which may not be, incorporate or be derived from the Personal Public Service Number, and no tax reference number, Value Added Tax number or Personal Public Service Number of a natural person may be published on the Ledger. Subsection (3) permits the Revenue Commissioners, notwithstanding section 851A of the Taxes Consolidation Act 1997, to provide the Minister with identifier data necessary for the assignment and deduplication of Unique Supplier Identifiers, subject to a data sharing agreement or arrangement under section 22, with the data confined to the name, address and registration identifiers of the person concerned, excluding any information relating to tax liability, income or tax compliance, held subject to prescribed security, access and audit-logging requirements and deleted when no longer required, and to a prohibition on any other use. Where payments are made to natural persons acting in a professional capacity for a public service, the name and identifier are to be published subject to the Data Protection Act 2018, to section 23(5) and to any prescribed threshold. The Minister is to operate and publish the methodology for a deduplication process reconciling multiple identifiers to a single master record, the process must preserve the identity of each legal entity, record any corporate parent or group separately, not merge separate legal entities by reason only that they are related, record the provenance and confidence of each match and provide for the human review of uncertain matches, and regulations may provide for the identification of suppliers by name and merchant category in respect of payments reported in aggregate under section 6(14).

Section 8: Contract modifications and variations register

Section 8 requires every contracting authority to maintain and submit to the Ledger a Register of Contract Modifications in respect of every contract concluded by it. Each entry must record a unique modification identifier, the date, the ground for the modification and, where European Union public procurement law applies, the ground by reference to Article 72 of Directive 2014/24/EU, the change in value, the initial and cumulative contract values, any extension of duration, a narrative justification, the approving authority and a link to any modification notice published under European Union law. Data published under the section is to use the "implementation/changes" section of the Open Contracting Data Standard or a prescribed successor. Regulations may provide for modifications below a prescribed value or percentage to be recorded in periodic aggregate form, provided the cumulative contract value remains ascertainable.

Section 9: Data validation and certification

Section 9 provides for the automated validation of data submitted under the Bill against rules prescribed by the Minister and published in machine-readable form. The certifying officer of a public body is its Accounting Officer or, where there is none, its chief executive officer or head of finance, and that officer is required to certify, to the best of the officer's knowledge and belief, that submitted data is complete, accurate and conformant with the data model; false certification constitutes

misconduct for the purposes of any applicable code of conduct, disciplinary code or statutory framework. Submissions containing critical errors are to be rejected, save that a payment record submitted without a basis type and basis reference is to be accepted and quarantined, published 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.

Section 10: Reporting submissions to the Ledger

Section 10 provides that the reporting obligations of the Bill are discharged by the submission of structured data, and that no public body may be required to permit the Ledger or any other system to access, query or extract data directly from its own information technology systems. Each public body is to extract the required data from its own systems, map it to the national data model, maintain within its systems the identifiers necessary for linking, and submit the data as prescribed. The Minister is to publish the data model, the validation rules and the reference data, schemas and tools necessary to enable bodies to test conformance before submission. The Minister may enter into arrangements for direct submission on behalf of public bodies by existing platforms, including "Where Your Money Goes", "eTenders", the systems of the Companies Registration Office, national grant databases and the Public Procurement Data Space operated by the European Commission, subject to Data Sharing Agreements under the Data Sharing and Governance Act 2019. Subsection (5) provides, for the avoidance of doubt, that nothing in the Bill requires a public body to replace its information technology systems or to render them interoperable in real time with any other system, without limiting the duty to record and maintain the required identifiers. Subsection (6) provides that a reference to the record of a purchase order, invoice or payment is a reference to structured data containing the prescribed particulars, and that publication of the underlying document is not required unless regulations expressly so provide.

Section 11: Commercial public bodies: full reporting and deferred publication

Section 11 applies the Bill to commercial public bodies on the same terms as to other public bodies. A commercial public body is a body, whether or not otherwise a public body, which operates in a competitive market or provides services of a commercial character, is required to recover the substantial part of its operating costs from its own revenue, and has been designated as such by the Minister by order; a designated body is a public body for the purposes of the Bill from its designation, and the classes of body to which the section is intended to apply include bodies providing utility, energy, water, transport, postal, aviation, port, broadcasting, forestry or other commercial services in which the State holds a controlling interest. In the application of the Bill to such a body, public funds include the body's own moneys from whatever source. A commercial public body may apply to the Minister for the deferral of the public disclosure of an identifiable item of data where disclosure would cause demonstrable commercial harm or prejudice the security of supply of an essential service, for a period not exceeding 5 years, and the Minister may grant the deferral where satisfied that the harm identified outweighs the public interest in publication at that time. Notwithstanding any deferral, the item must be submitted in unredacted form and is accessible to the Minister, the Department and the Comptroller and Auditor General or an oversight auditor, the public entry is flagged, and the item becomes public on the expiry of the deferral or the earlier

lapse of its grounds. Every withholding or deferral of any item on any ground under the Bill requires a published deferral log entry, and the mere assertion of commercial confidentiality or invocation of the General Data Protection Regulation does not of itself justify withholding. The section preserves in full any obligation under European Union public procurement law to publish a notice.

Section 12: Aggregated reporting of public funding to non-public bodies

Section 12 provides for the aggregated publication of public funding received by non-public bodies. The Ledger is to publish, for every funded organisation other than a natural person to whom subsection (5)(b) applies, an aggregated record of the public funds received in each financial year, broken down by disbursing body and by scheme, with the cumulative total across years and links to the underlying payment records; aggregation is carried out centrally by reference to the Unique Supplier Identifier and does not require any public body to compile its own aggregated record. The disbursing body is responsible for reporting, with records of a recipient body's onward use of funds flagged as such and excluded from aggregate totals of public expenditure, and every disbursement of public funds to a non-public body is reportable, including discretionary grants irrespective of individual value, subject to the qualification that any prescribed threshold applies to publication in identified form and not to the reporting of the disbursement. Where the recipient is a natural person, the name and identifier are published where the funds are received in a professional, commercial or representative capacity or for the production of a defined output; where the funds are received as emergency, hardship or welfare assistance or otherwise in a private capacity to address need, the name is not published and the disbursement is reported in aggregate form only, comprising totals, recipient numbers and prescribed value bands from which no individual may be identifiable. The Minister is required to specify by regulations the criteria distinguishing those categories, and the name of a natural person may not be published under subsection (5)(a) before those regulations are in operation. The section limits the publication of personal information to what is necessary and proportionate, and requires the Ledger to enable a single search returning the total public funding received by any funded organisation across all bodies and schemes.

Section 13: Special purpose vehicles: disclosure obligations

Section 13 provides for disclosure obligations in respect of special purpose vehicles. The Minister may by regulations designate as a designated SPV a special purpose vehicle established for purposes including the delivery of a public contract or publicly funded project and in receipt of public funds in respect of it, and is required to designate every such body where the public funds concerned exceed a prescribed amount; every public body party to such a contract or project must notify the Minister, within 3 months of the conclusion of the contract, of any body appearing to meet that description. Every public body contracting with or paying a designated SPV must include in the contract, or in a relevant modifying instrument, a binding obligation on the SPV to publish to the Ledger an aggregate flow-of-funds statement reconciling public funds received with onward disbursements, performance data against the contracted output indicators, and a link to its most recent filed financial statements, and a further binding obligation to disclose to the Comptroller and Auditor General its principal subcontractors and the disbursements made to each, such disclosure being exempt from publication save where the Minister, on the recommendation of the Comptroller and Auditor General, determines that publication is necessary in the public interest.

Payments to a designated SPV are to be reported together with the Unique Supplier Identifiers of its corporate parents and consortium members, with beneficial ownership information relating to natural persons disclosed to the Comptroller and Auditor General rather than published. The section applies to contracts concluded after commencement and to modifications, extensions or renewals of earlier contracts in so far as they provide for additional public funds, and does not require the disclosure of privileged matter.

Section 14: Public access to data and withholding of publication

Section 14 requires the Minister to ensure that all data published under the Bill is available to the public in a searchable, downloadable and accessible format, and provides that the publication of data under the Bill is a function conferred on the Minister and on public bodies, 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 Data Protection Act 2018, with personal data published only to the extent necessary and proportionate to that purpose. Access is to be provided in machine-readable and open formats, the public interface is to conform to prescribed accessibility standards and to be available in Irish and in English, and any withholding of data requires a published redaction log entry. Subsection (5) permits a public body to withhold or defer publication where and to the extent strictly necessary in the interests of the security of the State or for defence, for the prevention, detection, investigation or prosecution of offences, to give effect to legal professional privilege or a court order, or to comply with a statutory obligation of confidence. Subsection (6) further permits a public body to withhold or defer the publication of a specific field of an item of data where 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 legitimate commercial interests outweighing the public interest in publication, subject to field-level limitation, written reasons and a maximum period of 5 years. A body withholding or deferring under either subsection must publish a deferral log entry, submit the item in unredacted form so that it is accessible to the Comptroller and Auditor General or an oversight auditor, and keep the withholding under review, publishing the item when the ground ceases to apply. The requirements of section 11(8) as to necessity, proportionality and review apply to any such withholding.

Section 15: Oversight, audit and assurance

Section 15 provides for oversight of bodies outside the statutory remit of the Comptroller and Auditor General: the Minister is required to designate an existing unit, office or other appropriate body, or may establish a unit, to audit the completeness, conformance and timeliness of data submitted by such bodies. The Minister is to publish annually an Assurance Report containing data quality scores for each public body, identifying 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 Minister's own Department with its obligations. A designated or established unit acts independently and reports to the Minister and to the Committee of Public Accounts of Dáil Éireann.

Section 16: Sanctions for non-compliance

Section 16 provides for sanctions for non-compliance. The Minister may issue a compliance notice, publish the name of a non-compliant body on the Ledger, recommend or apply prescribed administrative consequences, which must be proportionate to the failure, must not prejudice the delivery of public services and must be directed to securing

compliance rather than punishment, and may recommend in the context of the Estimates process or a relevant funding agreement that future allocations or drawdowns have regard to the body's compliance, making future drawdown conditional on compliance to the extent permitted by the agreement or contract concerned. Continued default after a compliance notice must be reported to the Committee of Public Accounts. Non-compliant bodies are marked with a publicly visible flag, failure to publish a Ledger award notice in time may result in a compliance notice and, if unresolved, a report to the Committee of Public Accounts, and the Minister is to publish an annual list of non-compliant contracting authorities. Where a designated SPV or a funded organisation to which section 3(2) applies fails to comply, the Minister may issue a compliance notice and make future drawdown conditional on compliance, and the contracting or funding public body must include terms in the relevant contract or funding agreement giving effect to the subsection.

Section 17: Amendment of Freedom of Information Act 2014

Section 17 amends section 8 of the Freedom of Information Act 2014 by inserting a new subsection (2A), providing that the publication scheme of an FOI body includes, as a matter of routine, all datasets which the body is required to submit to the Public Spending Ledger, subject to any lawful redaction, aggregation or deferred publication under the Bill, and that a failure to publish such datasets in conformity with the Bill is a failure to comply with the requirements of section 8(1) of that Act.

Section 18: Amendment of Comptroller and Auditor General (Amendment) Act 1993

Section 18 amends the Comptroller and Auditor General (Amendment) Act 1993 by inserting a new section 9A, enabling the Comptroller and Auditor General to examine and report on the completeness, accuracy and timeliness of data submitted to the Ledger by bodies within his or her remit and on the operation of the Ledger, and authorising access to unredacted data submitted by commercial public bodies and designated SPVs, subject to such confidentiality undertakings as the Comptroller and Auditor General considers appropriate.

Section 19: Power to make regulations

Section 19 empowers the Minister to make regulations to give effect to the Bill, including regulations prescribing data standards and validation rules, the form and frequency of submissions, the methodology for Unique Supplier Identifiers, de minimis thresholds for grant recipients and natural persons, criteria for the designation of commercial public bodies and designated SPVs, criteria distinguishing the categories of natural-person recipient under section 12(5), and procedures for compliance notices and administrative consequences conforming to the principles in section 16. Regulations may not derogate from the core requirements of the Bill, including monthly reporting, publication within the period specified in section 4(4), open public access, the recording of contract modifications, the recording of a basis for every payment and open licensing. Any regulations that would reduce the scope or timeliness of published data require a prior affirmative resolution of both Houses of the Oireachtas; all other regulations, and every order made under the Bill other than a commencement order under section 27, are to be laid before each House and are subject to annulment within 21 sitting days.

Section 20: Pilot programmes

Section 20 enables the Minister to designate pilot programmes prior to national implementation. Each pilot is, so far as practicable, to include at least one Department of State, one local authority and one body funded under section 38 or 39 of the Health Act 2004, and its findings and any go or no-go decision, with the rationale, are to be published on the Ledger. Regulations under section 26(1) may apply the Bill, with modifications, to a pilot programme for its duration.

Section 21: Technical Advisory Group

Section 21 requires the Minister to establish a Technical Advisory Group to advise on the operation of the Bill, with membership including representatives of civil society, academia and open data practice in addition to procurement and information technology representatives of public bodies, subject to prescribed conflict-of-interest rules and publishing its membership, agendas and minutes on the Ledger.

Section 22: Inter-agency data sharing

Section 22 requires public bodies to share supplier and grant recipient data with one another for the purposes of the Bill, governed by Data Sharing Agreements under the Data Sharing and Governance Act 2019 or, where a party is not a public body for the purposes of that Act, by a written arrangement containing equivalent safeguards. Each such agreement is to specify common keys, including tender identifiers, Ledger award notice IDs, contract identifiers and payment transaction identifiers, and non-confidential elements of the agreement are to be published on the Ledger.

Section 23: Data protection and confidentiality

Section 23 provides that all processing and publication of personal data under the Bill must comply with the General Data Protection Regulation and the Data Protection Act 2018. The Minister is required to publish a Data Protection Impact Assessment in respect of the Ledger, including retention schedules and the record of processing activities, and to consult the Data Protection Commission before making regulations relating to the processing or publication of personal data. Personal data may be published in banded ranges or statistical aggregates where necessary to protect privacy. Data published under the Bill remains permanently accessible, save that personal data remains publicly accessible only for a prescribed period and is thereafter archived subject to access under the Freedom of Information Act 2014, and save where removal is required to give effect to a right of erasure, having regard to the exceptions provided for in Article 17(3) of the General Data Protection Regulation. Sections 7(4) and 12(5)(a) may not be commenced before the Data Protection Impact Assessment has been published and the Data Protection Commission consulted.

Section 24: Annual implementation report

Section 24 requires the Minister, not later than six months after the end of each financial year, to lay before each House of the Oireachtas a report on the operation of the Bill, including coverage metrics, timeliness statistics, data quality pass rates, the proportion of payments carrying a valid basis type and basis reference, the public bodies most frequently identified as non-compliant, any sanctions applied under section 16 and an open issues log.

Section 25: Review of operation of Act

Section 25 requires the Minister to review the operation of the Bill not later than three years after its commencement and thereafter at intervals of not more than five years. Each review is to assess, at a minimum, the percentage of Vote-funded spending published within 30 days, the percentage of contracts with a complete modifications log, the percentage of payments reconciled through the chain in section 6 to an authority, aggregate data quality scores by public body and any further prescribed indicators. Reviews are to be laid before each House and referred to the Committee of Public Accounts of Dáil Éireann.

Section 26: Transitional arrangements

Section 26 provides for transitional arrangements. The Minister may by regulations phase in the obligations of the Bill for different classes of public body, and may, on application, waive or defer an obligation in respect of a body for a period not exceeding 12 months, any such waiver or deferral to be published on the Ledger with a remediation plan. The Minister is to establish an implementation support group to assist smaller public bodies and bodies funded under sections 38 and 39 of the Health Act 2004. In respect of contracts concluded before the commencement of section 6, a contract identifier is to be assigned not later than the first subsequent payment under the contract, and simplified minimum particulars may be prescribed for the records of such contracts.

Section 27: Power to add new categories of transaction to the Ledger

Section 27 empowers the Minister, by regulations, to declare a category of transaction not otherwise within the scope of the Bill to be a relevant transaction. The categories that may be declared include new forms of public expenditure, categories arising from new statutory schemes, categories recommended by the Comptroller and Auditor General, the Committee of Public Accounts, the Technical Advisory Group, the Data Protection Commission or the European Commission, and categories necessary to give effect to obligations of European Union law or international agreements. Regulations under the section may specify the reporting bodies, data fields and transitional arrangements for an added category and may apply provisions of the Bill to it with necessary modifications, but may not reduce the scope of public access, reduce existing obligations, confer redaction or deferral rights beyond section 11, authorise the publication of personal data otherwise than in conformity with sections 12 and 23, or be inconsistent with the Bill or with the European Union (Award of Public Authority Contracts) Regulations 2016. An affirmative resolution of both Houses is required where regulations add a category with an estimated annual value above €100 million, add a category in respect of natural persons other than in aggregate form, impose obligations on bodies that are not public bodies, or apply provisions of the Bill with modifications; all other regulations under the section are subject to laying and annulment. The Minister must consult the Comptroller and Auditor General, the Technical Advisory Group, the Data Protection Commission and affected representative bodies before making regulations, and every change made under the section is to be recorded on a public register on the Ledger with its date of effect and rationale.

Section 28: Short title and commencement

Section 28 provides for the Short Title of the Bill and for commencement. The Act may be brought into operation by order or orders of the Minister, and different days may be appointed for different purposes or provisions. Sections 1, 2, 4, 5, 19 to 23, and 26 come into operation automatically if not brought into operation within 12 months of

the passing of the Act, and any other provision within 30 months, save that nothing in the section operates to bring section 7(4) or section 12(5)(a) into operation contrary to the preconditions in section 23(5).

Albert Dolan, TD,

Samhain, 2026.