

IRISH PUBLIC PROCUREMENT · TRANSPARENCY SERIES · PIECE 2

Ireland Publishes Its Purchase Orders. We Checked Whether Anyone Could Actually Use Them.

A 25-body test of fifteen years of Irish purchase-order transparency

In July 2026 we tested what fifteen years of Ireland's purchase-order transparency commitment has produced. We selected a stratified purposive sample of 25 bodies — five government departments, seven national agencies, six local authorities, three health bodies, four education bodies — and checked each one's published disclosures: whether they exist, how current they are, what format they take, and what they actually disclose. The answer, in one sentence: almost everybody publishes, and almost nothing joins up.

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Amata Consulting · aifactor.ie · July 2026

THE FIFTEEN-YEAR COMMITMENT

Ireland Publishes Its Purchase Orders. We Checked Whether Anyone Could Actually Use Them.

The policy commitment dates to the 2011 Public Service Reform Plan. Since 2016, quarterly disclosure of payments or purchase orders above €20,000 has also been embedded in the model publication-scheme guidance issued under section 8 of the Freedom of Information Act 2014, which required each FOI body to complete its own scheme by 14 April 2016 (FOI Model Publication Scheme). The Minister estimated in February 2025 that FOI applies to approximately 450 organisations, while acknowledging that the criteria-based legislation makes a definitive list impossible — the State cannot provide a definitive list of the bodies its own transparency rule covers, which is itself part of the story.¹ The HSE historically operated a higher €100,000 threshold. Fifteen years on, this is one of the longest-standing transparency commitments in the Irish public service.

In July 2026 we tested what fifteen years of that commitment has produced. We selected a stratified purposive sample of 25 bodies — five government departments, seven national agencies, six local authorities, three health bodies, four education bodies — and checked each one's published disclosures: whether they exist, how current they are, what format they take, and what they actually disclose. Every available current file was opened and inspected; where automated checks failed, we verified manually in a browser. The full body-level table is published as an appendix below.

The answer, in one sentence: almost everybody publishes, and almost nothing joins up.

¹ An earlier official statement (September 2021) put the figure at around 600 bodies; the difference may reflect timing or differences in how the criteria-based scope was counted; the sources do not reconcile the figures.

01 · THE GOOD NEWS

01 The good news is real

Twenty-four of the 25 bodies — 96% — have published data covering the fourth quarter of 2025 or later. That is a freshness finding, not a compliance rate: a current file does not prove every preceding quarter was published on time. But for a regime without routine central monitoring or a specified administrative penalty, it is a genuinely high floor, and it is worth saying plainly before the criticism starts.

Some bodies are exemplary. The Environmental Protection Agency had its Q2 2026 report published within weeks of the quarter closing. The Department of Public Expenditure had Q2 2026 files up in July. And there are signs of active improvement: the HSE, historically on the €100,000 exception, began publishing purchase-order payments above €20,000 from Q4 2025; the Departments of Public Expenditure and Justice moved from PDF to spreadsheet formats in late 2025; the Department of Health added a machine-readable CSV from Q1 2026. Some of the best disclosures come from smaller bodies: Tusla's 2025 workbook runs to 4,764 line items with invoice dates and expenditure categories, and the Arts Council's quarterly spreadsheet carries PO numbers, issue dates and spend categories.

Only one body in our sample appears not to publish at all: University College Dublin's FOI publication scheme contains no purchase-order series.

An Garda Síochána illustrates a different problem: duplicate publication routes. Its Financial Statements page carries a complete, current series through Q1 2026 — but searches can instead surface a stale FOI publication-scheme page ending at Q2 2024 and an old finance listing ending at Q2 2023. The current data exists; outdated duplicate pages can make it appear absent. The dates shown on that index also illustrate what "quarterly in arrears" can mean in practice: the Q2 2025 return is dated 17 December 2025 on the index, and Q3 and Q4 2025 are dated February 2026.

The problem, throughout the sample, is what "publishes" turns out to mean.

02 · FIVE INCOMPATIBILITIES

02 Five ways the same rule produced incompatible data

1. Half of it is not published as structured data.

Thirteen of the 25 bodies provide PDF only, rather than structured tabular data; some files are text-extractable, others would require OCR or manual repair. Eleven bodies offer a spreadsheet or CSV in some form. One local authority publishes a clean CSV; other sampled councils publish PDF tables. Anyone wanting to analyse spending across bodies — a journalist, a researcher, an SME sizing a market, the State itself — must first extract and repair tables body by body, quarter by quarter.

2. Bodies are not publishing the same thing.

Under the single label of purchase-order transparency, at least three different disclosures circulate. Some bodies publish purchase orders issued (the Arts Council, City of Dublin Education and Training Board, the EPA). Others publish payments made (OPW, Enterprise Ireland, Revenue, Galway County Council — whose file is titled "Procurement Related Payments"). Health-sector bodies publish files whose reference columns mix invoice numbers and purchase-order numbers; Tusla's "purchase orders" carry invoice posting dates. Comparing "POs over €20,000" across two Irish public bodies can mean comparing commitments against cash.

3. The fields disclosed range from adequate to nearly useless.

The best files carry an order number, date, supplier, value, description or category, and paid status. The thinnest carry three columns — supplier, description, amount — with no date and no order reference. One government department aggregates its disclosure to a single line per supplier: one row records €21.8 million to one contractor across a quarter of school-building projects, with no further breakdown. Several local authorities disclose no dates at all. VAT treatment varies, and in many files is unstated. The guidance specifies no common row-level schema, so these differences are not necessarily non-compliance.

4. Publication cadence is uneven in ways a current file conceals.

Several bodies batch-publish: one county council's four 2025 quarters all carry January 2026 dates; a university's 2025 quarters carry March 2026 upload paths; Garda's Q2 2025 return is dated December 2025 on its index; two bodies publish a single cumulative annual file. We do not assign a cadence percentage, because the rule sets no exact deadline and upload metadata is an unreliable audit trail; the appendix sets out how a systematic cadence audit could be done.

02 · FIVE INCOMPATIBILITIES (CONTINUED)

5. There is no reusable supplier identifier.

ATU includes a body-local supplier code, and several bodies print internal transaction or payment numbers, but no file we inspected contains a scheme-tagged, externally resolvable identifier that could be used across contracting authorities. Suppliers appear as free-text names, complete with typos, trading names and inconsistent abbreviations. The problem is not confined to our sample: asked in February 2025 whether suppliers awarded public contracts are assigned a universal identifier to track payments across State bodies, the Minister did not identify one; he replied that payment processes and financial systems belong to individual contracting authorities and that "my Department does not have a role in these processes." Without a shared identifier, even perfectly published data cannot be linked reliably and at scale — not across bodies, not across quarters, not to tender awards, not to company registers.

03 · THE TENDER DATA

03 It is not just purchase orders

We also examined the State's own open dataset of tender competitions — 84,480 records from 2013 to March 2026, published by the Office of Government Procurement. It is a better dataset than its obscurity suggests: it includes awarded-supplier fields (a supplier is named on 82.6% of the 44,266 records recorded as awarded) and even records framework mini-competitions and dynamic purchasing system awards.

But it has a hole in exactly the place the purchase-order regime is meant to illuminate. Among records meeting our stated filter — competitions on the pre-2023 platform, below the EU threshold, recorded with a published award — 93.6% disclose no awarded value (14,494 of 15,485 rows). Above the EU threshold, where European rules force the matter, awarded values appear on 84.2% of the equivalent records (8,636 of 10,251). The exact filters are set out in the appendix. Below the threshold, the State's own data frequently names the winner but not the value awarded.

So the two halves of Irish procurement transparency fail in complementary ways: the tender data has winners without values, and the purchase-order data has values without structure. Linking them — a major potential benefit of publishing both — cannot currently be done systematically and reliably at national scale.

What fills the gap is volunteer effort. OpenGov.ie, a free civic dashboard, covers purchase orders from the 18 core government departments for 2025, with basic supplier-name standardisation — and its own supplier tables illustrate the harder problem, listing the same major consultancy under four differently-spelled names, because nothing in the source data allows names to be reliably unified. A separate Payments and Purchase Order Tracker, published in October 2025 by Albert Dolan TD and Matthew Fenlon, compiles more than 400,000 transactions worth €78.5 billion from over 190 State entities dating back to 2011. That two unofficial aggregations of this scale exist — one built by a sitting TD — is the strongest evidence there is of demand for an official one. Neither amounts to a complete national register: a data.gov.ie search for "purchase orders" returned datasets from only three publishers (search documented in the appendix), and a major academic dataset, Opentender.eu (built by the Government Transparency Institute under the EU-funded DIGIWHIST project), covers Irish tender and award notices from 2004 to 2024, but contains no contract or transaction records.

Meanwhile the Department of Public Expenditure confirmed in Dáil answers in February 2025 that it does not routinely or centrally monitor publication compliance — "the Department cannot encroach upon the Commissioner's statutory role by purporting to review or monitor compliance" — and holds no compliance statistics; oversight rests with the Information Commissioner, whose section 8 role supports examination and reporting rather than sanctions. Fifteen years of quarterly files, published without a central index or routine national analysis.

04 Why this matters more in 2026 than it did in 2011

The leaked draft of the EU's new procurement Regulation — analysed in our previous piece, and provisional until the Commission's formal proposal expected on 9 September 2026 — proposes national procurement data spaces, interoperable platforms and reusable electronic business credentials, and would allow member states to designate an existing system as their national data space. Under the leaked text, Ireland could potentially designate eTenders. It could not plausibly designate a patchwork of hundreds of websites publishing incompatible files.

The OECD has already documented, in consecutive reviews of Irish digital procurement, that the gaps sit in the pre- and post-tender phases and in the collection and use of data. The State's own spend and tendering analysis series has not been updated since the edition covering 2019 data — leaving no current official aggregate account of below-threshold spending. The UK's Central Digital Platform, live since February 2025, publishes structured contract-lifecycle data with standardised identifiers by default, and the Open Contracting Partnership's one-year assessment records what structured lifecycle publication makes possible.

05 · THE FIX

05 What would fix it

The required policy specification is modest, although implementation would require validation, governance and central ingestion. The core extraction already happens in most sampled bodies — twenty-four of 25 already publish some form of disclosure. What is missing is common specification, validation and central ingestion.

A common schema. Define the disclosure once. At minimum: reporting-body identifier; record type (order or payment — ideally published as distinct records rather than blended); order/payment reference; date; supplier name; supplier identifier and identifier scheme; value with currency and explicit VAT basis; description; reporting period; a tender, contract or OCID reference where one exists; correction/replacement status; and a stated redaction or exemption reason where a line is withheld. A short circular could carry it.

A machine-readable format requirement. CSV or equivalent, alongside PDF if bodies wish. Several departments demonstrated in the last three quarters that the transition can be incorporated into existing publication workflows.

A unique supplier identifier. Not simply a CRO or VAT number — those cover companies but handle sole traders, charities, foreign suppliers and public bodies poorly. A scheme-tagged identifier, or the Unique Business Identifier approach discussed in the OECD's 2025 review, is the key change that would allow records to be joined into a national dataset.

A central register. One location — the existing open-data portal would do — where the files land, instead of 450 corners of 450 websites. The UK built the full version; Ireland could start with an index.

Strengthened oversight would close the loop. The publication-scheme machinery already permits the Information Commissioner to examine and report on compliance; whether that is sufficient, or whether an explicit comply-or-explain mechanism is needed, is a design question the forthcoming National Public Procurement Strategy could answer.

06 A note on who is writing this

We build procurement intelligence commercially, including from exactly the fragmented disclosures described above, and aggregated spend data is more valuable to a private firm the longer the State declines to aggregate it itself. We think the State should make that part of our job unnecessary. Until it does, we will keep publishing what we find — including, with this piece, the full body-level table and the computation behind every number above.

THE BOTTOM LINE

THE ANSWER, IN ONE SENTENCE

Almost everybody publishes, and almost nothing joins up.

THE TWO HALVES

So the two halves of Irish procurement transparency fail in complementary ways: the tender data has winners without values, and the purchase-order data has values without structure.

THE GAP

What is missing is common specification, validation and central ingestion.

OUR POSITION

We think the State should make that part of our job unnecessary.

APPENDIX · METHOD

A Appendix — method and the 25-body sample

Selection. Stratified purposive sample (not random): five government departments, seven national agencies, six local authorities, three health bodies, four education bodies, chosen to span size, sector and geography within each stratum. **Observation dates:** initial checks and manual browser verification 19 July 2026; all available current files opened and inspected 19 July 2026. **Freshness standard:** latest published quarter Q4 2025 or later. **Cadence:** no percentage assigned; a systematic audit would define "on schedule" as published before the end of the following quarter and use archived captures (archive.org) plus page and HTTP metadata observed consistently. **Identifiers:** no file inspected contains a scheme-tagged, externally resolvable supplier identifier; ATU carries a body-local supplier code; OPW/Enterprise Ireland print internal transaction/payment numbers. Archived copies of each source page accompany publication.

APPENDIX · THE 25-BODY TABLE

#	Body	Stratum	Latest quarter	Discloses	Format	Fields observed	VAT basis
1	Dept of Public Expenditure (DPEIPSRD)	Dept	Q2 2026	POs issued	XLSX (PDF pre-Q3 2025)	PO no, supplier, total, description, paid Y/N	not stated
2	Dept of Health	Dept	Q1 2026	Payments	PDF + CSV (CSV from Q1 2026)	ref, payee, value, description, paid Y/N	not stated
3	Dept of Education and Youth	Dept	Q1 2026	Payments (aggregated per supplier)	PDF	supplier, total paid, description	not stated
4	Dept of Justice, Home Affairs & Migration	Dept	Q1 2026	POs issued	PDF + XLSX (XLSX from Q3 2025)	ref no, supplier, amount, description, paid Y/N/P	not stated
5	Dept of Agriculture, Food & Marine	Dept	Q1 2026	POs issued	XLSX	purchasing doc, supplier, amount, description, paid Y/N	not stated
6	Revenue Commissioners	Agency	Q4 2025	Payments	PDF	ref, supplier, description, amount, paid Y/N	not stated
7	An Garda Síochána	Agency	Q1 2026	POs issued	PDF	PO no, supplier, value, description	not stated
8	Office of Public Works	Agency	Q1 2026	Payments	XLSX	transaction no, supplier name, payment type, amount (397 rows Q1 2026) — no dates	not stated
9	Environmental Protection Agency	Agency	Q2 2026	POs issued	PDF (text)	order no, supplier, value, description	inclusive
10	Enterprise Ireland	Agency	Q1 2026	Payments	XLSX	payment no, payee, amount, currency, description (142 rows Q1 2026) — no dates	not stated
11	Central Statistics Office	Agency	Q1 2026	POs issued	PDF (text)	PO no, supplier, total, description, paid Y/N/drawdown	not stated
12	Arts Council	Agency	Q1 2026	POs issued	XLSX (annual files 2018–2025)	PO no, supplier, PO value, issued date, category (10 POs, €444,708 Q1 2026)	inclusive where appropriate
13	Dublin City Council	LA	Q1 2026	POs	CSV	vendor, description, paid amount	not stated
14	Cork County Council	LA	Q4 2025	POs	PDF (text)	supplier, total, description, paid Y/N	not stated
15	Galway County Council	LA	Q4 2025	"Procurement Related Payments"	PDF (text)	supplier, product, euro — no dates/PO nos	not stated
16	Limerick City & County Council	LA	Q4 2025	POs paid	PDF (text)	supplier, paid amount, description	net where reverse-charge/withholding applies
17	Donegal County Council	LA	Q1 2026	POs (annual cumulative file)	PDF (text)	supplier, description, amount	net
18	Leitrim County Council	LA	Q1 2026	POs paid	PDF (text)	supplier, description, total	inclusive where appropriate
19	HSE	Health	Q1 2026	PO payments (invoice/PO refs mixed)	XLSX + CSV (>€100k series); PDF (>€20k series from Q4 2025)	vendor, doc ref, GL description, amount, date	inclusive
20	Tusla	Health	Full-year 2025 (annual)	POs with invoice posting dates	XLSX + PDF	quarter, invoice posting date, PO amount, vendor, expenditure type (4,764 rows 2025; workbook sheet-protected but readable)	not stated
21	Beaumont Hospital	Health	Q1 2026	PO payments (invoice/PO refs mixed)	XLSX + PDF + CSV	vendor, doc ref, GL desc, amount, quarter label	inclusive
22	University College Dublin	Education	none found	—	—	—	—
23	Atlantic Technological University	Education	Q2 2026	Orders & payments	PDF (text)	order date, order no, supplier ID (body-local), supplier, amount, description	inclusive
24	City of Dublin ETB	Education	Q1 2026	POs issued	PDF (DOCX pre-2024)	order no, supplier, value, description, paid P/Y/N	not stated

APPENDIX · THE 25-BODY TABLE (CONTINUED)

#	Body	Stratum	Latest quarter	Discloses	Format	Fields observed	VAT basis
25	Higher Education Authority	Education	Q2 2026	Payments	PDF (text)	supplier, category, date, total	inclusive

APPENDIX · NOTES

A Appendix notes

Garda note: the complete series through Q1 2026 (dated 06/05/2026 on the index) is linked from the "Financial Statements & Estimate Provisions" page; a stale publication-scheme page (ending Q2 2024) and an old finance listing (ending Q2 2023) remain live, so search results can surface outdated routes. 2025 dates as shown on that index: Q1 13/06/2025, Q2 17/12/2025, Q3 10/02/2026, Q4 24/02/2026 (index dates, not independently verified upload timestamps).

data.gov.ie query: <https://data.gov.ie/dataset?q=purchase+orders>, observed 19 July 2026: 16 datasets from 3 publishers (Kilkenny County Council ×12, 2017–2019; Kildare County Council ×2; NCSE ×2, 2021–2022). Caveat: datasets titled "payments" rather than "purchase orders" would not match this query.

Tender-data computation: OGP Public Procurement Opendata Dataset (retrieved 19 July 2026; 84,480 rows, 01/01/2013–31/03/2026; SHA-256 of the input file: ab6905ca668b9c91950385870e940189dd4eff2b051f74b3c1fc2d489c01b37c; the exact input CSV is redistributed with the piece under its CC BY 4.0 licence). One row is one dataset record, not necessarily one competition: the file contains 80,326 unique Tender IDs across 84,480 rows (4,154 rows share an ID, e.g. lots or multiple entries). Awarded = "Award Published" non-blank after whitespace-stripping (44,266 rows; identical to the non-null count; supplier named on 36,563 = 82.6%). Below-threshold filter: Platform = "EUS Platform" AND Threshold Level = "National" AND awarded → 15,485 rows; awarded value numerically parseable in 991 (6.4%); absent in 14,494 (93.6%) — an audit found zero non-blank-but-unparseable value cells, so "absent" and "not parseable" coincide exactly. Above-threshold filter: Platform = "EUS Platform" AND Threshold Level = "OJEU" AND awarded → 10,251 rows; value present in 8,636 (84.2%). The value-column name matches exactly one column. "Award Published" is the dataset's own field; we treat it as indicating a recorded award, not a legal characterisation. Notebook published with the piece; every reported number reruns from the hashed input.

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