Date: 17 November 2026

Dear

ATISN 26-0068

Thank you for your request which I received on 20 October. You asked for the following information:

Welsh Government expenditure over £25,000 from May 2026 onwards (https://www.gov.wales/welsh-government-expenditure-over-25000-2026).

- *The lookup tables, or equivalent lists, giving the full name or description for each Profit Centre code, Group code and Expense Type code used in that data.*

- *For each transaction in those months, identified by its transaction number:*
  - *a) the supplier's full, untruncated name; and*
  - *b) any free-text description of the expense.*

- *For the following document no. only, any information held describing what was purchased or funded and the project or programme it relates to:*

  - *5200709512*
  - *5200708002*
  - *5200709050*
  - *5200709917*
  - *5200709434*
  - *5200709141*
  - *2003277380*
  - *5200710517*
  - *5200710237*
  - *2003277370*
  - *5200711889*

Our response

The information requested accompanies this disclosure letter. Please note, some information has been withheld under **Section 40(2) (Personal Information)** and **Section 43(2) (Commercial Interests)** of the Freedom of Information Act (2000).

Please see Annex 1 and 2.

Next steps

If you are dissatisfied with the Welsh Government's handling of your request, you can ask for an internal review within 40 working days of the date of this response.

Requests for an internal review should be addressed to the Welsh Government's Freedom of Information Officer at:

Information Rights Unit
Welsh Government
Cathays Park
Cardiff
CF10 3NQ

or e-mail: Freedom.ofinformation@gov.wales

Please remember to quote the ATISN reference number above.

You also have the right to complain to the Information Commissioner. The Information Commissioner can be contacted at:

Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF

Website: www.ico.org.uk

However, please note that the Commissioner will not normally investigate a complaint until it has been through our own internal review process.

Yours sincerely

Annex 1

Section 40(2) – Personal Data

Section 40(2) of the Freedom of Information Act 2000 (FOIA), together with the conditions in section 40(3)(a)(i) or 40(3)(b), provides an absolute exemption if disclosure of the personal data would breach any of the data protection principles.

'Personal data' is defined in sections 3(2) and (3) of the Data Protection Act 1998 ('the DPA 2018') and means any information relating to an identified or identifiable living individual. An identifiable living individual is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of the individual. I have concluded that this relates to the names, locations, and other associated personal information of those included in the information caught by your request.

Under Section 40(2) of the FOIA, personal data is exempt from release if disclosure would breach one of the data protection principles set out in Article 5 of the GDPR. We consider the principle being most relevant in this instance as being the first. This states that personal data must be:

"processed lawfully, fairly and in a transparent manner in relation to the data subject"

The lawful basis that is most relevant in relation to a request for information under the FOIA is Article 6(1)(f). This states:

"processing is necessary for the purposes of the legitimate interests pursued by the controller or by a third party except where such interests are overridden by the interests or fundamental rights and freedoms of the data subject which require protection of personal data, in particular where the data subject is a child".

In considering the application of Article 6(1)(f) in the context of a request for information under FOIA it is necessary to consider the following three-part test:

1. The Legitimate interest test: Whether a legitimate interest is being pursued in the request for information;
2. The Necessity test: Whether disclosure of the information/confirmation or denial that it is held is necessary to meet the legitimate interest in question;
3. The Balancing test: Whether the above interests override the interests, fundamental rights and freedoms of the data subject.

Our consideration of these tests is set out below:

1. Legitimate Interest Test

The Welsh Government recognises there is a legitimate interest in being able to identify individuals involved in any discussions (to help understand the reason for their involvement). We do not believe, however, there is any legitimate reason why

the personal data would need to be released in order to follow and understand those discussions. The Welsh Government cannot identify any other legitimate interest in you or the public receiving the personal data captured by your request.

2. Is disclosure necessary?

The Welsh Government is of the view that it is not necessary to disclose the personal information caught by your request - we do not believe it is necessary to disclose the personal data to understand the information.

3. The Balancing Test

As it has been concluded it is not necessary to disclose the personal information caught by the request, there is no requirement to balance the rights and interests of those individuals against the rights, under FOIA, of the requester.

To conclude, as release of the information would not be legitimate under Article 6(1)(f), and as no other condition of Article 6 is deemed to apply, release of the information would not be lawful within the meaning of the first data protection principle. It has therefore been withheld under section 40 of the Freedom of Information Act. Section 40 is an absolute exemption and not subject to the public interest test.

Annex 2

Section 43(2) (Commercial Interests)

The information has particular commercial sensitivity because a further competitive procurement exercise is anticipated. Disclosure at this time would provide competitors with detailed information concerning the existing suppliers' historic pricing and commercial arrangements shortly before prospective bidders formulate their offers.

Competitors could use that information to benchmark or adjust their own pricing and bidding strategy, potentially placing the suppliers whose information has been disclosed at a competitive disadvantage. This could adversely affect their ability to compete effectively for the forthcoming contract and could result in a loss of business or reduced margins.

Welsh Government therefore considers that disclosure would be likely to prejudice the commercial interests of the suppliers concerned, for reason, Section 43 is engaged.

Public Interest Test

In order to satisfy the public interest test in relation to the section 43 exemption, it is necessary to conclude that the public interest arguments in favour of withholding the information are sufficient to *outweigh* the public interest arguments in favour of release.

Public interest arguments in favour of disclosure

Welsh Government acknowledges the public interest in openness and transparency that release of the information would engender. There is also a public interest in how public money is to be, or has been, used to ensure that Government gets the best value from the public purse.

Public interest arguments in favour of withholding under Section 43

It is not in the public interest that companies tendering for contracts should suffer commercial loss as a result. Release of this information would be likely to cause such commercial loss, which will damage the companies themselves and trust in the tender process.

Balance of public interest test

Release of the information makes it likely that the bidders would suffer commercial loss, as they would be placed at a commercial disadvantage for future bids if their innovative strategies, approaches to delivering the work, budgets, and insurance information were understood by competitors, where similar information from competitors is not similarly placed in the public domain. This constitutes commercial business information that is a business asset.

An equally strong countervailing public interest in disclosure would be required to make it in the public interest that bidders be put at risk of commercial loss. Although we have identified some public interest in disclosure, there is no specific or sufficiently strong countervailing interest to allow bidders to suffer such loss, so the balance of public interest lies with withholding this information.