

Policy Name: Procurement Policy for Goods and Services

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1. Introduction

1.1 Introduction and Scope

This document sets out Marino Institute of Education’s (MIE) policy for the procurement of goods and services with the objective of ensuring a cost effective, ethically and legally compliant approach to purchasing, which meets the requirements of a devolved budgetary system and departmental choice. The document relates to the management and control of all non-pay spend, in respect of the acquisition of goods and services in all Departments. This policy should be read in conjunction with the [Procurement Guidelines SOP](#), in particular if the purchase is over €50,000 ex VAT. In order to achieve value for money, it is essential that guidelines are in place that will satisfy legal and ethical requirements without imposing too heavy an administrative burden on those making the purchases.

1.2 Marino Institute of Education and Procurement

MIE is a private charitable trust established under the co-trusteeship of the Congregation of Christian Brothers and Trinity College Dublin. MIE is not classified as a Public Sector Contracting Authority and while not bound by public procurement regulations, MIE strives to achieve best practice. MIE will be guided by the statement of principles as referenced in the reform circular 13/2014 “Management of and accountability for Grants from Exchequer Funds”. These principles being Clarity, Governance, Value for Money and Fairness. The procedures and guidelines to be followed when purchasing goods or services are set out in this document.

1.3 Purpose of Policy and Purchasing Objectives

The objective of this policy and the additional guidelines prepared by the Finance department is to serve as a guide to all members of MIE who are involved in the sourcing of goods, services and works. It should be noted that the Comptroller and Auditor General’s Office could conduct an Audit of MIE. It is a basic principle of Government Procurement that competitive tendering should always be used unless exceptional circumstances apply and appropriate clearance sought and provided by the Finance Department.

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Purchasing shall always be undertaken with the over-riding objectives of:

- Ensure that optimum quality and service and Value for Money (VFM) are achieved.
- To purchase as efficiently as possible while ensuring MIE operates with high quality vendors.
- Ensure MIE operates in a fair, open, transparent and non-discriminatory manner in the marketplace and ensure that all dealings are carried out in accordance with best professional practices and in an ethical manner.
- Complying with all relevant legislation and avoidance of risk.

In pursuing these objectives, MIE requires that procedures and processes are in place to ensure that:

- Competitive bidding and tender processes are performed.
- Suppliers are appropriately selected and authorised for use.
- Suppliers are monitored for financial and non-financial performance.
- Goods and services are purchased only with proper authorisation.
- Goods and services received are correctly recorded.
- Payments are only made for goods and services received and authorised.

1.4 General principles

MIE primarily operates a decentralised procurement function whereby each department is responsible for the purchase of their own goods and services and are required to follow the guidelines set out in this policy. Contract administration is managed by the respective Head of Department (HoD) responsible for the purchase of the good or service. **The Chief Financial Officer (CFO) or the President must sign all contracts or agreements with a commercial nature. The Registrar or the President can sign contracts or agreements, which do not have a commercial nature to them and are academic in nature.**

Departments must use centrally negotiated contract agreements (where they exist), to maximise purchasing power for the whole Institute and to obtain optimum value for money. IT and E-Learning goods and services for each department must be purchased through the IT and E-Learning department. Goods and services relating to the MIE estate, campus and buildings must be purchased through the Conferencing and Facilities department. Where contracts contain specialist areas or specific technical needs, the appropriate relevant department within MIE should be consulted to ensure specifications of any contract are appropriately addressed with any competitive quotations/tenders to ensure the contract meets the terms of MIE's Procurement Policy. Existing contracts established by the Office of Government Procurement (OGP) Service should also be considered for use.

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EU Public Procurement Directives will be followed where a project is wholly or partly funded by EU Institutions. This applies to all purchases, which occur as a result of research funding and capital projects.

1.5 Status of Procurement Policy

This policy, revised and updated in [XXX 2023], includes updated purchasing procedures and guidelines. MIE is committed to the pursuit of excellence and recognises the importance of good purchasing practice to obtain Value for Money and to ensure MIE's funds are used to best effect.

2. Responsibility for Purchasing at MIE

2.1 Finance Committee

The Finance committee is a sub-committee of MIE Governing Body. Its principal duties in relation to the Procurement Policy are to have general supervision of the finances of the Institute. To review expenditure incurred and to seek assurances from the executive that expenditure incurred has been properly authorised and to make recommendations to Governing Body on any related matters. The Finance Committee will also review the Procurement Policy on a regular basis.

2.2 Audit Committee

The Audit Committee is a sub-committee of MIE Governing Body. Its principal duties in relation to the Procurement Policy are to satisfy itself that good governance is in place to promote economy, efficiency and effectiveness of the Institute's activities. It will do this by way of Internal Audit reviews and to seek assurances from the executive that these matters are complied with. The Audit Committee will also review the Procurement Policy on a regular basis.

2.3 Chief Financial Officer and Vice President Professional Services (CFO)

The CFO is responsible for the financial administration of the Institute, including formal review of procurement policy. The policy is kept under constant review and amendments are recommended to the CFO for approval.

In addition, the CFO is responsible for:

- a. Ensuring the availability of appropriate centrally negotiated contracts for the use in the purchase of goods and services by departments where appropriate, where aggregation of budget spend, yields demonstrable VFM benefit and/or such a contract reduces legal or contractual risk to the Institute.

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- b. Ensuring that all commercial contracts entered into by MIE maintain and protect the best interests of the Institute.
- c. Provision of up-to-date guidance on legislation where applicable (MIE is not classified as a Public Sector Contracting Authority) and to Third Level Sector Procurements including:
 - European Union Supplies/Services/Works/Directives
 - Government Procurement Policies
- d. Co-ordination of training for staff involved in purchasing activities throughout the Institute.

In addition – the CFO has the power to authorise any purchase deemed necessary under an urgent situation, with the approval of the President.

2.4 The Finance Office

The Finance office is responsible for:

- a) Assisting and supporting the CFO in discharging his duties in relation to procurement.
- b) Provision and publication (distribution and sharing) of any centrally negotiated contracts.
- c) Oversight of commercial contracts entered into by the relevant departments.
- d) Provision of a purchasing advisory service (advice and help with tendering, contract negotiation, pre- and post-purchase assessments of tenders).
- e) Assisting the relevant department heads with tenders over €15,000. Responsibility for coordination and management resides with the relevant HoD.
- f) Liaison and active involvement with Government and public sector buying agencies/consortia if relevant.
- g) Ensuring adherence for the purchasing of goods and services with this procurement policy.
- h) Resolution with suppliers of service and contractual performance issues in conjunction with the appropriate departments.
- i) Provide an annual report to the Audit and Finance Committee in relation to key suppliers and any known non-compliance with this policy.

2.5 Budget Holders

2.5.1 Heads of Department (HoD) act as budget holders and have “authority to incur expenditure” on behalf of the Institute up to an amount as specified in 3.3 below. Expenditure should align with the annual approved budget. They have day to day responsibility and accountability for ensuring that the Procurement Policy procedures are applied to all purchases of goods and services within their defined authority. Inter alia, the Budget Holder should ensure:

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- a) The use of Contracted and approved suppliers where applicable.
- b) That where a good or service is required for which it can be used across multiple departments that HoD's work together rather than engaging with multiple suppliers. The Finance Office will also be able to assist.
- c) That staff engaged in purchasing activities liaise with their own department and the Finance Office whilst conducting any pre-and post-tender negotiations.
- d) That staff engaged in purchasing activities have an understanding of the Institute's objectives and adhere to the Procurement Policy.
- e) That procedures outlined in [Appendix 1](#) are adhered to according to the level of expenditure involved and that any potential purchase greater than €15,000 (exclusive of VAT) in a contract or overall cost of a contract greater than €15,000 - be brought to the attention of the Finance Office and the CFO at the earliest opportunity in writing.

2.5.2 The Budget Holder may enter into commercial contracts for the supply of goods and services only where:

- a) the Chief Financial Officer (CFO) or the President has signed the contract or agreement.
- b) a centrally negotiated contract does not exist.
- c) the value of the contemplated purchase is less than €15,000 per contract and,
- d) the requirement relates directly to the technical specialty of the department i.e. it is for items uniquely purchased by that department alone, and,
- e) Finance Office advice is sought before any contract is placed.

All contracts should comply with the Procurement Policy. A written record of all contracts, details on the procurement process which has taken place and how it is in accordance with the Procurement Policy. The agreements entered into must be maintained within the department for audit purposes, and in case of future contractual challenge. A copy of any contract entered into must be forwarded to the finance office.

2.6 Capital Projects & Maintenance of the Estate/Campus

The Director of Estates & Conferencing is responsible for the governance of all Tenders/Quotations/ Purchase Orders relating to the maintenance of the Estate, campus and buildings in consultation with the CFO and as such should be consulted on these matters irrespective of it being a specific department initiative. External consultants will generally be appointed for capital projects including project managers and they should be cognisant of and adhere to MIE's Procurement Policy.

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2.7 IT & E-Learning

The Director IT & E-Learning is responsible for the governance of all Tenders/Quotations/Purchase Orders relating the provision of IT and E-Learning hardware, systems and software and as such should be consulted on these matters irrespective of it being a specific department initiative.

3. Purchasing Policy

3.1 Delegation / Transfer of Authority

The Budget Holder will not delegate his/her purchasing authority. A more senior staff member may temporarily take over a Budget-holder's duties in a time of career break, illness or other statutory leave.

Any transfer of purchasing authority must be approved by the Leadership Team notified in advance and in writing to the Finance Office.

3.2 Competition

Fair competition shall be used and encouraged at all times and consistent with the objective of:

- I. Securing maximum Value for Money (VFM) for all the Institutes purchases.
- II. Adherence to the statement of principles as referenced in the reform circular 13/2014 "Management of and accountability for Grants from Exchequer Funds". These principles being Clarity, Governance, Value for Money and Fairness.

3.2.1 Call Off Contracts/Direct Drawdown

Where a Call off contract exists for the supply of goods and services the contract will already have been subject to the necessary level of competition and shall therefore always be used in preference to any other supply arrangement. It is not necessary to obtain further competitive quotations and orders may be placed directly with the supplier.

3.2.2 Preferred Supplier

Where the Finance Office have identified from a Framework Contract a preferred supplier¹, following a mini competition, this supplier becomes Marino Institute of Education's Contracted supplier and must be used in preference to any other supplier available on that Framework.

¹ A preferred supplier will remain on the preferred supplier list for a period of up to three years.

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3.2.3 Sourcing

Where a requirement for goods or services is identified and this cannot be met from an existing contract it is important to identify a variety of potential sources of supply in order to excite an appropriate level of competition and achieve VFM. This is particularly relevant to items purchased above €15,000, as contracts above this value generate competition through a more formal tender process.

All MIE purchases should produce goods and services of the correct quality, in the correct quantity, at the right time, at the right price, from the right source, to be delivered as, when, and where required by MIE.

The Sourcing Steps for all Purchases are as follows:

1. Verify the product/service need (checking existing stock, internal service providers & Approved Suppliers)
2. Define the specification (considering existing contracts & future requirements)
3. Estimate the direct and indirect costs and project resources required (based on a thorough market research)
4. Engage internal Stakeholders for project planning, budget approvals and funding
5. Determine the best procurement strategy (see appendices)
6. Plan the appropriate Procurement Procedure (Single / Three Quote, or Formal Tender)
7. Prepare Request for Quotation/Tender (RFQ/RFT) Documents if required
8. Manage RFQ i.e. Site Visits, Clarifications, Evaluation, Negotiation & Award, while working with the Finance Office for all RFTs (via eTenders) if required
10. Onboard Supplier to MIE Standards (as required)
11. Appropriate Supplier Management and Monitoring (including record keeping)
12. As required, disembark suppliers with appropriate handover at project conclusion

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3.3 Procurement Approval limits

All purchases of goods and services must be signed off by the relevant authorised persons. Some approval limits as detailed below require multiple authorised persons as denoted with an 'x' below.

The approval limits are detailed in the table below.

Approver Position	Approval Limits			
	€0>€5,000 (ex VAT) *	€5,001>€15,000 (ex VAT) *	€15,001>€50,000 (ex VAT)	>€50,000 (ex VAT)
Head of Department	X	X	X	X
Finance Office		X	X	X
CFO & VP Professional Services			X	X
President			X	X
Leadership Team (LT)				X

* For expenditure up to €5k if a supplier is constantly being used but the total of the payments to the supplier is above €15k in any one financial year then approval is required from the President or the CFO.

3.4 Procurement Confirmation Checklist

A procurement confirmation checklist should be completed for all purchases of goods and services above €5,000 (ex VAT), the checklist to be used depends on the purchasing thresholds. The completed checklist should be returned to Finance along with the invoice, relevant approvals, invoice coding and budget coding. All checklists can be found at [Procurement Confirmation Checklists](#).

3.5 Tendering Thresholds

The degree/extent of effort put into the competition itself should reflect the likely expenditure that will be incurred under the contract. The current thresholds for quotations and tenders are within the table below, while with regards to Cumulative Value, if the contracts together relate to the same subject-matter, the values must be aggregated together. If the amalgamated values are above each threshold, then the correct procedure must be followed e.g. single quote, three quotations National/EU Tender. There is to be no pro rata or other adjustment to contracts of supply which may exceed one year.

Cumulative values may be calculated by one of the following methods:

- the estimated value of separate contracts for meeting a single requirement; or
- the total value of goods and services purchased during the last financial year; or
- the estimated total value of all contracts/orders expected to be placed in the next financial

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year, or during the term of the contract if that is longer; or

- where contracts have no definite duration, 48 x the monthly value.

PROCUREMENT VALUE THRESHOLDS FOR GOODS & SERVICES

Below Threshold Procurement See Appendix 1 for detailed procedure				Above Threshold Procurement See Appendix 2 for detailed procedure
€0 - €5,000 (ex VAT) *	€5,001 - €15,000 (ex VAT) *	€15,001 - €50,000 (ex VAT)	€50,001 - €221,000 (ex VAT)	€221,001 (ex VAT) (cumulative or single value)
<ul style="list-style-type: none"> • No quotation required. • Obtain sign off from Department Head. 	<ul style="list-style-type: none"> • Obtain three written quotes from competitive suppliers. • Obtain sign off from Department Head • Obtain Sign off from Finance Office 	<ul style="list-style-type: none"> • Send brief specification by e-mail to a number of suppliers (at least three) seeking e-mailed quotes. • Complete a scoring sheet. • Select most suitable bid. • Obtain sign off from Department Head, CFO and the President. • Notify unsuccessful bidders. 	<ul style="list-style-type: none"> • Draw up Tender Documents. • Send specification by email to a number of suppliers (at least five if available) seeking e-mailed quotes or consider advertising on eTenders. • Obtain sign off from Department Head, CFO, the President and LT. • Debrief unsuccessful tenderers. 	<ul style="list-style-type: none"> • EU Tender. • Obtain sign off from CFO/ President and LT.

* For expenditure up to €5k if a supplier is constantly being used but the total of the payments to the supplier is above €15k in any one financial year then approval is required from the President or the CFO.

Awarding a contract without the use of a competitive process should be considered only in the following instances.

- Where only a proprietary product will meet requirements, such as parts or components for equipment.
- Where an agent, licensee or franchise holder has sole rights to supply a service or product.
- Where there is only one suitably qualified specialist in the relevant field.
- Where the supplier holds an in-depth knowledge of our systems or facilities which would ensure a more cost-effective result rather than another supplier having to come up to the same knowledge level of the existing/previous supplier.
- Where a particular service provider possesses a special advantage due, for example, to earlier research exclusively carried out in a particular area, or has exclusive data or information required to perform a particular task. In such circumstances, it must be

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demonstrably clear that another service provider could not perform a contract more economically.

- **Where due to urgency a competitive process cannot be undertaken in the time available. What constitutes urgency cannot be specified definitively. Factors giving rise to urgency must be serious, unforeseeable and, except in the most exceptional circumstances (for instance a matter of urgent public safety or the like) not due to action or inaction on the part of the contracting authority.**

Where quotations or tenders are not being sought, on the basis that only one supplier source exists, orders for items or services will be authorised by the CFO or President and a Sole Source justification will firstly be sought. A request to derogate from competition must be approved in advance and a “Sole Source Justification Form” completed ([Appendix 7](#)). This should only be used in exceptional circumstances.

Whilst MIE is not under Public Procurement Guidelines, these guidelines state that Works Contracts equal to or greater than €5,538,000 also require advertising of contracts in The Official Journal of the EU, while a National Tender is required for works contracts equal to or greater than €50,000.

Where applicable; buyers should ensure that;

- Written quotations must be sought from recommended or suitably qualified suppliers.
- Brief Specifications must be prepared and issued to the potential suppliers.
- The closing date and time for return of quotes must be specified.
- Evaluation on lowest price meeting the specification or value-based procurement, rather than the cheapest option, should permit decision-makers deliver better outcomes of value for the Institute.
- The associated spend needs to be approved by the appropriate individual as per this policy.
- The Purchase Order must be raised and issued to the Supplier for and prior to the purchase of the good or service, unless the Finance Office deem it unnecessary to issue a PO.

The current thresholds for quotations and tenders together with the actions attaching to these threshold levels of expenditure, are detailed in [Appendix 1: Summary of Purchasing Thresholds](#).

3.6 EU Directives

MIE is not classified as a Public Sector Contracting Authority and while not bound by public procurement regulations, MIE strives to achieve best practice and will endeavour to operate in the spirit of the guidelines.

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EU Directives require that all purchase requirements (tenders) above “Threshold Values” for the time being in force are open to European Competition. Tenders with a value above the applicable Threshold Value must be published in the supplement to the Official Journal of the European Union (OJEU), and a set process with prescribed timescales for tendering etc. need to be followed. Below the Threshold Values there needs to be competition to satisfy the Irish Government Procurement Rules, and the general principles of Non-Discrimination, Equal Treatment, Transparency, Mutual Recognition and Proportionality need to be demonstrable.

In consideration of the aforementioned paragraph and prior to a tender process for amounts above €50,000, guidance should be sought from the CFO as to whether an E-Tenders process or an OJEU process is required to be completed or if MIE will operate a tender process outside of these systems but adhering to the principles of this policy ensuring Clarity, Governance, Value for Money and Fairness.

3.7 Confidentiality

Details provided by or agreed with suppliers (including those relating to tenders, contracts and pricing) are confidential to Marino Institute of Education and those suppliers and must not be disclosed to others. Product information and costs of a supplier must not be disclosed to a competitor or used as the basis for a one-off purchase. Although in the short term such negotiation may be advantageous, in the long term it can create a loss of confidence and inhibit future benefits, i.e. it may directly affect the level of future competition.

3.8 Conditions of Contract

Marino Institute of Education’s Standard Terms and Conditions of Contract (Purchase) (T&C’s) can be used when entering into contracts for the supply of goods or services where a centrally negotiated contract does not exist. These T&Cs are written to protect the interests of the Institute in the case of dispute regarding the contract and to ensure that legal requirements are met, and obligations appropriately discharged.

A verbal order, person to person, by telephone, or fax, constitutes a binding contract to the same extent as a formal purchase order. All verbal orders must be confirmed to the supplier in writing, with a purchase order (if required by the finance department) and the supplier notified that MIE’s T&Cs apply to the contract i.e. prevail.

Suppliers may still seek to impose their own Conditions of Contract. These are often very one-sided, in particular those governing rental or lease contracts. Purchasers should carefully review a supplier’s conditions where these are to be applied and in the case of substantial discrepancy with

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Marino Institute of Education's T&C's or of doubt about the implications of a supplier's conditions, should consult the CFO before agreeing to apply them to a contract.

3.9 Making a Purchase

Marino Institute of Education's Purchasing Procedures must be followed for all purchases of goods and services from funds administered by the Institute. This applies regardless of the source of those funds.

The Finance Office is able in certain circumstances to arrange an urgent purchase utilising a Marino Institute of Education Corporate Credit Card. Refer to Credit Card Policy and Procedures in the Finance Office [MIE Use of Corporate Credit Cards](#)

Payments in advance of delivery should not be made and if requested by a supplier, should be referred to the Finance Office. Regular period end reviews of all departmental Open purchase orders should be made and prompt actions taken to resolve / close them, if and when a PO system is implemented.

3.10 Leasing

Leasing may only be used as a method of purchasing following prior consultation with and agreement from the CFO and Finance Committee.

Lease contracts generally run over a predefined number of years with a commitment to a third party - normally a Finance Company. Discontinuing an agreement is almost impossible without severe financial penalty and matters such as title to the residual asset need to be carefully considered.

3.11 Ethics

All Institute employees involved in any way in the purchasing process shall act ethically and in particular should have regard to:

- a) Conflicts of Interest
- b) Hospitality
- c) Inducements - Employees of MIE must not accept inducements in any form from suppliers of goods and services. Inducements include special offers where the inference is that free items may be made available on a personal as opposed to business use basis.

3.12 Insurance

For contracts entered into by MIE, consideration should be given by the department engaging in the service or requirement for goods with regard to insurance. MIE holds a number of insurance policies itself (details can be provided by the Finance Office) for Professional Indemnity, Public Liability and

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Employers Liability. MIE's suppliers depending on the nature of the service provided or the goods provided should also have insurances in place. The following should be considered and discussed with the CFO if the Department Head has any insurance concerns due to the contract value being high or the nature of the contract (e.g. relates to building works, employees, sensitive data etc.).

3.13 Record Keeping

The Head of Department is responsible for ensuring that records and systems are appropriately maintained and administered for all purchases. MIE Retention policy specifies the period for which records must be retained. See [MIE Documentation Retention Policy](#)

3.14 Legislative Considerations

All employees involved in purchasing on behalf of MIE should consider the requirements of all relevant and applicable legislation. This includes, but is not limited to;

- Public Spending Code 2019
- Public Procurement Guidelines for Goods and Services 2017
- EU Procurement Directives 2014
- Late Payment in Commercial Transactions Act 2002 and Amendment 2016
- Sale of Goods Act 1980
- Freedom of Information Act 2014
- Transfer of Undertakings (TUPE) 1980 and Amendment 2003
- Waste Electrical and Electronic Equipment (WEEE) Directive 2012/19 EC
- Safety, Health & Welfare Act 2005
- Protection of the Environment Act 2003
- Competition Act 2002
- Ethics in Public Office Act 1995
- Criminal Justice (Corruption Offences) Act 2018
- Directive 95/46/EC (the "General Data Protection Regulation")

3.15 Government Procurement Circulars for consideration

- Circular 2/09: Arrangements for ICT Expenditure in the Civil and Public Service
- Circular 2/11: Additional Arrangements for ICT Expenditure in the Civil and Public Service
- Circular 10/14...Initiatives to assist SMEs in Public Procurement
- Circular 20/2019...Promoting the use of Environmental and Social Considerations in Public Procurement
- Circular 02/2016...Arrangements for Digital and ICT-related Expenditure in the Civil and

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- Circular 05/2023: Initiatives to assist SMEs in Public Procurement

3.16 Consequences of Non-Compliance with Purchasing Policy and Procedures

- a) Failure to use contracted suppliers i.e. those that have already been subject to an appropriate competition thereby ensuring VFM for the Institute will result in:
 - i. The Finance Office advising that a breach of Institute Procurement Policy has occurred, in that an inappropriate supplier has been used, with a reminder to utilise the contracted supplier in future.
 - ii. Where breaches continue to occur, withdrawal of authority to incur expenditure will be considered by the Institute.
 - iii. Where the breach is a result of gross negligence, further action will be considered by the Institute.
- b) Where no existing contract is available, failure to conduct an appropriate competition for the supply of goods or services (as specified within this procedure) will result in:
 - i. The Finance Office advising that a breach of Institute Procurement Policy has occurred, in that a competition should have been carried out and must be carried out in future.
 - ii. Where breaches continue to occur, withdrawal of authority to incur expenditure will be considered by the Institute.
 - iii. Where the breach is a result of gross negligence, further action will be considered by the Institute.
- c) Where purchases of goods and services which are the subject of centrally negotiated contracts are made via Personal Expenditure and expenditure is subsequently reclaimed from the Institute, an investigation into the nature and reasons for the purchase and a comparison against the cost of purchase through the centrally negotiated contract will be made. This may result in a delay before a refund of expenditure can be made. At the discretion of the Financial Controller, any refund may be made at the rate that would have been paid had the centrally negotiated contract been used.

In relation to purchases below €25,000 (exclusive of VAT) awarded without a competitive process in MIE, a non-competitive procedures report will be sent to Leadership Team explaining why a competitive process was not used.

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In relation to purchases above €25,000 (exclusive of VAT) awarded without a competitive process in MIE, a non-competitive procedures report will be sent to Finance Committee and Audit Committee explaining why a competitive process was not used.

3.17 Sustainability

MIE's Sustainability Goal is to minimise the local, regional, and global environmental impacts of our educational, research, operations and infrastructural development, specifically in relation to the purchase of goods and services by and for the Institute. Therefore, buyers are reminded to;

1. To consider life cycle perspectives during the selection of goods and services wherever practical and appropriate.
2. Ideally contractors and suppliers would have environmental management standards equivalent to certified environmental management systems such as ISO14001, EMAS;
3. To engage with key suppliers to bring about environmental improvements throughout the supply chain, including:
 - Substituting products containing harmful substances
 - Consideration of environmental impacts on a life cycle perspective
 - Selecting products that meet the requirements of recognised labelling schemes e.g., EU Ecolabel

3.18 Invoice Requirements

The person initiating the order should ensure that the invoice will include the following:

- i. Supplier's name, address and tax number (either VAT registration number or taxation/RSI number, if the supplier is not VAT-registered);
- ii. A description of the nature of the goods or services supplied;
- iii. Date of invoice and rate of VAT (if the supplier is VAT-registered)
- iv. The name of the person who placed the order, and the department code the invoice is to be charged against.

The invoice should be addressed to 'Finance Department, Marino Institute of Education, Griffith Avenue, Dublin 9.' Upon receipt by the Finance Department, it will be stamped, copied and sent to the ordering department for approval. If the supplier wishes to transmit the invoice electronically, they should send it to finance@mie.ie. If there are errors or queries on the invoice, these should be notified immediately to the supplier, and marked on the invoice and returned to Finance, so that

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Finance Department will be aware of the reason for non-payment in the event of supplier queries.
Finance will put the invoice on the system 'on hold' until the error or query is corrected/resolved.

3.19 Set up New Suppliers

Please check with the Finance Department before setting up a new account with a supplier, to avoid duplicate accounts being created. All new suppliers must complete a Verification of Supplier Details form – see [Appendix 9](#). Where the supplier requires an application for credit facilities to be completed, this should be brought to the Finance Department for certification. Stationery and office supplies should be ordered through Reception, who have accounts with appropriate suppliers and can ensure order quantities are appropriate to obtain quantity discounts, etc.

3.20 Petty Cash

Small amounts of cash are retained in a float in the Finance Department for minor purchases or outlays which must be paid for in cash for one reason or another². Petty cash is not a substitute for the normal invoice process outlined above, or for the general rule that minor outlays should be paid for by the member of staff and recouped through the Reimbursement of Expenses procedure. Please always ensure that you have appropriate permission in advance for any expenditure you incur. Cash should be requested using a cheque requisition form – See [Appendix 8](#).

3.21 Cheque Requisitions

It is envisaged that cheque requisitions will be required only rarely, as the majority of purchases will be invoiced by the supplier or, for lecturing-related services, processed through MIE's payroll. In all cases, an invoice or other appropriate third-party document should accompany the request for payment.

3.22 Lecturing-Related Services

The Revenue Commissioners' view is that part-time lecturers/trainers are employees. Payments are to be made to these individuals net of statutory deductions for PAYE and social insurance deductions.

Where the supplier is not satisfied with their treatment as an employee and can provide sufficient information that their business is their primary and full-time business, MIE may, at its discretion, review the circumstances and request Revenue to provide an opinion as to whether PAYE is to be applied to the payment.

² See Petty Cash and Petty Cash Floats – Book Sales

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Where the supplier is not subject to PAYE, the supplier will provide an invoice, which should give details as set out in the above section, and the description should adequately set out details of the service provided.

The procedure for requesting payment for various services is outlined below:

Part-time Staff Claim Form

As for other staff, a New Staff Details Form should be completed in advance and sent to Finance (who will copy to Human Resources), with details of the term of the proposed engagement (hours, rate, etc.). The Part-Time Staff Claim Form (available on the shared drive) must be completed for individuals engaged to provide academic services such as a series of lectures, examination marking, Teaching Practice Supervision, oral examination, external examiners, etc. Note that written approval from the Dean is required before engaging part-time staff, and that Part-Time Staff Claim Forms must be signed by both the Head of Department and the Dean.

The main rates applying are set out in a separate Payment Rates document, located at S:\\ 02 Finance Department.

Guest Lecturers

From 1st September 2019, Revenue has determined that payments to Guest Lecturers must be taxed through the PAYE system, as for other part-time lecturers. See also Section below in relation to gift vouchers.

External Examiners Residing Abroad

Payments to External Examiners³ resident in Ireland are processed through the payroll similarly to other staff. All Irish Tax Residents should include their PPSN on his/her claim form. If they do not provide a PPS number, they will be taxed at the higher rate of taxes.

In relation to External Examiners³ residing abroad, all Non-Residents should include their date of birth on the claim form. All Non-Residents should provide a PPS number to avoid being taxed at the higher rate of taxes.

Interviewers

Payments to external individuals sitting on MIE interview panels are taxable, and any such payments will be processed through MIE's payroll and subject to appropriate PAYE/PRSI deductions.

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3.23 Gift Vouchers

Gift Vouchers are not permissible as an alternative form of remuneration and should not be used to pay individuals – staff or others – in any circumstances. However, it is acknowledged that occasionally an external individual provides guest lecturing/interview or other services on a goodwill basis. If it is wished to provide a token of gratitude for the services so provided, a gift voucher may be issued for that purpose, subject to prior approval. The Revenue Commissioners have determined that only one such gratuity may be issued to an individual (up to a maximum value of €1,000) without deduction of tax/PRSI in any one tax year.

3.24 Personal Purchases

Personal purchases are not permitted through the Institute's purchasing system.

3.25 Responsibility

This document will be reviewed at three yearly intervals. It may be reviewed more frequently in the event of legislative or other relevant developments.

3.26 Related Documents

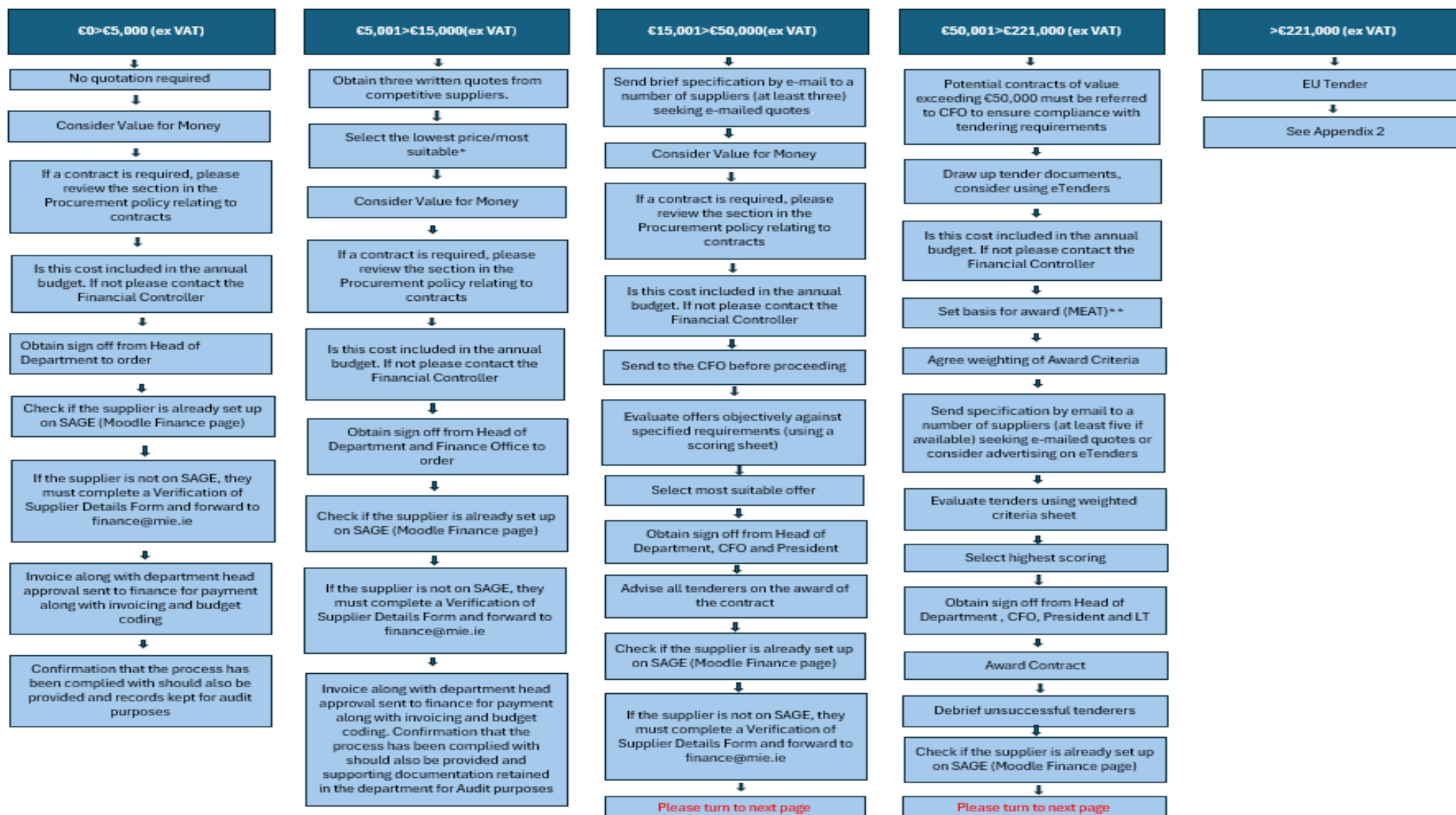
[MIE Documentation Retention Policy](#)

[MIE Use of Corporate Credit Cards](#)

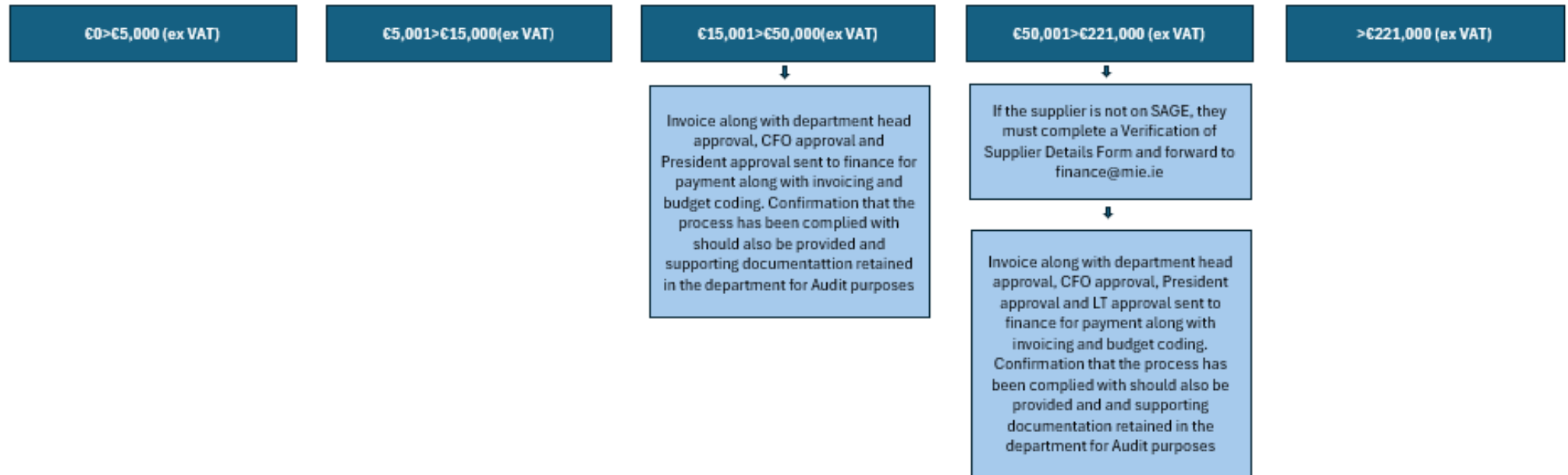
4. Appendices

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Appendix 1: Summary of Purchasing Thresholds – Below EU Thresholds



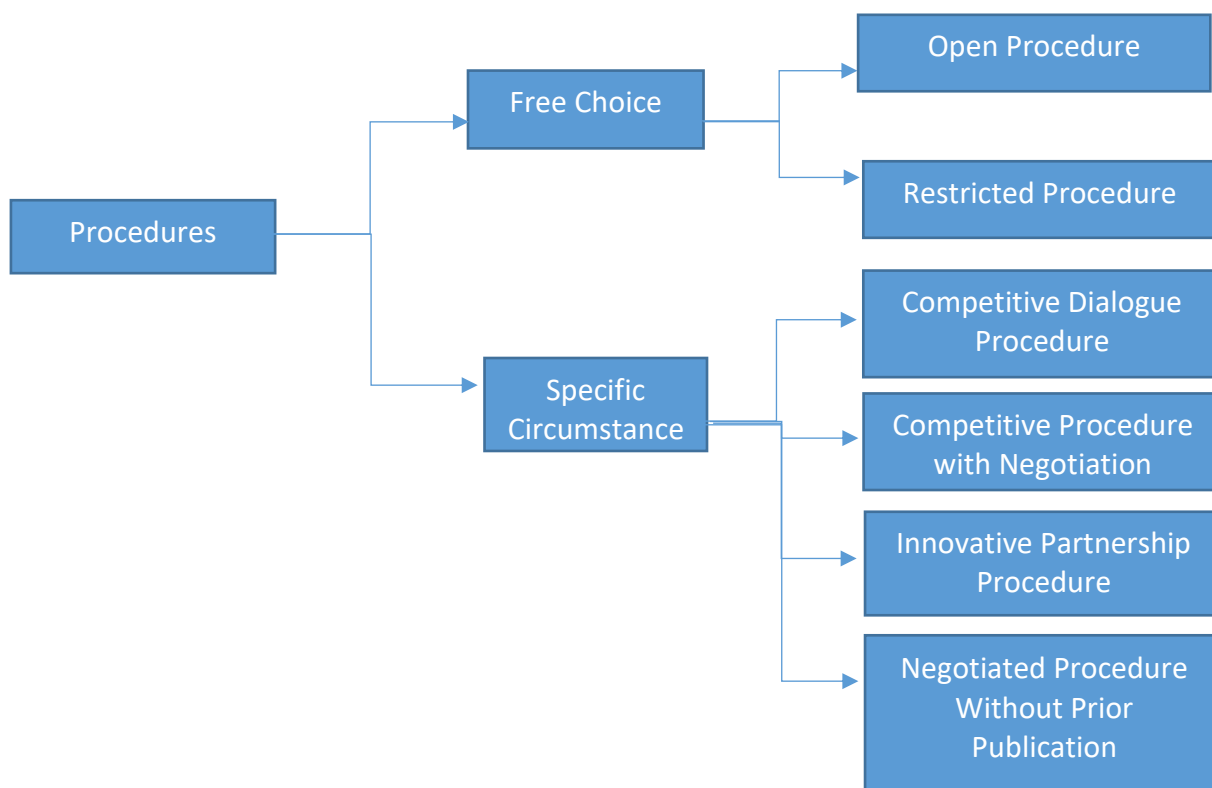
Policy Name: Procurement Policy for Goods and Services



***If there is no material difference in price, you can choose to go with a higher priced vendor if there is a documented and agreed qualitative rationale sent to finance for approval.**

****MEAT – please refer to Procurement Guidelines SOP**

Appendix 2: Summary of Purchasing Thresholds – Above EU Thresholds



There are six types of procedures available to contracting authorities in awarding contracts and these are listed below.

1. Open Procedure
2. Restricted Procedure
3. Competitive Dialogue Procedure
4. Competitive Procedure with Negotiation
5. Innovation Partnership Procedure
6. Negotiated Procedure without Prior Publication

The choice of procedure will vary depending on the nature and circumstances of each contract. The Open Procedure is the most commonly used procedure. Please refer to the [Procurement Guidelines SOP](#) for a detailed description of each procedure. More detail is also available in the Public Procurement Guidelines for Goods and Service published by the OGP and available at www.ogp.gov.ie.

Appendix 3: Checklist of Documentary evidence required

In the case of each purchase or project in excess of €50,000, documented evidence of MIE's involvement in each stage from beginning to end should be on file.

Documented evidence should include as a matter of best practice the following:

- Evidence of advertising (if an E-Tenders or OJEU process is selected)
- Invitation to tender proposals
- Documentation surrounding evaluation criteria (inc current Tax Clearance Certificate)
- Documented marking scheme (see [Appendix 5: Example of a Scoring Sheet](#))
- Terms of reference for each party involved in the granting of the project
- Where activities are delegated to third parties those third parties should be appropriately qualified for the task
- Documented evidence of review of third party results ensuring that the evidence of review addresses items such as achievement of the terms of reference and conclusion thereon
- Documented process of approval
- Letter of intent to award
- The contract
- The award notice

Appendix 4: Checklist of Documentary evidence in appointment of Third Party Consultants

Documentation surrounding the use of third party consultants in the evaluation of capital tenders.

- Details of the third parties,
- Tax status i.e. tax clearance certificates, qualifications, engagement letter,
- Scope of the engagement
- Confirmation regarding conflicts of interest
- Key Milestones

In addition, formal documentation should also address the instances in which it is appropriate to utilise such parties and also require that details of meetings and any formal agreements are maintained and appropriately referenced.

- documented evidence of review of the third party report; such evidence of review should also include a formal sign off,
- documented consideration of the scope of the engagement and how the third party has adequately met its terms of reference.

The check list should be used by both the third party and MIE, whereby the third party denotes on the check list that activities delegated to them have been completed. MIE should in addition to the report, including the check list, receive a copy of the file documents used by the third party in the course of their work, and a copy of that file should be reviewed, approved and retained as evidence of MIE's review of the work of the third party.

Appendix 5: Example of a scoring sheet

Selection Criteria (typically for a report – amend as appropriate)

MIE will assess responses according to the criteria detailed in the table below to establish the most economically advantageous tender.

Criterion	Max Score
Understanding of MIE's role and remit	15
Project plan Marks will be awarded based on the information provided as detailed in section X.x) above.	20
Relevant experience Marks will be awarded in respect of relevant qualifications and experience held by respondents detailed in section Y.x) and Y.z) above.	25
Cost A mark will be extrapolated for each respondent based on their proposed charges vis-à-vis other eligible respondents.	30
Overall suitability for appointment	10
TOTAL MARK AWARDED	100

Appendix 6: Standard Terms and Conditions Purchasing

1. INTERPRETATION:

1.1 In these Conditions:

"**Buyer**" means Marino Institute of Education

"**Conditions**" means the standard conditions of purchase set out in this document and (unless the context otherwise requires) includes any special terms and conditions agreed in writing between the Buyer and the Seller.

"**Order**" means the Buyer's purchase order or purchase instruction to which these Conditions are annexed. "Services" means the services (if any) described in the Order.

"**Goods**" means the goods (including any instalment of the goods or any part of them) described in the Order.

"**Contract**" means the contract for the sale and purchase of the Goods and the supply and acquisition of the Services on the Conditions.

"**Delivery Address**" means the address stated on the Order .

"**Price**" means the price of the Goods and/or the charge for the Services.

"**Seller**" means the person so described in the Order.

"**Specification**" includes any plans, drawings, data or other information relating to the Goods or Services.

"**Writing**" includes e-mail, telex, cable, facsimile transmission and comparable means of communication.

1.2 Any reference in these Conditions to a statute or a provision of statute shall be construed as a reference to that statute or provision as amended, re-enacted or extended at the relevant time.

1.3 The headings in these Conditions are for convenience only and shall not affect their interpretation.

2. BASIS OF PURCHASE:

2.1 The Order constitutes an offer by the Buyer to purchase the Goods and/or acquire the Services subject to the Conditions.

2.2 These Conditions shall apply to the Contract to the exclusion of any other terms and conditions on which any quotation has been given to the Buyer or subject to which the Order is accepted or purported to be accepted by the Seller.

2.3 The Institute reserves the right to cancel the Order unless unconditionally accepted by the Seller in writing within 28 days of its date.

2.4 No variation to the Order or these Conditions shall be binding unless agreed in Writing between the authorised representatives of the Buyer and the Seller.

3. SPECIFICATIONS:

3.1 the quantity, quality and description of the Goods and the Services shall, subject as provided in these Conditions, be as specified in the Order and/or in any applicable Specification supplied by the Buyer to the Seller or agreed in Writing by the Buyer and the Seller.

3.2 Any Specification supplied by the Buyer to the Seller or specifically by the Seller for the Buyer, in connection with the Contract together with the copyright, design rights or any other intellectual property rights in the Specification, shall be the exclusive property of the Buyer. The Seller shall not disclose to any third party or use any such Specification except to the extent that it is or becomes public knowledge through no fault of the Seller, or as required for the purpose of the Contract.

3.3 The Seller shall comply with all applicable regulations or other legal requirements concerning the manufacture, packaging, packing and delivery of the Goods and the performance of the Services.

3.4 The Seller shall not unreasonably refuse any request by the Buyer to inspect and test the Goods during manufacture, processing or storage at the premises of the Seller or any third party prior to

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despatch, the Seller shall provide the Buyer with all facilities reasonably required for inspection and testing.

3.5 If, as a result of inspection or testing, the Buyer is not satisfied that the Goods will comply in all respects with the Contract, and the Buyer so informs the Seller within 7 days of inspection or testing, the Seller shall take such steps as are necessary to ensure compliance.

3.6 The Goods shall be marked in accordance with the Buyer's instructions and any applicable regulations or requirements of the carrier, and properly packed and secured so as to reach their destination in an undamaged condition in the ordinary course.

4. PRICE OF GOODS AND SERVICES:

4.1 The Price of the Goods and the Services shall be as stated in the Order and, unless otherwise so stated, shall be:

4.1.1 exclusive of any applicable value added tax (which shall be payable by the Buyer subject to receipt of a VAT invoice); and

4.1.2 inclusive of all charges for packaging, packing, shipping, carriage, insurance and delivery of the Goods to the Delivery Address and any duties, imposts or levies other than value added tax.

4.2 No increase in the Price may be made (whether on account of increased material, labour or transport costs, fluctuation in rates of exchange or otherwise) without the prior consent of the Buyer in Writing.

4.3 The Buyer shall be entitled to any discount for prompt payment, bulk purchase, or volume of purchase customarily granted by the Seller, whether or not shown on its own terms and conditions of sale.

5. TERMS OF PAYMENT:

5.1 The Seller shall be entitled to invoice the Buyer on or at any time after delivery of the Goods or performance of the Services, as the case may be, and each invoice shall quote the number or reference of the Order.

5.2 Unless otherwise stated in the Order, the Buyer shall pay the Price of the Goods and the Services within 30 days after the end of the month of receipt by the Buyer of a valid invoice or after acceptance of the Goods or Services in question by the Buyer whichever is the later. The Buyer shall pay the Price of the Goods and the Services after the acceptance of the Goods or Services in question and on receipt of a valid invoice. Payments will only be made under the terms of the Prompt Payment of Accounts Act, 1997 unless other invoicing arrangements have been agreed.

5.3 The Buyer shall be entitled to set off against the Price any sums owed to the Buyer by the Seller.

6. DELIVERY:

6.1 The Goods shall be delivered to and the Services shall be performed at the Delivery Address on the date or within the period stated in the Order, in either case during the Buyer's usual business hours.

6.2 Where the date of delivery of the Goods or of performances of the Services is to be specified after the placing of Order, the Seller shall give the Buyer reasonable notice of the specified date.

6.3 The time of delivery of the Goods and of performance of the Services is of the essence of the Contract.

6.4 A packing note quoting the number of the Order must accompany each delivery or consignment of the Goods and must be displayed prominently.

6.5 If the Goods are to be delivered or the Services are to be performed by instalments, the Contract will be treated as a single contract and not severable.

6.6 The Buyer shall be entitled to reject any Goods delivered which are not in accordance with the Contract, and shall not be deemed to have accepted any Goods until the Buyer has had a reasonable

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time to inspect them following delivery or, if later, within a reasonable time after any latent defect in the Goods has become apparent.

6.7 The Seller shall supply the Buyer in good time with any instructions or other information required to enable the Buyer to accept delivery of the Goods and performance of the Services.

6.8 The Buyer shall not be obliged to return to the Seller any packaging or packing materials for the goods, whether or not any Goods are accepted by the Buyer.

7. RISK AND PROPERTY:

7.1 Risk of damage to or loss of the Goods shall pass to the Buyer upon delivery to the Buyer in accordance with the Contract.

7.2 The property in the Goods shall pass to the Buyer upon delivery, unless payment for the Goods is made prior to delivery when it shall pass to the Buyer once payment has been made and the Goods have been appropriated to the Contract.

8. WARRANTIES AND LIABILITY:

8.1 The Seller warrants to the Buyer that the Goods:

8.1.1 will be of satisfactory quality and fit for any purpose held out by the Seller or made known to the Seller in Writing at the time the Order is placed;

8.1.2 will be free from defects in design, material and workmanship;

8.1.3 will correspond with any relevant Specification or sample; and

8.1.4 will comply with all statutory requirements and regulations relating to the Sale of the Goods.

8.2 The Seller warrants to the Buyer that their Services will be performed by appropriately qualified and trained personnel, with due care and diligence and to such high standard of quality as it is reasonable for the Buyer to expect in all the circumstances.

8.3 Without prejudice to any other remedy, if the Goods or Services are not supplied or performed in accordance with the Contract, then the Buyer shall be entitled:

8.3.1 to require the Seller to repair the Goods or to supply replacement Goods or Services in accordance with the Contract within 7 days; or

8.3.2 at the Buyer's sole option, and whether or not the Buyer has previously required the Seller to repair the Goods or to supply any replacement Goods or Services, to treat the Contract as discharged by the Seller's breach and require the repayment of any part of the Price which has been paid.

8.4 The Seller shall indemnify the Buyer in full against all liability, loss, damages, costs, claims and expenses (including legal expenses) awarded against or incurred or paid by the Buyer as a result of or in connection with:

8.4.1 breach of any warranty given by the Seller in relation to the Goods or Services;

8.4.2 any claim that the Goods infringe, or their use or resale infringes the patent, copyright, design right or trade mark or other intellectual property rights of any other person, except to the extent that the claim arises from compliance with any Specification supplied by the Buyer;

8.4.3 any liability under the Consumer Protection Act 1987 in respect of the Goods;

8.4.4 any act or omission of the Seller or its employees, agents or sub-contractors in supplying, delivering and installing the Goods; and

8.4.5 any act or omission of any of the Seller's personnel in connection with the performance of the Services.

8.5 In respect of any injury, damage or loss caused to third parties or their property by the Goods there shall be no automatic right of indemnity due from the Buyer to the Seller. Any clause in the Seller's standard terms and conditions of sale purporting to establish a right of indemnity from the Buyer to the Seller in the event of any injury, damage or loss caused to third parties or their property shall not be incorporated into this Contract.

9. TERMINATION:

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9.1 The Buyer shall be entitled to cancel the Order in respect of all or part only of the Goods and/or the Services by giving to the Seller at any time prior to delivery or performance in which event the Buyer's sole liability shall be to pay the Seller the Price for the Goods or Services in respect of which the Buyer has exercised its right of cancellation, less the Seller's net saving of cost arising from cancellation.

9.2 The Buyer shall be entitled to terminate the Contract without liability to the Seller by giving notice to the Seller at any time if:

9.2.1 the Seller makes any voluntary arrangement with its creditors (within the meaning of the Insolvency Act 1986) or (being a company) becomes subject to an administration or goes into liquidation (otherwise than for the purpose of amalgamation or reconstruction); or

9.2.2 an encumbrancer takes possession, or a receiver is appointed, of any of the property or assets of the Seller;

9.2.3 the Seller ceases, or threatens to cease, to carry on business; or

9.2.4 the Buyer reasonably apprehends that any of the above events is about to occur in relation to the Seller and notifies the Seller accordingly.

10. GENERAL:

10.1 The Order is personal to the Seller and the Seller shall not assign or transfer or purport to assign or transfer to any other person any of its rights or sub-contract any of its obligation under the Contract.

10.2 Any notice required or permitted to be given by either party to the other under these Conditions shall be in Writing addressed to that other party at its registered office or principal place of business or such other address as may at the relevant time have been notified pursuant to this provision to the party giving the notice.

10.3 No waiver by the Buyer of any breach of the Contract by the Seller shall be considered as a waiver of any subsequent breach of the same or any other provision.

10.4 If any provision of these Conditions is held by any competent authority to be invalid or unenforceable in whole or in part the validity of the other provisions of these Conditions and the remainder of the provision in question shall not be affected thereby.

11. HEALTH AND SAFETY:

11.1 The Seller shall comply with the requirements of Irish and international legislation and agreements relating to the supply, packaging, labelling and carriage of hazardous goods.

11.2 The Seller shall ensure that Goods comply with current health and safety legislation and the legislation implementing any relevant EC Directive. The Buyer may require the Seller to show that the Goods bear a CE mark and may ask for a copy of the EC Declaration of Conformity.

12. LAW:

12.1 The construction, validity and performance of the Contract shall be governed by Irish Law. The Contract shall be deemed to have been made in Ireland and the parties to the Contract hereby submit to the exclusive jurisdiction of the Irish Courts.

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Appendix 7: Sole Source Justification Form

SOLE SOURCE JUSTIFICATION

This form must be completed for all purchases of goods or services over €5,000 where single source action is proposed. It should be retained for audit purposes to justify the decision not to comply with the procedures laid down in the Procurement Policy.

GENERAL INFORMATION

Date	Requisition Ref.	Requesting Department	Project Name	Funding Source

CONTACT INFORMATION OF THE MIE EMPLOYEE MAKING THE PURCHASE

Name	E-mail Address	Phone No/Ext No

VENDOR INFORMATION

Vendor Name		Address	
Contact Name			
Telephone No	Fax Number	E-mail Address	Web Address

DESCRIPTION OF GOODS/SERVICES

Estimated Value (Including VAT)	Estimated Value (Excluding VAT)

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TYPE OF PURCHASE – Mark with X as appropriate

One Off		Repeat Buy		Repair		Other (please specify)	
---------	--	------------	--	--------	--	------------------------	--

SOLE SOURCE CONSIDERATIONS - Select the appropriate option(s).

It is mandatory to attach evidence to support your selection(s)

A		Exclusive Rights – item under patent or copyright held by a single vendor and item possesses functions or capabilities critical to use
B		Exclusive Design – item possesses a unique function or capability critical in the use of the item and not available from any other sources
C		Replacement Equipment – the purchase is for equipment associated with use of existing equipment where compatibility is essential for integrity of results
D		Replacement Parts – the purchase is for replacement parts needed for repair of existing equipment where compatibility with equipment from original manufacturer is paramount.
E		Replacement Accessories – The purchase is for accessories sought for enhancement of existing equipment where compatibility with equipment from original manufacturer is paramount.
F		Technical Service – the purchase is for technical services associated with the assembly, installation or servicing of equipment of a highly technical or specialised nature.
G		Continuation of Prior Work – additional item, service or work required, but not known to have been needed when the original order was placed with the vendor.
H		Where due to urgency a competitive process cannot be undertaken in the time available. What constitutes urgency cannot be specified definitively. Factors giving rise to urgency must be serious, unforeseeable and, except in the most exceptional circumstances (for instance a matter of urgent public safety or the like) not due to action or inaction on the part of the contracting authority.
I		Other

DETAILED JUSTIFICATION FOR NOT BIDDING (please be precise in explanation)

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Single sourcing recommended by (Buyer)

Print Name	Signature	Date

Supported by (appropriate budget holder)

Print Name	Signature	Date

Supported by Head of Department or Leadership Team Member

Print Name	Signature	Date

TO BE COMPLETED BY FINANCE OFFICE:

(Tick as appropriate)

<div style="background-color: #f0f0f0; padding: 5px; margin-bottom: 5px;">Justification accepted</div> <div style="border: 1px solid black; width: 40px; height: 25px; margin: 0 auto;"></div>	<div style="background-color: #f0f0f0; padding: 5px; margin-bottom: 5px;">Justification challenged</div> <div style="border: 1px solid black; width: 40px; height: 25px; margin: 0 auto;"></div>
<div style="background-color: #f0f0f0; padding: 5px; margin-bottom: 5px;">Justification accepted after challenge</div> <div style="border: 1px solid black; width: 40px; height: 25px; margin: 0 auto;"></div>	<div style="background-color: #f0f0f0; padding: 5px; margin-bottom: 5px;">Justification withdrawn</div> <div style="border: 1px solid black; width: 40px; height: 25px; margin: 0 auto;"></div>

Reasons for challenge:

Signed by CFO or Financial Controller:

Date:

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Appendix 8: Cheque Requisition Form

 <p>CHEQUE REQUISITION</p>			
Amount: _____	Expenditure Code: _____	Department: _____	Date: _____
Requested By: _____	Authorised By: _____	Documentation Attached: <input type="checkbox"/>	
Payable to: Name: _____ Address: _____ _____ _____			
Payment in Advance: <input type="checkbox"/> Part Payment: <input type="checkbox"/> Full Payment: <input type="checkbox"/>			
If Part Payment, amount outstanding: _____			
Payment Description: _____ _____ _____			

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Appendix 9: Verification of Supplier Details Form

Verification of Supplier Details

VAT Number:	
Valid tax clearance certificate: Yes/No	
Beneficiary Name/ Company Name: (as per invoice)	
Beneficiary Address:	
Bank Name:	
Bank Address:	
Account Name:	
National Sort Code:	
IBAN:	
SWIFT/BIC Code:	
Email address for Remittance:	

*Authorised Signature:

Date:

*Please attach an Authorised Signatory list with this form and forward to finance@mie.ie