

IADT PROCUREMENT POLICY

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DÚN LAOGHAIRE INSTITUTE OF ART, DESIGN AND TECHNOLOGY
PROCUREMENT POLICY

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1. Introduction

1.1 Preface

The purpose of this document is to establish a framework for a common approach to purchasing in Dún Laoghaire Institute of Art, Design and Technology (IADT) and to document the objectives and principles of procurement.

An efficient procurement strategy can contribute significantly to the business of the institute and experience to date has shown that the implementation of a good procurement policy can lead to significant savings for the Institute, Faculties, Directorates and Departments.

A devolved procurement policy can only function where there is good budgetary management and procurement compliance at Faculty or Directorate level including within departments and offices within each Faculty and Directorate. Expenditure profiles in this policy relate to the expenditure profiles in the Institute's budgetary and financial management system.

The Governing Body is required to report to annually the HEA and the Minister with regards to compliance with Public Procurement Guidelines.

1.2 Legislative Basis

Arrangements for the procurement ¹ of goods and services for IADT are conducted in accordance with national regulations, procedures, policies and guidelines as issued by the relevant Government Department, currently The Department of Public Expenditure and Reform.

Public Procurement Regulations, Procedures, Policies and Guidelines are issued on behalf of the Government by the Office of Government Procurement (OGP) and through this Policy, IADT is committed to following these requirements.

Updates and documents related to National Procurement Guidelines are available for downloading from the [OGP](#) website. The OGP issued Public Procurement Guidelines for Goods and Services in July 2017 and this replaces all prior Guidelines and in particular: "Public Procurement Guidelines - Competitive Process" issued by the NPPP Unit of Department of Finance in 2010; "Public Procurement Guidelines - Competitive Process" issued by the NPPP Unit of Department of Finance in 2004; The "Green Book" on Public Procurement issued by the Department of Finance in 1994. Other Regulations, Procedures, Policies and Guidelines continue in force, in particular: Circulars IT 02/09 and IT 02/11 the Department of Finance Guidelines for Engagement of Consultants in the Civil Service March 1999 and the Guidelines for the Appraisal and Management of Capital Expenditure Proposals in the Public Sector, January 2005.. The EU also issues a range of Directives relating to Public Procurement and these are generally transposed into Irish law and regulations. However, some aspects of these Directives have direct applicability to all public sector bodies, transposed into Irish Law in 2016 and 2017 by way of the following regulations: S.I. No. 284/2016 (the "2016

¹ See definitions

Regulations"); S.I. No. 286/2016 (the "2016 Utilities Regulations") and S.I. No. 203/2017 (the "2017 Concessions Regulations"). Where additions or amendments are made to National Guidelines and/or new or revised Guidelines are issued, these are considered to be incorporated into this Policy without the requirement for a Policy Review.

Where any disparity exists between this Policy and the requirement of National Guidelines and Frameworks, then the requirement of National Guidelines and Frameworks takes precedence.

1.3 Scope of the Policy

'Procurement' is the term used by IADT to describe the function which supports purchasers² in each Faculty or Directorate and departments and offices within each Faculty and Directorate in the purchasing of goods³ and services⁴. This examines overall expenditure to ensure that value for money⁵ is being achieved throughout the Institute. Purchasing remains the direct responsibility of each Faculty or Directorate and departments and offices within each Faculty and Directorate. Coordinated purchasing will occur where there is a cost saving or advantage to the Institute, specific purchasing coordinators are identified in Appendix 2.

This policy covers all non-pay expenditure under the management of the Institute.

It acknowledges the organisational structure of the Institute wherein management responsibility is devolved to members of the Executive and Management Group and budget holders⁶.

It is essential that all IADT employees who are responsible for spending Institute, Central Government and/or EU funds are familiar with this document along with the procedures for tendering for services and supplies. For the avoidance of doubt, Institute funds are all funds allocated to or earned by the Institute regardless of the source of the funds.

1.4 Objectives of the Policy

The objectives of the Policy are as follows:

- To ensure that value for money is achieved in all purchasing activity.
- To ensure that the Institute's procurement policies and procedures comply with Irish and EU public procurement regulations and to ensure that staff members are familiar with and observe all public procurement guidelines and regulations as applicable to their role.
- To streamline, consolidate and, where possible, improve on purchasing practices.
- To ensure that the Institute's procurement policies and procedures comply with all statutory requirements.

² See definitions

³ See definitions

⁴ See definitions

⁵ See definitions

⁶ See definitions

- To provide support across the Institute and to improve training and skills in the purchasing area.
- To compare pricing and methodologies with other institutions and or public sector bodies to ensure, where possible, that value for money is being obtained.
- To ensure that stocks are kept to a workable minimum.
- To ensure that staff members utilise the contracts put in place by the Institute to obtain value for money and better quality and service. This should also lead to a reduction in the number of suppliers to the Institute, thereby making savings in administrative time and costs.
- To enable the Finance Office to match invoices against orders and deliveries and therefore to streamline the invoicing process.

1.5 Other Institute Policies

This Procurement Policy is one of a number of Institute Policies which govern procedures within the Institute and in particular the relationship between the Institute and its employees. These Policies are subject to amendments from time to time and additional Policies may be added from time to time. It is a requirement that IADT Staff Members comply with all aspects of all Policies. Where a conflict appears to arise between IADT Policies and/or between IADT Policies and legislation, advice on the correct procedure to follow must be sought from the Secretary/Financial Controller.

The following Policies are relevant to this Policy:

- IADT Code of Conduct for Governing Body Members
- IADT Code of Conduct for Employees
- IADT Protected Disclosures Policy
- IADT Travel and Subsistence Policy
- IADT Fraud Policy
- IADT Gift Policy
- IADT Acceptable/Appropriate Use of ICT Policy
- IADT Asset Disposal Policy

1.6 Policy Review

This Policy and the Procedures attached to this Policy will be reviewed from time to time, generally once in every 5 years. Where changes to National Legislation and/or EU Legislation, including thresholds and financial limits, names of organisations etc. occur between IADT Review Periods, then the provisions of such legislation will take effect and be applicable without the necessity of conducting a specific Policy Review.

2. Procurement Principles

2.1 General Principle

- All IADT Procurement will be conducted to the highest ethical standards (See Section 7 for Code of Ethics).
- All IADT Procurement will be compliant with all governing legislation and in particular all taxation requirements.
- All IADT Procurement will be conducted in an open and transparent manner consistent with the rights to confidentiality expected by suppliers and/or potential suppliers.
- All IADT Procurement will be conducted for the sole purpose of providing a benefit to IADT.
- All IADT Procurement will be conducted to ensure that IADT achieves Value for Money.

2.2 Additional Principles

- All financial matters involved in the purchasing of goods and services are governed by the financial policies and procedures of the Institute and all statutory requirements.
- All staff members should be aware that the auditors of the Institute and the staff of the Comptroller and Auditor Generals office have full, free and unrestricted access to all procurement records within the Institute. Members of the Executive and Management Group should ensure that complete records are maintained in their area of responsibility and that they are available for inspection at all times.
- The ultimate authority and responsibility for spending allocated budgets lies with the budget holders⁷.
- All Faculties and Directorates and departments and offices within each Faculty and Directorate and budget holders are required to comply with Irish & EU legislation. Non-adherence to regulations can result in serious legal and financial sanctions for the Institute and the potential for expensive litigation. Purchasers should be aware that legislation and regulations change from time to time and it is the most recent legislative framework that applies. Purchasers should regularly update themselves on the [OGP](#) website. Advice regarding regulations and procedures can be provided by the Secretary/Financial Controller and Finance Manager.
- Where the OGP has put frameworks/contracts/preferred supplier lists in place, IADT is obliged to utilise them unless specific additional verifiable savings can be achieved through local procurement processes. Details of the contracts currently in place are available on the [OGP](#) website.
- Where the Institute has put contracts/preferred supplier lists in place, all purchasers are obliged to utilise them. Details of the contracts currently in place together with the relevant IADT contact are contained in Appendix 2.
- Purchasers should ensure that purchase orders are fully authorised before being placed (see Section 4, 'Purchasing Procedures').

- The standard payment terms for the Institute is 30 days net. The Institute is required to comply with the Late Payments in Commercial Transactions Regulations 2012 and Government Policy regarding the Payment of Suppliers which recommends the achievement of payments within 15 days of receipt of a valid invoice⁷.
- The procurement of goods electronically (i.e., via the internet) is permitted but must comply strictly with the Institute's procurement procedures, including all tax (PSWT, RCT and VAT) and tax clearance requirements.
- The Institute's purchased materials should be reviewed for opportunities for recycling, reusing, reducing consumption, reducing packaging of products or in purchasing alternative products that have less environmental impact. Purchasers should ensure that suppliers comply with their requirements for recycling, particularly packaging and electrical items (WEEE Regulations⁸).
- Employees may not subscribe to electronic services or other contracts on behalf of IADT unless they have the express authority to do so. Authority for subscriptions including electronic subscriptions such as these rests with the Secretary/Financial Controller and no other IADT employee has the authority to enter into any binding commitment on behalf of the IADT via email or the internet. Care must be taken in entering into internet arrangements to ensure that automatic renewals are disabled or declined.
- Employees may not subscribe to continuous supply contracts such as utility supplies or enter into credit contracts. These must be approved by the Secretary/Financial Controller.
- IADT will not make prepayments in respect of contracts. In certain circumstances, deposits may be paid with the approval of the Secretary/Financial Controller
- All goods and services purchased by or supplied on behalf of IADT are required to be fully accessible by persons with disabilities. Where this is not practicable or justifiable on cost grounds or would result in an unreasonable delay to the purchase or the delivery of the service, a detailed explanation must be placed on the purchase file. This explanation must also contain details of any steps that need to be taken to overcome the difficulty in supply and the means by which IADT or the supplier will ensure that persons with a disability can avail of the service.

IADT is committed to applying the Guidelines for the Appraisal and Management of Capital Expenditure Proposals in the Public Sector, as issued by the Department of Finance in January 2005. The Secretary/Financial Controller is also available to examine tender documents and contracts prior to issuing, to ensure that they comply with relevant policies and procedures. Adequate time must be built into the project plan to allow for review and revisions to tender documents.

⁷ [European Communities \(Late Payment in Commercial Transactions\) Regulations 2012 - S.I. 580 of 2012.](#)

⁸ Waste Electrical & Electronic Equipment Directive 2002/96/EC

3. Procurement Support

3.1 IADT Procurement Support

In realising of the benefits to be gained from effective and efficient purchasing strategies and objectives, the Secretary/Financial Controller has overall responsibility for procurement in the Institute.

The Secretary/Financial Controller and the Finance Office will provide support to staff involved in purchasing to achieve value for money in respect of all services and supplies, without diminishing the quality and service levels presently enjoyed. This support includes:

- entering into Framework Agreements established by the OGP.
- putting in place organisation-wide contracts while ensuring compliance with Institute procedures and Irish and EU regulations.
- executing all legal agreements and contracts
- negotiations with regular suppliers
- ongoing supplier and contract management support
- advice on specific contract negotiations

For large expenditures, i.e., expenditures of €15,000, it is advisable to involve the Secretary/Financial Controller at an early stage. Advice and assistance can be provided at any time, on any purchase, regardless of value.

Procurement and Purchasing activities will continue to be devolved to individual Faculties or Directorates and departments and offices within each Faculty and Directorate.

3.2 National Procurement Support

The Education Procurement Service (EPS) operates on behalf of IADT in its interactions with the Office of Government Procurement (OGP).

Both the [EPS](#) and the [OGP](#) are available to provide guidance and assistance in respect of procurement in excess of €25,000.

3.3 Reporting and Control Measures

It is a requirement of the Code of Governance for Institutes of Technology and the Office of Government, that IADT publishes an annual Corporate Procurement Plan (CPP) and included as part of that Plan, is a Multi-Annual Procurement Plan (MAPP). The MAPP is required to be submitted to the EPS by 1st November each year.

Both the CPP and the MAPP are prepared in the Secretary/Financial Controller's and the Finance offices with input from all relevant Heads of Department. Both the CPP and the MAPP are reviewed annually by the Audit and Risk Committee of the Governing Body.

As part of the Audit and Risk Committee's monitoring in respect to Procurement Compliance, a Register of Contracts (Contracts Control Register) is reviewed at each meeting of the Committee. This register contains details of all major, i.e., in excess of €15,000 annually or

total value in excess of €20,000, contracts including the end date for the contract and the Manager responsible for the contract.

4. Purchasing Procedures

4.1 Purchase File

Each Faculty or Directorate and departments and offices within each Faculty and Directorate will maintain a "Purchasing File". This file will contain details of all purchases made by the Faculty or Directorate and departments and offices within each Faculty and Directorate. This file must be made available for inspection by the Finance Office, the auditors and the staff of the Comptroller and Auditor General on request.

All records on the purchase file must be kept for six years from the end of the financial year in which the record is created or in which the purchasing transaction is completed whichever is the later.

4.2 Purchase Orders

A purchase order must be raised on Agresso⁹ for all goods and services and for all types of purchases in advance of the order being placed except in the case of:

- i. Travel and subsistence expenditure
Travel and subsistence claims are made using the Core System. It should be noted that the Travel and Subsistence claim system should not be used to make purchases of goods and/or services, other than travel and subsistence in relation to approved IADT travel costs and course and conference fees in relation to approved Staff Development activities (see IADT Travel and Subsistence Policy and Procedures).
- ii. Purchases using petty cash
Petty cash systems operate in a number of Faculties or Directorates and departments and offices within each Faculty and Directorate. Petty cash systems are used for ad-hoc small value purchases where there is no available supplier on Agresso and the purchase is a once off purchase.
- iii. Credit Card Purchases
Purchases using IADT Credit Cards are made in accordance with the IADT Credit Card Acceptable Usage Policy. Purchase orders must be raised in respect of purchases other than Travel and Subsistence expenditure.
- iv. Orders for couriers, and taxis (on account via a preferred supplier only)
Purchase Orders for couriers, and taxis placed with preferred suppliers must be raised on receipt of invoice.
- v. Continuous purchases for utility services on the Estates Office and ICT Office budgets must have Purchase Orders raised on receipt of invoice.
- vi. License Fees
Purchase Orders must be raised for the initial purchase of all Electronic Subscriptions, Professional Affiliations, Licenses, Software Licenses, Databases and Maintenance

⁹ See definitions

vii. License Fees

Purchase Orders must be raised for the initial purchase of all Electronic Subscriptions, Professional Affiliations, Licenses, Software Licenses, Databases and Maintenance Contracts in advance of the purchase. Purchase Orders for the renewal of existing Subscriptions, Licenses, Software Licenses, Databases and Maintenance Contracts or service calls must be raised on receipt of a renewal notice or invoice. All such contracts must be approved in advance by the Secretary/Financial Controller

4.3 Placing Orders

A purchase order number must be quoted on all orders for goods and services. All orders must be submitted to the supplier in writing (by letter, email or fax). One copy of the purchase order must be kept on file by the purchaser to match with goods received/delivery notices and invoices.

The order must clearly indicate the nature and quantity of the goods or services required and contract, conditions of use, quotation or agreed price. If exact pricing is not possible, then estimated costs must be indicated unless there are good reasons for not doing so (the reasons for which must be recorded, approved by the appropriate member of the Executive and Management Group and retained on the Purchasing File).

A valid tax clearance certificate is required from all suppliers or contractors providing goods or services in excess of €10,000 (including VAT) in the course of 12 month period whether as a single purchase or cumulative purchases over the 12 month period. Where a suppliers Tax

Clearance Certificate either does not exist or is out of date, it is not possible to raise a purchase order on Agresso. In these circumstances, the purchaser should contact the Finance Office to arrange the updating of the Tax Clearance Certificate. In the event that a supplier does not have a valid Tax Clearance Status, it will not be possible to continue to conduct business with that supplier until the Revenue Commissioners assign a valid Status to that supplier. The Finance Office receives a monthly update to the Agresso System regarding the Tax Status of all suppliers. See Section 6 Relationships with Suppliers for information in relation to appointing new suppliers and tax clearance certificates.

Certain suppliers will be subject to tax checks and/or the deduction of taxes at source, such as suppliers engaged in contracts to which either Relevant Contracts Tax and/or Public Service Withholding Tax applies. Purchasers should indicate in the Purchase order whether either of these taxes applies to the particular purchase. The Finance Office will review all invoices received against the requirements for these taxes and will apply the relevant tax treatment without further reference to the supplier. All relevant tax documentation will be issued by the Finance Office to the supplier on payment and it is a matter for the supplier to engage with the Revenue Commissioners to apply for a refund of any deductions.

4.3.1 Orders Placed Without Purchase Orders

No order may be placed without a written purchase order number except in the following cases:

- i. Verbal Orders
Verbal orders may only be placed without a purchase order when placing a small order

(less than €150) with an approved supplier for courier, or taxi services. See paragraph 4.2 (iv).

ii. **Emergency Orders**

Emergency orders should normally only be placed outside normal working hours or when away from the office and unable to access the Agresso System to raise a purchase order and it is essential for the purchase to be made immediately. Where emergency orders are necessarily placed without an official order number, a purchase order number must be raised as soon as possible afterwards and a written explanation placed on the purchase file outlining the reasons for the emergency order being placed.

iii. **Discretionary Orders/Purchases**

Where circumstances arise, staff members may – subject to a limit of €300 in any one transaction – place a discretionary order or make a discretionary purchase in order to avail of discounts, preferential rates, product availability, etc. A purchase order must be subsequently raised and placed on the purchase file together with an explanation outlining the reasons for the discretionary order/purchase being placed.

4.3.2 Credit Card Orders

IADT has obtained credit cards for use by the Institute to facilitate certain purchases by the Institute. An IADT Acceptable Credit Card Usage Policy has been adopted by the Institute (Appendix 3) and all purchases using an IADT Credit Card must comply with this Policy.

Orders placed using an IADT credit card must follow the normal procurement procedure and must not be placed without a prior written purchase order except as identified in the IADT Acceptable Credit Card Usage Policy. A Purchase Order must be raised on Agresso for any non-travel/subsistence related purchases via credit card prior to the purchase being made. If the Tax Clearance limits have been exceeded Agresso will give a warning and “park” the order in which case no purchase should be made. The Finance Office should be contacted for further guidance.

Credit card numbers are confidential to the Credit Card Holder and to the Finance Office. The Credit Card Holder may disclose the details of their Credit Card (Credit Card Name, Number, Expiry Date and CCV) to a named Staff Member in their Faculty or Directorate for the purposes of administering the Card and for making certain transactions. Responsibility for the Credit Card and all transactions remains with the Credit Card Holder.

It is understood that there may be occasions where someone other than the Credit Card Holder or Nominated Administrator is required to place an order on an IADT Credit Card (e.g., Administrators making travel reservations for a group etc.). A specific request for the card number and expiry date should be made from the Credit Card Holder for each occasion. If the Credit Card Holder is not available, the requestor should contact the Secretary/Financial Controller.

4.3.3 Electronic /Internet Orders

Orders placed electronically or via the internet must follow the normal procurement procedure and must not be placed without a written purchase order. All usage of the internet to place orders must comply with the IADT Acceptable/Appropriate Use of ICT Policy. Wherever possible

the Purchase Order Number must be included in the suppliers' electronic systems. Where the suppliers' systems do not provide for the inclusion of a Purchaser Reference, the PO Number should be included either in the Purchasers Name or the Institute Address.

Care should be taken to ensure no VAT is being charged on any non-Irish purchases made online as IADT is required to pay VAT directly to the Irish Revenue on these purchases. Generally the Institute's VAT Number should be requested during the purchasing process. If this is not the case the purchase should not be completed and the Finance Manager should be consulted for further guidance.

4.3.4 Blank Value Purchase Orders

Blank value purchase orders, i.e., purchase order numbers with no monetary value attached may only be issued in exceptional circumstances and with the authorisation of the Secretary/Financial Controller. Where a blank purchase order has been issued, a written quotation must be obtained as soon as possible and full details entered into the existing purchase order.

4.3.5 Authorisation of Orders

Each budget holder is ultimately responsible for purchase orders made on his/her budget. While purchase orders may be requested by any employee of the Institute, the purchase must be authorised by the relevant budget holder before a purchase order is placed (see Appendix 1, 'Definitions'). Staff members in each Faculty or Directorate and departments and offices within each Faculty and Directorate have been provided with user log-in details, approval thresholds and trained in the use of the Agresso System.

4.4 Thresholds of Application

The following thresholds are mandatory and represent minimum requirements. Where, in respect of National and/or EU Tendering Requirements, either the OGP and or the EU issues limits which are lower than those identified in this Policy, then the lower threshold is applicable from the date of the publication of the legal notice. Such amendments do not require a review of this Policy. The threshold refers to the total cost of ownership and not just the purchase price of the goods or services. The total cost of ownership includes but may not be limited to: the purchase price, VAT at the point of entry, where applicable, delivery charges, installation, training, tied consumable costs and ongoing maintenance costs over the lifetime of the item being purchased. In circumstances where the contract is for a period of more than one year, the value is the total value over the lifetime of the contract and this identifies the applicable threshold. It should be noted that the thresholds are VAT exclusive. For purchases of high specification equipment, it may be appropriate to use formal tendering to ensure greater competition and improved value for money regardless of the relevant threshold.

The National Procurement Guidelines 2017 segregates procurement requirements into two categories: above EU thresholds and below EU thresholds. For below threshold purchasing, the category is broken down into three sub categories: below €5,000, between €5,000 and €25,000 and above €25,000. All thresholds are quoted net of VAT, although for budgeting purposes VAT should be included in the total cost of the purchase.

It is a matter for the purchaser to identify the category of purchase any particular purchase falls into. This will be based on the professional judgement of the purchaser using their knowledge and experience of the market together with information on prior purchases and procurement processes. Where all responses received fall into a higher category than expected, it will be a requirement to close the process and run a new procurement process using the higher category requirements.

The value of Thresholds is taken as the total value of expenditure with a single supplier in any financial year within a Budget Holder's control. This can be assessed as being the total amount of reasonably foreseeable expenditure by the Institute within a category and/or with a single supplier.

Advice on particular purchases may be sought from the Secretary/Financial Controller.

Under no circumstances should requirements be split to bring purchases below a particular threshold.

OGP Contracts and Frameworks

Where the OGP or other designated procurement agencies have put in place contracts and/or frameworks for particular goods and/or services supplies, purchases must be made using these contracts and/or frameworks. Any decision not to use such contracts and/or frameworks must be approved in advance by the Secretary/Financial Controller and must be based on achieving better value for money than would be available through the OGP contracts and/or frameworks. The President and the Governing Body are required to report annually in respect of all purchases made outside of the OGP Regulations.

The OGP and other designated procurement agencies, set out the procedures for purchasing and/or drawdown under their contracts and/or frameworks and these must be adhered to. Where possible the relevant key budget holder will, in conjunction with the Secretary/Financial Controller, implement the necessary contracts and/or framework and issue guidance to all IADT purchasing staff.

IADT Direct Procurement

Where the OGP or other designated procurement agency does not have an appropriate contract or framework in place, it is appropriate to implement local procurement processes. The below thresholds are then applicable.

Purchases below €5,000

The National Procurement Guidelines permits purchases below this threshold on the basis of verbal quotes from one or more suppliers and provides that best practice is to seek a minimum of three quotes confirmed by e-mail.

In order to minimize the administration on lower value purchasing, the following is recommended in IADT to ensure that the minimum National Standards are met:

- For contracts or purchases of supplies and services below €500, the price must be confirmed with the supplier prior to issuing a purchase order. This may be achieved by copying and saving the details from the suppliers website and/or using the latest catalogue price list from an Institute or OGP nominated supplier.

- For contracts or purchases of supplies and services between €500 and €1,500, at least one written (emailed) quotation must be obtained prior to issuing a purchase order. Depending on the nature of the requirement, it may be appropriate to seek more quotations. All quotations received must be retained on the purchase file.
- For contracts and purchases between €1,500 and €5,000, three written (emailed) quotations must be sought from known suppliers or service providers – except in the case of booking hotels for accommodation or conference purposes which only requires one written quotation. These requests for quotations, quotations received or e-mails declining the request must be retained on the purchase file.

Purchases between €5,000 and €25,000

- For contracts and purchases between €5,000 and €20,000, a written specification must be prepared and a minimum of three and a maximum of five written quotations must be obtained from known suppliers or service providers. These quotations must be retained on the purchase file.
- For contracts and purchases between €20,000 and €25,000, a written specification must be prepared and five written quotations obtained from known suppliers or service providers. Both the specification and quotations must be retained on the purchase file. Consideration should be given for purchases expected in this category to running a procurement process as for the purchases of goods and services in excess of €25,000.

Purchases in excess of €25,000

All goods and services in excess of €25,000 must go to formal tender (see Appendix 4, 'Tendering for Services and Supplies') via national advertisement on the Government website (www.etenders.irlgov.ie). All such procurement must be notified to the OGP in advance of posting any tenders to www.etenders.ie using a Procurement Sourcing Request (PSR), a template for this is available on the OGP website (<http://ogp.gov.ie/?s=PSR&submit>). The Secretary/Financial Controller must be consulted and involved in all stages of the process.

Access to both the Access to both the OGP and eTenders website requires IADT Staff Members to register with these sites and register their account against IADT. Where requested by either the OGP or eTenders, the Staff Member's account application will be approved by either The Secretary/Financial Controller or the Finance Manager. In establishing Procurement teams on eTenders, the Secretary/Financial Controller will approve the Team Members (The Estates and facilities Manager, The Finance Manager and the ICT Manager are authorised to designate Team Members for procurement processes within their area of responsibility). In approving Team Members, The Secretary/Financial Controller will identify those Team Members with the authority to manage and control the tender mailbox and other interactions with prospective tenderers.

- All supplies and service contracts in excess of €209,000¹⁰ must be advertised at European level and awarded fully in compliance with the Public Supplies and Public Services Directives. The Secretary/Financial Controller must be consulted and involved in all stages of the process.

¹⁰ This threshold may be reduced from time to time and any reductions to this threshold will apply, such reductions will not require an alteration to this policy.

- All supplies and service contracts in excess of €750,000¹¹ must be advertised at European level and awarded fully in compliance with the Public Supplies and Public Services Directives (a Prior Indicative Notice (PIN) may be required purchases above this threshold). The Secretary/Financial Controller must be consulted and involved in all stages of the process.
- All works contracts in excess of €5,225,000¹² must be advertised at European level and awarded fully in compliance with the Works Directives. The Secretary/Financial Controller must be consulted and involved in all stages of the process.
- Purchase of capital items are subject to the asset acquisition processes run periodically with the authority of the Governing Body. Purchases made under this process are also subject to compliance with all aspects of this Policy including the above thresholds.
- Legal and external consultancy contracts and services must be approved in advance by the Secretary/Financial Controller.
- Financial or leasing contracts must be approved in advance by the Secretary/Financial Controller.
- Purchase of all Electronic Subscriptions, Professional Affiliations, Licenses, Software Licenses, Databases and Maintenance Contracts must be approved in advance by the Secretary/Financial Controller. This applies to the initial purchase only. Renewal of any of the above is a matter for the relevant budget holder.

On rare occasions, there may be only one supplier of a particular item and no alternative is available ("sole source"), the onus is on the Institute to prove that there is only one source available. Approval in advance must be obtained from the Secretary/Financial Controller for purchases above the €5,000 threshold.

Where there are insufficient suppliers available or willing to submit quotations or tenders in respect of a request and the number of quotes available is less than the required number a note to that effect, establishing the number of available suppliers and copying any correspondence must be placed on the Purchase File. Where a potential supplier declines a request to provide a quotation by phone, this should be confirmed by the purchaser to the potential supplier confirming the details of the phone call or a written memo recording the phone call and must be retained on the Purchase File.

From time to time, there will be a requirement that an item or items must be purchased from a particular supplier, usually to ensure compatibility with existing goods or servicing arrangements ("single source"). Justification for this must be based on a technical/risk assessment of not awarding the contract to the existing provider and must be approved by the relevant Executive Member.

¹¹ This threshold may be reduced from time to time and any reductions to this threshold will apply, such reductions will not require an alteration to this policy.

¹² This threshold may be reduced from time to time and any reductions to this threshold will apply, such reductions will not require an alteration to this policy.

In absolute emergencies, there may not be time to seek competitive bids and the Institute would, therefore, be invoking a derogation from competition. Approval to proceed with such a procurement must be obtained in advance from the Secretary/Financial Controller and must be reported to the Governing Body. The Governing Body is required to report all instances of procurement non-compliance in its Annual Governance Statement.

4.5 Approved Suppliers

Where the OGP and/or IADT has put frameworks/contracts/preferred supplier lists in place, purchasers are obliged to utilise them unless specific additional verifiable savings can be achieved through other processes. Details of the contracts currently in place are available on the OGP website www.procurement.ie.

All purchases must be made from preferred, partnership or other authorised suppliers unless there are compelling reasons approved by the relevant Member of the Executive. This approval must be kept on the purchase file. A list of approved suppliers is available from the Finance Office or contact list in Appendix 2.

4.6 Public Sector Collaboration

Discounts or other favorable contract terms may be available through the public sector. Wherever possible, purchasing contracts made available by public sector collaboration should be supported, provided always that value for money can be demonstrated. These include arrangements made by government departments and/or agency contracts. The Institute must be satisfied that the original contracts were awarded in compliance with the appropriate regulations.

Individual Faculty or Directorate and departments and offices purchasing arrangements must be made available for the use of all Faculties or Directorates and departments and offices in the Institute.

4.7 Award Criteria

All quotations and tenders must refer to the award criteria, i.e., the basis on which the decision to award the purchase/contract will be made (See also Appendix 4 Tendering for Services and Supplies).

The use of a particular award criteria must be appropriate to the level of complexity of the purchase. As a general guidance, contracts and purchases below €5,000 should generally be on the basis of a lowest quoted price. Contracts and purchases above €20,000 should generally be on the basis of a MEAT evaluation with price comprising a minimum of 40% of the evaluation component. For contracts and purchases between these thresholds, the decision is a matter for the purchaser/or budget holder based on the scale and complexity of the purchase, but price must comprise a minimum of 40% of the evaluation criteria used.

There are two options available, irrespective of budget or threshold:

1. Lowest tender price or
2. **Most Economically Advantageous Tender (MEAT)** in terms of pre-stated criteria (e.g., cost, delivery, quality of resources, technical merit, etc.).

It also possible to apply environmental or social criteria in the evaluation process (i.e., energy usage, end of life environmental value, employment of non-typical work force, protection of minors, etc.). These should be included as part of the evaluation criteria where appropriate. Where these are considered as part of the evaluation process, suppliers and tenderers must be notified in advance.

The award criteria including scoring and marking schemes must be established in advance of publishing any quotation or tender and must be notified to all parties. The option selected should be suitable to the size and/or scale of the purchase.

4.8 Evaluation of Offers

Evaluation of offers, based on the scoring mechanism, must take account of all relevant costs relating to operational needs, acquisition, servicing, performance and disposal. While there is no obligation to accept the lowest quotation, rationale for this decision must be put in writing and recorded on the Purchase File. Evaluation of offers must be made by a competent team assembled for the purpose.

4.9 Terms and Conditions of Purchase

The Institute's Standard Terms and Conditions of purchase (see Appendix 5) stipulate that payment should not normally be made prior to the receipt of services or supplies. Should payment be requested by a supplier prior to receipt of services or supplies and that request is supported by the purchaser, written authorisation must be obtained from the Finance Manager.

Unless other arrangements are made with the Secretary/Financial Controller, all purchase orders must be placed on the basis of the Institute's standard conditions of purchase. Purchasers must advise suppliers that these conditions take precedence. Purchasers must also carefully examine a supplier's conditions of sale and, where these are in conflict with the Institute's conditions of purchase, advice must be sought from the Secretary/Financial Controller.

4.10 Coordination of Purchasing

Where services or supplies are used by more than one Faculty/Directorate and departments and offices, the supply should be coordinated by a designated purchaser (to be agreed on each occasion). Appendix 2 contains a contact list for existing cross- institutional supply contracts.

Wherever possible, purchasers should strive for standardisation of products/services. Fragmentation of ordering among a wide range of suppliers for similar services or supplies usually reduces the scope for competitive negotiations and for improving product quality and availability.

4.11 Leasing Contracts

Financial leasing agreements, Hire Purchase Agreements etc. are a special category of purchasing and must be discussed with the Secretary/Financial Controller.

4.12 Delivery

The normal place of delivery for all services or supplies must be the Institute Campus at Kill Avenue, Dún Laoghaire, Co Dublin. Alternative delivery addresses must be agreed in advance of delivery with the Secretary/Financial Controller. All delivery dockets must be retained on the purchase file and entered onto the Agresso system. A Standard Operating Procedure (SOP) operates in respect of goods inwards and goods outwards. The Caretaking Staff are responsible for this.

4.13 Invoicing

All invoices must quote an official purchase order number. **Invoices without an official purchase order number will be referred to the purchaser for rectification.** When an invoice is received without an official order number, the purchaser will be required to explain or justify the circumstances of the purchase.

4.14 Pro-Forma Invoices

Some suppliers use "Pro-Forma" invoices to enable customers to make payments on a draft invoice. IADT does not prohibit the use of such invoicing. Payments on such invoices are subject to the approval of the Secretary/Financial Controller.

4.15 Grants

Payment of grants are a special category of purchase and do not require a purchase order. However, the following must apply:

- i An approved grants process must be in place.
- ii All payments must comply with the grant process.
- iii Payments must be through either the Banner or Core systems.

5. Tenders and Quotations

The primary basis for providing evidence of value for money is to be able to show that what was offered by the selected supplier provided better value for money than offered from any other potential supplier. This can only be reasonably achieved by inviting competitive tenders (for high value or unique specification equipment) or quotations (for low value or standard "off the shelf" specifications). It is rarely the case that there is only one possible supplier. The national series of frameworks and contracts developed by and through the OGP also assist in ensuring value for money for IADT by combining standard purchases across the public sector and thus being able to negotiate greater bulk discounts than would be available to IADT alone.

Tender and quotation processes take time to complete and in the case of tender processes there are legally imposed time scales. The mandatory requirement to utilise OGP Frameworks and Contracts also imposes additional time in planning and managing processes. The time taken in properly managing procurement processes, ultimately saves time and issues in dealing with contractors at the contract management stages of the process. In order to ensure that IADT avoids unnecessary and costly litigation, the procurement process should not be rushed or truncated. Proper planning will ensure that procurement is carried out in sufficient time to

meet the Institute's needs. The [eTenders](#) website and the [OGP](#) website both contain details of the legal time requirements. Any derogation from these must be approved by the Secretary/Financial Controller.

The OGP has developed a range of standard documents for use in tendering processes and a standard form of contract, these documents must be used in all tendering processes. The standard documents in Appendix 6 may be used for quotation processes and contracts below the €25,000 threshold.

Tender documents must be kept for at least six years after the end of the financial year in which the contract is finally completed, this includes all correspondence with the successful tenderer and the unsuccessful bidders. All action taken during the course of tendering negotiations must be recorded and documented by the person responsible for the purchase. See also Appendix 4, "Tendering for Services and Supplies".

6. Relationships with Suppliers

6.1 General

The selection of suppliers will be based on sound business principles which recognise, amongst other factors, the quality of the services and supplies offered, relevant experience and reputation, financial stability and the ability to perform the contract in a timely manner.

6.2 Nationality

Purchasers must consider any source, regardless of origin unless otherwise directed by the OGP and/or the EU. The nationality of any potential supplier may not be a factor in any decision making in the procurement process. Goods must always be delivered to IADT in Dún Laoghaire and Services must always be delivered to and available for IADT in Dún

Laoghaire unless there is a specific requirement for delivery elsewhere. Some Services will require the service provider to have a physical presence either on Campus or within a reasonable distance from Campus and this may be factored into decisions regarding the award of a contract. Such provisions must always be notified to the potential bidders at the outset of the process. Advice from the Secretary/Financial Controller should always be sought if such provisions are being included. Any costs chargeable by a contractor in delivering Goods or Services must be included within the overall cost of the bid at the evaluation and award stage

6.3 Fairness

All dealings with suppliers should be handled in a prompt and courteous manner. Every effort should be made to treat suppliers fairly and equally and, in tender situations, to furnish all with the same adequate information. Reasonable efforts should be made to ensure that tender lists only comprise those suppliers who are financially sound and who have a realistic chance of winning the business. Suppliers should not be discriminated against on the basis of their recent entry to the market. The EU and national procurement processes (Circular 10/10) specifically encourage purchasers to actively consider small and emerging suppliers and small and medium sized enterprises.

6.4 Confidentiality

Tenders and quotations should be solicited on the basis that they will remain confidential both before and after the business is placed (See also Section 6.5 Freedom of Information). Equally, suppliers are obliged to ensure that any privileged information regarding the operations of the Institute is kept strictly confidential and divulged only on a need-to-know basis. In certain circumstances suppliers and their employees, agents and sub-contractors should sign a confidentiality agreement.

6.5 Freedom of Information

Suppliers and tenderers should be advised that the Institute is subject to the Freedom of Information (FOI) Acts, 1997 to 2014 as amended. The Institute will undertake to use its best endeavours to hold confidential any material provided in response to tenders subject to the Institute's obligations under law, including Freedom of Information (FOI) Acts, 1997 to 2014 as amended. However, tenderers should be asked to consider if any information supplied in response to the tender notice should not be disclosed because of its information content, to identify same and to specify reasons for its sensitivity. The Institute will consult with tenderers about sensitive information before making a decision on any request received under the Freedom of Information (FOI) Acts, 1997 to 2014 as amended. If tenderers consider that none of the information supplied by them is sensitive, then they should make a statement to that effect in the tender documents. Such information may then be released in response to an FOI request.

It is not permissible under the Freedom of Information Acts 1997 to 2014 as amended for IADT to enter into confidentiality agreements for the purposes of avoiding its obligations under these Acts.

6.6 Data Protection

IADT is subject to the Data Protection Acts 1988 and 2018 as amended, and as required by the European Union General Data Protection Regulations (GDPR) as issued by the European Commission, and any legislation and regulations issued under these provisions. IADT fully complies with these provisions with respect to Data issued to IADT during procurement processes. IADT requires all suppliers to fully comply with these provisions insofar as they are applicable to the nature of the contract. IADT requires suppliers to enter into Data Sharing Agreements where this is appropriate for the purpose of compliance with the Regulations.

6.7 Anti-Competitive Practices

The Institute is obliged to report any suspicions of collusion or anticompetitive practices to the Competition and Consumer Protection Commission and/or the Office of Government Procurement. The Institute will cooperate with Competition and Consumer Protection Commission and/or the Office of Government Procurement in any investigation. Any communication with or from the Competition and Consumer Protection Commission and/or the Office of Government Procurement in this regard should be channelled through the Office of the Secretary/Financial Controller.

6.8 New Suppliers

The Finance Office will respond to all requests to establish new suppliers. Purchasers may

request that a new supplier be established using the Agresso Supplier Setup Form in Appendix 6. All of the details requested in the Setup Form must be completed prior to any order being placed. Purchasers should note that it can take up to two weeks to establish a new supplier.

6.9 Tax Compliance

IADT is committed to ensuring compliance with all Irish Tax Legislation. Purchasers should ensure that all suppliers, particularly new suppliers are aware of the tax obligations and policy of IADT. The following are the current requirements:

- i. **Tax Clearance Requirements**
All suppliers in receipt of more than €10,000 including VAT are required have a valid Tax Clearance Status with the Revenue Commissioners. Suppliers are obliged to apply for this through the Revenue Commissioners on www.ros.ie. Where a supplier's Tax Clearance Certificate either does not exist or is out of date, it will not be possible to register them as an approved IADT Supplier and no payment can be made to them until the Revenue Commissioners assign a valid Status to that Supplier.
- ii. **Professional Service Withholding Tax**
Professional Services suppliers are subject to a withholding tax of 20% on relevant services. This tax will be deducted by IADT and the relevant payment receipt issued to the Revenue Commissioners.
- iii. **VAT**
VAT is payable on all purchases. There are a range of rates applicable and these are amended from time to time. Two rates "exempt" and "zero" incur a nil vat cost. Others incur a cost relating to the relevant VAT percentage. VAT is also payable on foreign purchases either at point of entry or on a self-declaration basis. The Finance Manager should be consulted in advance of placing any orders with foreign suppliers to establish the appropriate VAT treatment. All Purchase orders must include the cost of VAT. IADT is registered for VAT and is required to submit a VAT return to the Revenue Commissioners.
- iv. **Relevant Contracts Tax**
IADT is required to operate RCT for all construction contracts and certain other construction related contracts and the installation of any system of communication contracts. The Revenue Commissioners has implemented a system to ensure that this Tax is paid and the Finance Office engage with this system. Purchasers must inform suppliers of this requirement. The Finance Manager should be contacted for full details of this requirement.

6.10 Insurances

All suppliers and service deliverers are required to carry insurances relevant to their business or profession. These insurances include but are not limited to: Contractors All Risks, Employers Liability, Public Liability, Professional Indemnity. Purchasers must ensure that they obtain proof of insurance from suppliers prior to placing an order.

7. Ethical Procurement

7.1 Code of Ethics

As a public body, the highest standards of ethical behaviour and integrity in the conduct of business are expected of all staff involved in purchasing in IADT, these standards are set out in the Institute's Codes of Conduct for Governing Body Members, Institute's Codes of Conduct for Employees, the Institute's Fraud Policy, the Institute's Gift Policy and the Institute's Acceptable/Appropriate Use of ICT Policy. The Institute's Protected Disclosure Policy provides guidance for staff members where ethical issues arise in respect of procurement. In general the following provisions will apply:

- i. Any personal interest, which may impinge or might reasonably be deemed by others to impinge upon impartiality in any matter relevant to purchasing duties should be declared to the Secretary/Financial Controller for recording and approval before conducting the business.
- ii. The confidentiality of information received in the course of duty should be respected and specific details of suppliers' offers must not be divulged to competitors subject to our obligations under Freedom of Information and Data Protection legislation.
- ii. Information given in the course of duty should be true and fair, and never designed to mislead and should never be used for personal gain.
- iv. While bearing in mind the advantages to the Institute of maintaining a continuing relationship with a supplier, any arrangement which might, in the long term, prevent the effective operation of fair competition should be avoided. See Section 6.7 above.
- v. Gifts, other than items of very small intrinsic value, such as business diaries, calendars, telephone pads, etc., should not be accepted. Items for personal use should be declined. Modest hospitality is an accepted courtesy of a business relationship in Ireland. However, the recipients should not allow a position to be reached whereby they might be or might be deemed by others to have been influenced in making a business decision as a consequence of accepting such hospitality. The frequency and scale of hospitality should not be significantly greater than the Institute would be likely to provide in return. Staff members should be aware that such business hospitality may not be regarded as standard in other cultures. The IADT Gift Policy should also be consulted.
- vi. When it is not easy to decide between what is and is not acceptable in terms of gifts and hospitality, advice must be sought from the Secretary/Financial Controller and acceptance of the offer must be approved by the President.
- vii. Personal inducements in any form from suppliers of goods and services to employees are forbidden. Any instances of such inducements must be advised immediately to the Secretary/Financial Controller.
- vii. It may occur that the Institute conducts business in which a family member or close associate of an employee of the Institute is involved. While such business arrangements are not disallowed, it is important that there is no impropriety or perception of impropriety in such an arrangement. Where such a situation arises or may potentially arise, the Secretary/Financial Controller must be notified and, where possible, the Institute employee must withdraw from the process. Clarification of

what constitutes a family member or close associate may be obtained from the Secretary/Financial Controller at any time.

- ix. It is not permissible for the Institute to enter into a business arrangement with an employee, whose contract of employment is greater than 25% of a whole time equivalent, other than their employment contract. In respect of employees whose contract of employment is less than 25% of a whole time equivalent, the advice of the Secretary/Financial Controller must be sought in advance of the purchase.
- x. It may occur that an employee of the Institute may wish to make a personal purchase from an approved supplier of the Institute, availing of discounts or other arrangements which have been negotiated by the Institute with that supplier. While such a transaction is not disallowed, this is a private arrangement between the employee and the supplier for which the Institute takes no responsibility. The employee must (a) make it clear to the supplier that this is a private transaction between themselves and that supplier, (b) negotiate privately with the supplier as to whether they may utilise the Institute discounts, etc., (c) arrange for delivery and (d) pay for all goods/services and/or delivery costs directly to the supplier. The Institute must not be invoiced for these goods/services and/or delivery costs.
- xi. Suppliers who attempt to provide inducements to IADT and/or to employees of IADT over and above that which would be considered commercially appropriate may be removed from all future tender lists and/or may be reported to the Competition and Consumer Protection Commission and/or the Office of Government Procurement or other appropriate authorities.

7.2 Conflicts of Interest

As indicated in Section 7.1, and particularly in bullets: i, viii and ix above the relationship between IADT personnel and suppliers must be devoid of conflicts of interest and this is further identified in the IADT Codes of Conduct for both IADT Staff Members and IADT Governing Body Members. Formal conflicts of interest would exist where either the staff member, or persons directly connected with them (spouse or partner, parents, children and siblings) have an interest in the supplier or service provider¹³. It is a requirement of this Policy that where such conflicts of interest potentially exist, the advice of the Secretary/Financial Controller must be sought.

For procurement processes where either the expected value or the highest quoted value is below €25,000 a formal written conflict of interest declaration must be made by the Procuring Officer and held on the Procurement File. All other staff members must make conflict of interest declarations to the Procuring Officer which can be either in the form of a written (e-mail) declaration or a noted verbal declaration. The records of the conflict of interest must be retained on the Procurement File with the documents related to the Procurement. Where a staff member is unable for whatever reason to make a declaration that there are no known conflicts, that staff member will recuse themselves from further participation in the process.

For procurement processes where either the expected value or the highest quoted value is in excess of €25,000 a formal conflict of interest declaration must be made by all IADT parties

¹³ Details of the definitions of connected persons and interest are defined in the Ethics in Public Office Act 1995 and the Standards in Public Office Act 2001, notwithstanding of the limitations of those Acts to certain Office Holders.

involved in the process. This can be either in the form of a written declaration or a verbal declaration made by each and every member of the process and recorded in the minutes of the relevant meeting. The records of the conflict of interest must be retained on the Procurement File with the documents related to the Procurement. Where a staff member is unable for whatever reason to make a declaration that there are no known conflicts, that staff member will recuse themselves from further participation in the process.

8. Credit Cards

IADT has obtained credit cards for use by the Institute to facilitate certain purchases by the Institute. The credit cards are a payment mechanism and not a procurement mechanism. The use of an Institute credit card does not replace the requirements of this Procurement Policy. An IADT Acceptable Credit Card Usage Policy has been adopted by the Institute (Appendix 3) and all purchases using an IADT Credit Card must comply with this Policy.

8.1 Credit Card Orders

Orders placed using an IADT credit card must follow the normal procurement procedure and must not be placed without a prior written purchase order except as identified in the IADT Acceptable Credit Card Usage Policy. A Purchase Order must be raised on Agresso for any non-travel/subsistence related purchases via credit card prior to the purchase being made. If the Tax Clearance limits have been exceeded Agresso will give a warning and "park" the order in which case no purchase should be made. The Finance Office should be contacted for further guidance.

8.2 Personal Purchases on Credit Cards

Credit cards may not be used for personal purchases except as identified in the IADT Acceptable Credit Card Usage Policy and in accordance with the terms of the Policy.

8.3 Credit Card Orders via Internet or Email

Credit Card Holders should only use known and secure sites for making electronic payments. Credit Card Holders must not provide any credit card details to anyone via e-mail. Any credit card orders placed using the internet must comply with the IADT Acceptable/Appropriate Use of ICT Policy. In addition, on no account should a Credit Card Holder provide or disclose a credit card PIN number to anyone, especially on the internet or via e-mail. Credit Card Holders must not electronically attach their Credit Card or their Credit Card Number to a mobile phone or other electronic device. Credit Card Holders must not electronically attach their Credit Card to any on-line or electronic account. Each transaction must be individually made.

8.4 Credit Card Numbers Confidentiality

Credit card numbers are confidential to the Credit Card Holder and to the Finance Office. The Credit Card Holder may disclose the details of their Credit Card to a named Staff Member in their Faculty or Directorate for the purposes of administering the Card and for making certain transactions. Responsibility for the Credit Card and all transactions remains with the Credit Card Holder.

9. Contract Management, Monitoring and Renewal

Procurement generally refers to the final act of purchasing but it can also include the overall process of obtaining goods and services which can be critically important for the Institute, Faculties and Department leading up to the final purchasing decision. The process then extends to the management of the contract, whether for goods or services, by the purchasing Department and the payment to the contractor by the Finance Department.

This Section outlines some of the Institute's requirements both prior to and subsequent to the purchasing phase of the process.

9.1 Specifications

In determining the requirement for a supply or service, the procuring Department must clearly establish the need for the goods or service by the Institute. This process can be a simple unwritten assessment for low (below €500) purchases rising to more significant written assessments as the value of the purchase increases. The development of a clear and written specification will assist in this process and is a requirement for purchases in excess of €5,000.

Specifications should be clear and unambiguous. They will be used by the potential providers to assess their ability to provide the goods or services and to cost that provision. They will also be used by staff in the Institute, not necessarily the procuring staff members, to assess the delivery against the contract.

Specifications must be based on the outputs or outcomes required by the Institute. Specifications should be sufficiently detailed to enable both pricing and evaluation of performance. It is not appropriate to identify product by manufacturers names or by specific product names including codes. It is not appropriate to include references such as "...brand x or similar alternative..."

In addition to the primary outputs required Specifications could include any or all of the following:

- i) Timelines for delivery or performance;
- ii) Any subdivision of the requirements into distinct Lots that may be awarded separately;
- iii) Compatibility with existing Institute equipment or processes;
- iv) Service and maintenance requirements;
- v) Training requirements;
- vi) Accessibility requirements;
- vii) Environmental considerations.

There is no specific format for Specifications, however more expensive and/or complex purchases will require more detailed Specifications.

9.2 Appointment of Contractors/Suppliers

Once the evaluation of proposals has been completed and a decision made to proceed with the purchase of the goods and services, all parties to the process must be communicated with. This includes both the successful proposer as well as all unsuccessful proposers. Under the Remedies Directives, for procurement in excess of €25k, a standstill period of 14 days is required from the completion of the evaluation with a successful proposal until a final decision is made to award the contract. At the commencement of the standstill period all parties must be provided with a detailed analysis of their proposal and the specific and detailed reasons for not awarding the contract to the unsuccessful proposers. The name of the successful proposer along with a range of comparative scores must be included within the standstill letters. Where any proposal has not been awarded full marks in any evaluation category, details of why the score that was awarded and the deficiencies must be provided to the relevant proposer.

The standstill letter to the successful proposer may notify them that they will be awarded the contract but must notify them that no award is being made at the time of the letter and that any costs incurred by them prior to a formal notification of the award will be at the contractors risk. At the completion of the standstill period and subject to there being no challenge to the process, a notification of award must be made to the successful proposer. This notification must identify the form of contract that is being awarded and that the IADT Standard Terms and Conditions are applicable to the contract and take precedence over all other Terms and Conditions.

While the requirements of the Remedies Directives are mandatory for procurement processes in excess of €25k, it is good practice to follow similar notification processes for purchases in excess of €5k. However, a standstill period is not required for purchases below €20k but is advisable for purchases between €20k and €25k.

For purchases below €5k, while the above processes are not required, a formal notification (written or e-mailed) to the contractor must be made. This can be in the form of issuing a Purchase Order to them.

9.3 Contract Performance Monitoring

Managing contracts is particularly important. It is important that the Institute receives what it is paying for and that what is received meets the expectations and the needs of the Institute. This Section outlines the requirements for contract performance management and these take precedence over all other processes unless otherwise authorised by the Secretary/Financial Controller. This is essential in assisting the Institute in achieving value for money in its purchases. It is noted that construction contracts have defined project management processes and these take precedence over the IADT processes.

9.3.1 Types of Contract

Contracts may be identified as follows:

- i Construction Contracts; These are governed by the form of contract issued by DPER and the processes contained in these contracts must be followed.

- ii Drawdown Contracts; These are contracts defined by a period of time but where the precise detail of the requirement is not known at the outset of the contract and/or the requirement is for discrete elements that may or may not be required. Such contracts can include “call-out” contracts. While in general it may not be possible to employ project management techniques to these contracts, consideration should be given to their use for more expensive specific elements. A performance evaluation should take place after a defined number of the elements of the contract.
- iii Service Contracts (General); These are contracts where the contractor provides a defined service for the Institute and the term of the contract is for the completion of the service albeit that a timeframe for completion would be included. Both Project Management and Performance Management processes should be used for such contracts.
- iv Service Provision Contracts; These are contracts where the contractor has responsibility for the provision of a defined service over a defined by a period of time. Service Provision Contracts may include for the provision of goods where such provision relates to the service and is incidental to the service provision. While in general it may not be possible to employ project management techniques to these contracts, performance management processes must be included and operational.
- v Supply and Installation Contracts; These are contracts where the contractor is responsible for both the supply and installation of pieces of equipment. These are contracts that do not fall within the definition of construction contracts. Both Project Management and Performance Management processes should be used for such contracts.
- vi Supply only Contracts; These are contracts where the contractor is only responsible for the supply of goods. Internal IADT Project Management processes should be implemented for supplies of goods over €5k in value.

9.3.2 Project Planning

All Projects should have an internal IADT Project Plan to ensure that the requirements as set out in the Specification are delivered on time and within the available budget to IADT. The detail and the complexity of the Project Plan, which should include for the Procurement Process itself, will be dependent on the value and complexity of the project.

All contractors appointed under Construction, Service (General) and Supply and Installation type contracts should be required to present a Project Plan at the commencement of the Project for approval by the IADT Project Management Team.

Where Projects extend for periods of more than 3 months, Project Plan updates and reviews should be provided on a quarterly basis.

9.3.3 Performance Monitoring Process

All requests for quotations (in excess of €5k) and tenders and contracts should outline the performance monitoring process that will be applied to the contract. The level of complexity of the performance management process will be proportionate to the complexity and value of the contract.

All Drawdown, Service (General), Service Provision and Supply and Installation type contracts must implement and operate performance management processes wherein the Project Team on behalf of the Institute can evaluate the quality of the provision against the specification and where necessary agree with the contractor any required and appropriate performance improvements.

This will assist in ensuring that the contract is delivering on the specification as issued and that the Institute is achieving value for the money being expended.

9.3.4 Performance Management Meetings

All Service Provision and where appropriate all Service (General) and Supply and Installation type contracts should have an agreed series of performance meetings between the purchasing officer, the relevant Head of Function/Department and appropriate representatives from the contractor. While the frequency of such meetings will be a matter for each contract as a minimum there should be a commencement meeting and a conclusion meeting. Where contracts extend for more than one year, there should be as a minimum an annual contract appraisal meeting. Ideally and where appropriate meetings should be held quarterly. Where the purchasing Department does not consider quarterly meeting to be necessary for a particular contract, the basis for this decision should be documented and held on the procurement file. Additional meetings may be held as required in addition to the minimum requirements set out in this Section. All meetings should be formally documented with actions, including any performance improvement actions, agreed between the Institute and the contractor. Meetings may be held as face to face meetings or as virtual meetings and appropriate. These meetings should be additional to any local operational meetings that may occur between the relevant staff of the Institute and the contractor.

9.3.5 Performance Action Plan

Where at any point in the contract, IADT considers that the performance of the contractor falls short of the expectations of the Institute, and/or is not meeting the specification, the Institute should meet with the relevant representatives of the contractor to outline the issues and to agree a performance action plan to ensure that the Institute receives the appropriate value from the contract and that the contractor provides the goods and/or services as set out in the specification. Such interventions where necessary should occur as early as possible to limit the exposure and liabilities of both the Institute and the contractor.

9.3.6 Interim, Staged and Final Payment to the Contractor

By authorising any payment to the contract, including through the Agresso GRN system, the authorising officer is certifying on behalf of the Institute that the contractor has provided the goods and/or services under the contract to the quality required by the Institute as set out in the specification. Staff members must recognise that it is not possible to retrospectively challenge the quality of the goods and/or services provided by a contractor at the completion of the contract.

In issuing authorisation for final payment on any contract, the authorising officer is effectively discharging the contractor from their contract other than for warranties issued and the provisions of contract law. The appropriate staff member in the Institute must satisfy themselves that the contractor has fully delivered on the Specification asset out in the contract.

9.3.7 Contract Budgetary Controls

All contracts and projects must have a defined budget set prior to the initiation of the Procurement Process. It is Institute Policy that such budgets are not issued to any external agency, prior to the completion of the contract.

Heads of Department, as budget holders, must regularly monitor expenditure against every contract under their authority. Such monitoring must be evidenced and held on the Procurement File.

Where contract costs escalate on any contract by more than 10%, the specific advice of the Secretary/Financial Controller.

9.4 Contract Change Orders and Valuations

While it is intended that the detailed specification should set out completely the requirements of the Institute in respect of any purchase or procurement, it is inevitable that from time to time that a change will be required to the specification, the contract and the costs.

These can arise as follows:

- Issues arising during the project that could not have been known, expected or planned for by either the Institute or the contractor,
- Opportunity to add significant value to the project arising during the course of the project,
- Information held by the Institute was not available to the contractor in preparing their proposal.

Changes or variations to contracts or specifications must be made in writing and must be passed on a fully costed proposal from the contractor.

Staff members may issue variations to contracts to a maximum cumulative value of 10% of the original contract sum subject to remaining within their Approval Limits as identified in Appendix 2. All variations in excess of 10% must be approved in writing by the Secretary/Financial Controller.

9.5 Contract Renewal and Extensions

All contracts must contain details regarding the termination and completion of the contract. Contracts advertised on the e-tender website will have the renewal options listed within the contract documents.

Contracts may not be renewed other than in accordance with the details as set out in the Request for Tender.

Where a contract provides for a renewal or extension the relevant Manager may implement the renewal or extension in writing to the contractor subject to the following:

- The contractor has satisfactorily performed the contract to the date of the renewal;
- Where any issues have arisen during the contract, the contractor has rectified these in accordance with the requirements of the Institute;
- The contractor has not entered into any arrangements with their creditors or sought the protection of the courts from creditors;
- The contractor remains tax compliant and fully compliant with all of the details as set out in any declarations made by the contractor at the outset of the contract.

All contract extensions will be notified to the Secretary/Financial Controller for inclusion in the Contract Control Register.

9.6 Contract Termination

All contracts must contain a definition of the completion of the contract, this may be the completion of a specific project and/or the ending of a period of time. It is essential that the completion of all contracts are evidenced and/or marked. This may be the acknowledgement by the Procuring Officer of the receipt of the goods or a report etc. It may also be a notification that the contract will terminate on the specified date and that a IADT and/or a new contractor will assume responsibility for the provision from that date.

APPENDIX 1 DEFINITIONS

Agresso

The financial management information system used by the Institute. Under procurement processes, run by EduCampus this management information system may change to an alternative proprietary system.

Authoriser

Staff members of the Institute who have been assigned access to the Agresso System to approve the purchase of goods or services subject to the limits set out in this policy.

Budget holders

Members of the Executive and Management Group who have responsibility for particular budget heads within the overall Institute budget. The ultimate responsibility for the budget lies with the Secretary/Financial Controller and the President.

Capital items

Capital items or assets are those items of equipment that are expected to provide useful benefit to the Institute for more than one financial year. Capital items with a value of €3,000 inclusive of VAT when purchased are capitalized in the Institute's Financial Statement. Capital items must be registered on the Institute's Fixed Asset Register. ICT and other equipment items below €3,000 in value are also included in the Fixed Assets Register.

Goods

Contracts for goods or supplies usually relate to the purchase of products or specific items (collectively Goods). These can be regular purchases such as stationery or one off purchases such as the purchase of capital items. Contracts for supply include any delivery, installation and operation costs along with the actual supply cost. There may be circumstances where there is both a supply and service element to a contract such as equipment with a maintenance contract or supplies associated with a service contract. Determining whether a contract is a supply or service contract can be made by reference to the relative value of costs for each element of the contract or by reference to the relative importance of one element to the other. In respect of supply and service contracts to which Relevant Contracts Tax (RCT is applicable) the precise determination is important and advice on this can be obtained from the Finance Office. General advice on this can be obtained from the Secretary/Financial Controller.

Procurement

'Procurement' is the term used by IADT to describe the process by which expenditure is made by the Institute. The procurement process commences with an identification of a need. This could be a shortage of stationery to ensure the functioning of an office environment, it could be the replacement of a redundant piece of equipment, it could be an annual need to notify prospective students of our classes (the prospectus) or it could be a need for additional space. Once the need has been identified a specification or project plan needs to be developed to

meet the need. A range of supply options need to be identified and a process put in place to source the services or supplies. There needs to be checks against the available budgets for the project. There must be a tender or quotation process put in place. The purchase must be placed and the services or supplies received, checked and accounted for and the payment must then be authorized. Procurement is the term used for the entire process, purchasing is one element of the process.

Purchaser

Staff members of the Institute who have been assigned access to the Agresso System to order goods or services subject to the limits set out in this policy.

Purchasing

Purchasing is one part of the procurement process. Purchasing is that element that commences with a request for tenders or quotations and is completed with the recording of the service or supply being received by the Institute.

Purchase to Pay Cycle

The Purchase to Pay Cycle is a large element of the procurement process which commences with the purchasing element and concludes with the processing and payment of invoices.

Services

Services relates to the provision of more than a simple product, although the provision of a product or supply may be included in a service contract. Services are usually provided over a period of time or for a specified output. For IADT these usually relate to the provision of advice or consultancy or maintenance contracts. The category includes architectural, engineering and other professional services and also sewage, refuse disposal, sanitation and other similar services.

Value for money

Value for money, as specified in the Comptroller and Auditor General (Amendment) Act, 1993, encompasses (a) economy, i.e. providing suitable resources for a task at the lowest cost having regard to quality and (b) efficiency which relates the cost of resources to the outputs achieved. Value for money also encompasses effectiveness. This is defined in terms of the systems, procedures and practices used by government departments and other public sector bodies for the purpose of evaluating the effectiveness of their operations.

Works

Works contracts cover the full range of building and civil engineering contracts including the supplies and services necessary to carry them out.

**APPENDIX 2
REFERENCE LISTS**

APPROVAL LIMITS

<i>Grade</i>	<i>Approval limit</i>	<i>Purchase type</i>
Grade 4	€100	On request to the Finance Manager and subject to business needs and volume of transactions.
Grade 5	€500	Non-capital items Non-contract purchases
Grade 6 & 7	€1,500	Non-capital items Non-contract purchases
Heads of Academic and Functional Departments	€10,000	Non-capital items Non-contract purchases Capital items approved under the Asset Acquisition Process
Finance Manager, Estates Manager & ICT Manager	€20,000	Non-capital items Non-contract purchases Capital items approved under the Asset Acquisition Process Expenditure under the Devolved Grant Purchases in excess of €10,000 are limited to those areas for which the Manager has direct responsibility.
Registrar, Head of Creative Engagement & Heads of Faculties	€50,000	Non-capital items Non-contract purchases Capital items approved under the Asset Acquisition Process
President & Secretary/Financial Controller	Unlimited	Non-capital items Non-contract purchases Capital items approved under the Asset Acquisition Process Expenditure under the Devolved Grant Major Capital Expenditure as approved by the Governing Body or allocated by the HEA and/or DoES

IADT CONTRACT LIST

Supply/Service	Approved Supplier	Contract Expiry Date	IADT Nominated Contract Coordinator
Stationery	Nominated OGP Supplier		Finance Officer
Printed Stationery			Administrator, President's Office
Advertising			Marketing Manager
Books, Journals & Databased	Nominated OGP Suppliers		Librarian
Toner & Print Consumables	Nominated OGP Supplier		ICT Manager
Computers and ICT Equipment	Nominated OGP Supplier		ICT Manager
Works Contracts			Estates Officer
Catering Contract	Compass Catering		Secretary/Financial Controller
Legal Services	Nominated EPS Suppliers		Secretary/Financial Controller

(As amended from time to time.)

APPENDIX 3

IADT ACCEPTABLE CREDIT CARD USAGE POLICY

1. Credit Cards

The Institute, as part of its Procurement Policy and in order to facilitate ease of purchasing transactions, issues credit cards to named individuals, where an institute need arises. For the purposes of control, these cards are issued in the name of relevant staff members (Credit Card Holder), usually, members of the Executive. The Institute has obtained the use of Master Card Business Cards (IADT Credit Card) from Bank of Ireland Plc (Credit Card Provider). The use of IADT Credit Cards is limited to use for purchasing on behalf of the IADT.

1.1 Credit Limits

The Limit on each of the IADT Credit Cards is €6,000, unless otherwise authorised by the President and the Secretary/Financial Controller. Enhanced limits on Credit Cards held by either the President and the Secretary/Financial must be notified to the Audit Committee of the Governing Body.

1.2 Credit Card Holders

IADT Credit Cards are issued to staff members on behalf of their Executive Responsibilities, where there is a specific need identified, this must be authorised by the President and the Secretary/Financial Controller in accordance with the approved Bank Mandate. IADT Credit Cards remain the property of the Institute at all times.

2. Credit Card Control and Usage

IADT Credit Cards have been obtained by the Institute to facilitate payment in certain purchasing transactions. IADT Credit Cards should not be used as an alternative to the standard procurement process. The preferred payment method of the Institute is by EFT through the Finance Office. IADT Credit Cards may be used to facilitate purchases such as: internet purchasing (using secure sites only), booking deposits, conference and training fees, small value purchases (where there are discounts or preferential rates available for immediate purchase or in order to secure the availability of an item at short notice).

The use of any Credit Card, with the exception of Credit Cards issued to the President and the Secretary/Financial Controller are limited to the budget area of the Credit Card Holder. Any requirement for the use of a Credit Card outside the immediate budget area requires the authorisation of either the President or the Secretary/Financial Controller.

Credit Card numbers are confidential to the Credit Card Holder and the Finance Office. The Credit Card Holder should nominate a specific individual to be the Administrator (the most senior Administrative Staff member in the Faculty/Office) in respect of their Credit Card. Where this is not appropriate, the Credit Card Holder must assume all responsibilities

attaching to this role. The Administrator should be authorised to open the post containing the Credit Card Statement so that processing the Reconciliation can be progressed in the absence of the Credit Card Holder.

It is understood that there may be occasions where someone other than the Credit Card Holder is required to place an order on an IADT Credit Card (e.g., Administrators making travel reservations for a group etc.). A specific request for the card number and expiry date should be made from the Credit Card Holder for each occasion only. If the Credit Card Holder is not available, the requestor should contact the Secretary/Financial Controller.

The Credit Card Holder should ensure the control of their Credit Card and Credit Card Details as follows as a minimum standard:

- Only the Credit Card Holder has the authority to issue details of the Credit Card to staff members and all such authorisation must be by e-mail and may only relate to a specific transaction, however the Credit Card Number or any other detail on the Credit Card must not be issued by e-mail including internal IADT e-mails;
- The IADT Credit Card itself must not be given to any individual, other than in the course of a transaction and only then to the merchant;
- Only the details contained on the IADT Credit Card are permitted to be issued to staff members other than the nominated Administrator (who may have access to Paypal and Verify by Visa passwords only);
- Transactions requiring the use of the PIN Number may only be made by the Credit Card Holder;
- Transactions requiring the use of Paypal and Verify by Visa may only be made by the Credit Card Holder and/or the nominated Administrator;
- Transactions which indicate that the IADT Credit Card may be required to be presented, may only be made where the Credit Card Holder is intending to be in attendance with the Credit Card;
- Credit card Holders must not attach the details of their Credit Card to their mobile phone or any other electronic device.
- Credit Card Holders must not attach their Credit Card to any electronic account. Each transaction must be made individually.
- Credit Card Holders must ensure that auto renewals are disabled on transactions where period renewals are offered. Each renewal must be made as a separate transaction.

The Credit Card Holder is required to maintain control over both the usage of the Credit Card and the Credit Card itself. It is a matter for the Credit Card Holder to determine the best method of maintaining control of the physical card.

2.1 Record Keeping

Credit Card Holders are required to retain receipts for all purchases made with the IADT Credit Card and to submit them with the monthly statement and the Credit Card Reconciliation Form (Appendix A) for approval by their line manager (President, or Executive Member for credit card issued to non-Executive Members) and subsequently

for record keeping to the Finance Office. Monthly statements must be issued within 14 days of the receipt of the Credit Card Statement.

The Approver should evidence by initial against individual items on the Credit Card Reconciliation Form that they have specifically reviewed all of the records on 20% or a minimum of two items on each Reconciliation and all purchases over €500.00.

The Credit Card Reconciliation Form should identify the name of the Credit Card Administrator and the date of the Reconciliation and the Administrator should sign the Reconciliation Form to confirm that all items have been accounted for and have been purchased in accordance with the Institute's Procurement Policy and in accordance with the authorisations given.

The following is the minimum standard of detail required for Credit Card Reconciliation Forms:

- Every item on the Credit Card Statement must be assigned a Transaction number commencing at number 1, each month;
- Each individual back-up record must be identified with the Transaction Number;
- Back-up records to contain as a minimum: purchase authorisation, Purchase Order, merchant receipt, merchant visa receipt, web download of transaction (all pages);
- In respect of purchases in excess of €500 (other than Travel and Subsistence expenditure), evidence of the appropriate procurement process must be provided;
- In respect of purchases where a Purchase Order is required and raised, the GRN Number must be provided;
- In circumstances where some of the above records are not available a statement signed by the purchaser and the Credit Card Holder fully detailing the nature and purpose of the purchase, the name of the merchant and the date of the transaction as well as the date of receipt of the goods/services;
- Where transaction records are not on standard A4 sized paper, smaller records must be affixed to an A4 sheet in such a manner that any top left staples do not restrict access to the detail of the record;
- In respect of hospitality, the full restaurant receipt must be attached together with a signed statement detailing the purpose of the hospitality and naming all of the participants and specifically identifying IADT participants;
- In respect of travel and hotel bookings the name of the individual must be included in the records and evidence that the travel was undertaken (ticket and/or boarding pass (these are required by the EU Commission in respect of any travel recoupable through EU Projects));
- All Reconciliation Statement must be in typed format;

- Each item on the Credit Card Reconciliation Form must contain as a minimum the following details: nature of purchase (books, equipment (give specific name of equipment not catalogue reference number), flights (include destination and name of traveller), hotels (include name of hotel and occupant), hospitality (identify restaurant name and all attendees), licences, tickets, subscriptions, etc), name of purchaser or intended beneficiary, Purchase Order Number and GRN Number where appropriate;
- In the event that no records are available in respect of a transaction, full details of the steps taken to identify the transaction including but not limited to internal e-mails, e-mails and correspondence with the Visa Card Company and the Merchant as well as a detailed statement signed by all of the Purchaser, the Credit Card Holder and the Administrator outlining the steps taken to recover the charge;
- In respect of regular charges (not including standing charges imposed by the Visa Card Company), full back-up records must be included with each Reconciliation Form, it is not appropriate to refer to a prior Statement;
- In respect of Refunds received, a full set of back-up records must be included as well as a detailed explanation for the Refund. Where a Refund relates to a transaction on a prior Reconciliation Form, an e-mail must be issued by the Administrator to the Finance Office (Kieran Granville) with an explanation that must be attached to the records relating to the original transaction;
- In respect of Transactions cancelled and/or Refunds claimed and/or expected, a tracking process must be implemented by the Purchaser and notified to the Credit Card Holder detailing the nature of the Refund and the basis for the Refund as well as the steps being taken to ensure that the appropriate Refund is issued to the Credit Card, all of these records must be included in the back-up records for the transaction as well as the Refund when it is received¹³;
- All records relating to cancelled transactions or transactions refunded within the same trading day or period and thus not appearing on the Visa Card Statement must be attached as an additional final numbered item within the back-up records together with an explanation of the transaction, cancellation and refund.

3. **Personal Usage**

The use of the IADT Credit Card for personal purchases is not generally permitted except as identified below.

3.1 **Travelling and Subsistence Expenses**

IADT Credit Cards may be used to pay for purchases covered by the Credit Card Holder's claim for travel and subsistence expenses. These include accommodation and transport costs. These items must be identified to the Finance Office on each monthly statement and this will be deducted from the next claim for Travelling and Subsistence expenses.

3.2 Emergencies and Errors

From time to time a Credit Card Holder may erroneously use the Institute Credit Card instead of their own personal cards or may face a position of only having the Institute Credit Card in their possession where a transaction has been processed. Such an incident will not of itself be considered a breach of this policy. Where such instances occur, the Card Holder must immediately inform the President (The President should inform the Secretary/Financial Controller) and refund the money to the Institute within 24 hours of the event.

4. Cash Withdrawals

Cash withdrawals using the IADT Credit Card are not generally permitted. Cash withdrawals may be permitted by the Secretary/Financial Controller to obtain foreign currency when travelling on behalf of the IADT in a non-euro currency zone. It should be noted that cash advances incur a withdrawal fee of a percentage of the withdrawal value subject to a minimum of charge.

5. Payments

Credit Card Holders are advised that the Institute is advised in the first week of each month (i.e. usually by the 3rd of the month) of the purchases for the previous month and payment is made by direct debit six days after the statement (i.e. usually the 9th or 10th of the same month). There is therefore only a two week credit period at the end of each month.

Credit Card Holders are required to refund the Institute for all personal usage of the IADT Credit Card prior to payments being made by the Institute.

6. Employment Termination

Where the employment of a Credit Card Holder is terminated for whatever reason, whether at the instigation of the Credit Card Holder or the Institute, the IADT Credit Card must be returned to the Finance Manager. Payment must be made for all outstanding personal usage of the IADT Credit Card prior to the last day of the Credit Card Holder's employment.

7. Withdrawal of Credit Card Facilities

Credit Card facilities may be withdrawn by the President at any time.

¹³ It should be noted that where a merchant cancels a transaction or refunds a transaction within the day's trading period (i.e. prior to the merchant completing their end of day routine) and the cancellation or refund is issued from the terminal on which the original transaction occurred, then no record of the transaction will appear on the Credit Card Statement, however records of these transactions must be retained and included with the Reconciliation Statement. Where a merchant issues a refund following the completion of their end of day routine or from a terminal other than the original transaction terminal (often a customer service desk), then both the original transaction and the refund will appear on the Credit Card Statement (it is possible that these may appear within a different month (depending on the period between the transaction and the refund) or from a different merchant identifier. Full records of all of these must be retained and included with the relevant Reconciliation Statement.

APPENDIX 4 TENDERING FOR SERVICES AND SUPPLIES

Tendering for services and supplies is the responsibility of the purchaser. However, the Secretary/Financial Controller will provide consultancy and advice throughout the tender process.

The following provisions and processes are applicable under the various thresholds.

OGP Contracts and Frameworks

Where the OGP or other designated procurement agencies have put in place contracts and/or frameworks for particular goods and/or services supplies, purchases must be made using these contracts and/or frameworks. Any decision not to use such contracts and/or frameworks must be approved in advance by the Secretary/Financial Controller and must be based on achieving better value for money than would be available through the OGP contracts and/or frameworks. The President and the Governing Body are required to report annually in respect of all purchases made outside of the OGP Regulations.

The OGP and other designated procurement agencies, set out the procedures for purchasing and/or drawdown under their contracts and/or frameworks and these must be adhered to. Where possible the relevant key budget holder will, in conjunction with the Secretary/Financial Controller, implement the necessary contracts and/or framework and issue guidance to all IADT purchasing staff.

IADT Direct Procurement

Where the OGP or other designated procurement agency does not have an appropriate contract or framework in place, it is appropriate to implement local procurement processes. The below thresholds are then applicable.

Purchases below €5,000

The National Procurement Guidelines permits purchases below this threshold on the basis of verbal quotes from one or more suppliers and provides that best practice is to seek a minimum of three quotes confirmed by e-mail.

In order to minimize the administration on lower value purchasing, the following is recommended in IADT to ensure that the minimum National Standards are met:

- For contracts or purchases of supplies and services below €500, the price must be confirmed with the supplier prior to issuing a purchase order. This may be achieved by copying and saving the details from the suppliers website and/or using the latest catalogue price list from an Institute or OGP nominated supplier.

- For contracts or purchases of supplies and services between €500 and €1,500, at least one written (emailed) quotation must be obtained prior to issuing a purchase order. Depending on the nature of the requirement, it may be appropriate to seek more quotations. All quotations received must be retained on the purchase file.
- For contracts and purchases between €1,500 and €5,000, three written (emailed) quotations must be sought from known suppliers or service providers – except in the case of booking hotels for accommodation or conference purposes which only requires one written quotation. These requests for quotations, quotations received or e-mails declining the request must be retained on the purchase file.

Purchases between €5,000 and €25,000

- For contracts and purchases between €5,000 and €20,000, a written specification must be prepared and a minimum of three and a maximum of five written quotations must be obtained from known suppliers or service providers. These quotations must be retained on the purchase file.
- For contracts and purchases between €20,000 and €25,000, a written specification must be prepared and five written quotations obtained from known suppliers or service providers. Both the specification and quotations must be retained on the purchase file. Consideration should be given for purchases expected in this category to running a procurement process as for the purchases of goods and services in excess of €25,000.

Purchases in excess of €25,000

All goods and services in excess of €25,000 must go to formal tender (see Appendix 4, 'Tendering for Goods and Services') via national advertisement on the Government website (www.etenders.irlgov.ie). All such procurement must be notified to the OGP in advance of posting any tenders to www.etenders.ie using a Procurement Sourcing Request (PSR), a template for this is available on the OGP website (<http://ogp.gov.ie/?s=PSR&submit=+>). The Secretary/Financial Controller must be consulted and involved in all stages of the process.

- All supplies and service contracts in excess of €209,000¹⁴ must be advertised at European level and awarded fully in compliance with the Public Supplies and Public Services Directives. The Secretary/Financial Controller must be consulted and involved in all stages of the process.

¹⁴ This threshold may be reduced from time to time and any reductions to this threshold will apply, such reductions will not require an alteration to this policy.

- All supplies and service contracts in excess of €750,000¹⁵ must be advertised at European level and awarded fully in compliance with the Public Supplies and Public Services Directives (a Prior Indicative Notice (PIN) may be required purchases above this threshold). The Secretary/Financial Controller must be consulted and involved in all stages of the process.
- All works contracts in excess of €5,225,000¹⁶ must be advertised at European level and awarded fully in compliance with the Works Directives. The Secretary/Financial Controller must be consulted and involved in all stages of the process.
- Purchase of capital items are subject to the asset acquisition processes run periodically with the authority of the Governing Body. Purchases made under this process are also subject to compliance with all aspects of this Policy including the above thresholds.
- Legal and external consultancy contracts and services must be approved in advance by the Secretary/Financial Controller.
- Financial or leasing contracts must be approved in advance by the Secretary/Financial Controller.
- Purchase of all Electronic Subscriptions, Professional Affiliations, Licenses, Software Licenses, Databases and Maintenance Contracts must be approved in advance by the Secretary/Financial Controller. This applies to the initial purchase only. Renewal of any of the above is a matter for the relevant budget holder.

The above thresholds are mandatory and represent minimum requirements. For particular purchases, it may be appropriate to use stricter limits where this would lead to improved value for money (for example, to seek tenders rather than quotations for high specification equipment). Advice on individual purchases may be sought from the Secretary/Financial Controller.

Procedure

1. Budget Holders should maintain a register of local contracts and expiry dates and commence the re-tendering process in sufficient time to ensure that the new contract is in place when the existing contract expires. The Secretary/Financial Controller maintains a register of all contracts which are subject to tendering requirements.
2. Specification/requirements are drawn up by the purchaser for the goods/ services required. Notice for expressions of interest (in accordance with the requirement of the etenders website www.e-tenders.irlgov.ie), tender letter and award criteria are drawn up by the purchaser in conjunction with the relevant Budget Holder, advice may be obtained from the Secretary/

¹⁵ This threshold may be reduced from time to time and any reductions to this threshold will apply, such reductions will not require an alteration to this policy.

¹⁶ This threshold may be reduced from time to time and any reductions to this threshold will apply, such reductions will not require an alteration to this policy.

Financial Controller. The OGP has developed a range of standard documents for use in tendering processes and a standard form of contract, these documents must be used in all tendering processes. The standard documents in Appendix 6 may be used for quotation processes and contracts below the €25,000 threshold.

3. Where the requirement is for the OGP to manage the tendering process on behalf of IADT a PSR must be prepared and submitted to the OGP. Prior to preparing the PSR, all relevant specifications and tender documents must be prepared and ready for publication.
4. Where IADT are authorized to manage a particular procurement process, there are a number of procedures available on the e-tenders website depending on the supply or service, open and restricted.

The Restricted Procedure:

5. Expressions of interest are invited via the above notice on www.etenders.irlgov.ie.
6. Between 5 and 20 candidates are chosen to tender. The range of candidates to be called must be identified in the notice.
7. Tender request letter is issued to candidates through the etenders website www.e-tenders.irlgov.ie.
8. Unsuccessful applicants are notified. Please note that strict criteria determines the content of letters to unsuccessful applicants and the advice of the Secretary/Financial Controller must be sought.

The Open Procedure:

9. Tenders are invited via the above notice on www.etenders.irlgov.ie.

Both Procedures:

10. Tender documents are date stamped when received and left unopened until the tender due date.
11. Section A of the Tender Evaluation Form is completed.
12. Tenders are opened together on or after the tender due date in the presence of two staff members, one of whom should be a Member of the Executive and Management Group.
13. Section B of the Tender Evaluation Form is completed while the tenders are opened.
14. Tenders are evaluated based on the award criteria and a successful candidate is identified.
15. Section C of the Tender Evaluation Form is completed when the tenders have been assessed.
16. Details of the successful candidate along with their tender document and the completed Tender Evaluation Form is forwarded to the Secretary/Financial Controller for approval.
17. Successful and unsuccessful tenderers are notified. Please note that strict criteria determines the content of letters to unsuccessful applicants and the advice of the Secretary/Financial Controller must be sought.
18. Contract is drawn up and issued to the successful tenderer.

Request for Tender

1. The request for tender should as appropriate include reference to the following:
 - The scope of the project, the objectives to be achieved and the specification, including tasks to be performed, skills required, expected time scales, etc.
 - Award criteria on which the contract will be awarded e.g. cost; methodology, etc., in order of importance
 - Details of the methodology for implementing the award criteria
 - That, in the case of consultants, no additional fees other than those originally tendered will be paid;
 - The final date and time for receipt of tenders and numbers of copies required;
 - That incomplete and late tenders will not be accepted
 - A contact name, number and e-mail address at the Institute must be supplied in case of queries.
 - Responses to all queries should be issued simultaneously to all known tenderers or interested parties with the details of the person making the query redacted.
 - The OGP has developed a range of standard documents for use in tendering processes and a standard form of contract, these documents must be used in all tendering processes. The standard documents in Appendix 6 may be used for quotation processes and contracts below the €25,000 threshold.
2. To ensure transparency and objectivity, all the criteria against which each tender will be assessed should be listed in the 'Invitation to Tender Document, if possible in order of importance. A detailed methodology in relation to scoring must be set out.
3. All invitees to tender should be notified of the Tax Clearance conditions, the Institute's payment arrangements, Freedom of Information Act., confidentiality, conflicts of interest requirements, etc. as part of the Instructions to Tenderers. Requests for tenders for professional services should state that withholding tax will apply.
4. A copy of the Request for Tender and any supporting documentation, including minutes of meetings, should be retained on the purchase file.

Evaluation of tenders

The tender evaluation criteria or award criteria must be in place before candidates are invited to tender and must be published in the Request For Tender. Before tenders are opened, Section A of the Tender Evaluation Form must be completed and retained on the Purchase File. The evaluation must be carried out by two persons one of whom must be a member of the Executive and Management Group. Both evaluators must be competent in the discipline under consideration.

MEAT analysis

The system of evaluation of tenders to be employed is the MEAT system. MEAT stands for **M**ost **E**conomically **A**dvantagous **T**ender and is a system of evaluation of tenders, which is objective and transparent.

MEAT is recommended as a method of evaluating tenders Public Procurement Guidelines for Goods and Services.

Application of MEAT. involves the conversion of qualitative criteria to economic terms. Qualitative criteria selected must always be relevant and proportionate to the contract in question. Criteria under MEAT could include: delivery; period for completion; after sales service; technical merit; ultimate cost; running costs; etc.

Value for money must be the overriding factor in assessing and awarding tender contracts. Therefore, price or cost should always have a significant weighting.

Budget

Sometimes it will be necessary to give an indication of the budget available for a project. If this is the case, it is recommended that a budget range is provided. In other cases, better value for money may be obtained if no indication of budget is given on the 'Invitation to Tender Document'. The decision whether to indicate the budget on the 'Invitation to Tender Document' will be made in consultation with the Secretary/Financial Controller.

Where the budget for a project is specified on the 'Invitation to Tender Document', only submissions which are within the budget figure will be eligible to be assessed under the MEAT system. Cost will be one of the criteria used in MEAT in all instances.

Purchasers must ensure that all expenditure proposals are agreed and approved before embarking on the tender process.

Queries during tender process

Where queries arise during the course of the tender process, the nature of the query - without the name of the person who has submitted the query – should be forwarded to all known tenderers, preferably electronically with copies of the query and response kept on the tender file. Such replies should be dispatched within four working days of receipt of the query and, in any event, no later than one week prior to the closing date. All replies must be sent electronically by IADT.

Receipt & opening of tenders

- The purchaser should notify the Head Caretaker and Reception of the expectation of receipt of tenders in advance of the "Tender Due Date" and of the process to be followed.
- The envelopes of all tenders should be stamped, dated and timed by the Caretakers Office or Reception with an IADT 'Received Date' stamp, forwarded unopened to the purchaser and this must be retained on file with the tender document(s).
- Tenders must always be in writing, unless alternative electronic arrangements ensuring full confidentiality, etc. are in place. The e-tenders website has the facility for the electronic submission of tenders. It should never be the case that tender documents are submitted to a staff members IADT e-mail address.
- Before tenders are opened, Section A of the Tender Evaluation Form must be completed and retained on the Purchase File.
- All tenders should be opened together on or after the date and time set for the receipt of tenders. No tenders should be opened in advance, nor should information in relation to any tender be passed onto others. All tenders should be date stamped on opening.
- Tenders should be opened in the presence of two staff members, one of whom should be a Member of the Executive and Management Group.
- Section B of the Tender Evaluation Form should be completed when the tenders are opened. Section C should be completed during the more detailed tender assessment.
- Tenders not received by the deadline should not be considered.
- Evaluation of offers, based on the scoring mechanism, must take account of all relevant costs relating to operational needs, acquisition, servicing, performance and disposal. While there is no obligation to accept the lowest quotation, rationale for this decision must be put in writing and recorded on the Purchase File. Evaluation of offers must be made by a competent team assembled for the purpose.

Single tenders

Single tenders from only one applicant should be considered only (this does not apply to publicly advertised tenders where a single submission only is received):

- where there is only one suitable qualified applicant in a specialised field;
- in the case of overriding urgency which could not have been reasonably foreseen or avoided;
- where consultants have already carried out work in the area concerned and there is an overriding need for continuity;
- where there is a need to maintain consistency of brands/makes/models for maintenance purposes.

Assessing tenders

In assessing tenders, where the cost is deemed unreasonable in the context of the available budget, a tender may be eliminated from the competition following consultation with the Secretary/Financial Controller. Only tenders which are considered reasonable from a cost perspective will be MEAT assessed.

A system of evaluation must be in place, i.e. documented in writing and retained on the purchase file, as part of the request for tender. This system must list all the criteria upon which the tenders will be assessed (as already listed in the 'Invitation to Tender Document'). The percentage allocated to each individual criterion must also be clearly set out as well as the scoring methodology. It should be noted that every applicant is entitled to receive a copy of their scores along with the scores allocated to the successful tenderer and a full and detailed analysis and comparison of the reasons that one scored higher than the other.

Section C of the Tender Evaluation Form should be completed and presented with the tender documents and the MEAT analysis to the Secretary/Financial Controller for approval. The Secretary/Financial Controller must sign off on all tenders prior to awarding the contract.

Contracts

- Notification to retain withholding tax must be given to the Finance Office if the service is of a professional nature.
- Notification to account for VAT must be given to the Finance Office for foreign purchases.
- Notification to account for RCT must be given to the Finance Office for works contracts.
- Acceptance/ non-acceptance must be confirmed in writing and copies of letters, proposals, and analysis kept on the purchase file.
- Contracts are normally of one-year duration or for a specific purpose. However, two- or three-year contracts may be appropriate for regular, ongoing requirements. Re-tendering should commence in sufficient time to ensure that a new contract is in place when required. Re-tendering of suppliers must be done annually unless otherwise authorized.

TENDER EVALUATION FORM

SECTION A (Must be completed before tenders are opened)

Product /service for tender: _____

Person responsible for tender: _____

Criteria to be used for MEAT analysis:

Criterion	% to be awarded for each
Total	100%

Date Section A completed: _____

Signed (Member of the Executive/Management Group): _____

SECTION B

Date of Opening: _____

Persons present : _____

Names of Tenders Opened

Initial Cost

SECTION C Final Assessment & Recommendation
(Attach MEAT analysis summary sheet)

Approved by Secretary/Financial Controller: _____

Date: _____

APPENDIX 5 STANDARD TERMS AND CONDITIONS

In these Terms and Conditions, the expression "IADT" shall mean the Dún Laoghaire Institute of Art, Design and Technology, "the contractor" shall mean the person, firm or corporate body whose tender shall be accepted by IADT and "the supplies" shall mean the supplies, goods or services described in the specification.

1. General terms

- 1.1 The contractor undertakes to perform all work contracted by him/her on behalf of IADT to the highest professional standards at all times.
- 1.2 The contractor undertakes at all times, now and in the future to respect in full the confidentiality of all information, knowledge or documentation brought to his attention as a result of the contract and not to disclose any such confidential information to any third party.
- 1.3 The contractor shall accept sole responsibility for acquiring any permits or licences necessary for the performance of the contract.
- 1.4 IADT shall not be responsible under any circumstances for any loss or damage suffered by the contractor or his servants or agents in the performance of the contract on behalf of IADT, nor entertain any claim relating to such damage.
- 1.5 All intellectual property, copyright or patents arising from the performance of the contract by the contractor on behalf of IADT shall become and remain the property of IADT.
- 1.6 Copyright and any other rights of ownership in respect of all manuscripts or parts thereof created on behalf of IADT shall belong exclusively to IADT on a permanent basis.
- 1.7 The contractor shall inform IADT of existing copyright(s), if any, attaching to any documentation etc. to be used as part of the contract and to obtain all the necessary permits or licences for the ultimate holders of such rights and to indemnify IADT against any claims or litigation in respect of same.

2. Warranties

- 2.1 The contractor warrants to IADT and it is a condition of the contract that the Supplies:
 - 2.1.1 Will be of merchantable quality and fit for any purpose held out by the supplier or made known to the supplier in writing at the time the order is placed and for use by IADT in the ordinary course of its business;
 - 2.1.2 Will be free from defects;
 - 2.1.3 Will correspond in all respects with the specifications and/or any sample or as otherwise agreed in writing;
 - 2.1.4 Will comply with all statutory requirements and regulations relating to the materials, design, manufacture, packaging, packing, distribution, sale and purchase of the supplies.
- 2.2 In the event that any supplies do not conform with any of the warranties in condition 2.1, and without prejudice to any other remedy that IADT may have, IADT shall be entitled at any time during the period of two years following the date of delivery and at its sole discretion to require the supplier, at the supplier's expense, to repair or replace within fourteen days or such other period as is specified by IADT any such supplies and to reimburse IADT with all costs incurred in recovering and returning such supplies.
- 2.3 If the contractor fails to repair or replace any supplies within fourteen days (or such other period as is specified by IADT) in accordance with condition 2.2 IADT shall have the right to purchase replacement supplies from another source and any money paid by IADT to the supplier in respect of the supplies together with any additional expenditure over and above the price reasonably incurred by IADT in obtaining replacement supplies shall be paid by the supplier to IADT.
- 2.4 The warranties and remedies provided for in condition 2 shall be in addition to those implied by or available at law or in equity and shall continue in force notwithstanding acceptance by IADT of all or part of the supplies in respect of such warranties and remedies.

3. Ordering and delivery of supplies

- 3.1 The supplies may be supplied only following issue of a written official purchase order to the contractor.
- 3.2 The supplies shall be delivered to the satisfaction of IADT in strict conformity with specification, except as may otherwise be agreed by IADT.

- 3.3 Delivery shall be to the place named on the official order which should be: IADT Kill Avenue Dún Laoghaire Co. Dublin A96 KH79. Where delivery is requested to an alternative address, the Supplier must satisfy themselves that the purchaser is authorised to receive the supplies at the alternative address. IADT reserves the right not to pay a supplier where a delivery has been made to an unauthorized location.
- 3.4 Contractor to indemnify the purchaser against any damage or injury occasioned in the course of delivery to the extent that any such damage or injury is attributable to any act or omission of the contractor or any of his sub-contractors.
- 3.5 The contractor shall be in a position to deliver the supplies within a four week time limit from date of order or within an extended time period to the mutual agreement of the contractor and IADT. Contractors must include minimum delivery times applicable to each item offered for supply.

4. The supplies

- 4.1 To the reasonable satisfaction of the purchaser in conformance with the contract, the Supplies shall conform to all applicable legislation.
- 4.2 Supplies may be inspected by the purchaser's representative at the contractors' premises or after delivery. Any supplies found defective or inferior in quality or differing from specified requirements may be rejected. Supplies so rejected will not be considered as having been delivered under the contract and the contractor shall at his own expense replace them with the correct supplies in accordance with the contract.
- 4.3 The contractor shall not make any alteration in the supplies requested except such as may be authorised or directed in writing by IADT. Suggestions for change in specification or model to be supplied must be notified in writing to IADT and authorisation sought to make amendments.

5. Damage in transit

- 5.1 An advice note specifying the means of transport, place/date of dispatch, number of packages and their weight and volume.
- 5.2 If damaged in transit, then the contractor shall either replace or repair as required by the purchaser, such of the supplies as may be undelivered or damaged in transit.

- 5.3 Notice of damage by purchaser to be made within 30 days of delivery.
- 5.4 Notice of non-delivery within reasonable time of notification.

6. Infringement of rights

- 6.1 As a condition of the contract between the purchaser and the contractor, the supplies supplied may not infringe any patent, trademark, registered design, copyright or other right of any third party and the contractor shall indemnify the purchaser against all actions, claims, suits, demands, losses, costs or expenses incurred or likely to be incurred by the purchaser under this heading.

7. Indemnity and insurance

- 7.1 The contractor shall indemnify the purchaser against all claims including all legal costs and expenses incurred by the purchaser for loss arising as a result of damage to any property whatsoever where due to any negligence or default of the contractor or his agents or sub-contractors or as a result of injury or death of any person which may occur in the course of or arising from or in any way connected with the performance of this contract.
- 7.2 Where the contractor or any sub-contractor fails to insure any risk as required by the purchaser, in accordance with the contract, the purchaser may insure the risk in question and deduct the amount of the premiums from any monies due to the supplier.

8. Copyright and other rights

- 8.1 All specifications, products or documents supplied by IADT or produced by the contractor in connection with the contract together with all intellectual property rights, design rights or copyright connected therewith shall become and remain the property of IADT.

9. Acceptance of goods and services

- 9.1 Acceptance by IADT of all goods and services under the contract shall be subject to examination and inspection for compliance and conformity with specification. Goods and services which do not so conform shall neither be accepted by nor paid for by IADT.

10. Notice of rejection

- 10.1 IADT shall give notice within 10 days of delivery of rejection of goods or services which fail to comply with or conform to its specification or order whether in terms of quality, quantity or otherwise. Rejected goods will not be considered as having been developed under the contract.

11. Law of contract

- 11.1 The contract shall be subject and interpreted in accordance with Irish law and shall be subject to the jurisdiction of the courts of the Republic of Ireland, unless otherwise agreed in writing between the parties.

12. Delivery time

- 12.1 The goods and services shall be delivered at the times and dates agreed under the contract or as stated on IADT's official orders or in particular instances.

13. Packing

- 13.1 All goods shall be packed and secured in such a manner to reach their destination in good condition.

14. Settlement and payment

- 14.1 IADT shall be at liberty in settling and valuing the amount due to the contractor to take into consideration any deficiency in the quality of the supplies or in the quality of the materials and labour employed in the manufacture thereof, and to make, on account of the said deficiency, such reduction in price or prices as it may consider reasonable.
- 14.2 IADT will only make payments on receipt of a valid invoice containing a valid IADT Purchase Order Number, subject to the satisfactory delivery of the goods and/or services.
- 14.3 IADT will make payments not later than 30 days following receipt of a valid and accepted invoice.
- 14.4 IADT is subject to the Late Payments in Commercial Transactions 2012 Regulations and will remit penalties and late payment interest to suppliers in respect of invoices not processed and paid in accordance with these Standard Terms and Conditions

15. Insolvency

- 15.1 IADT shall be at liberty, upon breach of any of the conditions of contract, or upon the contractor becoming bankrupt or insolvent, or making any assignment for the benefit of creditors forthwith, to rescind the contract altogether and to withhold from the contractor as absolutely forfeited all monies which the contractor might otherwise have claimed under the conditions of contract and to do all things that he shall consider proper for having the contract completed and also to recover from the contractor, or deduct from any monies of the contractor in his hands, the extra expense occasioned thereby.

APPENDIX 6 STANDARD DOCUMENTS

The OGP has developed a range of standard documents for use in tendering processes and a standard form of contract, these documents must be used in all tendering processes for contracts in excess of €25,000 and all contracts implemented under the auspices of the OGP. The below documents may be used for quotation processes and contracts below the €25,000 threshold.

REQUEST FOR QUOTATIONS TEMPLATE

Date

[insert name & address of supplier] [insert name & address of supplier] [insert name & address of supplier] [insert name & address of supplier]

Request for proposal/quote for [insert description here]

Dear [Salutation],

Dún Laoghaire Institute of Art, Design and Technology, is a third level institute of technology, established under the Regional Technical Colleges Act, 1992 as amended. The Institute is the leading Irish educator for the knowledge, media and entertainment sectors, linking creativity, technology and enterprise and incorporates the National Film School in Ireland.

Specification

IADT is seeking proposals/quotes for **[insert description here]. [insert specification here]**

Schedule of costs

The schedule of costs should take the following format and should take into account proposed work as outlined in the specification above:

- Scale and breakdown of fees to be provided
- Any additional costs which may arise to be provided
- All costs to be quoted in euros
- VAT must be quoted separately
- The quotation must be for the services/supplies to be provided and this must be the your best and final offer for the award of the contract

- Details of hourly rates included in the overall price must be provided
- Any discounts to which IADT may be entitled must be clearly indicated, including but not limited to:
 - Public sector discounts
 - Early payment discounts
 - Any other discounts

IADT will not be responsible for any errors on the calculation of costs provided in response to this invitation to quote. It is the responsibility of suppliers to ensure that the costs quoted are correct and properly calculated.

Receipt of proposals/quotes

[insert deadline for receipt of quotes here]

IADT does not bind itself to accept the lowest or any quote.

Freedom of Information

IADT undertakes to use its best endeavours to hold confidential any material provided in response to this tender, subject to IADT's obligations under law, including the Freedom of Information Acts (FOI), 1997, 2003 and 2014, as amended. Suppliers are asked to consider if any of the information supplied in response to this notice should not be disclosed because of its information content, to identify same and to specify reasons for its sensitivity. IADT will consult with suppliers about sensitive information before making a decision on any request received under the Freedom of Information Acts (FOI), 1997, 2003 and 2014 as amended. If suppliers consider that none of the information supplied by them is sensitive, they should make a statement to that effect. Such information may be released in response to an FOI request.

Tax clearance certificate

The successful supplier will be required to produce a tax clearance certificate before the contract is awarded and annually thereafter.

Yours sincerely,

[Name]
[Title]

CONTRACT TEMPLATE FOR SUCCESSFUL QUOTATIONS

Date

[insert name & address of supplier] [insert name & address of supplier] [insert name & address of supplier] [insert name & address of supplier]

Re: Contract for provision of [insert description of services/supplies] for [insert duration of contract]

Dear [Salutation],

I am pleased to confirm that you have been awarded the contract for [insert description here].

Costs are per our specification of [insert date of specification] and per your submission of [insert date of receipt of quote]. A copy of (a) our specification, (b) your submission and (c) IADT standard terms and conditions are attached. Other conditions relating to this contract include:

1. Delivery of all services and/or supplies is to the offices of IADT at Kill Avenue, Dún Laoghaire, Co. Dublin, unless otherwise agreed in writing.
2. All suppliers in receipt of more than €10,000 including VAT are required have a valid Tax Clearance Status with the Revenue Commissioners. Suppliers are obliged to apply for this through the Revenue Commissioners on www.ros.ie. Where a supplier's Tax Clearance Certificate either does not exist or is out of date, it will not be possible to register them as an approved IADT supplier and no payment can be made to them until the Revenue Commissioners assign a valid Status to that supplier.
3. Under the Late Payments in Commercial Transactions Regulations 2002, payment will be made within 30 days of receipt of your valid invoice or delivery of the goods and services, whichever is the later. The Regulations do not require that payment be made to a supplier who has failed or refused to comply with a request for a tax clearance certificate. Furthermore, it extends the time limit for payment where there are delays in furnishing the tax clearance certificate.

4. IADT is subject to the Freedom of Information Acts, 1997, 2003 and 2014. Under the Acts, IADT may make information you supply during the course of your contract available upon request. However, IADT undertakes to hold confidential any information provided by you once you identify it as commercially sensitive, subject to IADT's obligations under the law, including the Freedom of Information Act. Please consider carefully if any of the information you provide **should not** be disclosed because of its sensitivity. If this is the case, you should identify the information and specify the reasons for its sensitivity. IADT will consult with you about sensitive information before making a decision on any Freedom of Information request received.

Payment terms will be on completion of the contract (all payment is on receipt of invoice).

This letter, the attached terms and conditions, your submission of **[insert date of submission]** and subsequent price lists constitute the terms of the contract between us. If you are satisfied with the terms of this contract, please confirm your acceptance in writing to me.

Yours sincerely,

[Name]
[Title]

AGRESSO SUPPLIER SETUP FORM

Company Details

Name			
Address			
Phone No		Fax No	
Contact Name		email address for remittance advice	

Registration Details

VAT Registration No.			
Tax Clearance Certificate No. (or access code) Expiry Date			
Is this contract subject to Relevant Contracts Tax (RCT)? See definition at \\Esmeralda\General\Finance\RCT\RCTHandout			Y/N

Bank Details

Bank Name		Branch	
Account Name			
Sort Code		Account No	
IBAN			
BIC/Swift			
Invoicing Currency € £ \$ etc			

Requested by _____ Date _____

Authorised by _____ Date _____
Head of School/Function/Department

FINANCE OFFICE USE ONLY

Date received _____ **Supplier ID** _____

Input on Agresso by _____ **Date** _____