

# DUN LAOGHAIRE INSTITUTE OF ART, DESIGN AND TECHNOLOGY

## PROCUREMENT POLICY

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## 1. Introduction

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

Arrangements for the procurement<sup>1</sup> of goods and services are conducted in accordance with national procedures as amended and as outlined in: the procurement guidelines “Public Procurement Guidelines 2004” as amended by EU Directives, 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. These documents, together with the most recent updates, are available for downloading from the e-tenders website: [www.e-tenders.irlgov.ie](http://www.e-tenders.irlgov.ie).

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 departments and offices.

A devolved procurement policy can only function where there is budget management at school and functional office level and expenditure profiles in the policy depend on the expenditure profiles in the budget.

## 2. The Institute’s Procurement Policy

‘Procurement’ is the term used by IADT to describe the function which supports purchasers<sup>2</sup> in each school or functional office and which examines overall expenditure on services<sup>3</sup> and supplies<sup>4</sup>, to ensure that value for money<sup>5</sup> is being obtained throughout the Institute. Purchasing remains the direct responsibility of each school and functional office. Coordinated purchasing will occur where there is a cost saving or advantage to the Institute, specific purchasing coordinators are identified in Appendix 2.

## 3. Scope of the policy

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

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<sup>1</sup> See definitions

<sup>2</sup> See definitions

<sup>3</sup> See definitions

<sup>4</sup> See definitions

<sup>5</sup> See definitions

- It acknowledges the organisational structure of the Institute whereby management responsibility is devolved to members of the Executive and Management Group and budget holders<sup>6</sup>.
- 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.

#### **4. Objectives of the policy**

- 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 ensure that the Institute's procurement policies and procedures comply with all statutory requirements.
- To streamline, consolidate and, where possible, improve on purchasing practices.
- 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.

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<sup>6</sup> See definitions

## **5. Procurement Support**

In realisation 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 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:

- putting in place organisation-wide contracts while ensuring compliance with Institute procedures and Irish and EU regulations.
- negotiations with regular suppliers
- ongoing supplier and contract management
- advice on specific contract negotiations

For large expenditures, 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.

Purchasing activities will continue to be devolved to individual schools and functional offices.

## **6. Procurement 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.
- Purchasers should ensure that purchase orders are fully authorised before being placed (see Section 7, 'Purchasing Procedures').
- 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 holders<sup>7</sup>.

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<sup>7</sup> See definitions

- All schools, functional offices 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 e-tenders website [www.etenders.irlgov.ie](http://www.etenders.irlgov.ie). Advice regarding regulations and procedures can be provided by the Secretary/Financial Controller.
- 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.
- 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.
- The standard payment terms for the Institute is 45 days net. The Institute is required to comply with the Late Payments in Commercial Transactions Regulations 2002<sup>8</sup>.
- The procurement of goods electronically (i.e., via the internet) is encouraged but must comply strictly with the Institute's procurement procedures, including 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 Regulations<sup>9</sup>).
- 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.
- 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.

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<sup>8</sup> Also known as the prompt payments system

<sup>9</sup> Waste Electrical & Electronic Equipment Directive 2002/96/EC

- 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.
- The 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.

## 7. **Purchasing Procedures**

### 7.1 *Purchase File*

Each School and Functional Office will maintain a “Purchasing File”. This file will contain details of all purchases made by the school or functional area. 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.

### 7.2 *Grants*

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

- An approved grants process must be in place.
- All payments must comply with the grant process.
- Payments must be through the Banner system.

### 7.3 *Purchase orders*

A purchase order must be raised on Agresso<sup>10</sup> for all services and supplies and for all types of purchases in advance of the order being placed except in the case of:

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<sup>10</sup> See definitions

- 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.
- ii. Purchases using petty cash  
Petty cash systems operate in a number of Schools and Functional Offices. Petty cash systems are used for ad-hoc small value purchases where the issuing of a purchase order and cheque is more expensive and cumbersome than cash.
- 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 claims
- iv. Orders for couriers, florists, groceries and taxis (on account via a preferred supplier only)  
Purchase Orders for couriers, florists, groceries 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  
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 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.

#### 7.4 *Orders*

A purchase order number must be quoted on all orders for services and/or supplies. 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 services or supplies 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 tax clearance certificate is required from all suppliers or contractors providing goods or services in excess of €6,500 (including VAT) in the course of 12 month period. The purchaser must establish that there is a current valid tax clearance certificate for the supplier or contractor on file with the Finance Office before placing any order. If there is no certificate on file, a copy of the tax clearance certificate must be obtained before placing the order. See Section 9 Relationships with Suppliers for information in relation to appointing new suppliers and tax clearance certificates.

#### 7.4.1 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, florist, grocery or taxi services.
- ii. emergency orders  
Emergency orders should normally be placed only outside normal working hours or when away from the office and unable to access the Agresso System to raise a purchase order. 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.

#### 7.4.2 Credit card orders

IADT has obtained credit cards for use by the Institute to facilitate certain purchases by the Institute. An 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 written purchase order except as identified in the IADT Acceptable Credit Card Usage Policy.

Credit card numbers are confidential to the Credit Card Holder and to the Finance Office.

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. If the Credit Card Holder is not available, the requestor should contact the Secretary/Financial Controller.

#### 7.4.3 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.

#### 7.4.4 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.

#### 7.4.5 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 school and functional area have been trained in the use of the Agresso System.

## 7.5 *Thresholds of application*

The following thresholds are mandatory and represent minimum requirements. These are applicable until 31<sup>st</sup> December 2007. The threshold relates to the total purchase value of all items on the purchase order. 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. It should be noted that the threshold are VAT inclusive. For purchases of high specification equipment, it may be appropriate to use formal tendering to ensure greater competition and improved value for money. 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.**

- For contracts or purchases of supplies and services below €500, the price must be confirmed with the supplier prior to issuing a purchase order.
- For contracts or purchases of supplies and services between €500 and €1,500, at least one written (faxed or 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 €10,000, three written quotations must be obtained 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 quotations must be retained on the purchase file.
- For contracts and purchases between €10,000 and €20,000, 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 €50,000, 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.
- All goods and services in excess of €50,000 must go to formal tender (see Appendix 4, ‘Tendering for Goods and Services’) via national advertisement on the Irish Government website ([www.etenders.irlgov.ie](http://www.etenders.irlgov.ie)).

- All supplies and service contracts in excess of €211,000 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.
- All supplies and service contracts in excess of €750,000 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 €5,278,000 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 Proposed Asset Acquisition process run at least annually by the Secretary/Financial Controller. Purchases made under this process are also subject to compliance with all aspects of this Policy.
- 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.

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.

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.

In absolute emergencies, there may not be time to seek competitive bids and the Institute would, therefore, be invoking a derogation from competition.

If any of the foregoing occurs, the purchaser should make a full written justification for approval by the relevant Member of the Executive and Management Group for the decision not to seek competitive bids.

#### *7.6 Approved suppliers*

All purchases, except where described in paragraph 7.1 must be made from preferred, partnership or other authorised suppliers unless there are compelling reasons approved by the relevant Member of the Executive and Management Group. 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.

#### *7.7 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 school or functional area purchasing arrangements should be made available for the use of all schools and functional offices in the Institute.

#### *7.8 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 Goods and Services). 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 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 reviewing any tender submission.

#### *7.9 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.

#### *7.10 Conditions of purchase*

The Institute's Standard Terms & 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.

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.

Where services or supplies are used by more than one school or functional area, 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.

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.

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

#### *7.11 Delivery*

The normal place of delivery for all services or supplies must be the Institute Campus at Kill Avenue, Dun 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.

#### *7.12 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.

#### *7.13 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.

### **8. 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.

Tender and quotation processes take time to complete and in the case of tender processes there are legally imposed time scales. In order to ensure that IADT avoids costly and unnecessary 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 e-tenders website [www.etenders.irlgov.ie](http://www.etenders.irlgov.ie) contains details of the legal time requirements. Any derogation from this must be approved by the Secretary/Financial Controller.

Tender documents must be kept for at least six years after the end of the financial year in which the contract is finally completed. 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".

## **9. Relationships with suppliers**

### *9.1 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.

### *9.2 Nationality*

Purchasers must consider any source, regardless of origin.

### *9.3 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 specifically encourage purchasers to actively consider small and emerging suppliers.

#### 9.4 *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 9.5 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. Suppliers and their employees, agents and sub-contractors should sign a confidentiality agreement.

#### 9.5 *Freedom of Information*

Suppliers and tenderers should be advised that the Institute is subject to the Freedom of Information (FOI) Act, 1997 (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) Act, 1997 (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) Act, 1997 (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.

#### 9.6 *Competition Authority*

The Institute is obliged to report any suspicions of collusion or anti-competitive practices to the Competition Authority. The Institute will co-operate with Competition Authority in any investigation. Any communication with or from the Competition Authority should be channeled through the office of the Secretary/Financial Controller.

#### 9.7 *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 Request Form in Appendix 6. All of the details requested in the Request 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.

## 9.8 *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 Certificates

All suppliers in receipt of more than €5,000 including VAT are required to be in possession of a valid Tax Clearance Certificate. Suppliers are obliged to apply for these from the Revenue Commissioners on [www.ros.ie](http://www.ros.ie). All new suppliers should be notified by the purchaser of this requirement prior to any purchase being made. The Finance Office maintains a file of existing suppliers and will notify each supplier on the expiry of their existing certificate.

### 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. 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. A relevant payments card must be issued to IADT by the Revenue Commissioners in advance of any payment. Purchasers must inform suppliers of this requirement. The Finance Manager should be contacted for full details of this requirement.

## 9.9 *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.

## 10. 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.

- 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.
- iii. 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 9.6 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.
- 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 Director.
- 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.

- viii. 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 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 himself/herself and that supplier, (b) negotiate privately with the supplier as to whether he/she 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.
- x. Suppliers who attempt to provide inducements over above that which would be considered acceptable will be removed from all future tender lists.

## **11. Credit cards**

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.

### *11.1 Credit card orders*

Orders placed using an IADT credit card must follow the normal procurement procedure and must not be placed without a written purchase order except in the case of travel and subsistence payments.

### *11.2 Personal purchases on credit cards*

Credit cards are not to 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.

### *11.3 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.

## **APPENDIX 1 DEFINITIONS**

### *Agresso*

The financial management software used by the Institute.

### *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 Director.

### *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 must have a minimum value of €1,270 inclusive of VAT when purchased. Capital items must be registered on the Institute's Fixed Asset Register.

### *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 needs 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.

### *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.

### *Supplies*

Contracts for supply usually relate to the purchase of products or specific items. These can be regular purchases such as stationery or one off purchases such as the purchase of capital items. A contract for supply can be financed by way of direct purchase, lease, rental or hire purchase. 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. Advice on this can be obtained from the Secretary/Financial Controller.

### *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 5	€500	<ul style="list-style-type: none"> <li>▪ Non-capital items</li> <li>▪ Non-contract purchases</li> </ul>
Grade 6 & 7	€1,500	<ul style="list-style-type: none"> <li>▪ Non-capital items</li> <li>▪ Non-contract purchases</li> </ul>
Heads of Academic Departments and Functional Offices	€10,000	<ul style="list-style-type: none"> <li>▪ Non-capital items</li> <li>▪ Non-contract purchases</li> <li>▪ Capital items approved under the PAA Process</li> </ul>
Finance Manager, Estates Manager & ICT Manager	€20,000	<ul style="list-style-type: none"> <li>▪ Non-capital items</li> <li>▪ Non-contract purchases</li> <li>▪ Capital items approved under the PAA Process</li> <li>▪ Purchases in excess of €10,000 are limited to those areas for which the Manager has direct responsibility.</li> </ul>
Registrar, Head of Development & Heads of Schools	€50,000	<ul style="list-style-type: none"> <li>▪ Non-capital items</li> <li>▪ Non-contract purchases</li> <li>▪ Capital items approved under the PAA Process</li> </ul>
Director & Secretary/Financial Controller	Unlimited	

**AUTHORISED SIGNATORIES FOR CHEQUES**

<i>Amount</i>	<i>Authorised signatories</i>
Up to €10,000	Any two of: <ul style="list-style-type: none"> <li>▪ Jim Devine (Director)</li> <li>▪ Bernard Mullarkey (Secretary/Financial Controller)</li> <li>▪ Marian O’Sullivan (Registrar)</li> </ul>
€10,000 - €50,000	Jim Devine (Director) and either <ul style="list-style-type: none"> <li>▪ Bernard Mullarkey (Secretary/Financial Controller)</li> <li>▪ Marian O’Sullivan (Registrar)</li> </ul>
Over €50,000	Jim Devine (Director), Bernard Mullarkey (Secretary/Financial Controller) and Marian O’Sullivan (Registrar)

(As amended from time to time.)

### IADT CONTRACT LIST

<b>Supply/Service</b>	<b>Approved Supplier</b>	<b>Contract Expiry Date</b>	<b>IADT Nominated Contract Coordinator</b>
<b>Stationery</b>			<b>Administrator, Director's Office</b>
<b>Printed Stationery</b>			<b>Administrator, Director's Office</b>
<b>Advertising</b>			<b>Student Recruitment Officer</b>
<b>Books &amp; Journals</b>			<b>Librarian</b>
<b>Toner &amp; Print Consumables</b>			<b>ICT Manager</b>
<b>Computers and ICT Equipment</b>			<b>ICT Manager</b>
<b>Works Contracts</b>			<b>Estates Officer</b>
<b>Catering Contract</b>			<b>Secretary/Financial Controller</b>
<b>Film Equipment</b>			

(As amended from time to time.)

**APPENDIX 3**  
**IADT CREDIT CARD ACCEPTABLE 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 Schools and Functional Offices, 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 Visa 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.

**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 Director. IADT Credit Cards remain the property of the Institute at all times.

**2. Credit Card 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 cheque or 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).

Credit Card numbers are confidential to the Credit Card Holder and the Finance Office.

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.

## **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 Monthly Breakdown of Expenses (Appendix A) to the Finance Office.

## **3. Personal Usage**

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

### **1.3 Foreign Travel and other Credit Card Facilities**

Credit Card Holders may avail of facilities provided by the IADT Credit Card at no additional cost to IADT for their own personal use. Such usage must comply with the conditions set out by the Credit Card Provider. Such usage is identified in booklets issued by the Credit Card Provider from time to time. These services are provided by the Credit Card Provider and no liability will attach to the Institute by the failure of the Credit Card Provider to meet their commitments or to continue to provide the facility. Where services are added or discontinued or where conditions of use for such services are altered by the Credit Card Provider, the personal use of the IADT Credit Card by Credit Card Holders will be adjusted accordingly.

### **1.4 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 hotel and restaurant expenses and petrol purchases and taxi fares. 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.

## **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 1.5% of the withdrawal value subject to a minimum of €2.54.

## **5. Payments**

Credit Card Holders are advised that the Institute is advised in the first week of each month (i.e. usually by the 3<sup>rd</sup> 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 9<sup>th</sup> or 10<sup>th</sup> 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 Director at any time.

APPENDIX A  
IADT VISA ACCOUNT - BREAKDOWN OF EXPENSES

	NAME: .....		Date: .....	
Code	Details of Expenses:-		Receipt	P.O. No:-
5404	<b>Staff Travel:-</b>			
	Flights	€.....	---	-----
		€.....	---	-----
	Trains/Taxis etc.	€.....	---	-----
5406	<b>Staff Subsistence/Other:-</b>			
	Accommodation	€.....	---	-----
		€.....	---	-----
	Meals	€.....	---	-----
	Entertainment	€.....	---	-----
	Telephone	€.....	---	-----
	Misc/Other	€.....	---	-----
9911	<b>IADT Governing Body:-</b>			
	Accommodation	€.....	---	-----
	Entertainment	€.....	---	-----
9910	<b>Entertainment:-</b>			
	Lunch/Dinner	€.....	---	-----
	Miscellaneous	€.....	---	-----
	<b>Staff Training &amp; Development</b>			
5710	<b>T &amp; D</b>	€.....	---	-----
	Conference Fees	€.....	---	-----
9906	<b>Professional Affiliations</b>	€.....	---	-----
6612	<b>Stationery/General Office:</b>	€.....	---	-----
7801	<b>Bank Charges:</b>	€.....	---	-----
9999	<b>Miscellaneous:</b>	€.....	---	-----
---	.....:	€.....	---	-----
---	.....:	€.....	---	-----
---	.....:	€.....	---	-----
<b>TOTAL COST</b>		€.....		

**Declaration:** I hereby declare that the expenses incurred on the above Credit Card Account have been wholly and necessarily incurred on behalf of IADT and in accordance with the IADT Procurement Policy. I acknowledge that all subsistence and other expenses incurred on this Credit Card will be deducted from my next Travel Expenses Claim.

**Signed:** ..... **Authorised User** **Date** .....

**Checked By** ..... **Date** .....

**Authorised By** ..... **Date** .....

## **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.

### **Thresholds**

- For contracts or purchases of supplies and services below €500, the price must be confirmed with the supplier prior to issuing a purchase order.
- For contracts or purchases of supplies and services between €500 and €1,500, at least one written (faxed or 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 €10,000, three written quotations must be obtained 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 quotations must be retained on the purchase file.
- For contracts and purchases between €10,000 and €20,000, 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 €50,000, 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.
- All goods and services in excess of €50,000 must go to formal tender via national advertisement on the Irish Government website ([www.etenders.irlgov.ie](http://www.etenders.irlgov.ie)).
- All supplies and service contracts in excess of €211,000 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.

- All supplies and service contracts in excess of €750,000 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 €5,278,000 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 Proposed Asset Acquisition process run at least annually by the Secretary/Financial Controller. Purchases made under this process are also subject to compliance with all aspects of this Policy.
- 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 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.
2. Specification/requirements are drawn up by the purchaser for the goods/ services required.

3. Notice for expressions of interest (in accordance with the requirement of the e-tenders website [www.e-tenders.irlgov.ie](http://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/Financial Controller.
4. 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](http://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.
8. Unsuccessful applicants are notified

**The Open Procedure:**

9. Tenders are invited via the above notice on [www.etenders.irlgov.ie](http://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.
18. Contract is drawn up and issued to the successful tenderer.

**Tender letter**

- 1 The request for tender letter 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
  - 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.
- 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.
  - 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 The tender letter should be accompanied by a Private & Confidential envelope marked "Tender for (insert text as appropriate)".
  - 5 A copy of the tender letter(s) and any supporting documentation 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. 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**dvantageous **T**ender and is a system of evaluation of tenders, which is objective and transparent.

MEAT is recommended as a method of evaluating tenders under paragraph 5.14 of Public Procurement - 1994 edition. It is also strongly recommended in the circular letter issued by the Department of Finance on 31 March 1999, pursuant to the Report on value for Money Examination of Consultancies in the Civil Service carried out by the Comptroller and Auditor General.

Application of M.E.A.T. 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.

Employees 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 printers**

- 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 Mail Room, 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.
- 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:

- 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, before tenders are opened and considered. 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.

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:**

<b>Criterion</b>	<b>% to be awarded for each</b>
<b>Total</b>	<b>100%</b>

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)

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Approved by Secretary/Financial Controller: \_\_\_\_\_

Date: \_\_\_\_\_

## **APPENDIX 5 STANDARD TERMS AND CONDITIONS**

In these Terms and Conditions, the expression “IADT” shall mean the Dun 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 e 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.
- 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**

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.

**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**  
**Tender form letter**

**Date**

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

**Re: Tender for provision of [insert service/supply requirement(s)]  
to the Dun Laoghaire Institute of Art, Design and Technology**

Dear [Salutation],

Dun Laoghaire Institute of Art, Design and Technology, is a third level institute of technology, established under the Regional Technical Colleges Act, 1992. 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.

IADT is seeking tenders for [insert service/supply requirement(s)] as follows:

**Requirements**

[insert detailed requirements/specification]

**Method of tender**

*Schedule of costs*

The schedule of costs should take the following format:

- All costs must be quoted in euros
- VAT must be quoted separately
- The tenderer must quote an overall price based on the services/supplies to be provided and this must be the tenderer's best and final offer for the award of the fixed price contract
- The tenderer must quote details of daily rates included in the overall price
- Unquantified costs will not be accepted
- Detailed specifications of all equipment, including make, model, description and manufacturer's brochure must be included with the tender document(s)
- Please indicate clearly any discounts to which IADT may be entitled, including:
  - 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 tender. It is the responsibility of tenderers to ensure that the costs quoted are correct and properly calculated.

IADT reserves the right to purchase individual items from the tender list.

#### *Additional information*

Queries arising from this tender document should be submitted in writing or electronically to [insert name & e-mail address]. All replies to queries raised will subsequently be transmitted to each applicant with the identity of the authors of the queries deleted. Where possible, all such correspondence should be by email and all responses will be issued by email. IADT will endeavour to dispatch all such replies within four working days and, in any event, no later than one week prior to the closing date.

#### *Receipt of tenders*

[insert number] copies of the tender should be delivered in printed form not later than 5:00 p.m. on [insert date]. The tender envelope should be sealed and clearly marked “Tender for [insert description]”.

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

#### **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 Act (FOI), 1997, as amended. Tenderers 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 tenderers about sensitive information before making a decision on any request received under the Freedom of Information Act (FOI), 1997, as amended. If tenderers 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 tenderer will be required to produce a tax clearance certificate before the contract is awarded and annually thereafter.

Yours sincerely,

---

**[Name]**  
**[Title]**

## STANDARD CONTRACT

### 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],

Following our tender procedure, I am pleased to confirm that [insert name of supplier] has been awarded the contract for [insert description of services/supplies] to Dun Laoghaire Institute of Art, Design and Technology, for [insert duration of contract]. Costs are as per your proposal which is attached. A copy of IADT standard terms and conditions is 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, Dun Laoghaire, Co. Dublin, unless otherwise agreed in writing.
2. A current **original** tax clearance certificate is required before this contract takes effect; this certificate will be returned to you.
3. Under the Late Payments in Commercial Transactions Regulations 2002, payment will be made within 45 days of receipt of your invoice or delivery of the goods and services, whichever is the later. The Act does 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 Act, 1997. Under the Act, 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.

This letter, the attached terms and conditions and your [tender proposal/quotation] constitute the terms of the contract between us.

Yours sincerely,

---

**[Name]**  
**[Title]**



## 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],

Dun Laoghaire Institute of Art, Design and Technology, is a third level institute of technology, established under the Regional Technical Colleges Act, 1992. 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 Act (FOI), 1997, 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 Act (FOI), 1997, 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, Dun Laoghaire, Co. Dublin, unless otherwise agreed in writing.
2. A current **original** tax clearance certificate is required before this contract takes place. The certificate will be returned to you.
3. Under the Late Payments in Commercial Transactions Regulations 2002, payment will be made within 45 days of receipt of your invoice or delivery of the goods and services, whichever is the later. The Act does 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 Act, 1997. Under the Act, 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]**

**REQUEST FORM FOR SUPPLIER/CREDITOR SETUP**

Company Name	
Company Address	
Phone No.	
Fax No.	
E-Mail Address	
Invoicing Currency	
VAT Registration No.	
Tax Clearance Certificate No. (or attach copy) Expiry Date	
C2 Serial No. (contractors only) Expiry Date	

Requested by \_\_\_\_\_

Authorised by  
Head School/Function/Dept \_\_\_\_\_

<b>FINANCE OFFICE USE ONLY</b>	
<b>Received in Finance (Date)</b>	_____
<b>Input on Agresso by (Name)</b>	_____ <b>Date</b> _____
<b>Creditor ID</b>	_____