



Document Information

1. Document Details

Title:	Purchasing Procedures
Author(s):	Purchasing Officer
Version No:	5
Status:	Final

Important Note: If the 'Status' of this document reads 'Draft', it has not been finalised and should not be relied upon.

2. Revision History

Version	Revision Date	Summary of Changes	Changes tracked?
2	28/06/2023	Verification of New / Amended Supplier details, updated link to forms	No
3	05/08/2025	Section 3: Requirement for IT Services approval for ICT Purchases that connect to MTU Network Section 8 Amendment to Sole Supplier Section 9 & Appendix B: Removal of requirement to complete Business Case	Yes
4	06/10/2025	Remove Section 2 – Non Pay Budgets and subsequent sections re-numbered Section 2: Updated list for Direct Invoicing Monitoring of Open Orders ICT Approval Section 6: Approver over €50k changed from VP Finance & Operations to Director of Finance 9d changed to Director of Finance Appendix A – updated link to Sole Supplier Form	No
5	06/11/2025	Section 2: Update to Exemptions List	No

3. Relevant Existing/Related Documents

Travel & Expense Policy (Referenced)
Official Circulars and Guidelines issued by the Departments of Finance and Education and Skills (Referenced)

4. Consultation History

This document has been prepared in consultation with the following bodies:

Purchasing Officer, Office of the Vice President for Finance & Operations, Director of Finance, Finance Managers, Building's Office, IT Services Managers.

Procedure Document

PURCHASING PROCEDURES

5. Approvals

Name	Date	Details of Approval Required
Paul Gallagher	05.08.25	Approved
Ciara Looney	13.10.25	Approved
Ciara Looney	06.11.25	Approved

Purchasing Procedures

1. Purpose and Applicability

These procedures implement the University's Procurement Policy as approved by the Governing Body. These procedures apply to all University Non-Pay expenditure irrespective of the funding source. These procedures also apply to the MTU Innovation Centre DAC and CosmOs Education CLG.

2. Ordering Procedure

Supplier Set Up, Requisitions & Purchase Orders:

New Suppliers are set up on Agresso, in the Purchasing Office, following receipt of the MTU Supplier Form. Details are verified by a telephone call. All changes to supplier bank details are also followed up with a telephone call for verification.

Requisitions are raised on Agresso in each department. The relevant manager, subject to authorisation levels, electronically approves the requisition on Agresso.

All requisitions are subject to limits as set out in the Procurement Policy and require a specified number of quotations or a tender advertised on www.etenders.gov.ie

The Purchasing Office reviews all requisitions.

A Purchase Order will be issued from the University's purchasing function in respect of items, which are compliant with these procedures, and this creates the commitment against the nominated budget.

The University shall only recognise a commitment on foot of a validly issued Purchase Order containing a Purchase Order Number, Description of the Goods or Services and the Amount of the commitment.

When accounts payable receive an invoice, it is registered and matched to the order on the system and sent to the relevant manager for approval. Once approved, the invoice is paid on Agresso.

IT Services Approval for ICT spend:

Following the set-up of MTU's ICT Governance Committee in January 2025, staff members are required to contact the IT Services Department on their relevant campus for approval of any new ICT Spend. If staff have any queries on whether their requirements need approval, please contact your local IT Services Department. This may also be done by logging a call with IT Services via their Service Desk Portal - https://mtuireland.sharepoint.com/sites/MTU_ITServices.

Approval does not currently apply to renewals (hardware, software or ICT Services), however this is under review by IT Services.

Staff will be asked to provide confirmation that approval has been granted by IT Services to support their tender and/or quotations.

- **Tenders (spend in excess of €50k (ex Vat)** – IT Managers are to approve any ICT related tenders. Staff members are required to contact IT Services to review and approve their tender specification documents. Staff can email the Tendering Office at tenders@mtu.ie for the suite of tender template documents.
- **Non-tendered spend (i.e. quotations)** – IT Managers are required to oversee spend on any ICT related items that would include software or any hardware that might link to the MTU network in any way. IT Services **must be** contacted in advance of any **new** ICT Spend (hardware, software or ICT Services).

Exemptions:

Specific recurring items that are subject to agreements do not require a Purchase Order, such as utility bills, taxi costs, food consumable purchases for Tourism & Hospitality Depts, hospitality invoices for Kerry Campus Catering Contract; books & ebooks for MTU Libraries, An Post Top-Ups for Franking Machines, competition and entry fees for Sports and Societies Offices, Club Travel (subject to approval being received/granted prior to travel taking place), C&AG Annual Audit Fee and Project Partners.

Other exceptions included are Subscriptions to Associations, Conference Fees (i.e. the fee MTU is charged for your attendance at a conference (once-off/short-term)); Course Fees (i.e. the fee MTU is charged for your registration by an educational or training organisation) and Membership Fees (i.e. Engineers Ireland; Professional Bodies etc) (not including software licence fees), however, these items should be supported by a quotation, an email or equivalent. Notwithstanding the above exemptions for a Purchase Order, staff are required to ensure that the invoice submitted to Accounts Payable complies with MTU's Procurement Policy and supporting documentation is attached to the invoice.

Monitoring of Open Orders:

An automated report issues to Management Accounts on Open Orders on a monthly basis where the order is under €1,000 (incl vat) and older than 6 months for main scheme Cost Centres. Self-Financing Open Orders are managed by Self-Financing. At year-end, Management Accounts review all main scheme Open Orders to be brought forward to the following Academic Year.

Fixed Assets:

Fixed Assets are based on Value/Description and the Fixed Asset Officer allocates an Asset Code from the Accounts System Fixed Assets Register once invoice is received.

3. Processing of Purchase Orders

All orders are processed in the University's Purchasing Office for the 6 University Campuses.

Purchase Orders on behalf of the MTU Innovation Centre DAC and CosmOs Education CLG are approved by the University's Purchasing Office but issued through their respective companies.

4. Independence of Procurement Process

The University will avoid giving or receiving gifts, hospitality, preferential treatment or benefits-which might affect or appear to affect the procurement process or the University's ability to make independent judgement on business transactions.

5. Authorisation of Requisitions

Requisitions are approved online by the Budget Holder. There is no limit on the value of items that can be requisitioned. It is however constrained by available budget, adherence to the correct number of quotations or tender per the Procurement Policy and the Purchase Order authorisation.

6. Authorisation of Purchase Orders

The authorisation of a Purchase Order is a finance function and is required prior to committing the University to any expenditure with a supplier. The authorisation is based on the source of funds and the value of the order and the location of the requisitioning cost centre. Orders with higher limits must be approved at the lower limits before being forwarded to the next approver. This is automatic on the finance system.

For Purchase Orders the following authorisation is required:



Up to €5,000	Purchasing Office
Between €5,000 and €10,000	Purchasing Officer
Between €10,000 and €50,000	Finance Manager
Over €50,000	Director of Finance

7. Sole Suppliers

Where there is a sole supplier for specific goods or services, the Sole Supplier Declaration in Appendix A should be completed and attached to the Requisition.

Sole Supplier Declarations cannot be used to limit the supply of generic goods or services to a particular supplier, brand or product. Communication from the company stating they are a sole supplier should not be taken at face value as alternative products or brands may be available.

If you have any queries regarding the use of Sole Suppliers, please contact the Tendering Office at tenders@mtu.ie

9. Tenders

The Tendering Office shall advertise tender competitions on behalf of the University upon receipt of the completed tender documentation in accordance with the provisions of the Procurement Policy.

Tenders shall be referred to the Requisitioner, for evaluation who will decide on the suitability of goods/services quoted for and return tenders with a decision and appropriate comments to the Tendering Office.

Tenders will be evaluated on the basis of the Most Economically Advantageous Tender. The award criteria used for evaluating tenders shall be included in the published tender documentation with the relevant marks assigned to each criteria.

The relevant Budget Holder shall ensure that the commitment does not cause the total commitment to date to exceed their approved budget. The Finance Office will perform a budget check.

If the source of funding for the goods or services is funded by EU Structural Funds or other Funding Bodies then the appropriate reference and logos should be included in the tender documentation by the relevant staff member(s) or department(s).

Tenders for plant, vehicles, equipment, and premises refurbishment with an energy use (e.g. lighting), will ensure that the energy efficiency and consumption are considered as part of the tender process and where appropriate be included in the tender evaluation. Staff members are asked to consider sustainability in their tender documentation.



All expenditure must comply with the above procedures. Non-compliance will be brought to the attention of the Finance Manager, who will notify the Relevant Vice President of material cases. Serious cases are brought to the attention of the President and the relevant Committee of the Governing Body. Details of non-compliance may be included in an audit file.

b. Specific Sub Contractor Requirements

All sub-contractors engaged by the MTU to carry out services shall be required to forward insurance certificates, statements of compliance with safety and pension requirements and any tax reference number and/or other details as required by the Revenue Commissioners. This includes copies of their current Public Liability Policy and Employers Liability Policy prior to carrying out any works.

c. Changes to Procedures

The above procedures may be modified from time to time by the President in accordance with the Procurement Policy.

d. Approval.

These procedures were approved by Ciara Looney, Director of Finance.

Ciara Looney

Ciara Looney
Director of Finance

Dated: 07.11.2025

Appendix A

Sole Supplier Declaration.

For a Word version of this Sole Supplier declaration, please go to the Forms Section of the Finance website [Finance Office - Forms](#)