

Document Information

1. Document Details

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| Title: | Procurement Policy |
| Author(s): | Senior Financial Accountant/Finance & Compliance Manager |
| Version No: | 6.1 |
| 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? |
|---------|---------------|--|------------------|
| 4 | May 2023 | Updated for Circular 05/2023 and web requisitioning | Y |
| 5 | June 2024 | Updated for revised OJEU thresholds & Circular 20/2019: Promoting the use of Environmental and Social Considerations in Public Procurement | |
| 6 | Sept 2024 | General Update & Exceptions/Inclusions from Public Procurement | Y |

3. Relevant Existing/Related Documents

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| EU Directive 2014/24/EU, Commission Delegated Regulation (EU) 2023/2495 |
| Circular 14/21: Arrangements for Oversight of Digital and ICT-related Initiatives in the Civil and Public Service |
| Circular 05/2023 on Revised National Tender Limits |
| Circular 20/2019: Promoting the use of Environmental and Social Considerations in Public Procurement |

4. Consultation History

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

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5. Approvals

This document requires following approvals (in order where applicable):

| Name | Date | Details of Approval Required |
|-------------------|------------|------------------------------|
| Finance Committee | 17/09/2024 | Recommendation of Policy |
| Governing Body | 03/10/2024 | Approval of Policy |

Procurement Policy

1. Basis for Policy

This policy is based on the National Public Procurement Policy Framework guidelines and EU Law as implemented in Statutory Instrument SI.329/06. It incorporates the EU Directive 2014/24. Commission Delegated Regulation (EU) 2023/2495 which provides the basis for EU threshold limits. Circulars 14/21 have particular relevance for ICT procurement and Circular 05/23 on Initiatives to assist SME's in Public Procurement. Circular 20/2019 is to promote the use of Environmental and Social Considerations in Public Procurement.

2. Applicability of Policy

This policy shall apply to all non-pay and capital procurement in the University, including items procured under financing arrangements such as rental agreements. Its aim is to achieve the best Value for Money for the University through its procurement process. While price is a determining factor in Value for Money outcomes in procurement, it is not the only variable to be considered. There are other issues which should be considered i.e. goods fit for the purpose for which they were intended, delivery time, expertise of the personnel proposed, quality and the level of service from the supplier.

MTU is committed to sustainable development and will endeavour to incorporate Green Public Procurement in its tenders. MTU will consider including Green criteria in public procurement processes as much as possible as per Circular 20/2019: Promoting the use of Environmental and Social Considerations in Public Procurement.

This policy shall apply to the following subsidiary entities: CIT Innovation Company Ltd, Cosmos Education Ltd.

3. Purchasing Procedures

The University shall have a set of Purchasing Procedures, which shall be based on current best practice in the public sector and shall implement the University's Procurement Policy. The Purchasing Procedures shall be approved by the President.

Requisitions are entered by the staff member on the university's finance system and are subject to systematic budget checking at the point of entry. Requisitions are approved by the Cost Centre budget holder. Following this a central finance check is conducted to ensure compliance, accuracy of data and coding and value for money where appropriate. Once approved the requisition is converted to a Purchase Order. For higher value order some additional approvals are required. The Purchase Order is sent to the supplier and a copy to the requisitioner.

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.

Where quotations are sought from a number of suppliers, these quotations shall be sought at the same time with the same return/time and award criteria. Any documentation, quotations, should be attached to the online requisition and held in Agresso.

4. Compliance

Failure to comply with the Procurement Policy and Purchasing Procedures shall be notified to the relevant Vice President and in the case of serious non-compliance to the President and the Audit & Risk Committee. There is regular reporting to the Governing Body via the respective Committees as set out in Par 20.

5. Approval and Modification of the Procurement Policy

Any modification to the Procurement Policy shall require the approval of the Governing Body.

Non-Pay Tenders

6. Tenders

Tenders for Goods, Services or Works shall be sought by the University in accordance with the limits set out in this policy. All tenders will be published on the Government E-Procurement website: www.etenders.gov.ie

All tenders are returned via the post box on the etenders portal. Tenders can only be accessed after the closing date and accessed under the terms agreed in advance. The University also reserves the right to accept postal tender submissions should it deem this necessary.

7. Evaluation of Tenders

Tenders will be evaluated on the basis of the Most Economically Advantageous Tender. The criteria used for evaluating tenders shall be included in the published tender documentation.

8. Confidentiality

The contents of a supplier's tender submission are confidential and, in no circumstances should details of one tender document be disclosed or discussed with another supplier. Tender submissions are subject to Freedom of Information requests and Data Protection.

9. Communication with Suppliers before closing date

Clarifications from suppliers requested before the closing date are published on the e-tenders website and retained on the tender file.

10. Communication with Suppliers after closing date

Any communications with suppliers in respect of the tender competition after the closing date and before contract award must be in writing and recorded on the tender file (e.g. where clarification of tender submitted is requested.)

11. Award of Tender Contracts

With regards to Tenders all successful and unsuccessful tenderers will be notified before the contract is awarded.

12. Sole Supplier

Where a supplier is designated as sole supplier the budget holder shall complete and sign Form P04 as provided for in the Purchasing Procedures.

13. Office of Government Procurement

The University will endeavour to use national tender frameworks and other joint tenders as managed by the EPS/Office of Government Procurement, where they are applicable to the University, provided they are in compliance with National and EU Procurement requirements and meet the needs of the University.

Miscellaneous Provisions

14. Specific Sub Contractor Requirements

All sub-contractors engaged by the university to carry out services shall be required to forward insurance certificates, Safety Statement plus Risk Assessment and Method Statement (RAMS) and any tax reference number and/or other details as required by the Revenue Commissioners. This is managed by the Estates Office.

15. Sub-Contractor Legal Compliance

Sub-contractors shall comply with all legal and statutory requirements in relation to the provision of the services and the sub-contractor shall hold all licenses required by law for the provision of services. This is managed by the Estates Office.

16. Business Case

A Business Case (Form P03) as provided in the Purchasing Procedures must be completed, where exclusive of VAT. When calculating the cost this should include the purchase price, plus any installation, delivery charges, training, tied consumables to the same supplier and the ongoing maintenance over the life of the item.

Note: A Business Case Form is not required for re-tendering existing goods or services, where budget has already been assigned.

Requisition & Tender Limits

17. Requisition & Tender Limits

The following limits apply to the number of quotations to be sought, sending an item for tender and where the publishing of the tender need to be placed. All limits exclude VAT. The limits below (ex Vat) apply cumulatively on an academic year basis.

| Full contract value of Procurement | (Excl. VAT) |
|---|---|
| No written quotation required | €1 – €999 |
| One written quotation | €1,000 to €4,999 |
| Three written quotations | €5,000 to €49,999 |
| Five written quotations required, for works only. | Where value of Contract will be less than €200,000 |
| Five written quotations required for Works Related Services (i.e. Design Team Consultants etc) | Where value of Works related services will be less than €50,000 |
| Tender documentation advertised on www.etenders.gov.ie and Business Case submitted if applicable, (see par 18) | €50,000 or over |
| European Journal (OJEU) Advertisement (see par 19) | €221,000 or over |

18. Applicability of Tender Limits

€50,000 refers to the total cost of ownership including the purchase price, delivery charges, installation, training, tied consumable cost and ongoing maintenance costs over the lifetime of the item being purchased. A Business Case must be completed for new budget requests. It is not required for the re-tendering of existing services, or where budget has been allocated.

19. EU Limits

EU notified limits per Directive 2014/24/EU as updated by Commission Delegated Regulation (EU) / 2023/2495 in place from 1/1/2024 to 31/12/2025 are €221,000 for services and supplies and €5,538,000 for works.

Reporting Requirements

20. Reporting Requirements

The Finance Committee of the Governing Body shall review a report on procurement containing the following information on a regular basis:

- A list of all tenders advertised requiring OJEU publication per par 17 & 19.
- A list of all Contract Awards Notices published on e-tenders with a contract value of between €25,000 & €50,000 where quotations were sought.
- A list of sole suppliers where payments were made in excess of €50,000

The Audit & Risk Committee shall review a report on procurement containing the following information on a regular basis:

- A list of all procurement issues that were non-compliant in excess of €50,000 accompanied by an explanation of the issue.
- A look back report detailing expenditure to date accompanied by necessary explanations.

21. Exceptions and Exclusions from Public Procurement

The EU Directives set out some circumstances under which the Procurement Rules do not apply.

Within the University there are several regular payment items which are not subject to the standard procurement rules e.g., reimbursement to other State agencies and Government departments, Project Partners, Pension Scheme Payments, CPD/Tuition Fees, subsidiary companies, C&AG Audit Fees, Subvention to certain areas (e.g. Students' Union, Societies, Crèche, etc.), Sole Supplier (e.g. Water Rates etc.) and Licenses (e.g. ICLA, IMRO etc.)

Regardless of such exclusions, all payments must be approved at the appropriate level as outlined in the University's Procurement Policy & Purchasing Procedures.

22. Approval of Policy

This Procurement Policy was approved by the Governing Body 3rd October 2024