



Public Appointments Service Procurement Procedures

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Introduction

The purpose of this document is to establish a best in class procurement culture within the Public Appointments Service (PAS), to set out the procedures for the procurement of goods and services and to make all staff aware of their obligations.

PAS procurement should always be undertaken with the over-riding objectives of:

- Securing maximum Value for Money (VFM)
- Complying with all relevant legislation
- Avoiding risk and reputational damage to PAS

PAS also requires that procedures and processes be in place to ensure that:

- Competitive bidding and tender processes are realised
- Suppliers are appropriately selected and authorised for use
- Suppliers are monitored for financial and non-financial performance
- Goods and services are purchased only with proper authorisation in accordance with pre-determined approval limits
- Goods and services received are correctly recorded
- Supplier contracts are monitored
- Payments are only made for goods and services received and authorized

Definition of Procurement

Procurement is a cycle that includes any or all actions from the time a service or supply is deemed required, through the acquisition of and receipt of goods or service to its disposal. The cycle can also be divided into three phases as set out below:

1	Assessment of requirement	
2	The decision to procure	Pre-tendering phase
3	Selection of procedure	
4	Preparation of tender documents	
5	Receipt of quotations / tenders	Tender procedure phase
6	Selection of supplier(s)	
7	Contract award	
8	Managing the contract	
9	Approval and dispatch of purchase orders	
10	The receipt and storage of goods	Contract Management Phase
11	Invoice recording and matching	
12	Payment(s) to suppliers	

Budget Holder

The Budget Holder is a member of staff who has been assigned a budget allocation for a specific cost centre within PAS, is usually at HEO/AO/Psychologist or higher level within the organisation and is responsible for managing any procurement projects approved by them on behalf of PAS.

The role of the Budget Holder includes the following key activities:

- Plan and specify requirements
- Check whether a contract already exists to meet requirements
- Ensure the requirement receives the appropriate authorisation / approval depending on the estimated value of the purchase
- Inform the Procurement Unit in circumstances where their participation is required
- Participate, as required, in the quotation / tendering process
- Participate in specification teams as required
- Ensure compliance with National Procurement Guidelines / Regulations and EU Directives
- Utilise the national procurement model and framework agreements where available for procurement spend
- Ensure that an adequate amount of time is given to the process of quotation and tendering based on the complexity of the contract to allow suppliers adequate time to prepare tenders
- Ensure the accuracy of all contracts prior to signing
- Ensure that all purchase orders are raised before an invoice is received
- Where contracts are subject to renewal, a supplier evaluation should be performed and a justification documented prior to extending the contract terms
- Prior to any contract extension being incurred, ensure that it is not in contravention to the signed contract with the supplier
- File all quotation and tender documentation for audit and Freedom of Information purposes
- Open a file on the contracts register, OpenDocMan
- Monitor contracts valued at over €25,000 on an annual basis and keep report on file

Expenditure Thresholds (Circular 05/2023: Initiatives to assist SMEs in Public Procurement) –

Appendix A

EU Thresholds – **Appendix B**

PAS Staff Approval Levels for Contracts and Expenditure – **Appendix C**

PAS Contract Performance Review Form - **Appendix J**

Business Case

Prior to the initiation of a procurement, the business need must be established and the necessary approvals to proceed given. The Business case must be approved at the appropriate level depending on the estimated value of the contract, and retained on file. It is essential that there is a budgetary provision for the proposed expenditure before any procurement is commenced. This is the responsibility of the Budget Holder.

Tender Folder

Before a procurement process commences an electronic tender folder should be opened including a Procurement Checklist. This checklist will help to ensure that all the required processes are followed correctly.

As many PAS staff now work remotely, the checklist has been amended to include a link to the soft copy of the relevant procurement documents.

When a procurement file is opened, full access to it (and to any relevant physical folders or files) must be provided to the Procurement Officer to allow for internal reviews of a random sample of procurements as required.

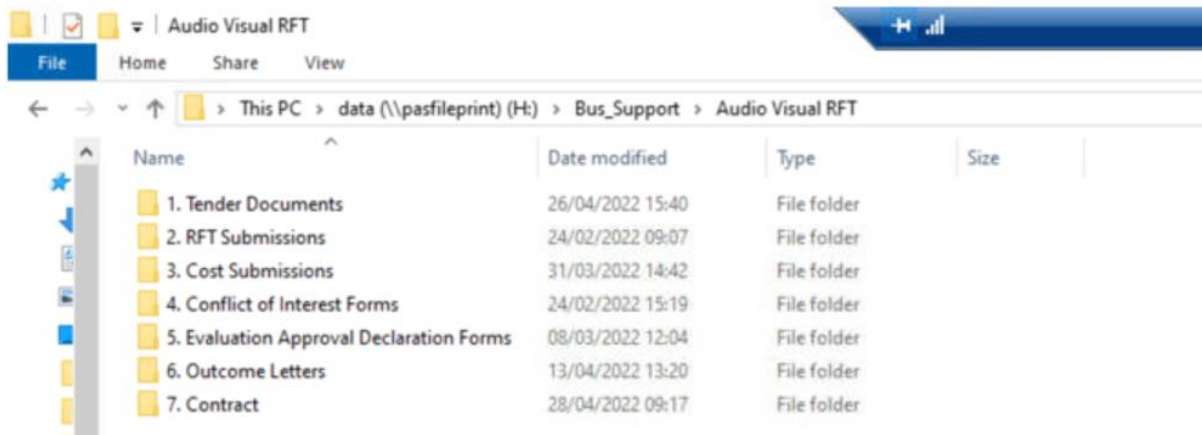


Figure 1. Example of procurement documents library for the Audio-Visual tender process

Principles of Procurement

It is imperative that PAS procurement is discharged honestly, fairly and in a manner that secures optimum value for money at all times.

A competitive process should be carried out in an open, objective and transparent manner that will achieve best value for money. This is in line with EU Directives on public procurement. Essential elements to be observed in conducting the procurement functions include; non-discrimination, equal treatment, transparency, mutual recognition, proportionality, freedom to provide service and freedom of establishment. The Directives impose legal obligations on public bodies when advertising and the use of objective tendering procedures for the award of all tenders.



Figure 2: Key Principles of Public Procurement

In relation to ICT-related expenditure, including digital transformation programmes with an ICT dimension, the provisions of Circular 14/21: [Arrangements for Oversight of Digital and ICT-related Initiatives in the Civil and Public Service](#) must be followed in full. It should be noted in particular that:

- prior specific approval of OGCIO, Digital Government Oversight Unit, is required each year for all new digital and ICT-related initiatives which may give rise to expenditure in excess of €25,000
- all ICT procurement opportunities with a value of €25,000 or greater must be advertised on the Government [eTenders website](#) unless it is proposed to use a properly procured existing arrangement, central framework or other centrally established procurement vehicle; and

A realistic estimate of the value of all phases of the service or the goods to be procured is essential, as this will determine the procedures to be followed. It is also necessary to take due account of the potential to aggregate procurement activities to maximise efficiencies and savings.

When valuing a specific contract, which in turn will affect the procurement procedure to apply, the estimate must:

- be a genuine and realistic estimate at the date the purchase is notified to the potential vendor(s)
- be exclusive of VAT
- take into account the entire term of any contract agreement (i.e. includes all extensions)
- assume that all options in any contract will be exercised

It is important to estimate carefully the likely volume / value of goods or services required as suppliers who may not be interested in a lower volume / value tender may be interested if the contract is for a substantially higher volume / value. This consideration will also inform the decision as to whether or not to include a provision in the request for quotation / tender documentation allowing for an extension to any contract agreed. While contracts of indefinite duration should be avoided, where one is in prospect it should be valued based on four years' anticipated supply.

No project or contract can be artificially split in order to prevent it from coming within the scope of the national guidelines or EU Directives. Where a project or purchase involves separate lots, the value of all lots must be included in estimating the value of the contract.

By estimating the whole PAS spend for common goods and estimating spend on recurring items over a longer period, the market can be approached in a manner that would secure a more efficient outcome and maximise savings. The plan will also facilitate the Procurement Officer in identifying opportunities for early engagement with the OGP in respect of their current and planned arrangements, as well as bespoke arrangements.

In the early stage of planning, the Procurement Officer should be contacted to establish if the OGP has any existing or planned central procurement arrangements, which may meet the needs, identified. In the case where a central procurement arrangement is not available, the approach to be applied, in terms of nature of the approval required and the processes to be followed, is determined by the value and the nature of the goods or services involved.

Procurement Processes

Framework Agreements

The OGP has put in place a substantial number of Framework Agreements for the provision of goods and services to the public service - the list of these is available at <https://ogp.gov.ie/> and should be reviewed by the Budget Holder prior to commencing any procurement project.

The OGP also publishes a Schedule of Planned Arrangements quarterly. Where contract or framework agreements cannot be put in place, they may also advertise to generate approved lists (panels) to supply multiple requirements for similar categories of spend (e.g. print services) below EU thresholds.

The Key Account Manager is available to advise the Procurement Officer / Budget Holder whether any of these meet the needs identified or if any are planned that might do so. It is Government policy that public bodies, where possible, should make use of all such central arrangements. Where the Department does not utilise these arrangements, the Budget Holder must provide a value for money justification for not doing so.

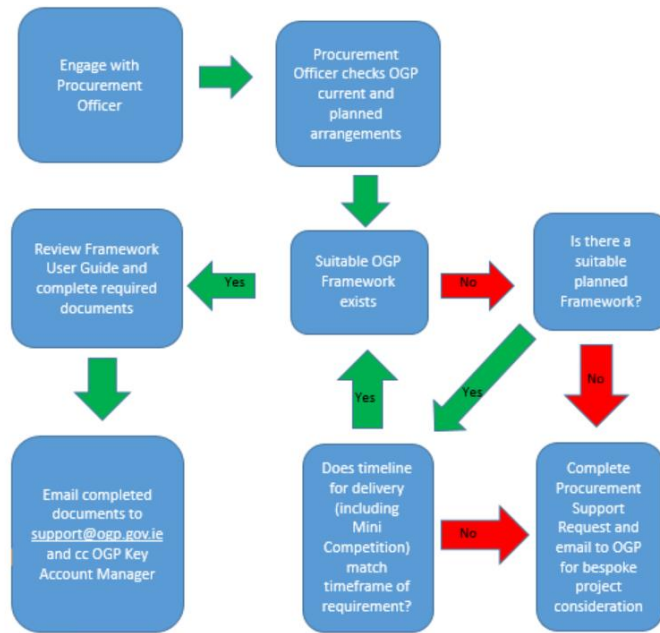


Figure 3: PAS Procurement Process Map

Expenditure below €5,000

Where the required expenditure is approved, the following arrangements apply:

- goods or services with an estimated value (excluding VAT) under €500 may be purchased directly, subject to the proviso that a verbal quotation is sought from three competitive suppliers
- goods or services between €500 and €5,000 require a minimum of three Requests for Quotation (RFQ) and these quotations must be confirmed by email, a copy of which must be retained on the procurement file

Expenditure above €5,000

Where the required budget is approved and a decision to undertake a procurement valued over €5,000 (excluding VAT) has been agreed, the Budget Holder must arrange to notify the Procurement Officer, who will initially liaise with the OGP's Key Account Manager to establish if the requirement can be met by an existing, scheduled or bespoke arrangement and to establish the best way to proceed. Thereafter, the Budget Holder will have responsibility for managing the procurement process, in conjunction with OGP where applicable.

The Budget Holder should oversee the procurement process as it progresses to ensure that all key steps have been satisfactorily completed.

Expenditure above €5,000 and below the EU Threshold of €143,000

If there are no suitable framework agreements in place to meet the procurement requirements, the following approaches apply:

- contracts for goods and services with an estimated value between €5,000 and €50,000 can be awarded on the basis of responses received to a written Request for Quotation i.e. a

specification issued by email to at least three competitive suppliers or service providers. Offers must be evaluated objectively against specified requirements, using a weighted scoring sheet (these scoring sheets will differ depending on the requirements in relation to the goods or services being procured)

- contracts or purchases valued over €50,000 and under €143,000 (the EU Threshold) must be procured by seeking a Request for Tenders (RFT) i.e. through a formal tendering process on eTenders using the Open Procedure in line with Circular 05/23

Expenditure above the EU Threshold of €143,000

For contract or purchases above the EU threshold of €143,000, the Budget Holder must contact the Procurement Officer to ascertain if there is an OGP Framework in place or planned that would address their requirement. If there is not, the Budget Holder will need to complete a Procurement Support Request (PSR) form and email to the OGP Key Account Manager requesting that the OGP undertake a bespoke procurement.

Should the OGP not be in a position to conduct the procurement on behalf of the Department, contracts or purchases valued over €143,000 may also be procured by seeking a Request for Tenders - e.g. through a formal tendering process on eTenders using the Open Procedure. In such instances, the Procurement Officer will liaise with the OGP Key Account Manager regarding the availability of OGP assistance to support the Budget Holder in identifying the appropriate procurement procedure available for this level of expenditure.

Sole Source Procurement

It is a basic principle of public procurement that a competitive tendering process should always be used unless there are justifiable and exceptional circumstances for not doing so.

A sole source procurement can be defined as any contract entered into without a competitive process, based on a justification that only one known source exists or that only one single supplier can fulfil the requirements. Proprietary brand preferences do not justify sole source where more than one potential supplier for the required item or service exists.

Where there is only a sole source for a particular item or service a Sole Source Justification Form should be submitted to the PAS Accountant for approval. A competitive process may be required to substantiate the sole source claim before approval is granted. Such a process should be recorded by the Budget Holder. Future purchase of the item or service should be made by negotiated procedure with the selected supplier. In all instances, it is the responsibility of the Budget Holder involved to keep abreast of developments in the market in order to ensure that new products and suppliers for such services or supplies are identified as they become available. Any orders placed for goods or services with sole sources must be authorised by the Budget Holder.

In all such instances, the market place should be tested regularly by competitive process to ensure that the sole source justification remains valid. When this process is used, a copy of the Sole Source Justification Form should be maintained for audit by the Budget Holder.

Sole Supplier Form – **Appendix K**

Opening of Tenders

For a tender issued via eTenders the opening of tenders can be completed on-line.

For procurements with a value above €50,000 where tenders are submitted in hard copy:

- The tenders must be registered, held unopened and locked in a safe place until formal opening
- The formal opening of tenders can only take place after the advertised closing date and time
- The opening of tenders must take place in the presence of at least two officials of PAS who must be of at least HEO grade and authenticated by the date and the initials of those present

- Any tender received after the allotted time must be excluded from the procurement process and should not be opened

Notification to Tenderers (Standstill Letters)

All tenderers must be informed of the outcome of the competition at the same time. Advice can be sought from the Procurement Officer for the appropriate template letters, known as “standstill letters”.

Tenderers who do not meet the minimum evaluation (selection and/or award) criteria are deemed “Inadmissible” under Public Procurement Rules and are subject to different notification requirements where they are only entitled to receive their own scores, reasons for failure and the name of the successful tenderer.

Tenderers who do meet the minimum evaluation criteria are ranked based on scores achieved. Public Procurement Rules specify that the unsuccessful tenderers must be provided with their scores as well as the name and scores of the successful tenderer in the notification. For EU value contracts, the characteristics and relative advantages of the successful tender must also be provided. For national (below EU threshold) contract values, it is recommended this information be provided.

Contract Award Notices

The Budget Holder is responsible for ensuring a contract award notice is posted on eTenders within 30 days of the award. The Procurement Officer should also be notified.

Reporting non-competitive procedures (Circular 40/02)

Department of Finance Circular 40/02 requires that an annual written report on any procurement above €25,000 (exclusive of VAT), awarded without a competitive process, be submitted to the Comptroller and Auditor General and the OGP signed by the Accounting Officer.

Each February, an email will issue to all PAS cost centre owners requesting confirmation that no such purchases were made without competitive tendering. Should justifiable and exceptional circumstance have required procurement(s) valued at over €25,000 without a competitive process, these will have to be fully justified and explained in writing by the Accounting Officer, detailed in preamble to the appropriation account and submitted to the Comptroller & Auditor General and the Department of Finance by 31st March.

Department of Finance Circular 40/02 Annual Report Template – **Appendix F**

Contract Management

All signed contracts regardless of value should be proactively and effectively managed and monitored by the Budget Holder to maximise value for money. The Budget Holder should have a programme of checking goods/services against the specification and ensure that there are procedures for identifying inadequacies/poor performance and for remedial action.

The following steps should be followed in managing a contract:

- **Contract preparation**
 - The OGP will provide contracts for suppliers selected from their Framework Agreements
 - For self-procured tenders, contract templates for goods or services can be found on the Procurement page of e-Hub
- **Contract signing**
 - The contract must be signed by the budget holder or head of department, depending on the value of the contract
*PAS Staff Approval Levels for Contracts and Expenditure – **Appendix C***
 - The contract must be countersigned by the supplier and kept with the procurement file

- **Assessment of contracts**
 - The performance of the supplier should be monitored throughout the life of the contract and should be measured where KPIs/SLAs are in place
 - Poor or under performance by suppliers should be escalated immediately to the supplier's contact
 - Any changes to the contract or the specification of the goods / services should be agreed in advance by both parties and recorded on file
*PAS Change Control Form – **Appendix G***
 - All contracts over the EU threshold of €25,000 must be formally reviewed on an annual basis for aggregated expenditure against contract value and supplier performance
*PAS Contract Performance Review Form – **Appendix J***
 - The formal review of performance management should be undertaken against the criteria set out in the tender document and/or SLA to evaluate the quality, service and value for money being obtained
 - Where contracts are part of a Framework Agreement or a Drawdown solution put in place through the OGP, the output from monitoring the contract delivery is made known to the OGP through the Key Account Manager
- **Contract extension procedures**
 - Where contracts contain an option to extend, a supplier evaluation should be performed and a justification documented prior to extending the contract terms
 - Prior to any contract extension being incurred, ensure that it is not in contravention to the signed contract with the supplier
 - Any contract extension must be approved by the budget holder or head of department and updated on the Contracts Register
- **Conclusion of the contract**
 - At the conclusion of the contract, review the whole procurement process, not just the supplier's performance but also the effectiveness of the earlier stages
 - This review process can provide information for future procurements, in respect of developing and specifying needs, supplier selection and contract management

Record Keeping

The Budget Holder is responsible for ensuring that records and systems are appropriately maintained and administered for all purchases.

PAS is obliged to maintain documentation to record the progress of all procurement procedures, whether or not they are conducted by electronic means, and to justify decisions taken at all stages of the procurement procedure, including the following:

- communications with tenderers and internal deliberations
- preparation of the procurement documents
- dialogue or negotiation, if any
- selection and award of the contract. PAS (subject to EU and national law obligations) is also required, at least for the duration of the contract, to keep copies of, and grant access to, all concluded contracts with a value equal to or greater than €1,000,000 in the case of goods and service contracts

PAS must ensure that all contract award procedures include a verifiable audit trail and that where a competitive process was not deemed appropriate, this is clearly recorded. Where it is proposed to award a contract without a competitive process, approval in writing must be sought in advance from the Accounting Officer / CEO. Where such a contract is awarded and the value exceeds €25,000, [Department of Finance Circular 40/02](#) requires PAS to send an annual report signed by the Accounting Officer to the Comptroller and Auditor General explaining why a competitive process was not used - a copy of the annual report must also be sent to the OGP.

Regulation 84 of the 2016 Regulations requires the Department to prepare a written report for every contract above the EU threshold of €143,000. This report must be maintained in the project file. Under

Circular 05/23, Budget Holders are required to publish Contract Award Notices for all contracts over €25,000 on eTenders on completion of the award.

Retention Policy

PAS will retain procurement records for a seven-year period from the expiry of the contract. This correlates with the statute of limitations in commercial litigation. PAS would therefore propose to consult with the National Archives for permission for the disposal of files after the seven-year period has elapsed.

If there are circumstances where any particular procurement record warrants permanent preservation, PAS will consult with the National Archives of Ireland.

Office of Government Procurement

The Office of Government Procurement (OGP) was established in 2013 following a Government decision to reform public procurement with a view to reducing costs and achieving better value for money. The OGP is working to transform the previous fragmented procurement model towards a new structure driven from the centre and underpinned by common governance policies, processes and systems in order to deliver a programme of collaborative savings projects across the State sector.

The OGP issued Government-wide Public Procurement Guidelines in July 2017 (updated in October 2023). Government Departments and State Bodies are encouraged to consult with the OGP prior to going to market for goods and services in excess of €50,000 excluding VAT.

The OGP web site is a useful source of information and PAS staff involved in procurement are encouraged to register in order to have access to relevant information and/or details of current and upcoming framework agreements in place.

The OGP also has oversight of the eTenders website, which is the site to be used to advertise/publish all tender competitions above the national thresholds, as well as being the official portal for publishing tenders above the EU thresholds on the Official Journal of the European Union (OJEU).

OGP Framework – **Appendix H**



Figure 4: Roles of OGP & PAS in Undertaking Procurement Processes

OpenDocMan – Contracts Register

A file must be opened in OpenDocMan in respect of each procurement for goods or services valued over €1,000. This includes multiple purchases from one supplier where the total spend exceeds €1,000 in any 12 month period.

Each Budget Holder should have a login to OpenDocMan which can be provided by I.T. Fields should be completed as per the example in Figure 4.

An automatic alert will issue to prompt users to review contract agreements 6 months before the expiration date. If the contract has a specified end date, the contract will terminate on that date. If there is an option to extend the contract, the Budget Holder must engage with the supplier in advance of the end date and include the extension details on the OpenDocMan record.

The screenshot shows the OpenDocMan interface for a procurement record. At the top, there is a navigation bar with 'PAS Record Management', 'Home', 'Search', 'Add Document', and 'Logout'. Below this, a breadcrumb trail reads 'You are here: Search > File Details'. The main content area displays the following information for record CS20/01/2019:

- Category: Procurement
- File Number: CS20/01/2019
- ID:
- Service Provider: Cloud Booking Ltd.
- Nature of Service: Room Booking System
- Competitive Non Competitive: Competitive
- OGP Framework Number: N/A
- 3 Quotes Restricted Open: 3 quotes
- Value of Contract including VAT: €62,361.00
- Date Awarded: 30.09.2019
- Length of Contract: 3 Years
- Once off contract: YES
- Expiry Date (dd/MM/yyyy): 29/09/2022
- PO Number: 100013223
- Contract Details:
 - Asset Number: N/A
- Complete File Available For Inspection: Yes
- Checklist Completed on File: Yes
- Unit Manager Responsible: Mary Regan
 - For Unit: Business Services Unit
- Transaction Number:
 - Notes:
 - Pravat Cost: €50,700.00
- File Location: BSU
 - Size: 0 B
- Date Created: 22 Oct 2019 (09:40)
 - Owner: Paul, Byrne
- Description: Room Booking System
- Comment: No author comments available
- Revision: 1

At the bottom of the record, there are icons for 'View', 'Edit', 'Delete', and 'History'.



Figure 5: Example of a procurement record on OpenDocMan

Green Public Procurement

Green Public Procurement (GPP) is a process where public authorities seek to source goods, services or works with a reduced environmental impact. The Irish Government's annual public sector purchasing accounts for between 10% and 12% of Ireland's GDP, which is a very significant part of economic activity in the state. This provides Ireland's public sector with significant opportunity to influence the provision of more resource-efficient, less polluting goods, services and works within the marketplace.

Circular 20/19 Promoting the use of Environmental and Social Considerations in Public Procurement, highlights the Government's priority in promoting Green Public Procurement in the context of the wider commitments under the Climate Action Plan 2019. The Circular instructs Departments to consider the inclusion of green criteria in their procurements.

There is a phased introduction of green criteria across Government and Public Sectors targeting priority products and services as well as building appropriate green criteria into the Office of Government Procurement (OGP) frameworks as they arise, and providing support and guidance to procurers. Starting with the 2020 Annual Report, PAS must report annually on progress in relation to Green Public Procurement.

Ethics

All PAS staff involved in any way in the purchasing process must act ethically and in particular should have regard to:

- Hospitality
- Inducements - Employees of PAS must not accept inducements in any form from suppliers of goods and services
- Conflicts of Interest
 - A conflict of interest includes any situation where there is direct or indirect financial, economic or other personal interest that might be perceived to compromise the impartiality and independence of a PAS staff member in the context of a procurement procedure.
 - Should people find themselves in such a situation they must immediately bring the matter to the attention of their line manager. Depending on the circumstances, this may result in the PAS staff member not participating in that particular procurement process.

A *Declaration Regarding Conflict of Interest Form* must be completed by all members of a tender evaluation team in advance of the initial evaluation meeting.

Declaration Regarding Conflict of Interest Form – **Appendix I**

Protected Disclosures Policy

The Public Appointments Service Protected Disclosures Policy covers all suppliers who are in pre-contractual negotiations. The policy can be found at

[https://www.publicjobs.ie/documents/Public Appointments Service Protected Disclosures Policy 2023 .pdf](https://www.publicjobs.ie/documents/Public_Appointments_Service_Protected_Disclosures_Policy_2023.pdf)

The Disability Act

Section 27 of the Disability Act (2005) states that "where a service is provided to a public body, the head of that body shall ensure that the service is accessible to persons with disabilities". This refers to goods and services. The Public Appointments Service's policy is to include the relevant accessibility requirements for people with disabilities in all stages of the tender process.

The following should be considered as part of any procurement exercise:

- Include accessibility requirements in all tenders and ask for quotes with and without accessibility option
- Verify references of tendering organisations
- Technical specifications for accessibility should be included, where applicable
- DVDs prepared by PAS to include subtitles and ideally audio description, where applicable

eInvoicing

From 18th April 2019, the EU eInvoicing Directive requires all public bodies to be able to receive and process electronic invoices over the EU threshold (€143K per annum) to comply with the European Standard (European Directive 2014/55/EU).

Through our service provider, Celtrino, PAS is:

- Configured on the Celtrino PEPPOL Connect e-Document Portal
- Configured on the PEPPOL Network to receive e-invoices
- The PEPPOL participant ID for PAS is **9935:ie9505234s**

All suppliers should be encouraged to submit their invoices electronically.

Purchasing and Payment Procedures

Purchase Orders

A purchase order must be raised by the Budget Holder for all goods / services in advance of any order being placed. The purchase order number must be quoted on all orders for goods / services.

Each order must be submitted to the supplier by email. Goods received /delivery notes must be matched against the purchase order by the Budget Holder or a designated staff member.

The order must clearly show:

- the nature and quantity of the goods / services ordered
- contract terms
- conditions of use
- quotation or agreed price
- Cost Centre against which the order will be charged

Credit Card Usage

A Credit Card Usage Policy has been adopted by PAS and can be found on the HR policies and procedures page on eHub. All purchases using the credit card must comply with this Policy.

On-line Ordering

Orders placed online by the Budget Holder, must follow the normal procurement procedure. Foreign purchases are subject to VAT. The total price including VAT should be calculated when considering a purchase.

Authorisation of Orders

Each Budget Holder is responsible for purchase orders made from their budget. The purchase must be authorised in accordance with PAS purchasing limits before a purchase order is placed. Where necessary, the Budget Holder must present a business case to the CEO / Management Board to obtain approval to spend.

Payments

In all cases where a procurement competition has been advertised on the e-tenders website and a contract subsequently issued, the Procurement Officer should be informed by the officer responsible for management of the contract of all payments associated with the contract where the payments threaten to exceed the original value of the contract.

Professional Services Withholding Tax

Suppliers of professional services are subject to Professional Service Withholding Tax of 20% on relevant services including accountancy, auditing, legal, IT, economic and marketing services and any relevant expenses. This tax will be deducted by PAS and paid to the Revenue Commissioners.

VAT

VAT is payable on purchases where applicable including foreign purchases. The Finance Manager in the Accounts Unit should be consulted in advance of placing any orders with foreign suppliers to establish the appropriate VAT treatment. All Purchase Orders, if applicable must include the cost of VAT.

Tax Clearance Certificates

All payments for supplies or services above €10,000 (inclusive of VAT) come within the scope of the Tax Clearance Scheme. The threshold applies to individual payments or to cumulative payments over any 12-month period. In general, PAS is prohibited from transacting business above this threshold with anyone who does not hold a valid Tax Clearance Certificate.

Setting up a new supplier

After a new contract is awarded, the following steps should be taken to set the supplier up for payment:

- Request the supplier to complete the *Supplier Declaration Form* and return it with either the form stamped by their bank or the form attached to a redacted bank statement
- Complete the *Supplier Master Sheet* and attach it to the completed *Supplier Declaration Form* and forward it for checking and processing
 - Once processed and approved by the Accountant, the supplier will be set up on POP
- Purchase Orders should be drawn up and issued to the supplier prior to any orders placed for goods or services
- Access to the POP system can be requested from I.T.

Procurement Portal

The Procurement Portal is available on eHub. The Procurement Portal contains all relevant procurement information, including:

- National and EU Procurement Guidelines
- Templates and Forms
- Procurement Presentations and Guides
- Government Circulars
- OGP Updates

Training

The Training Officer is responsible for sourcing and organising the training to ensure that all staff involved in the procurement process have a uniform understanding of the PAS Procurement Procedures. All budget holders are responsible for ensuring that the appropriate staff members who are responsible for the procurement processes attend this training.

Procurement is a key organisational function and it is vital that staff involved in the procurement process have a thorough understanding of public sector accountability and best practices in the methods and processes involved in procurement. From time to time the OGP conduct information sessions on procurement for PAS staff.

Training and staff development in good practice procurement methodologies will continue for all staff involved in procurement in order to strengthen the level of competencies and skills of procurement practices. The Learning & Development Unit maintains staff training records.

Appendix A Expenditure Thresholds (exclusive of VAT)

Expenditure Threshold Guide			
Below €5,000	€5,000 to €50,000	€50,000 to EU Threshold (€143,000)	Above EU Threshold
3 Quotes	3 Quotes or eTenders	eTenders	eTenders & OJEU
Email request or RFQ Template	RFQ Template	OGP Template RFT document	OGP Template RFT document
Confirmed in writing or email	Email response	File Tender – through eTenders	File Tender – through eTenders
1 – 2 weeks to respond	14 – 28 days to respond <small>Based on complexity of goods/services required</small>	21 – 28 days to respond	Generally 30 days Open competition
Lowest Price	Lowest Price or MEAT	Usually MEAT	Usually MEAT
Select lowest price	Evaluate offers against spec, qualification & award criteria	Evaluate offers against spec, qualification & award criteria	Evaluate offers against spec, qualification & award criteria
Email results	Email results	Standstill period of 14 days is recommended by CSSO	Standstill period of 14 days mandatory
Oral debrief over phone	Oral debrief over phone	Issue Standstill Notices	Remedies Directive applies
	Publish award notice on eTenders for contracts above €25,000	Publish award notice on eTenders	Issue Standstill Notices
			Publish award notice on eTenders



Oifig um Sholáthar Rialtais
Office of Government Procurement

Thresholds (exclusive of VAT) above which advertising of contracts in The Official Journal of the EU is obligatory, applicable from 1 January 2024ⁱ.

Works	Value	Who it applies to
Contract Notice	€5,538,000	Threshold applies to Government Departments and Offices, Local and Regional Authorities and public bodies
Goods and Services		
Contract Notice	€143,000	Threshold applies to Government Departments and Offices
Contract Notice	€221,000	Threshold applies to Local and Regional Authorities and public bodies outside of the Utilities Sector
Contract Notice	€750,000	All services concerning social and other specific services listed in Annex XIV of the EU Directive 2014/24/EU
Utilities		
Works contracts Prior Indicative Notice	€5,538,000	For entities in Utilities sector covered by GPA
Goods and Services	€443,000	For entities in Utilities sector covered by GPA

ⁱ Thresholds are revised every two years. Full and up to date thresholds can be checked on the EU public procurement website via the following link [Thresholds for 2024-25 \(europa.eu\)](https://european-council.europa.eu/media/en/press-communications/infographic/infographic-thresholds-for-2024-25.pdf)

Appendix C PAS Staff Approval Levels For Contracts and Expenditure

Post Holder	Contract & Expenditure Approval Limit
CEO / Management Board	Over €140,000*
Principal Officer / Senior Psychologist	Over €35,000 and up to €140,000
Assistant Principal / Psychologist	Up to €35,000
Cost Centre Manager {HEO / AO Level}	Up to €15,000

**Record of approval to be included on Contracts Register*

Appendix D PAS Procurement Checklist

PAS PROCUREMENT CHECKLIST					
RFQ / RFT Title:	File Reference No.:	Yes / No / N/A	Soft Copy File Link (if applicable)	Checked By	Date
Estimated Cost €	e.g. CS19/01/2022				
Business Case or Cost Benefit Analysis - approved by CEO / Head of Unit					
Data Protection Impact Assessment (DPIA) conducted					
Copy of RFQ / RFT					
Tender Proposal(s) Received					
Declaration of No Conflict Forms completed by Evaluation Team Members					
Tender Evaluation Report					
Award & Standstill Letters					
Supporting Documents Checked e.g. Insurance Certs / Tax Clearance Certificate					
Signed Contract					
Signed Confidentiality Agreement					
Contract Award Notice - eTenders					
Notification to DPO if the supplier is based or processes data outside of the EU					
File registered on Contracts Register (OpenDocMan)					
Regulation 84 Report (if applicable)					

Due to the level of remote working, the checklist includes a link to the soft copy of the documents

Appendix E Sole Supplier Form

This form must be completed, **in advance of a PO being issued to a supplier**, if a competitive process, as described in the "PAS Procurement Procedures" was not followed.

ITEM: _____

PO Number : _____

Relevant Central Procurement Framework Exists : Y/N _____

No. Suppliers Requested to Quote _____

No. Quotations Received _____

Value of Purchase excluding. VAT _____

Reason for not following competitive process:

NAME : _____

DATE: _____

REVIEWER: _____

DATE: _____

Purchases €5,000 – €24,999 - Senior Manager

All amounts exclusive of VAT

Purchases ≥ €25,000 – Aileen Tuliani, Accountant

Please attach a copy of all relevant documentation.

Year Ended

Department/Office

Contracts / Purchases of more than €25,000(excl.of VAT) undertaken without a competitive process

Subject of Contract / Purchase	Value €	Reason for not having a Competitive Process
1.		
2.		
3.		
4.		

I confirm that for all procurements appropriate national and EU procedures where followed, the contract prices were fair and reasonable and represented best value for money.

Signed: _____
Accounting Officer



An tSeirbhís um Cheapacháin Phoiblí
Public Appointments Service

PAS CHANGE CONTROL FORM

Contract Name	
Unit Manager Responsible	
Date	

CASE FOR CHANGE

Proposed Change	
Rationale for Change	
Benefit of Change	
Risk of Implementing / Not Implementing Change	

Estimated Timeframe	
Estimated Cost	
Budget Approved in Advance By	
Dependencies (if any)	

APPROVAL

Party Proposing Change	<i>Signature & Date</i>
Consulting Party	<i>Signature & Date</i>
PAS Budget Holder	<i>Signature & Date</i>

Appendix H PAS Evaluation Team Member Declaration Regarding Conflict of Interest and Confidentiality / Data Protection Undertaking

PAS Evaluation Team Member Declaration Regarding Conflict of Interest and Confidentiality / Data Protection Undertaking

Name:	Job Title:
Tel:	E-mail:
Business Unit:	

Procurement Project / Exercise:
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Conflict of Interest

“**Conflict of Interest**” are defined in Regulation 24(2) of the European Union (Award of Public Authority Contracts) Regulations 2016 to include “any situation where a relevant staff member has directly or indirectly a financial, economic or other personal interest which might be perceived to compromise his or her impartiality and independence in the context of the procurement procedure”. By Regulation 24(1), contracting authorities are obliged to take appropriate measures to effectively prevent, identify and remedy conflicts of interest arising in the conduct of procurement procedures. To facilitate its compliance with Regulation 24(1).

It is important to note that it is not necessary that a person’s impartiality and independence are actually compromised; a conflict of interest will arise where a person’s impartiality and independence are merely perceived to be comprised. Examples of conflicts of interest include: *(This is not an exhaustive list)*

- Having a financial interest (e.g. holding shares or options) in a tenderer or any entity involved in any tendering consortium
- Having a financial, economic or other personal interest in the outcome of the evaluation of any tender evaluation process
- Being employed by (as staff member or volunteer) or providing services to any tenderer
- Being a member of a tenderer’s management/executive board
- Receiving any kind of monetary payment or non-monetary gift or incentive from any tenderer or its representatives
- Canvassing, or negotiating with, any person with a view to entering into any of the arrangements outlined above

- Having a close member of your family (which term includes unmarried partners) or personal friends who falls into any of the categories outlined above
- Having any other close relationship (current or historical) with any tenderer, (It is important to note in this regard that a person's previous relationship with a tenderer that ended badly could be perceived by that tenderer to affect that person's impartiality.)

It is important to emphasise that conflicts of interest are not limited to the examples above and that in considering whether or not there are circumstances which might give rise to a conflict of interest it is not sufficient simply to consider those examples; rather it is necessary to consider whether circumstances exist which could be perceived to compromise your impartiality and independence in the context of the procurement procedure.

It is your responsibility to ensure that any and all potential conflicts of interest are disclosed to the Chair of the Evaluation Team (in writing prior to you becoming involved in the tender evaluation process). PAS shall not permit a person to participate in a procurement procedure if that person has a conflict of interest within the meaning of Regulation 24(2), which cannot be remedied.

Confidentiality Undertakings

“Procurement project / exercise” encompasses any formal and informal meetings, associated discussions, meeting preparation and follow up or any other activity related to the procurement project and / or exercise.

“Data” means all information, facts, data and other matters of which I acquire knowledge, either directly or indirectly, as a result of my activities as an evaluator of any supplier Pre-Qualification Questionnaire or Tender submissions or tender interviews/presentations etc.

“Personal Data” means any information relating to an identified or identifiable natural person (a **“Data Subject”**)

“Processing” means any operation or set of operations which is performed on Personal Data or on sets of Personal Data, whether or not by automated means, such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction.

“Documents” means all draft, preparatory information, documents and any other material in either paper or electronic form, together with any information contained therein, to which I have access, either directly or indirectly, as a result of my participation in any procurement exercise. Furthermore, any records or notes made by me relating to information or documents shall be treated as Confidential Documents.

“Evaluation Team” is the team to carry out the evaluation of proposals received in response to a tender process.

“Chair of the Evaluation Team” is the staff member nominated to lead the evaluation process and direct evaluation team members, in an advisory capacity only.

I understand that I may be invited to participate either directly or indirectly in the procurement exercise and that in doing so I will receive Data, which may include Personal Data, and agree:

1. To treat all Data and documents under conditions of strict confidentiality
2. Not to disclose, make copies of, or discuss any received Data with any person who is not a member of the Sourcing Team (without the prior written approval of the Chair of the Evaluation Team)
3. Not to use (or authorise any other person to use) Data and documents other than for the purpose of my work in connection with the procurement process
4. To process any Personal Data only under the authority of PAS and on the instructions of PAS, unless required to do so by EU or Irish law
5. To immediately notify the Data Protection Officer at PAS if I become aware of any loss or compromise of any Personal Data or any circumstances that could have resulted in unauthorised access to or disclosure of Personal Data
6. To return all hardcopy documents to the Chair of the Evaluation Team and delete any electronic form (if any) as soon as the evaluation process is complete

Unless otherwise agreed with the Chair of the Evaluation Team, and subject to relevant legislation, this undertaking applies until the end of the contract, including any contract extensions.

This undertaking shall not apply to any document or information that becomes public knowledge otherwise than as a result of a breach of any of the above undertakings.

Please complete and sign the following declaration.

Declaration

Are you aware of any circumstances, which could be perceived to compromise your impartiality and independence in the context of the procurement procedure? Please read the information above concerning conflicts of interest before ticking the boxes marked “Yes” and “No” below

Yes No

If Yes, please provide details in the box below:

I hereby declare that the above is an accurate and complete declaration of all circumstances of which I am aware which could be perceived to compromise my impartiality and independence in the context of the above procurement process. I undertake to inform PAS of any such circumstances of which I become aware during the lifetime of the procurement process.

By signing this declaration, I agree that I will conform to the Confidentiality and Data Protection undertakings as outlined above.

I accept that PAS may take appropriate action in relation to conflicts of interest, including termination of my involvement in the affected procurement procedure or re-assignment of my duties and responsibilities.

If you become aware of any change to the content of this Declaration, you are obliged to notify PAS of the change as soon as such information becomes available to you. Any conflict of interest or potential conflict of interest must be fully disclosed to PAS as soon as the conflict or potential conflict becomes apparent.

Name (Block Capitals)	
Signature	
Date	
Position	

Appendix I Evaluation Team Member Approval Declaration



An tSeirbhís um Cheapacháin Phoiblí
Public Appointments Service

EVALUATION TEAM MEMBER APPROVAL DECLARATION CONFIRMING EVALUATION REVIEW AND ACCEPTANCE

Name:		Position:	
Tel:		E-mail:	
Organisation & Department:			

Procurement Project / Exercise:	
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I hereby acknowledge receipt of the evaluation documents received in connection with the above mentioned procurement evaluation and that the contents of the attached document has been reviewed and approved.

Name (Block Capitals)	
Signature	
Date	

PAS Version 1: 22/02/2022



PAS CONTRACT PERFORMANCE REVIEW FORM

Contract Details

Supplier Name	
Department / Unit	
Unit Manager Responsible	
Contract Start Date	/ /
Contract Expiry Date	/ /
Review Date	/ /
File No. <i>(Contracts Register)</i>	
Nature of Service	

Key Performance Indicators to be reviewed

Project Milestones / Key Deliverables	Performance in previous 12 months

Insert additional rows as required

Annual Review of Insurance

Type of Insurance	Policy Expiry Date
Employer's Liability	
Public Liability	
Product Liability	
Professional Indemnity	
Cyber Insurance	

Comments

Follow Up Required

Signed: _____

Date: / /

Appendix K Procurement Guidelines

Reference documents to assist with PAS procurement:

Guidance Source	Detail
Circulars	Department Circulars are issued relating to procurement by the Department of Public Expenditure and Reform and previously the Department of Finance. These circulars are also available through the etenders website below.
eTenders	This website is a central facility for all public sector contracting authorities to advertise procurement opportunities and award notices.
Office of Government Procurement	This website provides access to the Buyers Zone that lists the framework agreements and the drawdown arrangements that are in place and which should be used where appropriate.
Public procurement OGP Guidelines	<p>This guideline should be followed where the OGP does not have a procurement mechanism in place for the particular purchase being made. The latest version of this document can be found in both the OGP website and the etenders websites. This document has a number of valuable resources included. The table of contents for the Guidelines are set out below:</p> <ul style="list-style-type: none"> • Key Principles • Encouraging SME Participation • Environmental, Social and Labour Provisions • Main Phases of Public Procurement <ul style="list-style-type: none"> ○ Pre-tendering phase ○ Below Threshold – National Guidelines ○ Above Threshold – EU Rules ○ Framework Agreements ○ Electronic Procurement • Monitoring and Reporting • Freedom of Information • Contacts • Glossary • Frequently Asked Questions • Key Documents / Websites • EU Thresholds • Model Letters for below Threshold • Light-Touch Regime • OJEU Time Limits in the 2016 Regulations • Model Letters for Above EU Threshold • Checklist for Procurement and Contract File • Disclosure of records – Information Commissioner
National Public Procurement Policy Framework 2018	Public Procurement is governed by EU and National Rules. The purpose of this document is to set out the overarching policy framework for public procurement in Ireland.
PAS Intranet Procurement	OGP circulars, procurement procedures, checklists and useful links.

Appendix L Freedom of Information

Bodies subject to Freedom of Information Legislation are required to provide the following details in relation to public procurement under the Model Publication Scheme, published by the Department of Public Expenditure and Reform in July 2016

- procurement policies
- a link to all current tender competitions on the eTenders website
- public contracts awarded including contract type, contractor, value, award date, duration and brief description (tabular format) over €25k for both ICT and other contracts

This requirement does not extend to contracting entities operating under the Utilities Directive. In the case of those public bodies in line with this directive they should publish the advertisement on eTenders, including the indicative amount, the duration of the contract and the winner.

Freedom of Information legislation applies to a wide range of public bodies and information may be requested on records relating to a tendering procedure of a contracting authority covered by the FOI Act. Certain records may be exempt from the provisions of the Act on various grounds including confidentiality, personal information or commercial sensitivity. Tenderers are normally requested to indicate, with supporting reasons, any information included within their tenders which they wish to be regarded as confidential. A contracting authority's FOI Decision Maker will normally consult with a tenderer before deciding on whether to disclose such information on foot of an FOI request. However, no category of tender related records is subject to either release or exemption as a class. Therefore, each record must be examined on its own merits. To reduce the incidence of FOI requests, contracting authorities should endeavour to always provide a full objective assessment of the comparative strengths and weaknesses of tenders having due regard to commercial sensitivity. Further guidance on these exemptions and appropriate consultation procedures are available on the FOI Central Policy Units website <https://foi.gov.ie/>.

Appendix M Further Guidance

Useful Websites

[PAS Intranet \(Procurement\)](#)

[eTenders](#)

[Office of Government Procurement](#)

[ICT Procurement](#)

[Green Public Procurement \(Department of Communications, Climate Action & Environment\)](#)

[Enterprise Ireland](#)

[Competition and Consumer Protection Commission](#)

[Tenders Electronic Daily \(TED\)](#)

Useful Links

[Public Procurement Guidelines for Goods and Services](#)

[Sale of Goods and Supply of Services Act 1980](#)

[Standards in Public Office](#)

[Late Payment in Commercial Transaction](#)

[Freedom of Information Act](#)