

## 2015/2016 Financial Guideline-07

### Tendering Procedures – Non Capital Goods & Services

All public bodies, including schools, who receive more than 50% of their income from public funding are subject to National Public Procurement Rules and EU Directives when engaging in sourcing activity for goods and services. There is a **legal obligation on all schools** to engage in a competitive process for all annual purchases above certain financial thresholds.

The Department of Education and Skills [Circular 0056/2015](#) on the use of Central Procurement Arrangements states that:

“School management have the choice to undertake procurement individually. It is not mandatory for schools to use central procurement arrangements. Schools are, however, reminded of the importance of achieving value for money in the use of public monies and that central procurement arrangements are targeted at securing best value for money. It is Government policy that public bodies, where possible, should make use of all such central arrangements “

The current financial thresholds for purchase of non-capital goods and services are as follows:

EU Thresholds for Non Capital Goods & Services	
Financial Threshold	Requirement
Less than €25,000	Three written quotes
Between €25,000 and €206,999.99	Advertise on <a href="http://www.etenders.gov.ie">www.etenders.gov.ie</a>
Over €207,000	Advertise on <a href="http://www.etenders.gov.ie">www.etenders.gov.ie</a> and in The Official Journal of the European Union (OJEU)

For information on thresholds relating to capital works such as buildings and Summer Works Scheme projects, please contact Noel Merrick, JMB School Buildings Advisor on 01-283 8255.

**Louise McNamara, Director,  
Financial Support Services Unit.  
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