

Purchasing Guidelines and Procedures

- The board of management, through its treasurer/finance sub-committee, is advised to establish a set of procedures governing purchasing and should set out the arrangements for buying, receipt of goods and accounting for same.
- A purchasing policy needs to strike a balance between quality and cost, (as the cheapest is not necessarily the best) and between cost-effective bulk purchasing and inefficient overstocking. Registers of known suppliers may be built up for frequently required items but **occasional comparative checks** should be made with prices of other suppliers.
- Procurement procedures as described below should always be used.
- The Board of Management should take reasonable steps to satisfy itself that reputable and competent suppliers and contractors engaged are registered with the Revenue authorities in the State.
- In all cases, where a contract (verbal or written agreement) is to be awarded for the supply of goods or services and payment under that contract is likely to exceed €10,000 in any twelve-month period, a tax clearance certificate should be requested.
- All purchases, excluding routine items such as telephone, ESB and petty cash purchases, should be made on foot of an approved purchase order certified by the Principal. It is recommended that pre-numbered order system (book or electronic template) be used for this purpose ([See purchase order form template](#)).
- A detailed budget should be drawn up and all approved purchases should be within this budget. Any purchases outside of the budget should be approved by the board of management.
- The board should set a limit above which individual purchases require board approval.
- It is accepted that in respect of certain services (e.g. electrical, plumbing) which are required regularly and often at short notice that it may be more practical to select one/two contractors whose services are called upon as required, without the need to seek advance quotations for each task. In these cases, periodic comparisons of prices and quality of service between a number of contractors in the area will suffice.

Other considerations in the area of purchasing include

- Procedures for issuing and authorising orders.
- Safekeeping of order books/forms.
- Special requirements in relation to the authorisation of major purchases.
- Deciding who is to be responsible for checking suppliers' invoices and statements, goods returned, maintaining records and authorising invoices for payment.

- The need to have individual invoices checked and signed, both as regards quantity and pricing and as proof of delivery, before being authorised for payment. Checking would involve examination and cross referencing of the invoice to the purchase order, goods delivery note, evidence as to quantity and the condition of goods delivered and evidence that service has been supplied to a satisfactory standard.
- Payment should only be made on the basis of a valid invoice, delivery docket and purchase order.

A valid invoice must show:

- the date of issue
- a unique sequential number i.e. the invoice number, or where a utility bill, the account number
- the supplier's full name and address
- the school's full name and address
- the supplier's Tax (or VAT) registration number
- details of goods / service supplied
- the price

If an invoice does not contain all of the above details, the invoice is not valid and should be rejected.

- As long as the above procedures are followed, some or all of these tasks may be delegated to post holders, heads of department or other responsible personnel.
- In general, all invoices for approved purchases should be paid within one month.

Procurement/Tendering Procedures

The Board of Management should determine, in advance, the tendering procedure to be used in each case.

- The school should be register as buyer at www.procurement.ie
- Check has the Office of Government Procurement a suitable framework/contract in place for the schools needs? Using central arrangements, while not mandatory brings comfort in several areas – reduces exposure to risk of litigation and exploitation, reduces administrative effort and cost, and delivers best value outcomes through large-scale bundling arrangements.
- A fundamental principle of procurement is that goods and services should be appropriate and secured at the best possible cost to meet the needs of the acquirer in terms of quality and quantity, time, and location.
- In circumstances where there is no existing central contract or framework available to draw-down from and the OGP cannot undertake the project on behalf of the school, then a school must conduct its procurement process in compliance with their obligations under the law:

For goods/services contracts up to €5,000 in value:

- Send a brief specification of the requirements electronically (by email or other available system e.g. internet search) to a minimum of three (preferably more*) suppliers seeking a price quotation;
- Select the lowest price and or the most suitable

For goods/services contracts between €5,000 and €49,999.99 in value:

- Issue specification of the requirements electronically (by email or other available system) to a minimum of three (preferably more*) suppliers, seeking proposals. You must inform the suppliers of the criteria which will determine to whom the contract will be awarded (cost/quality considerations)

For goods/services contracts between €50,000 and €220,999.99 in value:

- Formal tender documentation must be drawn up and advertised on <http://www.etenders.gov.ie/>. You should contact the SPU as a first step.

For contracts over €221,000 in value:

- Formal tender documentation must be drawn up (as outlined above) and advertised on <http://www.etenders.gov.ie/> and <http://www.ojeu.com/>, the Official Journal of the EU (OJEU). The same rules apply as the threshold above, however the process takes place within strict minimum timelines.

For more specific information on tendering and choice of procedure, tender evaluation and issuing results, please contact the SPU at procurementssupport@spu.ie.

- The opening of tenders must occur at the same sitting, (the online post-box facility via eTenders creates its own audit trail) in the presence of preferably three people responsible to the Board of Management (BoM), one of whom must be the Principal. (The Finance Sub-Committee could also fulfil this function).
- A file containing evidence of the tendering and quotation procedures actually undertaken must be retained for inspection if required.
- A report of each tendering procedure and reasons for selection in each case should be presented to the board and recorded in the minutes. This report, together with the tenders received, must be retained for audit purposes.
- Where it is proposed to accept a tender other than the lowest suitable tender, a proposal to that effect showing the precise reasons for the course intended, must be formally put before a meeting of the Board.
- Unsuccessful tenderers should be informed without undue delay that they have been unsuccessful.
- Any relationship between a tenderer and any member of the Board of Management should be declared to ensure that the process is free from any suggestion of bias. Where there is a potential conflict of interest, the Board member should leave the meeting while the matter is being discussed.
 - Have a plan to manage high/medium value contracts that includes:
 - Keeping copies of all related documents and correspondence, filed together in a systematic way
 - Building a good relationship with the supplier, keeping lines of communication open through supplier business reviews (SBR's). (Contact the SPU if you require some more information on this.)
 - Leaning on the supplier's expertise to build value-added measures into the relationship,

while being particularly careful not to go beyond the scope of what is tendered for, resulting in having to pay more for services which were not tendered for in the first instance.

- Ensuring risks are identified and escalation procedures are in place for problems to be resolved, in a timely manner.
- Using supplier report cards, summary of performance that can be reviewed with supplier when needed.
- Having a contingency plan.
- Reviewing the contract's end-terms in advance to decide on the future plan for sourcing the goods or services in question.

See links below for further information:

- [Guidance for Schools on Good Procurement Practices](#)
- [Public Procurement Thresholds Jan 2026](#)