



Procurement Policy and Procedures

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Designated person responsible: CEO/Finance
Overall responsibility: IGG Executive Committee

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Overview

Public procurement refers to the process by which public bodies purchase works, goods, or services from suppliers which they have selected for this purpose. It ranges from the purchase of routine goods or services to large scale contracts for infrastructural projects and involves a wide and diverse range of contracting authorities.

The purpose of this policy is to act as a guideline to all staff and volunteers of Irish Girl Guides (IGG) who are involved in the procurement of works, goods, or services. It outlines the procedures and practices that must be followed. Procurement should be seen as one of the important activities within Irish Girl Guides which promotes good corporate governance. It is a basic principle of Public Procurement that any procurement process is carried out in an honest, fair, and competitive manner.

All procurement within Irish Girl Guides is governed by the following core values:

- Ensuring compliance with EU legislation and Government Guidelines
- Achieving best value for money
- Risk Management

The key principles of public procurement which applies to all procurement, irrespective of value, are:

- Transparency
- Mutual Recognition
- Proportionality
- Non- Discrimination
- Equal Treatment

Irish Girl Guides requires that all procurement activities are conducted in an ethical and fair manner. Staff and Volunteers must ensure they carry out all duties with

- Integrity
- Fairness
- Confidentiality
- Legality

Staff and Volunteers completing any procurement process must disclose any potential conflict that may arise during their duties. All Executive Committee (board) members do this by completing a Code of Conduct agreement and an annual declaration of interests' document presented to the board via CEO. All staff who are involved in the procurement of goods and services will complete a Declaration of Interests document for management. For large scale projects that require an evaluation team, a sample of a declaration of Confidentiality and Conflict of Interest Form for completion by the Evaluation Team Members is available if required in appendix 2.

Conflict of Interest means a situation in which a staff, or a volunteer has a duty (perceived or actual) to more than one person or organisation which may affect decision-making. IGG staff and volunteers have a responsibility to act in the best interests of IGG and the public in performing their duties. All staff and volunteers involved in the procurement process are required to familiarise themselves with the internal control process in the Finance Manual.

Purpose

The purpose of this Procurement Policy and Procedures document is to provide an approved practice for Irish Girl Guides staff and Volunteers to acquire goods and services. This Policy applies to the full process of procurement, including the invitation and evaluation of quotations or tenders leading to the awarding of contracts (or deeds) for the supply of goods and/or services, where available funds exist within an approved budget or source of funds.

It establishes:

- principles to govern procurement activity that meet the accountability requirements appropriate for entities that receive public funding and are accountable to regulatory bodies
- a framework to manage the procurement of all goods and services, to ensure that all IGG procurement activity is conducted in accordance with this Policy's principles

Scope

This Policy applies to:

- all goods and services procured for or on behalf of Irish Girl Guides, or using Irish Girl Guides funds
- all Irish Girl Guides staff and volunteers and affiliates (contractors and any person/company acting on behalf of IGG)
- all funding sources

Legislative and Regulatory Requirements

Irish Girl Guides procurement activities are governed by the National Procurement Policy Framework which consists of five strands.

- Legislation (Directives, Regulations – European and National)
- Policy (Circulars etc.)
- Capital Works Management Framework
- General Procurement Guidelines
- More detailed technical guidelines, template documents and notes issued periodically by the Policy Unit of the Office of Government Procurement (OGP)

The overall principle is that there should be transparency and accountability in the management of public money, in line with economy, efficiency and effectiveness.

Circulars relating to Irish Girl Guides

In accordance with *DPER Circular 02/2022* from the Department of Children Equality Diversity Integration and Youth (DECDIY) from the Youth Affairs Unit, Irish Girl Guides are obliged to follow the governing terms and conditions outlined in this document. *Appendix 1*

Circular 13/2014 from the DPE Management of and Accountability for Grants from Exchequer Funds as directed by the Minister for Public Expenditure and Reform to refer to expenditure of public funds by way of disbursement of grant funding to all bodies, including agencies, companies, committees, advisory groups, charities, or individuals, whether directly from the Votes of Government Departments/Offices or through an intermediary body or series of bodies.

- EU Directive 2014/24/EU (as transposed into Irish Law S.I. No. 284/2016)
- Remedies Directive 2007/66/EC
- Tendering & Procurement Guidelines Version 3.0
- Remedies Regulations S.I. No. 130 of 2010
- The Office of Government Procurement (OGP)'s Public Procurement Guidelines for Goods and Services
- Circular 20/2019 – Promoting the use of Environmental and Social Considerations in Public Procurement
- Circular 02/2016 – arrangements for Digital and ICT – related Expenditure and Public Service
- Circular 10/14 – Initiatives to Assist SMEs in Public Procurement
- Circular 40/02 – Public Procurement Guidelines

Policy Principles

The key principles stated below govern all procurement activities.

1. Value for money

'Value for money' is determined by evaluating all proposals for a particular procurement activity against the applicable evaluation criteria and assessing all relevant risks, costs, and benefits on a whole of life basis. A decision on price alone may not represent best value for money.

2. Open and effective competition

The principle of open and effective competition will be used to achieve efficiency, innovation, and choice and to provide transparency and probity to the Irish Girl Guides procurement process. Staff and Volunteers involved in procurement should ensure their knowledge of the market is sound and up-to-date and that potential suppliers have fair opportunity to bid for Irish Girl Guides business.

3. Corporate social and environmental responsibility

The consumption of goods, procurement of services and the companies that provide these goods and services can have a significant impact on Irish Girl Guides economic feasibility, environmental footprint, social responsibility, reputation, and progress towards sustainable development.

The procurement evaluation process should consider, where relevant:

- social responsibility
- economic viability
- innovation
- health and safety

4. Probity and ethical behaviour

The principle of probity and ethical behaviour governs the conduct of all procurement activities. All Irish Girl Guides staff and Volunteers who have the authority to procure goods and services and all staff and affiliates involved in a procurement activity must comply with the following standards of integrity, probity, professional conduct, and ethical behaviour:

- Deal fairly, impartially, and consistently with all suppliers and avoid engaging in behaviour and/or activity that could be perceived by a third party as unjust, biased, or inequitable, which may or may not result in an unfair advantage.
- Keep confidential all sensitive information obtained during the procurement process.
- Declare any potential conflict of interest prior to the commencement of a procurement activity, or as soon as possible should a conflict of interest arise during a procurement activity. Abstain from any procurement activity where it has been deemed that an actual, perceived, or potential conflict of interest exists.
- Ensure that the entire procurement process is documented in such a way as to demonstrate that decisions were made in accordance with these procurement principles.

5. Risk management

The risks associated with procurement activity are to be managed in accordance with Irish Girl Guides risk standards. A risk assessment should be undertaken, and appropriate risk mitigation strategies developed and implemented. Refer to the Irish Girl Guides Risk Management Policy.

6. Responsible financial management

The principle of responsible financial management must be applied to all procurement activities by all staff and Volunteers.

To give effect to this principle:

- the availability of existing funds within an approved budget, or source of funds, must be established prior to the commencement of any procurement action
- approval from the appropriate delegated authority, is to be obtained prior to commitment of funds
- IGG staff and volunteers must not authorise the expenditure of funds in excess of their delegations, and
- appropriate forward planning must be carried out to ensure Irish Girl Guides funds are used efficiently and effectively to procure goods and services

7. Recordkeeping

Comprehensive records must be maintained for all procurement activities and approvals.

Roles and Responsibilities

National

Expenditure and Approvals Process (Values ex VAT)		Tender Quote Process – Documentation to be retained by the Accounts Administrator in NO	Purchase Order (PO)
Value	Authorisation level	One verbal quote confirmed in email	Purchase Order Numbers are required for any works featured through e-Tenders process or anything outside of the agreed programme/budget.
Up to €1,000	CEO		
€1K - €5K Verbal for com/reg	CC/NT/CEO	Best practice to get three quotes, and process to select tender completed. Decision recorded in Finance or Management Committee minutes.	If estimated expenditure goes from below €50K to above €50K then approval must be sought in advance in writing.
€5K - €10K	Finance Committee	Provide a specification document and obtain three written quotes from known competent suppliers, Account Administrator retains documentation.	
€10K - €25K	Finance Committee		
€25K - €50K	Executive Committee*	Formal tendering via national advertising etenders.ie	

* Can delegate the responsibility to a subcommittee once approved and reported to the board

P&T (Committees, Branches)

Expenditure and Approvals Process (Values ex VAT)		Tender Quote Process – Documentation to be retained by the Accounts Administrator in NO	Purchase Order (PO)
Value	Authorisation level	One verbal quote confirmed in email, recorded in minutes of meeting where discussed.	Purchase Order Numbers are required for any works featured through e-Tenders process or anything outside of the agreed programme/budget. If estimated expenditure goes from below €50K to above €50K then approval must be sought in advance in writing.
Up to €1,000	Chair of Committee		
€1K - €5K	Committee Chair and Treasurer; and P&T treasurer	One verbal quote confirmed in an email. Discussions and decisions should be noted in the minutes of the next meeting. All quotes sought should be included in minutes and forwarded to the Accounts Administrator for filing.	
€5K - €10K	P&T Treasurer/P&T Commissioner, National Treasurer	Provide a specification document and obtain three written quotes from known competent suppliers, approval is sought, and all details of quotes and decisions are recorded in minutes. P&T Treasurer will forward documentation to Accounts Administrator for filing.	
€10K - €25K	Finance Committee*	Provide a specification document and get three written quotes from known competent suppliers, P&T Treasurer will bring to Finance for approval and will forward documentation to Accounts Administrator for filing.	

€25K - €50K	Executive Committee*	Formal tendering via national advertising etenders.ie	
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* Can delegate the responsibility to a subcommittee once approved and reported to the Finance Committee/Board

Regions

Expenditure and Approvals Process (Values ex VAT)		Tender Quote Process – Documentation to be retained by the Financial Support Officer in NO	Purchase Order (PO)
Value	Authorisation level		
Up to €1,000	Regional Commissioner (RC)	One verbal quote confirmed in email, recorded in minutes of meeting where discussed.	Purchase Order Numbers are required for any works featured through e-Tenders process or anything outside of the agreed programme/budget. If estimated expenditure goes from below €50K to above €50K then approval must be sought in advance in writing.
€1K - €5K	RC, Regional Treasurer	One verbal quote confirmed in an email. Discussions and decisions should be noted in the minutes of the meetings. All evidence of quotes sought should be included in minutes and forwarded to Finance Support Officer for filing.	
€5K - €10K	Regional Commissioner/ Regional Treasurer, Chief Commissioner	Provide a specification document and get three written quotes from known competent suppliers, approval is sought, and all details of quotes and decisions are recorded in minutes. Regional Treasurer will forward all documentation to Financial Support Officer for filing.	
€10K - €25K	Finance Committee *		
€25K - €50K	Executive Committee*	Formal tendering via national advertising etenders.ie	

* Can delegate the responsibility to a subcommittee once approved and reported to the Finance Committee/Board

Local (Areas/Districts/Units)

A number of IGG Units apply to the relevant Education and Training Boards(ETB) for an annual grant or other equipment grants. Other Units may apply to other local bodies as advertised. The ETB and other grant awarding bodies will have specific requirements for obtaining quotations and submitting receipts that must be complied with to receive the grants. This income and expenditure must be recorded in the Units Annual accounts package.

Tendering Process



Time Limits

There are no prescribed time limits in relation to below threshold procedures (>€5K). However, sufficient time must be permitted for preparation and submission of tenders to allow for genuine competition and SMEs to participate in the tender process. Generally, it is recommended that a minimum of 21 days be allowed for receipt of tenders i.e., contracts over €25k where a more formal tendering process is used

Taxation

VAT

Suppliers must be invited to express tender/quote prices exclusive of VAT, so that there is no competitive advantage or disadvantage arising from the application of VAT rules.

Tax Clearance Certificate

In the absence of a contract, from 1st January 2016, Irish Girl Guides are required to hold the Tax Reference Number (TRN) and valid Tax Clearance Access Number (TCAN) for each supplier with whom the value of trade is likely to exceed €10,000 (including VAT) in any 12-month period. Irish Girl Guides will be obliged to delay payments to suppliers who fail to produce their TRN and TCAN or valid TCC once the €10,000 limit has been reached.

When a contract is being put in place, confirmation must be provided by the supplier of their Tax Reference Number (TRN) and valid Tax Clearance Access Number (TCAN) before the contract is issued, regardless of the value.

It is important that Irish girl Guides staff and volunteers make suppliers aware of these requirements when the supply of goods/services to Irish Girl Guides is being awarded.

Main Phases of Public Procurement

The main phases of public procurement procedures are set out in the diagram below.



Pre-Tendering Phase

The Pre-tendering phase consists of project preparation and may include preliminary market consultation by the contracting authority. Part of this consideration maybe to consult a project management company to support the project from a time management and experiential perspective.

Tendering Procedure

The conduct of this phase will differ depending on whether the procurement is subject to national rules or EU rules, but it generally comprises:

- the preparation of tender documents
- the publication of an advertisement or call for competition requesting expressions of interest or tenders
- the evaluation of expressions of interest and/or tenders according to Selection and Award criteria
- the notification to bidders of the outcome of the procedure and contract award

Contract Management

This phase of the process comprises the execution, management, and monitoring of the awarded contract.

Evaluation

In relation to larger contracts (with an estimated value of €25,000 and above), the tender evaluation should be carried out by a team with the requisite competency.

All evaluation team members are required to sign both a Confidentiality form and a Conflict-of-Interest statement. See *Appendix 2 Declaration of Confidentiality and Conflict of Interest Form* for completion by the Evaluation Team Members.

Transparency and objectivity are achieved using the weighted criteria, including price, which allows a comparative assessment of tenders under each criterion. All tenderers should be informed of the result of a tendering process without delay. All staff sign confidentiality and conflicts of interest forms including reference to ethical conduct in relation to finance on a cyclical basis.

Approval to make Award

Notification letters to the tenderers are made by the CEO on behalf of the Chief commissioner and the relevant committee. Staff and Volunteers must ensure that the relevant approval is in place as referenced in the roles and responsibilities table in this document. Further information is available in section 8 of the finance manual.

Notification

Where formal tenders have been received in a below threshold competition, all tenderers should be informed of the outcome as soon as possible after an award decision has been taken. Appendix xx contains template letters for notifying successful and unsuccessful tenderers in such cases.

Publication of Award Notices

It should be noted that under DPER Circular 10/14 buyers are required to publish Contract Award Notices for all contracts over €25,000 on eTenders on completion of the award.

Framework Agreements

What Is a Framework Agreement?

Framework Agreements are defined as “an agreement with suppliers, the purpose of which is to establish the terms governing contracts to be awarded during a given period, in particular with regard to price and quantity. In other words, a Framework Agreement is a general agreement for a fixed period with selected suppliers which set out terms and conditions under which specific purchases (call-offs) can be made during the life of the agreement”.

Policy statements:

Procurement forecasting

To achieve value for money, procurement activity is to be well-planned and conducted in accordance with this Policy and comply with any legal and regulatory requirements.

Renewing Contracts for Goods & Service Providers

IGG have a list of all Service Providers which includes a procurement log. These contracts are reviewed on a cyclical basis and there is a time limit assigned to services where a review of the tendering/quotation process is necessary, please see Appendix xx.

IGG preferred suppliers

IGG preferred suppliers are providers with whom IGG has established relationships. Their tender proposals represent the best quality and range of products/services, level of customer service and delivery, and potential cost savings are selected to become IGG preferred suppliers.

It is recognised that these preferred suppliers may not always meet the needs of IGG, and alternative suppliers may be used, in consultation with the appropriate committee.

These follow the review process as per the procurement log.

Limitations of Service Providers

Where there is no competitor to a service provider, when acquiring a bespoke model/service/good, and this is necessary for the ease of operations and development of IGG, IGG will progress with this provider. If DCEDIY/DPER or another funder supports IGG with a similar resource of the bespoke nature at a more competitive price, IGG will reconsider their supplier.

For further support when engaging in above Threshold procurement please see:

<https://www.pobal.ie/app/uploads/2019/05/Pobal-Tendering-and-Public-Procurement-Guidelines.pdf>

<https://www.gov.ie/en/publication/c23f5-public-procurement-guidelines-for-goods-and-services/?referrer=>

Appendix 1:

Management of Grant Funding as per DPER circular 13/2014 checklist

Grantor: funder

Grantee: IGG

Circular 13/2014	Y/N	Action required
Annual Estimates (budget) Has an annual operating budget been submitted?		
Annual Reports Has end of year accounts or financial statements as appropriate been submitted to each grantor? Has the grantee, if involved in a multiple co-funding arrangement, informed all grantors if exchequer funding exceeds 50% of income?		
Compliance <ul style="list-style-type: none"> • Is all funding being used for the purpose intended? • Is a current Tax Clearance certificate in place where appropriate? • For State Agencies, is confirmation of adherence to any service level agreement included with reports? • Is there compliance requirements in relation to vouched expenditure? • Is there an adequate financial control system in place? • Is there confirmation that other sector-specific guidelines/legislation have been adhered to? 		

For a full copy of the DPER circular contact NO Finance Team. A breakdown of the requirements of the DPER circulars are available for Branches, Committees, Regions which are delivered annually.

Appendix 2:

Print on Headed Paper

Declaration of Confidentiality and Conflict of Interest Form for completion by the Evaluation Team Members

Name:	Role:
Tel:	E-mail:

Procurement Project:

Tender Evaluation Group Declaration - this declaration must be read and signed by the members of the Procurement Evaluation Group and returned to the Procurement Lead.

The main responsibilities of procurement evaluation group members are to:

1. Understand and respect the different roles and responsibilities within a Procurement Evaluation team.
2. Represent their discipline or area and provide formal two-way communication & feedback (subject to confidentiality).
3. Provide a summary/overview outlining what goods or services are required, where the goods or services are required and determine the optimal duration of the contract. The summary must make the scope of the contract clear.
4. Assist in the specification of a statement of requirements in sufficient detail to facilitate the determination of the optimum proposal.
5. Assist with setting the selection and award criteria and (if appropriate), award sub-criteria.
6. Contribute to the determination as to whether a contract should be broken into phases.
7. Assist with the design and appropriate pricing schedule to be used in the tender.
8. Assist with the preparation of questions that tenderers will be required to answer with their tender submission clearly and unambiguously, by way of mandatory information required. These questions should be designed to confirm compliance with the specifications or should otherwise be linked to award criteria. The responses to such questions should assist in the evaluation process.
9. Assist with the evaluation of responses against advertised criteria only.
10. Contribute to the agreement and recommendation of preferred tenderer and proposal.
11. Promote the decision of the Procurement Evaluation Group and assist in the implementation where appropriate.
12. Participate in tenderer debriefings when required.
13. Act in a professional, confidential, and ethical manner at all times.
14. Maintain appropriate records of actions and decisions.
15. Direct all interactions with external parties regarding the tender to the Procurement Lead.
16. Conduct the tender process in full accordance with the Procurement Regulations and fundamental principles.
17. Participate in any internal or external process audit carried out in relation to a tender process.

18. Develop Key Performance Indicators (as may be necessary) for incorporation into the contract.

During the course of a tender process, members of a Procurement Evaluation team are expected to observe **confidentiality** in relation to commercial information from prospective suppliers. Information relating to the examination, evaluation and comparison of tenders and recommendations concerning the award of a contract will not be disclosed to tenderers or other persons not officially concerned with such process.

It is incumbent on any member of the group to declare and “conflict of interest” which might compromise and individuals’ impartiality, or be reasonably be perceived as doing so, in the award of a contract. Any such “conflict of interest” should be notified immediately to the Procurement Lead of the Procurement Evaluation Group.

Any effort by a tenderer to unduly influence the process of examination, clarification, evaluation, and comparison of tenders and in decisions concerning the award of a contract, must at the earliest opportunity be reported to the Procurement Lead. In accordance with **Section 38 of the Ethics in Public Office Act 1995** any money, gift or other consideration from a person holding or seeking to obtain a contract will be deemed to have been paid or given corruptly unless the contrary is proved.

I acknowledge the confidentiality and commercial sensitivity of the tender submissions and that I will take all due precautions to ensure their security and confidentiality while in my possession and control. I further undertake to maintain strict confidentiality regarding the tender evaluation process and not to discuss the deliberations of the tender evaluation team with unauthorised third parties at any time.

I have read, understand, and agree to adhere to the above declaration.

Signature	
Title	
Date	