

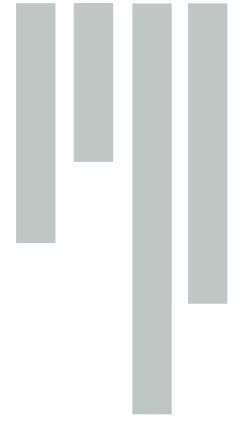
HEA

An tÚdarás um Ard-Oideachas
The Higher Education Authority

Funding Framework Schedule

Performance Funding

Schedule 12-2026-07



Funding Framework Schedule 12-2026-07

This Schedule forms an integral part of the HEA Funding Framework. Any conditions outlined in this Schedule apply in addition to, and in conjunction with, the Generally Applicable Funding Conditions in the Funding Framework.

The terms and conditions applicable to each funding scheme and programme shall be a combination of the Generally Applicable Funding Conditions as set out in the Funding Framework and the relevant Schedule or Schedules for each individual Funding Scheme or Programme.

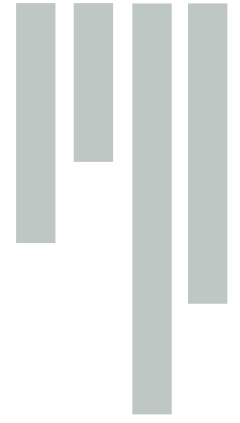
Performance Funding

Objectives of the Funding Scheme/Programme

Performance Funding is a positive funding mechanism that supports and recognises excellent performance within the higher education and research system. Awards are determined by the HEA on the basis of the evaluation of Impact Assessment Case Studies (IACS) submitted by HEIs as part of the annual Strategy and Performance Dialogue process.

Impact Assessment Case Studies provide higher education institutions with an opportunity to describe the design, delivery, and outcomes of an exemplary initiative that demonstrates a significant contribution towards the delivery of outcomes and impacts in national priority areas.

HEIs awarded funding through the IACS process may use the Performance Funding award to expand and progress the existing initiative or support new initiatives that contribute towards the achievement of strategies and policies in alignment with the System Performance Framework 2023–2028.



Eligibility for Funding

Higher education institutions that, following engagement with the HEA, have entered into a Performance Agreement with the HEA are eligible to receive Performance Funding. The eligible higher education institutions are:

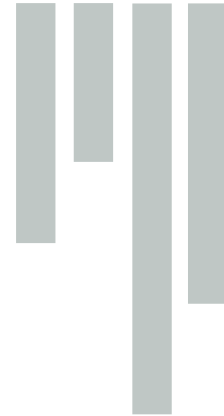
1. Atlantic Technological University
2. Dublin City University
3. Dundalk Institute of Technology
4. Institute of Art, Design and Technology, Dún Laoghaire
5. Mary Immaculate College
6. Maynooth University
7. Munster Technological University
8. National College of Art and Design
9. South East Technological University
10. Technological University Dublin
11. Technological University of the Shannon: Midlands Midwest
12. Trinity College Dublin
13. University College Cork
14. University College Dublin
15. University of Galway
16. University of Limerick

Funding Period

The duration of the funding period is up to 36 months from the date specified by the HEA. Approved Performance Funding projects can run for a duration of up to one, two, or three years within the specified funding programme period. Projects should conclude within the funding period and must conclude by the project end date as approved by the HEA. Any funding not spent by the approved project end date will be recouped by the HEA. Institutions assume responsibility for expenditure commitments that extend beyond the approved project end date.

Allocation Principles

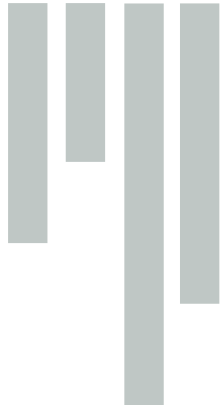
The HEA allocates Performance Funding on the basis of the annual Impact Assessment Case Study process as set out in the [IACS Information Pack](#). HEIs submit an Impact Assessment Case Study for consideration for Performance Funding as required by the [System Performance Framework 2023–2028](#).



The submissions are evaluated by an independent, international panel of experts based on criteria set out in the IACS Information Pack.

Eligible Expenditure

1. Performance Funding must be used to fund initiatives that contribute towards the achievement of strategies and policies in alignment with the System Performance Framework 2023–2028 (see Appendix 1 of the [System Performance Framework 2023–2028](#)).
2. Performance Funding can be used to expand and progress existing initiatives or put towards new initiatives that contribute towards the achievement of national strategy and policy objectives (see Appendix 1 of the [System Performance Framework 2023–2028](#)).
3. Performance Funding is provided and may only be used for the delivery of projects as set out in the project plan(s) and budget approved by the HEA. HEIs may only use the funding in support of the achievement of outcomes and outputs specified therein and in line with the approved budget.
4. A Performance Funding award can be used by a HEI to support a maximum of three separate projects. The minimum budget for a project is €250,000.
5. Performance Funding may only be used towards specific project costs that are not covered by any other grant funding. Eligible cost categories are:
 - **Project management and oversight**, including project administration and project management personnel costs.
 - **Academic affairs, teaching, training, and participant activities**, including staff buy-out from programme development or teaching, training costs, costs for participant outreach activities such as workshops.
 - **Auxiliary student/participant services and access supports**, including costs associated with participant access, additional support services or accessibility supports including specialist transportation, student bursaries, assistive technologies, or personnel costs.
 - **Research**, including research costs including recruitment, supervision, PhD stipends, travel, and subsistence, but excluding equipment costs.

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- **Communications**, including costs for brand or website development, digital and print media, audio or video collateral creation, public relations and engagement, partner or stakeholder meetings, dissemination events.
 - **Specialist IT and digital costs**, including software subscriptions, costs for specialist digital systems development including IT contractor or personnel costs.
 - **Other corporate services or governance costs**, including external consultancy costs, training for project staff such as bias training, grant management training.
 - **Small equipment or minor fit-out**, including laptops, tablets, or other small equipment, decoration or fit-out of spaces for project activities (justification required).

Ineligible costs

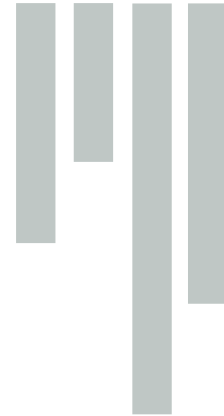
The following activities/costs are not eligible for Performance Funding:

- **Major capital costs**, specifically the purchase or development of land or buildings.
- **Retrospective costs**, any costs incurred prior to the award of funding.
- **Committed expenditure beyond the end date or in excess of budget**. All funds must be spent within the timeframe of the project and institutions will be responsible for costs associated with any commitments that extend beyond the end date of the project (e.g., contracts, staff pay, bursary or studentship costs) or exceed the approved project budget.
- **Indirect costs**, costs which are in support of project objectives but not necessarily incurred for the project and as such cannot be readily associated with the project.

The HEA is committed to ensuring the bodies which it funds secure value for money and have appropriate accountability to support the achievement of national strategy and policy objectives. Funding may be paused, removed, or redistributed by the HEA if:

- a. There is insufficient progress on the project against the project plan(s) and budget.
- b. Funds have not been used by the approved project end date.
- c. Funds have not been used for the approved activities.
- d. Reporting and monitoring requirements are not adhered to.
- e. The conditions of the funding are not fulfilled.

The HEA reserves the right to recoup funding where reported expenditure is deemed ineligible.



Other Conditions of Funding

Acknowledgement

- Performance Funding is released following return of an appropriately completed acknowledgment form. By signing the acknowledgment form, institutions confirm that Performance Funding will be used for the purposes intended and, in particular, but without excluding other requirements under any other enactment, code and/or circular, that the institution will comply with the Statement of Principles for Grantees (Appendix 2 of Department of Public Expenditure and Reform Circular 13/2014) relating to: Clarity; Governance; Value for Money; and Fairness.
- It should be noted that the HEI in receipt of Performance Funding assumes full responsibility for the appropriate management of the award in its entirety.

Submission and approval of project plan and budget

- HEIs are required to complete the Project Plan(s) and Budget template, outlining the project(s) that the funding will be used to support and setting out the budget for the funding awarded. Project plans will clearly indicate the overall objective, key milestones, and outcomes of the project to be delivered with the support of the funding.
- If multiple projects are funded by the Performance Funding award, a plan for each project must be provided, and the breakdown of costs across cost categories for all projects must be set out in the budget.
- Institutions are required to identify a single point of contact for all correspondence relating to the Performance Funding award and projects.
- The Project Plan(s) and Budget submission and all Progress and Expenditure reports submitted to the HEA must be signed by the person responsible for oversight of the Performance Funding award within the HEI.
- The HEI is required to revise and clarify the project plan(s) and budget in response to feedback and queries from the HEA to ensure Performance Funding is used for eligible expenditure and that clear and robust monitoring and evaluation frameworks are in place.
- For projects involving partner organisations, the prior written agreement of the HEA must be obtained in circumstances where it is intended to transfer a portion of the funding award to a partner organisation to support project activities. A formal agreement should be put in place between the HEI



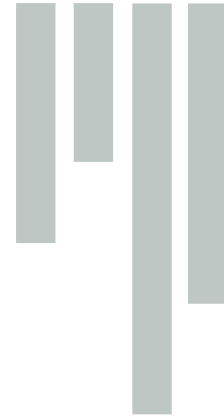
and the partner organisation in advance of the transfer of funds to ensure that appropriate arrangements are in place in relation to the use of and reporting on project funds. Please note, however, that the HEI that originally received the funds shall remain fully liable to the HEA in respect of compliance with funding conditions for all funds which it receives whether transferred or not. These arrangements would include, but not be limited to, the maintenance of supporting documentation and reporting of progress and expenditure.

Project commencement

- Following formal written approval of the project plan and budget by the HEA, projects will commence within the funding period.

Monitoring

- As with all funding awarded by the HEA, robust monitoring and evaluation arrangements will be in place to measure and evidence expenditure, progress, and outcomes and to support accountability and learning.
- The approved project plan(s) and budget form the basis of reporting on Performance Funding to the HEA and will be used to monitor progress and evaluate outcomes over the duration of the fund, with HEIs required to report on progress, outcomes, and expenditure against the agreed milestones, outcome targets, and budgets.
- Institutions in receipt of Performance Funding are expected to ensure that specific project expenditure is clearly identifiable and verifiable in accounting systems. This will include obligations to systematically record and monitor all project-related transactions against the approved project budget. Institutions must also ensure that detailed records are maintained in relation to all project expenditure for audit purposes.
- Any variation to the approved project plan(s) or budget may only be made with the prior authorisation of the HEA.
- As part of project monitoring, HEIs are required to respond to requests for clarifications or additional information from the HEA, including those within HEA feedback on submitted reports.



Reporting requirements

- The institution is required to submit progress and expenditure reports against approved project plans and budgets using the reporting template provided for this purpose and according to the schedule set out in this document.
- The same report template must be used for interim and final reports on Performance Funding projects.
- In the case of multiple projects being funded, a separate progress report on each project is required within the annual report, and a breakdown of expenditure across cost categories for all projects is required in a consolidated expenditure report.
- In the reports, HEIs are required to monitor and report on progress and outcomes, supported by verifiable evidence and quantitative data. (See the [SPF 2023–2028 Glossary](#) for the definitions of data, outputs, and outcomes under the System Performance Framework.)

Reporting schedule

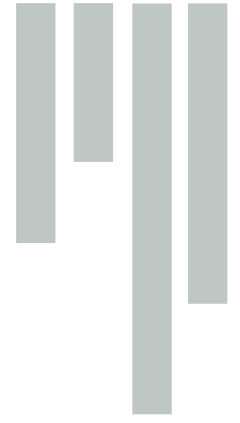
Reports on progress are due to the HEA on an annual basis, according to the following schedule:

- For projects that are one year in duration:
 - Final progress and expenditure report covering the entirety of the project is due to the HEA one month after the end date of the project, using the template provided.
- For projects that are two years in duration:
 - An interim progress and expenditure report covering the first year of the project is due one month after the end of the first year of the project.
 - The final progress and expenditure report encompassing the entire project is due one month after the end date of the project.
- For projects that are three years in duration:
 - The first interim progress and expenditure report covering the first year of the project is due one month after the end of the first year of the project.
 - The second interim progress and expenditure report is due one month after the end of the second year of the project.

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- The final progress and expenditure report encompassing the entire project is due one month after the end date of the project.

Project Modifications

- Modifications to the Performance Funding Project Plan and Budget require the prior authorisation of the HEA.
- Modifications are required where there are significant variations to the approved project plans or budgets:
 - A significant variation to a project budget is understood as a variance of +/- 10 percent in any cost category.
 - A significant variation to the project plan includes adding, changing, or removing an outcome, a change in staff or student recruitment plans, or a delay of three months or more to key milestones.
- HEIs may seek modifications at any point during the project timeframe and will also be prompted to consider whether modifications are required as part of the annual monitoring and reporting process.
- Where modifications to project plans or budgets are required, HEIs seeking to make changes to a project should contact systemperformance@hea.ie with an explanation of the proposed changes and an outline of the rationale for and implication of the changes. A revised project plan and budget, with proposed changes clearly highlighted (for example, via tracked changes) is required for review by the HEA.
- Submitted information will be reviewed by the HEA for decision.
- If approved by the HEA in writing, modified project plan(s) and budget will form the basis of future reporting and monitoring.



Additional Information

- The project should apply green public procurement criteria, as set out in the Green Public Procurement Guidance for the Public Sector, in the design of any new tenders and, so far as possible, take account of environmental considerations in procurement and purchasing, as set out in the Green Public Procurement Guidance for the Public Sector and in line with institutional procurement policies and procedures.
- Information held by the HEA on Performance Funding will be subject to the Freedom of Information Act 2014 (as amended) (FOI Act). Policies and procedures on access to information are set out on the [Freedom of Information](#) page of the HEA website.

Appendix 1 – Sample Project Plan(s) & Budget Template for approval of Performance Funding projects

[Higher Education Institution]

Performance Funding 202X Point of Contact

Please provide details of the lead contact for all project correspondence.

Lead contact name	
Job title	
Email address	

Project Plan(s)

Please complete a project plan for each project supported by Performance Funding 202X. If there is more than one project, please copy and paste sections 1–8 below as necessary.

Project [No.]

1. Project details

Title of project			
Total budget (€)			
Project start date	01/01/202X	Project end date	31/12/202X
Overall objective	In the box below, outline the project's overall objective with reference to the intended beneficiaries and the positive effect or impact it will generate. Word limit: 40		
To...			
Partnerships	If the project involves partner organisations, please indicate whether it is intended to transfer a portion of the award to partner organisations to support project activities.		
	Yes ☐ No ☐		
	If yes, state the amount to be transferred. Please note that prior authorisation from the HEA is required, as per the Funding Schedule.		

	€
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2. Alignment with the System Performance Framework 2023–2028

Select the relevant Pillar(s)	Identify the relevant transversal area(s) of impact (up to three).
Teaching & Learning ☐	Select transversal.
Research & Innovation ☐	Select transversal.
Access & Participation ☐	Select transversal.
Engagement ☐	Select transversal.
List up to five key national and/or international policies and/or strategies relevant to the initiative (see Appendix 1 of System Performance Framework 2023–2028 for reference list).	
1. 2. 3. 4. 5.	

3. Rationale, deliverables and methodology

Provide information on: - the rationale for the initiative(s) that will be developed and implemented through this project. - the intended beneficiaries and the evidence base for the specific need, challenge, or opportunity that the initiative responds to. - key project deliverables, such as new programmes (including details on NFQ level, mode of delivery, and annual intake numbers), policies, systems, engagement activities or interventions. - the methodology that will be used to achieve the project's objective, with reference to any learnings, practices, models, or research informing the initiative. Word limit: 200
[Word count:]

4. Project delivery and management

Outline how the project will be delivered and managed, with specific reference to:

- project oversight and governance structures, with reference to partnerships as necessary.
- project management structures, including any recruitment plans (e.g. staff; postgraduate students). Information on contract or programme duration, contract type (FT/PT), and hourly or annual costs must be provided for each post recruited in the table below.
- timelines of any quality assurance, accreditation, or validation processes.

Word limit: 250

[Word count:]

Role	Duration	Full time/Part time	Details	Costs
Add/delete rows as necessary				

5. Project milestones

Identify key milestones in the project using the table below. For each milestone, mark a single quarter with an x.

Milestones provide waymarkers of progress; they can include the completion of a key task, delivery of an output, or achievement of a certain level of engagement or participation within a certain timeframe and may specify a target for scale. For example:

- Project manager recruited
- 2 working groups established
- 25 students enrolled in new programme
- Research report published
- Website launched
- Application for x submitted
- Approval/award/accreditation achieved
- First 100 trainees certified
- National conference hosted
- 500 unique engagements with stakeholders

Monitoring and reporting on whether milestones are complete or off track supports progress by helping to identify delays or roadblocks so that remedial action can be taken. Reporting on milestones also provides verification of the delivery of project outputs.

Using the table below, please list the critical achievements or outputs that will waymark progress, and indicate the latest quarter in the project timeline by which they should be achieved/delivered if the project is to remain on track.

To support effective progress monitoring, only the latest quarter by which each milestone should be achieved if the project is to stay on track should be indicated. This should be a single quarter rather than a range and should reflect the quarter containing the latest date by which the milestone should be achieved.

Where a milestone recurs — for example, annual enrolments onto a programme — and each recurrence is critical to progress, these should each be recorded as a separate milestone.

For each milestone, identify the role or position **responsible** for the timely achievement of that milestone.

Where the duration of the project is less than 3 years, delete Year columns as necessary.

A minimum of 6 and **maximum of 15** milestones should be identified.

			Year 1				Year 2				Year 3			
#	Milestone	Role Responsible	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
1														
2														
3														
4	Add rows as necessary													

6. Risk table

Identify and classify critical risks to your project based on predicted likelihood and estimated severity of impact. Include a brief explanation of the measures that will be taken to monitor and mitigate against these risks. You may wish to consider internal and external dependencies and how these may impact on progress and expenditure. Add / delete rows as necessary.

#	Description of risk	Risk Classification	Proposed risk-mitigation measures
1.		Choose an item.	
2.		Choose an item.	
3.	<i>Add / delete rows as necessary</i>	Choose an item.	

7. Outcomes

Using the table below, identify the key outcomes that the project aims to improve. A baseline or a suitable benchmark should be identified for each outcome alongside information on the mechanism for measuring the outcome.

Measurable outcome

Outcomes are benefits or effects generated by the project initiative(s). Identifying key outcomes to monitor and measuring changes over time enables projects to assess whether actions and activities are working effectively to achieve the overall objective (so that iterative improvements or adjustments can be made), and to evaluate the overall success of the project.

In the table below, identify the key outcomes of the project initiative(s) that can be measured or quantified and reported on annually throughout the project lifetime. Outcomes must identify the beneficiaries, as relevant, and be expressed in terms of rates or proportions, for example:

- % of students from target group X progress to year two
- % increase in annual staff participation in Y
- % of participants report increase in knowledge and skills
- % decrease in single-use item waste

Outputs or deliverables should not be included in the Outcomes table. See the [SPF 2023–2028 Glossary](#) for the definitions of outputs and outcomes under the System Performance Framework.

Mechanism for measuring outcome

Under ‘Mechanism for measuring outcome’, identify how the data for reporting on the outcome will be produced or from what source it will be drawn.

Existing evaluation mechanisms and data sources may provide data to monitor and report on outcomes. These may be local (e.g., internal annual feedback surveys carried out by the HEI or a specific programme), national (e.g., Athena Swan Awards, the national Student Survey, the HEA SRS), or international (e.g., the Scopus Index, EU data, international rankings or prizes). Only data which demonstrates the *benefits* or *effects* that result from project initiatives or outputs is suitable to evidence outcomes. Data on the scale or reach of activities or number of outputs is not suitable (this may be captured under Milestones).

Where relevant or suitable data does not exist/is not already collected, new data-gathering mechanisms should be established and employed to assess effectiveness and evaluate success, for example, developing and deploying pre- and post-completion surveys to initiative participants.

Baseline or benchmark

The baseline for each measurable outcome should be included in the table below if known. If not yet known, it should be established by the project at the earliest possible time to facilitate monitoring. Alternatively, a suitable benchmark may be identified. This benchmark should clearly identify a comparator cohort, a comparator project, or a comparator HEI or group of HEIs. Projects will then be required to report the most up-to-date figures for a comparable outcome metric from the selected benchmark in the annual progress report.

See the [SPF 2023–2028 Glossary](#) for the definitions of baseline and benchmark under the System

Performance Framework.

A minimum of two and **maximum of five** outcomes should be identified.

#	Measurable outcome	Baseline or benchmark	Mechanism for measuring outcome <i>(Data source, data collection method and schedule, methodology for calculating metric)</i>
1.			
2.			
3.			
4.			
5.	Delete rows as necessary.		

8. Learnings & dissemination

Provide information on how learnings, practices, or outputs from the project will be shared and disseminated to the higher education and research system and to any other relevant stakeholders.

Word limit: 200

[Word count:]

9. Performance Funding 202X Budget

Please review the Funding Schedule for further information on Eligible Costs and Cost Categories before completing this table. Please delete Project columns as necessary.

Cost Category	Project 1	Project 2	Project 3	Total
Project management and oversight				
Academic affairs, teaching, training, and participant activities				
Auxiliary student/participant services and access supports				
Research				
Communications				
Specialist IT and digital costs				
Other corporate services				
Small equipment and minor fit-out				
Total				

10. Authorised signatures

To be signed by the person responsible for oversight of the above performance funding project(s). This may differ from the lead contact identified above.

Project plan(s) and budget approved:	
Name	
Title	
Date	
Signature	
Modifications to project(s) and budget approved:	
Name	
Title	
Date	
Signature	

Appendix 2 – Sample Progress and Expenditure Report Template

[Higher Education Institution]

Progress and Expenditure Report

Lead contact name:

Job title:

Email address:

Reporting period:	
1st interim, 2nd interim or final report?	Choose an item.
Date of submission:	

Project [No.]

1. Project details

Project title:

Overall objective:

Total budget: €

Project start date:

Project end date:

2. Project progress

Provide an update on cumulative progress to date. This update should include information on:

- progress towards the achievement of the overall objective with reference to key achievements and deliverables (including milestones), as well as any challenges or opportunities.
- the management of project delivery, including recruitment and any partnerships.

Word limit: 600

[Word count:]

3. Milestones

Update the status of each milestone. Where a milestone has not been fully completed by the quarter due, it should be recorded as off track.

No.	Milestone	Quarter due (Y/Q)	Status <i>Select from the drop down.</i>
1.			Choose an item.
2.			Choose an item.
3.			Choose an item.
<i>n</i>			Choose an item.

If progress for any milestone is off track, provide an explanation and an update on measures taken or proposed course of action to ensure the project gets back on track in the next year in the box below. This should include assessment of any risks from delays to these milestones on the achievement of future milestones.

Word limit: 300

[Word count:]

4. Risks

In the blank rows below, provide an update on each project risk as relevant, including information on any mitigation or response measures taken or any changes to risk classification. If additional risks have been identified, please add rows as needed.

#	Description of risk	Risk Classification
1.		Choose an item.
2.		Choose an item.
n.	Add rows as necessary for new risks identified.	Choose an item.

5. Outcomes

Provide a quantified result for each outcome in the final column of the table below using the most recent available data. Where an outcome result is not available for this report, record 'Not available' and include an explanation in the box below.

#	Measurable outcomes	Baseline and/or benchmark	Quantified outcome result
1.			
2.			
3.			
4.			
5.			

If 'Not available' has been recorded for any of the outcomes in the table above, provide an explanation in the box below. This should include an update on mechanisms for measuring outcomes, such as data collection processes or methodologies for analysing data to produce quantified results.

Word limit: 150

[Word count:]

6. Evaluation and learnings

Provide:

- an evaluation of effectiveness of approach/methodology for the project initiative(s) with reference to the outcomes above.
- information on key learnings and insights arising from development, implementation and results of the project initiative(s).
- comment on any adaptation to the approach or methodology of the project initiative(s) or intervention(s) informed by learning or insights, or in response to evolving needs or opportunities.

Word limit: 500

[Word count:]

7. Dissemination

Provide information on:

- any outreach, communication, or dissemination of learnings from the project to the higher education and research system or to other relevant stakeholders.
- any shareable or scalable outputs produced by this project. Please include links to relevant webpages, digital resources, or open publications, where available.

Word limit: 300

[Word count:]

8. Modifications

Modifications are required where there are significant variations to the approved project plans or budgets:

- A significant variation to a project budget is understood as a variance of +/- 10 percent in any cost category.
- A significant variation to the project plan includes adding, changing, or removing an outcome, a change in staff or student recruitment plans, or a delay of three months or more to key milestones.

In light of project progress to date as reported herein, and in consideration of the impact of any delays on risk and expenditure, using the adjacent tick boxes, indicate whether any significant modifications to this project plan or budget are required.

Yes ☐

No ☐

If yes, please use this space to outline any proposed modifications and provide a supporting rationale for and assessment of the implications of these changes. Submitted information will be reviewed by the HEA for decision. If no, record n/a.

9. Expenditure report

Cost Category	Project 1 €			Project 2 €			Project 3 €			Total €		
	Budget	Exp	Balance	Budget	Exp	Balance	Budget	Exp	Balance	Budget	Exp	Balance
Project management and oversight	000,000											
Academic affairs, teaching, training, and participant activities												
Auxiliary student/participant services and access supports												
Research												
Communications												
Specialist IT and digital costs												
Other corporate services												
Small equipment and minor fit-out												
Total												

10. Authorised signatures

To be signed by the person responsible for oversight of the above performance funding project(s). This may not be the same person as the lead contact identified above.

On behalf of [insert HEI] , I declare that the particulars supplied in this report are true and correct.	
Name	
Role	
Signature	
Date	