HEA | An tÚdarás um Ard-Oideachas
The Higher Education Authority

Funding Framework Schedule

Targeted Enhancement Fund (TEF): Technological Sector & Specialist Colleges

Schedule 13-2026-10

Funding Framework Schedule 13-2026-10

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.

Targeted Enhancement Fund (TEF): Technological Sector & Specialist Colleges

Objectives of the Funding Scheme/Programme

The TEF is a €65.8m fund that will provide targeted support for initiatives that are critical to the strategic development of eligible HEIs. The fund will contribute towards the cost of maintaining or initiating enhancement activities that are central to an institution delivering on its mission and strategic plan.

The objectives of the TEF are to:

- Provide targeted support for initiatives that are critical to the strategic development of HEIs in the technological sector and publicly funded specialist colleges.
- Contribute towards enhancement initiatives that will strengthen the performance of established TUs, Institutes of Technology, and publicly funded specialist colleges.
- Provide support for eligible HEIs to determine or consolidate their position in the higher education landscape.
- Facilitate the development and/or continuation of initiatives that further national policy and priorities in the technological sector and in publicly funded specialist colleges.
- Support the implementation of the recommendations set out in the TURN report and OECD review of Technological University academic career paths, contracts and organisation in Ireland

Eligibility for Funding

HEIs that are eligible for funding under the TEF are as follows:

- Atlantic Technological University
- Dún Laoghaire Institute of Art, Design and Technology
- Dundalk Institute of Technology
- Munster Technological University
- South East Technological University
- Technological University of the Shannon: Midlands Midwest
- Technological University Dublin
- Mary Immaculate College
- National College of Art and Design

HEIs may be funded individually or as part of a collaborative project.

Funding Period

The TEF runs over a 36-month period (1 January 2026 – 31 December 2028). Projects must conclude by the end of the funding period. Any funding not spent within the funding period must be refunded to the HEA. Institutions assume responsibility for expenditure commitments that extend beyond the approved project end date.

Allocation Principles

Assessment by the HEA of eligible TEF applications follows the criteria outlined in the call document (Appendix 1) with each application being independently evaluated by at least three HEA Executive members, with consideration given to relevance, effectiveness, quality, governance, and financial oversight.

Following the reviews, a consensus meeting determines recommended funding allocations with recommendations submitted to the HEA Board for approval. Information about approved allocations is also shared with the Department of Further and Higher Education, Research, Innovation and Science.

Notifications of the outcome of the assessment process are in writing to the HEIs. HEIs that receive TEF

funding are required to submit a project plan, project management and governance documentation, and a budget aligned to their approved allocation for HEA approval before project commencement. In the case of consortium awards, this documentation must be submitted by the coordinating partner institution.

Eligible Expenditure

Eligibility of TEF expenditure is captured under Other Conditions of Funding below.

Other Conditions of Funding

1. Funding

1.1 Funding is subject to the conditions of funding as set out in Section 38 of the Higher Education Authority Act 2022.

1.2 The TEF provides funding over a 36-month period from 1 January 2026 to 31 December 2028.

1.3 Funding may only be used for the project as set out in the project plan and budget approved by the HEA.

1.4 The HEA will make stage payments to the institution subject to satisfactory reporting and verified progress against the objectives and deliverables set down in the approved project plan and budget.

1.5 The HEA is committed to ensuring value for money and accountability in all its investments. Funding may be removed, redistributed, or recouped at the discretion of the HEA if circumstances change, where the conditions of the fund are not fulfilled, or where there is insufficient progress on the project in accordance with project plans, budgets, and reports, or where reporting and monitoring requirements set down by the HEA are not adhered to by institutions in receipt of funding. The HEA also reserves the right to recoup expenditure deemed ineligible, and any funding not spent within the timeframe of the scheme must be refunded to the HEA.

2. Monitoring and Reporting

2.1 Robust, evidence-based monitoring and evaluation arrangements will be established to ensure that funding is achieving its intended strategic objectives as efficiently and effectively as possible. Reporting to the HEA will occur on a biannual basis as set out in Table 1 below. Reporting will involve demonstrating progress against approved project plans and budgets in interim and annual reports. The HEA will issue standardised reporting templates to institutions to facilitate this reporting. Reports that deviate from the templates will be returned. Institutions are expected to adhere to the biannual reporting deadlines set down in the fund's Monitoring and Reporting Guidance

Table 1: Indicative Reporting Schedule:

	Quarters	**Progress meetings (subject to change)**	**Narrative, work package and expenditure reports (subject to change)**
Q1	1 January – 31 March	March	n/a
Q2	1 April – 30 June	June	Interim report due by 04 September
Q3	1 July – 30 September	TBC	n/a
Q4	1 October – 31 December	December	Annual Report due by 31 January

2.2 Additional written and financial reporting to the HEA may be required from time to time to support effective project monitoring and reporting or to provide information on the investment to relevant stakeholders.

2.3 Written and financial reporting to the HEA may be complemented by reporting at quarterly meetings with the HEA during which project leads will provide verbal updates on project progress, challenges, and learning.

2.4 Institutions may be subject to field monitoring visits by representatives of the HEA or by external consultants contracted by the HEA to assist with monitoring and verifying expenditure, progress, and results. This may include auditors appointed by the HEA.

3. Financial Management

3.1 The TEF is a time-limited fund, and institutions assume responsibility for funding commitments that extend beyond the timeframe of the fund or go beyond the stated project budget allocation.

3.2 Institutions must ensure that the use of funding complies with all relevant national circulars and stated procedures relating to Exchequer funding.

3.3 Institutions in receipt of TEF 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. Double funding is not permitted, and institutions should take steps to ensure there will be no double funding in respect of TEF activities. Variance analysis between the approved project budget and actual expenditure should be undertaken by the institution on at least a biannual basis.

3.4 Institutions are required to contribute to TEF projects in the form of monetary co-funding and to account for such co-funding in expenditure reports to the HEA. Institutions' co-funding commitments under TEF will be reflected in the approved budget.

3.5 For transfer of funding to partner organisations, a formal agreement should be put in place to ensure appropriate governance arrangements and mutual accountability in relation to the use of project funds. This should include, but is not limited to, the maintenance of supporting documentation for expenditure and the preparation of financial reports to detail project activity and related spending. The HEA must be notified of any transfer of funding to partner institutions outside the jurisdiction. The institution to which TEF funding is allocated assumes full responsibility for the appropriate management of the funding in its entirety.

3.6 By signing the TEF Funding Acceptance Form, institutions confirm that this funding will be used for the purposes intended and that the institutions 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.

3.7 Following the completion of the TEF, the HEA may commission an external review of the project delivery to ensure that appropriate and effective project and financial management structures and processes were implemented, with value for money and accountability as key considerations, and to capture the impact and key learnings arising from the project. Institutions are required to cooperate fully with any such review and provide in a timely manner any supporting material in response to requests.

3.8 The project will 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.

4. Eligible Costs

4.1 Institutions must ensure that all expenditure is eligible, as per Section 3 of the TEF call documentation. In particular, it should be noted that the following costs are ineligible under the TEF:

- Core funding[1]
- Purchases of land or buildings
- Costs arising from completed activities
- Indirect costs[2]
- Staff union representation
- Research student stipends in TUs/IoTs

[1] Targeted funding is designed to provide project funding, not institutional core support.
[2] Indirect costs are costs in support of project objectives but not necessarily incurred for the project and which therefore cannot readily be associated with the project.

4.2 Funding may only be used for the project as set out in the project plan and budget approved by the HEA via the project approval process. Project expenditure shall fall under one or more of the following categories:

- Project management capability
- Systems & digital infrastructure
- Staff development
- Student outcomes and experience
- Engagement
- Climate and sustainability
- System coherence and consolidation
- Research capacity building (specialist colleges only)

4.3 The HEA reserves the right to recoup expenditure deemed ineligible.

5. Project Modifications

Variations to the agreed project plan or project budget should be made with the prior agreement and authorisation of the HEA. Monitoring and Reporting Guidelines outlining a project modification process will be circulated separately.

Additional Information

- Information held by the HEA on the Targeted Enhancement Fund 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.
- The following documents are included as appendices to the Funding Schedule:
    - Appendix 1 – TEF Call Document which in turn consists of two supporting appendices containing the TEF assessment criteria and terms and conditions of funding under TEF.

      Copies of the TEF application template and its appendices (project plan and budget templates) are available on the HEA website: https://hea.ie/policy/he-reform/targeted-enhancement-fund/

- Appendix 2 – TEF Letter of Allocation which in turn consists of three supporting appendices containing Feedback on Targeted Enhancement Fund Allocation template, Conditions of Funding and an Allocation Acceptance Form Template.

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Targeted Enhancement Fund (TEF): Technological Sector & Specialist Colleges

CALL DOCUMENT

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Targeted Enhancement Fund (TEF): Technological Sector & Specialist Colleges

1. Overview

The Technological Sector & Specialist Colleges Enhancement Fund (TEF) will provide targeted support for initiatives that are critical to the strategic development of higher education institutions (HEIs) in the technological sector and publicly funded specialist colleges. The TEF will contribute towards the cost of maintaining or initiating enhancement activities that are central to an institution delivering on its mission and strategic plan. Related to this, the TEF makes provision for an institution to mainstream selected, strategic initiatives that have been financed by other timebound funding streams, including the Technological Sector Advancement Fund (TSAF), Performance Funding, and the Human Capital Initiative. The TEF will also make provision for activities relating to further landscape reform.

The TEF, which is provided by the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS) and managed by the Higher Education Authority (HEA), builds on significant investment in landscape reform and development through funding schemes since 2017. Landscape Funding (LF), the Technological University Transformation Fund (TUTF), and the TSAF have contributed to the creation, establishment, and advancement of Technological Universities (TUs), but have also made provision for consolidation of teacher education colleges and development of Institutes of Technology (IoTs). These funds have been complemented by the TU Research and Innovation Supporting Enterprise scheme (TU RISE), which is co-financed by the Government of Ireland and the European Union (EU), and the EU-funded National Recovery and Resilience Plan N-TUTORR project, which respectively make specific provision for enhancements in research capacity and teaching and learning in the technological sector. The TEF will complement these investments in the technological sector by assuring and accelerating the delivery of initiatives that are critically important to the programme of reform underway in TUs and IoTs.

The TEF also makes provision for publicly funded specialist colleges to determine or consolidate their position in the higher education landscape and to undertake capacity-

building activities that will enhance their strategic development. In this regard, funding for specialist colleges is expected to further national policy areas and priorities, to be aligned with Performance Agreements under the System Performance Framework 2023–2028, and/or to make provision for collaborative activity with at least one other HEI to further higher education landscape reform or consolidation.

The objectives of the TEF are to:

- Provide targeted support for initiatives that are critical to the strategic development of HEIs in the technological sector and specialist colleges.
- Contribute towards enhancement initiatives that will strengthen the performance of established TUs, Institutes of Technology, and specialist colleges.
- Provide support for eligible HEIs to determine or consolidate their position in the higher education landscape.
- Facilitate the development and/or continuation of initiatives that further national policy and priorities in the technological sector and in specialist colleges.
- Support the implementation of the recommendations set out in the TURN report and OECD review of Technological University academic career paths, contracts and organisation in Ireland.

The TEF will be worth up to €65.8m and provide funding over a 36-month period (1 January 2026 – 31 December 2028). The TEF will be operated as a managed fund rather than competitive fund to ensure that eligible institutions, which are at different stages of maturity, receive appropriate investment to support their development and success.

The HEA is now inviting applications for funding that align with the objectives and scope of the TEF, as set out in this call document. Applications should be made using the TEF application template and are due for submission to systemperformance@hea.ie no later than **17:00 on 21 August 2025.**

2. Eligible institutions

HEIs eligible to apply for funding under the TEF are as follows:

- Atlantic Technological University
- Dún Laoghaire Institute of Art, Design and Technology
- Dundalk Institute of Technology
- Munster Technological University
- South East Technological University
- Technological University of the Shannon: Midlands Midwest
- Technological University Dublin
- Mary Immaculate College
- National College of Art and Design

Collaborative applications from eligible institutions are encouraged, particularly where there are opportunities for efficiency through sector-level procurement (e.g. digital infrastructure; staff training and development). Participation in a collaborative application for funding does not preclude an institution from applying for institution-level funding. Further information on collaborative applications is provided in Section 4.

3. Scope and eligible costs

The TEF will contribute towards initiatives that are critical to an institution delivering on its mission, strategic plan and/or Performance Agreement with the HEA under the System Performance Framework 2023-2028. In this regard, the fund will provide targeted support for a range of strategic activities, as appropriate to each institution's context and stage of development. Institutions may apply for a contribution towards the costs of maintaining and mainstreaming existing activities or to initiate new activities that will enhance and strengthen performance. The fund will also make provision for initiatives relating to further landscape reform.

A number of strategic themes have been identified as relevant to the TEF on the basis of engagement with eligible HEIs via the Performance Agreement and Strategy and Performance Dialogue processes in 2024 and reporting mechanisms for TUTF, NRRP/N-TUTORR, TSAF, and TU RISE.

Strategic themes are set out in Table 1 alongside indicative enhancement activities. All activities proposed under the TEF must align with one or more of the strategic themes and cost categories set out in Table 1.

Table 1: TEF strategic themes

Strategic themes and cost categories	Indicative enhancement activities
Project management capability	• Project management training to enhance HEI capacity to deliver complex projects of scale. • Project management software to support progress monitoring, reporting, and delivery through provision of enhanced data. • Specialist staff resource and/or provision of professional development to enhance monitoring of and reporting on strategic projects of scale. • Shared learning or dissemination of best practice with regard to project management, evaluation, and process improvement.
Systems & digital infrastructure	• Implementation or enhancement of digital systems and services for staff, students, and/or external stakeholders. • Completion of systems integration. • Provision of enhanced and real-time institutional data. • Preparedness for and embedding of Artificial Intelligence (AI), including piloting of ethical and trustworthy AI-based products and services, and associated training. • Cybersecurity systems and/or training.
Staff development	• Specialist training and professional development for staff (e.g. training in leadership; change management; AI), including activities to incentivise staff to undertake professional development. • Initiatives to recognise excellence in teaching and learning. • Planning for the implementation the OECD review of Technological University academic career paths, contracts and organisation in Ireland and Academic Career Framework.
Student outcomes and experience	• Initiatives to diversify methods of engagement and support a wide range of students to participate in the life of the institution. • Initiatives to support student progression and retention at institution, faculty, or discipline level. • Development and enhancement of student representation, clubs, societies, and alumni networks. • Initiatives to support skills development in line with regional and national needs, including enhancement of work-integrated learning opportunities. • Implementation of initiatives to embed academic integrity, including strategies to increase student awareness and understanding and solutions to address academic misconduct in line with international best practice.

	• Innovation with regard to examination and assessment at institution, faculty, or discipline level. • Preparation of students for an AI-enabled future. • Integration of education for sustainable development into the curriculum at institution, faculty, or discipline level. • Initiatives to support FE/HE transitions. • Initiatives related to widening participation.
Engagement	• Enterprise/engagement management system and processes aligned with institutional, regional, and national requirements. • Initiatives to support knowledge and skills development in line with regional requirements. • Support to mainstream time-limited projects aligned with national policies and priorities (e.g. HCI; Performance Funding).
Climate and sustainability	• Initiatives to support implementation of the advancement of the Sustainable Development Goals and attainment of National Climate Action targets, including monitoring of and reporting on Climate Action Roadmaps. • Recruitment of specialist staff and/or provision of specialist training for existing dedicated staff. • Integration of education for sustainable development into the curriculum via a whole-of-institution approach. • Sharing of research and good practice to inform public policy and/or practice to advance the Public Sector Climate Action Mandate (e.g. dissemination to primary and second-level education).
System coherence and consolidation	• Development and diversification of FE/HE pathways. • Advancement of sectoral collaboration and strategic partnerships. • Activity to support higher education landscape reform or consolidation.
Research capacity building **(specialist colleges only)**	• Initiatives to grow research activity and incentivise staff engagement in research. • Enhancement of institutional research supports, including provision of dedicated research staff. • Provision of staff training and professional development (e.g. PhD supports; supervision training). • Research collaboration and consortium-building activities. • Research student costs (e.g. PhD stipends). • Enhancement of research student support structures. • Initiatives to support the dissemination of research to inform public policy and/or further institutions' engagement with society and impact on their regions (e.g. communities; schools; hospitals).

Ineligible costs:

- Core funding[1]
- Purchases of land or buildings
- Costs arising from completed activities

[1] Targeted funding is designed to provide project funding, not institutional core support.

- Indirect costs[2]
- Staff union representation
- Research student stipends in TUs/IoTs

4. Application and assessment process

Application conditions

- Eligible HEIs may submit only one institution-level application.
- Applications should be submitted using the editable Word document template issued by the HEA. The format of the template should not be altered. Only applications that are submitted using the template provided will be eligible for funding.
- Applications should adhere strictly to the stated word count limits for each section of the template.
- It is the responsibility of institutions to ensure that the word count limits have not been exceeded prior to submission.
- Additional appendices and hyperlinks are not permitted. Any additional material provided will not be taken into consideration.
- Applications for funding must be aligned with the fund's strategic themes, as outlined in Section 3, above. Only specialist colleges may propose costs under the 'Research capacity building' theme and cost category.
- Queries relating to the TEF call will be addressed through an FAQ process. Queries may be submitted to systemperformance@hea.ie. FAQs will be published on the HEA website. It is the responsibility of institutions to ensure that they have reviewed the FAQs prior to submission of the application. The deadline for queries is **17:00 on 7 August 2025.**
- It is the responsibility of the Head of Institution (President or equivalent) to ensure that the information presented in the application is accurate.
- Information provided in the application form may be subject to verification.
- Applications must be signed by the Head of Institution prior to submission.

[2] Indirect costs are costs in support of project objectives but not necessarily incurred for the project and which therefore cannot readily be associated with the project.

- Applications received after the submission deadline will be deemed ineligible for funding.

Collaborative applications

- Collaborative applications from eligible HEIs are permitted.
- A separate application template for collaborative applications is available on request from systemperformance@hea.ie.
- HEIs must notify the HEA of their intention to submit a collaborative application no later than **17:00 on 18 July 2025.**
- Eligible HEIs may participate in no more than two collaborative submissions.
- One partner HEI should be identified as the coordinating partner for administrative purposes.
- Collaborative submissions must be signed by the Head of Institution of each partner and should be submitted by the President's Office or equivalent of the coordinating partner.

Assessment

- The HEA, with reference to its knowledge of the Irish higher education system, will undertake a qualitative assessment of project proposals in line with the criteria set down in Appendix 1: TEF Assessment Criteria.
- Eligible applications will be independently reviewed by a minimum of three members of the HEA Executive using the assessment criteria (Appendix 1), giving due consideration to relevance, effectiveness and efficiency, quality, and governance and financial oversight.
- A consensus meeting will be convened to discuss applications and agree funding allocations for recommendation to the HEA Board. In determining funding allocations, reviewers will give due consideration to the requirements of eligible HEIs, including

institutions' receipt of, and progress with, separate funding streams to support capacity building, as relevant.[3]

- A paper outlining recommended funding allocations will be provided to the HEA Board for review and approval.
- The amount of funding allocated to an institution may be less than the amount of funding requested.
- The HEA's decision on eligibility and funding allocations is final.
- Approved funding allocations will be shared with the Department of Further and Higher Education, Research, Innovation and Science.

Post-assessment processes

- HEIs will be informed in writing of the outcome of the assessment process, under embargo.
- HEIs that are awarded TEF funding will be required to submit a project plan, a project development and governance document, and a budget aligned to their allocation for HEA approval prior to the commencement of the project. For consortium awards, the proposed project documentation will be submitted by the coordinating partner institution.
- HEIs allocated TEF funding will receive their first instalment following return of a signed funding acceptance form. The dispersal of further funding will be subject to demonstrated progress.
- Acceptance of funding by an institution will be in accordance with this call and the terms and conditions of funding set out in the Letter of Allocation.
- HEIs will be required to comply with the terms and conditions and reporting and monitoring requirements set out by the HEA for the duration of the funding period.
- Approved project plans and budgets will be used to monitor and evaluate project progress for the duration of the project.

[3] Funding streams include, but are not limited to, TUTF, TSAF, NRRP N-TUTORR project, and TU RISE. While these funds complement the TEF, each supporting the development of institutions in the technological higher education sector, they have distinct objectives, as specified in the respective funding documentation.

- Reporting will occur on a biannual basis and involve analysis of approved project plans and budgets against interim and annual reports that detail progress. These biannual reports will be comprised of narrative, work packages, and expenditure reports detailing progress toward project objectives and deliverables. Additionally, progress meetings may be held with institutions on a quarterly basis.
- Institutions may also be subject to field monitoring visits by representatives of the HEA or external consultants contracted to assist with monitoring and verifying expenditure, progress, and results.
- The funding period for the TEF is 1 January 2026– 31 December 2028.

5. Project governance, financial sustainability, and risk assessment

Project governance

Institutions applying to the TEF call should consider project governance structures and processes appropriate to the scale of the investment. Institutions should identify how the proposed project fits within the institution's management and committee structures, the regularity of reporting on project progress to these structures, and the internal approval process that will be in place for reporting to the HEA on project expenditure and progress over the timeframe of the fund. The institution should also consider if appropriate systems and resources are in place to ensure that the fund's conditions and reporting requirements are met (see Section 4 and Appendix 2).

Financial sustainability and co-funding

The TEF is designed to provide a contribution towards the strategic development and enhancement of eligible HEIs, and, as a time-limited fund, has an emphasis on the financial sustainability of proposed initiatives and institutions' self-sufficiency. Prior to applying, institutions should give appropriate consideration to the financial sustainability of activities after the funding period concludes. Particular attention should be given to the institution's ability to assume responsibility for any costs relating to staff that it may wish to retain beyond the funding period. Institutions will be responsible for funding commitments that extend beyond the timeframe of the fund or exceed the approved project budget.

Institutions are required to contribute co-funding to TEF projects and to account for such co-funding in financial reporting to the HEA. Prior to applying, institutions should consider co-funding with reference to the fund's emphasis on the technological sector's preparedness for financial sustainability. The level of co-funding proposed by the institution should be clearly identified in the application. Co-funding calculations should only include the institution's monetary contribution to the project. The institution's approach to, and consideration of, co-funding will be considered as part of the TEF assessment process.

In determining the amount of TEF funding requested, institutions should be mindful of the number of eligible institutions and the total funding available.

Risk assessment

The institution should undertake a thorough risk assessment of the proposed project prior to submission. As part of this assessment, financial risks and mitigations in particular should be considered, with due consideration given to risks associated with cost increases to project deliverables and the institution's ability to manage increases associated with direct staff costs (e.g. increments; leave) within its available resources.

6. Timeline

The indicative timeline for the TEF is set out below:

Phase	Date
Call for applications	4 June 2025
FAQ process	4 June – 7 August
Application deadline	21 August 2025
Notification of outcome	November 2025
Project approval process	November–December 2025
Project start date	1 January 2026
Project end date	31 December 2028

7. Contact

Queries regarding the TEF should be directed to systemperformance@hea.ie. Queries relating to the TEF call will be addressed through an FAQ process. FAQs will be published on the HEA website.

Appendix 1: TEF assessment criteria

Applications for TEF funding will be evaluated using the four evaluation criteria in Table 2. These criteria will be applied across all sections of the TEF application template.

Table 2: Assessment criteria

Relevance	• Alignment with the objectives of the TEF. • Alignment with the institution's mission and strategic plan. • Responsiveness to national and international strategies and policies (see, for example, Appendix 1 of System Performance Framework 2023–2028). • Coherence and alignment with the progress made by the institution under previous funds, where relevant (e.g. TUTF; TSAF; TU RISE). • Understanding of, and ability to build on, existing national and international best practice in further developing the institution/sector. • Responsiveness to, and potential project impact on, the institution's region, as well as national skills needs. • Alignment with HEA Act 2022, TU Act 2018 and OECD Review of Academic Career Paths, as relevant. • Furtherance of technological sector identity and collaboration, as relevant.
Efficiency & effectiveness	• Identification of clear objectives, deliverables, and critical supporting actions as part of a project plan that is achievable within the timeframe of the fund (36 months). • Consideration of sequencing and resourcing of deliverables. • Clarity of roles, responsibilities and relationships related to project delivery, including management of external stakeholders. • Efficient and strategic use of resources, including necessity of proposed expenditure, and satisfactory ratio between the estimated costs and the expected results. • Approach to, and consideration of, institutional co-funding. • Consideration of sustainability of project activities after the conclusion of the funding period, including plans to mainstream activities. • Track record in delivery of results.

Quality	• Compliance with template requirements and guidelines. • Clarity and coherence of the application. • Accurate and unambiguous presentation of information, including work packages, objectives, deliverables, critical supporting actions, and project costs.
Governance and financial oversight	• Identification of appropriate governance structures for project oversight, including finance and risk management. • Identification of appropriate project management and reporting structures and procedures. • Clear processes for monitoring and evidence-informed evaluation of project progress.

Appendix 2: Terms and Conditions of funding under the TEF

1. Funding

1.1 Funding is subject to the conditions of funding as set out in Section 38 of the Higher Education Authority Act 2022.

1.2 The TEF provides funding over a 36-month period from 1 January 2026 to 31 December 2028.

1.3 Funding may only be used for the project as set out in the project plan and budget approved by the HEA.

1.4 The HEA will make stage payments to the institution subject to satisfactory reporting and verified progress against the objectives and deliverables set down in the approved project plan and budget.

1.5 The HEA is committed to ensuring value for money and accountability in all its investments. Funding may be removed, redistributed, or recouped at the discretion of the HEA if circumstances change, where the conditions of the fund are not fulfilled, or where there is insufficient progress on the project in accordance with project plans, budgets, and reports, or where reporting and monitoring requirements set down by the HEA are not adhered to by institutions in receipt of funding. The HEA also reserves the right to recoup expenditure deemed ineligible, and any funding not spent within the timeframe of the scheme must be refunded to the HEA.

2. Monitoring and Reporting

2.1 Robust, evidence-based monitoring and evaluation arrangements will be established to ensure that funding is achieving its intended strategic objectives as efficiently and effectively as possible. Reporting to the HEA will occur on a biannual basis and involve demonstrating progress against approved project plans and budgets in interim and annual reports. The HEA will issue standardised reporting templates to institutions to facilitate this reporting. Reports that deviate from the templates will be returned. Institutions are expected to adhere to the biannual reporting deadlines set down in the fund's Monitoring and Reporting Guidance, which will be shared in due course.

2.2 Additional written and financial reporting to the HEA may be required from time to time to support effective project monitoring and reporting or to provide information on the investment to relevant stakeholders.

2.3 Written and financial reporting to the HEA may be complemented by reporting at quarterly meetings with the HEA during which project leads will provide verbal updates on project progress, challenges, and learning.

2.4 Institutions may be subject to field monitoring visits by representatives of the HEA or by external consultants contracted by the HEA to assist with monitoring and verifying expenditure, progress, and results. This may include auditors appointed by the HEA.

3. Financial Management

3.1 The TEF is a time-limited fund, and institutions assume responsibility for funding commitments that extend beyond the timeframe of the fund or go beyond the stated project budget allocation.

3.2 Institutions must ensure that the use of funding complies with all relevant national circulars and stated procedures relating to Exchequer funding.

3.3 Institutions in receipt of TEF 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. Double funding is not permitted, and institutions should take steps to ensure there will be no double funding in respect of TEF activities. Variance analysis between the approved project budget and actual expenditure should be undertaken by the institution on at least a biannual basis.

3.4 Institutions are required to contribute to TEF projects in the form of monetary co-funding and to account for such co-funding in expenditure reports to the HEA. Institutions' co-funding commitments under TEF will be reflected in the approved budget.

3.5 For transfer of funding to partner organisations, a formal agreement should be put in place to ensure appropriate governance arrangements and mutual accountability in relation to the use of project funds. This should include, but is not limited to, the maintenance of supporting documentation for expenditure and the preparation of financial reports to detail project activity and related spending. The HEA must be notified of any transfer of funding to partner institutions outside the jurisdiction. The

institution to which TEF funding is allocated assumes full responsibility for the appropriate management of the funding in its entirety.

3.6 By signing the TEF Funding Acceptance Form, institutions confirm that this funding will be used for the purposes intended and that the institutions 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.

3.7 Following the completion of the TEF, the HEA may commission an external review of the project delivery to ensure that appropriate and effective project and financial management structures and processes were implemented, with value for money and accountability as key considerations, and to capture the impact and key learnings arising from the project. Institutions are required to cooperate fully with any such review and provide in a timely manner any supporting material in response to requests.

3.8 The project will 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.

4. Eligible Costs

4.1 Institutions must ensure that all expenditure is eligible, as per Section 3 of the TEF call documentation. In particular, it should be noted that the following costs are ineligible under the TEF:

- Core funding[4]
- Purchases of land or buildings
- Costs arising from completed activities
- Indirect costs[5]
- Staff union representation
- Research student stipends in TUs/IoTs

[4] Targeted funding is designed to provide project funding, not institutional core support.
[5] Indirect costs are costs in support of project objectives but not necessarily incurred for the project and which therefore cannot readily be associated with the project.

4.2 Funding may only be used for the project as set out in the project plan and budget approved by the HEA via the project approval process. Project expenditure shall fall under one or more of the following categories:

- Project management capability
- Systems & digital infrastructure
- Staff development
- Student outcomes and experience
- Engagement
- Climate and sustainability
- System coherence and consolidation
- Research capacity building (specialist colleges only)

4.3 The HEA reserves the right to recoup expenditure deemed ineligible.

5. Project Modifications

Variations to the agreed project plan or project budget should be made with the prior agreement and authorisation of the HEA. Monitoring and Reporting Guidelines outlining a project modification process will be circulated separately in due course.

6. Additional Requirements

Information held by the HEA on the TEF will be subject to the Freedom of Information Act 2014 (FOI Act). Policies and procedures on access to information are set out on the freedom of information page of the HEA website.

The HEA reserves the right to amend the conditions of funding with additional conditions/clarifications as required.

Appendix 2: Targeted Enhancement Fund Letter of Allocation

HEA | An tÚdarás um Ard-Oideachas
The Higher Education Authority

[Insert Name]
[Insert President/Director]
[Insert Higher Education Institution]

[insert date]

Re: Targeted Enhancement Fund (TEF) – Letter of Allocation

Dear President/Director,

Thank you for **[insert Higher Education Institution (HEI)]** application for funding from the Targeted Enhancement Fund (TEF) which provides targeted support for initiatives that are critical to the strategic development of the technological sector and publicly funded specialist colleges.

Following the conclusion of the TEF assessment process, the funding being allocated to **[Insert HEI]** for the TEF project funding cycle, which runs from 1 January 2026 to 31 December 2028, is **[€ Insert Allocation]** This funding allocation is subject to the completion of a project approval process and, as such, remains under **strict embargo**.

The project approval process will require your institution to submit a revised project plan and budget aligned to the stated funding allocation. Further information on project development, management, and governance as well as critical risks is also required as part of this process. This information should be returned to systemperformance@hea.ie using the project approval templates provided by 5th December 2025. Submissions that deviate from the templates will be returned.

The HEA will review the revised submission and seek clarification from the Project Lead and further revision, if required. Once approved, project plans and budgets will be used to monitor and evaluate project progress over the lifetime of the fund.

Please note that funding allocations under the TEF are subject to the conditions set out in the TEF call documentation and guidance, as well as this letter and its appendices. Your institution is encouraged to review these conditions prior to submitting project approval documentation.

As your institution embarks on the project approval process, I would like to draw your attention to the assessment panel's feedback on the application (Appendix 1) as well as some common areas for development that were identified across applications for funding under the TEF. This feedback from the panel should inform the refinement of your institution's project plan and budget:

- **Evaluating project progress:** Robust, evidence-based monitoring and evaluation mechanisms will be in place for the duration of the TEF to ensure the investment is achieving its intended strategic objectives. Institutions in receipt of funding will be required to report regularly to the HEA on expenditure and project progress against objectives and deliverables. To facilitate evidence-based project evaluation, project plans submitted for approval should identify work package objectives and

deliverables that are specific and measurable and/or verifiable. Deliverables should be at the output or outcome level. Realistic dates for the completion of deliverables and corresponding supporting actions should be clearly identified.

- **Adherence to the templates**: The project approval templates provided are designed to facilitate effective evaluation of project progress over time and comparison across the sector. No edits to the project approval templates issued are permitted. Prior to submission, your institution should ensure that the templates have been completed in line with the stated requirements.

- **Project governance:** Given the magnitude of funding allocated under the TEF, further consideration should be given to internal project governance structures and processes appropriate to the scale of the investment. Prior to submission, your institution should consider the following: reporting arrangements to Governing Body and institution management and committee structures; the regularity of reporting on project progress to these structures; and the internal approval process that will be in place for expenditure and project plan reports to be submitted to the HEA over the course of the institution's TEF project. Your institution should also consider if appropriate systems and resources are in place to ensure that the reporting requirements of the fund can be met.

- **Financial sustainability:** The TEF is designed to provide a contribution towards the ongoing development of the technological sector and publicly funded specialist colleges, supporting institutions' capacity in terms of financial sustainability and self-sufficiency. Prior to submitting the project plan and budget for approval, institutions should give further detailed consideration to the sustainability of proposed activities after the funding period concludes. Particular attention should be given to the institution's ability to assume responsibility for any costs for staff, including professors, that will be retained beyond the 36-month funding period. Institutions are reminded that the TEF is a time-limited fund which concludes on 31 December 2028 and institutions are responsible for funding commitments that extend beyond the timeframe of the fund or exceed the stated project budget allocation.

- **Co-funding:** Institutions are required to contribute to TEF projects in the form of co-funding and to account for such co-funding in financial reporting to the HEA. Ahead of submitting the project budget for approval, institutions should review the level of co-funding proposed with reference to the fund's emphasis on institutions' preparedness for financial self-sufficiency. Co-funding calculations submitted in the project budget should only include the institution's monetary contribution to the TEF project.

- **Risk assessment:** Given the scale of the project proposed, your institution should undertake a thorough project risk assessment prior to submitting the project plan for approval. As part of this assessment, financial risks and mitigations should be considered. Further, detailed forecasting and financial modelling is recommended, with due consideration given to risks associated with cost increases to project deliverables, including the institution's ability to manage increases associated with direct staff costs (e.g. increments) within its available resources.

Please note that funding provided under the TEF may only be used for the project as set out in the submission to be approved by the HEA via the project approval process. The release of funding in December 2025 to support project commencement in January 2026 is subject to satisfactory engagement by **[Insert HEI]** with the HEA in respect of the project approval process. Furthermore, prior to the release of any funding, you will be required to sign a TEF Allocation Acceptance Form (Appendix 3) on behalf of your institution.

The HEA is committed to ensuring value for money and accountability in all its investments. Funding may be removed and redistributed at the discretion of the HEA if circumstances change, where the conditions of the fund are not fulfilled, or where there is insufficient progress on the project.

I would be grateful if you would acknowledge receipt of this letter and confirm that your institution will submit the required project approval documentation in line with the feedback provided in this letter of allocation and Appendix 1 by **5th December 2025**. Finally, I wish to acknowledge the work undertaken by you and your colleagues on the project proposal to date.

I look forward to working with you on your institution's TEF project.

Yours sincerely,

[Insert Signature here]
Higher Education Authority

cc Project Lead

HEA | An tÚdarás um Ard-Oideachas
The Higher Education Authority

Appendix 1

Feedback on Targeted Enhancement Fund Application

The feedback below relates to the application for funding submitted to the Higher Education Authority (HEA) by **[insert Higher Education Institution (HEI)]** as part of a call for proposals under the Targeted Enhancement Fund (TEF), which is worth €65.8m over a 36-month period (1 January 2026 – 31 December 2028).

In line with the published process, applications for funding were independently reviewed by an evaluation panel in accordance with the assessment criteria. Summary feedback from the assessment process is provided below. This feedback is not exhaustive but is intended to provide the institution with insight into the application's key strengths and weaknesses, as determined by the panel.

Institutions should use the feedback provided to inform the development of the project before submission to the HEA as part of the TEF project approval process. The project plan, budget, and critical risks table should demonstrate responsiveness to the feedback provided.

Summary feedback
The following feedback comments on the overarching features of the application, providing an overview of the panel's assessment of the key strengths as well as any shortcomings or weaknesses in line with the assessment criteria.

Recommended next steps
Prior to preparing the project approval documentation, the institution should consider the areas for development set out below.

Appendix 2: Conditions of Funding

1. Funding

1.1 **[insert HEI]** shall comply with this allocation letter as same may be amended, modified and or supplemented from time to time including but not limited to the funding conditions set out in this Appendix 2 and the following funding conditions which will apply in respect of this funding and all funding received by **[insert HEI]** from the Higher Education Authority (the "**HEA**") under the terms of the Higher Education Authority Act, 2022 ("**HEAA 2022**") which require that **[insert HEI]** shall:

1.1.1 Provide financial and other information to the Chief Executive Officer of the HEA (the "**HEA CEO**").
1.1.2 Use the funding in a cost effective and beneficial manner.
1.1.3 Operate according to standards of good governance.
1.1.4 Comply with any guidelines, codes and policies which may be issued by the HEA under section 143 of the HEAA 2022.
1.1.5 Comply on a continuous basis with the funding framework
1.1.6 Comply with financial requirements.
1.1.7 Comply with the HEAA 2022 and any regulations made thereunder.
1.1.8 Comply with such other conditions as may be determined, with the approval of the HEA Board, by HEA CEO.
1.1.9 Comply with the Oversight Agreement.

1.2 The TEF provides funding over a 36-month period from 1 January 2026 to 31 December 2028.

1.3 Funding may only be used for the project as set out in the project plan and budget approved by the HEA.

1.4 The HEA will make stage payments to the institution subject to satisfactory reporting and verified progress against the objectives and deliverables set down in the approved project plan and budget.

1.5 The HEA is committed to ensuring value for money and accountability in all its investments. Funding may be removed, redistributed, or recouped at the discretion of the HEA if circumstances change, where the conditions of the fund are not fulfilled, or where there is insufficient progress on the project in accordance with project plans, budgets, and reports, or where reporting and monitoring requirements set down by the HEA are not adhered to by institutions in receipt of funding. The HEA also reserves the right to recoup expenditure deemed ineligible, and any funding not spent within the funding period (01 January 2026 – 31 December 2028) must be refunded to the HEA.

2. Monitoring and Reporting

2.1 Robust, evidence-based monitoring and evaluation arrangements will be established to ensure that funding is achieving its intended strategic objectives as efficiently and effectively as possible. Reporting to the HEA will occur on a biannual basis and involve demonstrating progress against approved project

plans and budgets in interim and annual reports. The HEA will issue standardised reporting templates to institutions to facilitate this reporting. Reports that deviate from the templates will be returned. Institutions are expected to adhere to the biannual reporting deadlines set down in the fund's Monitoring and Reporting Guidance, which will be shared in due course.

2.2 Additional written and financial reporting to the HEA may be required from time to time to support effective project monitoring and reporting or to provide information on the investment to relevant stakeholders.

2.3 Written and financial reporting to the HEA may be complemented by reporting at quarterly meetings with the HEA during which project leads will provide verbal updates on expenditure, project progress, challenges, and learning.

2.4 Institutions may be subject to field monitoring visits by representatives of the HEA or by external consultants contracted by the HEA to assist with monitoring and verifying expenditure, progress, and results. This may include auditors appointed by the HEA.

3. Financial Management

3.1 The TEF is a time-limited fund, and institutions assume responsibility for funding commitments that extend beyond the timeframe of the fund or go beyond the stated project budget allocation.

3.2 Institutions must ensure that the use of funding complies with all relevant national circulars and stated procedures relating to Exchequer funding.

3.3 Institutions in receipt of TEF 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. Double funding is not permitted, and institutions should take steps to ensure there will be no double funding in respect of TEF activities. Variance analysis between the approved project budget and actual expenditure should be undertaken by the institution on at least a biannual basis.

3.4 Institutions are required to contribute to TEF projects in the form of monetary co-funding and to account for such co-funding in expenditure reports to the HEA. Institutions' monetary co-funding commitments under TEF will be reflected in the approved budget.

3.5 For transfer of funding to organisations, a formal agreement should be put in place to ensure appropriate governance arrangements and mutual accountability in relation to the use of project funds. This should include, but is not limited to, the maintenance of supporting documentation for expenditure and the preparation of financial reports to detail project activity and related spending. The HEA must be notified of any transfer of funding to partner institutions outside the jurisdiction. The institution to which TEF funding is allocated assumes full responsibility for the appropriate management of the funding in its entirety.

3.6 By signing the TEF Funding Acceptance Form, institutions confirm that this funding will be used for the purposes intended and 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.

3.7 Following the completion of the TEF, the HEA may commission an external review of the project delivery to ensure that appropriate and effective project and financial management structures and processes were implemented, with value for money and accountability as key considerations, and to capture the impact and key learnings arising from the project. Institutions are required to cooperate fully with any such review and provide in a timely manner any supporting material in response to requests.

3.8 The project will 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.

4. Eligible Costs

4.1 Institutions must ensure that all expenditure is eligible, as per Section 3 of the TEF call documentation. In particular, it should be noted that the following costs are ineligible under the TEF:

- Core funding[1]
- Purchases of land or buildings
- Costs arising from completed activities
- Indirect costs[2]
- Staff union representation
- Research student stipends in TUs/IoTs

4.2 Funding may only be used for the project as set out in the project plan and budget approved by the HEA via the project approval process. Project expenditure shall fall under one or more of the following categories:

- Project management capability
- Systems and digital infrastructure
- Staff development
- Student outcomes and experience
- Engagement
- Climate and sustainability
- System coherence and consolidation
- Research capacity building (specialist colleges only)

[1] Targeted funding is designed to provide project funding, not institutional core support.
[2] Indirect costs are costs in support of project objectives but not necessarily incurred for the project and which therefore cannot readily be associated with the project.

4.3 The HEA reserves the right to recoup expenditure deemed ineligible.

5. Project Modifications

Variations to the agreed project plan or project budget should be made with the prior agreement and authorisation of the HEA. Monitoring and Reporting Guidelines outlining a project modification process will be circulated separately in due course.

6. Additional Requirements

Information held by the HEA on the TEF will be subject to the Freedom of Information Act 2014 (FOI Act). Policies and procedures on access to information are set out on the freedom of information page of the HEA website.

The HEA reserves the right to amend the conditions of funding with additional conditions/clarifications as required.

Appendix 3: TEF Allocation Acceptance Form

HEA | An tÚdarás um Ard-Oideachas
The Higher Education Authority

Targeted Enhancement Fund (TEF) Allocation Acceptance Form

This form must be completed and returned to the Higher Education Authority (HEA) before TEF Funding can be released.

I **[insert name]** President, on behalf of **[insert institution]** accept the allocation of **[insert allocation]** in funding to our institution in support of our Targeted Enhancement Fund project. I agree to the conditions as set out in the TEF call documentation and guidance as well as the Letter of Allocation and its appendices.

Signature:

Date:

This form should be submitted to systemperformance@hea.ie by **[insert date].** A hard copy is not required.