8 April 2026

Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the fourth payment request submitted by Ireland on 10 February 2026, transmitted to the Economic and Financial Committee by the European Commission

Executive summary

In accordance with Article 24(2) of Regulation (EU) 2021/241, on 10 February 2026, Ireland submitted a request for payment for the fourth instalment of the non-repayable support. The payment request was accompanied by the required management declaration and summary of audits.

To support its payment request, Ireland provided due justification of the satisfactory fulfilment of the eight milestones and targets of the fourth instalment of the non-repayable support, as set out in Section 2 of the Council Implementing Decision of 8 September 2021 on the approval of the assessment of the recovery and resilience plan for Ireland[1].

For one target covering a large number of recipients, in addition to the summary documents and official listings provided by Ireland, Commission services have assessed a statistically significant sample of individual files. The sample size has been uniformly set at 60, which corresponds to a confidence level of 95% or above in all cases. Commission services conducted an additional on-the-spot check to further verify the evidence.

In its payment request, Ireland has confirmed that measures related to previously satisfactorily fulfilled milestones and targets have not been reversed. The Commission did not find evidence of the contrary. Upon receipt of the payment request, the Commission has assessed on a preliminary basis the satisfactory fulfilment of the relevant milestones and targets. Based on the information provided by Ireland, the Commission has made a positive preliminary assessment of the satisfactory fulfilment of all eight milestones and targets.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Ireland's Recovery and Resilience Plan. This includes the construction of the Kent Station through-running platform, the construction of a Government data centre, the go-live of a new integrated financial management system for the healthcare sector in at least 46 locations in Ireland, the finalisation of the Technological Universities Education and Training Reforms Programme, participation of learners in the SOLAS Green Skills Action Programme and the Skills to Compete Initiative as well as the installation of edge compute nodes to build a low-latency platform with a high-speed backbone. The milestones and targets also confirm progress towards the upscaling of biomethane production facilities and development of offshore renewable energy.

By the transmission of this positive preliminary assessment and in accordance with Article 24(4) of Regulation (EU) 2021/241, the Commission asks for the opinion of the Economic and Financial Committee on the satisfactory fulfilment of the relevant milestones and targets.

[1] ST 11046/21 and ST 11046/21 ADD 1 as amended by ST 17019/25 and 17019/25 ADD 1.

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Number and name of the Milestone: 16 – Through-running platform constructed

Related Measure: 1.4 - Enable future electrification through targeted investment in Cork commuter rail

Qualitative Indicator: The through-running platform is constructed

Time: Q4/2024

1. Context:

This investment aims to enable the future electrification of railways in the Cork metropolitan area.

Milestone 16 consists in the construction of the Kent Station through-running platform.

Milestone 16 is the fourth milestone of the investment and it follows the completion of milestones 12, 14, 15, 17, 18, 19, 21 and 22, related to the signature of a framework contract for zero-emission rolling stock, the award of a design contract for the Kent station through-running platform, award of a construction contract for the through-running platform, submission of the Environmental Impact assessment on the double-tracking of the railway line between Glounthaune and Midleton, award of the main construction contract for the double tracking of the railway line, the commencement of works for the double tracking, the award of the main design and build contract for the re-signalling of the lines for the Cork Area Commuter network, and the acceptance of the final design and build scheme for the re-signalling of the lines. It will be followed by target 20 and target 23, related to the installation of at least 7.5 kilometres of track between Glounthaune and Midleton, and the installation of at least 62 kilometres of signalling.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	**Letter of acceptance** for the construction of the Kent Station through-running platform, signed between John Craddock Ltd and Iarnród Éireann (Irish Rail)	Letter of Acceptance between Iarnród Éireann (Irish Rail) and John Craddock Ltd, of 24 March 2023, setting out the documents forming the contract for the construction of the Kent Station through-running platform.
3	**Public Works Contract for Civil Engineering Works Designed by the Employer** of 7 January 2022, attached to the Letter of Acceptance for the Kent Station Through Platform construction works	The standardised Public Works Contract for civil engineering works (PW-CF3 V2.6 – Public Works Contract for Civil Engineering Works Designed by the Employer), constituting the conditions of the contract in accordance with the specifications of the letter of acceptance.
4	**Certificate of substantial completion**, accepted on 14 March 2025, signed by	Certificate of substantial completion issued by Iarnród Éireann (Irish Rail), confirming that the works undertaken by the contractor (John

	the Employer's Representative of Iarnród Éireann (Irish Rail) on 14 March 2025	Craddock Ltd) have been substantially completed as of 14 March 2025. The certificate was signed by the Employer's Representative, on behalf of Irish Rail, on 14 March 2025.
5	**Letter of confirmation** signed by the contractor (John Craddock Ltd) to Iarnród Éireann (Irish Rail) on 20 August 2025	Letter from the contractor (John Craddock Ltd) to Iarnród Éireann (Irish Rail) acknowledging confirmation that substantial completion was achieved regarding the Kent Station through platform construction works.

3. Analysis:

The justification and substantiating evidence provided by the Irish authorities cover all constitutive elements of the milestone.

The Kent Station through-running platform shall have been constructed.

Iarnród Éireann (Irish Rail) accepted the tender of John Craddock Ltd to complete the Kent Station through-running platform on 24 March 2023 (Evidence no. 1, page 1). This letter further specifies that "*the contract [is] formed by acceptance of your Tender*" and specifies that the contract formed by the acceptance of the tender will consist of a range of documents, among them also the conditions of 'PW-CF3 V2.6 – Public Works Contract for Civil Engineering Works Designed by the Employer' (Evidence no. 2, page 1).

The construction of the Kent Station through-running platform was successfully completed on 14 March 2025, as confirmed by the certificate of Substantial Completion issued by Iarnród Éireann (Irish Rail) for the Public Works contract for the construction of the Kent Station through-running platform, signed on 14 March 2025 (Evidence no. 3). The certificate of substantial completion has been issued in accordance with Clause 9.6.2 of the Public Works Contract. In accordance with the definition of substantial completion, this indicates that the works can be taken over by the employer for their intended purpose and that only minor defects have been detected (Evidence no. 2, Page 10). Therefore, the through-running platform can be taken into use, indicating that the construction works have been completed in accordance with the requirements set forth in the contract. The contractor acknowledged receipt of the certificate of substantial completion on 20 August 2025, confirming acceptance that the substantial completion was achieved on 14 March 2025 (Evidence no. 5, page 1).

4. Commission Preliminary Assessment: Satisfactory fulfilled

Number and name of the Milestone: 54 - Construction of a Government data centre

Related Measure: 2.1 - Construction of the data centre

Qualitative Indicator: Construction of the building

Time: Q2 2025

1. Context:

The objective of this investment is to construct a high-quality government data centre.

Milestone 54 concerns the construction of the data centre, including installation of mechanical and electrical components, and compliance of the data centre design with the European Code of Conduct on data Centre Energy Efficiency.

Milestone 54 is the second and last milestone of the investment, and it follows the completion of milestone 53 and, related to the signing of a contract awarding the building of the data centre.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Certificate of Substantial Completion issued by the Office of Public Works on 7 May 2025	The Certificate of Substantial Completion issued by the Office of Public Works after receiving request by the Contractor.
3	Notification of entry onto register issued by the Kildare County Council on 14 April 2025	The certificate issued by the building control authority notifying completion of the building and inclusion on the public registry.
4	Integrated systems testing report sent by a third-party mechanical and electrical engineering consultancy to the contractor on 4 March 2025	The report issued by a third-party commissioning agent certifying that the mechanical and electrical elements have been installed correctly for the functioning of the data centre.
5	The public works contract signed by the Office of Public Works and the contractor on 23 December 2022	The public works contract for the construction of the government data centre.
6	The EU compliance report sent by an engineering consultancy to the Office of Public Works on 27 January 2026	The compliance report from an independent expert to assess the design compliance of the data centre in relation to the requirements of the EU Code of Conduct on Data Centre Energy Efficiency.

3. Analysis:

The justification and substantiating evidence provided by the Ireland authorities cover all constitutive elements of the milestone.

The building shall have been constructed. The mechanical and electrical components of the data centre shall have been installed.

The Certificate of Substantial Completion (Evidence no. 2, page 1), issued and signed by the Office of Public Works on 7 May 2025, certifies that substantial completion of the project. This includes the installation of mechanical and electrical components according to public works contract (Evidence no. 4, page 107). The certificate of substantial completion has been issued in accordance with Clause 9.6.2 of the Public Works Contract (Evidence no. 4, page 70). In accordance with the definition of substantial completion, this indicates that the works can be taken over by the employer for their intended purpose and that only minor defects have been detected (Evidence no. 2, Page 2). Therefore, the building has been constructed, and mechanical and electrical components of the data centre have been installed.

In addition, the Irish authorities provided the notification of entry onto register of the certificate of completion from the Kildare County Council to the Commissioners of Public Works in Ireland (Evidence no. 3, page 1). This means that the local Kildare County Council Building Control Authority has recognized the building as having been completed in accordance with the Building Control Regulations. This further confirms the construction of the building.

In addition, the integrated systems testing report issued by a third-party mechanical & electrical engineering consultancy confirms that the testing of the installed mechanical and electrical components of the data centre have been performed successfully, and that the system is ready for commissioning (Evidence no. 4, page 1).

The data centre design shall comply with the European Code of Conduct on data Centre Energy Efficiency.

The compliance report (Evidence no. 6) issued by a third-party engineering consultancy company verifies that the data centre design meets the requirements of the Code of Conduct and is aligned with the 2025 Best Practices Guidelines.

In particular, the compliance report confirms that the design and construction of the data centre comply with the principles and guidelines for the implementation of the EU Code of Conduct on Data Centre Energy Efficiency listed in detail with their respective assessment in Evidence no. 6, pages 10-27.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 67 Installation of compute nodes

Related Measure: C2.I5 Installation of compute notes

Quantitative Indicator: Number

Baseline: 0

Target: 18

Time: Q4 2024

1. Context:

The objective of the measure is to maximise the benefit from 5G technologies for public administrations.

Target 67 consists of the provision of extracts from the national low latency platform (NLLP) management system confirming that at least 18 compute nodes have been installed.

Target 67 is the only target or milestone for the implementation of this investment.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Extracts from the national low latency platform (NLLP) management system regarding the installation of 19 compute nodes	Extracts from the NLLP management system (SoSmart management suite) showing the status of the compute nodes.
3	Contracts for Wide Area Connectivity Services signed by the Department of Public Expenditure and Reform on 18 October 2022: a. Contract with Virgin Media Ireland Limited b. Contract with eircom Limited c. Contract with Gas Networks Ireland t/a Aurora Telecom d. Contract with Vodafone Ireland – Lot 1 e. Contract with Vodafone Ireland – Lot 2 f. Contract with Vodafone Ireland – Lot 4 g. Contract with Magnet Networks Limited h. Contract with Vodafone Ireland – MAN (including Appendix 2 Pricing Schedule)	Contracts between the Department of Public Expenditure and Reform and Irish telecommunications carriers for inter- and intra-town/city connectivity services (dark fibre) and associated equipment.
4	a. Contract Award Notice for the tender of servers under “Multi-Supplier Framework for the provision of Compute and Storage Infrastructure” (13 November 2020);	Contract award notice and signed contract for the provision of compute and storage infrastructure.

	b. Contract pursuant to the request for tenders for the supply of servers and associated services between the Office of the Government Chief Information Officer and Hibernia Services Ltd. t/a eir evo (12 January 2023)	

3. Analysis:

The justification and substantiating evidence provided by the Irish authorities cover all constitutive elements of the target.

Extracts from the national low latency platform (NLLP) management system confirming that at least 18 compute nodes have been installed.

The Office of the Government Chief Information Officer uses the SoSmart management system from a private provider, Smartoptics, to manage the national low latency platform. The SoSmart management system also records the status of the compute nodes.

The Irish authorities provided extracts from the SoSmart management system, showing that 19 compute nodes were installed at 19 locations throughout Ireland (Evidence no. 2, points 1 and 7). 19 compute nodes are shown as "A full operational node optical and compute installed", with the date of installation available for each.

Ireland also provided extracts from the SoSmart management system and OpenManage Enterprise system showing (i) the sites where the active nodes have been installed, (ii) the active dark fibre connections, (iii) the optical devices deployed on the national low latency platform, (iv) compute servers deployed at the remote sites; and (v) active services between two endpoints (nodes) for six different public bodies (that is, Government Networks, Irish Prison Service, Irish Police Service (*An Garda Siochana*), Department of Transport, Department of Justice and Children's Health Ireland) (Evidence no. 2). This confirms that the nodes are ready to use.

On 22 January 2026, the Commission services conducted an on-the-spot check to verify the accurateness of the provided extracts from the SoSmart management system and OpenManage Enterprise system. This check was completed successfully, confirming that 19 compute nodes are registered as installed on the national low latency platform management system and that the provided extracts are accurate.

In addition, Ireland also provided evidence of the steps undertaken to build the national low latency platform with a high-speed backbone using compute nodes. This includes:

- signed contracts with Irish telecommunications carriers for the provision of wide area connectivity services (dark fibre) which cover the sites where the nodes will be installed (Evidence no. 3);
- signed contract for the provision of optical networking equipment (Evidence no. 3(h));
- signed contract for the provision of compute and storage infrastructure for the compute nodes (Evidence no. 4(b)) following the issuance of the contract award notice (Evidence no. 4(a)).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 73 - Launch of the integrated financial management system

Related Measure: 2.6 - Suite of e-Health projects

Quantitative Indicator: Number

Baseline: -

Target: 46

Time: Q4 2025

1. Context:

The objective of this investment is to support the digitalisation of the Irish healthcare system. This is done through two distinct sub-measures targeting hospitals across Ireland: a digital hospital ePharmacy solution (2.6.1) and an integrated financial management system (2.6.2).

Target 73 relates to the second sub-measure (2.6.2) and consists in stage gate reports showing that the integrated financial management system has gone live in at least 46 hospitals or national functions or community health organisations.

Target 73 is the second and last target of the investment sub-measure related to the integrated financial management system, and it follows the completion of milestone 72, related to the completion of the design, building and configuration of the integrated financial management system.

2. Evidence provided

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Contract to develop and deploy an integrated financial management system (IFMS) signed by the Health Service Executive (HSE) and the main contractor on 29 July 2022	The contract sets the milestones for the deployment of the IFMS.
3	IFMS project news newsletter issued in December 2022	The newsletter outlines the deployment plan of the IFMS. The newsletter is publicly available at https://www.hse.ie/eng/about/who/finance/financereformprogramme/technologyfinancereform/issue-1-ifms-newsletter-dec-20221.pdf
4	Letter from National Director of Procurement in the HSE to all IFMS Implementation Group 1 Suppliers sent on 7 March 2024	The letter lists the hospitals, national functions and community health organisations that fall under Implementation Group 1.
5	Stage gate report from the IFMS project managers (HSE & contractor) to the Finance	The report confirms progress in the deployment of the IFMS.

	Reform Programme (FRP) steering committee from 13 September 2023	
6	The minutes from FRP steering committee signed by the committee chair from 21 September 2023.	The minutes approve the stage gate report and clear the contractor for payment.
7	HSE Annual Report and Financial Statements 2023 published on July 2024	The annual report and financial statements lists the national function grouping.
8	Briefing by the Chief Financial Officer of the HSE to the HSE board from 27 March 2024.	The briefing outlines the recommendations of the Audit and Risk Committee to amend the contract and deployment plans to accelerate the implementation of IFMS.
9	The change of control note amending the contract and development plan signed by the HSE and main contractor on 28 March 2024.	The note accelerated the deployment of the IFMS across HSE sites.
10	Stage gate report from the IFMS project managers (HSE & contractor) to the FRP steering committee from 17 April 2025	The report confirms progress in the deployment of the IFMS.
11	The minutes from FRP steering committee signed by the committee chair from 17 April 2025.	The minutes approve the stage gate report and clear the contractor for payment.
12	Stage gate report from the IFMS project managers (HSE & contractor) to the FRP steering committee from 26 June 2025	The report confirms progress in the deployment of the IFMS.
13	The minutes from FRP steering committee signed by the committee chair from 26 June 2025.	The minutes approve the stage gate report and clear the contractor for payment.

3. Analysis:

The justification and substantiating evidence provided by the Ireland authorities cover all constitutive elements of the milestone.

Stage gate reports shall show that the integrated financial management system has gone live in at least 46 hospitals or national functions or community health organisations.

The contract to develop and deploy an integrated financial management system (IFMS) between the Health Service Executive (HSE) and the main contractor (Evidence no. 2, page 12) shows that IFMS deployment was foreseen in several deployment groups, each linked to several hospitals or national functions or community health organisations. The IFMS project news newsletter (Evidence no. 3, page 2) from December 2022 includes a list of hospitals or national functions or community health organisations included in each implementation group.

The Finance Reform Programme (FRP) Steering Committee is the governance body overseeing the Finance Reform Programme, under which the IFMS falls. It is chaired by the HSE's Chief Financial Officer and includes HSE members and certain statutory / voluntary health and social-care bodies. Stage gate reports are sent to the FRP Steering Committee, providing an update on the implementation of the IFMS and recommending payment release to the contractor for respective payment milestones.

The stage gate report to the Finance Reform Programme (FRP) steering committee (Evidence no. 5) from 13 September 2023 confirms that the IFMS went live in the first implementation group on 3 July 2023. Therefore, the IFMS was active from this date in 4 hospitals, 3 community health organisations and 4 national functions. The signed minutes of the FRP steering committee (Evidence no. 6) from 21 September 2023 confirm that the stage gate report has been unanimously approved and approve the release of payment to the contractor.

The hospitals, national functions and community health organisations that fall under the first implementation group are also listed in the letter sent by the National Director of Procurement in the HSE to IFMS Implementation Group 1 Suppliers (Evidence no. 4). The 2023 HSE Annual Report and Financial Statements (Evidence no. 7, page 118) shows that the national functions are grouped into 4. This is also seen in page 4 of the stage gate report to the FRP steering committee (Evidence no. 5, page 4).

In March 2024, delays and additional funding resulted in a proposal (Evidence no. 8) to the HSE board to adjust the deployment plan to accelerate the implementation across all HSE statutory entities. Subsequently, a Form of Change Control Note (Evidence no. 9) between the Health Service Executive and the main contractor was signed in March 2024. Page 3 of the Form of Change Control Note shows how the remaining sites were incorporated into implementation group 2 (11 hospitals and 2 community health organisations) and 3 (18 hospitals and 4 community health organisations).

The stage gate report from the IFMS project managers to the FRP steering committee (Evidence no. 10) from 17 April 2025 confirms that the IFMS went live in the second implementation group from 1 April 2025. The signed minutes of the FRP steering committee (Evidence no. 11) from 17 April 2025 approve the release of payment to the contractor for milestone 'P11-IG2 Go Live Approved'.

The stage gate report from the IFMS project managers to the FRP steering committee (Evidence no. 12) from 26 June 2025 confirms that IFMS is going live in the third implementation group on 1 July 2025. The signed minutes of the FRP steering committee (Evidence no. 13) from 26 June 2025 approve the release of payment to the contractor for milestone 'P14-IG3 Go-Live Approved'.

With the go-live of deployment group 1 (July 2023), implementation group 2 (April 2025) and implementation group 3 (July 2025) the IFMS is active in 46 hospitals or national functions or community health organisations.

Implementation Group 1	11 sites	4 Hospitals, 3 Community Healthcare Organisations and 4 National Functions
Implementation Group 2	13 sites	11 Hospitals and 2 Community Healthcare Organisations
Implementation Group 3	22 sites	4 Community Healthcare Organisations and 18 Hospitals.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: 82 - Enrolments of learners in the Green Skills Action Programme and the Skills to Compete Initiative

Related Measure: 3.2 - Solas Recovery Skills Response Programme

Quantitative Indicator: Number

Baseline: -

Target: 85 567

Time: Q4 2024

1. Context:

The objective of this investment is to support the reskilling and upskilling of workers. This is done through the Green Skills Action Programme and the Skills to Compete Initiative, both managed by SOLAS.

Target 82 consists in the SOLAS Green Skills Action Programme and the Skills to Compete Initiative reaching together at least 85 567 enrolments of learners. In addition, at least 50% of enrolments under the Skills to Compete Initiative shall be by female learners.

Target 82 is the last target of the investment and follows the completion of milestones 80 and 81, related to the development of the Green Skills Action Programme and the Skills to Compete Initiative.

2. Evidence provided

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	A list of enrolments of learners in the SOLAS Green Skills Action Programme and the Skills to Compete Initiative between 1 January 2021 and 31 March 2024.	An excel file containing 85 204 rows of individual identifiers, including gender.
3	60 extracts from the Programme and Learner Support System confirming learner's gender and enrolment.	60 files confirming learners' gender and enrolment in the programmes, showcasing learners' profiles and records of learners' learning progress in the programme.
4	Implementation plan of the SOLAS Recovery Skills Response Programme	An internal high-level document from SOLAS setting out guidelines for the implementation of the SOLAS Recovery Skills Response Programme.

3. Analysis:

The justification and substantiating evidence provided by the Ireland authorities cover all constitutive elements of the milestone.

The SOLAS Green Skills Action Programme and the Skills to Compete Initiative shall reach at least 85 567 enrolments of learners,

The Council Implementing Decision required SOLAS Green Skills Action Programme and the Skills to Compete Initiative reaching at least 85 567 enrolments of learners. The Irish authorities provided an anonymised list (Evidence no. 2) showing the Green Skills Action Programme and the Skills to Compete Initiative reached 85 204 enrolments of learners. Whilst this constitutes a minimal numerical deviation of 0.42% from the requirement of the Council Implementing Decision, the overall objective of this milestone is considered met notwithstanding this minor deviation.

The Commission services conducted an on-the-spot check on 16 March 2026 to verify that the enrolments are in courses that fall under SOLAS Green Skills Action Programme, which include the NRRP Green Skills Action Programme (Zero Energy Building and Retrofitting) and NRRP Green Skills Modules (evidence no 4), or the Skills to Compete Initiative. This check, complemented by additional evidence contained in the Implementation plan (Evidence no. 4), was completed successfully, confirming that enrolments can be linked to the two initiatives. On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.

Following the selection of a random sample of 60 units from 85 204 units of enrolments, Ireland submitted extracts (screenshots) from the national Programme and Learner Support System indicating the learner's learning progress or at least partial completion of the programme. The evidence provided for a sample of 60 units confirmed that this requirement of the target has been met, as the proof of learners' learning progress or completion of the programme demonstrated their successful enrolment in that programme.

The Commission services conducted an on-the-spot check on 10 March 2026 to verify the extraction of the relevant data from the Programme and Learner Support System for the purpose of the fulfilment of this target. This check was completed successfully, confirming that the extraction process allowed to reconcile the data from the abovementioned platform with the information provided in the extracts.

[...] out of which at least 50% of enrolments under the Skills to Compete Initiative shall be by female learners.

The anonymised list provided by the Irish authorities (Evidence no. 2) included information on the learner's gender for all 85 204 enrolments in both the Green Skills Action Programme and the Skills to Compete Initiative. The list of enrolments indicated that 35 472 (58.8%) out of 60 360 enrolments in the Skills to Compete Initiative were by female learners. This is above the minimum set by the target (50%), thereby, this element of the target is considered fulfilled.

Following the selection of a random sample of 60 units from 85 204 units of enrolments, Ireland submitted extracts (screenshots) from the Programme and Learner Support System showcasing the learners' gender as indicated by the learners during the registration process. The evidence provided for a sample of 60 units matched the gender information provided in the anonymised list of all enrolments, confirming the validity of the list and, therefore, that this requirement of the target has been met.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 85 - Approval of project reports

Related Measure: 3.3 Technological Universities Transformation Fund

Qualitative Indicator: Project reports approved by the Higher Education Authority

Time: Q4 2024

1. Context:

The objective of this investment is to build capacity in education and training in technological universities.

Milestone 85 concerns the letters confirming the approval of the project reports under the Education and Training Reforms Programme.

Milestone 85 is the fourth and last milestone of the investment, and it follows the completion of milestone 84, related to the signing of all grant agreements by successful applicants under the Education and Training Reforms programme, and targets 86 and 87 related to at least 4 000 staff members and 9 600 students participating in upskilling and development activities and training or learning activities.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Letters from the Chief Executive Officers of the Higher Education Authority to the presidents of Higher Education Institutes sent on 20 June 2025	The letters confirm the approval of Final Project Reports under the Education and Training Reform Programme.
3	A copy of the grant agreement establishing the TU Education and Training Reforms Programme signed by representatives of technological universities on 29 April 2022	The grant agreement between the Higher Education Authority (HEA) and the National Technological University Transformation for Recovery and Resilience (NTUTORR) Consortium.

3. Analysis:

The justification and substantiating evidence provided by the Ireland authorities cover all constitutive elements of the milestone.

The Higher Education Authority shall have issued letters to the Higher Education Institutes in the National Technological University Transformation for Recovery and Resilience (NTUTORR)

Consortium confirming the approval of the project reports under the Education and Training Reforms Programme.

Ireland provided the letters from the Chief Executive Officers of the Higher Education Authority to the presidents of seven Higher Education Institutes (Evidence no. 2). These consist of:

- Atlantic Technological University
- Dundalk Institute of Technology
- Institute of Art, Design and Technology, Dun Laoghaire
- Munster Technological University
- Technological University Dublin
- Technological University of the Shannon: Midlands Mid-West
- South-East Technological University

The recipient Higher Education Institutes match the participants of the National Technological University Transformation for Recovery and Resilience (NTUTORR) Consortium as shown in page 1 of the grant agreement establishing the TU Education and Training Reforms Programme (Evidence no. 3). While the grant agreement was originally signed by the Waterford Institute of Technology and the Institute of Technology Carlow, these were merged in 2022 to form the South-East Technological University.

The first paragraph of the letters from the Chief Executive Officers of the Higher Education Authority to the presidents of seven Higher Education Institutes confirm the approval of the final project reports by the Higher Education Authority.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 112 - Call for applications for the construction or upgrade of production facilities

Related Measure: 5.1, Upscaling a Biomethane Industry in Ireland

Qualitative Indicator: Call for applications published

Time: Q4 2024

1. Context:

The objective of the investment is to boost the production and uptake of sustainable biomethane through the adoption of a national biomethane strategy and the funding of a capital grant for the construction or upgrade of production facilities.

Milestone 112 concerns the publication of the call for applications for the capital grant for the construction or upgrade of facilities.

Milestone 112 is the second milestone or target of the investment, and it follows the completion of milestone 111, related to the adoption and publication of the national biomethane strategy. It will be followed by milestone 113, related to construction or upgrading of biomethane production facilities for a capacity of at least 0.39 TWh.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	**Publication of the call for applications** for the Biomethane Capital Grant, published by the Department of Agriculture, Food and the Marine on 7 August 2024	A website printout of the announcement of the call for applications of the Biomethane Capital Grant. https://www.gov.ie/en/department-of-agriculture-food-and-the-marine/press-releases/minister-mcconalogue-announces-opening-of-applications-for-40-million-biomethane-capital-grant/ A spot check by Commission services on 10 December 2025 confirmed the active nature of the website.
3	**Terms and Conditions** for the scheme of investment aid for the development of a sustainable biomethane sector in Ireland from the Department of Agriculture, Food and the Marine on 7 August 2024	The terms and conditions setting out the eligibility criteria for receiving support. The terms and conditions were provided by the Department of Agriculture, Food and the Marine on 7 August 2024.

3. Analysis:

The justification and substantiating evidence provided by the Irish authorities cover all constitutive elements of the milestone.

Publication of the call for applications […]

As evident from the website of the Department of Agriculture, Food and the Marine on the Government of Ireland, the announcement of the call for proposals was published on 7 August 2024 (Evidence no. 2). Interested applicants could apply for the capital grant through an expression of interest portal or through e-mail to the Sustainable Energy Authority of Ireland (SEAI) by 30 August 2024. The call is publicly available at: https://www.gov.ie/en/department-of-agriculture-food-and-the-marine/press-releases/minister-mcconalogue-announces-opening-of-applications-for-40-million-biomethane-capital-grant/

The Commission services accessed the link provided by the Authorities on 10 December 2025 to verify that the call for applications was published. This check was completed successfully, confirming that the call for applications was published.

[…] for grants for the construction or upgrade of biomethane plants.

As evident from the section 'Notes' of the published call for applications on the website of the Government of Ireland on 7 August 2024, "*This scheme is intended to assist with the development of the Biomethane sector by providing a grant to aid capital investment for the construction of plants, including upgrades to existing biogas plants, as well as the development of new plants"* (Evidence no. 2).The grants therefore concern capital investments in the construction of new plants as well as the upgrade of existing plants.

The terms and conditions for the grant shall require the compliance with the Renewable Energy Directive 2018/2001/EU, in particular that the facilities meet the sustainability and greenhouse gas emission savings criteria set out in Articles 29-31 and the rules on food and feed-based biofuels set out in Article 26.

As evident from the section 'Notes' of the published call for applications on the website of the Government of Ireland on 7 August 2024, "*to be eligible for the scheme, successful scheme applicants will need to comply with all the criteria set out in the Terms and Conditions and provide a full and complete application form, providing all the information requested in the form*" (Evidence no. 2).

The eligibility requirements are set out in the terms and conditions for the scheme of investment aid for the development of a sustainable biomethane sector in Ireland (Evidence no. 3). As evident from section 4.6 '*Conditions relating to approved investments*' of the terms and conditions for the grant, "*all proposed investments must meet all the required conditions to be deemed applicable for the scheme*" (Evidence no. 3, page 15).

Furthermore, as evident from paragraph k) and paragraph m) of section 4.6 of the terms and conditions for the grant, "*All aided fuels must be compliant with the sustainability and greenhouse gases emissions saving criteria of Directive (EU) 2018/2001 and its implementing or delegated acts and are made from the*

feedstock listed in Annex IX to that Directive" and "*facilities must meet the sustainability and greenhouse gas emission savings criteria set out in Articles 29 – 31 and the rules on food and feed based biofuels set out in Article 26 of the Renewable Energy Directive 2018/2001/EU (REDII), and related implementing and delegated acts*" (Evidence no. 3, page 16).

It shall also include the selection criterion that the traffic of trucks transporting biowaste shall be minimised.

The terms and conditions for the grant includes a selection criterion that the traffic of trucks should be minimised. As evident from paragraph g) of section 4.6 of the terms and conditions for the grant, "*the traffic of trucks to be transporting bio waste shall be minimised*" (Evidence no. 3, page 15).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 122 - Publication of statement and approval of South Coast Designated Maritime Area Plan

Related Measure: 5.6, Offshore Renewable Electricity Support Scheme (ORESS)

Qualitative Indicator: Publication of statement and approval of South Coast Designated Maritime Area Plan

Time: Q4 2024

1. Context:

The objective of the reform is to accelerate the deployment of offshore renewable energy sources in Ireland thorugh the publication of a policy statement, the approval of the South Coast Designated Maritime Area Plan and publication of the final result of the Tonn Nua offshore auction.

Milestone 122 concerns the publication of the policy statement, specifying a target of 5 GW of offshore wind by 2030 and setting out the parameters to achieve this target, as well as the approval of the South Coast Designated Maritime Area Plan.

Milestone 122 is the first step of the implementation of the reform, and it will be followed by milestone 123, related to the publication of the final auction results. The reform has a final expected date for implementation in Q1 2026.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	**Policy Statement** on the Framework for Phase Two Offshore Wind	Policy statement on the Framework for Phase Two Offshore Wind prepared by the Department of the Environment, Climate and Communications in March 2023.
3	**Seanad approval** of the South Coast Designated Maritime Area Plan	Transcript of the Seanad Éireann debate of 9 October 2024 approving the draft South Coast Designated Maritime Area Plan for Offshore Renewable Energy. https://data.oireachtas.ie/ie/oireachtas/debateRecord/seanad/2024-10-09/debate/mul@/main.pdf A spot check by Commission services on 10 December 2025 confirmed the active nature of the website.
4	**Dáil Éireann approval** of the South Coast Designated Maritime Area Plan	Resolution of the Dáil Éireann of 10 October 2024, signed by the Ceann Comhairle (Chair of the Irish Parliament), approving the draft South Coast Designated Maritime Area Plan for Offshore Renewable Energy.

5	**Maritime Area Planning Act 2021** (No. 50 of 2021), which became law on 23 December 2021	The Maritime Area Planning Act 2021, setting out the procedural steps for designating maritime area plans. The law entered into force on 23 December 2021 through the signature of the President of Ireland on the same date.
6	**Notification of the Maritime Area Planning Act 2021** published in the national official journal (Iris Oifigiúil) of 4 January 2022	The national official journal (Iris Oifigiúil) of 4 January 2022 showing that the Bill for the Maritime Area Planning Act 2021 was signed by the President on 23 December 2021 and has accordingly become law

3. Analysis:

The justification and substantiating evidence provided by the Irish authorities cover all constitutive elements of the milestone.

A statement by the Irish Government shall have been published […]

A policy statement titled "Accelerating Ireland's Offshore Energy Programme – Policy Statement on the Framework for Phase Two Offshore Wind" was published on 10 March 2023 by the Government of Ireland, and prepared by the Department of Climate, Energy and Environment, and is available at: https://www.gov.ie/en/department-of-climate-energy-and-the-environment/publications/policy-statement-on-the-framework-for-phase-two-offshore-wind/. The Commission services accessed the link provided by the Irish authorities on 10 December 2025 to verify that the statement was published and accessible. This check was completed successfully, confirming that the policy statement has been published by the relevant Irish Government body as required in the Council Implementing Decision.

[…] specifying a target of at least 5 GW of grid connected offshore wind to be delivered by 2030 and setting out the parameters of the policy.

As evident from page 2 of the Policy Statement on the Framework for Phase Two Offshore Wind, "*we [The Government of Ireland, ed.] will target at least 5 GW of grid connected offshore wind to be delivered by 2030*" (evidence 3). The main parameters to achieve the targets are specified on page 14-18 of the Policy Statement. This consists of;

- Alignment with available onshore grid capacity (evidence 3, page 14)
- Identification of offshore renewable energy designated areas (evidence 3, page 15)
- Phase two offshore renewable energy support scheme auctions (evidence 3, page 16)
- Phase two offshore grid planning and development consistent with the 2021 policy framework and future proofing (evidence 3, page 17)
- Maritime Area Consents combined with grid connection costings provided prior to launch of the auction to expedite delivery (evidence 3, page 18).

The South Coast Designated Maritime Area Plan shall have been approved.

In line with section 25(s) of the Maritime Area Planning Act 2021, a proposed Designated Maritime Area Plan must be presented to both Houses of the Oireachtas (The Irish Parliament and Senate) and can only be enacted once each House passes a resolution approving the proposal (evidence 6).

The South Coast Designated Maritime Area Plan was approved by the Seanad Éireann (Irish Senate) at a motion on 9 October 2024. As evident from the transcript of the Seanad Éireann debate of 9 October 2024, the question was put forth and agreed to (page 255, evidence 4).

The South Coast Designated Maritime Area Plan was subsequently approved by the Dáil Éireann (Irish Parliament) at a resolution motion on 10 October 2024. As evident from the resolution of the Dáil Éireann of 10 October 2024, the "*[…] Dáil Éireann approves the draft South Coast Designated Maritime Area Plan …*" (page 2, evidence 5).

The approval process was completed when the Seanad's records indicated the question was posed and accepted, and the Dáil formally approved the draft plan with a resolution. Consequently, the South Coast Designated Maritime Area Plan received the necessary approval from the Oireachtas in compliance with the Maritime Area Planning Act 2021.

4. Commission Preliminary Assessment: Satisfactorily fulfilled