



# What's new for Partner Services in Core Funding Year 3?

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Prepared by the Department of Children, Equality, Disability, Integration and Youth

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## Glossary

**August Review and Confirm** means the Review and Confirm that takes place during the month of August before the beginning of the programme year.

CCC means a City/County Childcare Committee which supports families and early learning and childcare providers at local county level.

**Core Funding Application** means the application Partner Services must complete and submit on the Hive, giving information about the staffing and capacity of their service which is used in the calculation of their Core Funding allocation.

**Core Funding First Time Partner Service** means a Partner Service applying for and signing up to the Core Funding Agreement terms and conditions for the first time in the 2024/2025 Programme Year.

**Core Funding Rules Document** means the Core Funding Rules 2024/2025 document which provides extensive details about the specific rules relevant to this Programme Year and which is incorporated into the Core Funding Partner Service Funding Agreement. The document is available on the <u>Early Years Hive</u>.

Department means the Department of Children, Equality, Disability, Integration and Youth (DCEDIY).

**Employment Regulation Order (ERO)** sets minimum rates of pay and conditions for workers in a specified sector. An ERO is drawn up by a Joint Labour Committee set up through an Establishment Order.

**ECCE** means the Early Childhood Care and Education Programme, a universal two-year pre-school programme available to all children within the eligible age range funded by the Department.

**Fee Band** refers to a discrete category within the fee structure. Each band is associated with a maximum allowable fee corresponding to its service type, which is measured in hours per week. There are six bands in total within the fee structure.

Fee Cap is the maximum fee that applies to Core Funding First Time Partner Services.

Fee Policy means the table of fees contained within the Parent Statement for Partner Service (or fee list for Fees Charged prior to the Parent Statement being introduced) which are charged for individuated Service Types and the conditions that apply in implementing the list of fees. The Fee Policy will state all of the Service Types offered; care types, hours of care, applicable age ranges, etc. and the associated fees for each (before the application of NCS subsidies and before and after the deduction of ECCE subsidies). It will also describe any Additional Services in addition to basic fees and the cost of that additional service.

**Fee Review Process** is a mechanism utilised by the Department to make a determination on whether a breach of fee management has or has not occurred. In the event that a determination is made by the Minister at the end of this process that a breach has occurred, the Minister and/or other agent appointed by the Minister will instruct the Partner Service of specific steps to remedy.

**Fee Structure** refers to the common structure being introduced for fees in Partner Services. The Fee Structure arranges service types by the weekly hours they are available for, as outlined in section  $\underline{2.1.}$  of this document and section 7.2. of the Core Funding Rules Document.

**Funding Agreement** means the Agreement between the Minister and Partner Service for the Core Funding Scheme which incorporates Core Funding Rules Document.

The **Hive** means the IT system maintained by the Scheme Administrator.

**Lead Educator** means an Early Years Educator who leads practice with a group of children (previously referred to as "room leader"), in a Partner Service.

**Manager** means the person in charge of a Partner Service, as defined in the 2016 Regulations and the 2018 Regulations, i.e. 'the person who has day-to-day charge of the service'. This person may or may not be the Registered Provider.

**NCS** means the affordable childcare scheme established under the Childcare Support Act 2018 and known as the National Childcare Scheme.

**New Partner Service** is defined strictly to mean services that were not in existence on 30 September 2021. Services that have made changes such as name, address, owner, or legal structure do not qualify as new Partner Services. If a Partner Service undergoes a closure and has been closed for over 6 months and has fully deregistered with Tusla, and subsequently a new service registers under Tusla, this will be considered to be a New Partner Service.

**Partner Service** means an early learning and childcare service in its entirety, including all rooms, sessions and Service Types within that service, who has entered into the Core Funding Partner Service Funding Agreement with the Minister.

**Programme Year** covers the period of the 2024/2025 Core Funding Programme. The programme commences 1 September 2024 and runs until 31 August 2025.

**SAC** means School-Aged Childcare.

Tusla refers to the Child and Family Agency, the statutory regulator for the early learning and childcare sector.

## Introduction

Core Funding Year 3 will run from 1 September 2024 to 31 August 2025. This document aims to support providers in understanding the changes to the allocation model, application module, and rules of the Core Funding scheme in Year 3.

## 1. Core Funding Allocation Model for Programme Year 3

The Minister secured additional funding of €44 million (15% increase) in Budget 2024 for Year 3 of Core Funding. This brings the full year budget for Core Funding Year 3 to €331.04 million.

This substantial increase allows for important changes in the Core Funding allocation model, making further progress on the objectives of the scheme. The funding available for Year 3 allows for the continued success of Core Funding as the mechanism to provide public funding directly to early learning and childcare services to support increased quality, affordability, accessibility, and sustainability for the sector.

The new allocation model is based on evidence and analysis emerging from the first two years of the operation of the scheme, as well as the most up-to-date macroeconomic projections.

The €331.04 million of the Core Funding for Year 3 is as follows:

- €249 million will be available for the base rate to fund the current capacity in the sector at higher rates;
- €55.8 million will be available for the Graduate Premiums to support the levels of graduate-led provision currently in the sector;
- €9 million will be available for the targeted measures;
- €17.5 million will be available to support growth in the sector, allowing for close to 6% growth in capacity and graduate-led provision.

#### 1.1 Base Rate Increases

The majority of Core Funding will be distributed to services via the base rate, based on a service's capacity - the opening hours, opening weeks and the age group of children for whom services are provided as well as number of places available.

Core Funding base rates include contributions towards:

- staff pay and conditions, including contact and non-contact time, holiday pay, sick pay and other employer costs;
- administrative staff/time;
- non-staff overhead costs.

Although the overall allocation for Core Funding factors in these elements, Partner Services can choose how to spend their Core Funding grant in accordance with the approved areas of expenditure outlined in the Core Funding Partner Service Funding Agreement. Capital expenditure (such as building an extension onto a service) is the only item that cannot be paid

for using Core Funding. Instead, Partner Services have access to the application process for capital grants operated by the Department.

All of the Base Rates for Year 3 will increase. Greater increases are aimed towards places for children under three years. This will support Partner Services in meeting the higher costs associated with offering this type of provision.

Table 1: Core Funding base rates for Programme Years 1, 2 and 3

Age of child place	Year 1 Base Rate per place per hour  Year 2 Base Rate per place per hour		Year 3 Base Rate per place per hour	Percentage change since Year 1	Percentage change since Year 2	
Full-time (5+ hours per day) and Part-time (3.5 hours – 5 hours per day)						
0-1 year of age	€1.66	€1.69	€1.86	12.0%	10.1%	
1-2 years of age	€1.07	€1.10	€1.23	15.0%	11.8%	
2-3 years of age	€0.92	€0.95	€1.06	15.2%	11.6%	
3-6 years of age	€0.68	€0.71	€0.76	11.8%	7.0%	
Sessional (up to 3.5 hours per day)						
0-1 year of age	€1.66	€1.69	€1.86	12.0%	10.1%	
1-2.5 years of age	€1.07	€1.10	€1.23	15.0%	11.8%	
2.5-6 years of age	€0.65	€0.68	€0.72	10.8%	5.9%	
School-age						
Any age	€0.55	€0.57	€0.59	7.3%	3.5%	

#### 1.2 Targeted measures

€9 million is allocated towards the targeted measures within Core Funding.

## • Flat rate top-up for sessional-only services

The flat rate top-up payment for all services registered with Tusla as sessional-only will increase to €5,000. This is an increase of €925 (23%) over the Year 2 flat rate allocation. This top-up payment is in addition to the services' base rate and graduate premium. This measure will benefit approximately 1,300 sessional-only services.

#### Minimum allocation

The base rate minimum allocation will be increased to €14,000. This is an increase of €5,850 (72%) over the Year 2 minimum base rate allocation. This is the minimum amount of funding a Partner Service delivering centre-based provision will receive in relation to their capacity (including the flat rate top-up for sessional-only services), ensuring a minimum guaranteed income for services. The increase will benefit primarily sessional, school age and small services. Graduate premiums are paid in addition to the base rate minimum.

## • Maximum allocation

The maximum base rate allocation will be reduced to €500,000 for Year 3. Partner Services will not receive base rate funding beyond this maximum value. Anyone receiving a base rate allocation above this value will see their allocation reduced to this level. This measure will affect only a very small number of services. Graduate Premiums will continue to be considered separately, and can increase a Partner Service's overall allocation above €500,000.

## 1.3 Graduate Premiums

The Graduate Premiums will continue without changes for Year 3 of Core Funding. In line with the amended Employment Regulation Orders (EROs) which take effect on 24 June 2024, there will be no experience requirement attached to either premium. Both the Graduate Lead Educator Premium and Graduate Manager Premium will be paid to Partner Services at the hourly rate of €4.44.

Table 2: Overview of Graduate Premium and Targeted Measures values.

Allocation Elements	Year 2	Year 3
Minimum Base Rate Allocation	€8,150	€14,000
Maximum Base Rate Allocation	€600,000	€500,000
Flat Rate Allocation	€4,075	€5,000
Graduate Lead Educator Premium	€4.44	€4.44
Graduate Manager Premium	€4.44	€4.44

#### 1.4 Capacity Growth

€17.5 million is allocated for almost 6% growth.

## 2. Fee management in Year 3

When signing up to Core Funding, Partner Services agreed to maintain their fees as charged on or before 30 September 2021. If the service came into existence after this date (i.e., New Partner Services), fees must be frozen at the point of first contracting with Core Funding.

This effective fee freeze will continue in Year 3 for most Partner Services. However, there will be some changes to fee management in Year 3, including a new common fee structure, a fee increase process for services charging low fees and a targeted fee cap. There will also be some changes to the fee review process.

#### 2.1 Common fee structure

Partnership for the Public Good outlines the 25 recommendations made by an Expert Group to promote high-quality, affordable and sustainable ELC and SAC in Ireland. These recommendations were approved by the Government and form the basis for Core Funding policy. Four of these recommendations relate to the management of fees in the early learning and childcare sector, with recommendation 22 suggesting a common national fee structure.

This common fee structure will be introduced in Year 3. It will be based on the weekly hours of provision offered as part of a fee option, spread across six Fee Bands. The Fee Bands are as follows:

Fee Band	Hours per week purchased under fee option		
А	Less than 10 hours		
В	Between 10 hours and 19 hours 59 minutes		
С	Between 20 hours and 29 hours 59 minutes		
D	Between 30 hours and 39 hours 59 minutes		
E	Between 40 hours and 49 hours 59 minutes		
F	50 or more hours		

The introduction of the common fee structure will not affect how providers fill out the fee table and will not create additional administrative burden for providers.

## 2.2 Fee increase approval process

In Year 3, Partner Services with fees below a certain value (Outlined in Appendix 1) can apply to the Department to increase their fees up to an approved level. To balance the needs of Parents/Guardians and Partner Services, there will be an assessment involved to ensure that there is a demonstrable need for a fee increase before approval is granted.

To be eligible to submit an application, a Partner Service must fulfil the following criteria:

1) Have submitted their 2022/2023 financial returns, if the Partner Service was in contract for any part of the first year of Core Funding.

- 2) Have submitted their 2024/2025 Partner Service fee table on the Hive and confirmed the accuracy of the information contained in this through the submission of their 2024/2025 Parent Statement for Partner Services.
- 3) Have activated a Funding Agreement for Core Funding 2024/2025 on the Hive.
- 4) At minimum of one of their fee entries must be below the thresholds as outlined in Appendix 1 of this document.

Where a demonstrable need to increase a fee is confirmed, the resulting approved increase will not exceed the equivalent increase to the NCS subsidy from September 2024 (€0.74 per hour) for Year 3. For example, an offering of 45 hours will not be eligible for an increase of more than €33.30.

Partner Services who are approved to increase fees will be required to give at least 20 working days' notice to affected parents/guardians before the increase takes effect. As this measure is being introduced under Core Funding 2024/25, no increases can take effect before the beginning of the 2024/2025 Programme Year on 1 September 2024.

Further details, including the opening date for applications, will be made available before the end of June.

## 2.3 Fee caps

A cap on fees will be in place from 1 September 2024 for First-Time Partner Services, meaning Partner Services who are joining Core Funding for the first time in Programme Year 2024/25. The cap on fees will extend to all Partner Services in Year 4 of Core Funding (Programme Year 2025/26).

These fee caps will be facilitated by the introduction of the common fee structure. Each Fee Band in the structure has a corresponding maximum allowable fee under Core Funding for these services.

Fee Band	Hours per week purchased under fee option	Max. allowable fee for First-Time Partner Services
А	Less than 10 hours	€65
В	Between 10 hours and 19 hours 59 minutes	€130
С	Between 20 hours and 29 hours 59 minutes	€195
D	Between 30 hours and 39 hours 59 minutes	€260

E	Between 40 hours and 49 hours 59 minutes	€325	
F	50 or more hours	€390	

Where an individual child is availing of multiple service types, the fee cap will apply based on the total weekly cost of provision (i.e., fees charged to parents) for the total weekly hours agreed between the Parent/Guardian and provider. For example, where a parent avails of a breakfast club for 5 hours a week and afterschool care for 5 hours a week the total hours agreed would be 10 hours per week, which places the fee in Band B and subject to a maximum fee of €130.

In the event an existing service type is above the maximum allowable fee at the relevant Fee Band, the fee must be reduced to at least the maximum fee. If the fees are already at or below the maximum values, there will be no action required.

Other fee management rules, such as those regarding proportionality increases/decreases, remain the same. However, compliance with the fee structure will now take precedence above these other rules. For example, if a service offers 15 hours of care at a cost of €120 per week, and would like to increase to 19 hours of care a week, a proportional increase would see the service a new charge of €152. However, with the introduction of the maximum allowable fee, the First-Time Partner Service would still be in Band B, and therefore only allowed to charge a maximum of €130.

Where a First Time Partner Service must reduce their fee to comply with the fee structure, the maximum allowable fee will be set as the new baseline fee for any proportional increases/decreases.

These values will be assessed annually as part of the progressive development of the fee management system under Core Funding, and will apply to all Partner Services in the fourth year of Core Funding, from September 2025.

## 2.4 Fee Review process

If someone identifies a potential breach of Core Funding fee rules by a Partner Service which has occurred during the 2024/2025 Programme Year, they may seek to have this examined and a conclusion reached through the Core Funding Fee Review process.

Prior to engaging in this process, an individual (e.g. parent/guardian) may choose to raise their issue through the Partner Service's complaints policy. In certain instances, this step may allow for the quick resolution of the case between the Partner Service and the individual without engagement with the Fee Review Process. Please note that this action is optional. For circumstances where an individual does not wish to engage with the Partner Service directly, they can contact their local City/County Childcare Committee (CCCs).

If there is a possibility of a potential fee increase the CCC can, with the permission of the individual, assist with initiating the Fee Review process. Further detail on this process will be available in the Guidelines on Fee Management section on the Early Years Hive in due course.

## 3. Financial Reporting Requirements

## 3.1 Transitional arrangements – 2022/2023 financial reporting requirements

As part of the Core Funding Agreement, Partner Services that had an active Core Funding Partner Service Funding Agreement during the 2022/2023 programme year must comply with financial reporting requirements.

For Years 1 and 2 of Core Funding (the 2022/2023 and 2023/2024 programme years) a transitional arrangement is in place with reduced requirements. For these years, the requirement is to complete and return through their accountant an Income and Expenditure Template, which covers the period from 1 September to 31 August for each of the respective programme years.

Completing the year 1 (2022/2023) Income and Expenditure Template is a prerequisite for participating in future Core Funding programme years. A service that received Core Funding in Year 1 will not be able to receive Core Funding in Year 3 or future years unless they have provided this completed Template.

## 3.2 Transitional arrangements – 2023/2024 financial reporting requirements

The transitional phase of financial reporting will continue for year 2 (2023/2024), with only an Income and Expenditure Template required to be submitted no later than February 2025.

Any Partner Service who participated in Core Funding 2023/2024 (Programme Year 2) must submit their completed financial returns within 6 months from the end of the Programme Year 2023/2024, i.e. February 2025. Failure to do so may mean the withholding of Core Funding until the action is remedied or claw back of Funding.

#### 3.3 2024/2025 full financial reporting requirements

Any Partner Service that is in Core Funding during the upcoming 2024/2025 programme year (Year 3) will be required to submit a full trial balance for their validated financial returns for that programme year by a date no later than 6 months after the end of the programme year.

The Department committed to engaging with the sector regarding support and information requirements needed in order to fulfil their Financial Reporting obligations for Year 3. This engagement process will take place online and will include engagement with providers from different structures which have been selected using a random selection generator operated by the Department's in-house specialist researcher. This approach is used to provide as broad as possible engagement with Core Funding Partner Services so that the Department can have a balanced input from providers, in keeping with the diverse nature of the sector.

The Department will be running several sessions over the month of June, with representatives from sole traders, companies and community/not for profit services.

## 4. Other Core Funding scheme rules

#### 4.1 Childminders

As part of the ongoing pilot project, Core Funding will continue to be available to childminders currently registered with Tusla under the Child Care Act 1991 (Early Years Services) Regulations 2016 and the Child Care Act 1991 (Early Years Services) (Registration of School Age Services) Regulations 2018 for year 3. Given that childminders have a fundamentally different operating model and cost base to centre-based provision, the minimum base rate allocation will not apply to registered childminders. All other Core Funding measures will apply.

## 4.2 Notice of withdrawal to parents/guardians

If a Partner Service wishes to withdraw from the Core Funding programme in Year 3, they must provide at least 3 months' written notice to the parents/guardians within their service. A withdrawal template will be provided to Partner Services to give to parents. This template will be optional.

#### 5. Service Profile Enhancements

The main enhancements made to the Service Profile are contained in the facility and staff sections. This includes questions and data which have transferred from the Annual Early Years Sector Profile (AEYSP) to the Service Profile. Data from the Service Profile will prepopulate into the AEYSP. This will benefit Partner Services as it will avoid unnecessary repetition of data input for these questions each year. Services can review/update their responses when needed as part of the normal Service Profile review/submission or at any other time throughout the programme year.

The staff section allows users to upload and amend information about staff in Partner Services. One of the changes is the addition of the Deputy Manager role in the staff section. Deputy Managers are eligible for the Graduate Lead Educator Premium if they are assigned as a Lead Educator in an ELC session, hold an eligible qualification as per the Department's list of approved Qualifications, QQI Level 7 or above.

## 6. Core Funding application module enhancements

The Core Funding Application Module has been redesigned and enhanced for Year 3. The new Core Funding application process will be a more user-friendly and streamlined process. The Core Funding Application Module will capture and display all staff information at room level, rather than as sessions which was the case with previous applications. Services operate at room level, making the process more intuitive to the user and reducing the administrative burden on services.

Additionally unlike previous years, users can now assign multiple Lead Educators and ELC sessions to a room at the same time, making the application more flexible for providers. The Graduate Premiums will continue to be limited to one person in a room at any one time.

The new summary page lists staff, capacity and the grant allocations by Room in an easy to read manner, as well as stating the targeted measures such as the Minimum base rate, Flat Rate for sessional services, and Graduate Premium values.

In Year 2 of the scheme, services had the option to pre-populate their application with the information from their latest approved application for Year 1. The change to the application process does require all Partner Services to complete an entirely new application for Year 3 of Core Funding.

Validations and appraisals are in the application to provide a structure for the provider to complete their application and for the scheme administrator to review information contained in the application. Enhancements to validations and appraisal have been made to support a system 'user friendly' approach. There will be notices flagged where users must know important information throughout the application process.

Early preparation and submission of applications will support a smoother process and assist in achieving approval within your prospective timeframes.

## 7. Core Funding Rules Document

The Department is publishing for the first time a Core Funding rules document, which will accompany the Core Funding Partner Services Funding Agreement and are aligned with the rules of Core Funding listed within the agreement. The rules document is intended to provide clear guidance on the rules surrounding the scheme. Partner Services are encouraged to read the Funding Agreement and Core Funding Rules in full.

## 8. Key Dates for Programme Year 3

## 8.1 Applications open week starting 24 June 2024

Applications open the week starting 24 June 2024 for the 2024/2025 Core Funding Programme Year.

New Services are encouraged to have all of the required information submitted and must be registered to the Early Years Hive by this date to be ready to apply for Core Funding. All services are encouraged to have their Service Profile up to date by 24 June.

It is important to note for Services submitting before the August Review and Confirm, no further changes can be made after submission until the application changes functionality is available in early August 2024. A communication will be issued once the application change functionality is available. Application changes will be made available as part of the August Review and Confirm process.

## 8.2 August Review and Confirm: 1 August – 31 August 2024

The August Review and Confirm opens on 1 August and runs until 31 August. The August Review and Confirm must be completed and at an "Approved" status before payments commence for these Partner Services. For Partner Services who submitted their 2024/2025 Core Funding Application on or before the 31 August 2024, their base rate will cap at their approved August Review and Confirm, which means that any increases in capacity beyond this level is not funded within the programme year.

In previous years, only Partner Services who had completed and submitted their Application on or before 31 July were able to Review and Confirm their Core Funding Application information throughout the month of August. For this year, we are extending the opportunity to complete the August Review and Confirm to Partner Services who submit their completed Application on or before 31 August with Base Rates capped at the approved August Review

and Confirm. This will allow more Partner Services to see their base rate allocation set at a more current rate.

The August Review and Confirm will close on the 31 August. After the August Review and Confirm window closes, Partner Services who submit their original Core Funding Application from 1 September onwards are not eligible to complete the August Review and Confirm, and their 'Base Rate Grant' value will cap on the approval of their original Core Funding Application.

## 8.3 Programme year begins on 1 September 2024

Core Funding Programme 2024/2025 begins on 1 September 2024.

The Funding Agreement commences on the 1 September 2024, or the date of acceptance by the Partner Service, whichever is the later date. For a Partner Service to receive a Core Funding payment the Core Funding Partner Service Funding Agreement must be accepted, Applications must be at "approved status" and Partner Services must be in compliance with all Core Funding rules. Partner Services that are in Core Funding for less than a full programme year will be allocated the appropriate number of weekly payments.

## Appendix 1 – fee cap thresholds

The thresholds outlined below are based on the county average full day fee identified in the Annual Early Years Sector Profile 2022/23. These fees are assumed to relate to Band E (from 40 to under 50 hours a week), with the values for the remaining band relating proportionately to this fee.

County Division	Band A Less than 10 hours a week	Band B Between 10 hours and 19	Band C Between 20 hours and 29	Band D Between 30 hours and 39	Band E Between 40 hours and 49	Band F 50 or more hours a week
		hours 59 minutes a week	hours 59 minutes a week	hours 59 minutes a week	hours 59 minutes a week	NOW S WEEK
Carlow	€ 31.52	€ 63.04	€ 94.57	€ 126.09	€ 157.61	€ 189.13
Cavan	€ 34.07	€ 68.13	€ 102.20	€ 136.26	€ 170.33	€ 204.40
Clare	€ 34.29	€ 68.58	€ 102.88	€ 137.17	€ 171.46	€ 205.75
Cork City	€ 42.64	€ 85.28	€ 127.93	€ 170.57	€ 213.21	€ 255.85
Cork County	€ 40.90	€ 81.79	€ 122.69	€ 163.58	€ 204.48	€ 245.38
Donegal	€ 35.17	€ 70.33	€ 105.50	€ 140.66	€ 175.83	€ 211.00
Dublin City	€ 45.17	€ 90.34	€ 135.50	€ 180.67	€ 225.84	€ 271.01
Dun Laoghaire-						
Rathdown Fingal	€ 52.80	€ 105.61	€ 158.41	€ 211.22	€ 264.02	€ 316.82
South Dublin	€ 47.13	€ 94.26	€ 141.39	€ 188.52	€ 235.65	€ 282.78
Galway	€ 46.86	€ 93.72	€ 140.57	€ 187.43	€ 234.29	€ 281.15
Kerry	€ 35.64	€ 71.27	€ 106.91	€ 142.54	€ 178.18	€ 213.82
Kildare	€ 36.90	€ 73.80	€ 110.69	€ 147.59	€ 184.49	€ 221.39
Kilkenny	€ 42.36	€ 84.71	€ 127.07	€ 169.42	€ 211.78	€ 254.14
Laois	€ 34.54	€ 69.08	€ 103.61	€ 138.15	€ 172.69	€ 207.23
Leitrim	€ 34.77	€ 69.54	€ 104.32	€ 139.09	€ 173.86	€ 208.63
Limerick	€ 30.34	€ 60.68	€ 91.03	€ 121.37	€ 151.71	€ 182.05
Longford	€ 34.92	€ 69.85	€ 104.77	€ 139.70	€ 174.62	€ 209.54
Louth	€ 34.03	€ 68.05	€ 102.08	€ 136.10	€ 170.13	€ 204.16
Mayo	€ 37.28	€ 74.56	€ 111.84	€ 149.12	€ 186.40	€ 223.68
Meath	€ 34.05	€ 68.11	€ 102.16	€ 136.22	€ 170.27	€ 204.32
Monaghan	€ 39.84	€ 79.68	€ 119.53	€ 159.37	€ 199.21	€ 239.05
Offaly	€ 31.07	€ 62.14	€ 93.22	€ 124.29	€ 155.36	€ 186.43
Roscommon	€ 36.78	€ 73.57	€ 110.35	€ 147.14	€ 183.92	€ 220.70
Sligo	€ 34.77	€ 69.53	€ 104.30	€ 139.06	€ 173.83	€ 208.60
Tipperary	€ 34.28	€ 68.56	€ 102.85	€ 137.13	€ 171.41	€ 205.69
	€ 33.13	€ 66.25	€ 99.38	€ 132.50	€ 165.63	€ 198.76
Waterford	€ 34.89	€ 69.79	€ 104.68	€ 139.58	€ 174.47	€ 209.36
Westmeath	€ 37.53	€ 75.05	€ 112.58	€ 150.10	€ 187.63	€ 225.16
Wexford	€ 36.73	€ 73.45	€ 110.18	€ 146.90	€ 183.63	€ 220.36
Wicklow	€ 45.44	€ 90.88	€ 136.33	€ 181.77	€ 227.21	€ 272.65

June 2024

**ENDS**